

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 09

Exhibit F-I-A

127 - Decatur City Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$21,761,271.00	\$5,013,173.57	\$95,944,832.65	\$9,148,254.12	\$0.00	\$686,600.12	\$0.00
Investments							
Receivables	\$3,823,185.27	\$134,170.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$6,915.75	\$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:	\$25,591,372.02	\$5,346,876.08	\$95,944,832.65	\$9,148,254.12	\$0.00	\$686,600.12	\$457,246,132.94
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$932,460.63	\$943,054.77	\$1,942,293.77	\$32,633.42	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$9,985.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$202,114.30	\$432,489.17	\$0.00	\$0.00	\$0.00	\$1,814.50	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217,009,940.27
Total Liabilities:	\$1,134,574.93	\$1,385,528.94	\$1,942,293.77	\$32,633.42	\$0.00	\$1,814.50	\$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	\$1,725,674.42	\$6,631,253.39	\$0.00	\$8,197,103.72	\$0.00	\$59,804.49	\$0.00
Unreserved Fund balance	\$22,731,122.67	(\$2,669,906.25)	\$94,002,538.88	\$918,516.98	\$0.00	\$624,981.13	\$0.00
Total Fund Equity:	\$24,456,797.09	\$3,961,347.14	\$94,002,538.88	\$9,115,620.70	\$0.00	\$684,785.62	\$240,236,192.67
Total Liabilities and Fund Equity:	\$25,591,372.02	\$5,346,876.08	\$95,944,832.65	\$9,148,254.12	\$0.00	\$686,600.12	\$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**

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 2021, Fiscal Period 09**

127 - Decatur City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$39,782,152.21	\$264,894.25	\$0.00	\$2,021,516.30	\$0.00	\$42,068,562.76
Federal Sources	\$110,419.80	\$6,900,544.06	\$0.00	\$0.00	\$0.00	\$7,010,963.86
Local Sources	\$30,527,652.07	\$1,667,654.16	\$7,618,918.84	\$39,740.23	\$256,717.86	\$40,110,683.16
Other Sources	\$223,467.54	\$0.00	\$0.00	\$0.00	\$0.00	\$223,467.54
Total Revenues:	\$70,643,691.62	\$8,833,092.47	\$7,618,918.84	\$2,061,256.53	\$256,717.86	\$89,413,677.32
Expenditures						
Instructional Services	\$41,394,724.06	\$4,867,807.82	\$0.00	\$0.00	\$18,031.37	\$46,280,563.25
Instructional Support Services	\$11,177,061.92	\$1,344,781.48	\$0.00	\$0.00	\$73,757.25	\$12,595,600.65
Operation & Maintenance Services	\$7,535,217.86	\$55,526.67	\$0.00	\$158,884.25	\$1,137.50	\$7,750,766.28
Auxiliary Services	\$2,794,324.15	\$2,859,266.64	\$0.00	\$0.00	\$88.80	\$5,653,679.59
General Administrative Services	\$2,053,216.18	\$175,715.64	\$0.00	\$0.00	\$0.00	\$2,228,931.82
Capital Outlay	\$0.00	\$0.00	\$0.00	\$6,247,874.72	\$0.00	\$6,247,874.72
Debt Service	\$182,692.11	\$0.00	\$7,498,276.46	\$185,509.88	\$0.00	\$7,866,478.45
Other Expenditures	\$1,194,198.05	\$2,302,965.76	\$0.00	\$0.00	\$178,485.57	\$3,675,649.38
Total Expenditures:	\$66,331,434.33	\$11,606,064.01	\$7,498,276.46	\$6,592,268.85	\$271,500.49	\$92,299,544.14
Other Fund Sources (Uses)						
Other Fund Sources:	\$562,513.80	\$367,039.89	\$0.00	\$2,500.00	\$8,025.00	\$940,078.69
Other Fund Uses:	\$474,280.95	\$77,788.38	\$0.00	\$0.00	\$22,919.36	\$574,988.69
Total Other Fund Sources (Uses):	\$88,232.85	\$289,251.51	\$0.00	\$2,500.00	(\$14,894.36)	\$365,090.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$4,400,490.14	(\$2,483,720.03)	\$120,642.38	(\$4,528,512.32)	(\$29,676.99)	(\$2,520,776.82)
Beginning Fund Balance - October 1:	\$20,056,306.95	\$6,445,067.17	\$93,881,896.50	\$13,644,133.02	\$714,462.61	\$134,741,866.25
Ending Fund Balance:	\$24,456,797.09	\$3,961,347.14	\$94,002,538.88	\$9,115,620.70	\$684,785.62	\$132,221,089.43

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
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2021, Fiscal Period 09**

