

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 04**

Exhibit F-I-A

*059 - Shelby County 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	\$52,513,858.62	\$9,236,317.05	\$15,917,095.31	\$663,831.19	\$0.00	\$2,233,899.87	\$0.00
Investments	\$0.00	\$303,043.12	\$0.00	\$0.00	\$0.00	\$16,279.29	\$0.00
Receivables	\$208,349.90	\$36,280.45	\$0.00	\$0.00	\$0.00	\$155.00	\$0.00
Interfund Receivables	\$627,682.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$260,335.23	\$570,981.54	\$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	\$445,556,902.88
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,115,672.54
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$949,211.40
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$174,180,142.98
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$53,610,226.42</b>	<b>\$10,146,622.16</b>	<b>\$15,917,095.31</b>	<b>\$663,831.19</b>	<b>\$0.00</b>	<b>\$2,250,334.16</b>	<b>\$630,801,929.80</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$205,693.47	\$45,617.83	\$0.00	\$0.00	\$0.00	\$38.85	\$0.00
Interfund Payable	\$0.00	\$720,385.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$47,808.18	\$357,011.36	\$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	\$175,129,354.38
<b>Total Liabilities:</b>	<b>\$253,501.65</b>	<b>\$1,123,014.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38.85</b>	<b>\$175,129,354.38</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$455,672,575.42
Contributed Capital							
Reserved Fund Balance	\$2,443,348.28	\$3,685,306.79	\$0.00	\$697,476.43	\$0.00	\$514,193.16	\$0.00
Unreserved Fund balance	\$50,913,376.49	\$5,338,300.43	\$15,917,095.31	(\$33,645.24)	\$0.00	\$1,736,102.15	\$0.00
<b>Total Fund Equity:</b>	<b>\$53,356,724.77</b>	<b>\$9,023,607.22</b>	<b>\$15,917,095.31</b>	<b>\$663,831.19</b>	<b>\$0.00</b>	<b>\$2,250,295.31</b>	<b>\$455,672,575.42</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$53,610,226.42</b>	<b>\$10,146,622.16</b>	<b>\$15,917,095.31</b>	<b>\$663,831.19</b>	<b>\$0.00</b>	<b>\$2,250,334.16</b>	<b>\$630,801,929.80</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 2019, Fiscal Period 04**

**059 - Shelby County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$39,334,002.42	\$0.00	\$463,048.71	\$235,870.81	\$0.00	\$40,032,921.94
Federal Sources	\$51,564.37	\$2,925,123.81	\$0.00	\$0.00	\$0.00	\$2,976,688.18
Local Sources	\$45,894,275.66	\$3,286,118.02	\$11,436,944.50	\$504.87	\$1,257,757.32	\$61,875,600.37
Other Sources	\$108,731.38	\$126,070.43	\$0.00	\$0.00	\$0.00	\$234,801.81
<b>Total Revenues:</b>	<b>\$85,388,573.83</b>	<b>\$6,337,312.26</b>	<b>\$11,899,993.21</b>	<b>\$236,375.68</b>	<b>\$1,257,757.32</b>	<b>\$105,120,012.30</b>
<b>Expenditures</b>						
Instructional Services	\$34,458,865.93	\$3,035,630.66	\$0.00	\$0.00	\$319,970.83	\$37,814,467.42
Instructional Support Services	\$10,867,021.58	\$746,749.50	\$0.00	\$0.00	\$192,546.44	\$11,806,317.52
Operation & Maintenance Services	\$6,744,704.24	\$219,884.41	\$0.00	\$0.00	\$45,399.63	\$7,009,988.28
Auxiliary Services	\$4,636,522.52	\$4,126,443.62	\$0.00	\$0.00	\$8,391.87	\$8,771,358.01
General Administrative Services	\$1,446,612.92	\$83,831.89	\$0.00	\$0.00	\$0.00	\$1,530,444.81
Capital Outlay	\$328,105.92	\$0.00	\$0.00	\$123,406.94	\$0.00	\$451,512.86
Debt Service	\$0.00	\$9,165.34	\$50,242.15	\$235,870.81	\$3,739.80	\$299,018.10
Other Expenditures	\$1,191,900.71	\$360,700.38	\$0.00	\$0.00	\$277,068.95	\$1,829,670.04
<b>Total Expenditures:</b>	<b>\$59,673,733.82</b>	<b>\$8,582,405.80</b>	<b>\$50,242.15</b>	<b>\$359,277.75</b>	<b>\$847,117.52</b>	<b>\$69,512,777.04</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$797,606.99	\$2,778,570.48	\$0.00	\$0.00	\$22,489.57	\$3,598,667.04
Other Fund Uses:	\$2,494,369.87	\$529,427.12	\$0.00	\$0.00	\$265,177.58	\$3,288,974.57
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,696,762.88)</b>	<b>\$2,249,143.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$242,688.01)</b>	<b>\$309,692.47</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$24,018,077.13</b>	<b>\$4,049.82</b>	<b>\$11,849,751.06</b>	<b>(\$122,902.07)</b>	<b>\$167,951.79</b>	<b>\$35,916,927.73</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$29,338,647.64</b>	<b>\$9,019,557.40</b>	<b>\$4,067,344.25</b>	<b>\$786,733.26</b>	<b>\$2,082,343.52</b>	<b>\$45,294,626.07</b>
<b>Ending Fund Balance:</b>	<b>\$53,356,724.77</b>	<b>\$9,023,607.22</b>	<b>\$15,917,095.31</b>	<b>\$663,831.19</b>	<b>\$2,250,295.31</b>	<b>\$81,211,553.80</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 2019, Fiscal Period 04**

