

**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

**110 - Auburn City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$34,802,063.01	\$6,707,020.29	\$4,341.76	\$16,539,580.12	\$0.00	\$2,911,807.56	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,979.08	\$0.00
Receivables	\$0.00	\$950,190.73	\$0.00	\$864,669.61	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,508.55	\$6,887.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$75,412.99	\$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	\$239,986,846.46
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,388,521.67
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided							
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,630.94
<b>Total Assets and Other Debits:</b>	<b>\$34,804,571.56</b>	<b>\$7,739,511.80</b>	<b>\$4,341.76</b>	<b>\$17,404,249.73</b>	<b>\$0.00</b>	<b>\$2,975,786.64</b>	<b>\$271,485,999.07</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$614,375.09	\$77,779.61	\$0.00	\$960,219.59	\$0.00	\$2,663.81	\$0.00
Interfund Payable	\$6,887.79	\$2,143.85	\$0.00	\$0.00	\$0.00	\$364.70	\$0.00
Other Liabilities	\$0.00	\$193,565.90	\$0.00	\$864,669.61	\$0.00	\$3,263.92	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,630.94
<b>Total Liabilities:</b>	<b>\$621,262.88</b>	<b>\$273,489.36</b>	<b>\$0.00</b>	<b>\$1,824,889.20</b>	<b>\$0.00</b>	<b>\$6,292.43</b>	<b>\$110,630.94</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$271,375,368.13
Contributed Capital							
Reserved Fund Balance	\$576,319.39	\$361,336.05	\$0.00	\$9,102,842.95	\$0.00	\$616.00	\$0.00
Unreserved Fund balance	\$33,606,989.29	\$7,104,686.39	\$4,341.76	\$6,476,517.58	\$0.00	\$2,968,878.21	\$0.00
<b>Total Fund Equity:</b>	<b>\$34,183,308.68</b>	<b>\$7,466,022.44</b>	<b>\$4,341.76</b>	<b>\$15,579,360.53</b>	<b>\$0.00</b>	<b>\$2,969,494.21</b>	<b>\$271,375,368.13</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$34,804,571.56</b>	<b>\$7,739,511.80</b>	<b>\$4,341.76</b>	<b>\$17,404,249.73</b>	<b>\$0.00</b>	<b>\$2,975,786.64</b>	<b>\$271,485,999.07</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**

**110 - Auburn City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$52,776,459.66	\$6,500.00	\$0.00	\$3,390,590.35	\$0.00	\$56,173,550.01
Federal Sources	\$59,371.82	\$10,079,074.83	\$0.00	\$0.00	\$0.00	\$10,138,446.65
Local Sources	\$40,770,739.73	\$3,156,902.50	\$14,539,453.00	\$17,410,110.76	\$759,413.83	\$76,636,619.82
Other Sources	\$190,607.34	\$17,301.97	\$0.00	\$0.00	\$0.00	\$207,909.31
<b>Total Revenues:</b>	<b>\$93,797,178.55</b>	<b>\$13,259,779.30</b>	<b>\$14,539,453.00</b>	<b>\$20,800,701.11</b>	<b>\$759,413.83</b>	<b>\$143,156,525.79</b>
<b>Expenditures</b>						
Instructional Services	\$51,193,863.04	\$5,966,011.18	\$0.00	\$472,479.55	\$35,027.00	\$57,667,380.77
Instructional Support Services	\$17,034,275.51	\$1,620,925.27	\$27,886.00	\$97,370.97	\$491,828.27	\$19,272,286.02
Operation & Maintenance Services	\$7,777,540.35	\$65,080.18	\$0.00	\$717,261.27	\$0.00	\$8,559,881.80
Auxiliary Services	\$4,882,760.28	\$901,486.38	\$0.00	\$751,855.00	\$2,046.30	\$6,538,147.96
General Administrative Services	\$2,705,586.99	\$244,458.65	\$0.00	\$0.00	\$0.00	\$2,950,045.64
Capital Outlay	\$0.00	\$151,863.00	\$0.00	\$19,311,353.28	\$0.00	\$19,463,216.28
Debt Service	\$0.00	\$0.00	\$13,476,703.34	\$0.00	\$0.00	\$13,476,703.34
Other Expenditures	\$319,988.73	\$4,626,522.33	\$1,101,897.00	\$0.00	\$115,909.48	\$6,164,317.54
<b>Total Expenditures:</b>	<b>\$83,914,014.90</b>	<b>\$13,576,346.99</b>	<b>\$14,606,486.34</b>	<b>\$21,350,320.07</b>	<b>\$644,811.05</b>	<b>\$134,091,979.35</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$802,757.52	\$1,545,428.69	\$71,375.10	\$0.00	\$17,297.69	\$2,436,859.00
Other Fund Uses:	\$1,525,956.12	\$365,629.61	\$0.00	\$0.00	\$56,272.35	\$1,947,858.08
<b>Total Other Fund Sources (Uses):</b>	<b>(\$723,198.60)</b>	<b>\$1,179,799.08</b>	<b>\$71,375.10</b>	<b>\$0.00</b>	<b>(\$38,974.66)</b>	<b>\$489,000.92</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$9,159,965.05</b>	<b>\$863,231.39</b>	<b>\$4,341.76</b>	<b>(\$549,618.96)</b>	<b>\$75,628.12</b>	<b>\$9,553,547.36</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$25,023,343.63</b>	<b>\$6,602,791.05</b>	<b>\$0.00</b>	<b>\$16,128,979.49</b>	<b>\$2,893,866.09</b>	<b>\$50,648,980.26</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$34,183,308.68</b>	<b>\$7,466,022.44</b>	<b>\$4,341.76</b>	<b>\$15,579,360.53</b>	<b>\$2,969,494.21</b>	<b>\$60,202,527.62</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**

