

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 11**

Exhibit F-I-A

**051 - Montgomery 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	\$53,332,436.43	(\$13,060,898.32)	\$23,951,369.23	\$10,939,222.25	\$0.00	\$998,202.66	\$0.00
Investments	\$176,743.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$4,083,692.06	\$16,427,807.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$123,344.11	\$54,725.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$390,998.48	\$438,390.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$358,230.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$412,024,579.06
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,562,174.75
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,580,286.03
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,323,532.11
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$58,465,445.24</b>	<b>\$3,860,025.21</b>	<b>\$23,951,369.23</b>	<b>\$10,939,222.25</b>	<b>\$0.00</b>	<b>\$998,202.66</b>	<b>\$489,490,571.95</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$864,429.63	\$321,583.04	\$0.00	\$19,677.86	\$0.00	\$221,975.21	\$0.00
Interfund Payable	\$800.00	\$157,269.70	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00
Other Liabilities	\$162,387.46	\$72,095.60	\$0.00	\$0.00	\$0.00	(\$56.00)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,903,818.14
<b>Total Liabilities:</b>	<b>\$1,027,617.09</b>	<b>\$550,948.34</b>	<b>\$0.00</b>	<b>\$19,677.86</b>	<b>\$0.00</b>	<b>\$241,919.21</b>	<b>\$69,903,818.14</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$419,586,753.81
Contributed Capital							
Reserved Fund Balance	\$2,937,310.90	\$15,363,150.81	\$14,523,549.06	\$3,027,157.93	\$0.00	\$12,813.21	\$0.00
Unreserved Fund balance	\$54,500,517.25	(\$12,054,073.94)	\$9,427,820.17	\$7,892,386.46	\$0.00	\$743,470.24	\$0.00
<b>Total Fund Equity:</b>	<b>\$57,437,828.15</b>	<b>\$3,309,076.87</b>	<b>\$23,951,369.23</b>	<b>\$10,919,544.39</b>	<b>\$0.00</b>	<b>\$756,283.45</b>	<b>\$419,586,753.81</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$58,465,445.24</b>	<b>\$3,860,025.21</b>	<b>\$23,951,369.23</b>	<b>\$10,939,222.25</b>	<b>\$0.00</b>	<b>\$998,202.66</b>	<b>\$489,490,571.95</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 11**

**051 - Montgomery County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$153,061,128.26	\$47,722.48	\$3,721,378.69	\$13,896,218.34	\$1,000.00	\$170,727,447.77
Federal Sources	\$247,753.33	\$69,079,013.82	\$0.00	\$0.00	\$0.00	\$69,326,767.15
Local Sources	\$58,087,841.50	\$1,441,995.05	\$0.00	\$1,403,860.33	\$651,457.79	\$61,585,154.67
Other Sources	\$248,211.49	\$104,255.48	\$0.00	\$0.00	\$0.00	\$352,466.97
<b>Total Revenues:</b>	<b>\$211,644,934.58</b>	<b>\$70,672,986.83</b>	<b>\$3,721,378.69</b>	<b>\$15,300,078.67</b>	<b>\$652,457.79</b>	<b>\$301,991,836.56</b>
<b>Expenditures</b>						
Instructional Services	\$115,800,757.38	\$31,316,732.65	\$0.00	\$842,628.69	\$18,566.84	\$147,978,685.56
Instructional Support Services	\$37,606,792.40	\$13,285,785.60	\$0.00	\$0.00	\$55,329.20	\$50,947,907.20
Operation & Maintenance Services	\$22,397,152.07	\$2,108,737.48	\$0.00	\$4,116,434.64	\$988.31	\$28,623,312.50
Auxiliary Services	\$5,672,213.22	\$11,315,620.42	\$0.00	\$0.00	\$0.00	\$16,987,833.64
General Administrative Services	\$6,037,763.70	\$2,284,768.33	\$0.00	\$0.00	\$0.00	\$8,322,532.03
Capital Outlay	\$0.00	\$0.00	\$0.00	\$11,873,156.86	\$0.00	\$11,873,156.86
Debt Service	\$0.00	\$0.00	\$2,632,597.37	\$1,182,354.91	\$0.00	\$3,814,952.28
Other Expenditures	\$2,999,242.61	\$15,094,337.87	\$0.00	\$0.00	\$427,732.05	\$18,521,312.53
<b>Total Expenditures:</b>	<b>\$190,513,921.38</b>	<b>\$75,405,982.35</b>	<b>\$2,632,597.37</b>	<b>\$18,014,575.10</b>	<b>\$502,616.40</b>	<b>\$287,069,692.60</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,622,620.10	\$2,841,750.03	\$282,301.88	\$0.00	\$6,105.60	\$6,752,777.61
Other Fund Uses:	\$1,722,674.34	\$1,187,955.86	\$0.00	\$282,301.88	\$14,762.64	\$3,207,694.72
<b>Total Other Fund Sources (Uses):</b>	<b>\$1,899,945.76</b>	<b>\$1,653,794.17</b>	<b>\$282,301.88</b>	<b>(\$282,301.88)</b>	<b>(\$8,657.04)</b>	<b>\$3,545,082.89</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$23,030,958.96</b>	<b>(\$3,079,201.35)</b>	<b>\$1,371,083.20</b>	<b>(\$2,996,798.31)</b>	<b>\$141,184.35</b>	<b>\$18,467,226.85</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$34,406,869.19</b>	<b>\$6,388,278.22</b>	<b>\$22,580,286.03</b>	<b>\$13,916,342.70</b>	<b>\$615,099.10</b>	<b>\$77,906,875.24</b>
<b>Ending Fund Balance:</b>	<b>\$57,437,828.15</b>	<b>\$3,309,076.87</b>	<b>\$23,951,369.23</b>	<b>\$10,919,544.39</b>	<b>\$756,283.45</b>	<b>\$96,374,102.09</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 11**

