

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS**

For the Year Ended June 30, 2018



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**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
ROSTER OF PUBLICLY ELECTED OFFICIALS/BOARD MEMBERS**

For the Year Ended June 30, 2018

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<b>COMMISSIONER</b>	<b>DISTRICT</b>	<b>TERM EXPIRATION</b>
Teresa D. Jones	District 2 (elected)	8/31/2020
Kevin Woods	District 4 (elected)	8/31/2020
Christopher Caldwell	District 1 (elected)	8/31/2018
Stephanie Love, Vice-Chairperson	District 3 (elected)	8/31/2020
Scott McCormick	District 5 (elected)	8/31/2020
Shante Avant, Board Chair	District 6 (elected)	8/31/2018
Miska Clay-Bibbs	District 7 (elected)	8/31/2020
William "Billy" Orgel	District 8 (elected)	8/31/2018
Mike Kernell	District 9 (elected)	8/31/2018

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
ROSTER OF MANAGEMENT OFFICIALS**

For the Year Ended June 30, 2018

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Dorsey E. Hopson, II – Superintendent  
Leon Pattman – Chief Internal Auditor  
Lin Johnson, III – Chief Financial Officer  
Jennifer Ervin – Interim General Counsel  
Angela Whitelaw – Interim Chief of Schools  
Elizabeth Phalen – Chief of Business Operations  
Natalia Powers – Chief of Communications  
Trinette Small – Chief of Human Resources  
John Williams – Chief Information Officer  
Bradley Leon – Chief Strategy and Innovation Officer  
Gerald Darling – Chief of Student Services  
Brian Stockton – Chief of Staff



## INDEPENDENT AUDITOR'S REPORT

To the Chairwoman and Members of the  
Shelby County Board of Education  
Memphis, Tennessee

### Report on the Financial Statements

We have audited the accompanying combined and combining balance sheets – regulatory basis of the Shelby County Schools' Internal School Funds, as of June 30, 2018, and the related combined and combining statements of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise the Shelby County Schools' Internal School Funds' basic financial statements, as listed in the table of contents. We have also audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures and changes in fund balances – regulatory basis presented as supplementary information in the accompanying individual school financial statements as of and for the year ended June 30, 2018, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, as described in Note A. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note A of the financial statements, the financial statements are prepared by the Shelby County Schools' Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Shelby County Schools' Internal School Funds as of June 30, 2018, or changes in financial position for the year then ended.

## **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the combined and combining financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the Shelby County Schools' Internal School Funds as of June 30, 2018, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A. In addition, in our opinion, the individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balances of the Shelby County Schools' Internal School Funds as of June 30, 2018, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A.

## **Emphasis of a Matter**

As discussed in Note A, the financial statements present only the internal school funds of the Shelby County Board of Education and do not purport to, and do not, present fairly the financial position of the Shelby County Board of Education, as of June 30, 2018, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Prior Period Adjustment**

As described in Note G to the financial statements, a prior period adjustment was made to remove beginning fund balances for a school that was not supposed to be recorded in the prior year. Accordingly, the fund balances at July 1, 2017, have been restated to reflect the correction of these errors. Our opinion is not modified with respect to that matter.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the combined and combining financial statements – regulatory basis that collectively comprise the Shelby County Schools' Internal School Funds' basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual

school financial statements – regulatory basis, presented as supplementary information. The supplemental schedules and other information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools. As described in Note A of the financial statements, the supplemental schedules and other information, as listed in the table of contents, are prepared by the Shelby County Schools’ Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The supplemental schedules and other information, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules and other information, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2018, on our consideration of the Shelby County Schools’ Internal School Funds’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Shelby County Schools’ Internal School Funds’ internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Shelby County Schools’ Internal School Funds’ internal control over financial reporting and compliance.



Memphis, Tennessee  
December 14, 2018

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET – REGULATORY BASIS  
June 30, 2018**

	<u>ELEMENTARY</u>	<u>JUNIOR/MIDDLE</u>	<u>SENIOR HIGH</u>	<u>TOTAL</u>
<b>ASSETS</b>				
<b>CASH</b>				
CHECKING ACCOUNTS	\$ 4,149,997.50	\$ 2,025,645.10	\$ 4,439,645.78	\$ 10,615,288.38
CASH EQUIVALENTS	69,863.37	-	15,481.05	85,344.42
<b>TOTAL</b>	<u>4,219,860.87</u>	<u>2,025,645.10</u>	<u>4,455,126.83</u>	<u>10,700,632.80</u>
<b>INVENTORIES</b>				
BOOKSTORE	42,788.22	13,764.01	780.00	57,332.23
<b>ACCOUNTS RECEIVABLE</b>	<u>48,411.90</u>	<u>17,489.34</u>	<u>118,616.21</u>	<u>184,517.45</u>
<b>TOTAL ASSETS</b>	<u>\$ 4,311,060.99</u>	<u>\$ 2,056,898.45</u>	<u>\$ 4,574,523.04</u>	<u>\$ 10,942,482.48</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>ACCOUNTS PAYABLE</b>	<u>\$ 56,192.73</u>	<u>\$ 22,423.80</u>	<u>\$ 46,873.79</u>	<u>\$ 125,490.32</u>
<b>TOTAL LIABILITIES</b>	56,192.73	22,423.80	46,873.79	125,490.32
<b>FUND BALANCES</b>				
GENERAL FUND				
NONSPENDABLE	42,788.22	13,764.01	780.00	57,332.23
UNASSIGNED	3,166,048.26	1,069,641.28	2,143,948.63	6,379,638.17
RESTRICTED FUND	<u>1,046,031.78</u>	<u>951,069.36</u>	<u>2,382,920.62</u>	<u>4,380,021.76</u>
<b>TOTAL FUND BALANCES</b>	<u>4,254,868.26</u>	<u>2,034,474.65</u>	<u>4,527,649.25</u>	<u>10,816,992.16</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 4,311,060.99</u>	<u>\$ 2,056,898.45</u>	<u>\$ 4,574,523.04</u>	<u>\$ 10,942,482.48</u>

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – REGULATORY BASIS  
For the Year Ended June 30, 2018 (As Restated)**

	<u>ELEMENTARY</u>	<u>JUNIOR/MIDDLE</u>	<u>SENIOR HIGH</u>	<u>TOTAL</u>
<b>FUND BALANCE JULY 1, 2017</b>	<b>\$ 4,103,078.94</b>	<b>\$ 1,951,710.97</b>	<b>\$ 4,276,473.78</b>	<b>\$ 10,331,263.69</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	(5,000.00) **	-	-	(5,000.00)
<b>FUND BALANCE JULY 1, 2017 (RESTATED)</b>	<b>4,098,078.94</b>	<b>1,951,710.97</b>	<b>4,276,473.78</b>	<b>10,326,263.69</b>
REVENUE	8,629,557.01	4,114,813.22	7,090,718.44	19,835,088.67
EXPENDITURES	8,472,767.69	4,032,049.54	6,839,542.97	19,344,360.20
EXCESS OF REVENUE OVER/UNDER (-) EXPENDITURES	<b>156,789.32</b>	<b>82,763.68</b>	<b>251,175.47</b>	<b>490,728.47</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
OPERATING TRANSFERS IN GENERAL FUND	60,044.29	22,304.40	11,008.52	93,357.21
OPERATING TRANSFERS OUT GENERAL FUND	(60,044.29)	(22,304.40)	(11,008.52)	(93,357.21)
TOTAL OTHER FINANCIAL SOURCES (USES)	-	-	-	-
EXCESS OF REVENUE AND OTHER SOURCES OVER/UNDER (-) EXPENDITURES AND OTHER USES	<b>156,789.32</b>	<b>82,763.68</b>	<b>251,175.47</b>	<b>490,728.47</b>
<b>FUND BALANCE JUNE 30, 2018</b>	<b><u>\$ 4,254,868.26</u></b>	<b><u>\$ 2,034,474.65</u></b>	<b><u>\$ 4,527,649.25</u></b>	<b><u>\$ 10,816,992.16</u></b>

\*\* See NOTE G FOR PRIOR PERIOD ADJUSTMENT

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINING BALANCE SHEET — REGULATORY BASIS  
June 30, 2018**

SCHOOL	ASSETS					LIABILITIES AND FUND BALANCES				
	CASH	CASH EQUIVALENTS	ACCOUNTS RECEIVABLE	BOOKSTORE INVENTORY	TOTAL ASSETS	ACCOUNTS PAYABLE	FUND BALANCE GENERAL FUND	FUND BALANCE RESTRICTED FUND	TOTAL LIABILITIES & FUND BALANCES	
<b>ELEMENTARY</b>										
A. B. Hill Elementary	\$ 37,255.77	\$ -	\$ -	\$ -	\$ 37,255.77	\$ 63.18	\$ 31,451.06	\$ 5,741.53	\$ 37,255.77	
Alcy Elementary	41,833.39	-	-	-	41,833.39	-	39,568.90	2,264.49	41,833.39	
Alton Elementary	25,024.94	-	200.00	-	25,224.94	39.77	25,131.77	53.40	25,224.94	
Balmoral/Ridgeway Elementary	36,525.46	-	610.58	135.50	37,271.54	456.75	32,572.87	4,241.92	37,271.54	
Barret's Chapel Elementary	38,380.57	-	-	7,193.66	45,574.23	-	18,493.30	27,080.93	45,574.23	
Belle Forest Elementary	67,847.71	-	-	-	67,847.71	729.00	55,333.93	11,784.78	67,847.71	
Berclair Elementary	47,029.37	-	206.47	-	47,235.84	82.00	34,379.51	12,774.33	47,235.84	
Bethel Grove Elementary	20,081.76	-	258.21	150.44	20,490.41	63.50	12,098.31	8,328.60	20,490.41	
Brownsville Road Elementary	54,519.93	(12.34)	337.58	2,505.56	57,350.73	-	49,411.73	7,939.00	57,350.73	
Bruce Elementary	18,628.92	-	200.00	-	18,828.92	1,881.75	2,024.33	14,922.84	18,828.92	
Carnes Elementary	-	-	-	-	-	-	(12,773.52)	12,773.52	-	
Charjean Elementary	15,305.81	-	-	-	15,305.81	1,406.65	5,952.49	7,946.67	15,305.81	
Cherokee Elementary	19,179.32	-	-	-	19,179.32	-	16,529.57	2,649.75	19,179.32	
Chimneyrock Elementary	49,158.60	-	700.00	509.92	50,368.52	-	40,675.23	9,693.29	50,368.52	
Cordova Elementary	76,180.51	-	1,000.00	448.88	77,629.39	-	59,641.33	17,988.06	77,629.39	
Cromwell Elementary	44,724.80	-	1,244.50	-	45,969.30	140.00	33,332.00	12,497.30	45,969.30	
Crump Elementary	81,240.35	-	-	742.50	81,982.85	262.50	69,794.94	11,925.41	81,982.85	
Delano Elementary	15,027.50	-	895.94	716.53	16,639.97	251.55	8,771.99	7,616.43	16,639.97	
Dexter Elementary	35,094.08	-	637.02	4,902.72	40,633.82	-	40,296.08	337.74	40,633.82	
DoubleTree Elementary	49,210.99	-	2,554.75	-	51,765.74	5,036.25	41,181.11	5,548.38	51,765.74	
Downtown Elementary	245,676.55	-	1,041.00	1,754.14	248,471.69	-	191,969.45	56,502.24	248,471.69	
Dunbar Elementary	8,475.14	-	199.00	-	8,674.14	568.99	4,278.35	3,826.80	8,674.14	
E. E. Jeter School	24,431.89	-	368.00	1,087.34	25,887.23	-	9,295.06	16,592.17	25,887.23	
Egypt Elementary	31,006.76	-	287.43	-	31,294.19	146.00	26,675.54	4,472.65	31,294.19	
Evans Elementary	14,785.17	-	1,276.96	-	16,062.13	212.93	11,765.85	4,083.35	16,062.13	
Ford Road Elementary	25,477.40	-	-	-	25,477.40	245.00	22,316.86	2,915.54	25,477.40	
Fox Meadows Elementary	39,311.34	-	300.00	-	39,611.34	60.00	31,857.81	7,693.53	39,611.34	
Gardenview Elementary	6,397.05	-	-	-	6,397.05	-	454.38	5,942.67	6,397.05	
Germanshire Elementary	41,960.87	-	600.00	2,862.41	45,423.28	374.75	14,973.06	30,075.47	45,423.28	
Germantown Elementary	79,646.97	-	114.16	742.50	80,503.63	-	72,036.72	8,466.91	80,503.63	
Getwell Elementary	30,332.03	-	173.46	-	30,505.49	-	24,502.59	6,002.90	30,505.49	
Goodlett Elementary	51,057.25	-	835.41	171.35	52,064.01	-	35,256.92	16,807.09	52,064.01	
Grahamwood Elementary	132,709.08	-	-	376.31	133,085.39	864.96	70,568.46	61,651.97	133,085.39	
Hamilton Elementary	93,002.36	-	-	-	93,002.36	-	89,670.56	3,331.80	93,002.36	
Hawkins Mill Elementary	29,137.63	-	358.00	-	29,495.63	157.00	22,610.53	6,728.10	29,495.63	
Hickory Ridge Elementary	72,839.75	-	-	-	72,839.75	15.00	54,603.56	18,221.19	72,839.75	
Highland Oaks Elementary	49,194.41	-	859.93	-	50,054.34	351.82	45,610.87	4,091.65	50,054.34	
Holmes Road Elementary	64,443.00	-	400.00	-	64,843.00	-	54,799.48	10,043.52	64,843.00	
Idlewild Elementary	46,354.77	-	201.00	-	46,555.77	404.20	22,238.73	23,912.84	46,555.77	
Jackson Elementary	6,509.78	-	86.00	-	6,595.78	-	4,343.54	2,252.24	6,595.78	
Kate Bond Elementary	13,565.05	-	574.71	596.70	14,736.46	458.59	9,161.24	5,116.63	14,736.46	

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINING BALANCE SHEET — REGULATORY BASIS  
June 30, 2018**

SCHOOL	ASSETS				LIABILITIES AND FUND BALANCES				
	CASH	CASH EQUIVALENTS	ACCOUNTS RECEIVABLE	BOOKSTORE INVENTORY	TOTAL ASSETS	ACCOUNTS PAYABLE	FUND BALANCE GENERAL FUND	FUND BALANCE RESTRICTED FUND	TOTAL LIABILITIES & FUND BALANCES
Keystone Elementary	41,174.01	-	2,667.94	117.77	43,959.72	143.40	37,838.01	5,978.31	43,959.72
Kingsbury Elementary	43,143.52	-	200.55	-	43,344.07	16,085.72	20,719.14	6,539.21	43,344.07
Knight Road Elementary	55,530.59	-	187.72	562.19	56,280.50	-	52,336.81	3,943.69	56,280.50
LaRose Elementary	30,674.19	-	60.00	-	30,734.19	11.75	27,190.51	3,531.93	30,734.19
Levi Elementary	17,852.44	-	300.00	-	18,152.44	-	14,742.43	3,410.01	18,152.44
Lowrance Elementary	18,609.36	-	274.07	-	18,883.43	29.12	6,938.86	11,915.45	18,883.43
Lucie E. Campbell Elementary	52,855.91	-	1,947.89	-	54,803.80	479.42	46,124.92	8,199.46	54,803.80
Lucy Elementary	62,393.73	-	139.40	-	62,533.13	471.50	53,219.91	8,841.72	62,533.13
Macon Hall Elementary	89,431.01	-	-	1,966.17	91,397.18	773.09	76,817.26	13,806.83	91,397.18
Magnolia Elementary	14,092.98	-	8,521.23	-	22,614.21	-	18,820.31	3,793.90	22,614.21
Manor Lake Elementary	22,125.02	-	-	-	22,125.02	0.81	19,120.69	3,003.52	22,125.02
Newberry Elementary	8,411.71	-	200.00	-	8,611.71	6.35	624.80	7,980.56	8,611.71
Northaven Elementary	16,404.53	-	-	1,102.44	17,506.97	-	16,991.85	515.12	17,506.97
Oak Forest Elementary	71,720.54	-	-	-	71,720.54	-	54,008.72	17,711.82	71,720.54
Oakhaven Elementary	64,765.29	-	-	-	64,765.29	370.00	51,994.03	12,401.26	64,765.29
Oakshire Elementary	6,829.15	-	879.81	74.70	7,783.66	-	5,100.19	2,683.47	7,783.66
Peabody Elementary	30,270.42	-	1,576.25	-	31,846.67	26.21	23,514.54	8,305.92	31,846.67
Raleigh-Bartlett Elementary	129,736.89	-	1,558.41	-	131,295.30	938.90	117,902.42	12,453.98	131,295.30
Richland Elementary	163,461.91	56,669.72	1,755.40	-	221,887.03	750.00	66,791.65	154,345.38	221,887.03
Ridgeway Early Learning	17,170.39	-	-	-	17,170.39	3,089.70	13,328.57	752.12	17,170.39
Riverwood Elementary	126,894.85	-	1,193.49	4,315.28	132,403.62	-	120,823.86	11,579.76	132,403.62
Robert R. Church Elementary	59,498.08	-	250.00	-	59,748.08	-	56,652.93	3,095.15	59,748.08
Ross Elementary	61,952.63	-	2,530.15	1,113.56	65,596.34	4,995.93	51,519.26	9,081.15	65,596.34
Rozelle Elementary	30,752.54	-	91.75	256.55	31,100.84	22.50	18,441.93	12,636.41	31,100.84
Scenic Hills Elementary	17,092.06	-	208.88	-	17,300.94	108.19	16,119.32	1,073.43	17,300.94
Sea Isle Elementary	118,148.52	-	346.95	532.71	119,028.18	-	59,739.24	59,288.94	119,028.18
Shady Grove Elementary	32,748.00	-	254.93	358.24	33,361.17	3,281.56	25,302.67	4,776.94	33,361.17
Sharpe Elementary	28,887.10	-	82.75	-	28,969.85	-	23,803.50	5,166.35	28,969.85
Sheffield Elementary	16,497.50	-	-	-	16,497.50	83.00	10,750.21	5,664.29	16,497.50
Shelby Oaks Elementary	133,149.51	-	840.31	4,501.38	138,491.20	-	127,607.16	10,884.04	138,491.20
Sherwood Elementary	20,213.12	-	350.00	-	20,563.12	1,855.75	13,899.05	4,808.32	20,563.12
South Park Elementary	14,691.82	-	98.47	-	14,790.29	13.16	8,937.24	5,839.89	14,790.29
Southwind Elementary	94,409.33	-	962.47	134.26	95,506.06	2,401.30	87,569.09	5,535.67	95,506.06
Springdale Elementary	14,005.62	-	72.00	305.99	14,383.61	3,072.07	7,654.00	3,657.54	14,383.61
Treadwell Elementary	53,465.56	-	-	-	53,465.56	143.34	37,390.42	15,931.80	53,465.56
Vollentine Elementary	54,642.96	-	268.07	-	54,911.03	-	45,257.53	9,653.50	54,911.03
Wells Station Elementary	47,879.88	-	326.92	181.76	48,388.56	175.94	45,178.03	3,034.59	48,388.56
Westhaven Elementary	24,295.09	-	150.00	-	24,445.09	67.00	21,339.43	3,038.66	24,445.09
Westside Elementary	1,968.39	-	100.00	-	2,068.39	168.65	(149.06)	2,048.80	2,068.39
White Station Elementary	114,777.05	-	1,228.60	2,058.75	118,064.40	604.78	94,507.98	22,951.64	118,064.40
Whitehaven Elementary	20,474.49	-	1,081.96	23.48	21,579.93	96.25	12,504.26	8,979.42	21,579.93
William H. Brewster Elementary	61,558.11	-	1,185.42	286.53	63,030.06	85.00	36,445.43	26,499.63	63,030.06

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINING BALANCE SHEET — REGULATORY BASIS  
June 30, 2018**

SCHOOL	ASSETS				LIABILITIES AND FUND BALANCES				
	CASH	CASH EQUIVALENTS	ACCOUNTS RECEIVABLE	BOOKSTORE INVENTORY	TOTAL ASSETS	ACCOUNTS PAYABLE	FUND BALANCE GENERAL FUND	FUND BALANCE RESTRICTED FUND	TOTAL LIABILITIES & FUND BALANCES
Willow Oaks Elementary	32,815.49	13,205.99	-	-	46,021.48	1,326.25	27,645.94	17,049.29	46,021.48
Winchester Elementary	2,227.32	-	-	-	2,227.32	115.00	348.08	1,764.24	2,227.32
Winridge Elementary	131,734.86	-	-	-	131,734.86	128.95	112,566.87	19,039.04	131,734.86
<b>ELEMENTARY TOTAL</b>	<b>4,149,997.50</b>	<b>69,863.37</b>	<b>48,411.90</b>	<b>42,788.22</b>	<b>4,311,060.99</b>	<b>56,192.73</b>	<b>3,208,836.48</b>	<b>1,046,031.78</b>	<b>4,311,060.99</b>
<b>JUNIOR/MIDDLE</b>									
A. Maceo Walker Middle	96,372.59	-	100.00	-	96,472.59	144.00	76,804.67	19,523.92	96,472.59
American Way Middle	47,285.86	-	886.79	-	48,172.65	444.50	34,723.07	13,005.08	48,172.65
Bellevue Middle	60,563.54	-	-	584.75	61,148.29	-	30,255.09	30,893.20	61,148.29
Chickasaw Middle	6,502.25	-	175.83	-	6,678.08	411.63	501.37	5,765.08	6,678.08
Colonial Middle	105,547.13	-	400.00	-	105,947.13	30.00	42,460.42	63,456.71	105,947.13
Cordova Middle	77,894.03	-	1,587.00	-	79,481.03	100.00	51,020.95	28,360.08	79,481.03
Craigmont Middle	75,796.12	-	-	-	75,796.12	68.76	55,279.81	20,447.55	75,796.12
Cummings Middle	29,823.00	-	1,244.13	-	31,067.13	1,557.23	10,298.36	19,211.54	31,067.13
Dexter Middle	35,225.38	-	-	-	35,225.38	-	18,391.97	16,833.41	35,225.38
Douglass Middle	52,758.31	-	536.21	-	53,294.52	2.00	30,237.12	23,055.40	53,294.52
Geeter K-8 School	33,199.70	-	-	-	33,199.70	3.25	28,215.01	4,981.44	33,199.70
Georgian Hills Middle	7,973.67	-	-	-	7,973.67	40.00	3,225.68	4,707.99	7,973.67
Germantown Middle	43,170.76	-	648.00	4,340.89	48,159.65	-	23,707.02	24,452.63	48,159.65
Grandview Heights Middle	18,688.18	-	368.70	-	19,056.88	709.70	1,349.58	16,997.60	19,056.88
Hamilton Middle	103,372.77	-	212.31	-	103,585.08	112.18	92,673.70	10,799.20	103,585.08
Havenview Middle	39,380.02	-	784.63	-	40,164.65	30.00	8,985.52	31,149.13	40,164.65
Hickory Ridge Middle	68,577.65	-	380.33	-	68,957.98	2,436.90	45,906.52	20,614.56	68,957.98
Highland Oaks Middle	39,772.95	-	699.68	-	40,472.63	10.00	17,645.70	22,816.93	40,472.63
Ida B. Wells Middle	12,568.84	-	-	-	12,568.84	824.00	6,366.61	5,378.23	12,568.84
John P. Freeman Middle	89,952.44	-	745.02	-	90,697.46	633.00	19,941.52	70,122.94	90,697.46
Kate Bond Middle	115,963.00	-	2,760.62	6,383.20	125,106.82	2,710.58	67,012.43	55,383.81	125,106.82
Kingsbury Middle	24,645.65	-	-	-	24,645.65	-	12,373.00	12,272.65	24,645.65
Maxine Smith STEAM Academy	48,057.81	-	570.00	-	48,627.81	1,576.00	29,219.40	17,832.41	48,627.81
Mt. Pisgah Middle	65,607.05	-	250.00	-	65,857.05	7,955.03	23,287.83	34,614.19	65,857.05
Oakhaven Middle	48,866.25	-	-	-	48,866.25	600.57	6,822.88	41,442.80	48,866.25
*Raleigh-Egypt Middle (6-8 Campus)	26,737.26	-	-	-	26,737.26	233.72	22,202.41	4,301.13	26,737.26
Ridgeway Middle	102,562.90	-	1,292.09	-	103,854.99	984.00	25,042.82	77,828.17	103,854.99
Riverview Middle	71,039.66	-	-	-	71,039.66	628.05	60,725.12	9,686.49	71,039.66
Sherwood Middle	55,283.74	-	200.00	-	55,483.74	-	10,856.24	44,627.50	55,483.74
Snowden Middle	201,366.93	-	2,000.00	-	203,366.93	-	160,285.07	43,081.86	203,366.93
Southside Middle	-	-	-	-	-	-	(503.72)	503.72	-
Treadwell Middle	39,045.50	-	-	-	39,045.50	-	23,116.81	15,928.69	39,045.50
White Station Middle	150,563.67	-	1,648.00	-	152,211.67	-	32,185.14	120,026.53	152,211.67
Woodstock Middle	31,480.49	-	-	2,455.17	33,935.66	178.70	12,790.17	20,966.79	33,935.66



**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINING BALANCE SHEET — REGULATORY BASIS  
June 30, 2018**

SCHOOL	ASSETS				LIABILITIES AND FUND BALANCES				
	CASH	CASH EQUIVALENTS	ACCOUNTS RECEIVABLE	BOOKSTORE INVENTORY	TOTAL ASSETS	ACCOUNTS PAYABLE	FUND BALANCE GENERAL FUND	FUND BALANCE RESTRICTED FUND	TOTAL LIABILITIES & FUND BALANCES
<b>JUNIOR/MIDDLE TOTAL</b>	<b>2,025,645.10</b>	-	<b>17,489.34</b>	<b>13,764.01</b>	<b>2,056,898.45</b>	<b>22,423.80</b>	<b>1,083,405.29</b>	<b>951,069.36</b>	<b>2,056,898.45</b>
<b>SENIOR HIGH</b>									
Avon Lenox High	33,956.38	-	-	-	33,956.38	-	22,245.09	11,711.29	33,956.38
Bolton High School	306,726.52	-	1,763.81	-	308,490.33	200.68	133,083.71	175,205.94	308,490.33
Booker T. Washington High	95,251.52	-	1,465.78	-	96,717.30	472.80	29,801.98	66,442.52	96,717.30
Central High	262,267.05	-	16,126.61	-	278,393.66	2,859.79	102,705.00	172,828.87	278,393.66
Cordova High	211,216.76	-	2,868.18	-	214,084.94	302.45	5,213.51	208,568.98	214,084.94
Craigmont High	104,151.29	-	5,700.54	-	109,851.83	694.59	49,484.40	59,672.84	109,851.83
Douglass High	50,669.68	-	400.33	-	51,070.01	163.67	21,468.28	29,438.06	51,070.01
East High	119,236.43	-	814.85	-	120,051.28	-	51,661.14	68,390.14	120,051.28
Germantown High	465,023.97	-	18,491.24	-	483,515.21	12,102.70	128,955.21	342,457.30	483,515.21
Hamilton High	94,643.22	-	4,469.41	-	99,112.63	443.43	62,858.27	35,810.93	99,112.63
Hollis F. Price High	6,740.61	-	1,124.75	-	7,865.36	299.12	2,631.21	4,935.03	7,865.36
Kingsbury Career - Technology	69,537.92	-	-	-	69,537.92	-	60,848.85	6,689.07	69,537.92
Kingsbury High	71,726.31	-	1,990.16	-	73,716.47	325.04	21,233.84	52,157.59	73,716.47
Kirby High	109,529.76	-	3,191.08	-	112,720.84	103.91	65,962.06	46,654.87	112,720.84
Manassas High	87,770.70	-	417.90	-	88,188.60	2,857.60	49,941.27	35,389.73	88,188.60
Melrose High	49,520.35	-	5,021.81	-	54,542.16	3,888.82	32,190.35	18,462.99	54,542.16
Memphis Health Careers	-	-	-	-	-	-	(15,107.88)	15,107.88	-
Messick Adult Center	-	-	-	-	-	-	(1,842.08)	1,842.08	-
Middle College High	84,579.13	-	785.52	780.00	86,144.65	486.86	56,327.19	29,330.60	86,144.65
Mitchell High	130,756.94	-	1,291.04	-	132,047.98	158.92	106,508.43	25,380.63	132,047.98
Northwest Prep Academy	17,315.40	-	687.31	-	18,002.71	0.10	15,027.01	2,975.60	18,002.71
Oakhaven High	51,725.36	-	1,613.30	-	53,338.66	119.77	31,823.69	21,395.20	53,338.66
Overton High	260,662.92	-	6,181.59	-	266,844.51	6.35	82,301.79	184,536.37	266,844.51
*Raleigh-Egypt High (9-12 Campus)	46,451.24	-	8,141.01	-	54,592.25	145.81	36,414.07	18,032.37	54,592.25
Ridgeway High	97,328.61	-	2,222.43	-	99,551.04	212.30	46,312.48	53,026.26	99,551.04
Sheffield Career - Technology	12,172.36	-	-	-	12,172.36	-	3,511.25	8,661.11	12,172.36
Sheffield High	69,873.13	-	1,572.11	-	71,445.24	440.02	19,989.07	51,016.15	71,445.24
Shrine High	15,430.51	-	497.47	-	15,927.98	-	13,596.25	2,331.73	15,927.98
Southwest Career - Technology	15,390.35	-	366.43	-	15,756.78	178.79	13,140.93	2,437.06	15,756.78
Southwest Prep Academy	-	-	-	-	-	-	9.60	(9.60)	-
Southwind High	161,473.18	-	1,835.45	-	163,308.63	6,182.43	95,333.96	61,792.24	163,308.63
Trezevant Career - Technology	88,769.55	15,481.05	6,747.00	-	110,997.60	20.15	92,737.82	18,239.63	110,997.60
Trezevant High School	63,254.71	-	7,528.54	-	70,783.25	776.00	46,168.04	23,839.21	70,783.25
Westwood High	34,937.58	-	1,644.20	-	36,581.78	2,277.00	9,435.86	24,868.92	36,581.78
White Station High	454,524.89	-	6,505.00	-	461,029.89	6,434.76	266,391.74	188,203.39	461,029.89
Whitehaven High	507,771.76	-	4,981.02	-	512,752.78	3,585.00	288,473.66	220,694.12	512,752.78
Wooddale High	189,259.69	-	2,170.34	-	191,430.03	1,134.93	97,891.58	92,403.52	191,430.03
<b>SENIOR HIGH TOTAL</b>	<b>4,439,645.78</b>	<b>15,481.05</b>	<b>118,616.21</b>	<b>780.00</b>	<b>4,574,523.04</b>	<b>46,873.79</b>	<b>2,144,728.63</b>	<b>2,382,920.62</b>	<b>4,574,523.04</b>

**SHELBY COUNTY SCHOOLS**  
**INTERNAL SCHOOL FUNDS**  
**COMBINING BALANCE SHEET — REGULATORY BASIS**  
**June 30, 2018**

SCHOOL	ASSETS				LIABILITIES AND FUND BALANCES				
	CASH	CASH EQUIVALENTS	ACCOUNTS RECEIVABLE	BOOKSTORE INVENTORY	TOTAL ASSETS	ACCOUNTS PAYABLE	FUND BALANCE GENERAL FUND	FUND BALANCE RESTRICTED FUND	TOTAL LIABILITIES & FUND BALANCES
GRAND TOTAL	<u>\$10,615,288.38</u>	<u>\$ 85,344.42</u>	<u>\$ 184,517.45</u>	<u>\$ 57,332.23</u>	<u>\$ 10,942,482.48</u>	<u>\$ 125,490.32</u>	<u>\$ 6,436,970.40</u>	<u>\$ 4,380,021.76</u>	<u>\$ 10,942,482.48</u>

\*Raleigh Egypt is a 6-12 School

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES — REGULATORY BASIS  
For the Year Ended June 30, 2018 (As Restated)**

SCHOOL	GENERAL FUND				RESTRICTED FUND					
	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018
<b>ELEMENTARY</b>										
A. B. Hill Elementary	\$ 38,385.66	\$ 3,462.99	\$ 10,689.46	\$ 291.87	\$ 31,451.06	\$ 2,615.04	\$ 13,712.55	\$ 10,294.19	\$ (291.87)	\$ 5,741.53
Alcy Elementary	38,606.77	6,226.89	6,117.26	852.50	39,568.90	3,268.09	4,938.09	5,089.19	(852.50)	2,264.49
Alton Elementary	28,989.88	14,164.11	18,778.43	756.21	25,131.77	101.91	13,246.25	12,538.55	(756.21)	53.40
Balmoral/Ridgeway Elementary	31,438.83	32,538.39	33,297.48	1,893.13	32,572.87	5,103.31	168,501.80	167,470.06	(1,893.13)	4,241.92
Barret's Chapel Elementary	20,182.39	22,983.24	25,847.52	1,175.19	18,493.30	13,626.44	135,151.16	120,521.48	(1,175.19)	27,080.93
Belle Forest Elementary	44,002.35	52,606.42	44,809.28	3,534.44	55,333.93	8,265.09	269,112.99	262,058.86	(3,534.44)	11,784.78
Berclair Elementary	32,733.90	11,444.27	10,000.02	201.36	34,379.51	11,409.30	14,814.50	13,248.11	(201.36)	12,774.33
Bethel Grove Elementary	12,058.96	3,637.23	3,597.88	-	12,098.31	8,509.31	5,455.33	5,636.04	-	8,328.60
Brownsville Road Elementary	56,284.19	16,927.77	24,166.96	366.73	49,411.73	6,335.34	114,369.84	112,399.45	(366.73)	7,939.00
Bruce Elementary	1,896.19	10,328.44	10,793.43	593.13	2,024.33	3,739.38	83,996.20	72,219.61	(593.13)	14,922.84
Carnes Elementary	23,059.83	(903.63)	34,929.72	-	(12,773.52)	12,909.65	(150.13)	(14.00)	-	12,773.52
Charjean Elementary	5,512.46	10,221.09	10,762.78	981.72	5,952.49	10,298.85	6,102.55	7,473.01	(981.72)	7,946.67
Cherokee Elementary	11,753.07	21,693.81	17,154.52	237.21	16,529.57	810.59	22,353.59	20,277.22	(237.21)	2,649.75
Chimneyrock Elementary	40,110.36	30,578.11	30,676.03	662.79	40,675.23	8,460.29	192,870.25	190,974.46	(662.79)	9,693.29
Cordova Elementary	56,204.95	34,639.43	31,849.25	646.20	59,641.33	13,135.85	159,235.55	153,737.14	(646.20)	17,988.06
Cromwell Elementary	30,465.61	16,905.81	15,365.63	1,326.21	33,332.00	8,906.45	52,006.75	47,089.69	(1,326.21)	12,497.30
Crump Elementary	71,890.19	13,065.24	15,736.15	575.66	69,794.94	9,852.99	73,907.17	71,259.09	(575.66)	11,925.41
Delano Elementary	10,301.90	25,445.63	27,077.48	101.94	8,771.99	6,839.36	50,273.24	49,394.23	(101.94)	7,616.43
Dexter Elementary	48,854.37	27,892.60	36,777.36	326.47	40,296.08	665.92	133,035.50	133,037.21	(326.47)	337.74
DoubleTree Elementary	36,226.00	28,909.73	24,550.77	596.15	41,181.11	5,130.77	77,371.63	76,357.87	(596.15)	5,548.38
Downtown Elementary	146,109.72	66,455.88	22,421.80	1,825.65	191,969.45	27,530.44	236,932.30	206,134.85	(1,825.65)	56,502.24
Dunbar Elementary	3,622.07	22,364.27	22,707.53	999.54	4,278.35	3,530.18	18,398.63	17,102.47	(999.54)	3,826.80
E. E. Jeter School	9,259.58	58,083.54	58,331.14	283.08	9,295.06	11,956.94	57,802.40	52,884.09	(283.08)	16,592.17
Egypt Elementary	29,156.84	9,510.06	13,392.78	1,401.42	26,675.54	6,574.94	38,010.20	38,711.07	(1,401.42)	4,472.65
Evans Elementary	7,539.77	20,096.52	15,870.44	-	11,765.85	3,662.36	57,345.00	56,924.01	-	4,083.35
Ford Road Elementary	21,229.95	9,954.86	8,867.95	-	22,316.86	5,598.33	31,700.26	34,383.05	-	2,915.54
Fox Meadows Elementary	33,926.26	7,483.12	9,583.07	31.50	31,857.81	2,511.97	84,502.85	79,289.79	(31.50)	7,693.53
Gardenview Elementary	323.23	1,021.15	890.00	-	454.38	5,708.87	1,144.64	910.84	-	5,942.67
Germanshire Elementary	5,693.21	30,088.32	20,812.92	4.45	14,973.06	29,792.95	289,061.26	288,774.29	(4.45)	30,075.47
Germantown Elementary	63,382.08	21,528.16	14,952.31	2,078.79	72,036.72	7,987.97	191,921.22	189,363.49	(2,078.79)	8,466.91
Getwell Elementary	24,736.79	10,100.01	11,047.74	713.53	24,502.59	7,401.98	5,113.51	5,799.06	(713.53)	6,002.90
Goodlett Elementary	34,975.99	21,652.22	22,264.78	893.49	35,256.92	13,423.25	38,350.46	34,073.13	(893.49)	16,807.09
Grahamwood Elementary	65,613.47	16,549.66	15,246.62	3,651.95	70,568.46	53,389.40	349,685.95	337,771.43	(3,651.95)	61,651.97
Hamilton Elementary	90,702.37	7,475.79	8,536.60	29.00	89,670.56	3,331.80	5,831.92	5,802.92	(29.00)	3,331.80
Hawkins Mill Elementary	23,907.34	9,364.12	10,660.93	-	22,610.53	6,451.86	6,251.50	5,975.26	-	6,728.10
Hickory Ridge Elementary	55,655.99	11,447.05	13,144.53	645.05	54,603.56	17,593.32	60,616.81	59,343.89	(645.05)	18,221.19
Highland Oaks Elementary	32,675.20	41,730.94	29,693.52	898.25	45,610.87	4,369.12	167,480.71	166,859.93	(898.25)	4,091.65
Holmes Road Elementary	54,391.24	4,243.74	3,872.72	37.22	54,799.48	10,059.01	57,985.90	57,964.17	(37.22)	10,043.52
Idlewild Elementary	23,528.25	13,409.24	14,698.76	-	22,238.73	17,143.55	193,318.38	186,549.09	-	23,912.84
Jackson Elementary	6,201.61	11,146.57	13,004.81	0.17	4,343.54	2,255.99	3,714.75	3,718.33	(0.17)	2,252.24
Kate Bond Elementary	4,373.10	26,673.33	23,498.42	1,613.23	9,161.24	4,741.75	193,972.79	191,984.68	(1,613.23)	5,116.63

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES — REGULATORY BASIS  
For the Year Ended June 30, 2018 (As Restated)**

