

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 07**

**Exhibit F-I-A**

**127 - Decatur City Schools**

127 - Decatur 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	\$22,125,761.93	\$5,875,863.72	\$96,023,045.26	\$10,239,217.95	\$0.00	\$731,534.87	\$0.00
Investments							
Receivables	\$3,823,185.27	\$543,399.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$80.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$199,532.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$238,810,496.67
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,425,696.00
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,070,062.45
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,939,877.82
Other Debits							
Total Assets and Other Debits:	\$25,949,027.20	\$6,618,795.15	\$96,023,045.26	\$10,239,217.95	\$0.00	\$731,534.87	\$457,246,132.94
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$613,877.20	\$111,932.89	\$0.00	\$2,656.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$202,909.33	\$635,882.87	\$0.00	\$0.00	\$0.00	\$1,583.42	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217,009,940.27
Total Liabilities:	\$816,786.53	\$747,975.76	\$0.00	\$2,656.00	\$0.00	\$1,583.42	\$217,009,940.27
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,236,192.67
Contributed Capital							
Reserved Fund Balance	\$1,171,381.79	\$4,025,465.51	\$0.00	\$9,877,437.47	\$0.00	\$68,819.35	\$0.00
Unreserved Fund balance	\$23,960,858.88	\$1,845,353.88	\$96,023,045.26	\$359,124.48	\$0.00	\$661,132.10	\$0.00
Total Fund Equity:	\$25,132,240.67	\$5,870,819.39	\$96,023,045.26	\$10,236,561.95	\$0.00	\$729,951.45	\$240,236,192.67
Total Liabilities and Fund Equity:	\$25,949,027.20	\$6,618,795.15	\$96,023,045.26	\$10,239,217.95	\$0.00	\$731,534.87	\$457,246,132.94

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 07**

**127 - Decatur 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	\$30,910,509.21	\$264,894.25	\$0.00	\$280,670.30	\$0.00	\$31,456,073.76
Federal Sources	\$85,908.66	\$5,848,676.41	\$0.00	\$0.00	\$0.00	\$5,934,585.07
Local Sources	\$25,538,096.03	\$1,288,018.63	\$7,576,355.89	\$33,115.49	\$208,649.74	\$34,644,235.78
Other Sources	\$189,854.74	\$0.00	\$0.00	\$0.00	\$0.00	\$189,854.74
<b>Total Revenues:</b>	<b>\$56,724,368.64</b>	<b>\$7,401,589.29</b>	<b>\$7,576,355.89</b>	<b>\$313,785.79</b>	<b>\$208,649.74</b>	<b>\$72,224,749.35</b>
<b>Expenditures</b>						
Instructional Services	\$32,340,241.53	\$2,571,545.23	\$0.00	\$0.00	\$13,126.41	\$34,924,913.17
Instructional Support Services	\$8,394,351.10	\$1,090,149.73	\$0.00	\$0.00	\$49,807.79	\$9,534,308.62
Operation & Maintenance Services	\$5,858,469.34	\$40,639.73	\$0.00	\$158,884.25	\$0.00	\$6,057,993.32
Auxiliary Services	\$2,171,269.42	\$2,836,247.65	\$0.00	\$0.00	\$0.00	\$5,007,517.07
General Administrative Services	\$1,592,468.22	\$138,633.78	\$0.00	\$0.00	\$0.00	\$1,731,102.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,563,647.61	\$0.00	\$3,563,647.61
Debt Service	\$182,692.11	\$0.00	\$5,435,207.13	\$1,325.00	\$0.00	\$5,619,224.24
Other Expenditures	\$869,013.13	\$1,557,865.30	\$0.00	\$0.00	\$116,530.34	\$2,543,408.77
<b>Total Expenditures:</b>	<b>\$51,408,504.85</b>	<b>\$8,235,081.42</b>	<b>\$5,435,207.13</b>	<b>\$3,723,856.86</b>	<b>\$179,464.54</b>	<b>\$68,982,114.80</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$167,012.53	\$308,716.57	\$0.00	\$2,500.00	\$7,825.00	\$486,054.10
Other Fund Uses:	\$406,942.60	\$49,472.22	\$0.00	\$0.00	\$21,521.36	\$477,936.18
<b>Total Other Fund Sources (Uses):</b>	<b>(\$239,930.07)</b>	<b>\$259,244.35</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>(\$13,696.36)</b>	<b>\$8,117.92</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$5,075,933.72</b>	<b>(\$574,247.78)</b>	<b>\$2,141,148.76</b>	<b>(\$3,407,571.07)</b>	<b>\$15,488.84</b>	<b>\$3,250,752.47</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$20,056,306.95</b>	<b>\$6,445,067.17</b>	<b>\$93,881,896.50</b>	<b>\$13,644,133.02</b>	<b>\$714,462.61</b>	<b>\$134,741,866.25</b>
<b>Ending Fund Balance:</b>	<b>\$25,132,240.67</b>	<b>\$5,870,819.39</b>	<b>\$96,023,045.26</b>	<b>\$10,236,561.95</b>	<b>\$729,951.45</b>	<b>\$137,992,618.72</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 07**