Exhibit F-III-A

**059 - Shelby County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$117,605,694.00	\$39,334,002.42	(\$78,271,691.58)	\$0.00	\$0.00	\$0.00
Federal Sources	\$155,913.00	\$51,564.37	(\$104,348.63)	\$11,554,132.00	\$2,925,123.81	(\$8,629,008.19)
Local Sources	\$63,011,261.21	\$45,894,275.66	(\$17,116,985.55)	\$12,377,651.00	\$3,286,118.02	(\$9,091,532.98)
Other Sources	\$246,656.00	\$108,731.38	(\$137,924.62)	\$343,725.00	\$126,070.43	(\$217,654.57)
<b>Total Revenues:</b>	<b>\$181,019,524.21</b>	<b>\$85,388,573.83</b>	<b>(\$95,630,950.38)</b>	<b>\$24,275,508.00</b>	<b>\$6,337,312.26</b>	<b>(\$17,938,195.74)</b>
<b>Expenditures</b>						
Instructional Services	\$105,603,370.00	\$34,458,865.93	\$71,144,504.07	\$10,559,286.54	\$3,035,630.66	\$7,523,655.88
Instructional Support Services	\$32,993,681.00	\$10,867,021.58	\$22,126,659.42	\$2,431,810.82	\$746,749.50	\$1,685,061.32
Operation & Maintenance Services	\$20,337,360.00	\$6,744,704.24	\$13,592,655.76	\$853,532.00	\$219,884.41	\$633,647.59
Auxiliary Services	\$13,922,141.00	\$4,636,522.52	\$9,285,618.48	\$13,252,931.83	\$4,126,443.62	\$9,126,488.21
General Administrative Services	\$4,497,768.00	\$1,446,612.92	\$3,051,155.08	\$349,355.33	\$83,831.89	\$265,523.44
Special Revenue Outlay	\$0.00	\$328,105.92	(\$328,105.92)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$28,213.00	\$9,165.34	\$19,047.66
Other Expenditures	\$3,670,516.00	\$1,191,900.71	\$2,478,615.29	\$1,147,161.20	\$360,700.38	\$786,460.82
<b>Total Expenditures:</b>	<b>\$181,024,836.00</b>	<b>\$59,673,733.82</b>	<b>\$121,351,102.18</b>	<b>\$28,622,290.72</b>	<b>\$8,582,405.80</b>	<b>\$20,039,884.92</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$3,908,121.47	\$797,606.99	(\$3,110,514.48)	\$6,147,010.00	\$2,778,570.48	(\$3,368,439.52)
Other Financing Uses:	\$5,631,274.00	\$2,494,369.87	\$3,136,904.13	\$2,697,354.00	\$529,427.12	\$2,167,926.88
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,723,152.53)</b>	<b>(\$1,696,762.88)</b>	<b>\$26,389.65</b>	<b>\$3,449,656.00</b>	<b>\$2,249,143.36</b>	<b>(\$1,200,512.64)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,728,464.32)</b>	<b>\$24,018,077.13</b>	<b>\$25,746,541.45</b>	<b>(\$897,126.72)</b>	<b>\$4,049.82</b>	<b>\$901,176.54</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$24,781,462.00</b>	<b>\$29,338,647.64</b>	<b>\$4,557,185.64</b>	<b>\$8,812,083.90</b>	<b>\$9,019,557.40</b>	<b>\$207,473.50</b>
<b>Ending Fund Balance:</b>	<b>\$23,052,997.68</b>	<b>\$53,356,724.77</b>	<b>\$30,303,727.09</b>	<b>\$7,914,957.18</b>	<b>\$9,023,607.22</b>	<b>\$1,108,650.04</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 2019, Fiscal Period 04**

