STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 02

Exhibit F-I-A

171 - Midfield City Schools

Description	GOVERNMENTAL General	Special Revenue	Debt Service	Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$233,016.44	$777,866.85	$0.00	$41,600.14	$0.00	$91,441.20	$0.00
Investments	$10,033.73	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$327,623.00	$132,492.39	$0.00	$0.00	$0.00	$29,869.16	$0.00
Interfund Receivables	$202,609.00	$3,928.36	$0.00	$0.00	$0.00	$429,795.59	$0.00
Inventories	$0.00	$111,088.81	$0.00	$0.00	$0.00	$0.00	$0.00
Other Assets	$537,434.55	$3,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$48,945,462.37
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,593,853.04
Other Debits							
Total Assets and Other Debits:	**$1,310,716.72**	**$1,028,376.41**	**$0.00**	**$41,600.14**	**$0.00**	**$551,105.95**	**$51,539,315.41**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$819,664.35	$366,811.48	$0.00	$0.00	$0.00	$21,998.54	$0.00
Interfund Payable	$16,623.63	$300,298.71	$0.00	$0.00	$0.00	$0.00	$0.00
Other Liabilities	$14,367.25	$16,709.47	$0.00	$0.00	$0.00	$441,487.15	$0.00
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,593,853.04
Total Liabilities:	**$850,655.23**	**$683,819.66**	**$0.00**	**$0.00**	**$0.00**	**$463,485.69**	**$2,593,853.04**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$48,945,462.37
Contributed Capital							
Reserved Fund Balance	$110,768.48	$296,629.77	$0.00	$49,211.00	$0.00	$2,354.90	$0.00
Unreserved Fund balance	$349,293.01	$47,926.98	$0.00	($7,610.86)	$0.00	$85,265.36	$0.00
Total Fund Equity:	**$460,061.49**	**$344,556.75**	**$0.00**	**$41,600.14**	**$0.00**	**$87,620.26**	**$48,945,462.37**
Total Liabilities and Fund Equity:	**$1,310,716.72**	**$1,028,376.41**	**$0.00**	**$41,600.14**	**$0.00**	**$551,105.95**	**$51,539,315.41**

Information in this report has been reconciled to the corresponding bank statements.

Exhibit F-II-A

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 02

171 - Midfield City Schools	**GOVERNMENTAL**				**FIDUCIARY**	
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Expendable Trust**	**Total**
Revenues						
State Sources	$1,231,548.33	$0.00	$0.00	$10,108.00	$0.00	$1,241,656.33
Federal Sources	$6,478.28	$421,783.37	$0.00	$0.00	$0.00	$428,261.65
Local Sources	$138,147.53	$11,390.37	$0.00	$0.00	$20,227.21	$169,765.11
Other Sources	$12,436.18	$0.00	$0.00	$0.00	$0.00	$12,436.18
Total Revenues:	**$1,388,610.32**	**$433,173.74**	**$0.00**	**$10,108.00**	**$20,227.21**	**$1,852,119.27**
Expenditures						
Instructional Services	$1,167,332.90	$84,300.18	$0.00	$0.00	$0.00	$1,251,633.08
Instructional Support Services	$293,928.26	$30,929.25	$0.00	$0.00	$1,456.97	$326,314.48
Operation & Maintenance Services	$324,750.67	$2,385.00	$0.00	$71,664.00	$0.00	$398,799.67
Auxiliary Services	$108,075.72	$186,513.77	$0.00	$0.00	$0.00	$294,589.49
General Administrative Services	$206,698.24	$28,084.60	$0.00	$0.00	$0.00	$234,782.84
Capital Outlay						$0.00
Debt Service						$0.00
Other Expenditures	$6,514.23	$40.96	$0.00	$0.00	$0.00	$6,555.19
Total Expenditures:	**$2,107,300.02**	**$332,253.76**	**$0.00**	**$71,664.00**	**$1,456.97**	**$2,512,674.75**
Other Fund Sources (Uses)						
Other Fund Sources:	$0.00	($480.00)	$0.00	$0.00	$0.00	($480.00)
Other Fund Uses:						$0.00
Total Other Fund Sources (Uses):	**$0.00**	**($480.00)**	**$0.00**	**$0.00**	**$0.00**	**($480.00)**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**($718,689.70)**	**$100,439.98**	**$0.00**	**($61,556.00)**	**$18,770.24**	**($661,035.48)**
Beginning Fund Balance - October 1:	**$1,178,751.19**	**$244,116.77**	**$0.00**	**$103,156.14**	**$68,850.02**	**$1,594,874.12**
Ending Fund Balance:	**$460,061.49**	**$344,556.75**	**$0.00**	**$41,600.14**	**$87,620.26**	**$933,838.64**

Information in this report has been reconciled to the corresponding bank statements.