**127 - Decatur City Schools**

127 - Decatur City Schools		GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)		Budget	Actual	Favorable (Unfavorable)
Revenues							
State Sources	\$52,442,579.90	\$30,910,509.21	(\$21,532,070.69)		\$0.00	\$264,894.25	\$264,894.25
Federal Sources	\$104,000.00	\$85,908.66	(\$18,091.34)		\$13,409,329.17	\$5,848,676.41	(\$7,560,652.76)
Local Sources	\$34,975,168.00	\$25,538,096.03	(\$9,437,071.97)		\$3,495,827.00	\$1,288,018.63	(\$2,207,808.37)
Other Sources	\$40,500.00	\$189,854.74	\$149,354.74		\$92,000.00	\$0.00	(\$92,000.00)
Total Revenues:	\$87,562,247.90	\$56,724,368.64	(\$30,837,879.26)		\$16,997,156.17	\$7,401,589.29	(\$9,595,566.88)
Expenditures							
Instructional Services	\$58,109,027.90	\$32,340,241.53	\$25,768,786.37		\$6,547,952.15	\$2,571,545.23	\$3,976,406.92
Instructional Support Services	\$14,499,129.00	\$8,394,351.10	\$6,104,777.90		\$1,932,355.02	\$1,090,149.73	\$842,205.29
Operation & Maintenance Services	\$10,936,598.00	\$5,858,469.34	\$5,078,128.66		\$115,153.00	\$40,639.73	\$74,513.27
Auxiliary Services	\$3,908,053.00	\$2,171,269.42	\$1,736,783.58		\$6,029,855.16	\$2,836,247.65	\$3,193,607.51
General Administrative Services	\$2,770,839.00	\$1,592,468.22	\$1,178,370.78		\$265,822.00	\$138,633.78	\$127,188.22
Special Revenue Outlay	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
General Service	\$182,692.00	\$182,692.11	(\$0.11)		\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,763,141.00	\$869,013.13	\$894,127.87		\$1,924,844.00	\$1,557,865.30	\$366,978.70
Total Expenditures:	\$92,169,479.90	\$51,408,504.85	\$40,760,975.05		\$16,815,981.33	\$8,235,081.42	\$8,580,899.91
Other Financing Sources (Uses)							
Other Financing Sources:	\$238,523.00	\$167,012.53	(\$71,510.47)		\$384,000.00	\$308,716.57	(\$75,283.43)
Other Financing Uses:	\$536,500.00	\$406,942.60	\$129,557.40		\$95,973.00	\$49,472.22	\$46,500.78
Total Other Financing Sources (Uses):	(\$297,977.00)	(\$239,930.07)	\$58,046.93		\$288,027.00	\$259,244.35	(\$28,782.65)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$4,905,209.00)	\$5,075,933.72	\$9,981,142.72		\$469,201.84	(\$574,247.78)	(\$1,043,449.62)
Beginning Fund Balance - Oct. 1:	\$20,056,307.00	\$20,056,306.95	(\$0.05)		\$6,445,067.00	\$6,445,067.17	\$0.17
Ending Fund Balance:	\$15,151,098.00	\$25,132,240.67	\$9,981,142.67		\$6,914,268.84	\$5,870,819.39	(\$1,043,449.45)

