

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2021**

Exhibit F-I-A

**102 - Alexander City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$9,059,589.87	(\$330,565.65)	\$1,215,665.29	\$57,186,586.44	\$0.00	\$402,845.67	\$0.00
Investments	\$0.00	\$66,104.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$3,290.77	\$311,478.87	\$0.00	\$0.00	\$0.00	\$170.53	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$61,785.44	\$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	\$44,096,530.99
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,181,829.69
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,083,487.11
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,772,516.69
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,062,880.64</b>	<b>\$108,802.74</b>	<b>\$1,215,665.29</b>	<b>\$57,186,586.44</b>	<b>\$0.00</b>	<b>\$403,016.20</b>	<b>\$113,134,364.48</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$7,197.23	\$123,405.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	(\$77.17)	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,856,003.80
<b>Total Liabilities:</b>	<b>\$7,120.06</b>	<b>\$123,406.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$67,856,003.80</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,278,360.68
Contributed Capital							
Reserved Fund Balance	\$0.00	\$61,785.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$9,055,760.58	(\$76,389.48)	\$1,215,665.29	\$57,186,586.44	\$0.00	\$403,016.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,055,760.58</b>	<b>(\$14,604.04)</b>	<b>\$1,215,665.29</b>	<b>\$57,186,586.44</b>	<b>\$0.00</b>	<b>\$403,016.20</b>	<b>\$45,278,360.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,062,880.64</b>	<b>\$108,802.74</b>	<b>\$1,215,665.29</b>	<b>\$57,186,586.44</b>	<b>\$0.00</b>	<b>\$403,016.20</b>	<b>\$113,134,364.48</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**  
**For Fiscal Year Ended September 30, 2021**

**102 - Alexander City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$19,823,811.95	\$0.00	\$190,778.95	\$537,621.44	\$0.00	\$20,552,212.34
Federal Sources	\$28,063.56	\$6,075,701.75	\$0.00	\$0.00	\$0.00	\$6,103,765.31
Local Sources	\$6,822,374.41	\$374,746.43	\$2,304,439.21	\$1,804,444.31	\$427,276.75	\$11,733,281.11
Other Sources	\$84,870.60	\$35,922.24	\$0.00	\$0.00	\$0.00	\$120,792.84
<b>Total Revenues:</b>	<b>\$26,759,120.52</b>	<b>\$6,486,370.42</b>	<b>\$2,495,218.16</b>	<b>\$2,342,065.75</b>	<b>\$427,276.75</b>	<b>\$38,510,051.60</b>
<b>Expenditures</b>						
Instructional Services	\$15,366,544.88	\$4,050,939.73	\$0.00	\$0.00	\$269,989.06	\$19,687,473.67
Instructional Support Services	\$4,590,738.86	\$815,784.18	\$0.00	\$56,980.00	\$44,651.60	\$5,508,154.64
Operation & Maintenance Services	\$1,865,880.33	\$334,460.22	\$0.00	\$68,166.40	\$0.00	\$2,268,506.95
Auxiliary Services	\$1,199,835.04	\$126,598.54	\$0.00	\$0.00	\$0.00	\$1,326,433.58
General Administrative Services	\$1,295,926.02	\$295,676.83	\$0.00	\$174,024.77	\$0.00	\$1,765,627.62
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,161,908.87	\$0.00	\$3,161,908.87
Debt Service	\$0.00	\$0.00	\$2,566,617.07	\$0.00	\$0.00	\$2,566,617.07
Other Expenditures	\$973,854.70	\$2,371,402.42	\$0.00	\$0.00	\$82,465.55	\$3,427,722.67
<b>Total Expenditures:</b>	<b>\$25,292,779.83</b>	<b>\$7,994,861.92</b>	<b>\$2,566,617.07</b>	<b>\$3,461,080.04</b>	<b>\$397,106.21</b>	<b>\$39,712,445.07</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$67,756.15	\$202,392.32	\$0.00	\$0.00	\$23,717.87	\$293,866.34
Other Fund Uses:	\$94,783.38	\$114,600.62	\$0.00	\$0.00	\$28,486.49	\$237,870.49
<b>Total Other Fund Sources (Uses):</b>	<b>(\$27,027.23)</b>	<b>\$87,791.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,768.62)</b>	<b>\$55,995.85</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,439,313.46</b>	<b>(\$1,420,699.80)</b>	<b>(\$71,398.91)</b>	<b>(\$1,119,014.29)</b>	<b>\$25,401.92</b>	<b>(\$1,146,397.62)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$7,616,447.12</b>	<b>\$1,406,095.76</b>	<b>\$1,287,064.20</b>	<b>\$58,305,600.73</b>	<b>\$377,614.28</b>	<b>\$68,992,822.09</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$9,055,760.58</b>	<b>(\$14,604.04)</b>	<b>\$1,215,665.29</b>	<b>\$57,186,586.44</b>	<b>\$403,016.20</b>	<b>\$67,846,424.47</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 Ended September 30, 2021**

