

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-I-A**

**Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 01**

**171 - Midfield City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
<b>Description</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Enterp/ Internal</b>	<b>Trust Agency</b>	<b>GROUPS F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,118.25	\$808,032.14	\$0.00	\$36,546.14	\$0.00	\$91,368.20	\$0.00
Investments	\$14.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$431,200.00	\$448,110.20	\$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	\$522,893.32	\$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							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,853.04
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,159,834.59</b>	<b>\$1,374,159.51</b>	<b>\$0.00</b>	<b>\$36,546.14</b>	<b>\$0.00</b>	<b>\$551,032.95</b>	<b>\$51,539,315.41</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$362,077.80	\$761,908.57	\$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	\$442,338.18	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,853.04
<b>Total Liabilities:</b>	<b>\$393,068.68</b>	<b>\$1,078,916.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$464,336.72</b>	<b>\$2,593,853.04</b>
<b>Fund Equity:</b>							
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	\$95,402.85	\$256,723.79	\$0.00	\$49,211.00	\$0.00	\$845.90	\$0.00
Unreserved Fund balance	\$671,363.06	\$38,518.97	\$0.00	(\$12,664.86)	\$0.00	\$85,850.33	\$0.00
<b>Total Fund Equity:</b>	<b>\$766,765.91</b>	<b>\$295,242.76</b>	<b>\$0.00</b>	<b>\$36,546.14</b>	<b>\$0.00</b>	<b>\$86,696.23</b>	<b>\$48,945,462.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,159,834.59</b>	<b>\$1,374,159.51</b>	<b>\$0.00</b>	<b>\$36,546.14</b>	<b>\$0.00</b>	<b>\$551,032.95</b>	<b>\$51,539,315.41</b>

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

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2023, Fiscal Period 01**

**171 - Midfield City Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$614,474.00	\$0.00	\$0.00	\$5,054.00	\$0.00	\$619,528.00
Federal Sources	\$0.00	\$180,996.09	\$0.00	\$0.00	\$0.00	\$180,996.09
Local Sources	\$5,060.14	\$220.70	\$0.00	\$0.00	\$18,609.21	\$23,890.05
Other Sources	\$12,436.18	\$0.00	\$0.00	\$0.00	\$0.00	\$12,436.18
<b>Total Revenues:</b>	<b>\$631,970.32</b>	<b>\$181,216.79</b>	<b>\$0.00</b>	<b>\$5,054.00</b>	<b>\$18,609.21</b>	<b>\$836,850.32</b>
<b>Expenditures</b>						
Instructional Services	\$569,443.68	\$48,344.10	\$0.00	\$0.00	\$0.00	\$617,787.78
Instructional Support Services	\$145,678.83	\$18,810.73	\$0.00	\$0.00	\$763.00	\$165,252.56
Operation & Maintenance Services	\$187,554.69	\$810.00	\$0.00	\$71,664.00	\$0.00	\$260,028.69
Auxiliary Services	\$32,685.74	\$52,659.71	\$0.00	\$0.00	\$0.00	\$85,345.45
General Administrative Services	\$104,781.02	\$9,425.30	\$0.00	\$0.00	\$0.00	\$114,206.32
Capital Outlay						\$0.00
Debt Service						\$0.00
Other Expenditures	\$3,811.64	\$40.96	\$0.00	\$0.00	\$0.00	\$3,852.60
<b>Total Expenditures:</b>	<b>\$1,043,955.60</b>	<b>\$130,090.80</b>	<b>\$0.00</b>	<b>\$71,664.00</b>	<b>\$763.00</b>	<b>\$1,246,473.40</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:						\$0.00
Other Fund Uses:						\$0.00
<b>Total Other Fund Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$411,985.28)</b>	<b>\$51,125.99</b>	<b>\$0.00</b>	<b>(\$66,610.00)</b>	<b>\$17,846.21</b>	<b>(\$409,623.08)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,178,751.19</b>	<b>\$244,116.77</b>	<b>\$0.00</b>	<b>\$103,156.14</b>	<b>\$68,850.02</b>	<b>\$1,594,874.12</b>
<b>Ending Fund Balance:</b>	<b>\$766,765.91</b>	<b>\$295,242.76</b>	<b>\$0.00</b>	<b>\$36,546.14</b>	<b>\$86,696.23</b>	<b>\$1,185,251.04</b>