SCHOOL	GENERAL FUND				RESTRICTED FUND					
	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018
Keystone Elementary	32,932.23	22,149.90	17,758.17	514.05	37,838.01	7,994.68	60,439.55	61,941.87	(514.05)	5,978.31
Kingsbury Elementary	44,134.47	40,307.98	64,052.78	329.47	20,719.14	6,126.31	23,268.69	22,526.32	(329.47)	6,539.21
Knight Road Elementary	56,485.48	14,860.06	19,008.73	-	52,336.81	4,456.25	12,131.50	12,644.06	-	3,943.69
LaRose Elementary	27,065.89	4,723.52	4,598.90	-	27,190.51	3,970.91	3,557.30	3,996.28	-	3,531.93
Levi Elementary	21,119.25	15,724.84	22,101.66	-	14,742.43	7,101.75	29,144.53	32,836.27	-	3,410.01
Lowrance Elementary	11,530.76	8,793.61	15,160.10	1,774.59	6,938.86	8,936.58	161,318.77	156,565.31	(1,774.59)	11,915.45
Lucie E. Campbell Elementary	47,073.59	10,555.19	11,503.86	-	46,124.92	6,989.65	28,335.20	27,125.39	-	8,199.46
Lucy Elementary	53,196.24	2,870.49	3,249.94	403.12	53,219.91	9,049.23	36,665.17	36,469.56	(403.12)	8,841.72
Macon Hall Elementary	70,079.26	68,180.08	61,792.09	350.01	76,817.26	12,903.91	18,403.69	17,150.76	(350.01)	13,806.83
Magnolia Elementary	22,582.75	16,297.65	20,166.39	106.30	18,820.31	2,539.86	17,579.45	16,219.11	(106.30)	3,793.90
Manor Lake Elementary	19,650.29	5,525.37	6,099.75	44.78	19,120.69	2,546.76	3,662.89	3,161.35	(44.78)	3,003.52
Newberry Elementary	(1,190.39)	20,072.19	20,005.60	1,748.60	624.80	8,665.02	63,008.75	61,944.61	(1,748.60)	7,980.56
Norris Elementary	3,460.96	0.24	3,461.20	-	-	-	-	-	-	-
Northaven Elementary	14,930.78	9,371.01	7,369.91	59.97	16,991.85	4,553.44	2,587.75	6,566.10	(59.97)	515.12
Oak Forest Elementary	66,489.65	2,787.30	15,585.57	317.34	54,008.72	17,023.91	155,017.00	154,011.75	(317.34)	17,711.82
Oakhaven Elementary	54,071.43	15,992.52	21,451.18	3,381.26	51,994.03	8,695.24	53,826.83	46,739.55	(3,381.26)	12,401.26
Oakshire Elementary	12,782.80	10,871.76	18,994.69	440.32	5,100.19	2,176.16	33,102.72	32,155.09	(440.32)	2,683.47
Peabody Elementary	24,025.38	29,008.76	30,921.73	1,402.13	23,514.54	7,706.07	129,762.46	127,760.48	(1,402.13)	8,305.92
Raleigh-Bartlett Elementary	118,384.68	24,485.65	25,647.00	679.09	117,902.42	11,894.37	77,520.61	76,281.91	(679.09)	12,453.98
Richland Elementary	60,581.96	96,247.01	91,527.32	1,490.00	66,791.65	135,999.41	453,748.60	433,912.63	(1,490.00)	154,345.38
Ridgeway Early Learning	13,550.25	6,773.33	6,995.01	-	13,328.57	971.44	77,903.10	78,122.42	-	752.12
Riverwood Elementary	146,463.09	91,329.16	117,219.94	251.55	120,823.86	7,103.74	278,318.48	273,590.91	(251.55)	11,579.76
Robert R. Church Elementary	72,210.45	10,673.93	26,231.45	-	56,652.93	4,320.73	39,046.84	40,272.42	-	3,095.15
Ross Elementary	50,044.64	36,577.88	35,441.91	338.65	51,519.26	4,601.25	138,852.37	134,033.82	(338.65)	9,081.15
Rozelle Elementary	15,092.85	8,864.33	6,343.09	827.84	18,441.93	10,395.87	45,462.82	42,394.44	(827.84)	12,636.41
Scenic Hills Elementary	21,534.53	5,742.77	11,555.11	397.13	16,119.32	1,350.55	24,298.70	24,178.69	(397.13)	1,073.43
Sea Isle Elementary	70,306.28	22,610.89	33,767.19	589.26	59,739.24	5,446.79	176,080.99	121,649.58	(589.26)	59,288.94
Shady Grove Elementary	26,999.97	18,583.58	20,555.49	274.61	25,302.67	3,072.99	22,553.25	20,574.69	(274.61)	4,776.94
Sharpe Elementary	21,331.20	11,764.75	9,314.97	22.52	23,803.50	(521.33)	10,544.37	4,834.17	(22.52)	5,166.35
Sheffield Elementary	10,289.29	2,153.59	1,692.67	-	10,750.21	5,216.58	19,411.40	18,963.69	-	5,664.29
Shelby Oaks Elementary	126,066.08	16,755.73	16,065.27	850.62	127,607.16	10,042.40	135,584.23	133,891.97	(850.62)	10,884.04
Sherwood Elementary	12,792.81	14,205.12	15,841.01	2,742.13	13,899.05	4,647.67	80,616.14	77,713.36	(2,742.13)	4,808.32
South Park Elementary	7,518.28	19,966.93	18,879.15	331.18	8,937.24	5,067.32	9,513.53	8,409.78	(331.18)	5,839.89
Southwind Elementary	81,828.48	43,255.21	39,128.86	1,614.26	87,569.09	6,725.21	121,529.12	121,104.40	(1,614.26)	5,535.67
Springdale Elementary	6,078.78	12,892.71	11,648.28	330.79	7,654.00	2,295.14	17,294.76	15,601.57	(330.79)	3,657.54
Treadwell Elementary	32,256.93	27,377.99	22,280.00	35.50	37,390.42	18,566.03	10,869.98	13,468.71	(35.50)	15,931.80
Vollentine Elementary	43,557.34	15,272.77	13,880.94	308.36	45,257.53	6,368.29	15,952.14	12,358.57	(308.36)	9,653.50
Wells Station Elementary	40,509.05	26,201.69	22,367.50	834.79	45,178.03	3,630.07	38,298.67	38,059.36	(834.79)	3,034.59
Westhaven Elementary	24,675.96	61,452.00	64,788.53	-	21,339.43	3,699.77	16,872.39	17,533.50	-	3,038.66
Westside Elementary	2,065.73	13,249.44	15,644.45	180.22	(149.06)	8,378.80	6,686.62	12,836.40	(180.22)	2,048.80
White Station Elementary	83,584.87	37,837.69	29,885.30	2,970.72	94,507.98	17,328.97	341,860.91	333,267.52	(2,970.72)	22,951.64
Whitehaven Elementary	9,923.59	15,806.94	13,226.27	-	12,504.26	8,376.21	70,215.76	69,612.55	-	8,979.42

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES — REGULATORY BASIS  
For the Year Ended June 30, 2018 (As Restated)**

SCHOOL	GENERAL FUND				RESTRICTED FUND					
	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018
William H. Brewster Elementary	35,964.62	8,389.75	7,911.84	2.90	36,445.43	21,567.96	27,393.91	22,459.34	(2.90)	26,499.63
Willow Oaks Elementary	31,786.16	23,444.07	29,427.76	1,843.47	27,645.94	17,339.72	26,686.81	25,133.77	(1,843.47)	17,049.29
Winchester Elementary	9,998.41	7,781.43	17,470.05	38.29	348.08	4,145.91	16,043.70	18,387.08	(38.29)	1,764.24
Winridge Elementary	115,336.57	11,397.58	16,160.52	1,993.24	112,566.87	16,495.85	26,805.80	22,269.37	(1,993.24)	19,039.04
<b>ELEMENTARY TOTAL</b>	<b>3,247,115.59</b>	<b>1,792,332.51</b>	<b>1,890,655.91</b>	<b>60,044.29</b>	<b>3,208,836.48</b>	<b>850,963.35</b>	<b>6,837,224.50</b>	<b>6,582,111.78</b>	<b>(60,044.29)</b>	<b>1,046,031.78</b>
<b>JUNIOR/MIDDLE</b>										
A. Maceo Walker Middle	77,770.28	2,319.68	3,673.69	388.40	76,804.67	14,375.64	55,133.41	49,596.73	(388.40)	19,523.92
American Way Middle	50,525.00	13,215.06	29,017.90	0.91	34,723.07	23,585.14	51,724.91	62,304.06	(0.91)	13,005.08
Bellevue Middle	27,559.42	25,829.54	23,133.87	-	30,255.09	15,454.80	263,803.62	248,365.22	-	30,893.20
Chickasaw Middle (486.89)	1,090.83	168.58	66.01	-	501.37	5,252.53	33,093.45	32,514.89	(66.01)	5,765.08
Colonial Middle	38,727.44	15,268.19	11,535.21	-	42,460.42	70,871.54	365,180.85	372,595.68	-	63,456.71
Cordova Middle	46,852.95	10,648.78	6,489.64	8.86	51,020.95	13,600.89	90,815.01	76,046.96	(8.86)	28,360.08
Craigmont Middle	53,996.22	32,086.23	31,277.55	474.91	55,279.81	24,587.85	44,943.29	48,608.68	(474.91)	20,447.55
Cummings Middle	2,916.54	16,267.70	8,951.67	65.79	10,298.36	14,260.17	29,378.31	24,361.15	(65.79)	19,211.54
Dexter Middle	17,763.98	4,186.61	4,299.33	740.71	18,391.97	13,048.85	47,060.30	42,535.03	(740.71)	16,833.41
Douglass Middle	30,858.50	12,056.85	12,906.58	228.35	30,237.12	17,422.94	33,527.53	27,666.72	(228.35)	23,055.40
Geeter K-8 School	32,956.29	2,683.17	7,523.52	99.07	28,215.01	12,876.06	31,345.62	39,141.17	(99.07)	4,981.44
Georgian Hills Middle	6,548.14	1,614.35	4,936.81	-	3,225.68	4,511.40	19,967.81	19,771.22	-	4,707.99
Germantown Middle	25,403.47	22,793.52	24,489.97	-	23,707.02	20,684.75	203,459.76	199,691.88	-	24,452.63
Grandview Heights Middle	2,995.65	6,451.84	8,567.91	470.00	1,349.58	10,937.72	23,980.57	17,450.69	(470.00)	16,997.60
Hamilton Middle	42,221.56	61,946.15	12,349.73	855.72	92,673.70	6,706.19	37,131.17	32,182.44	(855.72)	10,799.20
Havenview Middle	18,604.16	21,553.86	31,212.50	40.00	8,985.52	38,710.85	102,014.15	109,535.87	(40.00)	31,149.13
Hickory Ridge Middle	43,831.11	36,679.65	37,040.69	2,436.45	45,906.52	24,920.78	95,108.70	96,978.47	(2,436.45)	20,614.56
Highland Oaks Middle	13,750.66	22,286.98	18,791.72	399.78	17,645.70	29,366.09	73,117.16	79,266.54	(399.78)	22,816.93
Ida B. Wells Middle	4,706.65	10,398.23	9,400.82	662.55	6,366.61	6,157.97	16,178.67	16,295.86	(662.55)	5,378.23
John P. Freeman Middle	4,967.08	41,449.69	28,197.81	1,722.56	19,941.52	55,907.26	302,453.59	286,515.35	(1,722.56)	70,122.94
Kate Bond Middle	86,774.92	23,570.06	43,332.55	-	67,012.43	64,986.83	283,010.12	292,613.14	-	55,383.81
Kingsbury Middle	8,030.49	16,583.06	12,240.55	-	12,373.00	14,810.59	39,190.82	41,728.76	-	12,272.65
Maxine Smith STEAM Academy	11,309.89	20,674.38	5,456.40	2,691.53	29,219.40	9,945.25	92,469.03	81,890.34	(2,691.53)	17,832.41
Mt. Pisgah Middle	27,021.17	7,801.50	11,537.59	2.75	23,287.83	29,993.92	71,998.44	67,375.42	(2.75)	34,614.19
Oakhaven Middle	4,661.58	3,367.17	1,350.87	145.00	6,822.88	46,892.67	17,853.87	23,158.74	(145.00)	41,442.80
*Raleigh-Egypt Middle (6-8 Campus)	26,199.66	464.10	4,566.54	105.19	22,202.41	(4,025.82)	30,239.79	21,807.65	(105.19)	4,301.13
Ridgeway Middle	31,656.08	24,817.21	31,649.03	218.56	25,042.82	57,627.04	252,485.33	232,065.64	(218.56)	77,828.17
Riverview Middle	57,731.22	9,516.84	9,007.94	2,485.00	60,725.12	10,198.60	34,230.12	32,257.23	(2,485.00)	9,686.49
Sherwood Middle	7,934.91	9,221.15	6,329.82	30.00	10,856.24	37,664.72	71,909.54	64,916.76	(30.00)	44,627.50
Snowden Middle	141,577.46	40,183.04	28,924.02	7,448.59	160,285.07	51,653.06	295,322.40	296,445.01	(7,448.59)	43,081.86
Southside Middle	51,333.77	-	51,837.49	-	(503.72)	503.72	-	-	-	503.72
Treadwell Middle	28,297.60	7,246.55	12,427.34	-	23,116.81	12,244.29	39,685.75	36,001.35	-	15,928.69
White Station Middle	21,012.41	28,895.59	17,722.86	-	32,185.14	115,560.93	373,630.91	369,165.31	-	120,026.53
Woodstock Middle	13,114.48	2,529.44	3,371.46	517.71	12,790.17	21,291.90	37,672.22	37,479.62	(517.71)	20,966.79

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES — REGULATORY BASIS  
For the Year Ended June 30, 2018 (As Restated)**

SCHOOL	GENERAL FUND					RESTRICTED FUND				
	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018
<b>JUNIOR/MIDDLE TOTAL</b>	<b>1,059,123.85</b>	<b>555,697.00</b>	<b>553,719.96</b>	<b>22,304.40</b>	<b>1,083,405.29</b>	<b>892,587.12</b>	<b>3,559,116.22</b>	<b>3,478,329.58</b>	<b>(22,304.40)</b>	<b>951,069.36</b>
<b>SENIOR HIGH</b>										
Avon Lenox High	16,386.27	6,734.19	875.37	-	22,245.09	9,493.86	6,644.78	4,427.35	-	11,711.29
Bolton High School	122,559.22	30,210.80	19,869.15	182.84	133,083.71	186,828.34	238,858.59	250,298.15	(182.84)	175,205.94
Booker T. Washington High	25,109.67	6,242.17	1,744.25	194.39	29,801.98	69,784.73	92,891.99	96,039.81	(194.39)	66,442.52
Central High	83,339.28	28,800.01	9,434.29	-	102,705.00	151,999.36	429,485.53	408,656.02	-	172,828.87
Cordova High	3,148.90	16,650.12	15,143.16	557.65	5,213.51	163,169.19	477,320.67	431,363.23	(557.65)	208,568.98
Craigmont High	52,027.20	11,471.08	14,021.87	7.99	49,484.40	30,997.92	272,024.29	243,341.38	(7.99)	59,672.84
Douglass High	20,095.81	2,023.99	1,457.52	806.00	21,468.28	14,457.85	198,329.28	182,543.07	(806.00)	29,438.06
East High	47,675.06	11,677.92	7,691.84	-	51,661.14	49,612.27	152,993.89	134,216.02	-	68,390.14
Germantown High	107,195.92	41,997.28	20,237.99	-	128,955.21	353,250.98	710,067.78	720,861.46	-	342,457.30
Hamilton High	55,157.86	22,955.85	15,255.44	-	62,858.27	58,963.54	152,104.59	175,257.20	-	35,810.93
Hollis F. Price High	13,232.09	1,563.87	12,753.20	588.45	2,631.21	2,926.43	23,830.65	21,233.60	(588.45)	4,935.03
Kingsbury Career - Technology	63,494.88	-	7,265.94	4,619.91	60,848.85	12,907.78	25,218.70	24,817.50	(4,619.91)	8,689.07
Kingsbury High	26,659.75	20,728.00	26,153.91	-	21,233.84	55,442.89	125,747.05	129,032.35	-	52,157.59
Kirby High	62,039.16	10,393.17	6,470.75	0.48	65,962.06	38,753.46	144,326.46	136,424.57	(0.48)	46,654.87
Manassas High	46,449.60	8,015.53	4,946.11	422.25	49,941.27	15,514.98	98,164.73	77,867.73	(422.25)	35,389.73
Melrose High	32,381.63	10,493.46	10,684.74	-	32,190.35	29,078.52	126,844.19	137,459.72	-	18,462.99
Memphis Health Careers	(12,400.42)	-	2,707.46	-	(15,107.88)	14,843.48	-	(264.40)	-	15,107.88
Messick Adult Center	10,910.05	-	12,752.13	-	(1,842.08)	1,828.08	-	(14.00)	-	1,842.08
Middle College High	58,041.89	51,006.00	52,749.50	28.80	56,327.19	12,597.47	183,418.26	166,656.33	(28.80)	29,330.60
Mitchell High	102,505.40	7,056.37	3,447.37	394.03	106,508.43	26,796.47	96,970.30	97,992.11	(394.03)	25,380.63
Northwest Prep Academy	6,219.24	11,127.27	2,319.50	-	15,027.01	2,400.74	11,000.20	10,425.34	-	2,975.60
Oakhaven High	32,808.51	5,400.33	8,879.15	2,494.00	31,823.69	7,803.81	111,129.83	95,044.44	(2,494.00)	21,395.20
Overton High	71,624.06	15,392.20	4,714.47	-	82,301.79	179,322.85	288,211.48	282,997.96	-	184,536.37
*Raleigh-Egypt High (9-12 Campus)	45,588.55	24,411.13	33,585.61	-	36,414.07	(4,585.50)	149,953.88	127,336.01	-	18,032.37
Ridgeway High	46,426.54	10,876.22	10,998.32	8.04	46,312.48	47,789.88	346,147.23	340,902.81	(8.04)	53,026.26
Sheffield Career - Technology	3,391.13	215.00	168.58	73.70	3,511.25	9,432.60	20,638.39	21,336.18	(73.70)	8,661.11
Sheffield High	18,087.33	6,754.89	5,014.66	161.51	19,989.07	44,358.60	104,665.76	97,846.70	(161.51)	51,016.15
Shrine High	12,548.45	16,251.11	15,203.31	-	13,596.25	1,452.19	25,230.76	24,351.22	-	2,331.73
Southwest Career - Technology	13,676.97	1,523.42	2,059.46	-	13,140.93	4,248.19	21,472.74	23,283.87	-	2,437.06
Southwest Prep Academy	9.60	-	-	-	9.60	(9.60)	-	-	-	(9.60)
Southwind High	93,538.37	20,224.95	18,429.36	-	95,333.96	79,349.33	395,134.78	412,691.87	-	61,792.24
Trezevant Career - Technology	94,570.83	4,328.32	6,342.10	180.77	92,737.82	10,061.28	50,095.81	41,736.69	(180.77)	18,239.63
Trezevant High School	33,098.59	17,785.17	4,961.80	246.08	46,168.04	14,256.86	109,235.25	99,406.82	(246.08)	23,839.21
Westwood High	11,189.59	11,460.42	13,214.15	-	9,435.86	19,318.65	84,781.88	79,231.61	-	24,868.92
White Station High	275,291.04	38,755.23	47,696.06	41.53	266,391.74	193,950.65	689,237.99	694,943.72	(41.53)	188,203.39
Whitehaven High	283,163.43	25,331.69	20,021.56	0.10	288,473.66	214,728.84	481,351.55	475,386.17	(0.10)	220,694.12
Wooddale High	97,128.51	15,033.06	14,269.99	-	97,891.58	78,976.85	134,298.96	120,872.29	-	92,403.52

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES — REGULATORY BASIS  
For the Year Ended June 30, 2018 (As Restated)**

SCHOOL	GENERAL FUND				RESTRICTED FUND					
	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018	FUND BALANCE (RESTATED)** July 1, 2017	REVENUE	EXPENDITURES	TRANSFERS IN (OUT)	FUND BALANCE June 30, 2018
SENIOR HIGH TOTAL	<u>2,074,369.96</u>	<u>512,890.22</u>	<u>453,540.07</u>	<u>11,008.52</u>	<u>2,144,728.63</u>	<u>2,202,103.82</u>	<u>6,577,828.22</u>	<u>6,386,002.90</u>	<u>(11,008.52)</u>	<u>2,382,920.62</u>
GRAND TOTAL	<u>\$ 6,380,609.40</u>	<u>\$2,860,919.73</u>	<u>\$ 2,897,915.94</u>	<u>\$ 93,357.21</u>	<u>\$ 6,436,970.40</u>	<u>\$ 3,945,654.29</u>	<u>\$16,974,168.94</u>	<u>\$ 16,446,444.26</u>	<u>\$ (93,357.21)</u>	<u>\$ 4,380,021.76</u>

\*Raleigh Egypt is a 6-12 School

\*\* See NOTE G FOR PRIOR PERIOD ADJUSTMENT

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS**

June 30, 2018

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**Background**

Section 49-2-110, Tennessee Code *Annotated*, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual. This section excludes parent teacher and parent-student support organizations from the accounting, record keeping, and other requirements of this section.

**Note A – Summary of Significant Accounting Policies**

**1. Financial Reporting Entity** — This report includes only the internal school funds of the Shelby County Schools Board of Education. Internal school funds consist of financial resources accounted for at the individual schools.

**Internal School Funds**

Internal school funds reported in the accompanying financial statements include donations and grants made to the individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student activity funds.

**Student Activity Funds**

Student activity funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with the school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds;
- Obtained from any unrelated school-sponsored activity that involves the use of school personnel, students, and property during the school day.

**2. Special Purpose Framework** — The accounting and financial reporting requirements for student activity funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*, issued by the Tennessee Department of Education. The requirements established in the *Tennessee Internal School Uniform Accounting Policy Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements. The following is a summary of the basic requirements of this financial reporting framework.

The financial statements consist of balance sheets and statements of revenue, expenditures and changes in fund balances.

The combined and combining financial statements present all the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the individual schools are identified in the left hand column rather than the funds.



**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS (CONTINUED)**

June 30, 2018

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The individual school financial statements present the detailed fund activity in each school and are included after the notes to the financial statements.

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted “accounts” is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding “fund balance” is presented for each account. Although the restricted fund is a single fund; each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between the general and restricted fund.

**3. Measurement Focus and Basis of Accounting** — The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within sixty days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

**4. Fund Structure** — The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of the fund's assets, liabilities, fund equity, revenues, and expenditures. The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity. The restricted fund is used to account for money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

**5. Cash Equivalents** — Cash represents cash on deposit at local banks. Cash equivalents comprise savings accounts and certificates of deposits with a maturity date of one year or less and are stated at cost. Interest is accrued through June 30, 2018 to the extent such interest is deemed to be both measurable and available. Of the funds on deposit, the balances are insured by the FDIC and the Bank Collateral Pool of the State of Tennessee. The bank balance of cash and cash equivalents at June 30, 2018 was \$11,203,544.

**6. Inventory** — Inventories are stated at the lower of cost (first-in, first-out method) or market (net realizable value). The purchases method is used to account for inventories. Under the purchases method, inventories are reported as expenditures when purchased (or when received for donated items) rather than being capitalized as an asset. However, significant amounts of inventory, if any, on hand at year-end are reported as an asset in the financial statements. In accordance with generally accepted accounting principles, the fair value of donated goods and supplies are recognized as revenue and expenditures in the financial statements. For the current year, no significant amounts of such donations were received.

**7. Fixed Assets** – Fixed assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for fixed assets purchased pass automatically to the Board of Education.

**8. Fund Balances** – *Nonspendable Fund Balance*: Fund balances reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS (CONTINUED)**

June 30, 2018

*Restricted Fund Balance:* Fund balances reported as restricted, if any, are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes BEP (Basic Education Program) funds and grant funds.

When both restricted and unrestricted resources are available for use, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed.

*Assigned Fund Balance:* Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources, if any, as described above. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board's intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Board of Education is authorized to assign amounts for specific purposes with respect to all amounts they allocate to the individual schools. The principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

*Unassigned Fund Balance:* In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund.

When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed.

The fund balance detail for the internal school funds of Shelby County Schools at June 30, 2018, is reflected below. Additional detail is provided on the individual school financial statements.

	General Fund	Restricted Fund
Fund Balances:		
Nonspendable:		
Inventory	\$ 57,332.23	\$ -
Restricted for:		
Grants	-	319,650.81
Assigned to:		
Internal School Fund	-	4,060,370.95
Unassigned	6,379,638.17	-
Total Fund Balances	\$ 6,436,970.40	\$ 4,380,021.76

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS (CONTINUED)**

June 30, 2018

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**Note B – Deposits**

Legal Provisions

All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. Deposits with financial institutions that do not participate in the bank collateral pool are collateralized with securities held by the Shelby County Schools Board of Education's agent in the name of the Board of Education whose market value is equal to 105 percent (105%) of the uninsured deposits.

Cash Deposits

Cash in bank represents funds on deposit in various depositories.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the school's deposits may not be returned to it. None of the school's deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC, through the Bank Collateral Pool with the State of Tennessee, or collateralized with securities held by the Shelby County Schools Board of Education's agent in the name of the Board.

**Note C – Accounts Receivable**

Accounts receivable from the Shelby County Board of Education totaled \$72,370.73 at June 30, 2018.

**Note D – Accounts Payable**

Accounts payable to the Shelby County Board of Education totaled \$72,377.48 at June 30, 2018. All accounts payable at June 30, 2018, have been approved by the Superintendent of the Shelby County Board of Education for carryover into the 2018-19 fiscal year.

**Note E – Salary Supplements**

No salary supplements were paid from internal school funds for the year ended June 30, 2018, with the exception of finding 2018-022.

**Note F – Employee Fidelity and Bond Coverage**

The employees of the Shelby County Board of Education handling funds and records of the internal school funds include the individual school's principal, assistant principal, secretary, and assistants. They are insured in the amount of \$500,000 by a Public Employees Blanket Bond.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS (CONTINUED)**

June 30, 2018

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**Note G – Prior Period Adjustment**

The following school was removed from the prior year’s financial report since it became a charter school prior to year-end. Therefore the beginning fund balances for July 1, 2017 have been adjusted to reflect the following changes:

<u>School</u>	<u>Restricted Fund</u> <u>Balance at 7/1/17</u>	<u>Prior Period</u> <u>Adjustment</u>	<u>Restricted Fund Balance at</u> <u>7/1/17 (As Restated)</u>	<u>General Fund</u> <u>Balance at 7/1/17</u>	<u>Prior Period</u> <u>Adjustment</u>	<u>General Fund Balance at</u> <u>7/1/17 (As Restated)</u>
FLORIDA-KANSAS	\$ 97.54	\$ (97.54)	\$ -	\$ 4,902.46	\$ (4,902.46)	\$ -

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**A. B. Hill Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	31,252.24	-	-	-	31,252.24	63.18	63.18	-	-	-	31,451.06	31,451.06	31,514.24
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Basketball Club Boys		736.23	-	-	-	736.23	-	-			736.84	736.84	736.84	736.84
Beta Club		91.21	-	-	-	91.21	-	-			91.21	91.21	91.21	91.21
Blue Ribbon		797.69	-	-	-	797.69	-	-			797.69	797.69	797.69	797.69
Charmette Club		458.20	-	-	-	458.20	-	-			458.53	458.53	458.53	458.53
Dollar General Literacy Grant		7.29	-	-	-	7.29	-	-			7.29	7.29	7.29	7.29
Exceptional Children		35.96	-	-	-	35.96	-	-			36.00	36.00	36.00	36.00
Fifth Grade Club		558.67	-	-	-	558.67	-	-			558.67	558.67	558.67	558.67
First Grade Club		36.64	-	-	-	36.64	-	-			36.87	36.87	36.87	36.87
Fourth Grade Club		7.84	-	-	-	7.84	-	-			7.55	7.55	7.55	7.55
GENYOUth Foundation		29.27	-	-	-	29.27	-	-			29.27	29.27	29.27	29.27
Kindergarten Club		63.32	-	-	-	63.32	-	-			62.95	62.95	62.95	62.95
Leadership		160.40	-	-	-	160.40	-	-			160.00	160.00	160.00	160.00
Majorettes		118.13	-	-	-	118.13	-	-			118.00	118.00	118.00	118.00
PreKK Club		52.00	-	-	-	52.00	-	-			52.00	52.00	52.00	52.00
PTO		62.36	-	-	-	62.36	-	-			62.00	62.00	62.00	62.00
Sch Uniform Donations		582.31	-	-	-	582.31	-	-			581.90	581.90	581.90	581.90
Second Grade Club		44.35	-	-	-	44.35	-	-			44.35	44.35	44.35	44.35
SPED Club		160.00	-	-	-	160.00	-	-			160.00	160.00	160.00	160.00
STEM Club		191.08	-	-	-	191.08	-	-			191.08	191.08	191.08	191.08
Step Team		74.58	-	-	-	74.58	-	-			74.58	74.58	74.58	74.58
T I Grant		500.00	-	-	-	500.00	-	-			500.00	500.00	500.00	500.00
Target Grant		491.50	-	-	-	491.50	-	-			491.75	491.75	491.75	491.75
Teacher Courtesy		560.00	-	-	-	560.00	-	-			560.00	560.00	560.00	560.00
Third Grade Club		143.00	-	-	-	143.00	-	-			143.00	143.00	143.00	143.00
<b>Other Accounts:</b>														
Bus Trips Grade 2		-	-	-	-	-	-	-			(240.00)	(240.00)	(240.00)	(240.00)
Cafeteria Payments		22.00	-	-	-	22.00	-	-			-	-	-	-
SPED Home Environment		19.50	-	-	-	19.50	-	-			20.00	20.00	20.00	20.00
<b>Total Restricted</b>	-	6,003.53	-	-	-	6,003.53	-	-	-	-	5,741.53	-	5,741.53	5,741.53
<b>Total Restricted and General Fund</b>	-	37,255.77	-	-	-	37,255.77	63.18	63.18	-	-	5,741.53	31,451.06	37,192.59	37,255.77

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Alcy Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	39,781.21	-	-	-	39,781.21	-	-	-	-	-	39,568.90	39,568.90	39,568.90
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Basketball Club Girls		15.00	-	-	-	15.00	-	-	-	-	15.00		15.00	15.00
Blue Ribbon		84.81	-	-	-	84.81	-	-	-	85.00		85.00	85.00	85.00
Charmette Club		5.72	-	-	-	5.72	-	-	-	5.59		5.59	5.59	5.59
Choir		0.82	-	-	-	0.82	-	-	-	1.00		1.00	1.00	1.00
Exxon Grant		221.94	-	-	-	221.94	-	-	-	221.94		221.94	221.94	221.94
Fifth Grade Club		115.38	-	-	-	115.38	-	-	-	115.40		115.40	115.40	115.40
First Grade Club		10.00	-	-	-	10.00	-	-	-	10.00		10.00	10.00	10.00
Fourth Grade Club		40.00	-	-	-	40.00	-	-	-	40.00		40.00	40.00	40.00
Grants-Misc.CALL AUDITING 1ST		32.69	-	-	-	32.69	-	-	-	33.00		33.00	33.00	33.00
Kindergarten Club		8.85	-	-	-	8.85	-	-	-	9.00		9.00	9.00	9.00
Library Club		488.77	-	-	-	488.77	-	-	-	488.31		488.31	488.31	488.31
Pom Squad		21.11	-	-	-	21.11	-	-	-	21.00		21.00	21.00	21.00
PTO		-	-	-	-	-	-	-	-	-		-	-	-
Sch Uniform Donations		387.42	-	-	-	387.42	-	-	-	386.91		386.91	386.91	386.91
Second Grade Club		7.42	-	-	-	7.42	-	-	-	7.42		7.42	7.42	7.42
Step Team		342.82	-	-	-	342.82	-	-	-	342.50		342.50	342.50	342.50
Teacher Courtesy		-	-	-	-	-	-	-	-	-		-	-	-
Vending		-	-	-	-	-	-	-	-	-		-	-	-
Yearbook		269.43	-	-	-	269.43	-	-	-	269.42		269.42	269.42	269.42
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	204.00		204.00	204.00	204.00
Bus Trips KK		-	-	-	-	-	-	-	-	9.00		9.00	9.00	9.00
<b>Total Restricted</b>	-	2,052.18	-	-	-	2,052.18	-	-	-	2,264.49	-	2,264.49	2,264.49	2,264.49
<b>Total Restricted and General Fund</b>	-	41,833.39	-	-	-	41,833.39	-	-	-	2,264.49	39,568.90	41,833.39	41,833.39	41,833.39

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Alton Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	23,398.69	-	-	200.00	23,598.69	39.77	39.77	-	-	-	25,131.77	25,131.77	25,171.54
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
CLUE		91.54	-	-	-	91.54	-	-	-	-	92.00	92.00	92.00	92.00
Fifth Grade Club		11.10	-	-	-	11.10	-	-	-	-	11.05	11.05	11.05	11.05
First Grade Club		69.28	-	-	-	69.28	-	-	-	-	68.50	68.50	68.50	68.50
Fourth Grade Club		30.68	-	-	-	30.68	-	-	-	-	31.00	31.00	31.00	31.00
Kindergarten Club		114.14	-	-	-	114.14	-	-	-	-	114.81	114.81	114.81	114.81
Music		79.63	-	-	-	79.63	-	-	-	-	79.63	79.63	79.63	79.63
Performing Arts Cl		225.46	-	-	-	225.46	-	-	-	-	225.46	225.46	225.46	225.46
PreKK Club		7.25	-	-	-	7.25	-	-	-	-	7.00	7.00	7.00	7.00
PTO		-	-	-	-	-	-	-	-	-	-	-	-	-
Science Club		4.09	-	-	-	4.09	-	-	-	-	4.00	4.00	4.00	4.00
Second Grade Club		7.56	-	-	-	7.56	-	-	-	-	8.00	8.00	8.00	8.00
Student Council		9.20	-	-	-	9.20	-	-	-	-	9.00	9.00	9.00	9.00
Target Grant		837.11	-	-	-	837.11	-	-	-	-	837.34	837.34	837.34	837.34
Teacher Courtesy		7.20	-	-	-	7.20	-	-	-	-	7.25	7.25	7.25	7.25
Third Grade Club		22.89	-	-	-	22.89	-	-	-	-	23.00	23.00	23.00	23.00
Vending		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Accounts:</b>														
Bus Trips		59.97	-	-	-	59.97	-	-	-	-	(1,474.03)	(1,474.03)	(1,474.03)	(1,474.03)
Charity Drives		39.77	-	-	-	39.77	-	-	-	-	-	-	-	-
Misc. Clearing		9.38	-	-	-	9.38	-	-	-	-	9.39	9.39	9.39	9.39
<b>Total Restricted</b>	-	1,626.25	-	-	-	1,626.25	-	-	-	-	53.40	-	53.40	53.40
<b>Total Restricted and General Fund</b>	-	25,024.94	-	-	200.00	25,224.94	39.77	39.77	-	-	53.40	25,131.77	25,185.17	25,224.94

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Balmoral/Ridgeway Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	32,501.35	-	135.50	610.58	33,247.43	456.75	456.75	135.50	-	-	32,437.37	32,572.87	33,029.62
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		211.62	-	-	-	211.62	-	-			211.62	211.62	211.62	211.62
Basketball Club Girls		908.83	-	-	-	908.83	-	-			908.83	908.83	908.83	908.83
Beta Club		74.60	-	-	-	74.60	-	-			74.56	74.56	74.56	74.56
Charmette Club		1,177.96	-	-	-	1,177.96	-	-			1,178.44	1,178.44	1,178.44	1,178.44
Cheerleaders		70.59	-	-	-	70.59	-	-			70.59	70.59	70.59	70.59
CLUE		32.15	-	-	-	32.15	-	-			32.15	32.15	32.15	32.15
Elementary Sports Club		1.29	-	-	-	1.29	-	-			1.29	1.29	1.29	1.29
Fifth Grade Club		72.63	-	-	-	72.63	-	-			72.91	72.91	72.91	72.91
Fourth Grade Club		19.14	-	-	-	19.14	-	-			18.76	18.76	18.76	18.76
Grants-Misc.CALL AUDITING 1ST		2.20	-	-	-	2.20	-	-			2.20	2.20	2.20	2.20
Library Club		20.50	-	-	-	20.50	-	-			20.50	20.50	20.50	20.50
Optimist Club		46.51	-	-	-	46.51	-	-			46.47	46.47	46.47	46.47
Orchestra		40.00	-	-	-	40.00	-	-			40.00	40.00	40.00	40.00
Outdoor Classroom Grant		60.69	-	-	-	60.69	-	-			61.00	61.00	61.00	61.00
Pep Club		22.07	-	-	-	22.07	-	-			22.56	22.56	22.56	22.56
Rotary Grant		1.48	-	-	-	1.48	-	-			1.14	1.14	1.14	1.14
Sch Uniform Donations		0.99	-	-	-	0.99	-	-			1.45	1.45	1.45	1.45
Science Club		169.08	-	-	-	169.08	-	-			169.08	169.08	169.08	169.08
SPED Club		22.00	-	-	-	22.00	-	-			22.00	22.00	22.00	22.00
Student Council		2.89	-	-	-	2.89	-	-			3.00	3.00	3.00	3.00
T I Grant		4.00	-	-	-	4.00	-	-			4.00	4.00	4.00	4.00
Teacher Courtesy		389.21	-	-	-	389.21	-	-			389.21	389.21	389.21	389.21
Tennessee Arts Commission Gran		0.45	-	-	-	0.45	-	-			0.45	0.45	0.45	0.45
Third Grade Club		21.26	-	-	-	21.26	-	-			21.26	21.26	21.26	21.26
WalMart		9.35	-	-	-	9.35	-	-			9.35	9.35	9.35	9.35
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			404.00	404.00	404.00	404.00
Cafeteria Payments		96.75	-	-	-	96.75	-	-			-	-	-	-
Memphis Arts Council		0.22	-	-	-	0.22	-	-			0.22	0.22	0.22	0.22
SACC Reim.		185.65	-	-	-	185.65	-	-			185.88	185.88	185.88	185.88
SACC Tuition		360.00	-	-	-	360.00	-	-			269.00	269.00	269.00	269.00
<b>Total Restricted</b>	-	4,024.11	-	-	-	4,024.11	-	-	-	-	4,241.92	-	4,241.92	4,241.92
<b>Total Restricted and General Fund</b>	-	36,525.46	-	135.50	610.58	37,271.54	456.75	456.75	135.50	-	4,241.92	32,437.37	36,814.79	37,271.54



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Barret's Chapel Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	13,506.84	-	7,193.66	-	20,700.50	-	-	7,193.66	-	-	11,299.64	18,493.30	18,493.30
<b>Restricted Fund:</b>														
Athletic Accounts		13,510.44	-		-	13,510.44	-	-			13,154.64		13,154.64	13,154.64
<b>Club Accounts:</b>														
Art Club		239.22	-		-	239.22	-	-			239.18		239.18	239.18
Band		7.97	-		-	7.97	-	-			7.97		7.97	7.97
Basketball Club Boys		-	-		-	-	-	-			1,049.60		1,049.60	1,049.60
Basketball Club Girls		-	-		-	-	-	-			1,100.68		1,100.68	1,100.68
Beta Club		534.72	-		-	534.72	-	-			534.72		534.72	534.72
Choir		27.08	-		-	27.08	-	-			27.08		27.08	27.08
CLUE		115.00	-		-	115.00	-	-			115.00		115.00	115.00
Computer Club		1,216.21	-		-	1,216.21	-	-			1,216.21		1,216.21	1,216.21
ESL		9.61	-		-	9.61	-	-			9.61		9.61	9.61
First Grade Club		13.54	-		-	13.54	-	-			13.54		13.54	13.54
GENYOUth Foundation		20.20	-		-	20.20	-	-			20.20		20.20	20.20
Greater Memphis Grant		4,103.60	-		-	4,103.60	-	-			4,103.60		4,103.60	4,103.60
Honor Society		27.26	-		-	27.26	-	-			27.26		27.26	27.26
Kindergarten Club		19.15	-		-	19.15	-	-			19.15		19.15	19.15
Library Club		0.04	-		-	0.04	-	-			0.04		0.04	0.04
Music		324.98	-		-	324.98	-	-			325.18		325.18	325.18
Race for Education		29.57	-		-	29.57	-	-			30.00		30.00	30.00
Second Grade Club		51.78	-		-	51.78	-	-			51.78		51.78	51.78
Soccer Club		1,226.01	-		-	1,226.01	-	-			1,226.14		1,226.14	1,226.14
Spanish Club		11.00	-		-	11.00	-	-			11.00		11.00	11.00
SPED Club		233.86	-		-	233.86	-	-			233.86		233.86	233.86
STEM Club		1,383.92	-		-	1,383.92	-	-			1,383.92		1,383.92	1,383.92
Student Council		720.26	-		-	720.26	-	-			720.26		720.26	720.26
Teacher Courtesy		1,000.00	-		-	1,000.00	-	-			1,000.00		1,000.00	1,000.00
Third Grade Club		48.31	-		-	48.31	-	-			48.31		48.31	48.31
<b>Other Accounts:</b>														
Bus Trips		-	-		-	-	-	-			412.00		412.00	412.00
<b>Total Restricted</b>	-	24,873.73	-	-	-	24,873.73	-	-	-	27,080.93	-	27,080.93	27,080.93	
<b>Total Restricted and General Fund</b>	-	38,380.57	-	7,193.66	-	45,574.23	-	-	7,193.66	-	27,080.93	11,299.64	45,574.23	45,574.23