Exhibit F-III-A

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 02

171 - Midfield City Schools

	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	$7,028,673.00	$1,231,548.33	($5,797,124.67)	$0.00	$0.00	$0.00
Federal Sources	$50,650.00	$6,478.28	($44,171.72)	$1,978,508.34	$421,783.37	($1,556,724.97)
Local Sources	$3,483,256.00	$138,147.53	($3,345,108.47)	$279,282.32	$11,390.37	($267,891.95)
Other Sources	$80,000.00	$12,436.18	($67,563.82)	$9,366.99	$0.00	($9,366.99)
Total Revenues:	**$10,642,579.00**	**$1,388,610.32**	($9,253,968.68)	**$2,267,157.65**	**$433,173.74**	($1,833,983.91)
Expenditures						
Instructional Services	$5,744,374.27	$1,167,332.90	($4,577,041.37)	$667,387.90	$84,300.18	($583,087.72)
Instructional Support Services	$1,871,746.63	$293,928.26	($1,577,818.37)	$356,795.86	$30,929.25	($325,866.61)
Operation & Maintenance Services	$1,601,829.59	$324,750.67	($1,277,078.92)	$43,445.66	$2,385.00	($41,060.66)
Auxiliary Services	$388,324.87	$108,075.72	($280,249.15)	$1,333,000.28	$186,513.77	($1,146,486.51)
General Administrative Services	$1,031,848.16	$206,698.24	($825,149.92)	$155,967.46	$28,084.60	($127,882.86)
Special Revenue Outlay	$709.50		($709.50)	$0.00		$0.00
General Service	$0.00		$0.00	$0.00		$0.00
Other Expenditures	$18,362.90	$6,514.23	($11,848.67)	$69,362.12	$40.96	($69,321.16)
Total Expenditures:	**$10,657,195.92**	**$2,107,300.02**	($8,549,895.90)	**$2,625,959.28**	**$332,253.76**	($2,293,705.52)
Other Financing Sources (Uses)						
Other Financing Sources:	$148,896.90	$0.00	($148,896.90)	$471,272.32	($480.00)	($471,752.32)
Other Financing Uses:	$471,272.32		($471,272.32)	$0.00		$0.00
Total Other Financing Sources (Uses):	**($322,375.42)**	**$0.00**	$322,375.42	**$471,272.32**	**($480.00)**	($471,752.32)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**($336,992.34)**	**($718,689.70)**	($381,697.36)	**$112,470.69**	**$100,439.98**	($12,030.71)
Beginning Fund Balance - Oct. 1:	**$1,497,959.79**	**$1,178,751.19**	($319,208.60)	**$485,182.99**	**$244,116.77**	($241,066.22)
Ending Fund Balance:	**$1,160,967.45**	**$460,061.49**	($700,905.96)	**$597,653.68**	**$344,556.75**	($253,096.93)

Information in this report has been reconciled to the corresponding bank statements.