**059 - Shelby County Schools**

Description	DEBT SERVICE			VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual			Budget	Actual	
<b>Revenues</b>							
State Sources	\$1,392,492.84	\$463,048.71	(\$929,444.13)	\$5,073,604.16	\$235,870.81	(\$4,837,733.35)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Local Sources	\$11,732,720.92	\$11,436,944.50	(\$295,776.42)	\$0.00	\$504.87	\$504.87	
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Revenues:</b>	<b>\$13,125,213.76</b>	<b>\$11,899,993.21</b>	<b>(\$1,225,220.55)</b>	<b>\$5,073,604.16</b>	<b>\$236,375.68</b>	<b>(\$4,837,228.48)</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	\$0.00	\$0.00	\$0.00	
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$1,472,900.00	\$123,406.94	\$1,349,493.06	
Debt Service	\$14,381,584.48	\$50,242.15	\$14,331,342.33	\$3,566,325.82	\$235,870.81	\$3,330,455.01	
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Expenditures:</b>	<b>\$14,381,584.48</b>	<b>\$50,242.15</b>	<b>\$14,331,342.33</b>	<b>\$5,039,225.82</b>	<b>\$359,277.75</b>	<b>\$4,679,948.07</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>(\$1,256,370.72)</b>	<b>\$11,849,751.06</b>	<b>\$13,106,121.78</b>	<b>\$34,378.34</b>	<b>(\$122,902.07)</b>	<b>(\$157,280.41)</b>	
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,486,633.94</b>	<b>\$4,067,344.25</b>	<b>\$580,710.31</b>	<b>\$0.00</b>	<b>\$786,733.26</b>	<b>\$786,733.26</b>	
<b>Ending Fund Balance:</b>	<b>\$2,230,263.22</b>	<b>\$15,917,095.31</b>	<b>\$13,686,832.09</b>	<b>\$34,378.34</b>	<b>\$663,831.19</b>	<b>\$629,452.85</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**  
**Budget and Actual**  
**For Fiscal Year 2019, Fiscal Period 04**

Exhibit F-III-C

**059 - Shelby County 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	\$124,071,791.00	\$40,032,921.94	(\$84,038,869.06)
Federal Sources	\$0.00	\$0.00	\$0.00	\$11,710,045.00	\$2,976,688.18	(\$8,733,356.82)
Local Sources	\$3,802,355.00	\$1,257,757.32	(\$2,544,597.68)	\$90,923,988.13	\$61,875,600.37	(\$29,048,387.76)
Other Sources	\$0.00	\$0.00	\$0.00	\$590,381.00	\$234,801.81	(\$355,579.19)
<b>Total Revenues:</b>	<b>\$3,802,355.00</b>	<b>\$1,257,757.32</b>	<b>(\$2,544,597.68)</b>	<b>\$227,296,205.13</b>	<b>\$105,120,012.30</b>	<b>(\$122,176,192.83)</b>
<b>Expenditures</b>						
Instructional Services	\$1,265,248.00	\$319,970.83	\$945,277.17	\$117,427,904.54	\$37,814,467.42	\$79,613,437.12
Instructional Support Services	\$695,116.00	\$192,546.44	\$502,569.56	\$36,120,607.82	\$11,806,317.52	\$24,314,290.30
Operation & Maintenance Services	\$106,870.00	\$45,399.63	\$61,470.37	\$21,297,762.00	\$7,009,988.28	\$14,287,773.72
Auxiliary Services	\$58,294.00	\$8,391.87	\$49,902.13	\$27,233,366.83	\$8,771,358.01	\$18,462,008.82
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,847,123.33	\$1,530,444.81	\$3,316,678.52
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,472,900.00	\$451,512.86	\$1,021,387.14
Expendable Service	\$0.00	\$3,739.80	(\$3,739.80)	\$17,976,123.30	\$299,018.10	\$17,677,105.20
Other Expenditures	\$903,709.00	\$277,068.95	\$626,640.05	\$5,721,386.20	\$1,829,670.04	\$3,891,716.16
<b>Total Expenditures:</b>	<b>\$3,029,237.00</b>	<b>\$847,117.52</b>	<b>\$2,182,119.48</b>	<b>\$232,097,174.02</b>	<b>\$69,512,777.04</b>	<b>\$162,584,396.98</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$93,625.00	\$22,489.57	(\$71,135.43)	\$10,148,756.47	\$3,598,667.04	(\$6,550,089.43)
Other Financing Uses:	\$720,293.00	\$265,177.58	\$455,115.42	\$9,048,921.00	\$3,288,974.57	\$5,759,946.43
<b>Total Other Financing Sources (Uses):</b>	<b>(\$626,668.00)</b>	<b>(\$242,688.01)</b>	<b>\$383,979.99</b>	<b>\$1,099,835.47</b>	<b>\$309,692.47</b>	<b>(\$790,143.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$146,450.00</b>	<b>\$167,951.79</b>	<b>\$21,501.79</b>	<b>(\$3,701,133.42)</b>	<b>\$35,916,927.73</b>	<b>\$39,618,061.15</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,884,370.07</b>	<b>\$2,082,343.52</b>	<b>\$197,973.45</b>	<b>\$38,964,549.91</b>	<b>\$45,294,626.07</b>	<b>\$6,330,076.16</b>
<b>Ending Fund Balance:</b>	<b>\$2,030,820.07</b>	<b>\$2,250,295.31</b>	<b>\$219,475.24</b>	<b>\$35,263,416.49</b>	<b>\$81,211,553.80</b>	<b>\$45,948,137.31</b>

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