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Belle Forest Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	57,290.66	-	-	-	57,290.66	729.00	729.00	-	-	-	55,333.93	55,333.93	56,062.93
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		15.45	-	-	-	15.45	-	-			15.45	15.45	15.45	15.45
Band		60.00	-	-	-	60.00	-	-			60.00	60.00	60.00	60.00
Beta Club		4.90	-	-	-	4.90	-	-			4.93	4.93	4.93	4.93
Charmette Club		0.02	-	-	-	0.02	-	-			0.04	0.04	0.04	0.04
Cheerleaders		273.00	-	-	-	273.00	-	-			273.03	273.03	273.03	273.03
Chess Club		55.00	-	-	-	55.00	-	-			55.00	55.00	55.00	55.00
Choir		6.82	-	-	-	6.82	-	-			6.82	6.82	6.82	6.82
Computer Club		74.78	-	-	-	74.78	-	-			75.00	75.00	75.00	75.00
Dance Team		297.35	-	-	-	297.35	-	-			297.35	297.35	297.35	297.35
Elementary Sports Club		305.81	-	-	-	305.81	-	-			305.81	305.81	305.81	305.81
Environmental Club		187.31	-	-	-	187.31	-	-			187.31	187.31	187.31	187.31
ESL		2.62	-	-	-	2.62	-	-			2.98	2.98	2.98	2.98
Fashion Club		5.42	-	-	-	5.42	-	-			5.42	5.42	5.42	5.42
Fifth Grade Club		918.38	-	-	-	918.38	-	-			918.38	918.38	918.38	918.38
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-			1,000.00	1,000.00	1,000.00	1,000.00
Grants-Misc.CALL AUDITING 1ST		10.85	-	-	-	10.85	-	-			10.85	10.85	10.85	10.85
Library Club		29.00	-	-	-	29.00	-	-			29.50	29.50	29.50	29.50
Music		174.00	-	-	-	174.00	-	-			174.00	174.00	174.00	174.00
Newspaper Club		4.00	-	-	-	4.00	-	-			4.00	4.00	4.00	4.00
Optimist Club		173.97	-	-	-	173.97	-	-			174.00	174.00	174.00	174.00
Orchestra		15.00	-	-	-	15.00	-	-			15.00	15.00	15.00	15.00
Orff Music		555.37	-	-	-	555.37	-	-			555.37	555.37	555.37	555.37
Pep Club		507.29	-	-	-	507.29	-	-			507.00	507.00	507.00	507.00
Performing Arts CI		3,157.71	-	-	-	3,157.71	-	-			3,157.97	3,157.97	3,157.97	3,157.97
PreKK Club		429.97	-	-	-	429.97	-	-			429.63	429.63	429.63	429.63
Science Club		834.85	-	-	-	834.85	-	-			835.27	835.27	835.27	835.27
Science Olympiad		198.35	-	-	-	198.35	-	-			197.92	197.92	197.92	197.92
Second Grade Club		53.77	-	-	-	53.77	-	-			53.77	53.77	53.77	53.77
Soccer Club		0.58	-	-	-	0.58	-	-			-	-	-	-
Step Team		384.33	-	-	-	384.33	-	-			383.83	383.83	383.83	383.83
Teacher Courtesy		5.00	-	-	-	5.00	-	-			5.00	5.00	5.00	5.00
Yearbook		-	-	-	-	-	-	-			-	-	-	-
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			1,957.00	1,957.00	1,957.00	1,957.00
Class Piano		729.00	-	-	-	729.00	-	-			-	-	-	-
SPED Home Environment		87.15	-	-	-	87.15	-	-			87.15	87.15	87.15	87.15
<b>Total Restricted</b>	<b>-</b>	<b>10,557.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,557.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,784.78</b>	<b>-</b>	<b>11,784.78</b>	<b>11,784.78</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>67,847.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,847.71</b>	<b>729.00</b>	<b>729.00</b>	<b>-</b>	<b>-</b>	<b>11,784.78</b>	<b>55,333.93</b>	<b>67,118.71</b>	<b>67,847.71</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Berclair Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	34,980.50	-	-	206.47	35,186.97	82.00	82.00	-	-	-	34,379.51	34,379.51	34,461.51
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		1,500.00	-	-	-	1,500.00	-	-	-	-	1,500.00	1,500.00	1,500.00	1,500.00
Enhancement Grant		544.99	-	-	-	544.99	-	-	-	-	545.00	545.00	545.00	545.00
ESL		0.10	-	-	-	0.10	-	-	-	-	0.10	0.10	0.10	0.10
Exxon Grant		1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00
First Grade Club		1,139.19	-	-	-	1,139.19	-	-	-	-	1,139.19	1,139.19	1,139.19	1,139.19
Fourth Grade Club		222.00	-	-	-	222.00	-	-	-	-	222.00	222.00	222.00	222.00
GENYOUth Foundation		740.01	-	-	-	740.01	-	-	-	-	740.01	740.01	740.01	740.01
Junior League		750.00	-	-	-	750.00	-	-	-	-	750.00	750.00	750.00	750.00
Kindergarten Club		1,140.31	-	-	-	1,140.31	-	-	-	-	1,140.31	1,140.31	1,140.31	1,140.31
Library Club		0.92	-	-	-	0.92	-	-	-	-	-	-	-	-
Optimist Club		1,393.63	-	-	-	1,393.63	-	-	-	-	1,394.00	1,394.00	1,394.00	1,394.00
Orff Music		4.12	-	-	-	4.12	-	-	-	-	4.42	4.42	4.42	4.42
Photography Club		53.00	-	-	-	53.00	-	-	-	-	53.00	53.00	53.00	53.00
Sch Uniform Donations		602.59	-	-	-	602.59	-	-	-	-	603.00	603.00	603.00	603.00
School Beautification		296.43	-	-	-	296.43	-	-	-	-	296.00	296.00	296.00	296.00
Second Grade Club		271.00	-	-	-	271.00	-	-	-	-	271.00	271.00	271.00	271.00
Soccer Club		14.10	-	-	-	14.10	-	-	-	-	14.10	14.10	14.10	14.10
Spanish Club		4.31	-	-	-	4.31	-	-	-	-	4.00	4.00	4.00	4.00
Target Grant		205.09	-	-	-	205.09	-	-	-	-	205.00	205.00	205.00	205.00
Teacher Courtesy		34.83	-	-	-	34.83	-	-	-	-	34.83	34.83	34.83	34.83
Third Grade Club		36.00	-	-	-	36.00	-	-	-	-	36.00	36.00	36.00	36.00
Young Astronauts		1,789.29	-	-	-	1,789.29	-	-	-	-	1,789.31	1,789.31	1,789.31	1,789.31
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	(367.14)	(367.14)	(367.14)	(367.14)
Bus Trips Grade 1		-	-	-	-	-	-	-	-	-	9.06	9.06	9.06	9.06
Bus Trips Grade 2		-	-	-	-	-	-	-	-	-	361.56	361.56	361.56	361.56
Bus Trips Grade 3		-	-	-	-	-	-	-	-	-	(112.53)	(112.53)	(112.53)	(112.53)
Bus Trips Grade 4		-	-	-	-	-	-	-	-	-	542.50	542.50	542.50	542.50
Bus Trips Grade 5		-	-	-	-	-	-	-	-	-	489.34	489.34	489.34	489.34
Bus Trips KK		-	-	-	-	-	-	-	-	-	(114.73)	(114.73)	(114.73)	(114.73)
SACC Reim.		224.96	-	-	-	224.96	-	-	-	-	225.00	225.00	225.00	225.00
SACC Tuition		82.00	-	-	-	82.00	-	-	-	-	-	-	-	-
<b>Total Restricted</b>	-	12,048.87	-	-	-	12,048.87	-	-	-	-	12,774.33	-	12,774.33	12,774.33
<b>Total Restricted and General Fund</b>	-	47,029.37	-	-	206.47	47,235.84	82.00	82.00	-	-	12,774.33	34,379.51	47,153.84	47,235.84

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Bethel Grove Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	11,689.66	-	150.44	258.21	12,098.31	63.50	63.50	150.44	-	-	11,947.87	12,098.31	12,161.81
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		263.90	-	-	-	263.90	-	-	-	-	264.00	264.00	264.00	264.00
Blue Ribbon		1,573.98	-	-	-	1,573.98	-	-	-	1,574.26	1,574.26	1,574.26	1,574.26	1,574.26
Choir		0.24	-	-	-	0.24	-	-	-	-	-	-	-	-
CLUE		17.09	-	-	-	17.09	-	-	-	17.00	17.00	17.00	17.00	17.00
Elementary Sports Club		198.69	-	-	-	198.69	-	-	-	198.69	198.69	198.69	198.69	198.69
Fifth Grade Club		1,115.16	-	-	-	1,115.16	-	-	-	1,115.54	1,115.54	1,115.54	1,115.54	1,115.54
First Grade Club		310.52	-	-	-	310.52	-	-	-	310.70	310.70	310.70	310.70	310.70
Fourth Grade Club		729.95	-	-	-	729.95	-	-	-	729.88	729.88	729.88	729.88	729.88
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Kindergarten Club		717.93	-	-	-	717.93	-	-	-	718.25	718.25	718.25	718.25	718.25
Ladies of Excellence		316.52	-	-	-	316.52	-	-	-	316.52	316.52	316.52	316.52	316.52
Library Club		18.00	-	-	-	18.00	-	-	-	18.00	18.00	18.00	18.00	18.00
Orff Music		6.01	-	-	-	6.01	-	-	-	6.00	6.00	6.00	6.00	6.00
Outdoor Classroom Grant		1,252.41	-	-	-	1,252.41	-	-	-	1,252.00	1,252.00	1,252.00	1,252.00	1,252.00
Pom Squad		34.59	-	-	-	34.59	-	-	-	35.00	35.00	35.00	35.00	35.00
PreKK Club		128.22	-	-	-	128.22	-	-	-	127.97	127.97	127.97	127.97	127.97
Sch Uniform Donations		258.29	-	-	-	258.29	-	-	-	258.00	258.00	258.00	258.00	258.00
SECME		15.00	-	-	-	15.00	-	-	-	15.00	15.00	15.00	15.00	15.00
Second Grade Club		82.19	-	-	-	82.19	-	-	-	81.94	81.94	81.94	81.94	81.94
SPED Club		0.57	-	-	-	0.57	-	-	-	24.94	24.94	24.94	24.94	24.94
Teacher Courtesy		101.04	-	-	-	101.04	-	-	-	101.04	101.04	101.04	101.04	101.04
Third Grade Club		1.20	-	-	-	1.20	-	-	-	1.04	1.04	1.04	1.04	1.04
<b>Other Accounts:</b>														
Charity Drives		63.50	-	-	-	63.50	-	-	-	0.50	0.50	0.50	0.50	0.50
SPED Home Environment		187.10	-	-	-	187.10	-	-	-	162.33	162.33	162.33	162.33	162.33
<b>Total Restricted</b>	-	8,392.10	-	-	-	8,392.10	-	-	-	8,328.60	-	8,328.60	8,328.60	8,328.60
<b>Total Restricted and General Fund</b>	-	20,081.76	-	150.44	258.21	20,490.41	63.50	63.50	150.44	-	8,328.60	11,947.87	20,426.91	20,490.41

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Brownsville Road Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	48,893.68	(12.34)	2,505.56	337.58	51,724.48	-	-	2,505.56	-	-	46,906.17	49,411.73	49,411.73
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		13.80	-	-	-	13.80	-	-	-	-	13.80	13.80	13.80	13.80
Beta Club		201.38	-	-	-	201.38	-	-	-	-	201.38	201.38	201.38	201.38
Charmette Club		29.98	-	-	-	29.98	-	-	-	-	29.98	29.98	29.98	29.98
Choir		12.38	-	-	-	12.38	-	-	-	-	12.00	12.00	12.00	12.00
CLUE		220.69	-	-	-	220.69	-	-	-	-	220.68	220.68	220.68	220.68
Fifth Grade Club		212.63	-	-	-	212.63	-	-	-	-	212.77	212.77	212.77	212.77
Library Club		3.59	-	-	-	3.59	-	-	-	-	3.43	3.43	3.43	3.43
Music		35.01	-	-	-	35.01	-	-	-	-	35.00	35.00	35.00	35.00
Optimist Club		853.33	-	-	-	853.33	-	-	-	-	853.89	853.89	853.89	853.89
Orchestra		59.69	-	-	-	59.69	-	-	-	-	60.00	60.00	60.00	60.00
PTO		-	-	-	-	-	-	-	-	-	-	-	-	-
STEM Club		88.93	-	-	-	88.93	-	-	-	-	88.93	88.93	88.93	88.93
Student Council		967.53	-	-	-	967.53	-	-	-	-	967.13	967.13	967.13	967.13
Yearbook		979.47	-	-	-	979.47	-	-	-	-	979.00	979.00	979.00	979.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	2,313.00	2,313.00	2,313.00	2,313.00
Class Piano		-	-	-	-	-	-	-	-	-	-	-	-	-
SACC Reim.		1,947.84	-	-	-	1,947.84	-	-	-	-	1,948.01	1,948.01	1,948.01	1,948.01
<b>Total Restricted</b>	-	5,626.25	-	-	-	5,626.25	-	-	-	-	7,939.00	-	7,939.00	7,939.00
<b>Total Restricted and General Fund</b>	-	54,519.93	(12.34)	2,505.56	337.58	57,350.73	-	-	2,505.56	-	7,939.00	46,906.17	57,350.73	57,350.73

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Bruce Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	4,615.51	-	-	200.00	4,815.51	1,881.75	1,881.75	-	-	-	2,024.33	2,024.33	3,906.08
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		729.03	-	-	-	729.03	-	-			729.00	729.00	729.00	729.00
Elementary Sports Club		86.23	-	-	-	86.23	-	-			86.23	86.23	86.23	86.23
Fifth Grade Club		-	-	-	-	-	-	-			-	-	-	-
Orff Music		49.50	-	-	-	49.50	-	-			50.00	50.00	50.00	50.00
Roberts Foundation Grant		12,805.31	-	-	-	12,805.31	-	-			12,805.31	12,805.31	12,805.31	12,805.31
Student Council		81.05	-	-	-	81.05	-	-			81.00	81.00	81.00	81.00
Target Grant		20.67	-	-	-	20.67	-	-			20.67	20.67	20.67	20.67
Teacher Courtesy		18.61	-	-	-	18.61	-	-			19.18	19.18	19.18	19.18
Yearbook		220.00	-	-	-	220.00	-	-			(1,658.75)	(1,658.75)	(1,658.75)	(1,658.75)
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			2,790.20	2,790.20	2,790.20	2,790.20
Bus Trips Grade 1		-	-	-	-	-	-	-			-	-	-	-
Charity Drives		3.00	-	-	-	3.00	-	-			-	-	-	-
SPED Home Environment		0.01	-	-	-	0.01	-	-			-	-	-	-
<b>Total Restricted</b>	-	14,013.41	-	-	-	14,013.41	-	-	-	-	14,922.84	-	14,922.84	14,922.84
<b>Total Restricted and General Fund</b>	-	18,628.92	-	-	200.00	18,828.92	1,881.75	1,881.75	-	-	14,922.84	2,024.33	16,947.17	18,828.92

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Carnes Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	217.59	-	-	-	217.59	-	-	-	-	-	(12,773.52)	(12,773.52)	(12,773.52)
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		-	-	-	-	-	-	-	-	-	-	(0.52)	(0.52)	(0.52)
Boys to Men		-	-	-	-	-	-	-	-	-	-	28.00	28.00	28.00
Dance Team		-	-	-	-	-	-	-	-	-	-	(0.25)	(0.25)	(0.25)
E-Club		-	-	-	-	-	-	-	-	-	-	146.00	146.00	146.00
Fifth Grade Club		-	-	-	-	-	-	-	-	-	-	199.95	199.95	199.95
GENYOUth Foundation		-	-	-	-	-	-	-	-	-	-	29.00	29.00	29.00
Grants-Misc.CALL AUDITING 1ST		-	-	-	-	-	-	-	-	-	10,798.00	10,798.00	10,798.00	10,798.00
Honor Society		-	-	-	-	-	-	-	-	-	-	90.00	90.00	90.00
Kindergarten Club		(67.46)	-	-	-	(67.46)	-	-	-	-	-	(66.99)	(66.99)	(66.99)
PreKK Club		-	-	-	-	-	-	-	-	-	-	95.00	95.00	95.00
PTO		-	-	-	-	-	-	-	-	-	-	9.00	9.00	9.00
Rotary Grant		-	-	-	-	-	-	-	-	-	-	514.00	514.00	514.00
S.T.A.R.S		-	-	-	-	-	-	-	-	-	-	78.00	78.00	78.00
Sch Uniform Donations		-	-	-	-	-	-	-	-	-	-	275.00	275.00	275.00
Sixth Grade Club		-	-	-	-	-	-	-	-	-	-	38.00	38.00	38.00
Teacher Courtesy		-	-	-	-	-	-	-	-	-	-	69.28	69.28	69.28
Vending		-	-	-	-	-	-	-	-	-	-	74.75	74.75	74.75
<b>Other Accounts:</b>														
SACC Reim.		(150.13)	-	-	-	(150.13)	-	-	-	-	-	(150.13)	(150.13)	(150.13)
<b>Total Restricted</b>	-	(217.59)	-	-	-	(217.59)	-	-	-	-	12,773.52	-	12,773.52	12,773.52
<b>Total Restricted and General Fund</b>	-	-	-	-	-	-	-	-	-	-	12,773.52	(12,773.52)	-	-

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Charjean Elementary**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	6,862.42	-	-	-	6,862.42	1,406.65	1,406.65	-	-	-	5,952.49	5,952.49	7,359.14
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		202.91	-	-	-	202.91	-	-			203.01	203.01	203.01	203.01
Cheerleaders		349.00	-	-	-	349.00	-	-			349.00	349.00	349.00	349.00
Choir		288.23	-	-	-	288.23	-	-			288.64	288.64	288.64	288.64
DOC		351.30	-	-	-	351.30	-	-			351.01	351.01	351.01	351.01
ESL		81.82	-	-	-	81.82	-	-			81.82	81.82	81.82	81.82
Fifth Grade Club		469.06	-	-	-	469.06	-	-			316.09	316.09	316.09	316.09
First Grade Club		212.07	-	-	-	212.07	-	-			212.28	212.28	212.28	212.28
Fourth Grade Club		211.80	-	-	-	211.80	-	-			211.40	211.40	211.40	211.40
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-			1,000.00	1,000.00	1,000.00	1,000.00
Honor Society		125.67	-	-	-	125.67	-	-			125.64	125.64	125.64	125.64
Host		733.43	-	-	-	733.43	-	-			733.00	733.00	733.00	733.00
Junior League		16.64	-	-	-	16.64	-	-			17.06	17.06	17.06	17.06
Kellogg Contribution		74.38	-	-	-	74.38	-	-			74.00	74.00	74.00	74.00
Kindergarten Club		38.38	-	-	-	38.38	-	-			37.91	37.91	37.91	37.91
Library Club		804.88	-	-	-	804.88	-	-			804.46	804.46	804.46	804.46
MACE		26.15	-	-	-	26.15	-	-			26.00	26.00	26.00	26.00
PTO		1,293.39	-	-	-	1,293.39	-	-			(3,730.83)	(3,730.83)	(3,730.83)	(3,730.83)
SACC Summer Camp		15.00	-	-	-	15.00	-	-			15.00	15.00	15.00	15.00
Sch Uniform Donations		264.73	-	-	-	264.73	-	-			265.18	265.18	265.18	265.18
School Beautification		400.00	-	-	-	400.00	-	-			400.00	400.00	400.00	400.00
Second Grade Club		32.50	-	-	-	32.50	-	-			32.35	32.35	32.35	32.35
Sixth Grade Club		73.63	-	-	-	73.63	-	-			73.24	73.24	73.24	73.24
Student Council		21.94	-	-	-	21.94	-	-			22.36	22.36	22.36	22.36
Third Grade Club		334.64	-	-	-	334.64	-	-			334.92	334.92	334.92	334.92
Vending		-	-	-	-	-	-	-			-	-	-	-
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			840.41	840.41	840.41	840.41
Bus Trips Grade 1		167.66	-	-	-	167.66	-	-			(171.74)	(171.74)	(171.74)	(171.74)
Bus Trips Grade 2		179.73	-	-	-	179.73	-	-			-	-	-	-
Bus Trips Grade 3		179.73	-	-	-	179.73	-	-			-	-	-	-
Bus Trips Grade 5		-	-	-	-	-	-	-			10.00	10.00	10.00	10.00
Cafeteria Payments		157.50	-	-	-	157.50	-	-			-	-	-	-
Charity Drives		337.22	-	-	-	337.22	-	-			-	-	-	-
Misc. Clearing		-	-	-	-	-	-	-			5,024.46	5,024.46	5,024.46	5,024.46
<b>Total Restricted</b>	-	8,443.39	-	-	-	8,443.39	-	-	-	-	7,946.67	-	7,946.67	7,946.67
<b>Total Restricted and General Fund</b>	-	15,305.81	-	-	-	15,305.81	1,406.65	1,406.65	-	-	7,946.67	5,952.49	13,899.16	15,305.81



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Cherokee Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	16,822.20	-	-	-	16,822.20	-	-	-	-	-	16,529.57	16,529.57	16,529.57
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Basketball Club Girls		92.75	-	-	-	92.75	-	-	-	-	92.75		92.75	92.75
Charmette Club		220.30	-	-	-	220.30	-	-	-	220.30		220.30	220.30	220.30
Choir		50.00	-	-	-	50.00	-	-	-	50.00		50.00	50.00	50.00
Environmental Club		0.06	-	-	-	0.06	-	-	-	-		-	-	-
Fifth Grade Club		0.70	-	-	-	0.70	-	-	-	0.76		0.76	0.76	0.76
Junior League		5.66	-	-	-	5.66	-	-	-	5.66		5.66	5.66	5.66
Kindergarten Club		93.63	-	-	-	93.63	-	-	-	93.63		93.63	93.63	93.63
PTO		0.29	-	-	-	0.29	-	-	-	-		-	-	-
Teacher Courtesy		337.05	-	-	-	337.05	-	-	-	337.05		337.05	337.05	337.05
Yearbook		13.92	-	-	-	13.92	-	-	-	13.92		13.92	13.92	13.92
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	269.00		269.00	269.00	269.00
Bus Trips Grade 2		-	-	-	-	-	-	-	-	16.00		16.00	16.00	16.00
Bus Trips Grade 5		-	-	-	-	-	-	-	-	8.17		8.17	8.17	8.17
SACC Reim.		1,354.25	-	-	-	1,354.25	-	-	-	1,354.00		1,354.00	1,354.00	1,354.00
Title One/NCLB		188.51	-	-	-	188.51	-	-	-	188.51		188.51	188.51	188.51
<b>Total Restricted</b>	-	2,357.12	-	-	-	2,357.12	-	-	-	2,649.75	-	2,649.75	2,649.75	2,649.75
<b>Total Restricted and General Fund</b>	-	19,179.32	-	-	-	19,179.32	-	-	-	2,649.75	16,529.57	19,179.32	19,179.32	19,179.32

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Chimneyrock Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	42,094.75	-	509.92	700.00	43,304.67	-	-	509.92	-	-	40,165.31	40,675.23	40,675.23
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		2,680.50	-	-	-	2,680.50	-	-			2,680.50	2,680.50	2,680.50	2,680.50
Chess Club		47.50	-	-	-	47.50	-	-			47.50	47.50	47.50	47.50
CLUE		203.59	-	-	-	203.59	-	-			203.94	203.94	203.94	203.94
Environmental Club		349.59	-	-	-	349.59	-	-			350.00	350.00	350.00	350.00
Fifth Grade Club		40.86	-	-	-	40.86	-	-			41.17	41.17	41.17	41.17
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-			1,000.00	1,000.00	1,000.00	1,000.00
Music		129.00	-	-	-	129.00	-	-			129.00	129.00	129.00	129.00
Performing Arts Cl		566.00	-	-	-	566.00	-	-			566.00	566.00	566.00	566.00
School Beautification		200.00	-	-	-	200.00	-	-			200.00	200.00	200.00	200.00
Teacher Courtesy		345.59	-	-	-	345.59	-	-			345.00	345.00	345.00	345.00
Yearbook		1,501.22	-	-	-	1,501.22	-	-			1,500.87	1,500.87	1,500.87	1,500.87
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			2,785.44	2,785.44	2,785.44	2,785.44
Bus Trips Grade 1		-	-	-	-	-	-	-			236.00	236.00	236.00	236.00
Bus Trips Grade 4		-	-	-	-	-	-	-			(62.22)	(62.22)	(62.22)	(62.22)
Bus Trips Grade 5		-	-	-	-	-	-	-			(330.00)	(330.00)	(330.00)	(330.00)
Class Piano		-	-	-	-	-	-	-			0.09	0.09	0.09	0.09
<b>Total Restricted</b>	-	7,063.85	-	-	-	7,063.85	-	-	-	9,693.29	-	9,693.29	9,693.29	9,693.29
<b>Total Restricted and General Fund</b>	-	49,158.60	-	509.92	700.00	50,368.52	-	-	509.92	9,693.29	40,165.31	50,368.52	50,368.52	50,368.52

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Cordova Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	58,528.72	-	448.88	1,000.00	59,977.60	-	-	448.88	-	-	59,192.45	59,641.33	59,641.33
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		50.08	-	-	-	50.08	-	-			50.08	50.08	50.08	50.08
Chess Club		3,378.85	-	-	-	3,378.85	-	-			3,379.14	3,379.14	3,379.14	3,379.14
CLUE		6.50	-	-	-	6.50	-	-			6.50	6.50	6.50	6.50
Dance Team		10.00	-	-	-	10.00	-	-			10.00	10.00	10.00	10.00
Exxon Grant		400.00	-	-	-	400.00	-	-			400.00	400.00	400.00	400.00
First Grade Club		18.44	-	-	-	18.44	-	-			18.00	18.00	18.00	18.00
GENYOUth Foundation		534.96	-	-	-	534.96	-	-			534.96	534.96	534.96	534.96
Gymnastics		6,305.70	-	-	-	6,305.70	-	-			6,305.70	6,305.70	6,305.70	6,305.70
Lowes		94.72	-	-	-	94.72	-	-			95.21	95.21	95.21	95.21
Performing Arts Cl		1,950.00	-	-	-	1,950.00	-	-			1,950.00	1,950.00	1,950.00	1,950.00
Science Club		0.36	-	-	-	0.36	-	-			0.36	0.36	0.36	0.36
SECME		4,902.18	-	-	-	4,902.18	-	-			4,902.11	4,902.11	4,902.11	4,902.11
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			336.00	336.00	336.00	336.00
<b>Total Restricted</b>	-	17,651.79	-	-	-	17,651.79	-	-	-	-	17,988.06	-	17,988.06	17,988.06
<b>Total Restricted and General Fund</b>	-	76,180.51	-	448.88	1,000.00	77,629.39	-	-	448.88	-	17,988.06	59,192.45	77,629.39	77,629.39

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Cromwell Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	33,283.50	-	-	1,244.50	34,528.00	140.00	140.00	-	-	-	33,332.00	33,332.00	33,472.00
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		58.47	-	-	-	58.47	-	-	-	-	58.00	58.00	58.00	58.00
Cheerleaders		25.30	-	-	-	25.30	-	-	-	25.30	25.30	25.30	25.30	25.30
Dance Team		-	-	-	-	-	-	-	-	(0.50)	(0.50)	(0.50)	(0.50)	(0.50)
Environmental Club		750.00	-	-	-	750.00	-	-	-	750.00	750.00	750.00	750.00	750.00
ESL		47.97	-	-	-	47.97	-	-	-	47.94	47.94	47.94	47.94	47.94
Fifth Grade Club		1,613.69	-	-	-	1,613.69	-	-	-	1,613.79	1,613.79	1,613.79	1,613.79	1,613.79
Fourth Grade Club		9.59	-	-	-	9.59	-	-	-	9.59	9.59	9.59	9.59	9.59
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Junior League		1,009.63	-	-	-	1,009.63	-	-	-	1,010.00	1,010.00	1,010.00	1,010.00	1,010.00
Kindergarten Club		22.75	-	-	-	22.75	-	-	-	23.00	23.00	23.00	23.00	23.00
Newspaper Club		431.01	-	-	-	431.01	-	-	-	431.01	431.01	431.01	431.01	431.01
Playground		2,326.20	-	-	-	2,326.20	-	-	-	2,326.00	2,326.00	2,326.00	2,326.00	2,326.00
PTO		308.07	-	-	-	308.07	-	-	-	308.00	308.00	308.00	308.00	308.00
SACC Summer Camp		140.00	-	-	-	140.00	-	-	-	-	-	-	-	-
SADD		290.00	-	-	-	290.00	-	-	-	290.00	290.00	290.00	290.00	290.00
Sch Uniform Donations		68.08	-	-	-	68.08	-	-	-	68.00	68.00	68.00	68.00	68.00
Science Club		198.95	-	-	-	198.95	-	-	-	198.95	198.95	198.95	198.95	198.95
Second Grade Club		197.84	-	-	-	197.84	-	-	-	197.84	197.84	197.84	197.84	197.84
Sixth Grade Club		1.00	-	-	-	1.00	-	-	-	1.00	1.00	1.00	1.00	1.00
Student Council		296.34	-	-	-	296.34	-	-	-	296.20	296.20	296.20	296.20	296.20
Sunshine Club		19.76	-	-	-	19.76	-	-	-	20.00	20.00	20.00	20.00	20.00
T I Grant		216.00	-	-	-	216.00	-	-	-	216.00	216.00	216.00	216.00	216.00
Teacher Courtesy		25.00	-	-	-	25.00	-	-	-	(10.31)	(10.31)	(10.31)	(10.31)	(10.31)
Third Grade Club		2,353.20	-	-	-	2,353.20	-	-	-	2,338.59	2,338.59	2,338.59	2,338.59	2,338.59
Vending		32.45	-	-	-	32.45	-	-	-	32.90	32.90	32.90	32.90	32.90
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	987.00	987.00	987.00	987.00	987.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	195.00	195.00	195.00	195.00	195.00
Bus Trips Grade 5		-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Bus Trips KK		-	-	-	-	-	-	-	-	13.00	13.00	13.00	13.00	13.00
SACC Tuition		-	-	-	-	-	-	-	-	50.00	50.00	50.00	50.00	50.00
<b>Total Restricted</b>	-	11,441.30	-	-	-	11,441.30	-	-	-	12,497.30	-	12,497.30	12,497.30	12,497.30
<b>Total Restricted and General Fund</b>	-	44,724.80	-	-	1,244.50	45,969.30	140.00	140.00	-	-	12,497.30	33,332.00	45,829.30	45,969.30

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Crump Elementary**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	72,128.67	-	742.50	-	72,871.17	262.50	262.50	742.50	-	-	69,052.44	69,794.94	70,057.44
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
B.J. Dance Stars		660.00	-		-	660.00	-	-			660.00	660.00	660.00	660.00
Bobo Grant Mathematics		1,500.00	-		-	1,500.00	-	-		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Cheerleaders		287.85	-		-	287.85	-	-		288.00	288.00	288.00	288.00	288.00
Choir		6.55	-		-	6.55	-	-		7.00	7.00	7.00	7.00	7.00
D.O.G.S.		267.20	-		-	267.20	-	-		267.00	267.00	267.00	267.00	267.00
Drummers		102.00	-		-	102.00	-	-		102.00	102.00	102.00	102.00	102.00
Fifth Grade Club		2,550.78	-		-	2,550.78	-	-		2,551.13	2,551.13	2,551.13	2,551.13	2,551.13
Fire Club Reading		24.19	-		-	24.19	-	-		24.19	24.19	24.19	24.19	24.19
Fourth Grade Club		2.71	-		-	2.71	-	-		3.00	3.00	3.00	3.00	3.00
Inspiration Keys		300.00	-		-	300.00	-	-		300.00	300.00	300.00	300.00	300.00
Majorettes		56.14	-		-	56.14	-	-		55.76	55.76	55.76	55.76	55.76
Music		438.40	-		-	438.40	-	-		437.97	437.97	437.97	437.97	437.97
NIKE		300.00	-		-	300.00	-	-		300.00	300.00	300.00	300.00	300.00
Orchestra		20.00	-		-	20.00	-	-		20.00	20.00	20.00	20.00	20.00
Paraeducator Grant		144.00	-		-	144.00	-	-		144.00	144.00	144.00	144.00	144.00
Physical Education		891.96	-		-	891.96	-	-		892.16	892.16	892.16	892.16	892.16
Poetry Club		43.70	-		-	43.70	-	-		43.70	43.70	43.70	43.70	43.70
PTO		17.00	-		-	17.00	-	-		17.00	17.00	17.00	17.00	17.00
Rotary Grant		64.59	-		-	64.59	-	-		65.00	65.00	65.00	65.00	65.00
Second Grade Club		162.40	-		-	162.40	-	-		162.00	162.00	162.00	162.00	162.00
Strings		888.12	-		-	888.12	-	-		888.00	888.00	888.00	888.00	888.00
Student Council		25.04	-		-	25.04	-	-		25.00	25.00	25.00	25.00	25.00
WalMart		21.55	-		-	21.55	-	-		22.00	22.00	22.00	22.00	22.00
Yearbook		75.00	-		-	75.00	-	-		75.00	75.00	75.00	75.00	75.00
<b>Other Accounts:</b>														
Bus Trips		-	-		-	-	-	-		1,517.16	1,517.16	1,517.16	1,517.16	1,517.16
Bus Trips Grade 3		-	-		-	-	-	-		125.84	125.84	125.84	125.84	125.84
Bus Trips KK		-	-		-	-	-	-		489.00	489.00	489.00	489.00	489.00
Cafeteria Payments		262.50	-		-	262.50	-	-		-	-	-	-	-
SACC Tuition		-	-		-	-	-	-		943.50	943.50	943.50	943.50	943.50
<b>Total Restricted</b>	-	9,111.68	-	-	-	9,111.68	-	-	-	11,925.41	-	11,925.41	11,925.41	11,925.41
<b>Total Restricted and General Fund</b>	-	81,240.35	-	742.50	-	81,982.85	262.50	262.50	742.50	-	11,925.41	69,052.44	81,720.35	81,982.85

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Delano Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	9,588.31	-	716.53	895.94	11,200.78	251.55	251.55	716.53	-	-	8,055.46	8,771.99	9,023.54
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		97.75	-		-	97.75	-	-			97.75		97.75	97.75
Arts/Crafts 2/3		47.52	-		-	47.52	-	-			47.89		47.89	47.89
Band		95.61	-		-	95.61	-	-			95.93		95.93	95.93
Basketball Club Boys		305.45	-		-	305.45	-	-			305.34		305.34	305.34
Beta Club		57.57	-		-	57.57	-	-			57.23		57.23	57.23
Chess Club		53.51	-		-	53.51	-	-			54.00		54.00	54.00
Computer Club 1-2		319.41	-		-	319.41	-	-			319.60		319.60	319.60
Computer Club 3-4		33.47	-		-	33.47	-	-			33.47		33.47	33.47
Computer Club 5-6		19.27	-		-	19.27	-	-			19.27		19.27	19.27
Computer Club KK		213.77	-		-	213.77	-	-			213.50		213.50	213.50
Dance Team		79.77	-		-	79.77	-	-			79.77		79.77	79.77
Delano Jumpers		69.90	-		-	69.90	-	-			69.62		69.62	69.62
Drill Team		300.00	-		-	300.00	-	-			300.00		300.00	300.00
Environmental Club		25.14	-		-	25.14	-	-			25.49		25.49	25.49
Fifth Grade Club		866.99	-		-	866.99	-	-			866.77		866.77	866.77
First Grade Club		20.00	-		-	20.00	-	-			20.00		20.00	20.00
Fitness Club K-3		35.59	-		-	35.59	-	-			35.59		35.59	35.59
Fourth Grade Club		0.10	-		-	0.10	-	-			-		-	-
GENYOUth Foundation		82.67	-		-	82.67	-	-			83.00		83.00	83.00
Good Manners Club		129.83	-		-	129.83	-	-			129.59		129.59	129.59
Grants-Misc.CALL AUDITING 1ST		54.80	-		-	54.80	-	-			55.59		55.59	55.59
Guidance		1.13	-		-	1.13	-	-			1.45		1.45	1.45
K-1 Arts/Crafts		141.03	-		-	141.03	-	-			141.17		141.17	141.17
Library Club		126.72	-		-	126.72	-	-			126.80		126.80	126.80
Music		40.00	-		-	40.00	-	-			40.00		40.00	40.00
Nutrition Club		16.74	-		-	16.74	-	-			16.72		16.72	16.72
Orchestra		27.43	-		-	27.43	-	-			27.43		27.43	27.43
Performing Arts Cl		10.00	-		-	10.00	-	-			10.00		10.00	10.00
Photography Club		364.87	-		-	364.87	-	-			364.87		364.87	364.87
Pom Squad		119.04	-		-	119.04	-	-			119.31		119.31	119.31
Safety Patrol		12.79	-		-	12.79	-	-			12.79		12.79	12.79
Science Club		144.99	-		-	144.99	-	-			145.00		145.00	145.00
Spanish Club		88.52	-		-	88.52	-	-			88.52		88.52	88.52
STEM Club		93.22	-		-	93.22	-	-			93.22		93.22	93.22
Third Grade Club		20.25	-		-	20.25	-	-			20.00		20.00	20.00
UNO Club		2.13	-		-	2.13	-	-			2.00		2.00	2.00
USDA Grant		1,000.00	-		-	1,000.00	-	-			1,000.00		1,000.00	1,000.00
Yearbook		322.16	-		-	322.16	-	-			321.75		321.75	321.75

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Delano Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
<b>Other Accounts:</b>														
Bus Trips		-	-		-	-	-	-			893.00		893.00	893.00
Bus Trips Grade 3		-	-		-	-	-	-			60.00		60.00	60.00
Bus Trips Grade 4		-	-		-	-	-	-			37.00		37.00	37.00
Bus Trips Grade 5		-	-		-	-	-	-			336.00		336.00	336.00
Cafeteria Payments		0.05	-		-	0.05	-	-			-		-	-
SACC Tuition		-	-		-	-	-	-			850.00		850.00	850.00
<b>Total Restricted</b>	-	5,439.19	-	-	-	5,439.19	-	-	-	-	7,616.43	-	7,616.43	7,616.43
<b>Total Restricted and General Fund</b>	-	15,027.50	-	716.53	895.94	16,639.97	251.55	251.55	716.53	-	7,616.43	8,055.46	16,388.42	16,639.97

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Dexter Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	35,395.52	-	4,902.72	637.02	40,935.26	-	-	4,902.72	-	-	35,393.36	40,296.08	40,296.08
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		0.22	-	-	-	0.22	-	-	-	-	0.22	-	0.22	0.22
Exxon Grant		128.48	-	-	-	128.48	-	-	-	-	128.48	-	128.48	128.48
GENYOUth Foundation		15.03	-	-	-	15.03	-	-	-	-	14.79	-	14.79	14.79
Race for Education		32.69	-	-	-	32.69	-	-	-	-	33.00	-	33.00	33.00
Teacher Courtesy		65.70	-	-	-	65.70	-	-	-	-	65.70	-	65.70	65.70
Yearbook		-	-	-	-	-	-	-	-	-	(0.45)	-	(0.45)	(0.45)
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	1.00	-	1.00	1.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	-	64.00	-	64.00	64.00
Bus Trips Grade 2		-	-	-	-	-	-	-	-	-	31.00	-	31.00	31.00
SACC Tuition		(543.56)	-	-	-	(543.56)	-	-	-	-	-	-	-	-
<b>Total Restricted</b>	-	(301.44)	-	-	-	(301.44)	-	-	-	-	337.74	-	337.74	337.74
<b>Total Restricted and General Fund</b>	-	35,094.08	-	4,902.72	637.02	40,633.82	-	-	4,902.72	-	337.74	35,393.36	40,633.82	40,633.82



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Doubletree Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	39,135.82	-	-	2,554.75	41,690.57	5,036.25	5,036.25	-	-	-	41,181.11	41,181.11	46,217.36
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		142.26	-	-	-	142.26	-	-				142.26	142.26	142.26
Choir		85.10	-	-	-	85.10	-	-				85.00	85.00	85.00
Divas		107.00	-	-	-	107.00	-	-				107.00	107.00	107.00
Drill Team		16.59	-	-	-	16.59	-	-				17.00	17.00	17.00
Fifth Grade Club		373.65	-	-	-	373.65	-	-				373.11	373.11	373.11
First Grade Club		0.22	-	-	-	0.22	-	-				-	-	-
Fourth Grade Club		531.92	-	-	-	531.92	-	-				531.80	531.80	531.80
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-				1,000.00	1,000.00	1,000.00
Grants-Misc.CALL AUDITING 1ST		1,000.00	-	-	-	1,000.00	-	-				1,000.00	1,000.00	1,000.00
Junior League		18.69	-	-	-	18.69	-	-				19.00	19.00	19.00
Kindergarten Club		15.34	-	-	-	15.34	-	-				15.00	15.00	15.00
Majorettes		115.45	-	-	-	115.45	-	-				115.50	115.50	115.50
Music		20.00	-	-	-	20.00	-	-				20.00	20.00	20.00
PreKK Club		(194.50)	-	-	-	(194.50)	-	-				58.00	58.00	58.00
Rotary Grant		44.25	-	-	-	44.25	-	-				44.00	44.00	44.00
School Beautification		100.00	-	-	-	100.00	-	-				100.00	100.00	100.00
Second Grade Club		111.06	-	-	-	111.06	-	-				111.00	111.00	111.00
Sixth Grade Club		71.80	-	-	-	71.80	-	-				72.00	72.00	72.00
Step Team		15.00	-	-	-	15.00	-	-				15.00	15.00	15.00
Teacher Courtesy		404.55	-	-	-	404.55	-	-				404.86	404.86	404.86
Tennessee Arts Commission Gran		1,012.00	-	-	-	1,012.00	-	-				1,012.00	1,012.00	1,012.00
Third Grade Club		258.00	-	-	-	258.00	-	-				258.00	258.00	258.00
<b>Other Accounts:</b>														
Class Piano		3,958.19	-	-	-	3,958.19	-	-				-	-	-
SACC Reim.		-	-	-	-	-	-	-				(0.15)	(0.15)	(0.15)
SACC Tuition		820.60	-	-	-	820.60	-	-				-	-	-
Title One/NCLB		48.00	-	-	-	48.00	-	-				48.00	48.00	48.00
<b>Total Restricted</b>	-	10,075.17	-	-	-	10,075.17	-	-	-	-	5,548.38	-	5,548.38	5,548.38
<b>Total Restricted and General Fund</b>	-	49,210.99	-	-	2,554.75	51,765.74	5,036.25	5,036.25	-	-	5,548.38	41,181.11	46,729.49	51,765.74