**051 - Montgomery County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$166,965,370.66	\$153,061,128.26	(\$13,904,242.40)	\$127,538.75	\$47,722.48	(\$79,816.27)
Federal Sources	\$286,000.00	\$247,753.33	(\$38,246.67)	\$141,447,108.05	\$69,079,013.82	(\$72,368,094.23)
Local Sources	\$56,242,620.00	\$58,087,841.50	\$1,845,221.50	\$4,851,720.50	\$1,441,995.05	(\$3,409,725.45)
Other Sources	\$147,478.00	\$248,211.49	\$100,733.49	\$529,165.00	\$104,255.48	(\$424,909.52)
<b>Total Revenues:</b>	<b>\$223,641,468.66</b>	<b>\$211,644,934.58</b>	<b>(\$11,996,534.08)</b>	<b>\$146,955,532.30</b>	<b>\$70,672,986.83</b>	<b>(\$76,282,545.47)</b>
<b>Expenditures</b>						
Instructional Services	\$136,802,157.78	\$115,800,757.38	\$21,001,400.40	\$56,916,901.55	\$31,316,732.65	\$25,600,168.90
Instructional Support Services	\$40,169,966.39	\$37,606,792.40	\$2,563,173.99	\$25,913,280.80	\$13,285,785.60	\$12,627,495.20
Operation & Maintenance Services	\$25,625,747.00	\$22,397,152.07	\$3,228,594.93	\$8,990,498.66	\$2,108,737.48	\$6,881,761.18
Auxiliary Services	\$10,216,732.12	\$5,672,213.22	\$4,544,518.90	\$3,383,540.22	\$11,315,620.42	(\$7,932,080.20)
General Administrative Services	\$7,192,630.00	\$6,037,763.70	\$1,154,866.30	\$10,235,294.81	\$2,284,768.33	\$7,950,526.48
Special Revenue Outlay	\$113,416.51	\$0.00	\$113,416.51	\$1,125,000.00	\$0.00	\$1,125,000.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$3,751,089.90	\$2,999,242.61	\$751,847.29	\$39,868,715.25	\$15,094,337.87	\$24,774,377.38
<b>Total Expenditures:</b>	<b>\$223,871,739.70</b>	<b>\$190,513,921.38</b>	<b>\$33,357,818.32</b>	<b>\$146,433,231.29</b>	<b>\$75,405,982.35</b>	<b>\$71,027,248.94</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$11,711,200.10	\$3,622,620.10	(\$8,088,580.00)	\$3,502,494.50	\$2,841,750.03	(\$660,744.47)
Other Financing Uses:	\$3,500,000.00	\$1,722,674.34	\$1,777,325.66	\$252,350.25	\$1,187,955.86	(\$935,605.61)
<b>Total Other Financing Sources (Uses):</b>	<b>\$8,211,200.10</b>	<b>\$1,899,945.76</b>	<b>(\$6,311,254.34)</b>	<b>\$3,250,144.25</b>	<b>\$1,653,794.17</b>	<b>(\$1,596,350.08)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$7,980,929.06</b>	<b>\$23,030,958.96</b>	<b>\$15,050,029.90</b>	<b>\$3,772,445.26</b>	<b>(\$3,079,201.35)</b>	<b>(\$6,851,646.61)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$36,217,451.53</b>	<b>\$34,406,869.19</b>	<b>(\$1,810,582.34)</b>	<b>\$6,388,278.22</b>	<b>\$6,388,278.22</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$44,198,380.59</b>	<b>\$57,437,828.15</b>	<b>\$13,239,447.56</b>	<b>\$10,160,723.48</b>	<b>\$3,309,076.87</b>	<b>(\$6,851,646.61)</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 11**