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 07**

**127 - Decatur City Schools**

127 - Decatur City Schools						
	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$726,786.00	\$0.00	(\$726,786.00)	\$12,258,775.00	\$280,670.30	(\$11,978,104.70)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$6,400,832.00	\$7,576,355.89	\$1,175,523.89	\$20,000.00	\$33,115.49	\$13,115.49
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$7,127,618.00	\$7,576,355.89	\$448,737.89	\$12,278,775.00	\$313,785.79	(\$11,964,989.21)
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	\$125,000.00	\$158,884.25	(\$33,884.25)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$21,801,266.00	\$3,563,647.61	\$18,237,618.39
Debt Service	\$7,499,909.00	\$5,435,207.13	\$2,064,701.87	\$359,795.00	\$1,325.00	\$358,470.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$7,499,909.00	\$5,435,207.13	\$2,064,701.87	\$22,486,061.00	\$3,723,856.86	\$18,762,204.14
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
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	\$2,500.00	\$2,500.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$372,291.00)	\$2,141,148.76	\$2,513,439.76	(\$10,207,286.00)	(\$3,407,571.07)	\$6,799,714.93
Beginning Fund Balance - Oct. 1:	\$93,881,896.00	\$93,881,896.50	\$0.50	\$13,644,132.00	\$13,644,133.02	\$1.02
Ending Fund Balance:	\$93,509,605.00	\$96,023,045.26	\$2,513,440.26	\$3,436,846.00	\$10,236,561.95	\$6,799,715.95

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 07**

**127 - Decatur City Schools**

127 - Decatur 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	\$65,428,140.90	\$31,456,073.76	(\$33,972,067.14)
Federal Sources	\$0.00	\$0.00	\$0.00	\$13,513,329.17	\$5,934,585.07	(\$7,578,744.10)
Local Sources	\$868,161.00	\$208,649.74	(\$659,511.26)	\$45,759,988.00	\$34,644,235.78	(\$11,115,752.22)
Other Sources	\$0.00	\$0.00	\$0.00	\$132,500.00	\$189,854.74	\$57,354.74
Total Revenues:	\$868,161.00	\$208,649.74	(\$659,511.26)	\$124,833,958.07	\$72,224,749.35	(\$52,609,208.72)
Expenditures						
Instructional Services	\$29,086.00	\$13,126.41	\$15,959.59	\$64,686,066.05	\$34,924,913.17	\$29,761,152.88
Instructional Support Services	\$229,247.00	\$49,807.79	\$179,439.21	\$16,660,731.02	\$9,534,308.62	\$7,126,422.40
Operation & Maintenance Services	\$3,050.00	\$0.00	\$3,050.00	\$11,179,801.00	\$6,057,993.32	\$5,121,807.68
Auxiliary Services	\$9,560.00	\$0.00	\$9,560.00	\$10,147,468.16	\$5,007,517.07	\$5,139,951.09
Expendable Administrative Services	\$500.00	\$0.00	\$500.00	\$3,037,161.00	\$1,731,102.00	\$1,306,059.00
Total Outlay	\$0.00	\$0.00	\$0.00	\$21,801,266.00	\$3,563,647.61	\$18,237,618.39
Expendable Service	\$0.00	\$0.00	\$0.00	\$8,042,396.00	\$5,619,224.24	\$2,423,171.76
Other Expenditures	\$462,703.00	\$116,530.34	\$346,172.66	\$4,150,688.00	\$2,543,408.77	\$1,607,279.23
Total Expenditures:	\$734,146.00	\$179,464.54	\$554,681.46	\$139,705,577.23	\$68,982,114.80	\$70,723,462.43
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$7,825.00	\$7,825.00	\$622,523.00	\$486,054.10	(\$136,468.90)
Other Financing Uses:	\$19,050.00	\$21,521.36	(\$2,471.36)	\$651,523.00	\$477,936.18	\$173,586.82
Total Other Financing Sources (Uses):	(\$19,050.00)	(\$13,696.36)	\$5,353.64	(\$29,000.00)	\$8,117.92	\$37,117.92
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$114,965.00	\$15,488.84	(\$99,476.16)	(\$14,900,619.16)	\$3,250,752.47	\$18,151,371.63
Beginning Fund Balance - Oct. 1:	\$714,461.00	\$714,462.61	\$1.61	\$134,741,863.00	\$134,741,866.25	\$3.25
Ending Fund Balance:	\$829,426.00	\$729,951.45	(\$99,474.55)	\$119,841,243.84	\$137,992,618.72	\$18,151,374.88

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