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Downtown Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	195,497.20	-	1,754.14	1,041.00	198,292.34	-	-	1,754.14	-	-	190,215.31	191,969.45	191,969.45
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
ACT Program Grant		222.80	-	-	-	222.80	-	-	-	-	223.00	223.00	223.00	223.00
Beta Club		606.48	-	-	-	606.48	-	-	-	-	606.50	606.50	606.50	606.50
Blue Ribbon		285.32	-	-	-	285.32	-	-	-	-	285.00	285.00	285.00	285.00
CLUE		176.39	-	-	-	176.39	-	-	-	-	176.00	176.00	176.00	176.00
Computer Club		948.00	-	-	-	948.00	-	-	-	-	948.00	948.00	948.00	948.00
Enrichment Classes		10,912.10	-	-	-	10,912.10	-	-	-	-	10,912.39	10,912.39	10,912.39	10,912.39
Environmental Club		27,000.00	-	-	-	27,000.00	-	-	-	-	27,000.00	27,000.00	27,000.00	27,000.00
Fashion Club		20.00	-	-	-	20.00	-	-	-	-	20.00	20.00	20.00	20.00
GENYOUth Foundation		534.91	-	-	-	534.91	-	-	-	-	534.91	534.91	534.91	534.91
Heart for Art		2,248.20	-	-	-	2,248.20	-	-	-	-	2,248.61	2,248.61	2,248.61	2,248.61
Junior League-Maxwell		225.82	-	-	-	225.82	-	-	-	-	226.00	226.00	226.00	226.00
Orff Music		392.19	-	-	-	392.19	-	-	-	-	392.15	392.15	392.15	392.15
PIE		1.65	-	-	-	1.65	-	-	-	-	1.16	1.16	1.16	1.16
PreKK Club		95.70	-	-	-	95.70	-	-	-	-	96.00	96.00	96.00	96.00
School Beautification		2,001.66	-	-	-	2,001.66	-	-	-	-	2,002.00	2,002.00	2,002.00	2,002.00
Sixth Grade Club		60.75	-	-	-	60.75	-	-	-	-	60.00	60.00	60.00	60.00
Social Studies		379.25	-	-	-	379.25	-	-	-	-	379.00	379.00	379.00	379.00
SPED Club		239.77	-	-	-	239.77	-	-	-	-	239.77	239.77	239.77	239.77
St. Mary's Cathedral		0.93	-	-	-	0.93	-	-	-	-	1.00	1.00	1.00	1.00
St. Mary's Teacher Resource Gr		581.23	-	-	-	581.23	-	-	-	-	581.00	581.00	581.00	581.00
Step Team		30.02	-	-	-	30.02	-	-	-	-	30.00	30.00	30.00	30.00
Teacher Courtesy		3,171.31	-	-	-	3,171.31	-	-	-	-	3,171.64	3,171.64	3,171.64	3,171.64
Third Grade Club		37.02	-	-	-	37.02	-	-	-	-	37.00	37.00	37.00	37.00
Watch Dogs		7.85	-	-	-	7.85	-	-	-	-	8.00	8.00	8.00	8.00
Yearbook		-	-	-	-	-	-	-	-	-	(0.46)	(0.46)	(0.46)	(0.46)
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	5,720.00	5,720.00	5,720.00	5,720.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	-	392.00	392.00	392.00	392.00
Bus Trips KK		-	-	-	-	-	-	-	-	-	552.00	552.00	552.00	552.00
SACC Tuition		-	-	-	-	-	-	-	-	-	(2.00)	(2.00)	(2.00)	(2.00)
Title One/NCLB		-	-	-	-	-	-	-	-	-	(338.43)	(338.43)	(338.43)	(338.43)
<b>Total Restricted</b>	-	50,179.35	-	-	-	50,179.35	-	-	-	-	56,502.24	-	56,502.24	56,502.24
<b>Total Restricted and General Fund</b>	-	245,676.55	-	1,754.14	1,041.00	248,471.69	-	-	1,754.14	-	56,502.24	190,215.31	248,471.69	248,471.69

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Dunbar Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	4,494.05	-	-	199.00	4,693.05	568.99	568.99	-	-	-	4,278.35	4,278.35	4,847.34
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		36.00	-	-	-	36.00	-	-			36.00	36.00	36.00	36.00
Book Club		2.95	-	-	-	2.95	-	-		3.00	3.00	3.00	3.00	3.00
Cheerleaders		156.67	-	-	-	156.67	-	-		156.67	156.67	156.67	156.67	156.67
Elementary Sports Club		95.00	-	-	-	95.00	-	-		95.00	95.00	95.00	95.00	95.00
Fifth Grade Club		100.24	-	-	-	100.24	-	-		100.35	100.35	100.35	100.35	100.35
First Grade Club		357.03	-	-	-	357.03	-	-		357.06	357.06	357.06	357.06	357.06
Fourth Grade Club		11.73	-	-	-	11.73	-	-		11.73	11.73	11.73	11.73	11.73
Honor Society		-	-	-	-	-	-	-		(0.04)	(0.04)	(0.04)	(0.04)	(0.04)
Kindergarten Club		336.40	-	-	-	336.40	-	-		336.38	336.38	336.38	336.38	336.38
Orff Music		12.50	-	-	-	12.50	-	-		12.00	12.00	12.00	12.00	12.00
Performing Arts		-	-	-	-	-	-	-		(0.08)	(0.08)	(0.08)	(0.08)	(0.08)
Pom Squad		0.60	-	-	-	0.60	-	-		1.00	1.00	1.00	1.00	1.00
PreKK Club		48.40	-	-	-	48.40	-	-		48.24	48.24	48.24	48.24	48.24
PTO		-	-	-	-	-	-	-		(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
Sch Uniform Donations		346.45	-	-	-	346.45	-	-		346.00	346.00	346.00	346.00	346.00
Second Grade Club		348.22	-	-	-	348.22	-	-		347.92	347.92	347.92	347.92	347.92
Step Team		136.94	-	-	-	136.94	-	-		137.00	137.00	137.00	137.00	137.00
Student Council		465.00	-	-	-	465.00	-	-		465.00	465.00	465.00	465.00	465.00
Teacher Courtesy		530.64	-	-	-	530.64	-	-		530.81	530.81	530.81	530.81	530.81
Third Grade Club		214.40	-	-	-	214.40	-	-		214.31	214.31	214.31	214.31	214.31
Vending		-	-	-	-	-	-	-		0.46	0.46	0.46	0.46	0.46
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-		415.00	415.00	415.00	415.00	415.00
Cafeteria Payments		138.00	-	-	-	138.00	-	-		-	-	-	-	-
Charity Drives		420.99	-	-	-	420.99	-	-		-	-	-	-	-
SACC Reim.		212.93	-	-	-	212.93	-	-		213.00	213.00	213.00	213.00	213.00
SACC Tuition		10.00	-	-	-	10.00	-	-		-	-	-	-	-
<b>Total Restricted</b>	-	3,981.09	-	-	-	3,981.09	-	-	-	3,826.80	-	3,826.80	3,826.80	3,826.80
<b>Total Restricted and General Fund</b>	-	8,475.14	-	-	199.00	8,674.14	568.99	568.99	-	-	3,826.80	4,278.35	8,105.15	8,674.14

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**E. E. Jeter School**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	7,934.72	-	1,087.34	368.00	9,390.06	-	-	1,087.34	-	-	8,207.72	9,295.06	9,295.06
<b>Restricted Fund:</b>														
Athletic Accounts		8,007.39	-		-	8,007.39	-	-			8,008.61		8,008.61	8,008.61
<b>Club Accounts:</b>														
Art Club		967.88	-		-	967.88	-	-			967.88		967.88	967.88
Band		3,456.74	-		-	3,456.74	-	-			3,540.09		3,540.09	3,540.09
Beta Club		129.52	-		-	129.52	-	-			129.52		129.52	129.52
Cheerleaders		1,824.53	-		-	1,824.53	-	-			1,825.00		1,825.00	1,825.00
Choir		728.56	-		-	728.56	-	-			728.06		728.06	728.06
Library Club		126.82	-		-	126.82	-	-			126.56		126.56	126.56
Pep Club		11.38	-		-	11.38	-	-			11.38		11.38	11.38
Sch Uniform Donations		32.26	-		-	32.26	-	-			32.00		32.00	32.00
Science Club		218.59	-		-	218.59	-	-			218.59		218.59	218.59
Spanish Club		425.21	-		-	425.21	-	-			425.21		425.21	425.21
Target Grant		73.00	-		-	73.00	-	-			72.55		72.55	72.55
Teacher Courtesy		214.56	-		-	214.56	-	-			214.56		214.56	214.56
Vending		-	-		-	-	-	-			(0.44)		(0.44)	(0.44)
WalMart		240.73	-		-	240.73	-	-			240.73		240.73	240.73
Yearbook		40.00	-		-	40.00	-	-			40.00		40.00	40.00
<b>Other Accounts:</b>														
Bus Trips		-	-		-	-	-	-			48.04		48.04	48.04
Bus Trips Grade 4		-	-		-	-	-	-			(36.17)		(36.17)	(36.17)
<b>Total Restricted</b>	-	16,497.17	-	-	-	16,497.17	-	-	-	16,592.17	-	16,592.17	16,592.17	
<b>Total Restricted and General Fund</b>	-	24,431.89	-	1,087.34	368.00	25,887.23	-	-	1,087.34	-	16,592.17	8,207.72	25,887.23	25,887.23

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Egypt Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	26,578.20	-	-	287.43	26,865.63	146.00	146.00	-	-	-	26,675.54	26,675.54	26,821.54
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		32.71	-	-	-	32.71	-	-				33.07	33.07	33.07
Brain Gym Project Gr.		86.25	-	-	-	86.25	-	-				86.00	86.00	86.00
CLUE		138.06	-	-	-	138.06	-	-				138.59	138.59	138.59
ESL		32.80	-	-	-	32.80	-	-				33.00	33.00	33.00
Exxon Grant		623.28	-	-	-	623.28	-	-				623.00	623.00	623.00
Fifth Grade Club		1,191.90	-	-	-	1,191.90	-	-				1,191.58	1,191.58	1,191.58
First Grade Club		110.00	-	-	-	110.00	-	-				110.00	110.00	110.00
GENYOUth Foundation		0.72	-	-	-	0.72	-	-				-	-	-
Junior League		3.12	-	-	-	3.12	-	-				3.00	3.00	3.00
Kindergarten Club		18.00	-	-	-	18.00	-	-				18.00	18.00	18.00
Laura Bush Grant		10.16	-	-	-	10.16	-	-				10.00	10.00	10.00
McMorris		44.93	-	-	-	44.93	-	-				45.00	45.00	45.00
PE2GO		300.00	-	-	-	300.00	-	-				300.00	300.00	300.00
PreKK Club		0.50	-	-	-	0.50	-	-				-	-	-
PTO		-	-	-	-	-	-	-				0.44	0.44	0.44
Ready School Grant		74.90	-	-	-	74.90	-	-				75.00	75.00	75.00
RFIS		42.17	-	-	-	42.17	-	-				42.00	42.00	42.00
Rotary Grant		29.32	-	-	-	29.32	-	-				29.00	29.00	29.00
Sch Uniform Donations		489.58	-	-	-	489.58	-	-				490.08	490.08	490.08
School Beautification		54.41	-	-	-	54.41	-	-				54.41	54.41	54.41
Second Grade Club		246.53	-	-	-	246.53	-	-				246.70	246.70	246.70
Spring Fling		6.35	-	-	-	6.35	-	-				6.00	6.00	6.00
Step Team		0.58	-	-	-	0.58	-	-				0.58	0.58	0.58
Sunshine Club		-	-	-	-	-	-	-				0.16	0.16	0.16
Teacher Courtesy		35.40	-	-	-	35.40	-	-				35.86	35.86	35.86
Third Grade Club		139.11	-	-	-	139.11	-	-				139.00	139.00	139.00
Toyota Grants		152.68	-	-	-	152.68	-	-				153.00	153.00	153.00
Vending		-	-	-	-	-	-	-				(0.42)	(0.42)	(0.42)
Yearbook		291.60	-	-	-	291.60	-	-				291.60	291.60	291.60
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-				74.00	74.00	74.00
SACC Reim.		243.50	-	-	-	243.50	-	-				244.00	244.00	244.00
SACC Tuition		30.00	-	-	-	30.00	-	-				-	-	-
<b>Total Restricted</b>	-	4,428.56	-	-	-	4,428.56	-	-	-	-	4,472.65	-	4,472.65	4,472.65
<b>Total Restricted and General Fund</b>	-	31,006.76	-	-	287.43	31,294.19	146.00	146.00	-	-	4,472.65	26,675.54	31,148.19	31,294.19

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Evans Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	11,639.23	-	-	1,276.96	12,916.19	212.93	212.93	-	-	-	11,765.85	11,765.85	11,978.78
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		103.54	-	-	-	103.54	-	-			104.00	104.00	104.00	104.00
Dance Team		16.00	-	-	-	16.00	-	-			16.00	16.00	16.00	16.00
Fifth Grade Club		197.63	-	-	-	197.63	-	-			198.04	198.04	198.04	198.04
First Grade Club		10.00	-	-	-	10.00	-	-			10.00	10.00	10.00	10.00
Fourth Grade Club		321.10	-	-	-	321.10	-	-			321.32	321.32	321.32	321.32
Grants-Misc.CALL AUDITING 1ST		14.39	-	-	-	14.39	-	-			14.39	14.39	14.39	14.39
Helping Hands		242.87	-	-	-	242.87	-	-			243.00	243.00	243.00	243.00
Junior League		-	-	-	-	-	-	-			0.18	0.18	0.18	0.18
Kindergarten Club		15.31	-	-	-	15.31	-	-			15.69	15.69	15.69	15.69
Leap		72.00	-	-	-	72.00	-	-			72.00	72.00	72.00	72.00
Library Club		7.29	-	-	-	7.29	-	-			7.37	7.37	7.37	7.37
PreKK Club		72.95	-	-	-	72.95	-	-			72.87	72.87	72.87	72.87
PTO		-	-	-	-	-	-	-			(0.49)	(0.49)	(0.49)	(0.49)
Second Grade Club		37.01	-	-	-	37.01	-	-			37.23	37.23	37.23	37.23
STEM Club		1,500.00	-	-	-	1,500.00	-	-			1,500.00	1,500.00	1,500.00	1,500.00
Student Council		0.42	-	-	-	0.42	-	-			-	-	-	-
Sunshine Club		-	-	-	-	-	-	-			(0.46)	(0.46)	(0.46)	(0.46)
Teacher Courtesy		-	-	-	-	-	-	-			0.04	0.04	0.04	0.04
Third Grade Club		99.97	-	-	-	99.97	-	-			100.35	100.35	100.35	100.35
Univ of Mph		27.35	-	-	-	27.35	-	-			27.00	27.00	27.00	27.00
Vending		-	-	-	-	-	-	-			0.15	0.15	0.15	0.15
WalMart		58.39	-	-	-	58.39	-	-			58.00	58.00	58.00	58.00
Yearbook		679.98	-	-	-	679.98	-	-			679.66	679.66	679.66	679.66
<b>Other Accounts:</b>														
Bus Trips		(543.19)	-	-	-	(543.19)	-	-			361.77	361.77	361.77	361.77
Bus Trips KK		-	-	-	-	-	-	-			245.00	245.00	245.00	245.00
Charity Drives		212.93	-	-	-	212.93	-	-			(0.16)	(0.16)	(0.16)	(0.16)
SACC Reim.		-	-	-	-	-	-	-			0.40	0.40	0.40	0.40
<b>Total Restricted</b>	-	3,145.94	-	-	-	3,145.94	-	-	-	-	4,083.35	4,083.35	4,083.35	4,083.35
<b>Total Restricted and General Fund</b>	-	14,785.17	-	-	1,276.96	16,062.13	212.93	212.93	-	-	4,083.35	11,765.85	15,849.20	16,062.13

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Ford Road Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	22,559.07	-	-	-	22,559.07	245.00	245.00	-	-	-	22,316.86	22,316.86	22,561.86
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		48.43	-	-	-	48.43	-	-			48.05	48.05	48.05	48.05
Cheerleaders		18.57	-	-	-	18.57	-	-			19.00	19.00	19.00	19.00
Fifth Grade Club		426.92	-	-	-	426.92	-	-			425.72	425.72	425.72	425.72
First Grade Club		-	-	-	-	-	-	-			0.46	0.46	0.46	0.46
Fourth Grade Club		106.31	-	-	-	106.31	-	-			106.61	106.61	106.61	106.61
GENYOUth Foundation		69.94	-	-	-	69.94	-	-			70.25	70.25	70.25	70.25
Kindergarten Club		109.00	-	-	-	109.00	-	-			300.95	300.95	300.95	300.95
Majorettes		982.26	-	-	-	982.26	-	-			982.14	982.14	982.14	982.14
Music		4.50	-	-	-	4.50	-	-			4.00	4.00	4.00	4.00
Outdoor Classroom Grant		130.29	-	-	-	130.29	-	-			130.00	130.00	130.00	130.00
PreKK Club		109.55	-	-	-	109.55	-	-			(81.47)	(81.47)	(81.47)	(81.47)
PTO		79.66	-	-	-	79.66	-	-			80.00	80.00	80.00	80.00
Sch Uniform Donations		122.57	-	-	-	122.57	-	-			123.00	123.00	123.00	123.00
Second Grade Club		77.17	-	-	-	77.17	-	-			77.17	77.17	77.17	77.17
SPED Club		69.24	-	-	-	69.24	-	-			69.74	69.74	69.74	69.74
Step Team		110.00	-	-	-	110.00	-	-			110.00	110.00	110.00	110.00
Third Grade Club		208.92	-	-	-	208.92	-	-			208.92	208.92	208.92	208.92
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			241.00	241.00	241.00	241.00
SACC Tuition		245.00	-	-	-	245.00	-	-			-	-	-	-
<b>Total Restricted</b>	-	2,918.33	-	-	-	2,918.33	-	-	-	-	2,915.54	-	2,915.54	2,915.54
<b>Total Restricted and General Fund</b>	-	25,477.40	-	-	-	25,477.40	245.00	245.00	-	-	2,915.54	22,316.86	25,232.40	25,477.40

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Fox Meadows Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	31,906.18	-	-	300.00	32,206.18	60.00	60.00	-	-	-	31,857.81	31,857.81	31,917.81
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		0.53	-	-	-	0.53	-	-	-	-	-	-	-	-
Basketball Club Girls		5.00	-	-	-	5.00	-	-	-	5.00	-	5.00	5.00	5.00
Beta Club		11.49	-	-	-	11.49	-	-	-	11.49	-	11.49	11.49	11.49
Cheerleaders		17.18	-	-	-	17.18	-	-	-	17.00	-	17.00	17.00	17.00
Chess Club		19.47	-	-	-	19.47	-	-	-	19.47	-	19.47	19.47	19.47
Choir		5,625.09	-	-	-	5,625.09	-	-	-	5,625.34	-	5,625.34	5,625.34	5,625.34
Fashion Club		56.47	-	-	-	56.47	-	-	-	56.47	-	56.47	56.47	56.47
Fifth Grade Club		96.28	-	-	-	96.28	-	-	-	96.43	-	96.43	96.43	96.43
First Grade Club		117.84	-	-	-	117.84	-	-	-	117.35	-	117.35	117.35	117.35
Fourth Grade Club		11.17	-	-	-	11.17	-	-	-	11.00	-	11.00	11.00	11.00
GENYOUth Foundation		387.21	-	-	-	387.21	-	-	-	387.21	-	387.21	387.21	387.21
Kindergarten Club		406.61	-	-	-	406.61	-	-	-	406.74	-	406.74	406.74	406.74
Library Club		56.98	-	-	-	56.98	-	-	-	57.00	-	57.00	57.00	57.00
Music		162.08	-	-	-	162.08	-	-	-	162.08	-	162.08	162.08	162.08
PreKK Club		16.50	-	-	-	16.50	-	-	-	16.50	-	16.50	16.50	16.50
Rotary Grant		58.95	-	-	-	58.95	-	-	-	59.00	-	59.00	59.00	59.00
Science Club		43.74	-	-	-	43.74	-	-	-	44.00	-	44.00	44.00	44.00
Second Grade Club		183.78	-	-	-	183.78	-	-	-	183.37	-	183.37	183.37	183.37
Teacher Courtesy		-	-	-	-	-	-	-	-	510.09	-	510.09	510.09	510.09
Third Grade Club		128.79	-	-	-	128.79	-	-	-	129.04	-	129.04	129.04	129.04
Vending		-	-	-	-	-	-	-	-	(509.05)	-	(509.05)	(509.05)	(509.05)
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	165.00	-	165.00	165.00	165.00
Bus Trips Grade 4		-	-	-	-	-	-	-	-	12.00	-	12.00	12.00	12.00
Bus Trips Grade 5		-	-	-	-	-	-	-	-	110.00	-	110.00	110.00	110.00
Bus Trips KK		-	-	-	-	-	-	-	-	1.00	-	1.00	1.00	1.00
<b>Total Restricted</b>	-	7,405.16	-	-	-	7,405.16	-	-	-	7,693.53	-	7,693.53	7,693.53	7,693.53
<b>Total Restricted and General Fund</b>	-	39,311.34	-	-	300.00	39,611.34	60.00	60.00	-	-	7,693.53	31,857.81	39,551.34	39,611.34



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Gardenview Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	454.40	-	-	-	454.40	-	-	-	-	-	454.38	454.38	454.38
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		1,065.33	-	-	-	1,065.33	-	-				1,065.18	1,065.18	1,065.18
Davis Grant		17.87	-	-	-	17.87	-	-				18.00	18.00	18.00
Exxon Grant		1,103.07	-	-	-	1,103.07	-	-				1,103.00	1,103.00	1,103.00
Fifth Grade Club		67.22	-	-	-	67.22	-	-				67.00	67.00	67.00
First Grade Club		162.50	-	-	-	162.50	-	-				162.00	162.00	162.00
Fourth Grade Club		0.95	-	-	-	0.95	-	-				1.00	1.00	1.00
GENYOUth Foundation		60.91	-	-	-	60.91	-	-				60.91	60.91	60.91
Kindergarten Club		144.06	-	-	-	144.06	-	-				144.06	144.06	144.06
Library Club		776.62	-	-	-	776.62	-	-				776.73	776.73	776.73
Music		200.00	-	-	-	200.00	-	-				200.00	200.00	200.00
Orff Music		0.47	-	-	-	0.47	-	-				-	-	-
PreKK Club		12.00	-	-	-	12.00	-	-				12.00	12.00	12.00
PTO		-	-	-	-	-	-	-				331.45	331.45	331.45
Science Club		336.96	-	-	-	336.96	-	-				337.24	337.24	337.24
Second Grade Club		285.51	-	-	-	285.51	-	-				286.00	286.00	286.00
Sunshine Club		-	-	-	-	-	-	-				0.49	0.49	0.49
Target Grant		79.92	-	-	-	79.92	-	-				80.00	80.00	80.00
Teacher Courtesy		1,180.09	-	-	-	1,180.09	-	-				849.01	849.01	849.01
Third Grade Club		449.17	-	-	-	449.17	-	-				448.61	448.61	448.61
Vending		-	-	-	-	-	-	-				(0.01)	(0.01)	(0.01)
<b>Other Accounts:</b>														
<b>Total Restricted</b>	-	5,942.65	-	-	-	5,942.65	-	-	-	-	5,942.67	-	5,942.67	5,942.67
<b>Total Restricted and General Fund</b>	-	6,397.05	-	-	-	6,397.05	-	-	-	-	5,942.67	454.38	6,397.05	6,397.05

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Germanshire Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	8,802.29	-	2,862.41	600.00	12,264.70	374.75	374.75	2,862.41	-	-	12,110.65	14,973.06	15,347.81
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		848.49	-		-	848.49	-	-				848.52	848.52	848.52
Cheerleaders		106.74	-		-	106.74	-	-				107.00	107.00	107.00
Chess Club		471.45	-		-	471.45	-	-				471.00	471.00	471.00
Choir		775.31	-		-	775.31	-	-				775.31	775.31	775.31
CLUE		299.05	-		-	299.05	-	-				299.05	299.05	299.05
Computer Club		5,571.00	-		-	5,571.00	-	-				5,571.00	5,571.00	5,571.00
Environmental Club		5.00	-		-	5.00	-	-				5.00	5.00	5.00
ESL		22.93	-		-	22.93	-	-				22.93	22.93	22.93
Exxon Grant		500.00	-		-	500.00	-	-				500.00	500.00	500.00
Fifth Grade Club		741.05	-		-	741.05	-	-				740.76	740.76	740.76
First Grade Club		271.50	-		-	271.50	-	-				271.15	271.15	271.15
Fourth Grade Club		131.41	-		-	131.41	-	-				131.81	131.81	131.81
Honor Society		2,865.93	-		-	2,865.93	-	-				2,865.65	2,865.65	2,865.65
IPP Grant		23.53	-		-	23.53	-	-				24.00	24.00	24.00
Junior League		5.05	-		-	5.05	-	-				5.00	5.00	5.00
Kindergarten Club		1,091.29	-		-	1,091.29	-	-				695.01	695.01	695.01
Library Club		1,467.05	-		-	1,467.05	-	-				1,466.89	1,466.89	1,466.89
Majorettes		2,135.98	-		-	2,135.98	-	-				2,136.00	2,136.00	2,136.00
NIKE		7.96	-		-	7.96	-	-				7.87	7.87	7.87
Optimist Club		359.06	-		-	359.06	-	-				358.91	358.91	358.91
Orchestra		948.50	-		-	948.50	-	-				948.00	948.00	948.00
Performing Arts Cl		130.66	-		-	130.66	-	-				130.28	130.28	130.28
PreKK Club		(423.58)	-		-	(423.58)	-	-				176.17	176.17	176.17
Sch Uniform Donations		20.00	-		-	20.00	-	-				20.00	20.00	20.00
School Beautification		344.70	-		-	344.70	-	-				345.00	345.00	345.00
Science Club		3,437.93	-		-	3,437.93	-	-				3,438.40	3,438.40	3,438.40
Science Olympiad		629.28	-		-	629.28	-	-				629.23	629.23	629.23
Second Grade Club		5,012.68	-		-	5,012.68	-	-				5,012.67	5,012.67	5,012.67
SPED Club		28.67	-		-	28.67	-	-				29.00	29.00	29.00
STEM Club		158.00	-		-	158.00	-	-				158.00	158.00	158.00
Student Council		1,608.19	-		-	1,608.19	-	-				1,608.29	1,608.29	1,608.29
Technical Honor Society		65.87	-		-	65.87	-	-				65.87	65.87	65.87
Third Grade Club		116.12	-		-	116.12	-	-				116.67	116.67	116.67
Yearbook		3,007.03	-		-	3,007.03	-	-				3,007.03	3,007.03	3,007.03
<b>Other Accounts:</b>														
Bus Trips		-	-		-	-	-	-				(500.00)	(500.00)	(500.00)

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Germanshire Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Bus Trips KK		-	-		-	-	-	-			140.00		140.00	140.00
Cafeteria Payments		56.50	-		-	56.50	-	-			-		-	-
Charity Drives		318.25	-		-	318.25	-	-			-		-	-
SACC Tuition		-	-		-	-	-	-			(2,552.00)		(2,552.00)	(2,552.00)
<b>Total Restricted</b>	-	33,158.58	-	-	-	33,158.58	-	-	-	-	30,075.47	-	30,075.47	30,075.47
<b>Total Restricted and General Fund</b>	-	41,960.87	-	2,862.41	600.00	45,423.28	374.75	374.75	2,862.41	-	30,075.47	12,110.65	45,048.53	45,423.28

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Germantown Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	71,956.83	-	742.50	114.16	72,813.49	-	-	742.50	-	-	71,294.22	72,036.72	72,036.72
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		683.27	-	-	-	683.27	-	-			683.24	683.24	683.24	683.24
Band		87.64	-	-	-	87.64	-	-			140.00	140.00	140.00	140.00
Basketball Club Girls		182.13	-	-	-	182.13	-	-			182.13	182.13	182.13	182.13
Cheerleaders		-	-	-	-	-	-	-		(0.50)	(0.50)	(0.50)	(0.50)	(0.50)
Choir		222.11	-	-	-	222.11	-	-			222.29	222.29	222.29	222.29
CLUE		970.52	-	-	-	970.52	-	-			970.52	970.52	970.52	970.52
Computer Club		62.00	-	-	-	62.00	-	-			62.00	62.00	62.00	62.00
Environmental Club		66.00	-	-	-	66.00	-	-			66.00	66.00	66.00	66.00
Exxon Grant		500.00	-	-	-	500.00	-	-			500.00	500.00	500.00	500.00
Fifth Grade Club		56.94	-	-	-	56.94	-	-			56.94	56.94	56.94	56.94
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-			1,000.00	1,000.00	1,000.00	1,000.00
Guidance		257.51	-	-	-	257.51	-	-			258.00	258.00	258.00	258.00
Just Say No		-	-	-	-	-	-	-			252.00	252.00	252.00	252.00
Kiwanis Club		848.66	-	-	-	848.66	-	-			848.63	848.63	848.63	848.63
Library Club		445.00	-	-	-	445.00	-	-			445.00	445.00	445.00	445.00
Music		80.27	-	-	-	80.27	-	-			80.02	80.02	80.02	80.02
Orff Music		2.00	-	-	-	2.00	-	-			2.00	2.00	2.00	2.00
Race for Education		105.27	-	-	-	105.27	-	-			105.27	105.27	105.27	105.27
School Beautification		945.44	-	-	-	945.44	-	-			945.44	945.44	945.44	945.44
Science Club		882.35	-	-	-	882.35	-	-			882.00	882.00	882.00	882.00
Second Grade Club		0.86	-	-	-	0.86	-	-			1.00	1.00	1.00	1.00
Teacher Courtesy		238.32	-	-	-	238.32	-	-			983.93	983.93	983.93	983.93
Vending		18.15	-	-	-	18.15	-	-			18.15	18.15	18.15	18.15
Yearbook		35.70	-	-	-	35.70	-	-			35.70	35.70	35.70	35.70
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			(303.00)	(303.00)	(303.00)	(303.00)
Bus Trips Grade 3		-	-	-	-	-	-	-			6.00	6.00	6.00	6.00
SACC Tuition		-	-	-	-	-	-	-			24.15	24.15	24.15	24.15
<b>Total Restricted</b>	-	7,690.14	-	-	-	7,690.14	-	-	-	8,466.91	-	8,466.91	8,466.91	8,466.91
<b>Total Restricted and General Fund</b>	-	79,646.97	-	742.50	114.16	80,503.63	-	-	742.50	-	8,466.91	71,294.22	80,503.63	80,503.63

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Getwell Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	26,721.19	-	-	173.46	26,894.65	-	-	-	-	-	24,502.59	24,502.59	24,502.59
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Back to School Grant		7.79	-	-	-	7.79	-	-	-	-	8.00	-	8.00	8.00
Choir		73.67	-	-	-	73.67	-	-	-	-	73.57	-	73.57	73.57
Dance Team		966.43	-	-	-	966.43	-	-	-	-	966.79	-	966.79	966.79
ESL		434.65	-	-	-	434.65	-	-	-	-	434.48	-	434.48	434.48
Exxon Grant		1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Fifth Grade Club		109.61	-	-	-	109.61	-	-	-	-	109.66	-	109.66	109.66
First Grade Club		1.00	-	-	-	1.00	-	-	-	-	-	-	-	-
Fourth Grade Club		54.07	-	-	-	54.07	-	-	-	-	54.00	-	54.00	54.00
GENYOUth Foundation		182.09	-	-	-	182.09	-	-	-	-	182.09	-	182.09	182.09
Junior League		0.39	-	-	-	0.39	-	-	-	-	-	-	-	-
Kindergarten Club		70.22	-	-	-	70.22	-	-	-	-	70.37	-	70.37	70.37
Library Club		12.88	-	-	-	12.88	-	-	-	-	13.00	-	13.00	13.00
Music		24.84	-	-	-	24.84	-	-	-	-	24.85	-	24.85	24.85
Orchestra		177.03	-	-	-	177.03	-	-	-	-	177.03	-	177.03	177.03
PreKK Club		80.09	-	-	-	80.09	-	-	-	-	80.00	-	80.00	80.00
PTO		-	-	-	-	-	-	-	-	-	0.28	-	0.28	0.28
Sch Uniform Donations		93.00	-	-	-	93.00	-	-	-	-	93.00	-	93.00	93.00
Second Grade Club		16.85	-	-	-	16.85	-	-	-	-	17.17	-	17.17	17.17
Spanish Club		-	-	-	-	-	-	-	-	-	(0.18)	-	(0.18)	(0.18)
SPED Club		79.08	-	-	-	79.08	-	-	-	-	79.00	-	79.00	79.00
Student Council		100.00	-	-	-	100.00	-	-	-	-	100.00	-	100.00	100.00
Target Grant		82.45	-	-	-	82.45	-	-	-	-	82.45	-	82.45	82.45
Teacher Courtesy		25.00	-	-	-	25.00	-	-	-	-	(13.37)	-	(13.37)	(13.37)
Third Grade Club		19.70	-	-	-	19.70	-	-	-	-	20.00	-	20.00	20.00
Vending		-	-	-	-	-	-	-	-	-	37.95	-	37.95	37.95
Yearbook		-	-	-	-	-	-	-	-	-	0.48	-	0.48	0.48
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	2,160.00	-	2,160.00	2,160.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	-	166.00	-	166.00	166.00
Bus Trips Grade 2		-	-	-	-	-	-	-	-	-	47.00	-	47.00	47.00
Bus Trips Grade 3		-	-	-	-	-	-	-	-	-	19.00	-	19.00	19.00
SACC Reim.		-	-	-	-	-	-	-	-	-	0.28	-	0.28	0.28
<b>Total Restricted</b>	-	3,610.84	-	-	-	3,610.84	-	-	-	-	6,002.90	-	6,002.90	6,002.90
<b>Total Restricted and General Fund</b>	-	30,332.03	-	-	173.46	30,505.49	-	-	-	-	6,002.90	24,502.59	30,505.49	30,505.49

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Goodlett Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	35,352.05	-	171.35	835.41	36,358.81	-	-	171.35	-	-	35,085.57	35,256.92	35,256.92
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Basketball Club Girls		383.05	-	-	-	383.05	-	-				383.05	383.05	383.05
Blue Ribbon		500.00	-	-	-	500.00	-	-				500.00	500.00	500.00
Cheerleaders		1,587.90	-	-	-	1,587.90	-	-				1,587.78	1,587.78	1,587.78
ESL		2.71	-	-	-	2.71	-	-				2.71	2.71	2.71
Exxon Grant		862.49	-	-	-	862.49	-	-				862.44	862.44	862.44
Fifth Grade Club		3,783.92	-	-	-	3,783.92	-	-				3,736.66	3,736.66	3,736.66
First Grade Club		200.66	-	-	-	200.66	-	-				200.66	200.66	200.66
Fourth Grade Club		15.05	-	-	-	15.05	-	-				15.05	15.05	15.05
Grants-Misc.CALL AUDITING 1ST		500.00	-	-	-	500.00	-	-				500.00	500.00	500.00
Honor Society		-	-	-	-	-	-	-				(0.02)	(0.02)	(0.02)
Kindergarten Club		272.13	-	-	-	272.13	-	-				272.34	272.34	272.34
Majorettes		-	-	-	-	-	-	-				47.00	47.00	47.00
PTO		3,682.75	-	-	-	3,682.75	-	-				4,882.24	4,882.24	4,882.24
Sch Uniform Donations		202.43	-	-	-	202.43	-	-				(197.82)	(197.82)	(197.82)
Scholarship Fund		1,599.83	-	-	-	1,599.83	-	-				1,600.00	1,600.00	1,600.00
Science Club		-	-	-	-	-	-	-				(0.29)	(0.29)	(0.29)
Science Olympiad		-	-	-	-	-	-	-				0.50	0.50	0.50
Second Grade Club		75.46	-	-	-	75.46	-	-				75.46	75.46	75.46
Student Council		1,913.07	-	-	-	1,913.07	-	-				1,912.59	1,912.59	1,912.59
T I Grant		16.00	-	-	-	16.00	-	-				16.00	16.00	16.00
Target Grant		94.96	-	-	-	94.96	-	-				94.96	94.96	94.96
Teacher Courtesy		12.79	-	-	-	12.79	-	-				(736.47)	(736.47)	(736.47)
WalMart		-	-	-	-	-	-	-				0.25	0.25	0.25
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-				1,045.00	1,045.00	1,045.00
Bus Trips Grade 1		-	-	-	-	-	-	-				45.00	45.00	45.00
Bus Trips Grade 4		-	-	-	-	-	-	-				12.00	12.00	12.00
Caps and Gowns		-	-	-	-	-	-	-				(50.00)	(50.00)	(50.00)
<b>Total Restricted</b>	<b>-</b>	<b>15,705.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,705.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,807.09</b>	<b>-</b>	<b>16,807.09</b>	<b>16,807.09</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>51,057.25</b>	<b>-</b>	<b>171.35</b>	<b>835.41</b>	<b>52,064.01</b>	<b>-</b>	<b>-</b>	<b>171.35</b>	<b>-</b>	<b>16,807.09</b>	<b>35,085.57</b>	<b>52,064.01</b>	<b>52,064.01</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Grahamwood Elementary**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	73,803.61	-	376.31	-	74,179.92	864.96	864.96	376.31	-	-	70,192.15	70,568.46	71,433.42
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		502.69	-		-	502.69	-	-			503.00	503.00	503.00	503.00
Beta Club		38.02	-		-	38.02	-	-			38.34	38.34	38.34	38.34
Cheerleaders		1.90	-		-	1.90	-	-			2.00	2.00	2.00	2.00
Chess Club		10,988.30	-		-	10,988.30	-	-			10,988.04	10,988.04	10,988.04	10,988.04
Chinese Club		16,549.74	-		-	16,549.74	-	-			16,415.69	16,415.69	16,415.69	16,415.69
CLUE		4,470.61	-		-	4,470.61	-	-			4,470.84	4,470.84	4,470.84	4,470.84
Dance Team		5,929.24	-		-	5,929.24	-	-			5,929.35	5,929.35	5,929.35	5,929.35
Elementary Sports Club		601.00	-		-	601.00	-	-			601.00	601.00	601.00	601.00
ESL		220.56	-		-	220.56	-	-			220.56	220.56	220.56	220.56
Exxon Grant		588.00	-		-	588.00	-	-			588.00	588.00	588.00	588.00
FedEx Grant		0.19	-		-	0.19	-	-			-	-	-	-
Fifth Grade Club		1,758.13	-		-	1,758.13	-	-			1,759.14	1,759.14	1,759.14	1,759.14
First Grade Club		25.00	-		-	25.00	-	-			25.00	25.00	25.00	25.00
Fourth Grade Club		48.30	-		-	48.30	-	-			48.00	48.00	48.00	48.00
GENYOUth Foundation		79.44	-		-	79.44	-	-			79.00	79.00	79.00	79.00
Gymnastics		12,447.97	-		-	12,447.97	-	-			9,231.08	9,231.08	9,231.08	9,231.08
Junior League		814.98	-		-	814.98	-	-			814.95	814.95	814.95	814.95
Library Club		262.91	-		-	262.91	-	-			263.00	263.00	263.00	263.00
Martial Arts		1,154.88	-		-	1,154.88	-	-			1,155.01	1,155.01	1,155.01	1,155.01
Music		126.78	-		-	126.78	-	-			127.00	127.00	127.00	127.00
Newspaper Club		41.35	-		-	41.35	-	-			41.00	41.00	41.00	41.00
Orff Music		492.28	-		-	492.28	-	-			492.00	492.00	492.00	492.00
PTO		-	-		-	-	-	-			0.31	0.31	0.31	0.31
School Beautification		44.38	-		-	44.38	-	-			44.00	44.00	44.00	44.00
Student Support		-	-		-	-	-	-			3,217.13	3,217.13	3,217.13	3,217.13
Target Grant		774.25	-		-	774.25	-	-			773.78	773.78	773.78	773.78
Teacher Courtesy		0.52	-		-	0.52	-	-			0.12	0.12	0.12	0.12
Vending		-	-		-	-	-	-			(0.07)	(0.07)	(0.07)	(0.07)
Youth About Business		-	-		-	-	-	-			134.44	134.44	134.44	134.44
<b>Other Accounts:</b>														
Bus Trips		-	-		-	-	-	-			1,128.00	1,128.00	1,128.00	1,128.00
Bus Trips Grade 1		-	-		-	-	-	-			6.28	6.28	6.28	6.28
Bus Trips Grade 2		262.62	-		-	262.62	-	-			47.00	47.00	47.00	47.00
Bus Trips Grade 3		-	-		-	-	-	-			190.00	190.00	190.00	190.00
Bus Trips Grade 4		-	-		-	-	-	-			171.88	171.88	171.88	171.88
Bus Trips Grade 5		278.92	-		-	278.92	-	-			244.84	244.84	244.84	244.84
Bus Trips KK		-	-		-	-	-	-			232.00	232.00	232.00	232.00
Charity Drives		323.42	-		-	323.42	-	-			(0.41)	(0.41)	(0.41)	(0.41)
Class Piano		-	-		-	-	-	-			0.07	0.07	0.07	0.07