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



STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-III-A

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
For Fiscal Year 2023, Fiscal Period 01

**171 - Midfield City Schools**

	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$7,028,673.00	\$614,474.00	(\$6,414,199.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$50,650.00	\$0.00	(\$50,650.00)	\$1,978,508.34	\$180,996.09	(\$1,797,512.25)
Local Sources	\$3,483,256.00	\$5,060.14	(\$3,478,195.86)	\$279,282.32	\$220.70	(\$279,061.62)
Other Sources	\$80,000.00	\$12,436.18	(\$67,563.82)	\$9,366.99	\$0.00	(\$9,366.99)
<b>Total Revenues:</b>	<b>\$10,642,579.00</b>	<b>\$631,970.32</b>	<b>(\$10,010,608.68)</b>	<b>\$2,267,157.65</b>	<b>\$181,216.79</b>	<b>(\$2,085,940.86)</b>
<b>Expenditures</b>						
Instructional Services	\$5,744,374.27	\$569,443.68	(\$5,174,930.59)	\$667,387.90	\$48,344.10	(\$619,043.80)
Instructional Support Services	\$1,871,746.63	\$145,678.83	(\$1,726,067.80)	\$356,795.86	\$18,810.73	(\$337,985.13)
Operation & Maintenance Services	\$1,601,829.59	\$187,554.69	(\$1,414,274.90)	\$43,445.66	\$810.00	(\$42,635.66)
Auxiliary Services	\$388,324.87	\$32,685.74	(\$355,639.13)	\$1,333,000.28	\$52,659.71	(\$1,280,340.57)
General Administrative Services	\$1,031,848.16	\$104,781.02	(\$927,067.14)	\$155,967.46	\$9,425.30	(\$146,542.16)
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	\$3,811.64	(\$14,551.26)	\$69,362.12	\$40.96	(\$69,321.16)
<b>Total Expenditures:</b>	<b>\$10,657,195.92</b>	<b>\$1,043,955.60</b>	<b>(\$9,613,240.32)</b>	<b>\$2,625,959.28</b>	<b>\$130,090.80</b>	<b>(\$2,495,868.48)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$148,896.90		(\$148,896.90)	\$471,272.32		(\$471,272.32)
Other Financing Uses:	\$471,272.32		(\$471,272.32)	\$0.00		\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>(\$322,375.42)</b>	<b>\$0.00</b>	<b>\$322,375.42</b>	<b>\$471,272.32</b>	<b>\$0.00</b>	<b>(\$471,272.32)</b>
<b>Excess Revenues and Other Sources</b>	<b>(\$336,992.34)</b>	<b>(\$411,985.28)</b>	<b>(\$74,992.94)</b>	<b>\$112,470.69</b>	<b>\$51,125.99</b>	<b>(\$61,344.70)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,497,959.79</b>	<b>\$1,178,751.19</b>	<b>(\$319,208.60)</b>	<b>\$485,182.99</b>	<b>\$244,116.77</b>	<b>(\$241,066.22)</b>
<b>Ending Fund Balance:</b>	<b>\$1,160,967.45</b>	<b>\$766,765.91</b>	<b>(\$394,201.54)</b>	<b>\$597,653.68</b>	<b>\$295,242.76</b>	<b>(\$302,410.92)</b>