**110 - Auburn City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$52,655,321.13	\$52,776,459.66	\$121,138.53	\$0.00	\$6,500.00	\$6,500.00
Federal Sources	\$74,500.00	\$59,371.82	(\$15,128.18)	\$11,952,308.61	\$10,079,074.83	(\$1,873,233.78)
Local Sources	\$38,583,369.85	\$40,770,739.73	\$2,187,369.88	\$4,261,070.95	\$3,156,902.50	(\$1,104,168.45)
Other Sources	\$187,360.00	\$190,607.34	\$3,247.34	\$88,100.02	\$17,301.97	(\$70,798.05)
<b>Total Revenues:</b>	<b>\$91,500,550.98</b>	<b>\$93,797,178.55</b>	<b>\$2,296,627.57</b>	<b>\$16,301,479.58</b>	<b>\$13,259,779.30</b>	<b>(\$3,041,700.28)</b>
<b>Expenditures</b>						
Instructional Services	\$52,406,487.57	\$51,193,863.04	\$1,212,624.53	\$7,883,716.26	\$5,966,011.18	\$1,917,705.08
Instructional Support Services	\$17,505,343.53	\$17,034,275.51	\$471,068.02	\$3,153,194.29	\$1,620,925.27	\$1,532,269.02
Operation & Maintenance Services	\$8,842,004.55	\$7,777,540.35	\$1,064,464.20	\$120,746.67	\$65,080.18	\$55,666.49
Auxiliary Services	\$5,978,204.07	\$4,882,760.28	\$1,095,443.79	\$813,281.69	\$901,486.38	(\$88,204.69)
General Administrative Services	\$3,039,452.32	\$2,705,586.99	\$333,865.33	\$257,236.61	\$244,458.65	\$12,777.96
Special Revenue Outlay	\$768,297.00	\$0.00	\$768,297.00	\$0.00	\$151,863.00	(\$151,863.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$445,566.26	\$319,988.73	\$125,577.53	\$4,883,227.41	\$4,626,522.33	\$256,705.08
<b>Total Expenditures:</b>	<b>\$88,985,355.30</b>	<b>\$83,914,014.90</b>	<b>\$5,071,340.40</b>	<b>\$17,111,402.93</b>	<b>\$13,576,346.99</b>	<b>\$3,535,055.94</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$656,941.76	\$802,757.52	\$145,815.76	\$1,444,401.21	\$1,545,428.69	\$101,027.48
Other Financing Uses:	\$1,487,890.31	\$1,525,956.12	(\$38,065.81)	\$239,960.00	\$365,629.61	(\$125,669.61)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$830,948.55)</b>	<b>(\$723,198.60)</b>	<b>\$107,749.95</b>	<b>\$1,204,441.21</b>	<b>\$1,179,799.08</b>	<b>(\$24,642.13)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,684,247.13</b>	<b>\$9,159,965.05</b>	<b>\$7,475,717.92</b>	<b>\$394,517.86</b>	<b>\$863,231.39</b>	<b>\$468,713.53</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$25,023,343.63</b>	<b>\$25,023,343.63</b>	<b>\$0.00</b>	<b>\$6,602,791.05</b>	<b>\$6,602,791.05</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$26,707,590.76</b>	<b>\$34,183,308.68</b>	<b>\$7,475,717.92</b>	<b>\$6,997,308.91</b>	<b>\$7,466,022.44</b>	<b>\$468,713.53</b>

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**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**