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Grahamwood Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
SACC Reim.		79.09	-		-	79.09	-	-			1,149.37		1,149.37	1,149.37
SACC Tuition		-	-		-	-	-	-			521.23		521.23	521.23
<b>Total Restricted</b>	-	58,905.47	-	-	-	58,905.47	-	-	-	-	61,651.97	-	61,651.97	61,651.97
<b>Total Restricted and General Fund</b>	-	132,709.08	-	376.31	-	133,085.39	864.96	864.96	376.31	-	61,651.97	70,192.15	132,220.43	133,085.39



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Hamilton Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	89,841.11	-	-	-	89,841.11	-	-	-	-	-	89,670.56	89,670.56	89,670.56
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		16.80	-	-	-	16.80	-	-	-	-	17.00		17.00	17.00
Exxon Grant		750.00	-	-	-	750.00	-	-	-	-	750.00		750.00	750.00
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00		1,000.00	1,000.00
Laura Bush Grant		17.74	-	-	-	17.74	-	-	-	-	18.00		18.00	18.00
Lowes		4.41	-	-	-	4.41	-	-	-	-	3.89		3.89	3.89
Majorettes		1,283.65	-	-	-	1,283.65	-	-	-	-	1,282.91		1,282.91	1,282.91
Rotary Grant		88.65	-	-	-	88.65	-	-	-	-	89.00		89.00	89.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	132.00		132.00	132.00
Bus Trips Grade 2		-	-	-	-	-	-	-	-	-	28.00		28.00	28.00
Bus Trips Grade 4		-	-	-	-	-	-	-	-	-	11.00		11.00	11.00
<b>Total Restricted</b>	-	3,161.25	-	-	-	3,161.25	-	-	-	-	3,331.80	-	3,331.80	3,331.80
<b>Total Restricted and General Fund</b>	-	93,002.36	-	-	-	93,002.36	-	-	-	-	3,331.80	89,670.56	93,002.36	93,002.36

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Hawkins Mill Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	23,193.91	-	-	358.00	23,551.91	157.00	157.00	-	-	-	22,610.53	22,610.53	22,767.53
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		197.00	-	-	-	197.00	-	-			197.00	197.00	197.00	197.00
Chess Club		131.21	-	-	-	131.21	-	-			131.00	131.00	131.00	131.00
Choir		228.13	-	-	-	228.13	-	-			228.00	228.00	228.00	228.00
Fifth Grade Club		192.04	-	-	-	192.04	-	-			192.04	192.04	192.04	192.04
First Grade Club		33.08	-	-	-	33.08	-	-			33.08	33.08	33.08	33.08
Honor Society		74.20	-	-	-	74.20	-	-			74.22	74.22	74.22	74.22
Kindergarten Club		152.66	-	-	-	152.66	-	-			152.66	152.66	152.66	152.66
Playground Equipment		4,258.64	-	-	-	4,258.64	-	-			4,259.00	4,259.00	4,259.00	4,259.00
Pom Squad		36.46	-	-	-	36.46	-	-			35.66	35.66	35.66	35.66
PreKK Club		24.00	-	-	-	24.00	-	-			24.00	24.00	24.00	24.00
PTO		-	-	-	-	-	-	-			(0.31)	(0.31)	(0.31)	(0.31)
Sch Uniform Donations		9.16	-	-	-	9.16	-	-			9.00	9.00	9.00	9.00
Second Grade Club		264.06	-	-	-	264.06	-	-			264.06	264.06	264.06	264.06
Sixth Grade Club		150.91	-	-	-	150.91	-	-			151.00	151.00	151.00	151.00
Step Team		1.51	-	-	-	1.51	-	-			2.00	2.00	2.00	2.00
Vending		33.50	-	-	-	33.50	-	-			33.50	33.50	33.50	33.50
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			610.00	610.00	610.00	610.00
Bus Trips Grade 1		-	-	-	-	-	-	-			76.00	76.00	76.00	76.00
Bus Trips Grade 2		-	-	-	-	-	-	-			75.00	75.00	75.00	75.00
Bus Trips Grade 3		-	-	-	-	-	-	-			75.00	75.00	75.00	75.00
Bus Trips KK		-	-	-	-	-	-	-			106.00	106.00	106.00	106.00
Charity Drives		157.00	-	-	-	157.00	-	-			-	-	-	-
SACC Reim.		0.16	-	-	-	0.16	-	-			-	-	-	-
Title One/NCLB		-	-	-	-	-	-	-			0.19	0.19	0.19	0.19
<b>Total Restricted</b>	-	5,943.72	-	-	-	5,943.72	-	-	-	-	6,728.10	6,728.10	6,728.10	6,728.10
<b>Total Restricted and General Fund</b>	-	29,137.63	-	-	358.00	29,495.63	157.00	157.00	-	-	6,728.10	22,610.53	29,338.63	29,495.63

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Hickory Ridge Elementary**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	57,751.62	-	-	-	57,751.62	15.00	15.00	-	-	-	54,603.56	54,603.56	54,618.56
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Band		22.81	-	-	-	22.81	-	-				23.00	23.00	23.00
Charmette Club		722.04	-	-	-	722.04	-	-				722.00	722.00	722.00
Cheerleaders		419.84	-	-	-	419.84	-	-				419.84	419.84	419.84
Choir		178.00	-	-	-	178.00	-	-				178.00	178.00	178.00
CLUE		176.77	-	-	-	176.77	-	-				176.77	176.77	176.77
Discover		8,597.41	-	-	-	8,597.41	-	-				8,597.00	8,597.00	8,597.00
Dollar General Literacy Grant		116.97	-	-	-	116.97	-	-				116.97	116.97	116.97
Drill Team		122.64	-	-	-	122.64	-	-				122.64	122.64	122.64
Fashion Club		11.28	-	-	-	11.28	-	-				10.83	10.83	10.83
Fifth Grade Club		761.71	-	-	-	761.71	-	-				761.76	761.76	761.76
First Grade Club		56.64	-	-	-	56.64	-	-				56.37	56.37	56.37
Fourth Grade Club		34.01	-	-	-	34.01	-	-				34.00	34.00	34.00
Grants-Misc.CALL AUDITING 1ST IPP		64.25	-	-	-	64.25	-	-				64.00	64.00	64.00
Junior League		95.34	-	-	-	95.34	-	-				95.00	95.00	95.00
Ken Hamlin Grant		43.71	-	-	-	43.71	-	-				44.00	44.00	44.00
Kindergarten Club		121.47	-	-	-	121.47	-	-				121.47	121.47	121.47
Library Club		15.00	-	-	-	15.00	-	-				15.00	15.00	15.00
Music		658.49	-	-	-	658.49	-	-				658.00	658.00	658.00
Orchestra		1,522.55	-	-	-	1,522.55	-	-				1,522.31	1,522.31	1,522.31
Orff Music		20.00	-	-	-	20.00	-	-				20.00	20.00	20.00
PTO		9.33	-	-	-	9.33	-	-				9.00	9.00	9.00
Rotary Grant		36.95	-	-	-	36.95	-	-				37.00	37.00	37.00
Science Club		94.00	-	-	-	94.00	-	-				94.00	94.00	94.00
Second Grade Club		23.28	-	-	-	23.28	-	-				23.39	23.39	23.39
Step Team		492.03	-	-	-	492.03	-	-				492.21	492.21	492.21
Student Council		164.44	-	-	-	164.44	-	-				164.54	164.54	164.54
Sunshine Club		167.86	-	-	-	167.86	-	-				168.00	168.00	168.00
Target Grant		217.04	-	-	-	217.04	-	-				217.00	217.00	217.00
Teacher Courtesy		-	-	-	-	-	-	-				0.28	0.28	0.28
Third Grade Club		30.41	-	-	-	30.41	-	-				30.42	30.42	30.42
Vending		-	-	-	-	-	-	-				0.30	0.30	0.30
Yearbook		47.73	-	-	-	47.73	-	-				47.73	47.73	47.73
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-				2,773.00	2,773.00	2,773.00
Bus Trips Grade 2		-	-	-	-	-	-	-				253.00	253.00	253.00

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Hickory Ridge Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	
Bus Trips Grade 5	-	-	-	-	-	-	-	-	-	-	41.00	41.00	41.00
Bus Trips KK	-	-	-	-	-	-	-	-	-	-	82.00	82.00	82.00
Cafeteria Payments	-	15.00	-	-	-	15.00	-	-	-	-	-	-	-
SPED Home Environment	-	-	-	-	-	-	-	-	-	-	0.36	0.36	0.36
<b>Total Restricted</b>	<b>-</b>	<b>15,088.13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,088.13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,221.19</b>	<b>-</b>	<b>18,221.19</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>72,839.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,839.75</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>	<b>-</b>	<b>18,221.19</b>	<b>54,603.56</b>	<b>72,824.75</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Highland Oaks Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	45,206.07	-	-	859.93	46,066.00	351.82	351.82	-	-	-	45,610.87	45,610.87	45,962.69
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		124.98	-	-	-	124.98	-	-			125.00	125.00	125.00	125.00
Basketball Club Boys		733.42	-	-	-	733.42	-	-			733.00	733.00	733.00	733.00
Cheerleaders		180.26	-	-	-	180.26	-	-			180.00	180.00	180.00	180.00
Chess Club		35.66	-	-	-	35.66	-	-			35.66	35.66	35.66	35.66
CLUE		20.63	-	-	-	20.63	-	-			20.63	20.63	20.63	20.63
ESL		0.24	-	-	-	0.24	-	-			0.24	0.24	0.24	0.24
Fifth Grade Club		458.37	-	-	-	458.37	-	-			458.37	458.37	458.37	458.37
Grants-Misc.CALL AUDITING 1ST		0.30	-	-	-	0.30	-	-			0.30	0.30	0.30	0.30
Jewels Club		25.65	-	-	-	25.65	-	-			26.00	26.00	26.00	26.00
Junior League		106.77	-	-	-	106.77	-	-			106.77	106.77	106.77	106.77
Math Club		151.94	-	-	-	151.94	-	-			152.00	152.00	152.00	152.00
Music		83.83	-	-	-	83.83	-	-			84.00	84.00	84.00	84.00
Optimist Club		60.00	-	-	-	60.00	-	-			60.00	60.00	60.00	60.00
PreKK Club		(697.92)	-	-	-	(697.92)	-	-			(697.92)	(697.92)	(697.92)	(697.92)
School Beautification		17.02	-	-	-	17.02	-	-			17.02	17.02	17.02	17.02
Science Club		1.28	-	-	-	1.28	-	-			1.00	1.00	1.00	1.00
Scrabble Club		15.00	-	-	-	15.00	-	-			15.00	15.00	15.00	15.00
Student Council		951.95	-	-	-	951.95	-	-			952.00	952.00	952.00	952.00
Teacher Courtesy		24.15	-	-	-	24.15	-	-			24.00	24.00	24.00	24.00
Tennessee Arts Commission Gran		0.46	-	-	-	0.46	-	-			0.46	0.46	0.46	0.46
Ties/Pearls		993.01	-	-	-	993.01	-	-			993.14	993.14	993.14	993.14
Vending		688.34	-	-	-	688.34	-	-			688.49	688.49	688.49	688.49
Wolf Tales Newspaper		-	-	-	-	-	-	-			720.00	720.00	720.00	720.00
Yearbook		-	-	-	-	-	-	-			(0.29)	(0.29)	(0.29)	(0.29)
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			60.00	60.00	60.00	60.00
Bus Trips Grade 1		-	-	-	-	-	-	-			(95.00)	(95.00)	(95.00)	(95.00)
Bus Trips Grade 2		-	-	-	-	-	-	-			(200.81)	(200.81)	(200.81)	(200.81)
Bus Trips Grade 5		-	-	-	-	-	-	-			139.93	139.93	139.93	139.93
Bus Trips KK		-	-	-	-	-	-	-			(507.19)	(507.19)	(507.19)	(507.19)
Class Piano		13.00	-	-	-	13.00	-	-			-	-	-	-
Title One/NCLB		-	-	-	-	-	-	-			(0.15)	(0.15)	(0.15)	(0.15)
<b>Total Restricted</b>	-	3,988.34	-	-	-	3,988.34	-	-	-	4,091.65	-	4,091.65	4,091.65	4,091.65
<b>Total Restricted and General Fund</b>	-	49,194.41	-	-	859.93	50,054.34	351.82	351.82	-	-	4,091.65	45,610.87	49,702.52	50,054.34

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Holmes Road Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	57,400.94	-	-	400.00	57,800.94	-	-	-	-	-	54,799.48	54,799.48	54,799.48
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		122.29	-	-	-	122.29	-	-			122.00		122.00	122.00
Basketball		5.00	-	-	-	5.00	-	-			5.00		5.00	5.00
Chick-Fil-A		39.93	-	-	-	39.93	-	-			40.00		40.00	40.00
Choir		100.00	-	-	-	100.00	-	-			100.00		100.00	100.00
Dance Team		15.12	-	-	-	15.12	-	-			15.00		15.00	15.00
Exxon Grant		2,503.28	-	-	-	2,503.28	-	-			2,503.00		2,503.00	2,503.00
Fifth Grade Club		485.04	-	-	-	485.04	-	-			484.58		484.58	484.58
First Grade Club		168.41	-	-	-	168.41	-	-			168.71		168.71	168.71
Fourth Grade Club		270.80	-	-	-	270.80	-	-			271.00		271.00	271.00
Gentlemen's Club		300.00	-	-	-	300.00	-	-			300.00		300.00	300.00
GENYOUTH Foundation		300.72	-	-	-	300.72	-	-			300.72		300.72	300.72
Honor Society		0.49	-	-	-	0.49	-	-			-		-	-
Kindergarten Club		162.53	-	-	-	162.53	-	-			162.53		162.53	162.53
Majorettes		0.13	-	-	-	0.13	-	-			-		-	-
Mother/Daughter Tea		307.40	-	-	-	307.40	-	-			307.00		307.00	307.00
Music		123.47	-	-	-	123.47	-	-			123.00		123.00	123.00
Orchestra		937.40	-	-	-	937.40	-	-			937.00		937.00	937.00
Orff Music		209.00	-	-	-	209.00	-	-			209.00		209.00	209.00
PE 2 Go		300.00	-	-	-	300.00	-	-			300.00		300.00	300.00
Performing Arts CI		0.65	-	-	-	0.65	-	-			1.00		1.00	1.00
Pom Squad		1.18	-	-	-	1.18	-	-			1.49		1.49	1.49
PTO		-	-	-	-	-	-	-			0.09		0.09	0.09
Science Club		2.58	-	-	-	2.58	-	-			3.00		3.00	3.00
Second Grade Club		67.76	-	-	-	67.76	-	-			67.85		67.85	67.85
Step Team		80.00	-	-	-	80.00	-	-			80.00		80.00	80.00
Student Council		180.95	-	-	-	180.95	-	-			181.00		181.00	181.00
Sunshine Club		-	-	-	-	-	-	-			0.11		0.11	0.11
Target Grant		181.64	-	-	-	181.64	-	-			181.14		181.14	181.14
Third Grade Club		45.00	-	-	-	45.00	-	-			45.00		45.00	45.00
WalMart		75.74	-	-	-	75.74	-	-			76.00		76.00	76.00
Watch Dogs		30.00	-	-	-	30.00	-	-			30.00		30.00	30.00
Yearbook		25.55	-	-	-	25.55	-	-			25.67		25.67	25.67
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			2,999.00		2,999.00	2,999.00
Bus Trips Grade 4		-	-	-	-	-	-	-			4.00		4.00	4.00
SACC Reim.		-	-	-	-	-	-	-			(0.33)		(0.33)	(0.33)
SPED Home Environment		-	-	-	-	-	-	-			(0.04)		(0.04)	(0.04)
<b>Total Restricted</b>	-	7,042.06	-	-	-	7,042.06	-	-	-	-	10,043.52	-	10,043.52	10,043.52
<b>Total Restricted and General Fund</b>	-	64,443.00	-	-	400.00	64,843.00	-	-	-	-	10,043.52	54,799.48	64,843.00	64,843.00

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Idlewild Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	21,649.57	-	-	201.00	21,850.57	404.20	404.20	-	-	-	22,238.73	22,238.73	22,642.93
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		43.13	-	-	-	43.13	-	-			42.65	42.65	42.65	42.65
Beta Club		0.08	-	-	-	0.08	-	-			0.08	0.08	0.08	0.08
Blue Ribbon		5.90	-	-	-	5.90	-	-			6.40	6.40	6.40	6.40
Chess Club		1,749.16	-	-	-	1,749.16	-	-			1,750.16	1,750.16	1,750.16	1,750.16
Choir		2.27	-	-	-	2.27	-	-			1.95	1.95	1.95	1.95
CLUE		-	-	-	-	-	-	-			0.25	0.25	0.25	0.25
Community Ed. Project		154.31	-	-	-	154.31	-	-			154.00	154.00	154.00	154.00
Drill Team		500.00	-	-	-	500.00	-	-			500.00	500.00	500.00	500.00
Emergency-Calhoun		8.77	-	-	-	8.77	-	-			9.00	9.00	9.00	9.00
Environmental Club		157.00	-	-	-	157.00	-	-			157.00	157.00	157.00	157.00
Exxon Grant		18.05	-	-	-	18.05	-	-			18.05	18.05	18.05	18.05
Fashion Club		18.64	-	-	-	18.64	-	-			18.64	18.64	18.64	18.64
Fifth Grade Club		363.78	-	-	-	363.78	-	-			363.49	363.49	363.49	363.49
First Grade Club		161.57	-	-	-	161.57	-	-			161.55	161.55	161.55	161.55
Fourth Grade Club		870.57	-	-	-	870.57	-	-			870.83	870.83	870.83	870.83
GENYOUth Foundation		28.61	-	-	-	28.61	-	-			28.61	28.61	28.61	28.61
Junior League		165.03	-	-	-	165.03	-	-			165.03	165.03	165.03	165.03
Kindergarten Club		572.39	-	-	-	572.39	-	-			277.19	277.19	277.19	277.19
Library Club		1,641.60	-	-	-	1,641.60	-	-			1,641.60	1,641.60	1,641.60	1,641.60
Math Club		188.37	-	-	-	188.37	-	-			188.37	188.37	188.37	188.37
Music		-	-	-	-	-	-	-			(0.12)	(0.12)	(0.12)	(0.12)
Optimist Club		1,710.11	-	-	-	1,710.11	-	-			1,710.11	1,710.11	1,710.11	1,710.11
Orff Music		1.00	-	-	-	1.00	-	-			1.00	1.00	1.00	1.00
Outdoor Classroom Grant		9.59	-	-	-	9.59	-	-			10.00	10.00	10.00	10.00
Photography Club		381.13	-	-	-	381.13	-	-			381.13	381.13	381.13	381.13
PTO		8,248.88	-	-	-	8,248.88	-	-			8,248.88	8,248.88	8,248.88	8,248.88
SACC Summer Camp		-	-	-	-	-	-	-			27,418.00	27,418.00	27,418.00	27,418.00
School Beautification		693.03	-	-	-	693.03	-	-			692.72	692.72	692.72	692.72
Science Club		67.50	-	-	-	67.50	-	-			67.50	67.50	67.50	67.50
SECME		2,429.03	-	-	-	2,429.03	-	-			2,429.03	2,429.03	2,429.03	2,429.03
Second Grade Club		229.63	-	-	-	229.63	-	-			229.63	229.63	229.63	229.63
STEM Grant		185.00	-	-	-	185.00	-	-			185.00	185.00	185.00	185.00
Student Council		2,806.39	-	-	-	2,806.39	-	-			2,806.39	2,806.39	2,806.39	2,806.39
Teacher Courtesy		50.00	-	-	-	50.00	-	-			50.00	50.00	50.00	50.00
Technical Honor Society		400.00	-	-	-	400.00	-	-			400.00	400.00	400.00	400.00
Third Grade Club		185.68	-	-	-	185.68	-	-			185.68	185.68	185.68	185.68
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			(592.00)	(592.00)	(592.00)	(592.00)
Bus Trips Grade 5		-	-	-	-	-	-	-			23.00	23.00	23.00	23.00
Cafeteria Payments		109.00	-	-	-	109.00	-	-			-	-	-	-
Misc. Clearing		550.00	-	-	-	550.00	-	-			550.00	550.00	550.00	550.00
SACC Tuition		-	-	-	-	-	-	-			(27,237.96)	(27,237.96)	(27,237.96)	(27,237.96)
<b>Total Restricted</b>	-	24,705.20	-	-	-	24,705.20	-	-	-	-	23,912.84	-	23,912.84	23,912.84
<b>Total Restricted and General Fund</b>	-	46,354.77	-	-	201.00	46,555.77	404.20	404.20	-	-	23,912.84	22,238.73	46,151.57	46,555.77

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Jackson Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	4,601.17	-	-	86.00	4,687.17	-	-	-	-	-	4,343.54	4,343.54	4,343.54
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		3.18	-	-	-	3.18	-	-			3.00	3.00	3.00	3.00
Choir		8.00	-	-	-	8.00	-	-			8.46	8.46	8.46	8.46
Drama Club		33.93	-	-	-	33.93	-	-			34.21	34.21	34.21	34.21
Exxon Grant		1,794.67	-	-	-	1,794.67	-	-			1,794.64	1,794.64	1,794.64	1,794.64
Fifth Grade Club		62.87	-	-	-	62.87	-	-			62.87	62.87	62.87	62.87
Laura Bush Grant		2.97	-	-	-	2.97	-	-			3.00	3.00	3.00	3.00
Orff Music		2.99	-	-	-	2.99	-	-			3.09	3.09	3.09	3.09
PTO		-	-	-	-	-	-	-			0.20	0.20	0.20	0.20
Teacher Courtesy		-	-	-	-	-	-	-			(0.23)	(0.23)	(0.23)	(0.23)
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			269.00	269.00	269.00	269.00
Bus Trips Grade 5		-	-	-	-	-	-	-			4.00	4.00	4.00	4.00
Bus Trips KK		-	-	-	-	-	-	-			70.00	70.00	70.00	70.00
<b>Total Restricted</b>	-	1,908.61	-	-	-	1,908.61	-	-	-	2,252.24	-	2,252.24	2,252.24	2,252.24
<b>Total Restricted and General Fund</b>	-	6,509.78	-	-	86.00	6,595.78	-	-	-	2,252.24	4,343.54	6,595.78	6,595.78	6,595.78



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Kate Bond Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned			Unassigned
General Fund	-	11,718.10	-	596.70	574.71	12,889.51	458.59	458.59	596.70	-	-	8,564.54	9,161.24	9,619.83
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		23.81	-	-	-	23.81	-	-	-	-	-	23.81	23.81	23.81
Cheerleaders		2.05	-	-	-	2.05	-	-	-	-	-	2.00	2.00	2.00
CLUE		126.12	-	-	-	126.12	-	-	-	-	-	125.85	125.85	125.85
Dance Team		6.43	-	-	-	6.43	-	-	-	-	-	6.43	6.43	6.43
Elementary Sports Club		111.73	-	-	-	111.73	-	-	-	-	-	111.73	111.73	111.73
Exxon Grant		500.00	-	-	-	500.00	-	-	-	-	-	500.00	500.00	500.00
Kindergarten Club		2.63	-	-	-	2.63	-	-	-	-	-	2.63	2.63	2.63
SACC Summer Camp		-	-	-	-	-	-	-	-	-	13,638.30	13,638.30	13,638.30	13,638.30
School Beautification		184.85	-	-	-	184.85	-	-	-	-	-	185.29	185.29	185.29
Science Club		225.48	-	-	-	225.48	-	-	-	-	-	225.48	225.48	225.48
STEM Club		135.00	-	-	-	135.00	-	-	-	-	-	135.00	135.00	135.00
Teacher Courtesy		70.26	-	-	-	70.26	-	-	-	-	-	70.26	70.26	70.26
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	3,202.00	3,202.00	3,202.00	3,202.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	-	505.00	505.00	505.00	505.00
Bus Trips Grade 5		-	-	-	-	-	-	-	-	-	(41.00)	(41.00)	(41.00)	(41.00)
Bus Trips KK		-	-	-	-	-	-	-	-	-	63.00	63.00	63.00	63.00
Class Piano		458.59	-	-	-	458.59	-	-	-	-	0.22	0.22	0.22	0.22
SACC Tuition		-	-	-	-	-	-	-	-	-	(13,639.37)	(13,639.37)	(13,639.37)	(13,639.37)
<b>Total Restricted</b>	-	1,846.95	-	-	-	1,846.95	-	-	-	-	5,116.63	-	5,116.63	5,116.63
<b>Total Restricted and General Fund</b>	-	13,565.05	-	596.70	574.71	14,736.46	458.59	458.59	596.70	-	5,116.63	8,564.54	14,277.87	14,736.46

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Keystone Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	35,938.44	-	117.77	2,667.94	38,724.15	143.40	143.40	117.77	-	-	37,720.24	37,838.01	37,981.41
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Autozone Student Fund		1,066.62	-	-	-	1,066.62	-	-	-	-	1,066.32	1,066.32	1,066.32	1,066.32
CLUE		-	-	-	-	-	-	-	-	(259.94)	(259.94)	(259.94)	(259.94)	(259.94)
Fifth Grade Club		409.30	-	-	-	409.30	-	-	-	409.30	409.30	409.30	409.30	409.30
First Grade Club		4.62	-	-	-	4.62	-	-	-	4.62	4.62	4.62	4.62	4.62
Fourth Grade Club		6.58	-	-	-	6.58	-	-	-	(101.39)	(101.39)	(101.39)	(101.39)	(101.39)
GENYOUth Foundation		1.75	-	-	-	1.75	-	-	-	1.75	1.75	1.75	1.75	1.75
Guidance		763.58	-	-	-	763.58	-	-	-	763.66	763.66	763.66	763.66	763.66
Kindergarten Club		32.10	-	-	-	32.10	-	-	-	32.10	32.10	32.10	32.10	32.10
Library Club		1,259.43	-	-	-	1,259.43	-	-	-	225.43	225.43	225.43	225.43	225.43
Music		30.00	-	-	-	30.00	-	-	-	30.00	30.00	30.00	30.00	30.00
Optimist Club		97.65	-	-	-	97.65	-	-	-	97.65	97.65	97.65	97.65	97.65
Orchestra		550.00	-	-	-	550.00	-	-	-	550.00	550.00	550.00	550.00	550.00
Outdoor Classroom Grant		-	-	-	-	-	-	-	-	58.82	58.82	58.82	58.82	58.82
Performing Arts CI		180.00	-	-	-	180.00	-	-	-	180.00	180.00	180.00	180.00	180.00
Sch Uniform Donations		195.08	-	-	-	195.08	-	-	-	195.50	195.50	195.50	195.50	195.50
Science Club		239.90	-	-	-	239.90	-	-	-	239.90	239.90	239.90	239.90	239.90
Second Grade Club		109.71	-	-	-	109.71	-	-	-	109.71	109.71	109.71	109.71	109.71
Third Grade Club		289.25	-	-	-	289.25	-	-	-	289.25	289.25	289.25	289.25	289.25
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	942.00	942.00	942.00	942.00	942.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	106.13	106.13	106.13	106.13	106.13
Bus Trips Grade 2		-	-	-	-	-	-	-	-	411.58	411.58	411.58	411.58	411.58
Bus Trips Grade 3		-	-	-	-	-	-	-	-	(257.78)	(257.78)	(257.78)	(257.78)	(257.78)
Bus Trips Grade 4		-	-	-	-	-	-	-	-	107.97	107.97	107.97	107.97	107.97
Cafeteria Payments		-	-	-	-	-	-	-	-	(25.00)	(25.00)	(25.00)	(25.00)	(25.00)
Charity Drives		-	-	-	-	-	-	-	-	25.00	25.00	25.00	25.00	25.00
Misc. Clearing		-	-	-	-	-	-	-	-	775.33	775.33	775.33	775.33	775.33
SACC Reim.		-	-	-	-	-	-	-	-	45.00	45.00	45.00	45.00	45.00
SACC Tuition		-	-	-	-	-	-	-	-	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)
SPED Home Environment		-	-	-	-	-	-	-	-	0.40	0.40	0.40	0.40	0.40
<b>Total Restricted</b>	-	5,235.57	-	-	-	5,235.57	-	-	-	5,978.31	-	5,978.31	5,978.31	5,978.31
<b>Total Restricted and General Fund</b>	-	41,174.01	-	117.77	2,667.94	43,959.72	143.40	143.40	117.77	-	5,978.31	37,720.24	43,816.32	43,959.72

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Kingsbury Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	37,629.35	-	-	200.55	37,829.90	16,085.72	16,085.72	-	-	-	20,719.14	20,719.14	36,804.86
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		402.22	-	-	-	402.22	-	-			402.00	402.00	402.00	402.00
CLUE		31.50	-	-	-	31.50	-	-			31.50	31.50	31.50	31.50
Fifth Grade Club		202.78	-	-	-	202.78	-	-			203.00	203.00	203.00	203.00
GENYOUth Foundation		336.54	-	-	-	336.54	-	-			336.54	336.54	336.54	336.54
Grants-Misc.CALL AUDITING 1ST		298.00	-	-	-	298.00	-	-			298.00	298.00	298.00	298.00
Kindergarten Club		399.54	-	-	-	399.54	-	-			399.54	399.54	399.54	399.54
Library Club		26.98	-	-	-	26.98	-	-			26.98	26.98	26.98	26.98
Lowes		1,435.42	-	-	-	1,435.42	-	-			1,435.42	1,435.42	1,435.42	1,435.42
Music		56.14	-	-	-	56.14	-	-			55.74	55.74	55.74	55.74
Outdoor Classroom Grant		78.66	-	-	-	78.66	-	-			78.66	78.66	78.66	78.66
Race for Education		35.00	-	-	-	35.00	-	-			35.00	35.00	35.00	35.00
RFIS		829.68	-	-	-	829.68	-	-			830.00	830.00	830.00	830.00
Soccer Club		442.06	-	-	-	442.06	-	-			442.06	442.06	442.06	442.06
SPED Club		230.85	-	-	-	230.85	-	-			230.85	230.85	230.85	230.85
Sunshine Club		0.80	-	-	-	0.80	-	-			0.92	0.92	0.92	0.92
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			1,240.23	1,240.23	1,240.23	1,240.23
Bus Trips Grade 1		-	-	-	-	-	-	-			229.28	229.28	229.28	229.28
Bus Trips Grade 2		-	-	-	-	-	-	-			1.00	1.00	1.00	1.00
Bus Trips Grade 3		-	-	-	-	-	-	-			(6.00)	(6.00)	(6.00)	(6.00)
Bus Trips Grade 4		708.00	-	-	-	708.00	-	-			144.00	144.00	144.00	144.00
Bus Trips Grade 5		-	-	-	-	-	-	-			14.14	14.14	14.14	14.14
Bus Trips KK		-	-	-	-	-	-	-			110.35	110.35	110.35	110.35
<b>Total Restricted</b>	-	5,514.17	-	-	-	5,514.17	-	-	-	-	6,539.21	-	6,539.21	6,539.21
<b>Total Restricted and General Fund</b>	-	43,143.52	-	-	200.55	43,344.07	16,085.72	16,085.72	-	-	6,539.21	20,719.14	27,258.35	43,344.07

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Knight Road Elementary**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	52,097.30	-	562.19	187.72	52,847.21	-	-	562.19	-	-	51,774.62	52,336.81	52,336.81
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		17.70	-	-	-	17.70	-	-	-	-	18.00	18.00	18.00	18.00
Elementary Sports Club		100.00	-	-	-	100.00	-	-	-	-	100.00	100.00	100.00	100.00
Fifth Grade Club		205.39	-	-	-	205.39	-	-	-	-	205.12	205.12	205.12	205.12
First Grade Club		161.21	-	-	-	161.21	-	-	-	-	161.21	161.21	161.21	161.21
Fourth Grade Club		85.29	-	-	-	85.29	-	-	-	-	85.29	85.29	85.29	85.29
GENYOUth Foundation		24.34	-	-	-	24.34	-	-	-	-	24.34	24.34	24.34	24.34
Kindergarten Club		126.49	-	-	-	126.49	-	-	-	-	126.49	126.49	126.49	126.49
Majorettes		-	-	-	-	-	-	-	-	-	(0.19)	(0.19)	(0.19)	(0.19)
Outdoor Classroom Grant		1,388.45	-	-	-	1,388.45	-	-	-	-	1,387.00	1,387.00	1,387.00	1,387.00
Pom Squad		-	-	-	-	-	-	-	-	-	(0.38)	(0.38)	(0.38)	(0.38)
PreKK Club		79.50	-	-	-	79.50	-	-	-	-	80.00	80.00	80.00	80.00
PTO		-	-	-	-	-	-	-	-	-	(0.09)	(0.09)	(0.09)	(0.09)
Rotary Grant		286.54	-	-	-	286.54	-	-	-	-	287.00	287.00	287.00	287.00
Sch Uniform Donations		522.75	-	-	-	522.75	-	-	-	-	523.00	523.00	523.00	523.00
Second Grade Club		0.95	-	-	-	0.95	-	-	-	-	0.95	0.95	0.95	0.95
Student Council		3.05	-	-	-	3.05	-	-	-	-	3.00	3.00	3.00	3.00
T I Grant		22.63	-	-	-	22.63	-	-	-	-	23.00	23.00	23.00	23.00
Target Grant		93.00	-	-	-	93.00	-	-	-	-	93.00	93.00	93.00	93.00
Third Grade Club		316.00	-	-	-	316.00	-	-	-	-	316.00	316.00	316.00	316.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	437.00	437.00	437.00	437.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	-	74.00	74.00	74.00	74.00
SACC Reim.		-	-	-	-	-	-	-	-	-	(0.05)	(0.05)	(0.05)	(0.05)
<b>Total Restricted</b>	-	3,433.29	-	-	-	3,433.29	-	-	-	-	3,943.69	-	3,943.69	3,943.69
<b>Total Restricted and General Fund</b>	-	55,530.59	-	562.19	187.72	56,280.50	-	-	562.19	-	3,943.69	51,774.62	56,280.50	56,280.50

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Larose Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	27,219.51	-	-	60.00	27,279.51	11.75	11.75	-	-	-	27,190.51	27,190.51	27,202.26
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		96.48	-	-	-	96.48	-	-	-	-	96.00	96.00	96.00	96.00
Class 30 Funds		78.44	-	-	-	78.44	-	-	-	-	78.00	78.00	78.00	78.00
Exxon Grant		1,500.00	-	-	-	1,500.00	-	-	-	-	1,500.00	1,500.00	1,500.00	1,500.00
Fifth Grade Club		347.38	-	-	-	347.38	-	-	-	-	347.01	347.01	347.01	347.01
First Grade Club		28.57	-	-	-	28.57	-	-	-	-	29.00	29.00	29.00	29.00
Fourth Grade Club		171.38	-	-	-	171.38	-	-	-	-	171.50	171.50	171.50	171.50
GENYOUth Foundation		1.00	-	-	-	1.00	-	-	-	-	1.00	1.00	1.00	1.00
Honor Society		287.53	-	-	-	287.53	-	-	-	-	288.00	288.00	288.00	288.00
Kindergarten Club		119.35	-	-	-	119.35	-	-	-	-	119.00	119.00	119.00	119.00
Orff Music		0.25	-	-	-	0.25	-	-	-	-	-	-	-	-
Second Grade Club		110.57	-	-	-	110.57	-	-	-	-	111.00	111.00	111.00	111.00
Student Council		617.78	-	-	-	617.78	-	-	-	-	618.00	618.00	618.00	618.00
Target Grant		50.42	-	-	-	50.42	-	-	-	-	50.42	50.42	50.42	50.42
Third Grade Club		13.78	-	-	-	13.78	-	-	-	-	14.00	14.00	14.00	14.00
Vending		20.00	-	-	-	20.00	-	-	-	-	20.00	20.00	20.00	20.00
<b>Other Accounts:</b>														
Bus Trips Grade 2		-	-	-	-	-	-	-	-	-	63.00	63.00	63.00	63.00
Bus Trips Grade 3		-	-	-	-	-	-	-	-	-	25.00	25.00	25.00	25.00
Bus Trips KK		-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Cafeteria Payments		11.75	-	-	-	11.75	-	-	-	-	-	-	-	-
<b>Total Restricted</b>	-	3,454.68	-	-	-	3,454.68	-	-	-	-	3,531.93	-	3,531.93	3,531.93
<b>Total Restricted and General Fund</b>	-	30,674.19	-	-	60.00	30,734.19	11.75	11.75	-	-	3,531.93	27,190.51	30,722.44	30,734.19

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Levi Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	14,442.43	-	-	300.00	14,742.43	-	-	-	-	-	14,742.43	14,742.43	14,742.43
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		6.81	-	-	-	6.81	-	-	-	-	7.00	7.00	7.00	7.00
Cheerleaders		13.62	-	-	-	13.62	-	-	-	-	14.00	14.00	14.00	14.00
Choir		61.31	-	-	-	61.31	-	-	-	-	60.84	60.84	60.84	60.84
Exxon Grant		25.60	-	-	-	25.60	-	-	-	-	25.40	25.40	25.40	25.40
Fashion Club		0.60	-	-	-	0.60	-	-	-	-	1.08	1.08	1.08	1.08
Fifth Grade Club		18.46	-	-	-	18.46	-	-	-	-	18.80	18.80	18.80	18.80
First Grade Club		221.04	-	-	-	221.04	-	-	-	-	220.78	220.78	220.78	220.78
Fourth Grade Club		129.65	-	-	-	129.65	-	-	-	-	130.55	130.55	130.55	130.55
Honor Society		40.00	-	-	-	40.00	-	-	-	-	40.00	40.00	40.00	40.00
Kindergarten Club		163.63	-	-	-	163.63	-	-	-	-	163.20	163.20	163.20	163.20
Library Club		18.40	-	-	-	18.40	-	-	-	-	18.00	18.00	18.00	18.00
MTI		2,197.94	-	-	-	2,197.94	-	-	-	-	2,197.89	2,197.89	2,197.89	2,197.89
Music		65.08	-	-	-	65.08	-	-	-	-	65.50	65.50	65.50	65.50
PreKK Club		69.67	-	-	-	69.67	-	-	-	-	69.72	69.72	69.72	69.72
PTO		1.51	-	-	-	1.51	-	-	-	-	2.24	2.24	2.24	2.24
Second Grade Club		70.49	-	-	-	70.49	-	-	-	-	70.02	70.02	70.02	70.02
Sixth Grade Club		7.39	-	-	-	7.39	-	-	-	-	7.00	7.00	7.00	7.00
Target Grant		14.24	-	-	-	14.24	-	-	-	-	13.81	13.81	13.81	13.81
Teacher Courtesy		3.59	-	-	-	3.59	-	-	-	-	3.20	3.20	3.20	3.20
Third Grade Club		280.98	-	-	-	280.98	-	-	-	-	280.98	280.98	280.98	280.98
<b>Other Accounts:</b>														
<b>Total Restricted</b>	-	3,410.01	-	-	-	3,410.01	-	-	-	-	3,410.01	-	3,410.01	3,410.01
<b>Total Restricted and General Fund</b>	-	17,852.44	-	-	300.00	18,152.44	-	-	-	-	3,410.01	14,742.43	18,152.44	18,152.44

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Lowrance Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	6,941.54	-	-	274.07	7,215.61	29.12	29.12	-	-	-	6,938.86	6,938.86	6,967.98
<b>Restricted Fund:</b>														
Athletic Accounts		8,391.43	-	-	-	8,391.43	-	-				8,451.31	8,451.31	8,451.31
<b>Club Accounts:</b>														
Art Club		87.03	-	-	-	87.03	-	-				87.37	87.37	87.37
Band		-	-	-	-	-	-	-				(0.47)	(0.47)	(0.47)
Beta Club		-	-	-	-	-	-	-				0.23	0.23	0.23
Boy's Book Club		31.21	-	-	-	31.21	-	-				31.21	31.21	31.21
Cheerleaders		873.25	-	-	-	873.25	-	-				873.04	873.04	873.04
Choir		10.21	-	-	-	10.21	-	-				10.00	10.00	10.00
Dance Team		248.74	-	-	-	248.74	-	-				249.00	249.00	249.00
Drama Club		-	-	-	-	-	-	-				(0.42)	(0.42)	(0.42)
Eighth Grade Club		242.93	-	-	-	242.93	-	-				243.02	243.02	243.02
First Grade Club		3.50	-	-	-	3.50	-	-				4.00	4.00	4.00
Girl's Book Club		32.85	-	-	-	32.85	-	-				32.60	32.60	32.60
Guidance		740.05	-	-	-	740.05	-	-				739.96	739.96	739.96
Happy Kids Club		14.11	-	-	-	14.11	-	-				14.55	14.55	14.55
Honor Society		82.60	-	-	-	82.60	-	-				83.00	83.00	83.00
Kindergarten Club		6.40	-	-	-	6.40	-	-				6.00	6.00	6.00
Lady Lioness Club		254.10	-	-	-	254.10	-	-				254.21	254.21	254.21
Library Club		-	-	-	-	-	-	-				0.30	0.30	0.30
Lowes		8.62	-	-	-	8.62	-	-				8.55	8.55	8.55
Race for Education		438.01	-	-	-	438.01	-	-				437.80	437.80	437.80
Science Club		21.14	-	-	-	21.14	-	-				21.00	21.00	21.00
Second Grade Club		16.00	-	-	-	16.00	-	-				16.00	16.00	16.00
Seventh Grade Club		-	-	-	-	-	-	-				0.35	0.35	0.35
Sixth Grade Club		16.38	-	-	-	16.38	-	-				16.38	16.38	16.38
SPED Club		2.00	-	-	-	2.00	-	-				2.00	2.00	2.00
Student Council		11.83	-	-	-	11.83	-	-				11.48	11.48	11.48
Target Grant		92.41	-	-	-	92.41	-	-				92.41	92.41	92.41
Teacher Courtesy		33.52	-	-	-	33.52	-	-				34.01	34.01	34.01
Third Grade Club		7.50	-	-	-	7.50	-	-				8.00	8.00	8.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-				2.00	2.00	2.00
Bus Trips Grade 1		-	-	-	-	-	-	-				140.00	140.00	140.00
Bus Trips Grade 2		-	-	-	-	-	-	-				18.00	18.00	18.00
Bus Trips Grade 3		-	-	-	-	-	-	-				2.00	2.00	2.00
Bus Trips KK		-	-	-	-	-	-	-				27.00	27.00	27.00
Cafeteria Payments		2.00	-	-	-	2.00	-	-				-	-	-

