

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 08**

**Exhibit F-I-A**

**127 - Decatur City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$26,865,104.40	\$5,485,287.83	\$94,440,860.54	\$4,989,156.56	\$0.00	\$835,629.54	\$0.00
Investments							
Receivables	\$680,057.89	\$591,271.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$50,231.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$127,789.19	\$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	\$237,379,035.20
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,622,761.46
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,660,984.54
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,476,103.50
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$27,595,393.61</b>	<b>\$6,204,348.71</b>	<b>\$94,440,860.54</b>	<b>\$4,989,156.56</b>	<b>\$0.00</b>	<b>\$835,629.54</b>	<b>\$462,138,884.70</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,096,749.86	\$81,245.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$234.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$184,376.02	\$678,057.50	\$0.00	\$0.00	\$0.00	\$1,702.84	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$213,137,088.04
<b>Total Liabilities:</b>	<b>\$1,281,125.88</b>	<b>\$759,537.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,702.84</b>	<b>\$213,137,088.04</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$249,001,796.66
Contributed Capital							
Reserved Fund Balance	\$4,597,408.09	\$6,120,024.02	\$0.00	\$2,398,999.49	\$0.00	\$48,317.30	\$0.00
Unreserved Fund balance	\$21,716,859.64	(\$675,213.04)	\$94,440,860.54	\$2,590,157.07	\$0.00	\$785,609.40	\$0.00
<b>Total Fund Equity:</b>	<b>\$26,314,267.73</b>	<b>\$5,444,810.98</b>	<b>\$94,440,860.54</b>	<b>\$4,989,156.56</b>	<b>\$0.00</b>	<b>\$833,926.70</b>	<b>\$249,001,796.66</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$27,595,393.61</b>	<b>\$6,204,348.71</b>	<b>\$94,440,860.54</b>	<b>\$4,989,156.56</b>	<b>\$0.00</b>	<b>\$835,629.54</b>	<b>\$462,138,884.70</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 2022, Fiscal Period 08**

**127 - Decatur City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$37,415,101.42	\$0.00	\$0.00	\$2,961,396.26	\$0.00	\$40,376,497.68
Federal Sources	\$101,983.18	\$7,808,561.37	\$0.00	\$0.00	\$0.00	\$7,910,544.55
Local Sources	\$26,874,497.73	\$1,904,804.91	\$7,738,184.29	\$13,927.06	\$528,661.86	\$37,060,075.85
Other Sources	\$88,630.66	\$97,325.77	\$0.00	\$0.00	\$0.00	\$185,956.43
<b>Total Revenues:</b>	<b>\$64,480,212.99</b>	<b>\$9,810,692.05</b>	<b>\$7,738,184.29</b>	<b>\$2,975,323.32</b>	<b>\$528,661.86</b>	<b>\$85,533,074.51</b>
<b>Expenditures</b>						
Instructional Services	\$39,130,269.22	\$4,033,323.89	\$0.00	\$0.00	\$24,567.07	\$43,188,160.18
Instructional Support Services	\$11,237,654.97	\$1,299,468.14	\$0.00	\$0.00	\$108,615.94	\$12,645,739.05
Operation & Maintenance Services	\$7,159,883.26	\$197,109.26	\$0.00	\$25,266.00	\$2,337.60	\$7,384,596.12
Auxiliary Services	\$2,789,285.93	\$4,759,844.58	\$0.00	\$0.00	\$18,318.95	\$7,567,449.46
General Administrative Services	\$1,917,964.73	\$195,512.99	\$0.00	\$0.00	\$0.00	\$2,113,477.72
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,845,653.87	\$0.00	\$1,845,653.87
Debt Service	\$0.00	\$0.00	\$5,887,274.28	\$184,184.88	\$0.00	\$6,071,459.16
Other Expenditures	\$964,469.92	\$989,688.00	\$0.00	\$0.00	\$247,695.35	\$2,201,853.27
<b>Total Expenditures:</b>	<b>\$63,199,528.03</b>	<b>\$11,474,946.86</b>	<b>\$5,887,274.28</b>	<b>\$2,055,104.75</b>	<b>\$401,534.91</b>	<b>\$83,018,388.83</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$277,770.73	\$376,845.82	\$0.00	\$0.00	\$1,957.96	\$656,574.51
Other Fund Uses:	\$428,986.83	\$100,825.83	\$0.00	\$0.00	\$31,163.55	\$560,976.21
<b>Total Other Fund Sources (Uses):</b>	<b>(\$151,216.10)</b>	<b>\$276,019.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$29,205.59)</b>	<b>\$95,598.30</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,129,468.86</b>	<b>(\$1,388,234.82)</b>	<b>\$1,850,910.01</b>	<b>\$920,218.57</b>	<b>\$97,921.36</b>	<b>\$2,610,283.98</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$25,184,798.87</b>	<b>\$6,833,045.80</b>	<b>\$92,589,950.53</b>	<b>\$4,068,937.99</b>	<b>\$736,005.34</b>	<b>\$129,412,738.53</b>
<b>Ending Fund Balance:</b>	<b>\$26,314,267.73</b>	<b>\$5,444,810.98</b>	<b>\$94,440,860.54</b>	<b>\$4,989,156.56</b>	<b>\$833,926.70</b>	<b>\$132,023,022.51</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 2022, Fiscal Period 08**

