

**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

**132 - Enterprise 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	\$8,826,206.27	\$2,901,829.63	\$0.00	\$1,920,770.63	\$0.00	\$1,083,381.05	\$0.00
Investments	\$10,904,543.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$709,625.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,974.42	\$0.00
Inventories	\$0.00	\$129,251.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,342.45	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,793,411.85
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,641,713.45
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,161,036.55
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$19,730,750.26</b>	<b>\$3,740,707.15</b>	<b>\$0.00</b>	<b>\$1,920,770.63</b>	<b>\$0.00</b>	<b>\$1,089,697.92</b>	<b>\$199,596,161.85</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$15,718.01	\$27,698.07	\$0.00	\$430,547.92	\$0.00	\$2,210.06	\$0.00
Interfund Payable	\$2,974.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,738.07	\$109,333.79	\$0.00	\$0.00	\$0.00	\$56,625.06	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,161,036.55
<b>Total Liabilities:</b>	<b>\$21,430.50</b>	<b>\$137,031.86</b>	<b>\$0.00</b>	<b>\$430,547.92</b>	<b>\$0.00</b>	<b>\$58,835.12</b>	<b>\$6,161,036.55</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193,435,125.30
Contributed Capital							
Reserved Fund Balance	\$2,475,802.77	\$2,475,042.92	\$0.00	\$115,542.89	\$0.00	\$86,244.00	\$0.00
Unreserved Fund balance	\$17,233,516.99	\$1,128,632.37	\$0.00	\$1,374,679.82	\$0.00	\$944,618.80	\$0.00
<b>Total Fund Equity:</b>	<b>\$19,709,319.76</b>	<b>\$3,603,675.29</b>	<b>\$0.00</b>	<b>\$1,490,222.71</b>	<b>\$0.00</b>	<b>\$1,030,862.80</b>	<b>\$193,435,125.30</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$19,730,750.26</b>	<b>\$3,740,707.15</b>	<b>\$0.00</b>	<b>\$1,920,770.63</b>	<b>\$0.00</b>	<b>\$1,089,697.92</b>	<b>\$199,596,161.85</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 2021, Fiscal Period 07**

**132 - Enterprise City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$25,188,350.22	\$7,000.00	\$0.00	\$248,290.00	\$0.00	\$25,443,640.22
Federal Sources	\$923,890.27	\$7,762,549.85	\$0.00	\$0.00	\$0.00	\$8,686,440.12
Local Sources	\$8,092,754.60	\$846,118.79	\$0.00	\$1,961,181.42	\$391,414.25	\$11,291,469.06
Other Sources	\$70,948.76	\$74.00	\$0.00	\$0.00	\$0.00	\$71,022.76
<b>Total Revenues:</b>	<b>\$34,275,943.85</b>	<b>\$8,615,742.64</b>	<b>\$0.00</b>	<b>\$2,209,471.42</b>	<b>\$391,414.25</b>	<b>\$45,492,572.16</b>
<b>Expenditures</b>						
Instructional Services	\$18,076,133.11	\$2,444,138.67	\$0.00	\$0.00	\$33,373.86	\$20,553,645.64
Instructional Support Services	\$5,064,083.84	\$1,171,392.48	\$0.00	\$0.00	\$210,194.42	\$6,445,670.74
Operation & Maintenance Services	\$2,390,080.36	\$450,860.59	\$0.00	\$698,783.76	\$231.41	\$3,539,956.12
Auxiliary Services	\$2,555,302.67	\$90,374.96	\$0.00	\$222,279.40	\$1,395.28	\$2,869,352.31
General Administrative Services	\$1,966,558.70	\$148,251.04	\$0.00	\$0.00	\$0.00	\$2,114,809.74
Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,180,639.02	\$0.00	\$2,180,639.02
Debt Service	\$0.00	\$0.00	\$0.00	\$82,956.20	\$0.00	\$82,956.20
Other Expenditures	\$345,708.74	\$3,536,079.14	\$0.00	\$0.00	\$73,310.80	\$3,955,098.68
<b>Total Expenditures:</b>	<b>\$30,397,867.42</b>	<b>\$7,841,096.88</b>	<b>\$0.00</b>	<b>\$3,184,658.38</b>	<b>\$318,505.77</b>	<b>\$41,742,128.45</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$944,233.19	\$943,343.55	\$0.00	\$0.00	\$23,323.81	\$1,910,900.55
Other Fund Uses:	\$1,742,605.43	\$112,770.68	\$0.00	\$0.00	\$43,708.38	\$1,899,084.49
<b>Total Other Fund Sources (Uses):</b>	<b>(\$798,372.24)</b>	<b>\$830,572.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$20,384.57)</b>	<b>\$11,816.06</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,079,704.19</b>	<b>\$1,605,218.63</b>	<b>\$0.00</b>	<b>(\$975,186.96)</b>	<b>\$52,523.91</b>	<b>\$3,762,259.77</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$16,629,615.57</b>	<b>\$1,998,456.66</b>	<b>\$0.00</b>	<b>\$2,465,409.67</b>	<b>\$978,338.89</b>	<b>\$22,071,820.79</b>
<b>Ending Fund Balance:</b>	<b>\$19,709,319.76</b>	<b>\$3,603,675.29</b>	<b>\$0.00</b>	<b>\$1,490,222.71</b>	<b>\$1,030,862.80</b>	<b>\$25,834,080.56</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**