**051 - Montgomery County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$5,153,379.66	\$3,721,378.69	(\$1,432,000.97)	\$44,928,824.34	\$13,896,218.34	(\$31,032,606.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$1,398,330.00	\$1,403,860.33	\$5,530.33
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$5,153,379.66</b>	<b>\$3,721,378.69</b>	<b>(\$1,432,000.97)</b>	<b>\$46,327,154.34</b>	<b>\$15,300,078.67</b>	<b>(\$31,027,075.67)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$100,000.00	\$842,628.69	(\$742,628.69)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$7,651,070.00	\$4,116,434.64	\$3,534,635.36
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$2,304,373.28	\$0.00	\$2,304,373.28
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$45,515,220.05	\$11,873,156.86	\$33,642,063.19
Debt Service	\$5,153,379.66	\$2,632,597.37	\$2,520,782.29	\$1,289,841.72	\$1,182,354.91	\$107,486.81
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$5,153,379.66</b>	<b>\$2,632,597.37</b>	<b>\$2,520,782.29</b>	<b>\$56,860,505.05</b>	<b>\$18,014,575.10</b>	<b>\$38,845,929.95</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$282,301.88	\$282,301.88	\$4,700,000.00	\$0.00	(\$4,700,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$282,301.88	(\$282,301.88)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$282,301.88</b>	<b>\$282,301.88</b>	<b>\$4,700,000.00</b>	<b>(\$282,301.88)</b>	<b>(\$4,982,301.88)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$1,371,083.20</b>	<b>\$1,371,083.20</b>	<b>(\$5,833,350.71)</b>	<b>(\$2,996,798.31)</b>	<b>\$2,836,552.40</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$22,580,286.03</b>	<b>\$22,580,286.03</b>	<b>\$0.00</b>	<b>\$13,916,342.70</b>	<b>\$13,916,342.70</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$22,580,286.03</b>	<b>\$23,951,369.23</b>	<b>\$1,371,083.20</b>	<b>\$8,082,991.99</b>	<b>\$10,919,544.39</b>	<b>\$2,836,552.40</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 11**

**051 - Montgomery 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	\$1,000.00	\$1,000.00	\$217,175,113.41	\$170,727,447.77	(\$46,447,665.64)
Federal Sources	\$0.00	\$0.00	\$0.00	\$141,733,108.05	\$69,326,767.15	(\$72,406,340.90)
Local Sources	\$689,405.25	\$651,457.79	(\$37,947.46)	\$63,182,075.75	\$61,585,154.67	(\$1,596,921.08)
Other Sources	\$0.00	\$0.00	\$0.00	\$676,643.00	\$352,466.97	(\$324,176.03)
<b>Total Revenues:</b>	<b>\$689,405.25</b>	<b>\$652,457.79</b>	<b>(\$36,947.46)</b>	<b>\$422,766,940.21</b>	<b>\$301,991,836.56</b>	<b>(\$120,775,103.65)</b>
<b>Expenditures</b>						
Instructional Services	\$200,283.75	\$18,566.84	\$181,716.91	\$194,019,343.08	\$147,978,685.56	\$46,040,657.52
Instructional Support Services	\$278,635.50	\$55,329.20	\$223,306.30	\$66,361,882.69	\$50,947,907.20	\$15,413,975.49
Operation & Maintenance Services	\$2,407.50	\$988.31	\$1,419.19	\$42,269,723.16	\$28,623,312.50	\$13,646,410.66
Auxiliary Services	\$18,785.25	\$0.00	\$18,785.25	\$15,923,430.87	\$16,987,833.64	(\$1,064,402.77)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$17,427,924.81	\$8,322,532.03	\$9,105,392.78
Total Outlay	\$0.00	\$0.00	\$0.00	\$46,753,636.56	\$11,873,156.86	\$34,880,479.70
Expendable Service	\$0.00	\$0.00	\$0.00	\$6,443,221.38	\$3,814,952.28	\$2,628,269.10
Other Expenditures	\$136,168.50	\$427,732.05	(\$291,563.55)	\$43,755,973.65	\$18,521,312.53	\$25,234,661.12
<b>Total Expenditures:</b>	<b>\$636,280.50</b>	<b>\$502,616.40</b>	<b>\$133,664.10</b>	<b>\$432,955,136.20</b>	<b>\$287,069,692.60</b>	<b>\$145,885,443.60</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$6,105.60	\$6,105.60	\$19,913,694.60	\$6,752,777.61	(\$13,160,916.99)
Other Financing Uses:	\$4,929.00	\$14,762.64	(\$9,833.64)	\$3,757,279.25	\$3,207,694.72	\$549,584.53
<b>Total Other Financing Sources (Uses):</b>	<b>(\$4,929.00)</b>	<b>(\$8,657.04)</b>	<b>(\$3,728.04)</b>	<b>\$16,156,415.35</b>	<b>\$3,545,082.89</b>	<b>(\$12,611,332.46)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$48,195.75</b>	<b>\$141,184.35</b>	<b>\$92,988.60</b>	<b>\$5,968,219.36</b>	<b>\$18,467,226.85</b>	<b>\$12,499,007.49</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$615,099.10</b>	<b>\$615,099.10</b>	<b>\$0.00</b>	<b>\$79,717,457.58</b>	<b>\$77,906,875.24</b>	<b>(\$1,810,582.34)</b>
<b>Ending Fund Balance:</b>	<b>\$663,294.85</b>	<b>\$756,283.45</b>	<b>\$92,988.60</b>	<b>\$85,685,676.94</b>	<b>\$96,374,102.09</b>	<b>\$10,688,425.15</b>

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