**102 - Alexander City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$19,741,094.92	\$19,823,811.95	\$82,717.03	\$0.00	\$0.00	\$0.00
Federal Sources	\$65,481.00	\$28,063.56	(\$37,417.44)	\$7,502,159.93	\$6,075,701.75	(\$1,426,458.18)
Local Sources	\$6,914,304.14	\$6,822,374.41	(\$91,929.73)	\$560,849.00	\$374,746.43	(\$186,102.57)
Other Sources	\$150,942.00	\$84,870.60	(\$66,071.40)	\$45,218.00	\$35,922.24	(\$9,295.76)
<b>Total Revenues:</b>	<b>\$26,871,822.06</b>	<b>\$26,759,120.52</b>	<b>(\$112,701.54)</b>	<b>\$8,108,226.93</b>	<b>\$6,486,370.42</b>	<b>(\$1,621,856.51)</b>
<b>Expenditures</b>						
Instructional Services	\$15,460,699.12	\$15,366,544.88	\$94,154.24	\$3,475,616.07	\$4,050,939.73	(\$575,323.66)
Instructional Support Services	\$4,828,975.07	\$4,590,738.86	\$238,236.21	\$1,093,296.41	\$815,784.18	\$277,512.23
Operation & Maintenance Services	\$2,001,990.90	\$1,865,880.33	\$136,110.57	\$171,764.28	\$334,460.22	(\$162,695.94)
Auxiliary Services	\$1,184,719.00	\$1,199,835.04	(\$15,116.04)	\$53,503.36	\$126,598.54	(\$73,095.18)
General Administrative Services	\$1,146,648.09	\$1,295,926.02	(\$149,277.93)	\$350,031.78	\$295,676.83	\$54,354.95
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,013,850.43	\$973,854.70	\$39,995.73	\$3,052,287.35	\$2,371,402.42	\$680,884.93
<b>Total Expenditures:</b>	<b>\$25,636,882.61</b>	<b>\$25,292,779.83</b>	<b>\$344,102.78</b>	<b>\$8,196,499.25</b>	<b>\$7,994,861.92</b>	<b>\$201,637.33</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$152,393.20	\$67,756.15	(\$84,637.05)	\$110,025.00	\$202,392.32	\$92,367.32
Other Financing Uses:	\$58,100.00	\$94,783.38	(\$36,683.38)	\$76,425.00	\$114,600.62	(\$38,175.62)
<b>Total Other Financing Sources (Uses):</b>	<b>\$94,293.20</b>	<b>(\$27,027.23)</b>	<b>(\$121,320.43)</b>	<b>\$33,600.00</b>	<b>\$87,791.70</b>	<b>\$54,191.70</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,329,232.65</b>	<b>\$1,439,313.46</b>	<b>\$110,080.81</b>	<b>(\$54,672.32)</b>	<b>(\$1,420,699.80)</b>	<b>(\$1,366,027.48)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$7,616,447.12</b>	<b>\$7,616,447.12</b>	<b>\$0.00</b>	<b>\$1,409,889.01</b>	<b>\$1,406,095.76</b>	<b>(\$3,793.25)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$8,945,679.77</b>	<b>\$9,055,760.58</b>	<b>\$110,080.81</b>	<b>\$1,355,216.69</b>	<b>(\$14,604.04)</b>	<b>(\$1,369,820.73)</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 Ended September 30, 2021**

