

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 01**

Exhibit F-I-A

*059 - Shelby County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$32,018,817.39	\$5,588,028.04	\$5,606,924.94	\$969,630.47	\$0.00	\$2,049,391.75	\$0.00
Investments	\$0.00	\$281,538.63	\$0.00	\$0.00	\$0.00	\$16,506.27	\$0.00
Receivables	\$971,211.83	\$1,133,545.40	\$0.00	\$0.00	\$0.00	\$14,733.11	\$0.00
Interfund Receivables	\$511,906.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$292,467.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$573.78	\$0.00	\$0.00	\$0.00	\$107.94	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$461,277,484.44
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,366,198.92
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,529,986.44
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$152,712,778.55
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$33,794,403.86</b>	<b>\$7,003,685.85</b>	<b>\$5,606,924.94</b>	<b>\$969,630.47</b>	<b>\$0.00</b>	<b>\$2,080,739.07</b>	<b>\$618,886,448.35</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$209,610.78	\$45,202.47	\$0.00	\$3,096.25	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$511,906.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$43,576.76	\$0.00	\$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	\$154,242,764.99
<b>Total Liabilities:</b>	<b>\$253,187.54</b>	<b>\$557,109.36</b>	<b>\$0.00</b>	<b>\$3,096.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$154,242,764.99</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$464,643,683.36
Contributed Capital							
Reserved Fund Balance	\$5,283,770.27	\$2,769,996.02	\$0.00	\$628,188.23	\$0.00	\$84,585.85	\$0.00
Unreserved Fund balance	\$28,257,446.05	\$3,676,580.47	\$5,606,924.94	\$338,345.99	\$0.00	\$1,996,153.22	\$0.00
<b>Total Fund Equity:</b>	<b>\$33,541,216.32</b>	<b>\$6,446,576.49</b>	<b>\$5,606,924.94</b>	<b>\$966,534.22</b>	<b>\$0.00</b>	<b>\$2,080,739.07</b>	<b>\$464,643,683.36</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$33,794,403.86</b>	<b>\$7,003,685.85</b>	<b>\$5,606,924.94</b>	<b>\$969,630.47</b>	<b>\$0.00</b>	<b>\$2,080,739.07</b>	<b>\$618,886,448.35</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 01**

**059 - Shelby County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$15,486,948.68	\$0.00	\$108,344.00	\$0.00	\$0.00	\$15,595,292.68
Federal Sources	\$120.00	\$19,820.20	\$0.00	\$0.00	\$0.00	\$19,940.20
Local Sources	\$2,605,791.08	\$433,868.69	\$1,542,059.78	\$0.00	\$0.00	\$4,581,719.55
Other Sources	\$6,519.78	\$0.00	\$0.00	\$0.00	\$0.00	\$6,519.78
<b>Total Revenues:</b>	<b>\$18,099,379.54</b>	<b>\$453,688.89</b>	<b>\$1,650,403.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,203,472.21</b>
<b>Expenditures</b>						
Instructional Services	\$9,152,116.20	\$425,713.10	\$0.00	\$0.00	\$0.00	\$9,577,829.30
Instructional Support Services	\$2,561,948.66	\$268,870.76	\$0.00	\$0.00	\$0.00	\$2,830,819.42
Operation & Maintenance Services	\$1,781,522.19	\$0.00	\$0.00	\$0.00	\$0.00	\$1,781,522.19
Auxiliary Services	\$1,192,713.51	\$1,430,669.74	\$0.00	\$0.00	\$0.00	\$2,623,383.25
General Administrative Services	\$356,558.34	\$13,392.02	\$0.00	\$0.00	\$0.00	\$369,950.36
Capital Outlay	\$101,620.02	\$0.00	\$0.00	\$92,191.10	\$0.00	\$193,811.12
Debt Service	\$0.00	\$0.00	\$1,097.20	\$0.00	\$0.00	\$1,097.20
Other Expenditures	\$265,463.08	\$17,714.96	\$0.00	\$0.00	\$0.00	\$283,178.04
<b>Total Expenditures:</b>	<b>\$15,411,942.00</b>	<b>\$2,156,360.58</b>	<b>\$1,097.20</b>	<b>\$92,191.10</b>	<b>\$0.00</b>	<b>\$17,661,590.88</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$30,215.94	\$0.00	\$0.00	\$0.00	\$0.00	\$30,215.94
Other Fund Uses:	\$2,966.43	\$0.00	\$0.00	\$0.00	\$0.00	\$2,966.43
<b>Total Other Fund Sources (Uses):</b>	<b>\$27,249.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$27,249.51</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,714,687.05</b>	<b>(\$1,702,671.69)</b>	<b>\$1,649,306.58</b>	<b>(\$92,191.10)</b>	<b>\$0.00</b>	<b>\$2,569,130.84</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$30,826,529.27</b>	<b>\$8,149,248.18</b>	<b>\$3,957,618.36</b>	<b>\$1,058,725.32</b>	<b>\$2,080,739.07</b>	<b>\$46,072,860.20</b>
<b>Ending Fund Balance:</b>	<b>\$33,541,216.32</b>	<b>\$6,446,576.49</b>	<b>\$5,606,924.94</b>	<b>\$966,534.22</b>	<b>\$2,080,739.07</b>	<b>\$48,641,991.04</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 2021, Fiscal Period 01**