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Lowrance Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
SACC Reim.	-	-	-	-	-	-	-	-	-	-	(0.44)	(0.44)	(0.44)	
<b>Total Restricted</b>	-	11,667.82	-	-	-	11,667.82	-	-	-	-	11,915.45	-	11,915.45	11,915.45
<b>Total Restricted and General Fund</b>	-	18,609.36	-	-	274.07	18,883.43	29.12	29.12	-	-	11,915.45	6,938.86	18,854.31	18,883.43



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Lucie E. Campbell Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	45,319.08	-	-	1,947.89	47,266.97	479.42	479.42	-	-	-	46,124.92	46,124.92	46,604.34
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Dance Team		347.98	-	-	-	347.98	-	-			347.98	347.98		347.98
Eagle Store		-	-	-	-	-	-	-			0.11	0.11		0.11
Fifth Grade Club		901.13	-	-	-	901.13	-	-			901.38	901.38		901.38
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-			1,000.00	1,000.00		1,000.00
Grants-Misc.CALL AUDITING 1ST		2,750.00	-	-	-	2,750.00	-	-			2,750.00	2,750.00		2,750.00
Junior League		14.50	-	-	-	14.50	-	-			14.50	14.50		14.50
Kindergarten Club		157.89	-	-	-	157.89	-	-			157.89	157.89		157.89
Lowes		23.00	-	-	-	23.00	-	-			23.00	23.00		23.00
Majorettes		6.49	-	-	-	6.49	-	-			6.00	6.00		6.00
Music		5.50	-	-	-	5.50	-	-			5.00	5.00		5.00
Orff Music		73.60	-	-	-	73.60	-	-			74.00	74.00		74.00
PreKK Club		(484.00)	-	-	-	(484.00)	-	-			16.00	16.00		16.00
PTO		35.48	-	-	-	35.48	-	-			35.00	35.00		35.00
Sch Uniform Donations		-	-	-	-	-	-	-			0.39	0.39		0.39
SECME		8.83	-	-	-	8.83	-	-			9.00	9.00		9.00
Step Team		1,423.21	-	-	-	1,423.21	-	-			1,422.82	1,422.82		1,422.82
Student Council		714.66	-	-	-	714.66	-	-			714.66	714.66		714.66
Teacher Courtesy		72.66	-	-	-	72.66	-	-			71.13	71.13		71.13
Teacher Resource Grant		179.61	-	-	-	179.61	-	-			180.00	180.00		180.00
Third Grade Club		1.50	-	-	-	1.50	-	-			1.50	1.50		1.50
<b>Other Accounts:</b>														
Bus Trips		(150.97)	-	-	-	(150.97)	-	-			410.00	410.00		410.00
Bus Trips Grade 3		-	-	-	-	-	-	-			40.00	40.00		40.00
Bus Trips Grade 5		438.24	-	-	-	438.24	-	-			-	-		-
SPED Home Environment		-	-	-	-	-	-	-			1.58	1.58		1.58
Title One/NCLB		17.52	-	-	-	17.52	-	-			17.52	17.52		17.52
<b>Total Restricted</b>	-	7,536.83	-	-	-	7,536.83	-	-	-	8,199.46	-	8,199.46		8,199.46
<b>Total Restricted and General Fund</b>	-	52,855.91	-	-	1,947.89	54,803.80	479.42	479.42	-	-	8,199.46	46,124.92	54,324.38	54,803.80

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Lucy Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	53,087.15	-	-	139.40	53,226.55	471.50	471.50	-	-	-	53,219.91	53,219.91	53,691.41
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		342.37	-	-	-	342.37	-	-			342.67	342.67	342.67	342.67
Beta Club		67.40	-	-	-	67.40	-	-			67.00	67.00	67.00	67.00
Charmette Club		51.22	-	-	-	51.22	-	-			51.22	51.22	51.22	51.22
Elementary Sports Club		104.24	-	-	-	104.24	-	-			104.24	104.24	104.24	104.24
Exxon Grant		1,966.34	-	-	-	1,966.34	-	-			1,966.55	1,966.55	1,966.55	1,966.55
Fifth Grade Club		75.94	-	-	-	75.94	-	-			76.08	76.08	76.08	76.08
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-			1,000.00	1,000.00	1,000.00	1,000.00
Guidance		227.89	-	-	-	227.89	-	-			227.21	227.21	227.21	227.21
Ingram Micro Donation		1,077.00	-	-	-	1,077.00	-	-			1,077.00	1,077.00	1,077.00	1,077.00
Kindergarten Club		500.00	-	-	-	500.00	-	-			500.00	500.00	500.00	500.00
Library Club		157.20	-	-	-	157.20	-	-			157.00	157.00	157.00	157.00
Music		200.77	-	-	-	200.77	-	-			201.11	201.11	201.11	201.11
Orff Music		23.10	-	-	-	23.10	-	-			23.10	23.10	23.10	23.10
Race for Education		157.86	-	-	-	157.86	-	-			157.78	157.78	157.78	157.78
Sch Uniform Donations		378.03	-	-	-	378.03	-	-			378.24	378.24	378.24	378.24
Science Club		1,000.00	-	-	-	1,000.00	-	-			1,000.00	1,000.00	1,000.00	1,000.00
Student Council		251.82	-	-	-	251.82	-	-			252.00	252.00	252.00	252.00
WalMart		900.58	-	-	-	900.58	-	-			901.00	901.00	901.00	901.00
Yearbook		353.32	-	-	-	353.32	-	-			353.32	353.32	353.32	353.32
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			2.00	2.00	2.00	2.00
Bus Trips KK		-	-	-	-	-	-	-			5.00	5.00	5.00	5.00
Cafeteria Payments		36.50	-	-	-	36.50	-	-			-	-	-	-
Charity Drives		435.00	-	-	-	435.00	-	-			-	-	-	-
Misc. Clearing		-	-	-	-	-	-	-			(0.80)	(0.80)	(0.80)	(0.80)
<b>Total Restricted</b>	-	9,306.58	-	-	-	9,306.58	-	-	-	-	8,841.72	8,841.72	8,841.72	8,841.72
<b>Total Restricted and General Fund</b>	-	62,393.73	-	-	139.40	62,533.13	471.50	471.50	-	-	8,841.72	53,219.91	62,061.63	62,533.13

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Macon Hall Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	74,851.33	-	1,966.17	-	76,817.50	773.09	773.09	1,966.17	-	-	74,851.09	76,817.26	77,590.35
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		1,477.16	-	-	-	1,477.16	-	-	-	-	1,477.16	1,477.16	1,477.16	1,477.16
Choir		640.52	-	-	-	640.52	-	-	-	640.75	640.75	640.75	640.75	640.75
First Grade Club		768.77	-	-	-	768.77	-	-	-	768.79	768.79	768.79	768.79	768.79
Fitness Club		7,112.57	-	-	-	7,112.57	-	-	-	7,113.00	7,113.00	7,113.00	7,113.00	7,113.00
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Judy Nasdahl Memorial		894.26	-	-	-	894.26	-	-	-	894.00	894.00	894.00	894.00	894.00
Kathy Dale Memorial		41.28	-	-	-	41.28	-	-	-	41.00	41.00	41.00	41.00	41.00
Kindergarten Club		1,039.05	-	-	-	1,039.05	-	-	-	1,039.00	1,039.00	1,039.00	1,039.00	1,039.00
Library Club		474.08	-	-	-	474.08	-	-	-	475.00	475.00	475.00	475.00	475.00
Second Grade Club		4.05	-	-	-	4.05	-	-	-	4.00	4.00	4.00	4.00	4.00
Teacher Courtesy		214.85	-	-	-	214.85	-	-	-	214.13	214.13	214.13	214.13	214.13
Watch Dogs		140.00	-	-	-	140.00	-	-	-	140.00	140.00	140.00	140.00	140.00
<b>Other Accounts:</b>														
Cafeteria Payments		118.25	-	-	-	118.25	-	-	-	-	-	-	-	-
Class Piano		654.84	-	-	-	654.84	-	-	-	-	-	-	-	-
<b>Total Restricted</b>	-	14,579.68	-	-	-	14,579.68	-	-	-	13,806.83	-	13,806.83	13,806.83	13,806.83
<b>Total Restricted and General Fund</b>	-	89,431.01	-	1,966.17	-	91,397.18	773.09	773.09	1,966.17	-	13,806.83	74,851.09	90,624.09	91,397.18

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Magnolia Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	10,482.05	-	-	8,521.23	19,003.28	-	-	-	-	-	18,820.31	18,820.31	18,820.31
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Basketball Club Girls		0.75	-	-	-	0.75	-	-	-	-	1.05		1.05	1.05
Blue Ribbon		69.71	-	-	-	69.71	-	-	-	70.00		70.00	70.00	70.00
Choir		29.99	-	-	-	29.99	-	-	-	227.36		227.36	227.36	227.36
Elementary Sports Club		24.39	-	-	-	24.39	-	-	-	24.39		24.39	24.39	24.39
Fashion Club		43.33	-	-	-	43.33	-	-	-	43.33		43.33	43.33	43.33
Fifth Grade Club		632.30	-	-	-	632.30	-	-	-	632.53		632.53	632.53	632.53
Fourth Grade Club		14.55	-	-	-	14.55	-	-	-	14.31		14.31	14.31	14.31
Honor Society		-	-	-	-	-	-	-	-	(0.32)		(0.32)	(0.32)	(0.32)
Intermediate Club		282.90	-	-	-	282.90	-	-	-	283.00		283.00	283.00	283.00
Lowes		3.80	-	-	-	3.80	-	-	-	3.45		3.45	3.45	3.45
Majorettes		69.68	-	-	-	69.68	-	-	-	69.74		69.74	69.74	69.74
Music		8.23	-	-	-	8.23	-	-	-	8.00		8.00	8.00	8.00
Orff Music		21.75	-	-	-	21.75	-	-	-	22.00		22.00	22.00	22.00
Performing Arts CI		69.79	-	-	-	69.79	-	-	-	69.54		69.54	69.54	69.54
Pom Squad		396.43	-	-	-	396.43	-	-	-	396.05		396.05	396.05	396.05
PTO		787.01	-	-	-	787.01	-	-	-	787.14		787.14	787.14	787.14
Sch Uniform Donations		106.50	-	-	-	106.50	-	-	-	106.00		106.00	106.00	106.00
Science Club		-	-	-	-	-	-	-	-	(0.38)		(0.38)	(0.38)	(0.38)
Sixth Grade Club		50.84	-	-	-	50.84	-	-	-	51.00		51.00	51.00	51.00
Step Team		50.00	-	-	-	50.00	-	-	-	50.00		50.00	50.00	50.00
Target Grant		247.36	-	-	-	247.36	-	-	-	247.25		247.25	247.25	247.25
Third Grade Club		103.71	-	-	-	103.71	-	-	-	103.71		103.71	103.71	103.71
Vending		-	-	-	-	-	-	-	-	0.11		0.11	0.11	0.11
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	160.00		160.00	160.00	160.00
Bus Trips Grade 3		-	-	-	-	-	-	-	-	24.00		24.00	24.00	24.00
Bus Trips Grade 5		-	-	-	-	-	-	-	-	(197.50)		(197.50)	(197.50)	(197.50)
SACC Reim.		597.91	-	-	-	597.91	-	-	-	598.00		598.00	598.00	598.00
Title One/NCLB		-	-	-	-	-	-	-	-	0.14		0.14	0.14	0.14
<b>Total Restricted</b>	-	3,610.93	-	-	-	3,610.93	-	-	-	3,793.90	-	3,793.90	3,793.90	3,793.90
<b>Total Restricted and General Fund</b>	-	14,092.98	-	-	8,521.23	22,614.21	-	-	-	3,793.90	18,820.31	22,614.21	22,614.21	22,614.21

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Manor Lake Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	19,133.22	-	-	-	19,133.22	0.81	0.81	-	-	-	19,120.69	19,120.69	19,121.50
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Drill Team		210.50	-	-	-	210.50	-	-			210.00	210.00	210.00	210.00
Exxon Grant		496.85	-	-	-	496.85	-	-			497.00	497.00	497.00	497.00
Fifth Grade Club		63.48	-	-	-	63.48	-	-			63.12	63.12	63.12	63.12
First Grade Club		17.58	-	-	-	17.58	-	-			17.45	17.45	17.45	17.45
Fourth Grade Club		50.25	-	-	-	50.25	-	-			50.25	50.25	50.25	50.25
Gents Club		84.22	-	-	-	84.22	-	-			84.00	84.00	84.00	84.00
J. Hutch Scholarship		100.00	-	-	-	100.00	-	-			100.00	100.00	100.00	100.00
Kindergarten Club		139.69	-	-	-	139.69	-	-			139.61	139.61	139.61	139.61
Library Club		75.00	-	-	-	75.00	-	-			75.00	75.00	75.00	75.00
Music		84.47	-	-	-	84.47	-	-			84.00	84.00	84.00	84.00
Orff Music		125.50	-	-	-	125.50	-	-			126.00	126.00	126.00	126.00
PreKK Club		145.60	-	-	-	145.60	-	-			146.00	146.00	146.00	146.00
Rotary Grant		295.19	-	-	-	295.19	-	-			295.00	295.00	295.00	295.00
Second Grade Club		69.09	-	-	-	69.09	-	-			69.09	69.09	69.09	69.09
Target Grant		340.00	-	-	-	340.00	-	-			340.00	340.00	340.00	340.00
Teacher Courtesy		0.60	-	-	-	0.60	-	-			1.00	1.00	1.00	1.00
<b>Other Accounts:</b>														
Bus Trips Grade 2		-	-	-	-	-	-	-			1.00	1.00	1.00	1.00
Bus Trips KK		-	-	-	-	-	-	-			12.00	12.00	12.00	12.00
Cafeteria Payments		0.80	-	-	-	0.80	-	-			-	-	-	-
Charity Drives		0.01	-	-	-	0.01	-	-			-	-	-	-
SACC Reim.		692.97	-	-	-	692.97	-	-			693.00	693.00	693.00	693.00
<b>Total Restricted</b>	-	2,991.80	-	-	-	2,991.80	-	-	-	-	3,003.52	-	3,003.52	3,003.52
<b>Total Restricted and General Fund</b>	-	22,125.02	-	-	-	22,125.02	0.81	0.81	-	-	3,003.52	19,120.69	22,124.21	22,125.02

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Newberry Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	3,555.60	-	-	200.00	3,755.60	6.35	6.35	-	-	-	624.80	624.80	631.15
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
4th,5th Gr Baseball		21.17	-	-	-	21.17	-	-				21.00	21.00	21.00
Charmette Club		504.49	-	-	-	504.49	-	-				504.49	504.49	504.49
Cheerleaders		28.84	-	-	-	28.84	-	-				29.07	29.07	29.07
Choir		649.90	-	-	-	649.90	-	-				649.85	649.85	649.85
Dance Team		15.86	-	-	-	15.86	-	-				15.86	15.86	15.86
Etiquette Training		139.97	-	-	-	139.97	-	-				140.00	140.00	140.00
Exxon Grant		8.59	-	-	-	8.59	-	-				8.59	8.59	8.59
Fifth Grade Club		260.00	-	-	-	260.00	-	-				260.00	260.00	260.00
First Grade Club		29.84	-	-	-	29.84	-	-				30.00	30.00	30.00
Fourth Grade Club		0.69	-	-	-	0.69	-	-				-	-	-
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-				1,000.00	1,000.00	1,000.00
Grants-Misc.CALL AUDITING 1ST		559.20	-	-	-	559.20	-	-				559.00	559.00	559.00
Kindergarten Club		127.79	-	-	-	127.79	-	-				128.24	128.24	128.24
Majorettes		31.33	-	-	-	31.33	-	-				31.33	31.33	31.33
Mphs. Herb Society		18.93	-	-	-	18.93	-	-				19.00	19.00	19.00
Music		234.98	-	-	-	234.98	-	-				235.00	235.00	235.00
Orchestra		159.87	-	-	-	159.87	-	-				160.00	160.00	160.00
PTO		-	-	-	-	-	-	-				0.08	0.08	0.08
Race for Education		35.00	-	-	-	35.00	-	-				35.00	35.00	35.00
Rotary-M.C.Taylor		108.06	-	-	-	108.06	-	-				108.00	108.00	108.00
Second Grade Club		2.52	-	-	-	2.52	-	-				8.00	8.00	8.00
Step Team		89.75	-	-	-	89.75	-	-				89.28	89.28	89.28
Sunshine Club		-	-	-	-	-	-	-				0.38	0.38	0.38
Target Grant		79.92	-	-	-	79.92	-	-				79.59	79.59	79.59
Third Grade Club		363.00	-	-	-	363.00	-	-				363.00	363.00	363.00
Vending		14.26	-	-	-	14.26	-	-				14.26	14.26	14.26
Watch Dogs		20.00	-	-	-	20.00	-	-				20.00	20.00	20.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-				2,569.44	2,569.44	2,569.44
Bus Trips Grade 2		-	-	-	-	-	-	-				215.00	215.00	215.00
Bus Trips Grade 4		-	-	-	-	-	-	-				130.00	130.00	130.00
Bus Trips KK		-	-	-	-	-	-	-				4.18	4.18	4.18
SACC Reim.		352.15	-	-	-	352.15	-	-				351.78	351.78	351.78
SPED Home Environment		-	-	-	-	-	-	-				200.00	200.00	200.00
Title One/NCLB		-	-	-	-	-	-	-				1.14	1.14	1.14
<b>Total Restricted</b>	<b>-</b>	<b>4,856.11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,856.11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,980.56</b>	<b>-</b>	<b>7,980.56</b>	<b>7,980.56</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>8,411.71</b>	<b>-</b>	<b>-</b>	<b>200.00</b>	<b>8,611.71</b>	<b>6.35</b>	<b>6.35</b>	<b>-</b>	<b>-</b>	<b>7,980.56</b>	<b>624.80</b>	<b>8,605.36</b>	<b>8,611.71</b>

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Northaven Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	15,889.96	-	1,102.44	-	16,992.40	-	-	1,102.44	-	-	15,889.41	16,991.85	16,991.85
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Band		0.90	-	-	-	0.90	-	-	-	-	-	-	-	-
Charmette Club		162.14	-	-	-	162.14	-	-	-	162.34	-	162.34	162.34	162.34
Freedom Wall Donation		100.00	-	-	-	100.00	-	-	-	100.00	-	100.00	100.00	100.00
Grants-Misc.CALL AUDITING 1ST		3.34	-	-	-	3.34	-	-	-	3.34	-	3.34	3.34	3.34
Library Club		40.68	-	-	-	40.68	-	-	-	41.00	-	41.00	41.00	41.00
Race for Education		0.21	-	-	-	0.21	-	-	-	-	-	-	-	-
Sch Uniform Donations		207.30	-	-	-	207.30	-	-	-	207.44	-	207.44	207.44	207.44
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	1.00	-	1.00	1.00	1.00
<b>Total Restricted</b>	-	514.57	-	-	-	514.57	-	-	-	515.12	-	515.12	515.12	515.12
<b>Total Restricted and General Fund</b>	-	16,404.53	-	1,102.44	-	17,506.97	-	-	1,102.44	515.12	-	15,889.41	17,506.97	17,506.97

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Oak Forest Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	56,691.08	-	-	-	56,691.08	-	-	-	-	-	54,008.72	54,008.72	54,008.72
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		1,450.20	-	-	-	1,450.20	-	-				1,450.66	1,450.66	1,450.66
ESL		2,970.00	-	-	-	2,970.00	-	-				2,970.00	2,970.00	2,970.00
Exxon Grant		2,000.00	-	-	-	2,000.00	-	-				2,000.00	2,000.00	2,000.00
Fashion Club		160.87	-	-	-	160.87	-	-				160.99	160.99	160.99
Fifth Grade Club		7,589.90	-	-	-	7,589.90	-	-				7,589.77	7,589.77	7,589.77
GENYOUth Foundation		16.78	-	-	-	16.78	-	-				16.78	16.78	16.78
Honor Society		7.49	-	-	-	7.49	-	-				7.00	7.00	7.00
Orchestra		296.20	-	-	-	296.20	-	-				296.62	296.62	296.62
Rotary-Jessee		220.53	-	-	-	220.53	-	-				221.00	221.00	221.00
Rotary-Sutton		203.06	-	-	-	203.06	-	-				203.00	203.00	203.00
Target Grant		23.28	-	-	-	23.28	-	-				23.00	23.00	23.00
Univ of Mph		42.49	-	-	-	42.49	-	-				42.00	42.00	42.00
Watch Dogs		48.66	-	-	-	48.66	-	-				49.00	49.00	49.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-				2,240.00	2,240.00	2,240.00
Bus Trips Grade 2		-	-	-	-	-	-	-				348.00	348.00	348.00
Bus Trips Grade 4		-	-	-	-	-	-	-				52.00	52.00	52.00
Bus Trips KK		-	-	-	-	-	-	-				42.00	42.00	42.00
<b>Total Restricted</b>	-	15,029.46	-	-	-	15,029.46	-	-	-	-	17,711.82	-	17,711.82	17,711.82
<b>Total Restricted and General Fund</b>	-	71,720.54	-	-	-	71,720.54	-	-	-	-	17,711.82	54,008.72	71,720.54	71,720.54



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Oakhaven Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	52,090.03	-	-	-	52,090.03	370.00	370.00	-	-	-	51,994.03	51,994.03	52,364.03
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Basketball Club Girls		47.00	-	-	-	47.00	-	-	-	-	47.00		47.00	47.00
Chess Club		-	-	-	-	-	-	-	-	(0.04)		(0.04)	(0.04)	(0.04)
Elementary Sports Club		8,995.24	-	-	-	8,995.24	-	-	-	8,995.24		8,995.24	8,995.24	8,995.24
Exxon Grant		1,000.00	-	-	-	1,000.00	-	-	-	1,000.00		1,000.00	1,000.00	1,000.00
Laura Bush Grant		4.78	-	-	-	4.78	-	-	-	4.78		4.78	4.78	4.78
NIKE		737.04	-	-	-	737.04	-	-	-	737.04		737.04	737.04	737.04
Orff Music		7.64	-	-	-	7.64	-	-	-	8.00		8.00	8.00	8.00
Race for Education		500.00	-	-	-	500.00	-	-	-	500.00		500.00	500.00	500.00
Sch Uniform Donations		301.90	-	-	-	301.90	-	-	-	302.00		302.00	302.00	302.00
Science Club		695.97	-	-	-	695.97	-	-	-	696.00		696.00	696.00	696.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	95.39		95.39	95.39	95.39
SACC Reim.		15.69	-	-	-	15.69	-	-	-	15.85		15.85	15.85	15.85
SACC Tuition		370.00	-	-	-	370.00	-	-	-	-		-	-	-
<b>Total Restricted</b>	-	12,675.26	-	-	-	12,675.26	-	-	-	12,401.26	-	12,401.26	12,401.26	12,401.26
<b>Total Restricted and General Fund</b>	-	64,765.29	-	-	-	64,765.29	370.00	370.00	-	-	12,401.26	51,994.03	64,395.29	64,765.29

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Oakshire Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	5,241.84	-	74.70	879.81	6,196.35	-	-	74.70	-	-	5,025.49	5,100.19	5,100.19
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Basketball Club Girls		81.99	-	-	-	81.99	-	-	-	-	-	81.99	81.99	81.99
Fifth Grade Club		441.82	-	-	-	441.82	-	-	-	-	-	441.82	441.82	441.82
GENYOUth Foundation		186.12	-	-	-	186.12	-	-	-	-	-	186.12	186.12	186.12
Music		451.28	-	-	-	451.28	-	-	-	-	-	450.89	450.89	450.89
Orff Music		240.76	-	-	-	240.76	-	-	-	-	-	240.41	240.41	240.41
PTO		-	-	-	-	-	-	-	-	-	-	(0.08)	(0.08)	(0.08)
Video Club		50.00	-	-	-	50.00	-	-	-	-	-	50.00	50.00	50.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	-	146.00	146.00	146.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	-	-	6.00	6.00	6.00
Bus Trips Grade 2		-	-	-	-	-	-	-	-	-	-	12.00	12.00	12.00
Bus Trips Grade 5		-	-	-	-	-	-	-	-	-	-	52.00	52.00	52.00
Misc. Clearing		-	-	-	-	-	-	-	-	-	-	0.32	0.32	0.32
SACC Reim.		135.34	-	-	-	135.34	-	-	-	-	-	1,016.00	1,016.00	1,016.00
<b>Total Restricted</b>	-	1,587.31	-	-	-	1,587.31	-	-	-	-	2,683.47	-	2,683.47	2,683.47
<b>Total Restricted and General Fund</b>	-	6,829.15	-	74.70	879.81	7,783.66	-	-	74.70	-	2,683.47	5,025.49	7,783.66	7,783.66

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Peabody Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	26,211.97	-	-	1,576.25	27,788.22	26.21	26.21	-	-	-	23,514.54	23,514.54	23,540.75
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		3.92	-	-	-	3.92	-	-				4.38	4.38	4.38
Basketball Club Girls		278.09	-	-	-	278.09	-	-				278.25	278.25	278.25
Beta Club		444.72	-	-	-	444.72	-	-				444.86	444.86	444.86
Charmette Club		30.15	-	-	-	30.15	-	-				30.15	30.15	30.15
Chess Club		842.31	-	-	-	842.31	-	-				842.00	842.00	842.00
Choir		12.38	-	-	-	12.38	-	-				12.00	12.00	12.00
CLUE		45.78	-	-	-	45.78	-	-				45.78	45.78	45.78
Computer Club		58.42	-	-	-	58.42	-	-				58.58	58.58	58.58
Cooking Club		9.75	-	-	-	9.75	-	-				9.46	9.46	9.46
Environmental Club		70.24	-	-	-	70.24	-	-				70.60	70.60	70.60
ESL		20.00	-	-	-	20.00	-	-				20.00	20.00	20.00
Fashion Club		201.60	-	-	-	201.60	-	-				201.35	201.35	201.35
FCA		15.84	-	-	-	15.84	-	-				16.40	16.40	16.40
Fifth Grade Club		263.64	-	-	-	263.64	-	-				263.46	263.46	263.46
First Grade Club		13.03	-	-	-	13.03	-	-				13.00	13.00	13.00
Fourth Grade Club		38.01	-	-	-	38.01	-	-				38.00	38.00	38.00
Grants-Misc.CALL AUDITING 1ST		1.04	-	-	-	1.04	-	-				-	-	-
Innovative Grant		591.12	-	-	-	591.12	-	-				591.00	591.00	591.00
Kindergarten Club		39.44	-	-	-	39.44	-	-				39.46	39.46	39.46
Math Club		130.00	-	-	-	130.00	-	-				130.00	130.00	130.00
Ninja Numbers		6.48	-	-	-	6.48	-	-				6.48	6.48	6.48
Optimist Club		103.00	-	-	-	103.00	-	-				103.00	103.00	103.00
Performing Arts		118.00	-	-	-	118.00	-	-				118.00	118.00	118.00
Performing Arts Cl		28.49	-	-	-	28.49	-	-				28.69	28.69	28.69
Photography Club		38.14	-	-	-	38.14	-	-				38.00	38.00	38.00
PreKK Club		1.44	-	-	-	1.44	-	-				-	-	-
RFIS		34.80	-	-	-	34.80	-	-				35.00	35.00	35.00
Rotary Grant		131.24	-	-	-	131.24	-	-				131.00	131.00	131.00
Russian Club		61.37	-	-	-	61.37	-	-				61.56	61.56	61.56
Science Club		164.39	-	-	-	164.39	-	-				164.12	164.12	164.12
SECME		140.00	-	-	-	140.00	-	-				140.00	140.00	140.00
Second Grade Club		77.52	-	-	-	77.52	-	-				78.00	78.00	78.00
Social Studies		1.50	-	-	-	1.50	-	-				2.00	2.00	2.00
Step Team		3.06	-	-	-	3.06	-	-				3.00	3.00	3.00
Sunshine Club		-	-	-	-	-	-	-				(0.06)	(0.06)	(0.06)
Third Grade Club		352.38	-	-	-	352.38	-	-				352.00	352.00	352.00
Yearbook		5.99	-	-	-	5.99	-	-				6.00	6.00	6.00

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Peabody Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
<b>Other Accounts:</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	1,945.00	-	1,945.00	1,945.00	
Bus Trips Grade 1	-	-	-	-	-	-	-	-	-	43.00	-	43.00	43.00	
Bus Trips Grade 2	-	-	-	-	-	-	-	-	-	751.00	-	751.00	751.00	
Bus Trips Grade 3	-	-	-	-	-	-	-	-	-	149.00	-	149.00	149.00	
Bus Trips Grade 4	-	-	-	-	-	-	-	-	-	290.00	-	290.00	290.00	
Bus Trips KK	-	-	-	-	-	-	-	-	-	27.00	-	27.00	27.00	
SACC Reim.	-	(318.83)	-	-	(318.83)	-	-	-	-	0.40	-	0.40	0.40	
SACC Tuition	-	-	-	-	-	-	-	-	-	725.00	-	725.00	725.00	
<b>Total Restricted</b>	<b>-</b>	<b>4,058.45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,058.45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,305.92</b>	<b>-</b>	<b>8,305.92</b>	<b>8,305.92</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>30,270.42</b>	<b>-</b>	<b>-</b>	<b>1,576.25</b>	<b>31,846.67</b>	<b>26.21</b>	<b>26.21</b>	<b>-</b>	<b>-</b>	<b>8,305.92</b>	<b>23,514.54</b>	<b>31,820.46</b>	<b>31,846.67</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Raleigh-Bartlett Elementary**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	117,172.26	-	-	1,558.41	118,730.67	938.90	938.90	-	-	-	117,902.42	117,902.42	118,841.32
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		65.00	-	-	-	65.00	-	-	-	-	65.00	65.00	65.00	65.00
Choir		291.09	-	-	-	291.09	-	-	-	-	291.00	291.00	291.00	291.00
CICI's		1,462.51	-	-	-	1,462.51	-	-	-	1,463.00	1,463.00	1,463.00	1,463.00	1,463.00
CLUE		54.75	-	-	-	54.75	-	-	-	55.00	55.00	55.00	55.00	55.00
Dollar General Literacy Grant		2.80	-	-	-	2.80	-	-	-	3.00	3.00	3.00	3.00	3.00
Exxon Grant		53.31	-	-	-	53.31	-	-	-	53.12	53.12	53.12	53.12	53.12
Fifth Grade Club		106.06	-	-	-	106.06	-	-	-	106.14	106.14	106.14	106.14	106.14
First Grade Club		280.37	-	-	-	280.37	-	-	-	280.00	280.00	280.00	280.00	280.00
Fourth Grade Club		0.24	-	-	-	0.24	-	-	-	-	-	-	-	-
GENYOUth Foundation		53.61	-	-	-	53.61	-	-	-	53.61	53.61	53.61	53.61	53.61
Honor Society		83.97	-	-	-	83.97	-	-	-	83.50	83.50	83.50	83.50	83.50
Library Club		135.00	-	-	-	135.00	-	-	-	135.00	135.00	135.00	135.00	135.00
Parental Involvement		105.03	-	-	-	105.03	-	-	-	105.00	105.00	105.00	105.00	105.00
Pep Club		79.08	-	-	-	79.08	-	-	-	79.08	79.08	79.08	79.08	79.08
Photography Club		40.00	-	-	-	40.00	-	-	-	40.00	40.00	40.00	40.00	40.00
PTO		341.02	-	-	-	341.02	-	-	-	341.00	341.00	341.00	341.00	341.00
Rotary Grant		47.91	-	-	-	47.91	-	-	-	48.00	48.00	48.00	48.00	48.00
Sam's Club		1,000.00	-	-	-	1,000.00	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
School Beautification		1,251.87	-	-	-	1,251.87	-	-	-	1,252.25	1,252.25	1,252.25	1,252.25	1,252.25
STEM Club		55.00	-	-	-	55.00	-	-	-	55.00	55.00	55.00	55.00	55.00
Student Council		53.19	-	-	-	53.19	-	-	-	53.19	53.19	53.19	53.19	53.19
Sunshine Club		155.48	-	-	-	155.48	-	-	-	155.00	155.00	155.00	155.00	155.00
Teacher Courtesy		167.86	-	-	-	167.86	-	-	-	168.58	168.58	168.58	168.58	168.58
Third Grade Club		355.46	-	-	-	355.46	-	-	-	355.48	355.48	355.48	355.48	355.48
TN Enhancement Grant		1,957.30	-	-	-	1,957.30	-	-	-	1,957.00	1,957.00	1,957.00	1,957.00	1,957.00
TN Grant (Cole)		3,000.00	-	-	-	3,000.00	-	-	-	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
<b>Other Accounts:</b>														
Bus Trips		160.62	-	-	-	160.62	-	-	-	160.62	160.62	160.62	160.62	160.62
Cafeteria Payments		79.25	-	-	-	79.25	-	-	-	-	-	-	-	-
Caps and Gowns		105.89	-	-	-	105.89	-	-	-	105.89	105.89	105.89	105.89	105.89
Charity Drives		859.65	-	-	-	859.65	-	-	-	0.35	0.35	0.35	0.35	0.35
Misc. Clearing		5.00	-	-	-	5.00	-	-	-	5.00	5.00	5.00	5.00	5.00
SACC Reim.		156.31	-	-	-	156.31	-	-	-	414.17	414.17	414.17	414.17	414.17
SACC Tuition		-	-	-	-	-	-	-	-	570.00	570.00	570.00	570.00	570.00
<b>Total Restricted</b>	-	12,564.63	-	-	-	12,564.63	-	-	-	12,453.98	-	12,453.98	12,453.98	12,453.98
<b>Total Restricted and General Fund</b>	-	129,736.89	-	-	1,558.41	131,295.30	938.90	938.90	-	-	12,453.98	117,902.42	130,356.40	131,295.30

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Richland Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	13,041.06	56,669.72	-	1,755.40	71,466.18	750.00	750.00	-	-	-	66,791.65	66,791.65	67,541.65
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
1st TN Grant		63.95	-	-	-	63.95	-	-	-	-	64.00	64.00	64.00	64.00
Art Club		1,180.00	-	-	-	1,180.00	-	-	-	-	1,180.00	1,180.00	1,180.00	1,180.00
Ballet		3,045.54	-	-	-	3,045.54	-	-	-	-	3,045.58	3,045.58	3,045.58	3,045.58
Blue Ribbon		1,162.50	-	-	-	1,162.50	-	-	-	-	1,162.00	1,162.00	1,162.00	1,162.00
Character/Cafe Incentives		472.37	-	-	-	472.37	-	-	-	-	472.00	472.00	472.00	472.00
Chess Club		6,789.59	-	-	-	6,789.59	-	-	-	-	6,789.52	6,789.52	6,789.52	6,789.52
Children in Need		122.00	-	-	-	122.00	-	-	-	-	122.00	122.00	122.00	122.00
CLUE		-	-	-	-	-	-	-	-	-	992.69	992.69	992.69	992.69
Cultural Arts		4,602.06	-	-	-	4,602.06	-	-	-	-	4,602.16	4,602.16	4,602.16	4,602.16
Dance Team		24.99	-	-	-	24.99	-	-	-	-	24.99	24.99	24.99	24.99
Exxon Grant		1,066.94	-	-	-	1,066.94	-	-	-	-	1,067.00	1,067.00	1,067.00	1,067.00
Fifth Grade Club		2,965.48	-	-	-	2,965.48	-	-	-	-	2,965.01	2,965.01	2,965.01	2,965.01
GENYOUth Foundation		27.18	-	-	-	27.18	-	-	-	-	27.18	27.18	27.18	27.18
Golf Club		1,634.79	-	-	-	1,634.79	-	-	-	-	1,634.79	1,634.79	1,634.79	1,634.79
Gymnastics		13,534.93	-	-	-	13,534.93	-	-	-	-	13,535.11	13,535.11	13,535.11	13,535.11
Honor Society		112.00	-	-	-	112.00	-	-	-	-	112.00	112.00	112.00	112.00
Junior League		46.52	-	-	-	46.52	-	-	-	-	47.00	47.00	47.00	47.00
Kang Rhee		2,437.81	-	-	-	2,437.81	-	-	-	-	2,437.72	2,437.72	2,437.72	2,437.72
Kindergarten Club		220.43	-	-	-	220.43	-	-	-	-	220.00	220.00	220.00	220.00
Parental Involvement		81.10	-	-	-	81.10	-	-	-	-	81.00	81.00	81.00	81.00
Performing Arts		16,157.06	-	-	-	16,157.06	-	-	-	-	16,156.93	16,156.93	16,156.93	16,156.93
Prestigiacom Interest		11,187.39	-	-	-	11,187.39	-	-	-	-	11,187.36	11,187.36	11,187.36	11,187.36
Prestigiacom, Suzy		40,005.00	-	-	-	40,005.00	-	-	-	-	40,005.00	40,005.00	40,005.00	40,005.00
PTO		495.92	-	-	-	495.92	-	-	-	-	496.00	496.00	496.00	496.00
Race for Education		280.00	-	-	-	280.00	-	-	-	-	280.00	280.00	280.00	280.00
Rotary Grant		66.29	-	-	-	66.29	-	-	-	-	66.00	66.00	66.00	66.00
Safety Patrol		-	-	-	-	-	-	-	-	-	0.25	0.25	0.25	0.25
Science Club		12,621.74	-	-	-	12,621.74	-	-	-	-	12,622.01	12,622.01	12,622.01	12,622.01
Science Olympiad		400.00	-	-	-	400.00	-	-	-	-	400.00	400.00	400.00	400.00
Sixth Grade Club		92.66	-	-	-	92.66	-	-	-	-	93.00	93.00	93.00	93.00
Spanish		1,035.34	-	-	-	1,035.34	-	-	-	-	1,035.34	1,035.34	1,035.34	1,035.34
Student Council		90.63	-	-	-	90.63	-	-	-	-	91.00	91.00	91.00	91.00
Tap		5,450.63	-	-	-	5,450.63	-	-	-	-	5,449.91	5,449.91	5,449.91	5,449.91
Teacher Courtesy		7,368.72	-	-	-	7,368.72	-	-	-	-	7,368.46	7,368.46	7,368.46	7,368.46
Technology		3,425.46	-	-	-	3,425.46	-	-	-	-	1,896.28	1,896.28	1,896.28	1,896.28
Technology Club		-	-	-	-	-	-	-	-	-	1,529.00	1,529.00	1,529.00	1,529.00
Tennis		1,023.29	-	-	-	1,023.29	-	-	-	-	1,023.16	1,023.16	1,023.16	1,023.16
Third Grade Club		38.80	-	-	-	38.80	-	-	-	-	39.00	39.00	39.00	39.00

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Richland Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances			Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
<b>Other Accounts:</b>														
Bus Trips		-	-		-	-	-				2,473.93		2,473.93	2,473.93
Bus Trips Grade 1		-	-		-	-	-				433.00		433.00	433.00
Bus Trips Grade 2		-	-		-	-	-				73.00		73.00	73.00
Bus Trips Grade 4		-	-		-	-	-				191.00		191.00	191.00
Bus Trips KK		-	-		-	-	-				77.00		77.00	77.00
Prof. Development		9,120.95	-		-	9,120.95	-				9,121.21		9,121.21	9,121.21
SACC Reim.		1,220.79	-		-	1,220.79	-				1,655.79		1,655.79	1,655.79
SACC Tuition		750.00	-		-	750.00	-				-		-	-
<b>Total Restricted</b>	<b>-</b>	<b>150,420.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,420.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154,345.38</b>	<b>-</b>	<b>154,345.38</b>	<b>154,345.38</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>163,461.91</b>	<b>56,669.72</b>	<b>-</b>	<b>1,755.40</b>	<b>221,887.03</b>	<b>750.00</b>	<b>750.00</b>	<b>-</b>	<b>-</b>	<b>154,345.38</b>	<b>66,791.65</b>	<b>221,137.03</b>	<b>221,887.03</b>