**132 - Enterprise City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$42,718,031.34	\$25,188,350.22	(\$17,529,681.12)	\$2,950.00	\$7,000.00	\$4,050.00
Federal Sources	\$850,000.00	\$923,890.27	\$73,890.27	\$7,720,792.38	\$7,762,549.85	\$41,757.47
Local Sources	\$11,984,246.76	\$8,092,754.60	(\$3,891,492.16)	\$1,181,477.20	\$846,118.79	(\$335,358.41)
Other Sources	\$50,000.00	\$70,948.76	\$20,948.76	\$199,654.44	\$74.00	(\$199,580.44)
<b>Total Revenues:</b>	<b>\$55,602,278.10</b>	<b>\$34,275,943.85</b>	<b>(\$21,326,334.25)</b>	<b>\$9,104,874.02</b>	<b>\$8,615,742.64</b>	<b>(\$489,131.38)</b>
<b>Expenditures</b>						
Instructional Services	\$31,149,796.74	\$18,076,133.11	\$13,073,663.63	\$3,775,693.25	\$2,444,138.67	\$1,331,554.58
Instructional Support Services	\$9,735,971.63	\$5,064,083.84	\$4,671,887.79	\$968,177.09	\$1,171,392.48	(\$203,215.39)
Operation & Maintenance Services	\$4,893,153.10	\$2,390,080.36	\$2,503,072.74	\$794,866.37	\$450,860.59	\$344,005.78
Auxiliary Services	\$3,767,587.08	\$2,555,302.67	\$1,212,284.41	\$4,048,894.92	\$90,374.96	\$3,958,519.96
General Administrative Services	\$2,862,431.48	\$1,966,558.70	\$895,872.78	\$170,278.78	\$148,251.04	\$22,027.74
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	\$601,701.63	\$345,708.74	\$255,992.89	\$512,802.93	\$3,536,079.14	(\$3,023,276.21)
<b>Total Expenditures:</b>	<b>\$53,010,641.66</b>	<b>\$30,397,867.42</b>	<b>\$22,612,774.24</b>	<b>\$10,270,713.34</b>	<b>\$7,841,096.88</b>	<b>\$2,429,616.46</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$648,325.88	\$944,233.19	\$295,907.31	\$1,240,709.53	\$943,343.55	(\$297,365.98)
Other Financing Uses:	\$1,502,756.53	\$1,742,605.43	(\$239,848.90)	\$10,390.00	\$112,770.68	(\$102,380.68)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$854,430.65)</b>	<b>(\$798,372.24)</b>	<b>\$56,058.41</b>	<b>\$1,230,319.53</b>	<b>\$830,572.87</b>	<b>(\$399,746.66)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,737,205.79</b>	<b>\$3,079,704.19</b>	<b>\$1,342,498.40</b>	<b>\$64,480.21</b>	<b>\$1,605,218.63</b>	<b>\$1,540,738.42</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$16,185,178.46</b>	<b>\$16,629,615.57</b>	<b>\$444,437.11</b>	<b>\$1,465,887.33</b>	<b>\$1,998,456.66</b>	<b>\$532,569.33</b>
<b>Ending Fund Balance:</b>	<b>\$17,922,384.25</b>	<b>\$19,709,319.76</b>	<b>\$1,786,935.51</b>	<b>\$1,530,367.54</b>	<b>\$3,603,675.29</b>	<b>\$2,073,307.75</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**