**102 - Alexander City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$444,719.63	\$190,778.95	(\$253,940.68)	\$531,364.37	\$537,621.44	\$6,257.07
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$2,099,087.12	\$2,304,439.21	\$205,352.09	\$1,590,000.00	\$1,804,444.31	\$214,444.31
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$2,543,806.75</b>	<b>\$2,495,218.16</b>	<b>(\$48,588.59)</b>	<b>\$2,121,364.37</b>	<b>\$2,342,065.75</b>	<b>\$220,701.38</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	\$156,980.00	\$56,980.00	\$100,000.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$122,524.56	\$68,166.40	\$54,358.16
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$229,051.15	\$174,024.77	\$55,026.38
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,383,716.19	\$3,161,908.87	\$1,221,807.32
Debt Service	\$2,653,822.43	\$2,566,617.07	\$87,205.36	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$2,653,822.43</b>	<b>\$2,566,617.07</b>	<b>\$87,205.36</b>	<b>\$4,892,271.90</b>	<b>\$3,461,080.04</b>	<b>\$1,431,191.86</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>(\$110,015.68)</b>	<b>(\$71,398.91)</b>	<b>\$38,616.77</b>	<b>(\$2,770,907.53)</b>	<b>(\$1,119,014.29)</b>	<b>\$1,651,893.24</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,287,064.20</b>	<b>\$1,287,064.20</b>	<b>\$0.00</b>	<b>\$58,305,600.73</b>	<b>\$58,305,600.73</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$1,177,048.52</b>	<b>\$1,215,665.29</b>	<b>\$38,616.77</b>	<b>\$55,534,693.20</b>	<b>\$57,186,586.44</b>	<b>\$1,651,893.24</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 Ended September 30, 2021**

**102 - Alexander City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$20,717,178.92	\$20,552,212.34	(\$164,966.58)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,567,640.93	\$6,103,765.31	(\$1,463,875.62)
Local Sources	\$439,020.00	\$427,276.75	(\$11,743.25)	\$11,603,260.26	\$11,733,281.11	\$130,020.85
Other Sources	\$0.00	\$0.00	\$0.00	\$196,160.00	\$120,792.84	(\$75,367.16)
<b>Total Revenues:</b>	<b>\$439,020.00</b>	<b>\$427,276.75</b>	<b>(\$11,743.25)</b>	<b>\$40,084,240.11</b>	<b>\$38,510,051.60</b>	<b>(\$1,574,188.51)</b>
<b>Expenditures</b>						
Instructional Services	\$113,819.31	\$269,989.06	(\$156,169.75)	\$19,050,134.50	\$19,687,473.67	(\$637,339.17)
Instructional Support Services	\$183,490.00	\$44,651.60	\$138,838.40	\$6,262,741.48	\$5,508,154.64	\$754,586.84
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,296,279.74	\$2,268,506.95	\$27,772.79
Auxiliary Services	\$31,475.00	\$0.00	\$31,475.00	\$1,269,697.36	\$1,326,433.58	(\$56,736.22)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,725,731.02	\$1,765,627.62	(\$39,896.60)
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,383,716.19	\$3,161,908.87	\$1,221,807.32
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,653,822.43	\$2,566,617.07	\$87,205.36
Other Expenditures	\$60,410.00	\$82,465.55	(\$22,055.55)	\$4,126,547.78	\$3,427,722.67	\$698,825.11
<b>Total Expenditures:</b>	<b>\$389,194.31</b>	<b>\$397,106.21</b>	<b>(\$7,911.90)</b>	<b>\$41,768,670.50</b>	<b>\$39,712,445.07</b>	<b>\$2,056,225.43</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$23,717.87	\$23,717.87	\$262,418.20	\$293,866.34	\$31,448.14
Other Financing Uses:	\$12,155.00	\$28,486.49	(\$16,331.49)	\$146,680.00	\$237,870.49	(\$91,190.49)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$12,155.00)</b>	<b>(\$4,768.62)</b>	<b>\$7,386.38</b>	<b>\$115,738.20</b>	<b>\$55,995.85</b>	<b>(\$59,742.35)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$37,670.69</b>	<b>\$25,401.92</b>	<b>(\$12,268.77)</b>	<b>(\$1,568,692.19)</b>	<b>(\$1,146,397.62)</b>	<b>\$422,294.57</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$377,559.71</b>	<b>\$377,614.28</b>	<b>\$54.57</b>	<b>\$68,996,560.77</b>	<b>\$68,992,822.09</b>	<b>(\$3,738.68)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$415,230.40</b>	<b>\$403,016.20</b>	<b>(\$12,214.20)</b>	<b>\$67,427,868.58</b>	<b>\$67,846,424.47</b>	<b>\$418,555.89</b>

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