**059 - Shelby County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$131,537,707.00	\$15,486,948.68	(\$116,050,758.32)	\$0.00	\$0.00	\$0.00
Federal Sources	\$152,900.00	\$120.00	(\$152,780.00)	\$18,758,035.80	\$19,820.20	(\$18,738,215.60)
Local Sources	\$66,423,621.60	\$2,605,791.08	(\$63,817,830.52)	\$14,326,427.39	\$433,868.69	(\$13,892,558.70)
Other Sources	\$240,588.40	\$6,519.78	(\$234,068.62)	\$420,027.93	\$0.00	(\$420,027.93)
<b>Total Revenues:</b>	<b>\$198,354,817.00</b>	<b>\$18,099,379.54</b>	<b>(\$180,255,437.46)</b>	<b>\$33,504,491.12</b>	<b>\$453,688.89</b>	<b>(\$33,050,802.23)</b>
<b>Expenditures</b>						
Instructional Services	\$115,888,165.14	\$9,152,116.20	\$106,736,048.94	\$14,571,075.90	\$425,713.10	\$14,145,362.80
Instructional Support Services	\$33,776,879.95	\$2,561,948.66	\$31,214,931.29	\$5,754,988.19	\$268,870.76	\$5,486,117.43
Operation & Maintenance Services	\$20,985,286.76	\$1,781,522.19	\$19,203,764.57	\$2,248,299.34	\$0.00	\$2,248,299.34
Auxiliary Services	\$16,162,028.65	\$1,192,713.51	\$14,969,315.14	\$13,615,595.28	\$1,430,669.74	\$12,184,925.54
General Administrative Services	\$4,696,232.05	\$356,558.34	\$4,339,673.71	\$299,490.29	\$13,392.02	\$286,098.27
Capital Outlay	\$2,000,000.00	\$101,620.02	\$1,898,379.98	\$379,263.00	\$0.00	\$379,263.00
Debt Service	\$0.00	\$0.00	\$0.00	\$43,242.21	\$0.00	\$43,242.21
Other Expenditures	\$3,638,424.49	\$265,463.08	\$3,372,961.41	\$1,566,289.68	\$17,714.96	\$1,548,574.72
<b>Total Expenditures:</b>	<b>\$197,147,017.04</b>	<b>\$15,411,942.00</b>	<b>\$181,735,075.04</b>	<b>\$38,478,243.89</b>	<b>\$2,156,360.58</b>	<b>\$36,321,883.31</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$3,901,671.79	\$30,215.94	(\$3,871,455.85)	\$7,238,390.63	\$0.00	(\$7,238,390.63)
Other Financing Uses:	\$6,216,790.35	\$2,966.43	\$6,213,823.92	\$2,819,041.76	\$0.00	\$2,819,041.76
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,315,118.56)</b>	<b>\$27,249.51</b>	<b>\$2,342,368.07</b>	<b>\$4,419,348.87</b>	<b>\$0.00</b>	<b>(\$4,419,348.87)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,107,318.60)</b>	<b>\$2,714,687.05</b>	<b>\$3,822,005.65</b>	<b>(\$554,403.90)</b>	<b>(\$1,702,671.69)</b>	<b>(\$1,148,267.79)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$22,620,043.39</b>	<b>\$30,826,529.27</b>	<b>\$8,206,485.88</b>	<b>\$4,560,864.14</b>	<b>\$8,149,248.18</b>	<b>\$3,588,384.04</b>
<b>Ending Fund Balance:</b>	<b>\$21,512,724.79</b>	<b>\$33,541,216.32</b>	<b>\$12,028,491.53</b>	<b>\$4,006,460.24</b>	<b>\$6,446,576.49</b>	<b>\$2,440,116.25</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 2021, Fiscal Period 01**