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Ridgeway Early Learning  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	13,400.57	-	-	-	13,400.57	3,089.70	3,089.70	-	-	-	13,328.57	13,328.57	16,418.27
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Courtesy Fund		18.04	-	-	-	18.04	-	-	-	-	-	17.65	17.65	17.65
Discovery Garden		62.11	-	-	-	62.11	-	-	-	-	-	62.18	62.18	62.18
Grants-Misc.CALL AUDITING 1ST		516.60	-	-	-	516.60	-	-	-	-	-	516.70	516.70	516.70
Junior League		2.10	-	-	-	2.10	-	-	-	-	-	2.10	2.10	2.10
Ridgeway Clubs		81.27	-	-	-	81.27	-	-	-	-	-	81.14	81.14	81.14
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	-	65.35	65.35	65.35
Charity		-	-	-	-	-	-	-	-	-	-	7.00	7.00	7.00
SACC Tuition		3,089.70	-	-	-	3,089.70	-	-	-	-	-	-	-	-
<b>Total Restricted</b>	-	3,769.82	-	-	-	3,769.82	-	-	-	-	752.12	-	752.12	752.12
<b>Total Restricted and General Fund</b>	-	17,170.39	-	-	-	17,170.39	3,089.70	3,089.70	-	-	752.12	13,328.57	14,080.69	17,170.39



**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Riverwood Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	120,806.88	-	4,315.28	1,193.49	126,315.65	-	-	4,315.28	-	-	116,508.58	120,823.86	120,823.86
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		3,594.84	-	-	-	3,594.84	-	-	-	-	3,594.71	3,594.71	3,594.71	3,594.71
Choir		375.18	-	-	-	375.18	-	-	-	-	374.46	374.46	374.46	374.46
Junior League		-	-	-	-	-	-	-	-	-	(0.31)	(0.31)	(0.31)	(0.31)
Performing Arts Cl		345.81	-	-	-	345.81	-	-	-	-	346.19	346.19	346.19	346.19
Photography Club		127.92	-	-	-	127.92	-	-	-	-	128.00	128.00	128.00	128.00
PTO		25.00	-	-	-	25.00	-	-	-	-	25.00	25.00	25.00	25.00
Third Grade Club		0.54	-	-	-	0.54	-	-	-	-	1.00	1.00	1.00	1.00
Yearbook		1,618.68	-	-	-	1,618.68	-	-	-	-	1,618.96	1,618.96	1,618.96	1,618.96
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	4,192.00	4,192.00	4,192.00	4,192.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	-	26.00	26.00	26.00	26.00
Bus Trips Grade 2		-	-	-	-	-	-	-	-	-	50.00	50.00	50.00	50.00
Bus Trips Grade 3		-	-	-	-	-	-	-	-	-	539.00	539.00	539.00	539.00
Bus Trips KK		-	-	-	-	-	-	-	-	-	21.00	21.00	21.00	21.00
SACC Tuition		-	-	-	-	-	-	-	-	-	663.75	663.75	663.75	663.75
<b>Total Restricted</b>	-	6,087.97	-	-	-	6,087.97	-	-	-	-	11,579.76	-	11,579.76	11,579.76
<b>Total Restricted and General Fund</b>	-	126,894.85	-	4,315.28	1,193.49	132,403.62	-	-	4,315.28	-	11,579.76	116,508.58	132,403.62	132,403.62

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Robert R. Church Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	56,403.02	-	-	250.00	56,653.02	-	-	-	-	-	56,652.93	56,652.93	56,652.93
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		86.36	-	-	-	86.36	-	-	-	-	85.52	85.52	85.52	85.52
Dance Team		1.25	-	-	-	1.25	-	-	-	-	1.25	1.25	1.25	1.25
Exxon Grant		18.58	-	-	-	18.58	-	-	-	-	18.58	18.58	18.58	18.58
Fifth Grade Club		1,729.98	-	-	-	1,729.98	-	-	-	-	1,729.46	1,729.46	1,729.46	1,729.46
First Grade Club		111.28	-	-	-	111.28	-	-	-	-	111.69	111.69	111.69	111.69
Fourth Grade Club		4.84	-	-	-	4.84	-	-	-	-	4.84	4.84	4.84	4.84
GENYOUth Foundation		12.53	-	-	-	12.53	-	-	-	-	12.85	12.85	12.85	12.85
Kindergarten Club		305.79	-	-	-	305.79	-	-	-	-	306.06	306.06	306.06	306.06
Library Club		21.72	-	-	-	21.72	-	-	-	-	22.00	22.00	22.00	22.00
Lowes		17.30	-	-	-	17.30	-	-	-	-	17.30	17.30	17.30	17.30
Orchestra		15.82	-	-	-	15.82	-	-	-	-	16.00	16.00	16.00	16.00
Orff Music		2.00	-	-	-	2.00	-	-	-	-	2.00	2.00	2.00	2.00
Pom Squad		15.15	-	-	-	15.15	-	-	-	-	15.63	15.63	15.63	15.63
PreKK Club		29.68	-	-	-	29.68	-	-	-	-	29.99	29.99	29.99	29.99
Race for Education		420.10	-	-	-	420.10	-	-	-	-	420.10	420.10	420.10	420.10
Science Club		5.79	-	-	-	5.79	-	-	-	-	5.79	5.79	5.79	5.79
Second Grade Club		2.87	-	-	-	2.87	-	-	-	-	3.15	3.15	3.15	3.15
T I Grant		0.47	-	-	-	0.47	-	-	-	-	-	-	-	-
Target Grant		0.76	-	-	-	0.76	-	-	-	-	-	-	-	-
Target Grant - Whaley		0.10	-	-	-	0.10	-	-	-	-	-	-	-	-
Teacher Courtesy		264.94	-	-	-	264.94	-	-	-	-	264.94	264.94	264.94	264.94
Third Grade Club		27.75	-	-	-	27.75	-	-	-	-	28.00	28.00	28.00	28.00
<b>Other Accounts:</b>														
<b>Total Restricted</b>	-	3,095.06	-	-	-	3,095.06	-	-	-	-	3,095.15	-	3,095.15	3,095.15
<b>Total Restricted and General Fund</b>	-	59,498.08	-	-	250.00	59,748.08	-	-	-	-	3,095.15	56,652.93	59,748.08	59,748.08

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Ross Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	51,590.25	-	1,113.56	2,530.15	55,233.96	4,995.93	4,995.93	1,113.56	-	-	50,405.70	51,519.26	56,515.19
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Basketball Club Girls		2,471.36	-	-	-	2,471.36	-	-	-	-	-	2,471.54	2,471.54	2,471.54
Cheerleaders		555.15	-	-	-	555.15	-	-	-	-	-	435.47	435.47	435.47
Choir		9.00	-	-	-	9.00	-	-	-	-	-	9.00	9.00	9.00
Environmental Club		38.71	-	-	-	38.71	-	-	-	-	-	38.71	38.71	38.71
ESL		5.70	-	-	-	5.70	-	-	-	-	-	5.70	5.70	5.70
Exxon Grant		422.06	-	-	-	422.06	-	-	-	-	-	421.98	421.98	421.98
Fifth Grade Club		762.82	-	-	-	762.82	-	-	-	-	-	762.76	762.76	762.76
First Grade Club		621.92	-	-	-	621.92	-	-	-	-	-	621.92	621.92	621.92
Gospel Choir		61.40	-	-	-	61.40	-	-	-	-	-	61.00	61.00	61.00
Guidance		1.58	-	-	-	1.58	-	-	-	-	-	2.00	2.00	2.00
Honor Society		128.66	-	-	-	128.66	-	-	-	-	-	129.00	129.00	129.00
Just Say No		2.63	-	-	-	2.63	-	-	-	-	-	3.00	3.00	3.00
Kindergarten Club		-	-	-	-	-	-	-	-	-	-	(0.42)	(0.42)	(0.42)
Library Club		11.00	-	-	-	11.00	-	-	-	-	-	11.00	11.00	11.00
Majorettes		279.72	-	-	-	279.72	-	-	-	-	-	280.00	280.00	280.00
Music		183.72	-	-	-	183.72	-	-	-	-	-	183.93	183.93	183.93
Orff Music		18.00	-	-	-	18.00	-	-	-	-	-	18.00	18.00	18.00
PreKK Club		-	-	-	-	-	-	-	-	-	-	966.00	966.00	966.00
Race for Education		1.03	-	-	-	1.03	-	-	-	-	-	-	-	-
RFIS		2.34	-	-	-	2.34	-	-	-	-	-	2.00	2.00	2.00
Rotary Grant		232.02	-	-	-	232.02	-	-	-	-	-	232.00	232.00	232.00
SACC Summer Camp		1,930.00	-	-	-	1,930.00	-	-	-	-	-	-	-	-
Science Club		120.00	-	-	-	120.00	-	-	-	-	-	120.00	120.00	120.00
Second Grade Club		-	-	-	-	-	-	-	-	-	-	(0.03)	(0.03)	(0.03)
Student Council		30.00	-	-	-	30.00	-	-	-	-	-	30.00	30.00	30.00
T I Grant		22.00	-	-	-	22.00	-	-	-	-	-	22.00	22.00	22.00
Third Grade Club		129.12	-	-	-	129.12	-	-	-	-	-	249.12	249.12	249.12
Vending		12.83	-	-	-	12.83	-	-	-	-	-	12.77	12.77	12.77
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	-	1,290.71	1,290.71	1,290.71
Bus Trips Grade 5		-	-	-	-	-	-	-	-	-	-	(343.40)	(343.40)	(343.40)
SACC Reim.		-	-	-	-	-	-	-	-	-	-	635.61	635.61	635.61
SACC Tuition		2,309.61	-	-	-	2,309.61	-	-	-	-	-	409.78	409.78	409.78
<b>Total Restricted</b>	-	10,362.38	-	-	-	10,362.38	-	-	-	-	9,081.15	-	9,081.15	9,081.15
<b>Total Restricted and General Fund</b>	-	61,952.63	-	1,113.56	2,530.15	65,596.34	4,995.93	4,995.93	1,113.56	-	9,081.15	50,405.70	60,600.41	65,596.34

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Rozelle Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	18,301.58	-	256.55	91.75	18,649.88	22.50	22.50	256.55	-	-	18,185.38	18,441.93	18,464.43
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		4.64	-		-	4.64	-	-			4.64	4.64	4.64	4.64
Choir		58.28	-		-	58.28	-	-		58.04	58.04	58.04	58.04	58.04
CLUE		155.65	-		-	155.65	-	-		156.00	156.00	156.00	156.00	156.00
Drama Club		1,961.83	-		-	1,961.83	-	-		1,961.68	1,961.68	1,961.68	1,961.68	1,961.68
Junior League		2.09	-		-	2.09	-	-		2.00	2.00	2.00	2.00	2.00
Lowes		205.58	-		-	205.58	-	-		205.51	205.51	205.51	205.51	205.51
Outdoor Classroom Grant		100.00	-		-	100.00	-	-		100.00	100.00	100.00	100.00	100.00
Performing Arts		9,857.87	-		-	9,857.87	-	-		9,858.12	9,858.12	9,858.12	9,858.12	9,858.12
Target Grant		64.20	-		-	64.20	-	-		64.00	64.00	64.00	64.00	64.00
Teacher Courtesy		8.50	-		-	8.50	-	-		8.50	8.50	8.50	8.50	8.50
Watch Dogs		9.82	-		-	9.82	-	-		10.00	10.00	10.00	10.00	10.00
<b>Other Accounts:</b>														
Bus Trips Grade 1		-	-		-	-	-	-		(26.53)	(26.53)	(26.53)	(26.53)	(26.53)
Bus Trips Grade 5		-	-		-	-	-	-		67.00	67.00	67.00	67.00	67.00
Bus Trips KK		-	-		-	-	-	-		167.67	167.67	167.67	167.67	167.67
Cafeteria Payments		22.50	-		-	22.50	-	-		-	-	-	-	-
Charity Drives		-	-		-	-	-	-		(0.22)	(0.22)	(0.22)	(0.22)	(0.22)
<b>Total Restricted</b>	-	12,450.96	-	-	-	12,450.96	-	-	-	12,636.41	-	12,636.41	12,636.41	12,636.41
<b>Total Restricted and General Fund</b>	-	30,752.54	-	256.55	91.75	31,100.84	22.50	22.50	256.55	-	12,636.41	18,185.38	31,078.34	31,100.84

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Scenic Hills Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	17,085.68	-	-	208.88	17,294.56	108.19	108.19	-	-	-	16,119.32	16,119.32	16,227.51
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Basketball Club - Boys		-	-	-	-	-	-	-			(1.38)	(1.38)	(1.38)	(1.38)
Cheerleaders		-	-	-	-	-	-	-			0.26	0.26	0.26	0.26
Science Club		6.38	-	-	-	6.38	-	-			6.38	6.38	6.38	6.38
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			891.00	891.00	891.00	891.00
Bus Trips KK		-	-	-	-	-	-	-			177.00	177.00	177.00	177.00
SACC Reim.		-	-	-	-	-	-	-			0.17	0.17	0.17	0.17
<b>Total Restricted</b>	-	6.38	-	-	-	6.38	-	-	-	-	1,073.43	-	1,073.43	1,073.43
<b>Total Restricted and General Fund</b>	-	17,092.06	-	-	208.88	17,300.94	108.19	108.19	-	-	1,073.43	16,119.32	17,192.75	17,300.94

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Sea Isle Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	59,014.58	-	532.71	346.95	59,894.24	-	-	532.71	-	-	59,206.53	59,739.24	59,739.24
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		130.00	-	-	-	130.00	-	-	-	-	130.00		130.00	130.00
CLUE		21.47	-	-	-	21.47	-	-	-	-	21.84		21.84	21.84
Dance Team		0.01	-	-	-	0.01	-	-	-	-	0.01		0.01	0.01
Dollar General Literacy Grant		50,000.00	-	-	-	50,000.00	-	-	-	-	50,000.00		50,000.00	50,000.00
Exxon Grant		1,086.56	-	-	-	1,086.56	-	-	-	-	1,086.56		1,086.56	1,086.56
Fifth Grade Club		331.10	-	-	-	331.10	-	-	-	-	331.10		331.10	331.10
First Grade Club		0.71	-	-	-	0.71	-	-	-	-	0.71		0.71	0.71
Fourth Grade Club		95.81	-	-	-	95.81	-	-	-	-	95.81		95.81	95.81
GENYOUth Foundation		15.17	-	-	-	15.17	-	-	-	-	15.17		15.17	15.17
Hefner Library Grant		293.78	-	-	-	293.78	-	-	-	-	294.00		294.00	294.00
High Scope Grant		27.97	-	-	-	27.97	-	-	-	-	27.85		27.85	27.85
HIP Books		2,080.00	-	-	-	2,080.00	-	-	-	-	2,080.00		2,080.00	2,080.00
Honor Society		533.27	-	-	-	533.27	-	-	-	-	533.02		533.02	533.02
Junior League		513.21	-	-	-	513.21	-	-	-	-	513.60		513.60	513.60
Karate		1.32	-	-	-	1.32	-	-	-	-	1.00		1.00	1.00
Kindergarten Club		108.92	-	-	-	108.92	-	-	-	-	108.92		108.92	108.92
Math Club		285.19	-	-	-	285.19	-	-	-	-	285.56		285.56	285.56
NIKE		0.85	-	-	-	0.85	-	-	-	-	-		-	-
Orff Music		1,144.79	-	-	-	1,144.79	-	-	-	-	1,145.19		1,145.19	1,145.19
Photography Club		168.02	-	-	-	168.02	-	-	-	-	168.00		168.00	168.00
Revord Grant		27.42	-	-	-	27.42	-	-	-	-	27.00		27.00	27.00
Sch Uniform Donations		0.60	-	-	-	0.60	-	-	-	-	1.00		1.00	1.00
Science Club		573.00	-	-	-	573.00	-	-	-	-	573.00		573.00	573.00
Second Grade Club		64.62	-	-	-	64.62	-	-	-	-	64.62		64.62	64.62
SPED Club		5.17	-	-	-	5.17	-	-	-	-	5.17		5.17	5.17
Spring Fling Trip		1,386.14	-	-	-	1,386.14	-	-	-	-	1,386.00		1,386.00	1,386.00
T I Grant		100.00	-	-	-	100.00	-	-	-	-	100.00		100.00	100.00
Third Grade Club		75.90	-	-	-	75.90	-	-	-	-	75.90		75.90	75.90
Welch Grant		37.94	-	-	-	37.94	-	-	-	-	38.00		38.00	38.00
Yearbook		25.00	-	-	-	25.00	-	-	-	-	25.00		25.00	25.00
<b>Other Accounts:</b>														
SACC Reim.		-	-	-	-	-	-	-	-	-	(0.09)		(0.09)	(0.09)
SACC Tuition		-	-	-	-	-	-	-	-	-	155.00		155.00	155.00
<b>Total Restricted</b>	<b>-</b>	<b>59,133.94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,133.94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,288.94</b>	<b>-</b>	<b>59,288.94</b>	<b>59,288.94</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>118,148.52</b>	<b>-</b>	<b>532.71</b>	<b>346.95</b>	<b>119,028.18</b>	<b>-</b>	<b>-</b>	<b>532.71</b>	<b>-</b>	<b>59,288.94</b>	<b>59,206.53</b>	<b>119,028.18</b>	<b>119,028.18</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Shady Grove Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	29,182.81	-	358.24	254.93	29,795.98	3,281.56	3,281.56	358.24	-	-	24,944.43	25,302.67	28,584.23
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		155.54	-	-	-	155.54	-	-			155.54	155.54	155.54	155.54
Cheerleaders		51.64	-	-	-	51.64	-	-			51.64	51.64	51.64	51.64
CLUE		6.04	-	-	-	6.04	-	-			6.04	6.04	6.04	6.04
Environmental Club		70.37	-	-	-	70.37	-	-			70.00	70.00	70.00	70.00
Fifth Grade Club		1,110.94	-	-	-	1,110.94	-	-			906.54	906.54	906.54	906.54
Kindergarten Club		490.63	-	-	-	490.63	-	-			490.63	490.63	490.63	490.63
Library Club		276.68	-	-	-	276.68	-	-			277.00	277.00	277.00	277.00
Orchestra		9.05	-	-	-	9.05	-	-			9.05	9.05	9.05	9.05
Orff Music		178.82	-	-	-	178.82	-	-			178.82	178.82	178.82	178.82
PreKK Club		7.00	-	-	-	7.00	-	-			7.00	7.00	7.00	7.00
Rotary Grant		7.18	-	-	-	7.18	-	-			7.00	7.00	7.00	7.00
School Beautification		703.59	-	-	-	703.59	-	-			703.59	703.59	703.59	703.59
Second Grade Club		214.17	-	-	-	214.17	-	-			214.17	214.17	214.17	214.17
Teacher Courtesy		283.54	-	-	-	283.54	-	-			283.54	283.54	283.54	283.54
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			1,503.50	1,503.50	1,503.50	1,503.50
Bus Trips Grade 2		-	-	-	-	-	-	-			45.00	45.00	45.00	45.00
Bus Trips Grade 5		-	-	-	-	-	-	-			(20.88)	(20.88)	(20.88)	(20.88)
Class Piano		-	-	-	-	-	-	-			(111.24)	(111.24)	(111.24)	(111.24)
<b>Total Restricted</b>	-	3,565.19	-	-	-	3,565.19	-	-	-	4,776.94	-	4,776.94	4,776.94	4,776.94
<b>Total Restricted and General Fund</b>	-	32,748.00	-	358.24	254.93	33,361.17	3,281.56	3,281.56	358.24	-	4,776.94	24,944.43	30,079.61	33,361.17

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Sharpe Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	23,820.53	-	-	82.75	23,903.28	-	-	-	-	-	23,803.50	23,803.50	23,803.50
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		79.46	-	-	-	79.46	-	-	-	-	80.00	80.00	80.00	80.00
Beta Club		584.24	-	-	-	584.24	-	-	-	584.42	584.42	584.42	584.42	584.42
Dance Team		2,399.27	-	-	-	2,399.27	-	-	-	2,399.27	2,399.27	2,399.27	2,399.27	2,399.27
ESL		66.00	-	-	-	66.00	-	-	-	66.00	66.00	66.00	66.00	66.00
Exxon Grant		530.35	-	-	-	530.35	-	-	-	530.19	530.19	530.19	530.19	530.19
First Grade Club		-	-	-	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25
GENYOUth Foundation		2.96	-	-	-	2.96	-	-	-	2.96	2.96	2.96	2.96	2.96
Kindergarten Club		-	-	-	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25
Orff Music		0.25	-	-	-	0.25	-	-	-	-	-	-	-	-
PreKK Club		94.39	-	-	-	94.39	-	-	-	94.00	94.00	94.00	94.00	94.00
Sch Uniform Donations		1,046.27	-	-	-	1,046.27	-	-	-	1,046.00	1,046.00	1,046.00	1,046.00	1,046.00
School Beautification		250.00	-	-	-	250.00	-	-	-	250.00	250.00	250.00	250.00	250.00
Student Council		-	-	-	-	-	-	-	-	0.68	0.68	0.68	0.68	0.68
TCAP Tutoring Grant		13.38	-	-	-	13.38	-	-	-	13.38	13.38	13.38	13.38	13.38
Third Grade Club		-	-	-	-	-	-	-	-	(0.22)	(0.22)	(0.22)	(0.22)	(0.22)
Vending		-	-	-	-	-	-	-	-	(0.83)	(0.83)	(0.83)	(0.83)	(0.83)
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	56.44	56.44	56.44	56.44	56.44
Bus Trips Grade 5		-	-	-	-	-	-	-	-	43.56	43.56	43.56	43.56	43.56
<b>Total Restricted</b>	-	5,066.57	-	-	-	5,066.57	-	-	-	5,166.35	-	5,166.35	5,166.35	5,166.35
<b>Total Restricted and General Fund</b>	-	28,887.10	-	-	82.75	28,969.85	-	-	-	5,166.35	23,803.50	28,969.85	28,969.85	28,969.85



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Sheffield Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	11,193.76	-	-	-	11,193.76	83.00	83.00	-	-	-	10,750.21	10,750.21	10,833.21
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		12.33	-	-	-	12.33	-	-			12.00	12.00	12.00	12.00
Basketball Club Girls		105.00	-	-	-	105.00	-	-		105.00	105.00	105.00	105.00	105.00
Beta Club		59.00	-	-	-	59.00	-	-		59.00	59.00	59.00	59.00	59.00
Cheerleaders		449.25	-	-	-	449.25	-	-		449.50	449.50	449.50	449.50	449.50
Crayola Grant		3.74	-	-	-	3.74	-	-		4.00	4.00	4.00	4.00	4.00
Fifth Grade Club		353.58	-	-	-	353.58	-	-		353.51	353.51	353.51	353.51	353.51
First Grade Club		60.47	-	-	-	60.47	-	-		60.04	60.04	60.04	60.04	60.04
Fourth Grade Club		16.00	-	-	-	16.00	-	-		16.00	16.00	16.00	16.00	16.00
GENYOUth Foundation		0.17	-	-	-	0.17	-	-		-	-	-	-	-
Honor Society		1,554.20	-	-	-	1,554.20	-	-		1,554.68	1,554.68	1,554.68	1,554.68	1,554.68
Junior League		13.20	-	-	-	13.20	-	-		13.00	13.00	13.00	13.00	13.00
Kindergarten Club		25.52	-	-	-	25.52	-	-		25.76	25.76	25.76	25.76	25.76
Library Club		134.66	-	-	-	134.66	-	-		134.66	134.66	134.66	134.66	134.66
Music		13.50	-	-	-	13.50	-	-		14.00	14.00	14.00	14.00	14.00
PreKK Club		43.06	-	-	-	43.06	-	-		43.00	43.00	43.00	43.00	43.00
PTO		-	-	-	-	-	-	-		(0.47)	(0.47)	(0.47)	(0.47)	(0.47)
Sch Uniform Donations		34.42	-	-	-	34.42	-	-		33.62	33.62	33.62	33.62	33.62
School Beautification		209.69	-	-	-	209.69	-	-		209.69	209.69	209.69	209.69	209.69
Second Grade Club		30.85	-	-	-	30.85	-	-		31.28	31.28	31.28	31.28	31.28
Social Studies		524.00	-	-	-	524.00	-	-		524.00	524.00	524.00	524.00	524.00
Step Team		593.81	-	-	-	593.81	-	-		594.00	594.00	594.00	594.00	594.00
Target Grant		958.27	-	-	-	958.27	-	-		958.00	958.00	958.00	958.00	958.00
Third Grade Club		26.02	-	-	-	26.02	-	-		26.02	26.02	26.02	26.02	26.02
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-		444.00	444.00	444.00	444.00	444.00
SACC Tuition		83.00	-	-	-	83.00	-	-		-	-	-	-	-
<b>Total Restricted</b>	-	5,303.74	-	-	-	5,303.74	-	-	-	5,664.29	-	5,664.29	5,664.29	5,664.29
<b>Total Restricted and General Fund</b>	-	16,497.50	-	-	-	16,497.50	83.00	83.00	-	5,664.29	10,750.21	16,414.50	16,497.50	16,497.50

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Shelby Oaks Elementary**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	130,402.24	-	4,501.38	840.31	135,743.93	-	-	4,501.38	-	-	123,105.78	127,607.16	127,607.16
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club		50.04	-	-	-	50.04	-	-	-	-	50.04	50.04	50.04	50.04
Cheerleaders		73.14	-	-	-	73.14	-	-	-	-	73.00	73.00	73.00	73.00
CLUE		356.10	-	-	-	356.10	-	-	-	-	356.10	356.10	356.10	356.10
Dance Team		0.78	-	-	-	0.78	-	-	-	-	-	-	-	-
ESL		91.15	-	-	-	91.15	-	-	-	-	91.00	91.00	91.00	91.00
GENYOUth Foundation		1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00
Library Club		81.35	-	-	-	81.35	-	-	-	-	81.00	81.00	81.00	81.00
Music		22.67	-	-	-	22.67	-	-	-	-	23.00	23.00	23.00	23.00
PreKK Club		723.00	-	-	-	723.00	-	-	-	-	723.00	723.00	723.00	723.00
Sixth Grade Club		153.72	-	-	-	153.72	-	-	-	-	154.00	154.00	154.00	154.00
Watch Dogs		195.32	-	-	-	195.32	-	-	-	-	195.00	195.00	195.00	195.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	-	5,665.00	5,665.00	5,665.00	5,665.00
Bus Trips Grade 1		-	-	-	-	-	-	-	-	-	325.00	325.00	325.00	325.00
Bus Trips Grade 2		-	-	-	-	-	-	-	-	-	361.00	361.00	361.00	361.00
Bus Trips Grade 3		-	-	-	-	-	-	-	-	-	361.00	361.00	361.00	361.00
Bus Trips Grade 5		-	-	-	-	-	-	-	-	-	55.00	55.00	55.00	55.00
Bus Trips KK		-	-	-	-	-	-	-	-	-	796.00	796.00	796.00	796.00
Misc. Clearing		-	-	-	-	-	-	-	-	-	(55.00)	(55.00)	(55.00)	(55.00)
Prof. Development		-	-	-	-	-	-	-	-	-	(0.42)	(0.42)	(0.42)	(0.42)
SACC Tuition		-	-	-	-	-	-	-	-	-	630.32	630.32	630.32	630.32
<b>Total Restricted</b>	-	2,747.27	-	-	-	2,747.27	-	-	-	-	10,884.04	-	10,884.04	10,884.04
<b>Total Restricted and General Fund</b>	-	133,149.51	-	4,501.38	840.31	138,491.20	-	-	4,501.38	-	10,884.04	123,105.78	138,491.20	138,491.20

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Sherwood Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	13,674.45	-	-	350.00	14,024.45	1,855.75	1,855.75	-	-	-	13,899.05	13,899.05	15,754.80
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Chess Club		48.40	-	-	-	48.40	-	-			48.40	48.40	48.40	48.40
Dance Team		10.01	-	-	-	10.01	-	-			10.01	10.01	10.01	10.01
Dollar General Literacy Grant		3.46	-	-	-	3.46	-	-			3.46	3.46	3.46	3.46
ESL		17.62	-	-	-	17.62	-	-			17.62	17.62	17.62	17.62
First Grade Club		3.51	-	-	-	3.51	-	-			3.51	3.51	3.51	3.51
Fourth Grade Club		-	-	-	-	-	-	-			(0.50)	(0.50)	(0.50)	(0.50)
GENYOUth Foundation		102.00	-	-	-	102.00	-	-			102.00	102.00	102.00	102.00
Kindergarten Club		357.36	-	-	-	357.36	-	-			357.17	357.17	357.17	357.17
Newspaper Club		19.68	-	-	-	19.68	-	-			20.00	20.00	20.00	20.00
Orchestra		83.49	-	-	-	83.49	-	-			83.49	83.49	83.49	83.49
Orff Music		59.00	-	-	-	59.00	-	-			59.00	59.00	59.00	59.00
Pom Squad		1,395.23	-	-	-	1,395.23	-	-			(250.07)	(250.07)	(250.07)	(250.07)
PreKK Club		210.00	-	-	-	210.00	-	-			210.00	210.00	210.00	210.00
PTO		-	-	-	-	-	-	-			(0.42)	(0.42)	(0.42)	(0.42)
Second Grade Club		21.98	-	-	-	21.98	-	-			21.98	21.98	21.98	21.98
Step Team		324.66	-	-	-	324.66	-	-			324.66	324.66	324.66	324.66
Stimbert Fund		320.00	-	-	-	320.00	-	-			320.00	320.00	320.00	320.00
Sunshine Club		-	-	-	-	-	-	-			0.12	0.12	0.12	0.12
Target Grant		217.76	-	-	-	217.76	-	-			217.85	217.85	217.85	217.85
Teacher Courtesy		-	-	-	-	-	-	-			0.01	0.01	0.01	0.01
Tennessee Arts Commission Grant		3,134.51	-	-	-	3,134.51	-	-			3,134.51	3,134.51	3,134.51	3,134.51
Tennessee Arts Commission Grant		-	-	-	-	-	-	-			-	-	-	-
Third Grade Club		-	-	-	-	-	-	-			0.32	0.32	0.32	0.32
Vending		-	-	-	-	-	-	-			0.20	0.20	0.20	0.20
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			49.00	49.00	49.00	49.00
Bus Trips Grade 1		-	-	-	-	-	-	-			4.00	4.00	4.00	4.00
Bus Trips Grade 2		-	-	-	-	-	-	-			(23.82)	(23.82)	(23.82)	(23.82)
Bus Trips Grade 3		-	-	-	-	-	-	-			243.25	243.25	243.25	243.25
Bus Trips Grade 4		-	-	-	-	-	-	-			(143.61)	(143.61)	(143.61)	(143.61)
Bus Trips Grade 5		210.00	-	-	-	210.00	-	-			(3.82)	(3.82)	(3.82)	(3.82)
<b>Total Restricted</b>	-	6,538.67	-	-	-	6,538.67	-	-	-	-	4,808.32	4,808.32	4,808.32	4,808.32
<b>Total Restricted and General Fund</b>	-	20,213.12	-	-	350.00	20,563.12	1,855.75	1,855.75	-	-	4,808.32	13,899.05	18,707.37	20,563.12

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**South Park Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	10,435.23	-	-	98.47	10,533.70	13.16	13.16	-	-	-	8,937.24	8,937.24	8,950.40
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		26.55	-	-	-	26.55	-	-	-	-	27.00		27.00	27.00
Beta Club		0.09	-	-	-	0.09	-	-	-	-	-		-	-
Blue Ribbon		92.55	-	-	-	92.55	-	-	-	93.00		93.00	93.00	93.00
Cheerleaders		204.67	-	-	-	204.67	-	-	-	205.00		205.00	205.00	205.00
Environmental Club		1,505.40	-	-	-	1,505.40	-	-	-	1,505.00		1,505.00	1,505.00	1,505.00
Fashion Club		544.00	-	-	-	544.00	-	-	-	544.00		544.00	544.00	544.00
Fifth Grade Club		585.67	-	-	-	585.67	-	-	-	585.67		585.67	585.67	585.67
GENYOUth Foundation		226.63	-	-	-	226.63	-	-	-	226.51		226.51	226.51	226.51
Junior League		149.76	-	-	-	149.76	-	-	-	150.00		150.00	150.00	150.00
Majorettes		41.00	-	-	-	41.00	-	-	-	41.00		41.00	41.00	41.00
PreKK Club		77.25	-	-	-	77.25	-	-	-	77.00		77.00	77.00	77.00
PTO		71.68	-	-	-	71.68	-	-	-	72.00		72.00	72.00	72.00
Rotary Grant		108.54	-	-	-	108.54	-	-	-	109.00		109.00	109.00	109.00
Sch Uniform Donations		176.23	-	-	-	176.23	-	-	-	176.00		176.00	176.00	176.00
Second Grade Club		78.50	-	-	-	78.50	-	-	-	78.50		78.50	78.50	78.50
Student Council		70.00	-	-	-	70.00	-	-	-	70.00		70.00	70.00	70.00
Toyota Grant		48.52	-	-	-	48.52	-	-	-	48.29		48.29	48.29	48.29
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	987.10		987.10	987.10	987.10
Bus Trips Grade 1		-	-	-	-	-	-	-	-	83.00		83.00	83.00	83.00
Bus Trips Grade 2		-	-	-	-	-	-	-	-	191.10		191.10	191.10	191.10
Bus Trips Grade 3		-	-	-	-	-	-	-	-	15.98		15.98	15.98	15.98
Bus Trips Grade 4		-	-	-	-	-	-	-	-	0.06		0.06	0.06	0.06
Bus Trips Grade 5		-	-	-	-	-	-	-	-	148.00		148.00	148.00	148.00
Bus Trips KK		-	-	-	-	-	-	-	-	170.00		170.00	170.00	170.00
Charity Drives		13.16	-	-	-	13.16	-	-	-	(0.16)		(0.16)	(0.16)	(0.16)
SPED Home Environment		236.39	-	-	-	236.39	-	-	-	236.84		236.84	236.84	236.84
<b>Total Restricted</b>	-	4,256.59	-	-	-	4,256.59	-	-	-	5,839.89	-	5,839.89	5,839.89	5,839.89
<b>Total Restricted and General Fund</b>	-	14,691.82	-	-	98.47	14,790.29	13.16	13.16	-	-	5,839.89	8,937.24	14,777.13	14,790.29

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Southwind Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	86,473.67	-	134.26	962.47	87,570.40	2,401.30	2,401.30	134.26	-	-	87,434.83	87,569.09	89,970.39
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		122.41	-	-	-	122.41	-	-	-	-	122.00	122.00	122.00	122.00
Beta Club		144.95	-	-	-	144.95	-	-	-	-	145.16	145.16	145.16	145.16
Choir		618.42	-	-	-	618.42	-	-	-	-	618.88	618.88	618.88	618.88
Exxon Grant		1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00
First Grade Club		-	-	-	-	-	-	-	-	-	(0.41)	(0.41)	(0.41)	(0.41)
Fourth Grade Club		-	-	-	-	-	-	-	-	-	0.29	0.29	0.29	0.29
GENYOUth Foundation		486.80	-	-	-	486.80	-	-	-	-	486.80	486.80	486.80	486.80
Grants-Misc.CALL AUDITING 1ST		146.27	-	-	-	146.27	-	-	-	-	146.00	146.00	146.00	146.00
Kindergarten Club		-	-	-	-	-	-	-	-	-	(0.13)	(0.13)	(0.13)	(0.13)
Library Club		-	-	-	-	-	-	-	-	-	(0.26)	(0.26)	(0.26)	(0.26)
Pep Club		602.63	-	-	-	602.63	-	-	-	-	602.95	602.95	602.95	602.95
Race for Education		308.25	-	-	-	308.25	-	-	-	-	308.00	308.00	308.00	308.00
Red Ribbon Club		285.25	-	-	-	285.25	-	-	-	-	285.69	285.69	285.69	285.69
Student Council		1,297.03	-	-	-	1,297.03	-	-	-	-	1,211.51	1,211.51	1,211.51	1,211.51
Teacher Courtesy		-	-	-	-	-	-	-	-	-	0.05	0.05	0.05	0.05
Third Grade Club		-	-	-	-	-	-	-	-	-	(0.27)	(0.27)	(0.27)	(0.27)
Watch Dogs		3.80	-	-	-	3.80	-	-	-	-	4.00	4.00	4.00	4.00
Yearbook		21.85	-	-	-	21.85	-	-	-	-	22.00	22.00	22.00	22.00
<b>Other Accounts:</b>														
Bus Trips		2,883.20	-	-	-	2,883.20	-	-	-	-	583.21	583.21	583.21	583.21
Charity Drives		14.80	-	-	-	14.80	-	-	-	-	0.20	0.20	0.20	0.20
<b>Total Restricted</b>	-	7,935.66	-	-	-	7,935.66	-	-	-	-	5,535.67	-	5,535.67	5,535.67
<b>Total Restricted and General Fund</b>	-	94,409.33	-	134.26	962.47	95,506.06	2,401.30	2,401.30	134.26	-	5,535.67	87,434.83	93,104.76	95,506.06

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Springdale Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	8,981.94	-	305.99	72.00	9,359.93	3,072.07	3,072.07	305.99	-	-	7,348.01	7,654.00	10,726.07
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Band		536.91	-	-	-	536.91	-	-			536.91	536.91	536.91	536.91
Basketball Club Girls		1,240.75	-	-	-	1,240.75	-	-		(15.88)	(15.88)	(15.88)	(15.88)	(15.88)
Beta Club		24.00	-	-	-	24.00	-	-		24.00	24.00	24.00	24.00	24.00
Cheerleaders		508.37	-	-	-	508.37	-	-		16.74	16.74	16.74	16.74	16.74
Fifth Grade Club		403.60	-	-	-	403.60	-	-		0.21	0.21	0.21	0.21	0.21
Fourth Grade Club		1.69	-	-	-	1.69	-	-		2.00	2.00	2.00	2.00	2.00
GENYOUth Foundation		1.17	-	-	-	1.17	-	-		1.17	1.17	1.17	1.17	1.17
Kindergarten Club		716.82	-	-	-	716.82	-	-		87.42	87.42	87.42	87.42	87.42
Library Club		266.35	-	-	-	266.35	-	-		266.35	266.35	266.35	266.35	266.35
Music		307.04	-	-	-	307.04	-	-		306.97	306.97	306.97	306.97	306.97
Orff Music		21.00	-	-	-	21.00	-	-		21.00	21.00	21.00	21.00	21.00
PTO		0.50	-	-	-	0.50	-	-		-	-	-	-	-
Sch Uniform Donations		250.00	-	-	-	250.00	-	-		250.00	250.00	250.00	250.00	250.00
School Beautification		8.50	-	-	-	8.50	-	-		8.00	8.00	8.00	8.00	8.00
Science Club		0.62	-	-	-	0.62	-	-		1.00	1.00	1.00	1.00	1.00
Sixth Grade Club		4.59	-	-	-	4.59	-	-		5.00	5.00	5.00	5.00	5.00
Student Council		78.69	-	-	-	78.69	-	-		78.63	78.63	78.63	78.63	78.63
Teacher Courtesy		0.14	-	-	-	0.14	-	-		-	-	-	-	-
Vending		153.85	-	-	-	153.85	-	-		154.49	154.49	154.49	154.49	154.49
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-		1,268.00	1,268.00	1,268.00	1,268.00	1,268.00
Bus Trips Grade 2		(72.00)	-	-	-	(72.00)	-	-		10.00	10.00	10.00	10.00	10.00
Bus Trips Grade 5		-	-	-	-	-	-	-		147.38	147.38	147.38	147.38	147.38
Bus Trips KK		-	-	-	-	-	-	-		(38.00)	(38.00)	(38.00)	(38.00)	(38.00)
Charity Drives		45.00	-	-	-	45.00	-	-		-	-	-	-	-
SACC Reim.		-	-	-	-	-	-	-		0.06	0.06	0.06	0.06	0.06
Title One/NCLB		526.09	-	-	-	526.09	-	-		526.09	526.09	526.09	526.09	526.09
<b>Total Restricted</b>	-	5,023.68	-	-	-	5,023.68	-	-	-	3,657.54	-	3,657.54	3,657.54	3,657.54
<b>Total Restricted and General Fund</b>	-	14,005.62	-	305.99	72.00	14,383.61	3,072.07	3,072.07	305.99	-	3,657.54	7,348.01	11,311.54	14,383.61