Pulled from Production

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 02

Exhibit F-III-B

171 - Midfield City Schools

Description	DEBT SERVICE Budget	DEBT SERVICE Actual	VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS Budget	CAPITAL PROJECTS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$179,569.64	$0.00	($179,569.64)	$212,507.36	$10,108.00	($202,399.36)
Federal Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Local Sources	$0.00	$0.00	$0.00	$15,683.00	$0.00	($15,683.00)
Other Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Revenues:	**$179,569.64**	**$0.00**	($179,569.64)	**$228,190.36**	**$10,108.00**	($218,082.36)
Expenditures						
Instructional Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Instructional Support Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Operation & Maintenance Services	$0.00	$0.00	$0.00	$0.00	$71,664.00	$71,664.00
Auxiliary Services	$0.00	$0.00	$0.00	$60,648.00	$0.00	($60,648.00)
Debt Administrative Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00		$0.00	$125,000.00		($125,000.00)
Debt Service	$179,569.64		($179,569.64)	$0.00		$0.00
Other Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Expenditures:	**$179,569.64**	**$0.00**	($179,569.64)	**$185,648.00**	**$71,664.00**	($113,984.00)
Other Financing Sources (Uses)						
Other Financing Sources:	$0.00		$0.00	$0.00	$0.00	$0.00
Other Financing Uses:	$0.00		$0.00	$0.00		$0.00
Total Other Financing Sources (Uses):	**$0.00**	**$0.00**	$0.00	**$0.00**	**$0.00**	$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**$0.00**	**$0.00**	$0.00	**$42,542.36**	**($61,556.00)**	($104,098.36)
Beginning Fund Balance - Oct. 1:	**$0.00**	**$0.00**	$0.00	**$436,697.62**	**$103,156.14**	($333,541.48)
Ending Fund Balance:	**$0.00**	**$0.00**	$0.00	**$479,239.98**	**$41,600.14**	($437,639.84)

Information in this report has been reconciled to the corresponding bank statements.

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 02

Exhibit F-III-C

171 - Midfield City Schools

Description	EXPENDABLE TRUST Budget	EXPENDABLE TRUST Actual	VARIANCE Favorable (Unfavorable)	AND EXPENDABLE TRUST FUNDS Budget	AND EXPENDABLE TRUST FUNDS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$0.00	$0.00	$0.00	$7,420,750.00	$1,241,656.33	($6,179,093.67)
Federal Sources	$0.00	$0.00	$0.00	$2,029,158.34	$428,261.65	($1,600,896.69)
Local Sources	$87,920.00	$20,227.21	($67,692.79)	$3,866,141.32	$169,765.11	($3,696,376.21)
Other Sources	$0.00	$0.00	$0.00	$89,366.99	$12,436.18	($76,930.81)
Total Revenues:	**$87,920.00**	**$20,227.21**	($67,692.79)	**$13,405,416.65**	**$1,852,119.27**	($11,553,297.38)
Expenditures						
Instructional Services	$28,419.00	$0.00	($28,419.00)	$6,440,181.17	$1,251,633.08	($5,188,548.09)
Instructional Support Services	$25,342.00	$1,456.97	($23,885.03)	$2,253,884.49	$326,314.48	($1,927,570.01)
Operation & Maintenance Services	$183.00	$0.00	($183.00)	$1,645,458.25	$398,799.67	($1,246,658.58)
Auxiliary Services	$4,186.00	$0.00	($4,186.00)	$1,786,159.15	$294,589.49	($1,491,569.66)
Expendable Administrative Services	$0.00	$0.00	$0.00	$1,187,815.62	$234,782.84	($953,032.78)
Total Outlay	$0.00		$0.00	$125,709.50		($125,709.50)
Expendable Service	$0.00		$0.00	$179,569.64		($179,569.64)
Other Expenditures	$8,006.00	$0.00	($8,006.00)	$95,731.02	$6,555.19	($89,175.83)
Total Expenditures:	**$66,136.00**	**$1,456.97**	($64,679.03)	**$13,714,508.84**	**$2,512,674.75**	($11,201,834.09)
Other Financing Sources (Uses)						
Other Financing Sources:	$0.00	$0.00	$0.00	$620,169.22	($480.00)	($620,649.22)
Other Financing Uses:	$0.00		$0.00	$471,272.32		($471,272.32)
Total Other Financing Sources (Uses):	**$0.00**	**$0.00**	$0.00	**$148,896.90**	**($480.00)**	($149,376.90)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**$21,784.00**	**$18,770.24**	($3,013.76)	**($160,195.29)**	**($661,035.48)**	($500,840.19)
Beginning Fund Balance - Oct. 1:	**$44,616.31**	**$68,850.02**	$24,233.71	**$2,464,456.71**	**$1,594,874.12**	($869,582.59)
Ending Fund Balance:	**$66,400.31**	**$87,620.26**	$21,219.95	**$2,304,261.42**	**$933,838.64**	($1,370,422.78)

Information in this report has been reconciled to the corresponding bank statements.
Pulled from Production