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

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-III-B

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual

For Fiscal Year 2023, Fiscal Period 01

**171 - Midfield City Schools**

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$179,569.64	\$0.00	(\$179,569.64)	\$212,507.36	\$5,054.00	(\$207,453.36)
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
<b>Total Revenues:</b>	<b>\$179,569.64</b>	<b>\$0.00</b>	(\$179,569.64)	<b>\$228,190.36</b>	<b>\$5,054.00</b>	(\$223,136.36)
<b>Expenditures</b>						
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
<b>Total Expenditures:</b>	<b>\$179,569.64</b>	<b>\$0.00</b>	(\$179,569.64)	<b>\$185,648.00</b>	<b>\$71,664.00</b>	(\$113,984.00)
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00		\$0.00	\$0.00		\$0.00
Other Financing Uses:	\$0.00		\$0.00	\$0.00		\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>\$42,542.36</b>	<b>(\$66,610.00)</b>	(\$109,152.36)
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>\$436,697.62</b>	<b>\$103,156.14</b>	(\$333,541.48)
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>\$479,239.98</b>	<b>\$36,546.14</b>	(\$442,693.84)

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**  
**Budget and Actual**  
**For Fiscal Year 2023, Fiscal Period 01**

**171 - Midfield City Schools**

Description	EXPENDABLE TRUST		VARIANCE	AND EXPENDABLE TRUST FUNDS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$7,420,750.00	\$619,528.00	(\$6,801,222.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,029,158.34	\$180,996.09	(\$1,848,162.25)
Local Sources	\$87,920.00	\$18,609.21	(\$69,310.79)	\$3,866,141.32	\$23,890.05	(\$3,842,251.27)
Other Sources	\$0.00	\$0.00	\$0.00	\$89,366.99	\$12,436.18	(\$76,930.81)
<b>Total Revenues:</b>	<b>\$87,920.00</b>	<b>\$18,609.21</b>	<b>(\$69,310.79)</b>	<b>\$13,405,416.65</b>	<b>\$836,850.32</b>	<b>(\$12,568,566.33)</b>
<b>Expenditures</b>						
Instructional Services	\$28,419.00	\$0.00	(\$28,419.00)	\$6,440,181.17	\$617,787.78	(\$5,822,393.39)
Instructional Support Services	\$25,342.00	\$763.00	(\$24,579.00)	\$2,253,884.49	\$165,252.56	(\$2,088,631.93)
Operation & Maintenance Services	\$183.00	\$0.00	(\$183.00)	\$1,645,458.25	\$260,028.69	(\$1,385,429.56)
Auxiliary Services	\$4,186.00	\$0.00	(\$4,186.00)	\$1,786,159.15	\$85,345.45	(\$1,700,813.70)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,187,815.62	\$114,206.32	(\$1,073,609.30)
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	\$3,852.60	(\$91,878.42)
<b>Total Expenditures:</b>	<b>\$66,136.00</b>	<b>\$763.00</b>	<b>(\$65,373.00)</b>	<b>\$13,714,508.84</b>	<b>\$1,246,473.40</b>	<b>(\$12,468,035.44)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00		\$0.00	\$620,169.22		(\$620,169.22)
Other Financing Uses:	\$0.00		\$0.00	\$471,272.32		(\$471,272.32)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$148,896.90</b>	<b>\$0.00</b>	<b>(\$148,896.90)</b>
<b>(Under) Expenditures and Other Uses:</b>	<b>\$21,784.00</b>	<b>\$17,846.21</b>	<b>(\$3,937.79)</b>	<b>(\$160,195.29)</b>	<b>(\$409,623.08)</b>	<b>(\$249,427.79)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$44,616.31</b>	<b>\$68,850.02</b>	<b>\$24,233.71</b>	<b>\$2,464,456.71</b>	<b>\$1,594,874.12</b>	<b>(\$869,582.59)</b>
<b>Ending Fund Balance:</b>	<b>\$66,400.31</b>	<b>\$86,696.23</b>	<b>\$20,295.92</b>	<b>\$2,304,261.42</b>	<b>\$1,185,251.04</b>	<b>(\$1,119,010.38)</b>

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

Pulled from Production