**110 - Auburn City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$13,263,768.02	\$3,390,590.35	(\$9,873,177.67)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$14,602,206.86	\$14,539,453.00	(\$62,753.86)	\$21,644,975.98	\$17,410,110.76	(\$4,234,865.22)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$14,602,206.86</b>	<b>\$14,539,453.00</b>	<b>(\$62,753.86)</b>	<b>\$34,908,744.00</b>	<b>\$20,800,701.11</b>	<b>(\$14,108,042.89)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$546,981.48	\$472,479.55	\$74,501.93
Instructional Support Services	\$27,886.00	\$27,886.00	\$0.00	\$88,141.00	\$97,370.97	(\$9,229.97)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$925,830.60	\$717,261.27	\$208,569.33
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$751,855.00	\$751,855.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$38,837,480.92	\$19,311,353.28	\$19,526,127.64
Debt Service	\$13,634,405.96	\$13,476,703.34	\$157,702.62	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,011,290.00	\$1,101,897.00	(\$90,607.00)	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$14,673,581.96</b>	<b>\$14,606,486.34</b>	<b>\$67,095.62</b>	<b>\$41,150,289.00</b>	<b>\$21,350,320.07</b>	<b>\$19,799,968.93</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$71,375.10	\$71,375.10	\$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>\$71,375.10</b>	<b>\$71,375.10</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>\$0.00</b>	<b>\$4,341.76</b>	<b>\$4,341.76</b>	<b>(\$6,241,545.00)</b>	<b>(\$549,618.96)</b>	<b>\$5,691,926.04</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,128,979.49</b>	<b>\$16,128,979.49</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$0.00</b>	<b>\$4,341.76</b>	<b>\$4,341.76</b>	<b>\$9,887,434.49</b>	<b>\$15,579,360.53</b>	<b>\$5,691,926.04</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**

**110 - Auburn 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	\$65,919,089.15	\$56,173,550.01	(\$9,745,539.14)
Federal Sources	\$0.00	\$0.00	\$0.00	\$12,026,808.61	\$10,138,446.65	(\$1,888,361.96)
Local Sources	\$477,400.00	\$759,413.83	\$282,013.83	\$79,569,023.64	\$76,636,619.82	(\$2,932,403.82)
Other Sources	\$0.00	\$0.00	\$0.00	\$275,460.02	\$207,909.31	(\$67,550.71)
<b>Total Revenues:</b>	<b>\$477,400.00</b>	<b>\$759,413.83</b>	<b>\$282,013.83</b>	<b>\$157,790,381.42</b>	<b>\$143,156,525.79</b>	<b>(\$14,633,855.63)</b>
<b>Expenditures</b>						
Instructional Services	\$43,850.00	\$35,027.00	\$8,823.00	\$60,881,035.31	\$57,667,380.77	\$3,213,654.54
Instructional Support Services	\$251,550.00	\$491,828.27	(\$240,278.27)	\$21,026,114.82	\$19,272,286.02	\$1,753,828.80
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$9,888,581.82	\$8,559,881.80	\$1,328,700.02
Auxiliary Services	\$3,850.00	\$2,046.30	\$1,803.70	\$7,547,190.76	\$6,538,147.96	\$1,009,042.80
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,296,688.93	\$2,950,045.64	\$346,643.29
Total Outlay	\$0.00	\$0.00	\$0.00	\$39,605,777.92	\$19,463,216.28	\$20,142,561.64
Expendable Service	\$0.00	\$0.00	\$0.00	\$13,634,405.96	\$13,476,703.34	\$157,702.62
Other Expenditures	\$127,450.00	\$115,909.48	\$11,540.52	\$6,467,533.67	\$6,164,317.54	\$303,216.13
<b>Total Expenditures:</b>	<b>\$426,700.00</b>	<b>\$644,811.05</b>	<b>(\$218,111.05)</b>	<b>\$162,347,329.19</b>	<b>\$134,091,979.35</b>	<b>\$28,255,349.84</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$17,297.69	\$17,297.69	\$2,172,718.07	\$2,436,859.00	\$264,140.93
Other Financing Uses:	\$0.00	\$56,272.35	(\$56,272.35)	\$1,727,850.31	\$1,947,858.08	(\$220,007.77)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$38,974.66)</b>	<b>(\$38,974.66)</b>	<b>\$444,867.76</b>	<b>\$489,000.92</b>	<b>\$44,133.16</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$50,700.00</b>	<b>\$75,628.12</b>	<b>\$24,928.12</b>	<b>(\$4,112,080.01)</b>	<b>\$9,553,547.36</b>	<b>\$13,665,627.37</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,893,866.09</b>	<b>\$2,893,866.09</b>	<b>\$0.00</b>	<b>\$50,648,980.26</b>	<b>\$50,648,980.26</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$2,944,566.09</b>	<b>\$2,969,494.21</b>	<b>\$24,928.12</b>	<b>\$46,536,900.25</b>	<b>\$60,202,527.62</b>	<b>\$13,665,627.37</b>

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