**Exhibit F-III-B**

**132 - Enterprise 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	\$2,376,027.00	\$248,290.00	(\$2,127,737.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$2,585,819.43	\$1,961,181.42	(\$624,638.01)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,961,846.43</b>	<b>\$2,209,471.42</b>	<b>(\$2,752,375.01)</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	\$1,520,081.36	\$698,783.76	\$821,297.60
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$252,512.57	\$222,279.40	\$30,233.17
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,724,137.91	\$2,180,639.02	\$1,543,498.89
Debt Service	\$0.00	\$0.00	\$0.00	\$502,871.39	\$82,956.20	\$419,915.19
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,999,603.23</b>	<b>\$3,184,658.38</b>	<b>\$2,814,944.85</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>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,037,756.80)</b>	<b>(\$975,186.96)</b>	<b>\$62,569.84</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,734,660.34</b>	<b>\$2,465,409.67</b>	<b>\$730,749.33</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$696,903.54</b>	<b>\$1,490,222.71</b>	<b>\$793,319.17</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 2021, Fiscal Period 07**

**132 - Enterprise 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	\$45,097,008.34	\$25,443,640.22	(\$19,653,368.12)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,570,792.38	\$8,686,440.12	\$115,647.74
Local Sources	\$607,792.60	\$391,414.25	(\$216,378.35)	\$16,359,335.99	\$11,291,469.06	(\$5,067,866.93)
Other Sources	\$0.00	\$0.00	\$0.00	\$249,654.44	\$71,022.76	(\$178,631.68)
<b>Total Revenues:</b>	<b>\$607,792.60</b>	<b>\$391,414.25</b>	<b>(\$216,378.35)</b>	<b>\$70,276,791.15</b>	<b>\$45,492,572.16</b>	<b>(\$24,784,218.99)</b>
<b>Expenditures</b>						
Instructional Services	\$303,628.24	\$33,373.86	\$270,254.38	\$35,229,118.23	\$20,553,645.64	\$14,675,472.59
Instructional Support Services	\$138,925.94	\$210,194.42	(\$71,268.48)	\$10,843,074.66	\$6,445,670.74	\$4,397,403.92
Operation & Maintenance Services	\$90.00	\$231.41	(\$141.41)	\$7,208,190.83	\$3,539,956.12	\$3,668,234.71
Auxiliary Services	\$3,000.00	\$1,395.28	\$1,604.72	\$8,071,994.57	\$2,869,352.31	\$5,202,642.26
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,032,710.26	\$2,114,809.74	\$917,900.52
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,724,137.91	\$2,180,639.02	\$1,543,498.89
Expendable Service	\$0.00	\$0.00	\$0.00	\$502,871.39	\$82,956.20	\$419,915.19
Other Expenditures	\$89,452.54	\$73,310.80	\$16,141.74	\$1,203,957.10	\$3,955,098.68	(\$2,751,141.58)
<b>Total Expenditures:</b>	<b>\$535,096.72</b>	<b>\$318,505.77</b>	<b>\$216,590.95</b>	<b>\$69,816,054.95</b>	<b>\$41,742,128.45</b>	<b>\$28,073,926.50</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$5,824.20	\$23,323.81	\$17,499.61	\$1,894,859.61	\$1,910,900.55	\$16,040.94
Other Financing Uses:	\$25,091.20	\$43,708.38	(\$18,617.18)	\$1,538,237.73	\$1,899,084.49	(\$360,846.76)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$19,267.00)</b>	<b>(\$20,384.57)</b>	<b>(\$1,117.57)</b>	<b>\$356,621.88</b>	<b>\$11,816.06</b>	<b>(\$344,805.82)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$53,428.88</b>	<b>\$52,523.91</b>	<b>(\$904.97)</b>	<b>\$817,358.08</b>	<b>\$3,762,259.77</b>	<b>\$2,944,901.69</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$909,269.27</b>	<b>\$978,338.89</b>	<b>\$69,069.62</b>	<b>\$20,294,995.40</b>	<b>\$22,071,820.79</b>	<b>\$1,776,825.39</b>
<b>Ending Fund Balance:</b>	<b>\$962,698.15</b>	<b>\$1,030,862.80</b>	<b>\$68,164.65</b>	<b>\$21,112,353.48</b>	<b>\$25,834,080.56</b>	<b>\$4,721,727.08</b>

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