**127 - Decatur City Schools**

127 - Decatur City Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$55,862,884.45	\$37,415,101.42	(\$18,447,783.03)	\$215,694.91	\$0.00	(\$215,694.91)
Federal Sources	\$108,000.00	\$101,983.18	(\$6,016.82)	\$36,815,030.27	\$7,808,561.37	(\$29,006,468.90)
Local Sources	\$39,014,190.00	\$26,874,497.73	(\$12,139,692.27)	\$2,600,775.75	\$1,904,804.91	(\$695,970.84)
Other Sources	\$85,750.00	\$88,630.66	\$2,880.66	\$103,550.00	\$97,325.77	(\$6,224.23)
Total Revenues:	\$95,070,824.45	\$64,480,212.99	(\$30,590,611.46)	\$39,735,050.93	\$9,810,692.05	(\$29,924,358.88)
Expenditures						
Instructional Services	\$61,321,302.79	\$39,130,269.22	\$22,191,033.57	\$21,011,550.05	\$4,033,323.89	\$16,978,226.16
Instructional Support Services	\$15,706,992.55	\$11,237,654.97	\$4,469,337.58	\$4,916,805.16	\$1,299,468.14	\$3,617,337.02
Operation & Maintenance Services	\$11,738,886.89	\$7,159,883.26	\$4,579,003.63	\$2,789,099.00	\$197,109.26	\$2,591,989.74
Auxiliary Services	\$4,084,524.55	\$2,789,285.93	\$1,295,238.62	\$6,331,453.28	\$4,759,844.58	\$1,571,608.70
General Administrative Services	\$2,942,678.46	\$1,917,964.73	\$1,024,713.73	\$435,146.84	\$195,512.99	\$239,633.85
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$2,309,315.00	\$0.00	\$2,309,315.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,901,146.55	\$964,469.92	\$936,676.63	\$1,570,893.92	\$989,688.00	\$581,205.92
Total Expenditures:	\$97,695,531.79	\$63,199,528.03	\$34,496,003.76	\$39,364,263.25	\$11,474,946.86	\$27,889,316.39
Other Financing Sources (Uses)						
Other Financing Sources:	\$223,480.00	\$277,770.73	\$54,290.73	\$395,025.00	\$376,845.82	(\$18,179.18)
Other Financing Uses:	\$532,500.00	\$428,986.83	\$103,513.17	\$83,345.00	\$100,825.83	(\$17,480.83)
Total Other Financing Sources (Uses):	(\$309,020.00)	(\$151,216.10)	\$157,803.90	\$311,680.00	\$276,019.99	(\$35,660.01)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,933,727.34)	\$1,129,468.86	\$4,063,196.20	\$682,467.68	(\$1,388,234.82)	(\$2,070,702.50)
Beginning Fund Balance - Oct. 1:	\$25,184,798.87	\$25,184,798.87	\$0.00	\$6,935,173.48	\$6,833,045.80	(\$102,127.68)
Ending Fund Balance:	\$22,251,071.53	\$26,314,267.73	\$4,063,196.20	\$7,617,641.16	\$5,444,810.98	(\$2,172,830.18)

