

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 01**

**Exhibit F-I-A**

**137 - Fairfield City Schools**

137 - Fairfield City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$2,896,708.71	(\$201,302.98)	\$9,985.56	\$1,822,477.60	\$0.00	\$54,340.11	\$0.00
Investments	\$858,340.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$20,017.03	\$365,107.55	\$0.00	\$0.00	\$0.00	\$2,452.29	\$0.00
Interfund Receivables	\$0.00	\$15,000.00	\$0.00	\$146,885.64	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$43,503.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,868,741.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,087,571.34
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,581,931.73
Other Debits							
Total Assets and Other Debits:	\$6,643,807.43	\$222,307.58	\$9,985.56	\$1,969,363.24	\$0.00	\$56,792.40	\$47,669,503.07
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$10,415.03	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00
Interfund Payable	\$161,885.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$87,500.00	\$88,314.74	\$0.00	\$0.00	\$0.00	\$2,023.91	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,581,931.73
Total Liabilities:	\$259,800.67	\$88,314.74	\$0.00	\$0.00	\$0.00	\$2,083.91	\$1,581,931.73
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,087,571.34
Contributed Capital							
Reserved Fund Balance	\$47,747.98	\$177,472.18	\$0.00	\$5,602.76	\$0.00	(\$6,689.15)	\$0.00
Unreserved Fund balance	\$6,336,258.78	(\$43,479.34)	\$9,985.56	\$1,963,760.48	\$0.00	\$61,397.64	\$0.00
Total Fund Equity:	\$6,384,006.76	\$133,992.84	\$9,985.56	\$1,969,363.24	\$0.00	\$54,708.49	\$46,087,571.34
Total Liabilities and Fund Equity:	\$6,643,807.43	\$222,307.58	\$9,985.56	\$1,969,363.24	\$0.00	\$56,792.40	\$47,669,503.07

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 2021, Fiscal Period 01**

**137 - Fairfield City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$926,820.00	\$0.00	\$4,514.00	\$0.00	\$0.00	\$931,334.00
Federal Sources	\$40.00	\$5,522.50	\$0.00	\$0.00	\$0.00	\$5,562.50
Local Sources	\$46,384.97	\$2,261.00	\$0.00	\$6.09	\$250.32	\$48,902.38
Other Sources	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00
<b>Total Revenues:</b>	<b>\$973,944.97</b>	<b>\$7,783.50</b>	<b>\$4,514.00</b>	<b>\$6.09</b>	<b>\$250.32</b>	<b>\$986,498.88</b>
<b>Expenditures</b>						
Instructional Services	\$656,184.06	\$59,614.94	\$0.00	\$0.00	\$8,710.02	\$724,509.02
Instructional Support Services	\$193,857.96	\$17,803.17	\$0.00	\$24,754.81	\$0.00	\$236,415.94
Operation & Maintenance Services	\$215,761.66	\$39,439.93	\$0.00	\$21,368.64	\$0.00	\$276,570.23
Auxiliary Services	\$32,924.63	\$56,652.00	\$0.00	\$0.00	\$0.00	\$89,576.63
General Administrative Services	\$76,005.22	\$13,991.94	\$0.00	\$30.30	\$0.00	\$90,027.46
Capital Outlay						\$0.00
Debt Service						\$0.00
Other Expenditures	\$57,582.06	\$3,357.56	\$0.00	\$0.00	\$0.00	\$60,939.62
<b>Total Expenditures:</b>	<b>\$1,232,315.59</b>	<b>\$190,859.54</b>	<b>\$0.00</b>	<b>\$46,153.75</b>	<b>\$8,710.02</b>	<b>\$1,478,038.90</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>(\$258,370.62)</b>	<b>(\$183,076.04)</b>	<b>\$4,514.00</b>	<b>(\$46,147.66)</b>	<b>(\$8,459.70)</b>	<b>(\$491,540.02)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$6,642,377.38</b>	<b>\$317,068.88</b>	<b>\$5,471.56</b>	<b>\$2,015,510.90</b>	<b>\$63,168.19</b>	<b>\$9,043,596.91</b>
<b>Ending Fund Balance:</b>	<b>\$6,384,006.76</b>	<b>\$133,992.84</b>	<b>\$9,985.56</b>	<b>\$1,969,363.24</b>	<b>\$54,708.49</b>	<b>\$8,552,056.89</b>

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**  
**Budget and Actual**  
**For Fiscal Year 2021, Fiscal Period 01**