127 - Decatur City Schools

127 - Decatur City Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$52,539,481.90	\$39,782,152.21	(\$12,757,329.69)	\$349,859.53	\$264,894.25	(\$84,965.28)
Federal Sources	\$104,000.00	\$110,419.80	\$6,419.80	\$16,747,398.84	\$6,900,544.06	(\$9,846,854.78)
Local Sources	\$37,485,338.00	\$30,527,652.07	(\$6,957,685.93)	\$3,049,896.00	\$1,667,654.16	(\$1,382,241.84)
Other Sources	\$40,500.00	\$223,467.54	\$182,967.54	\$92,000.00	\$0.00	(\$92,000.00)
Total Revenues:	\$90,169,319.90	\$70,643,691.62	(\$19,525,628.28)	\$20,239,154.37	\$8,833,092.47	(\$11,406,061.90)
Expenditures						
Instructional Services	\$57,922,021.90	\$41,394,724.06	\$16,527,297.84	\$10,743,038.35	\$4,867,807.82	\$5,875,230.53
Instructional Support Services	\$14,904,788.00	\$11,177,061.92	\$3,727,726.08	\$2,324,739.02	\$1,344,781.48	\$979,957.54
Operation & Maintenance Services	\$10,936,598.00	\$7,535,217.86	\$3,401,380.14	\$149,392.00	\$55,526.67	\$93,865.33
Auxiliary Services	\$3,908,053.00	\$2,794,324.15	\$1,113,728.85	\$4,510,590.58	\$2,859,266.64	\$1,651,323.94
General Administrative Services	\$2,770,839.00	\$2,053,216.18	\$717,622.82	\$261,545.00	\$175,715.64	\$85,829.36
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	\$1,194,198.05	\$568,942.95	\$3,524,594.00	\$2,302,965.76	\$1,221,628.24
Total Expenditures:	\$92,388,132.90	\$66,331,434.33	\$26,056,698.57	\$21,513,898.95	\$11,606,064.01	\$9,907,834.94
Other Financing Sources (Uses)						
Other Financing Sources:	\$238,523.00	\$562,513.80	\$323,990.80	\$384,000.00	\$367,039.89	(\$16,960.11)
Other Financing Uses:	\$536,500.00	\$474,280.95	\$62,219.05	\$95,973.00	\$77,788.38	\$18,184.62
Total Other Financing Sources (Uses):	(\$297,977.00)	\$88,232.85	\$386,209.85	\$288,027.00	\$289,251.51	\$1,224.51
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,516,790.00)	\$4,400,490.14	\$6,917,280.14	(\$986,717.58)	(\$2,483,720.03)	(\$1,497,002.45)
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:	\$17,539,517.00	\$24,456,797.09	\$6,917,280.09	\$5,458,349.42	\$3,961,347.14	(\$1,497,002.28)

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

**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 2021, Fiscal Period 09**

127 - Decatur City Schools

	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$726,786.00	\$0.00	(\$726,786.00)	\$12,282,568.00	\$2,021,516.30	(\$10,261,051.70)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$6,400,832.00	\$7,618,918.84	\$1,218,086.84	\$20,000.00	\$39,740.23	\$19,740.23
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$7,127,618.00	\$7,618,918.84	\$491,300.84	\$12,302,568.00	\$2,061,256.53	(\$10,241,311.47)
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	\$158,884.00	\$158,884.25	(\$0.25)
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	\$6,247,874.72	\$15,553,391.28
Debt Service	\$7,499,909.00	\$7,498,276.46	\$1,632.54	\$359,795.00	\$185,509.88	\$174,285.12
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$7,499,909.00	\$7,498,276.46	\$1,632.54	\$22,519,945.00	\$6,592,268.85	\$15,927,676.15
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)	\$120,642.38	\$492,933.38	(\$10,217,377.00)	(\$4,528,512.32)	\$5,688,864.68
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	\$94,002,538.88	\$492,933.88	\$3,426,755.00	\$9,115,620.70	\$5,688,865.70

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 09**

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	\$65,898,695.43	\$42,068,562.76	(\$23,830,132.67)
Federal Sources	\$0.00	\$0.00	\$0.00	\$16,851,398.84	\$7,010,963.86	(\$9,840,434.98)
Local Sources	\$868,161.00	\$256,717.86	(\$611,443.14)	\$47,824,227.00	\$40,110,683.16	(\$7,713,543.84)
Other Sources	\$0.00	\$0.00	\$0.00	\$132,500.00	\$223,467.54	\$90,967.54
Total Revenues:	\$868,161.00	\$256,717.86	(\$611,443.14)	\$130,706,821.27	\$89,413,677.32	(\$41,293,143.95)
Expenditures						
Instructional Services	\$29,086.00	\$18,031.37	\$11,054.63	\$68,694,146.25	\$46,280,563.25	\$22,413,583.00
Instructional Support Services	\$229,247.00	\$73,757.25	\$155,489.75	\$17,458,774.02	\$12,595,600.65	\$4,863,173.37
Operation & Maintenance Services	\$3,050.00	\$1,137.50	\$1,912.50	\$11,247,924.00	\$7,750,766.28	\$3,497,157.72
Auxiliary Services	\$9,560.00	\$88.80	\$9,471.20	\$8,628,203.58	\$5,653,679.59	\$2,974,523.99
Expendable Administrative Services	\$500.00	\$0.00	\$500.00	\$3,032,884.00	\$2,228,931.82	\$803,952.18
Total Outlay	\$0.00	\$0.00	\$0.00	\$21,801,266.00	\$6,247,874.72	\$15,553,391.28
Expendable Service	\$0.00	\$0.00	\$0.00	\$8,042,396.00	\$7,866,478.45	\$175,917.55
Other Expenditures	\$462,703.00	\$178,485.57	\$284,217.43	\$5,750,438.00	\$3,675,649.38	\$2,074,788.62
Total Expenditures:	\$734,146.00	\$271,500.49	\$462,645.51	\$144,656,031.85	\$92,299,544.14	\$52,356,487.71
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$8,025.00	\$8,025.00	\$622,523.00	\$940,078.69	\$317,555.69
Other Financing Uses:	\$19,050.00	\$22,919.36	(\$3,869.36)	\$651,523.00	\$574,988.69	\$76,534.31
Total Other Financing Sources (Uses):	(\$19,050.00)	(\$14,894.36)	\$4,155.64	(\$29,000.00)	\$365,090.00	\$394,090.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$114,965.00	(\$29,676.99)	(\$144,641.99)	(\$13,978,210.58)	(\$2,520,776.82)	\$11,457,433.76
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	\$684,785.62	(\$144,640.38)	\$120,763,652.42	\$132,221,089.43	\$11,457,437.01

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