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 2022, Fiscal Period 08**

**127 - Decatur City Schools**

	<b>DEBT SERVICE</b>			<b>CAPITAL PROJECTS</b>		
<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>VARIANCE Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>VARIANCE Favorable (Unfavorable)</b>
<b>Revenues</b>						
State Sources	\$1,226,786.00	\$0.00	(\$1,226,786.00)	\$10,160,706.00	\$2,961,396.26	(\$7,199,309.74)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$6,908,618.00	\$7,738,184.29	\$829,566.29	\$20,000.00	\$13,927.06	(\$6,072.94)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$8,135,404.00</b>	<b>\$7,738,184.29</b>	<b>(\$397,219.71)</b>	<b>\$10,180,706.00</b>	<b>\$2,975,323.32</b>	<b>(\$7,205,382.68)</b>
<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	\$25,266.00	\$25,266.00	\$0.00
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	\$10,950,000.00	\$1,845,653.87	\$9,104,346.13
Debt Service	\$7,498,611.00	\$5,887,274.28	\$1,611,336.72	\$359,795.00	\$184,184.88	\$175,610.12
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$7,498,611.00</b>	<b>\$5,887,274.28</b>	<b>\$1,611,336.72</b>	<b>\$11,535,061.00</b>	<b>\$2,055,104.75</b>	<b>\$9,479,956.25</b>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing 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 Uses:</b>	<b>\$636,793.00</b>	<b>\$1,850,910.01</b>	<b>\$1,214,117.01</b>	<b>(\$1,354,355.00)</b>	<b>\$920,218.57</b>	<b>\$2,274,573.57</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$92,589,950.53</b>	<b>\$92,589,950.53</b>	<b>\$0.00</b>	<b>\$4,068,937.99</b>	<b>\$4,068,937.99</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$93,226,743.53</b>	<b>\$94,440,860.54</b>	<b>\$1,214,117.01</b>	<b>\$2,714,582.99</b>	<b>\$4,989,156.56</b>	<b>\$2,274,573.57</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-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 2022, Fiscal Period 08**

**127 - Decatur City Schools**

127 - Decatur City Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST			VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$67,466,071.36	\$40,376,497.68	(\$27,089,573.68)
Federal Sources	\$0.00	\$0.00	\$0.00	\$36,923,030.27	\$7,910,544.55	(\$29,012,485.72)
Local Sources	\$703,079.00	\$528,661.86	(\$174,417.14)	\$49,246,662.75	\$37,060,075.85	(\$12,186,586.90)
Other Sources	\$0.00	\$0.00	\$0.00	\$189,300.00	\$185,956.43	(\$3,343.57)
Total Revenues:	\$703,079.00	\$528,661.86	(\$174,417.14)	\$153,825,064.38	\$85,533,074.51	(\$68,291,989.87)
Expenditures						
Instructional Services	\$20,500.00	\$24,567.07	(\$4,067.07)	\$82,353,352.84	\$43,188,160.18	\$39,165,192.66
Instructional Support Services	\$196,067.00	\$108,615.94	\$87,451.06	\$20,819,864.71	\$12,645,739.05	\$8,174,125.66
Operation & Maintenance Services	\$2,650.00	\$2,337.60	\$312.40	\$14,555,901.89	\$7,384,596.12	\$7,171,305.77
Auxiliary Services	\$2,565.00	\$18,318.95	(\$15,753.95)	\$10,618,542.83	\$7,567,449.46	\$3,051,093.37
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,377,825.30	\$2,113,477.72	\$1,264,347.58
Total Outlay	\$0.00	\$0.00	\$0.00	\$13,259,315.00	\$1,845,653.87	\$11,413,661.13
Expendable Service	\$0.00	\$0.00	\$0.00	\$7,858,406.00	\$6,071,459.16	\$1,786,946.84
Other Expenditures	\$376,621.00	\$247,695.35	\$128,925.65	\$3,848,661.47	\$2,201,853.27	\$1,646,808.20
Total Expenditures:	\$598,403.00	\$401,534.91	\$196,868.09	\$156,691,870.04	\$83,018,388.83	\$73,673,481.21
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,957.96	\$1,957.96	\$618,505.00	\$656,574.51	\$38,069.51
Other Financing Uses:	\$25,160.00	\$31,163.55	(\$6,003.55)	\$641,005.00	\$560,976.21	\$80,028.79
Total Other Financing Sources (Uses):	(\$25,160.00)	(\$29,205.59)	(\$4,045.59)	(\$22,500.00)	\$95,598.30	\$118,098.30
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$79,516.00	\$97,921.36	\$18,405.36	(\$2,889,305.66)	\$2,610,283.98	\$5,499,589.64
Beginning Fund Balance - Oct. 1:	\$736,005.34	\$736,005.34	\$0.00	\$129,514,866.21	\$129,412,738.53	(\$102,127.68)
Ending Fund Balance:	\$815,521.34	\$833,926.70	\$18,405.36	\$126,625,560.55	\$132,023,022.51	\$5,397,461.96

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