**137 - Fairfield City Schools**

137 - Fairfield City Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$11,166,518.00	\$926,820.00	(\$10,239,698.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$14,223.00	\$40.00	(\$14,183.00)	\$2,860,834.25	\$5,522.50	(\$2,855,311.75)
Local Sources	\$3,210,811.00	\$46,384.97	(\$3,164,426.03)	\$240,719.50	\$2,261.00	(\$238,458.50)
Other Sources	\$35,547.00	\$700.00	(\$34,847.00)	\$30,500.00	\$0.00	(\$30,500.00)
Total Revenues:	\$14,427,099.00	\$973,944.97	(\$13,453,154.03)	\$3,132,053.75	\$7,783.50	(\$3,124,270.25)
Expenditures						
Instructional Services	\$7,505,453.83	\$656,184.06	\$6,849,269.77	\$954,497.22	\$59,614.94	\$894,882.28
Instructional Support Services	\$2,974,473.67	\$193,857.96	\$2,780,615.71	\$347,726.48	\$17,803.17	\$329,923.31
Operation & Maintenance Services	\$1,756,617.17	\$215,761.66	\$1,540,855.51	\$1,545.00	\$39,439.93	(\$37,894.93)
Auxiliary Services	\$409,020.40	\$32,924.63	\$376,095.77	\$1,584,718.75	\$56,652.00	\$1,528,066.75
General Administrative Services	\$1,303,362.00	\$76,005.22	\$1,227,356.78	\$198,627.66	\$13,991.94	\$184,635.72
Special Revenue Outlay						
General Service	\$12,378.94	\$0.00	\$12,378.94	\$0.00	\$0.00	\$0.00
Other Expenditures	\$820,259.07	\$57,582.06	\$762,677.01	\$313,014.89	\$3,357.56	\$309,657.33
Total Expenditures:	\$14,781,565.08	\$1,232,315.59	\$13,549,249.49	\$3,400,130.00	\$190,859.54	\$3,209,270.46
Other Financing Sources (Uses)						
Other Financing Sources:	\$190,650.43	\$0.00	(\$190,650.43)	\$207,655.00	\$0.00	(\$207,655.00)
Other Financing Uses:	\$150,000.00	\$0.00	\$150,000.00	\$57,655.00	\$0.00	\$57,655.00
Total Other Financing Sources (Uses):	\$40,650.43	\$0.00	(\$40,650.43)	\$150,000.00	\$0.00	(\$150,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$313,815.65)	(\$258,370.62)	\$55,445.03	(\$118,076.25)	(\$183,076.04)	(\$64,999.79)
Beginning Fund Balance - Oct. 1:	\$5,773,762.05	\$6,642,377.38	\$868,615.33	\$179,415.41	\$317,068.88	\$137,653.47
Ending Fund Balance:	\$5,459,946.40	\$6,384,006.76	\$924,060.36	\$61,339.16	\$133,992.84	\$72,653.68

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**  
**Budget and Actual**  
**For Fiscal Year 2021, Fiscal Period 01**

**137 - Fairfield City Schools**

137 - Fairfield City Schools						
	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$54,172.00	\$4,514.00	(\$49,658.00)	\$474,096.00	\$0.00	(\$474,096.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$330,822.00	\$6.09	(\$330,815.91)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$54,172.00	\$4,514.00	(\$49,658.00)	\$804,918.00	\$6.09	(\$804,911.91)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$294,735.62	\$24,754.81	\$269,980.81
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$419,782.00	\$21,368.64	\$398,413.36
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$325.00	\$30.30	\$294.70
Capital Outlay						
Debt Service	\$54,172.00	\$0.00	\$54,172.00	\$270,643.43	\$0.00	\$270,643.43
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$54,172.00	\$0.00	\$54,172.00	\$985,486.05	\$46,153.75	\$939,332.30
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$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	\$4,514.00	\$4,514.00	(\$180,568.05)	(\$46,147.66)	\$134,420.39
Beginning Fund Balance - Oct. 1:	\$0.00	\$5,471.56	\$5,471.56	\$1,666,742.03	\$2,015,510.90	\$348,768.87
Ending Fund Balance:	\$0.00	\$9,985.56	\$9,985.56	\$1,486,173.98	\$1,969,363.24	\$483,189.26

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

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

**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2021, Fiscal Period 01**

**137 - Fairfield City Schools**

137 - Fairfield City Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
	EXPENDABLE TRUST		VARIANCE			VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$11,694,786.00	\$931,334.00	(\$10,763,452.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,875,057.25	\$5,562.50	(\$2,869,494.75)
Local Sources	\$46,386.00	\$250.32	(\$46,135.68)	\$3,828,738.50	\$48,902.38	(\$3,779,836.12)
Other Sources	\$0.00	\$0.00	\$0.00	\$66,047.00	\$700.00	(\$65,347.00)
Total Revenues:	\$46,386.00	\$250.32	(\$46,135.68)	\$18,464,628.75	\$986,498.88	(\$17,478,129.87)
Expenditures						
Instructional Services	\$29,882.25	\$8,710.02	\$21,172.23	\$8,489,833.30	\$724,509.02	\$7,765,324.28
Instructional Support Services	\$788.25	\$0.00	\$788.25	\$3,617,724.02	\$236,415.94	\$3,381,308.08
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,177,944.17	\$276,570.23	\$1,901,373.94
Auxiliary Services	\$1,221.75	\$0.00	\$1,221.75	\$1,994,960.90	\$89,576.63	\$1,905,384.27
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,502,314.66	\$90,027.46	\$1,412,287.20
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$337,194.37	\$0.00	\$337,194.37
Other Expenditures	\$6,280.50	\$0.00	\$6,280.50	\$1,139,554.46	\$60,939.62	\$1,078,614.84
Total Expenditures:	\$38,172.75	\$8,710.02	\$29,462.73	\$19,259,525.88	\$1,478,038.90	\$17,781,486.98
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$398,305.43	\$0.00	(\$398,305.43)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$207,655.00	\$0.00	\$207,655.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$190,650.43	\$0.00	(\$190,650.43)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$8,213.25	(\$8,459.70)	(\$16,672.95)	(\$604,246.70)	(\$491,540.02)	\$112,706.68
Beginning Fund Balance - Oct. 1:	\$48,159.16	\$63,168.19	\$15,009.03	\$7,668,078.65	\$9,043,596.91	\$1,375,518.26
Ending Fund Balance:	\$56,372.41	\$54,708.49	(\$1,663.92)	\$7,063,831.95	\$8,552,056.89	\$1,488,224.94

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