Exhibit F-III-B

**059 - Shelby County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$4,630,192.38	\$108,344.00	(\$4,521,848.38)	\$2,231,960.62	\$0.00	(\$2,231,960.62)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$13,550,809.28	\$1,542,059.78	(\$12,008,749.50)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$18,181,001.66</b>	<b>\$1,650,403.78</b>	<b>(\$16,530,597.88)</b>	<b>\$2,231,960.62</b>	<b>\$0.00</b>	<b>(\$2,231,960.62)</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	\$410,891.88	\$0.00	\$410,891.88
General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$19,077,800.00	\$92,191.10	\$18,985,608.90
Debt Service	\$17,979,404.36	\$1,097.20	\$17,978,307.16	\$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>\$17,979,404.36</b>	<b>\$1,097.20</b>	<b>\$17,978,307.16</b>	<b>\$19,488,691.88</b>	<b>\$92,191.10</b>	<b>\$19,396,500.78</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$17,226,048.00	\$0.00	(\$17,226,048.00)
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>\$17,226,048.00</b>	<b>\$0.00</b>	<b>(\$17,226,048.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$201,597.30</b>	<b>\$1,649,306.58</b>	<b>\$1,447,709.28</b>	<b>(\$30,683.26)</b>	<b>(\$92,191.10)</b>	<b>(\$61,507.84)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,964,216.88</b>	<b>\$3,957,618.36</b>	<b>(\$6,598.52)</b>	<b>\$324,205.90</b>	<b>\$1,058,725.32</b>	<b>\$734,519.42</b>
<b>Ending Fund Balance:</b>	<b>\$4,165,814.18</b>	<b>\$5,606,924.94</b>	<b>\$1,441,110.76</b>	<b>\$293,522.64</b>	<b>\$966,534.22</b>	<b>\$673,011.58</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 01**

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	\$138,399,860.00	\$15,595,292.68	(\$122,804,567.32)
Federal Sources	\$0.00	\$0.00	\$0.00	\$18,910,935.80	\$19,940.20	(\$18,890,995.60)
Local Sources	\$4,930,418.50	\$0.00	(\$4,930,418.50)	\$99,231,276.77	\$4,581,719.55	(\$94,649,557.22)
Other Sources	\$0.00	\$0.00	\$0.00	\$660,616.33	\$6,519.78	(\$654,096.55)
<b>Total Revenues:</b>	<b>\$4,930,418.50</b>	<b>\$0.00</b>	<b>(\$4,930,418.50)</b>	<b>\$257,202,688.90</b>	<b>\$20,203,472.21</b>	<b>(\$236,999,216.69)</b>
<b>Expenditures</b>						
Instructional Services	\$1,610,981.70	\$0.00	\$1,610,981.70	\$132,070,222.74	\$9,577,829.30	\$122,492,393.44
Instructional Support Services	\$906,146.00	\$0.00	\$906,146.00	\$40,438,014.14	\$2,830,819.42	\$37,607,194.72
Operation & Maintenance Services	\$188,528.07	\$0.00	\$188,528.07	\$23,422,114.17	\$1,781,522.19	\$21,640,591.98
Auxiliary Services	\$24,191.39	\$0.00	\$24,191.39	\$30,212,707.20	\$2,623,383.25	\$27,589,323.95
General Administrative Services	\$0.00	\$0.00	\$0.00	\$4,995,722.34	\$369,950.36	\$4,625,771.98
Capital Outlay	\$0.00	\$0.00	\$0.00	\$21,457,063.00	\$193,811.12	\$21,263,251.88
Debt Service	\$3,848.80	\$0.00	\$3,848.80	\$18,026,495.37	\$1,097.20	\$18,025,398.17
Other Expenditures	\$1,177,893.69	\$0.00	\$1,177,893.69	\$6,382,607.86	\$283,178.04	\$6,099,429.82
<b>Total Expenditures:</b>	<b>\$3,911,589.65</b>	<b>\$0.00</b>	<b>\$3,911,589.65</b>	<b>\$277,004,946.82</b>	<b>\$17,661,590.88</b>	<b>\$259,343,355.94</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$98,952.07	\$0.00	(\$98,952.07)	\$28,465,062.49	\$30,215.94	(\$28,434,846.55)
Other Financing Uses:	\$902,991.08	\$0.00	\$902,991.08	\$9,938,823.19	\$2,966.43	\$9,935,856.76
<b>Total Other Financing Sources (Uses):</b>	<b>(\$804,039.01)</b>	<b>\$0.00</b>	<b>\$804,039.01</b>	<b>\$18,526,239.30</b>	<b>\$27,249.51</b>	<b>(\$18,498,989.79)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$214,789.84</b>	<b>\$0.00</b>	<b>(\$214,789.84)</b>	<b>(\$1,276,018.62)</b>	<b>\$2,569,130.84</b>	<b>\$3,845,149.46</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,811,293.79</b>	<b>\$2,080,739.07</b>	<b>\$269,445.28</b>	<b>\$33,280,624.10</b>	<b>\$46,072,860.20</b>	<b>\$12,792,236.10</b>
<b>Ending Fund Balance:</b>	<b>\$2,026,083.63</b>	<b>\$2,080,739.07</b>	<b>\$54,655.44</b>	<b>\$32,004,605.48</b>	<b>\$48,641,991.04</b>	<b>\$16,637,385.56</b>

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