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Treadwell Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	38,150.29	-	-	-	38,150.29	143.34	143.34	-	-	-	37,390.42	37,390.42	37,533.76
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		393.17	-	-	-	393.17	-	-			393.17	393.17	393.17	393.17
Charmette Club		167.07	-	-	-	167.07	-	-			167.07	167.07	167.07	167.07
Dance Team		333.72	-	-	-	333.72	-	-			333.73	333.73	333.73	333.73
Drama Club		5.44	-	-	-	5.44	-	-			5.44	5.44	5.44	5.44
Elementary Sports Club		45.91	-	-	-	45.91	-	-			45.91	45.91	45.91	45.91
ESL		236.59	-	-	-	236.59	-	-			236.00	236.00	236.00	236.00
Fifth Grade Club		10.10	-	-	-	10.10	-	-			10.00	10.00	10.00	10.00
Grants-Misc.CALL AUDITING 1ST		13,137.25	-	-	-	13,137.25	-	-			13,137.25	13,137.25	13,137.25	13,137.25
Guidance		210.98	-	-	-	210.98	-	-			210.98	210.98	210.98	210.98
Music		-	-	-	-	-	-	-			0.51	0.51	0.51	0.51
Outdoor Classroom Grant		82.35	-	-	-	82.35	-	-			82.07	82.07	82.07	82.07
School Beautification		107.20	-	-	-	107.20	-	-			107.20	107.20	107.20	107.20
Sixth Grade Club		13.73	-	-	-	13.73	-	-			14.00	14.00	14.00	14.00
Teacher Courtesy		93.66	-	-	-	93.66	-	-			93.66	93.66	93.66	93.66
Yearbook		446.60	-	-	-	446.60	-	-			446.60	446.60	446.60	446.60
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			226.07	226.07	226.07	226.07
Bus Trips Grade 4		-	-	-	-	-	-	-			19.27	19.27	19.27	19.27
Bus Trips Grade 5		-	-	-	-	-	-	-			395.00	395.00	395.00	395.00
Cafeteria Payments		3.50	-	-	-	3.50	-	-			-	-	-	-
SACC Reim.		8.00	-	-	-	8.00	-	-			7.68	7.68	7.68	7.68
SACC Tuition		20.00	-	-	-	20.00	-	-			-	-	-	-
Title One/NCLB		-	-	-	-	-	-	-			0.19	0.19	0.19	0.19
<b>Total Restricted</b>	-	15,315.27	-	-	-	15,315.27	-	-	-	-	15,931.80	-	15,931.80	15,931.80
<b>Total Restricted and General Fund</b>	-	53,465.56	-	-	-	53,465.56	143.34	143.34	-	-	15,931.80	37,390.42	53,322.22	53,465.56

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Vollentine Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	45,634.95	-	-	268.07	45,903.02	-	-	-	-	-	45,257.53	45,257.53	45,257.53
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		89.74	-	-	-	89.74	-	-			89.74	89.74	89.74	89.74
Beta Club		1,536.22	-	-	-	1,536.22	-	-		1,537.55	1,537.55	1,537.55	1,537.55	1,537.55
Blue Ribbon		20.37	-	-	-	20.37	-	-		20.00	20.00	20.00	20.00	20.00
Charmette Club		1,628.10	-	-	-	1,628.10	-	-		1,628.10	1,628.10	1,628.10	1,628.10	1,628.10
Cheerleaders		0.99	-	-	-	0.99	-	-		-	-	-	-	-
Chess Club		245.00	-	-	-	245.00	-	-		245.00	245.00	245.00	245.00	245.00
Fifth Grade Club		35.82	-	-	-	35.82	-	-		404.00	404.00	404.00	404.00	404.00
Fullview Baptist Church		133.43	-	-	-	133.43	-	-		133.00	133.00	133.00	133.00	133.00
JAGS		698.19	-	-	-	698.19	-	-		698.19	698.19	698.19	698.19	698.19
Rotary Grant		271.45	-	-	-	271.45	-	-		271.00	271.00	271.00	271.00	271.00
Science Club		168.77	-	-	-	168.77	-	-		169.00	169.00	169.00	169.00	169.00
Sheriff's Office Donations		4,179.93	-	-	-	4,179.93	-	-		4,179.55	4,179.55	4,179.55	4,179.55	4,179.55
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-		130.01	130.01	130.01	130.01	130.01
Bus Trips Grade 3		-	-	-	-	-	-	-		62.50	62.50	62.50	62.50	62.50
Bus Trips Grade 4		-	-	-	-	-	-	-		39.65	39.65	39.65	39.65	39.65
Bus Trips Grade 5		-	-	-	-	-	-	-		(98.01)	(98.01)	(98.01)	(98.01)	(98.01)
Bus Trips KK		-	-	-	-	-	-	-		144.22	144.22	144.22	144.22	144.22
<b>Total Restricted</b>	-	9,008.01	-	-	-	9,008.01	-	-	-	9,653.50	-	9,653.50	9,653.50	9,653.50
<b>Total Restricted and General Fund</b>	-	54,642.96	-	-	268.07	54,911.03	-	-	-	9,653.50	45,257.53	54,911.03	54,911.03	54,911.03



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Wells Station Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	45,111.01	-	181.76	326.92	45,619.69	175.94	175.94	181.76	-	-	44,996.27	45,178.03	45,353.97
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		2.59	-	-	-	2.59	-	-	-	-	-	2.59	2.59	2.59
Beautiful N Blue		25.79	-	-	-	25.79	-	-	-	-	-	26.00	26.00	26.00
Cheerleaders		89.87	-	-	-	89.87	-	-	-	-	-	89.87	89.87	89.87
Chess Club		7.28	-	-	-	7.28	-	-	-	-	-	7.00	7.00	7.00
CLUE		153.46	-	-	-	153.46	-	-	-	-	-	0.46	0.46	0.46
Drill Team		0.11	-	-	-	0.11	-	-	-	-	-	-	-	-
ESL		272.50	-	-	-	272.50	-	-	-	-	-	272.15	272.15	272.15
Fifth Grade Club		73.81	-	-	-	73.81	-	-	-	-	-	73.46	73.46	73.46
First Grade Club		200.00	-	-	-	200.00	-	-	-	-	-	200.00	200.00	200.00
Fourth Grade Club		100.00	-	-	-	100.00	-	-	-	-	-	100.00	100.00	100.00
Kindergarten Club		17.00	-	-	-	17.00	-	-	-	-	-	17.00	17.00	17.00
Math Club		0.80	-	-	-	0.80	-	-	-	-	-	1.00	1.00	1.00
PreKK Club		81.44	-	-	-	81.44	-	-	-	-	-	81.00	81.00	81.00
PTO		-	-	-	-	-	-	-	-	-	-	(0.41)	(0.41)	(0.41)
School Beautification		4.81	-	-	-	4.81	-	-	-	-	-	5.00	5.00	5.00
Second Grade Club		289.80	-	-	-	289.80	-	-	-	-	-	290.53	290.53	290.53
Soccer Club		49.18	-	-	-	49.18	-	-	-	-	-	49.00	49.00	49.00
Teacher Courtesy		-	-	-	-	-	-	-	-	-	-	0.44	0.44	0.44
Technology Club		37.52	-	-	-	37.52	-	-	-	-	-	38.00	38.00	38.00
Third Grade Club		332.81	-	-	-	332.81	-	-	-	-	-	332.81	332.81	332.81
Vending		-	-	-	-	-	-	-	-	-	-	0.26	0.26	0.26
Yearbook		51.32	-	-	-	51.32	-	-	-	-	-	51.00	51.00	51.00
<b>Other Accounts:</b>														
Bus Trips		701.84	-	-	-	701.84	-	-	-	-	-	701.84	701.84	701.84
Bus Trips Grade 1		254.00	-	-	-	254.00	-	-	-	-	-	254.00	254.00	254.00
Bus Trips Grade 2		-	-	-	-	-	-	-	-	-	-	232.00	232.00	232.00
Bus Trips Grade 3		-	-	-	-	-	-	-	-	-	-	32.00	32.00	32.00
Bus Trips Grade 4		-	-	-	-	-	-	-	-	-	-	39.00	39.00	39.00
Bus Trips Grade 5		17.94	-	-	-	17.94	-	-	-	-	-	59.00	59.00	59.00
Bus Trips KK		-	-	-	-	-	-	-	-	-	-	78.82	78.82	78.82
Class Piano		5.00	-	-	-	5.00	-	-	-	-	-	1.19	1.19	1.19
SACC Reim.		-	-	-	-	-	-	-	-	-	-	(0.42)	(0.42)	(0.42)
<b>Total Restricted</b>	-	2,768.87	-	-	-	2,768.87	-	-	-	-	3,034.59	-	3,034.59	3,034.59
<b>Total Restricted and General Fund</b>	-	47,879.88	-	181.76	326.92	48,388.56	175.94	175.94	181.76	-	3,034.59	44,996.27	48,212.62	48,388.56

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Westhaven Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	21,815.31	-	-	150.00	21,965.31	67.00	67.00	-	-	-	21,339.43	21,339.43	21,406.43
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
GENYOUth Foundation		327.14	-	-	-	327.14	-	-				327.14	327.14	327.14
Grants-Misc.CALL AUDITING 1ST		26.26	-	-	-	26.26	-	-				26.26	26.26	26.26
Honor Society		310.90	-	-	-	310.90	-	-				310.90	310.90	310.90
Music		1,281.43	-	-	-	1,281.43	-	-				1,281.43	1,281.43	1,281.43
Rotary Grant		285.93	-	-	-	285.93	-	-				285.93	285.93	285.93
Sch Uniform Donations		181.12	-	-	-	181.12	-	-				181.12	181.12	181.12
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-				625.88	625.88	625.88
SACC Tuition		67.00	-	-	-	67.00	-	-				-	-	-
<b>Total Restricted</b>	-	2,479.78	-	-	-	2,479.78	-	-	-	-	3,038.66	-	3,038.66	3,038.66
<b>Total Restricted and General Fund</b>	-	24,295.09	-	-	150.00	24,445.09	67.00	67.00	-	-	3,038.66	21,339.43	24,378.09	24,445.09

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Westside Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	(68.63)	-	-	100.00	31.37	168.65	168.65	-	-	-	(149.06)	(149.06)	19.59
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		131.11	-	-	-	131.11	-	-			131.00		131.00	131.00
Book Club K-6		8.90	-	-	-	8.90	-	-			8.63		8.63	8.63
Charmette Club		5.72	-	-	-	5.72	-	-			5.72		5.72	5.72
Choir		8.75	-	-	-	8.75	-	-			9.00		9.00	9.00
First Grade Club		32.00	-	-	-	32.00	-	-			32.00		32.00	32.00
Kindergarten Club		240.76	-	-	-	240.76	-	-			241.44		241.44	241.44
Laura Bush Grant		3.85	-	-	-	3.85	-	-			3.85		3.85	3.85
Music		319.20	-	-	-	319.20	-	-			319.20		319.20	319.20
PreKK Club		-	-	-	-	-	-	-			(0.25)		(0.25)	(0.25)
Race for Education		107.00	-	-	-	107.00	-	-			107.00		107.00	107.00
Science Club		580.58	-	-	-	580.58	-	-			580.58		580.58	580.58
Second Grade Club		41.50	-	-	-	41.50	-	-			42.00		42.00	42.00
Sixth Grade Club		2.36	-	-	-	2.36	-	-			2.00		2.00	2.00
Teacher Courtesy		38.27	-	-	-	38.27	-	-			37.99		37.99	37.99
USDA Grant		348.37	-	-	-	348.37	-	-			348.37		348.37	348.37
Vending		-	-	-	-	-	-	-			0.27		0.27	0.27
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			180.00		180.00	180.00
Bus Trips Grade 2		168.65	-	-	-	168.65	-	-			-		-	-
<b>Total Restricted</b>	-	2,037.02	-	-	-	2,037.02	-	-	-	-	2,048.80	-	2,048.80	2,048.80
<b>Total Restricted and General Fund</b>	-	1,968.39	-	-	100.00	2,068.39	168.65	168.65	-	-	2,048.80	(149.06)	1,899.74	2,068.39

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
White Station Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	95,796.34	-	2,058.75	1,228.60	99,083.69	604.78	604.78	2,058.75	-	-	92,449.23	94,507.98	95,112.76
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club		3.05	-	-	-	3.05	-	-			3.05	3.05	3.05	3.05
Beta Club		16.62	-	-	-	16.62	-	-			16.62	16.62	16.62	16.62
Charmette Club		1.00	-	-	-	1.00	-	-			1.00	1.00	1.00	1.00
Chess Club		3,186.00	-	-	-	3,186.00	-	-			3,186.00	3,186.00	3,186.00	3,186.00
Choir		35.20	-	-	-	35.20	-	-			35.00	35.00	35.00	35.00
CLUE		62.81	-	-	-	62.81	-	-			63.18	63.18	63.18	63.18
Exxon Grant		327.31	-	-	-	327.31	-	-			327.66	327.66	327.66	327.66
Hearing Impaired		270.11	-	-	-	270.11	-	-			270.00	270.00	270.00	270.00
Hip Snacks		24.48	-	-	-	24.48	-	-			24.00	24.00	24.00	24.00
Jr. Optimist		394.31	-	-	-	394.31	-	-			394.00	394.00	394.00	394.00
Music		68.57	-	-	-	68.57	-	-			69.00	69.00	69.00	69.00
Nat Tree Tr Paris		1,379.72	-	-	-	1,379.72	-	-			1,380.00	1,380.00	1,380.00	1,380.00
Orff Music		8.02	-	-	-	8.02	-	-			8.05	8.05	8.05	8.05
Quota Pilkington Grant		7.99	-	-	-	7.99	-	-			8.00	8.00	8.00	8.00
Performing Arts Cl		327.36	-	-	-	327.36	-	-			327.36	327.36	327.36	327.36
PIPE Grant		16.17	-	-	-	16.17	-	-			16.00	16.00	16.00	16.00
PTO		-	-	-	-	-	-	-			0.01	0.01	0.01	0.01
Quota Willingham		200.00	-	-	-	200.00	-	-			200.00	200.00	200.00	200.00
Sch Uniform Donations		2,898.30	-	-	-	2,898.30	-	-			2,898.03	2,898.03	2,898.03	2,898.03
Soccer Club		18.50	-	-	-	18.50	-	-			18.00	18.00	18.00	18.00
Social Studies		173.28	-	-	-	173.28	-	-			173.00	173.00	173.00	173.00
Student Council		824.86	-	-	-	824.86	-	-			825.24	825.24	825.24	825.24
Sunshine Club		1.99	-	-	-	1.99	-	-			2.19	2.19	2.19	2.19
Target Grant		147.08	-	-	-	147.08	-	-			147.45	147.45	147.45	147.45
Teacher Courtesy		4.26	-	-	-	4.26	-	-			4.03	4.03	4.03	4.03
Third Grade Club		8.00	-	-	-	8.00	-	-			8.00	8.00	8.00	8.00
Vending		606.11	-	-	-	606.11	-	-			606.50	606.50	606.50	606.50
Yearbook		392.54	-	-	-	392.54	-	-			392.34	392.34	392.34	392.34
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			3,600.00	3,600.00	3,600.00	3,600.00
Bus Trips Grade 1		-	-	-	-	-	-	-			38.00	38.00	38.00	38.00
Bus Trips Grade 2		-	-	-	-	-	-	-			21.26	21.26	21.26	21.26
Bus Trips Grade 3		-	-	-	-	-	-	-			(4.42)	(4.42)	(4.42)	(4.42)
Bus Trips Grade 4		-	-	-	-	-	-	-			(32.98)	(32.98)	(32.98)	(32.98)
Bus Trips Grade 5		-	-	-	-	-	-	-			21.14	21.14	21.14	21.14
Class Piano		-	-	-	-	-	-	-			(604.78)	(604.78)	(604.78)	(604.78)
Misc. Clearing		7,577.07	-	-	-	7,577.07	-	-			7,576.66	7,576.66	7,576.66	7,576.66
SACC Reim.		-	-	-	-	-	-	-			893.05	893.05	893.05	893.05
SACC Tuition		-	-	-	-	-	-	-			40.00	40.00	40.00	40.00

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
White Station Elementary  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
<b>Total Restricted</b>	-	18,980.71	-	-	-	18,980.71	-	-	-	22,951.64	-	22,951.64	22,951.64	
<b>Total Restricted and General Fund</b>	-	114,777.05	-	2,058.75	1,228.60	118,064.40	604.78	604.78	2,058.75	-	22,951.64	92,449.23	117,459.62	118,064.40

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Whitehaven Elementary  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	12,033.82	-	23.48	1,081.96	13,139.26	96.25	96.25	23.48	-	-	12,480.78	12,504.26	12,600.51
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Choir		19.10	-		-	19.10	-	-			19.40	19.40	19.40	19.40
Exxon Grant		1,014.18	-		-	1,014.18	-	-		1,014.18	1,014.18	1,014.18	1,014.18	1,014.18
Fifth Grade Club		394.64	-		-	394.64	-	-		394.47	394.47	394.47	394.47	394.47
First Grade Club		69.36	-		-	69.36	-	-		69.36	69.36	69.36	69.36	69.36
Fourth Grade Club		30.00	-		-	30.00	-	-		30.00	30.00	30.00	30.00	30.00
Grants-Misc.CALL AUDITING 1ST		800.00	-		-	800.00	-	-		800.00	800.00	800.00	800.00	800.00
Kindergarten Club		240.23	-		-	240.23	-	-		239.19	239.19	239.19	239.19	239.19
Laura Bush Grant		352.21	-		-	352.21	-	-		352.21	352.21	352.21	352.21	352.21
Music		99.47	-		-	99.47	-	-		99.11	99.11	99.11	99.11	99.11
PreKK Club		56.00	-		-	56.00	-	-		56.00	56.00	56.00	56.00	56.00
Rotary Grant		93.68	-		-	93.68	-	-		94.00	94.00	94.00	94.00	94.00
Second Grade Club		82.27	-		-	82.27	-	-		82.72	82.72	82.72	82.72	82.72
SPED Club		137.75	-		-	137.75	-	-		138.00	138.00	138.00	138.00	138.00
STEM Club		330.57	-		-	330.57	-	-		330.57	330.57	330.57	330.57	330.57
STEM Grant		1,427.44	-		-	1,427.44	-	-		1,427.44	1,427.44	1,427.44	1,427.44	1,427.44
Third Grade Club		0.43	-		-	0.43	-	-		-	-	-	-	-
Verizon Grant		2,986.34	-		-	2,986.34	-	-		2,986.34	2,986.34	2,986.34	2,986.34	2,986.34
Yearbook		65.75	-		-	65.75	-	-		66.00	66.00	66.00	66.00	66.00
<b>Other Accounts:</b>														
Cafeteria Payments		96.25	-		-	96.25	-	-		-	-	-	-	-
SACC Reim.		145.00	-		-	145.00	-	-		145.00	145.00	145.00	145.00	145.00
SACC Tuition		-	-		-	-	-	-		635.00	635.00	635.00	635.00	635.00
Title One/NCLB		-	-		-	-	-	-		0.43	0.43	0.43	0.43	0.43
<b>Total Restricted</b>	-	8,440.67	-	-	-	8,440.67	-	-	-	8,979.42	-	8,979.42	8,979.42	8,979.42
<b>Total Restricted and General Fund</b>	-	20,474.49	-	23.48	1,081.96	21,579.93	96.25	96.25	23.48	-	8,979.42	12,480.78	21,483.68	21,579.93

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**William H. Brewster Elementary**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	35,477.44	-	286.53	1,185.42	36,949.39	85.00	85.00	286.53	-	-	36,158.90	36,445.43	36,530.43
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		593.80	-			593.80	-	-			593.63	593.63	593.63	593.63
CLUE		21.25	-			21.25	-	-			21.00	21.00	21.00	21.00
Drama Club		5,026.04	-			5,026.04	-	-			5,026.38	5,026.38	5,026.38	5,026.38
Fifth Grade Club		5.09	-			5.09	-	-			5.00	5.00	5.00	5.00
First Grade Club		45.00	-			45.00	-	-			45.00	45.00	45.00	45.00
GENYOUth Foundation		0.69	-			0.69	-	-			0.69	0.69	0.69	0.69
Grants-Misc.CALL AUDITING 1ST		42.80	-			42.80	-	-			42.80	42.80	42.80	42.80
Greater Memphis Grant		3,630.23	-			3,630.23	-	-			3,629.67	3,629.67	3,629.67	3,629.67
Guidance		12.00	-			12.00	-	-			12.00	12.00	12.00	12.00
Honor Society		13.00	-			13.00	-	-			13.00	13.00	13.00	13.00
Junior League		1,138.48	-			1,138.48	-	-			1,138.30	1,138.30	1,138.30	1,138.30
Kindergarten Club		0.01	-			0.01	-	-			-	-	-	-
Library Club		381.58	-			381.58	-	-			381.16	381.16	381.16	381.16
Orchestra		37.50	-			37.50	-	-			38.00	38.00	38.00	38.00
Outdoor Classroom Grant		4,755.35	-			4,755.35	-	-			4,755.60	4,755.60	4,755.60	4,755.60
PreKK Club		27.00	-			27.00	-	-			27.00	27.00	27.00	27.00
PTO		-	-			-	-	-			0.04	0.04	0.04	0.04
Sch Uniform Donations		387.90	-			387.90	-	-			388.00	388.00	388.00	388.00
SPED Club		-	-			-	-	-			0.39	0.39	0.39	0.39
Target Grant		4.31	-			4.31	-	-			4.31	4.31	4.31	4.31
Teacher Courtesy		1,445.37	-			1,445.37	-	-			1,445.37	1,445.37	1,445.37	1,445.37
Yearbook		322.95	-			322.95	-	-			323.00	323.00	323.00	323.00
<b>Other Accounts:</b>														
Bus Trips		-	-			-	-	-			48.00	48.00	48.00	48.00
Bus Trips Grade 2		-	-			-	-	-			5.00	5.00	5.00	5.00
Bus Trips Grade 3		-	-			-	-	-			83.00	83.00	83.00	83.00
Bus Trips Grade 4		-	-			-	-	-			(32.10)	(32.10)	(32.10)	(32.10)
Bus Trips Grade 5		-	-			-	-	-			352.00	352.00	352.00	352.00
Bus Trips KK		-	-			-	-	-			48.10	48.10	48.10	48.10
Charity Drives		85.00	-			85.00	-	-			-	-	-	-
Misc. Clearing		12.00	-			12.00	-	-			12.00	12.00	12.00	12.00
SACC Reim.		8,073.32	-			8,073.32	-	-			8,073.00	8,073.00	8,073.00	8,073.00
SACC Tuition		20.00	-			20.00	-	-			20.00	20.00	20.00	20.00
Title One/NCLB		-	-			-	-	-			0.29	0.29	0.29	0.29
<b>Total Restricted</b>	-	26,080.67	-	-	-	26,080.67	-	-	-	-	26,499.63	-	26,499.63	26,499.63
<b>Total Restricted and General Fund</b>	-	61,558.11	-	286.53	1,185.42	63,030.06	85.00	85.00	286.53	-	26,499.63	36,158.90	62,945.06	63,030.06

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Willow Oaks Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	29,077.42	13,205.99	-	-	42,283.41	1,326.25	1,326.25	-	-	-	27,645.94	27,645.94	28,972.19
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Adopt-a-Book		115.00	-	-	-	115.00	-	-			115.00	115.00	115.00	115.00
Beta Club		27.50	-	-	-	27.50	-	-			27.50	27.50	27.50	27.50
CLUE		1.15	-	-	-	1.15	-	-			1.00	1.00	1.00	1.00
Clue - Primary		31.42	-	-	-	31.42	-	-			31.00	31.00	31.00	31.00
Dance Team		40.00	-	-	-	40.00	-	-			40.00	40.00	40.00	40.00
Drama Club		536.45	-	-	-	536.45	-	-			536.45	536.45	536.45	536.45
ESL		0.04	-	-	-	0.04	-	-			-	-	-	-
GENYOUth Foundation		257.43	-	-	-	257.43	-	-			257.43	257.43	257.43	257.43
Grants-Misc.CALL AUDITING 1ST		81.40	-	-	-	81.40	-	-			81.40	81.40	81.40	81.40
Junior League		34.05	-	-	-	34.05	-	-			33.80	33.80	33.80	33.80
Kindergarten Club		214.00	-	-	-	214.00	-	-			214.00	214.00	214.00	214.00
Majorettes		200.00	-	-	-	200.00	-	-			200.00	200.00	200.00	200.00
Music		70.18	-	-	-	70.18	-	-			70.50	70.50	70.50	70.50
Orff Music		80.25	-	-	-	80.25	-	-			80.00	80.00	80.00	80.00
Performing Arts CI		54.09	-	-	-	54.09	-	-			54.09	54.09	54.09	54.09
SACC Summer Camp		10.00	-	-	-	10.00	-	-			10.00	10.00	10.00	10.00
Step Team		210.59	-	-	-	210.59	-	-			211.00	211.00	211.00	211.00
Teacher Courtesy		100.00	-	-	-	100.00	-	-			100.00	100.00	100.00	100.00
Tennis		315.98	-	-	-	315.98	-	-			316.00	316.00	316.00	316.00
Walmart - Askew		72.10	-	-	-	72.10	-	-			72.00	72.00	72.00	72.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			6,408.00	6,408.00	6,408.00	6,408.00
Bus Trips Grade 1		-	-	-	-	-	-	-			(157.38)	(157.38)	(157.38)	(157.38)
Bus Trips Grade 2		-	-	-	-	-	-	-			157.50	157.50	157.50	157.50
Bus Trips Grade 5		-	-	-	-	-	-	-			20.00	20.00	20.00	20.00
Charity Drives		999.96	-	-	-	999.96	-	-			-	-	-	-
Class Piano		195.00	-	-	-	195.00	-	-			-	-	-	-
SACC Reim.		0.48	-	-	-	0.48	-	-			8,334.00	8,334.00	8,334.00	8,334.00
SACC Tuition		91.00	-	-	-	91.00	-	-			-	-	-	-
Title One/NCLB		-	-	-	-	-	-	-			(164.00)	(164.00)	(164.00)	(164.00)
<b>Total Restricted</b>	-	3,738.07	-	-	-	3,738.07	-	-	-	17,049.29	-	17,049.29	17,049.29	17,049.29
<b>Total Restricted and General Fund</b>	-	32,815.49	13,205.99	-	-	46,021.48	1,326.25	1,326.25	-	-	17,049.29	27,645.94	44,695.23	46,021.48



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Winchester Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	378.02	-	-	-	378.02	115.00	115.00	-	-	-	348.08	348.08	463.08
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon		0.81	-	-	-	0.81	-	-	-	-	-	-	-	-
ESL		21.62	-	-	-	21.62	-	-	-	21.93	-	21.93	21.93	21.93
Fifth Grade Club		207.63	-	-	-	207.63	-	-	-	207.48	-	207.48	207.48	207.48
First Grade Club		9.98	-	-	-	9.98	-	-	-	10.27	-	10.27	10.27	10.27
Fourth Grade Club		79.39	-	-	-	79.39	-	-	-	78.93	-	78.93	78.93	78.93
Kindergarten Club		0.54	-	-	-	0.54	-	-	-	0.59	-	0.59	0.59	0.59
Library Club		132.61	-	-	-	132.61	-	-	-	132.61	-	132.61	132.61	132.61
Music		16.13	-	-	-	16.13	-	-	-	16.00	-	16.00	16.00	16.00
PreKK Club		200.76	-	-	-	200.76	-	-	-	201.00	-	201.00	201.00	201.00
PTO		-	-	-	-	-	-	-	-	(0.22)	-	(0.22)	(0.22)	(0.22)
RFIS		1.29	-	-	-	1.29	-	-	-	1.29	-	1.29	1.29	1.29
SACC Summer Camp		115.00	-	-	-	115.00	-	-	-	-	-	-	-	-
Sch Uniform Donations		519.62	-	-	-	519.62	-	-	-	519.62	-	519.62	519.62	519.62
Second Grade Club		108.07	-	-	-	108.07	-	-	-	107.93	-	107.93	107.93	107.93
Soccer Club		171.32	-	-	-	171.32	-	-	-	171.32	-	171.32	171.32	171.32
Student Council		0.11	-	-	-	0.11	-	-	-	0.11	-	0.11	0.11	0.11
Target Grant		25.00	-	-	-	25.00	-	-	-	25.00	-	25.00	25.00	25.00
Third Grade Club		123.85	-	-	-	123.85	-	-	-	123.85	-	123.85	123.85	123.85
Vending		-	-	-	-	-	-	-	-	0.38	-	0.38	0.38	0.38
WalMart		0.50	-	-	-	0.50	-	-	-	0.50	-	0.50	0.50	0.50
Yearbook		14.59	-	-	-	14.59	-	-	-	14.59	-	14.59	14.59	14.59
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-	-	20.00	-	20.00	20.00	20.00
Bus Trips Grade 5		-	-	-	-	-	-	-	-	10.00	-	10.00	10.00	10.00
SACC Reim.		100.48	-	-	-	100.48	-	-	-	100.88	-	100.88	100.88	100.88
Title One/NCLB		-	-	-	-	-	-	-	-	0.18	-	0.18	0.18	0.18
<b>Total Restricted</b>	<b>-</b>	<b>1,849.30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,849.30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,764.24</b>	<b>-</b>	<b>1,764.24</b>	<b>1,764.24</b>	<b>1,764.24</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>2,227.32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,227.32</b>	<b>115.00</b>	<b>115.00</b>	<b>-</b>	<b>-</b>	<b>1,764.24</b>	<b>348.08</b>	<b>2,112.32</b>	<b>2,227.32</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Winridge Elementary**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	114,445.30	-	-	-	114,445.30	128.95	128.95	-	-	-	112,566.87	112,566.87	112,695.82
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Charmette Club		25.02	-	-	-	25.02	-	-			25.02	25.02	25.02	25.02
CLUE		88.95	-	-	-	88.95	-	-			88.95	88.95	88.95	88.95
Fifth Grade Club		512.48	-	-	-	512.48	-	-			512.48	512.48	512.48	512.48
GENYOUth Foundation		155.14	-	-	-	155.14	-	-			155.14	155.14	155.14	155.14
Honor Society		52.51	-	-	-	52.51	-	-			53.00	53.00	53.00	53.00
International Paper Grant		13,259.11	-	-	-	13,259.11	-	-			13,258.95	13,258.95	13,258.95	13,258.95
Junior League		0.50	-	-	-	0.50	-	-			0.50	0.50	0.50	0.50
Kindergarten Club		87.93	-	-	-	87.93	-	-			88.00	88.00	88.00	88.00
Library Club		500.00	-	-	-	500.00	-	-			500.00	500.00	500.00	500.00
Majorettes		183.00	-	-	-	183.00	-	-			183.00	183.00	183.00	183.00
Orchestra		1,738.92	-	-	-	1,738.92	-	-			1,739.00	1,739.00	1,739.00	1,739.00
Rotary Grant		65.91	-	-	-	65.91	-	-			66.00	66.00	66.00	66.00
Step Team		431.01	-	-	-	431.01	-	-			431.00	431.00	431.00	431.00
T I Grant		26.00	-	-	-	26.00	-	-			26.00	26.00	26.00	26.00
Teacher Courtesy		1.00	-	-	-	1.00	-	-			1.00	1.00	1.00	1.00
Third Grade Club		50.08	-	-	-	50.08	-	-			50.00	50.00	50.00	50.00
<b>Other Accounts:</b>														
Bus Trips		-	-	-	-	-	-	-			1,555.00	1,555.00	1,555.00	1,555.00
Bus Trips Grade 1		-	-	-	-	-	-	-			45.00	45.00	45.00	45.00
Bus Trips Grade 2		-	-	-	-	-	-	-			56.00	56.00	56.00	56.00
Bus Trips Grade 4		-	-	-	-	-	-	-			84.00	84.00	84.00	84.00
Bus Trips Grade 5		-	-	-	-	-	-	-			121.00	121.00	121.00	121.00
SACC Tuition		112.00	-	-	-	112.00	-	-			-	-	-	-
<b>Total Restricted</b>	-	17,289.56	-	-	-	17,289.56	-	-	-	-	19,039.04	-	19,039.04	19,039.04
<b>Total Restricted and General Fund</b>	-	131,734.86	-	-	-	131,734.86	128.95	128.95	-	-	19,039.04	112,566.87	131,605.91	131,734.86

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**A. Maceo Walker Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	76,924.71	-	-	100.00	77,024.71	144.00	144.00	-	-	-	76,804.67	76,804.67	76,948.67
<b>Restricted Fund:</b>														
Athletic Accounts	-	10,415.38	-	-	-	10,415.38	-	-	-		10,490.77	10,490.77	10,490.77	10,490.77
<b>Club Accounts:</b>														
Band	-	1,186.02	-	-	-	1,186.02	-	-	-		1,186.36	1,186.36	1,186.36	1,186.36
Band Boosters	-	25.80	-	-	-	25.80	-	-	-		26.00	26.00	26.00	26.00
Beta Club	-	220.00	-	-	-	220.00	-	-	-		220.00	220.00	220.00	220.00
Blue Ribbon	-	63.00	-	-	-	63.00	-	-	-		63.00	63.00	63.00	63.00
Cheerleaders	-	15.00	-	-	-	15.00	-	-	-		15.00	15.00	15.00	15.00
Choir	-	9.93	-	-	-	9.93	-	-	-		10.00	10.00	10.00	10.00
Christmas Tree	-	148.62	-	-	-	148.62	-	-	-		148.62	148.62	148.62	148.62
Dance Team	-	19.14	-	-	-	19.14	-	-	-		19.14	19.14	19.14	19.14
Dreyfus	-	66.59	-	-	-	66.59	-	-	-		67.00	67.00	67.00	67.00
Eighth Grade Club	-	5,990.27	-	-	-	5,990.27	-	-	-		5,989.55	5,989.55	5,989.55	5,989.55
Entrepreneur Club	-	58.87	-	-	-	58.87	-	-	-		59.00	59.00	59.00	59.00
Exxon Grant	-	5.50	-	-	-	5.50	-	-	-		6.00	6.00	6.00	6.00
Guidance	-	49.69	-	-	-	49.69	-	-	-		50.00	50.00	50.00	50.00
Honor Society	-	79.39	-	-	-	79.39	-	-	-		78.98	78.98	78.98	78.98
Leadership Conference	-	22.16	-	-	-	22.16	-	-	-		22.02	22.02	22.02	22.02
Music	-	60.00	-	-	-	60.00	-	-	-		60.00	60.00	60.00	60.00
Nass-Bridge Bui	-	178.79	-	-	-	178.79	-	-	-		179.17	179.17	179.17	179.17
Peer Mediation Club	-	11.00	-	-	-	11.00	-	-	-		11.00	11.00	11.00	11.00
Pep Club	-	42.00	-	-	-	42.00	-	-	-		42.00	42.00	42.00	42.00
Pink Palace	-	103.88	-	-	-	103.88	-	-	-		104.00	104.00	104.00	104.00
PTO	-	17.23	-	-	-	17.23	-	-	-		17.08	17.08	17.08	17.08
Rotary - L. Hodges	-	0.05	-	-	-	0.05	-	-	-		-	-	-	-
Sch Uniform Donations	-	100.00	-	-	-	100.00	-	-	-		100.00	100.00	100.00	100.00
Sixth Grade Club	-	41.45	-	-	-	41.45	-	-	-		41.45	41.45	41.45	41.45
Student Council	-	478.32	-	-	-	478.32	-	-	-		478.00	478.00	478.00	478.00
Target Grant	-	27.80	-	-	-	27.80	-	-	-		27.80	27.80	27.80	27.80
Teacher Courtesy	-	-	-	-	-	-	-	-	-		0.41	0.41	0.41	0.41
Vending	-	-	-	-	-	-	-	-	-		(0.43)	(0.43)	(0.43)	(0.43)
<b>Other Accounts:</b>														
Bus Trips	-	-	-	-	-	-	-	-	-		0.00	0.00	0.00	0.00
Technology Education	-	12.00	-	-	-	12.00	-	-	-		12.00	12.00	12.00	12.00
<b>Total Restricted Fund</b>	-	19,447.88	-	-	-	19,447.88	-	-	-		19,523.92	-	19,523.92	19,523.92
<b>Total Restricted and General Fund</b>	-	96,372.59	-	-	100.00	96,472.59	144.00	144.00	-	-	19,523.92	76,804.67	96,328.59	96,472.59

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**American Way Middle**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	33,836.28	-	-	886.79	34,723.07	444.50	444.50	-	-	-	34,723.07	34,723.07	35,167.57
<b>Restricted Fund:</b>														
Athletic Accounts	-	14.05	-	-	-	14.05	-	-	-	-	13.26	-	13.26	13.26
<b>Club Accounts:</b>														
Band	-	390.01	-	-	-	390.01	-	-	-	-	390.31	-	390.31	390.31
Basketball Club Girls	-	20.00	-	-	-	20.00	-	-	-	-	20.00	-	20.00	20.00
Beta Club	-	206.05	-	-	-	206.05	-	-	-	-	206.20	-	206.20	206.20
Cheerleaders	-	1,746.99	-	-	-	1,746.99	-	-	-	-	1,747.00	-	1,747.00	1,747.00
Choir	-	99.27	-	-	-	99.27	-	-	-	-	99.51	-	99.51	99.51
Drama Club	-	626.99	-	-	-	626.99	-	-	-	-	627.00	-	627.00	627.00
Eighth Grade Club	-	393.77	-	-	-	393.77	-	-	-	-	394.00	-	394.00	394.00
Eighth Grade Trip	-	2,877.82	-	-	-	2,877.82	-	-	-	-	3,566.77	-	3,566.77	3,566.77
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Honor Society	-	450.50	-	-	-	450.50	-	-	-	-	450.00	-	450.00	450.00
International Club	-	46.44	-	-	-	46.44	-	-	-	-	46.86	-	46.86	46.86
Lowes	-	25.99	-	-	-	25.99	-	-	-	-	24.76	-	24.76	24.76
Majorettes	-	41.46	-	-	-	41.46	-	-	-	-	41.45	-	41.45	41.45
School Beautification	-	297.40	-	-	-	297.40	-	-	-	-	297.00	-	297.00	297.00
Science Club	-	676.76	-	-	-	676.76	-	-	-	-	676.76	-	676.76	676.76
Seventh Grade Club	-	412.56	-	-	-	412.56	-	-	-	-	413.00	-	413.00	413.00
Sixth Grade Club	-	1,211.63	-	-	-	1,211.63	-	-	-	-	1,211.77	-	1,211.77	1,211.77
Step Team	-	5.68	-	-	-	5.68	-	-	-	-	6.00	-	6.00	6.00
Student Council	-	899.21	-	-	-	899.21	-	-	-	-	899.00	-	899.00	899.00
Sunshine Club	-	-	-	-	-	-	-	-	-	-	0.09	-	0.09	0.09
Teacher Courtesy	-	2.81	-	-	-	2.81	-	-	-	-	2.51	-	2.51	2.51
Univ of Mph	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Yearbook	-	325.00	-	-	-	325.00	-	-	-	-	(364.53)	-	(364.53)	(364.53)
<b>Other Accounts:</b>														
Cafeteria Payments	-	10.00	-	-	-	10.00	-	-	-	-	0.50	-	0.50	0.50
Charity Drives	-	209.50	-	-	-	209.50	-	-	-	-	0.50	-	0.50	0.50
FCCLA	-	28.83	-	-	-	28.83	-	-	-	-	29.00	-	29.00	29.00
Home Economics	-	28.62	-	-	-	28.62	-	-	-	-	29.00	-	29.00	29.00
Prof. Development	-	29.00	-	-	-	29.00	-	-	-	-	29.00	-	29.00	29.00
SACC Tuition	-	225.00	-	-	-	225.00	-	-	-	-	-	-	-	-
SPED Home Environment	-	2.36	-	-	-	2.36	-	-	-	-	2.36	-	2.36	2.36
Technology Education	-	145.88	-	-	-	145.88	-	-	-	-	146.00	-	146.00	146.00
<b>Total Restricted Fund</b>	-	13,449.58	-	-	-	13,449.58	-	-	-	-	13,005.08	-	13,005.08	13,005.08
<b>Total Restricted and General Fund</b>	-	47,285.86	-	-	886.79	48,172.65	444.50	444.50	-	-	13,005.08	34,723.07	47,728.15	48,172.65

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Bellevue Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances			Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	31,589.05	-	584.75	-	32,173.80	-	-	584.75	-	-	29,670.34	30,255.09	30,255.09
<b>Restricted Fund:</b>														
Athletic Accounts	-	7,085.26	-	-	-	7,085.26	-	-	-	-	11,076.16	-	11,076.16	11,076.16
<b>Club Accounts:</b>														
Band	-	433.17	-	-	-	433.17	-	-	-	-	433.50	-	433.50	433.50
Beta Club	-	518.54	-	-	-	518.54	-	-	-	-	518.10	-	518.10	518.10
Blue Ribbon	-	574.32	-	-	-	574.32	-	-	-	-	574.00	-	574.00	574.00
Charmette Club	-	42.00	-	-	-	42.00	-	-	-	-	42.00	-	42.00	42.00
Cheerleaders	-	4,661.11	-	-	-	4,661.11	-	-	-	-	2,588.66	-	2,588.66	2,588.66
Choir	-	9.80	-	-	-	9.80	-	-	-	-	9.80	-	9.80	9.80
CLUE	-	-	-	-	-	-	-	-	-	-	0.25	-	0.25	0.25
Debate Club	-	13.23	-	-	-	13.23	-	-	-	-	288.02	-	288.02	288.02
Dowell Scholarship	-	6,084.94	-	-	-	6,084.94	-	-	-	-	6,084.45	-	6,084.45	6,084.45
Drama Club	-	257.33	-	-	-	257.33	-	-	-	-	257.69	-	257.69	257.69
Eighth Grade Club	-	420.04	-	-	-	420.04	-	-	-	-	419.81	-	419.81	419.81
Football Club	-	60.00	-	-	-	60.00	-	-	-	-	60.00	-	60.00	60.00
GENYOUth Foundation	-	7.78	-	-	-	7.78	-	-	-	-	7.78	-	7.78	7.78
Honor Society	-	506.50	-	-	-	506.50	-	-	-	-	506.82	-	506.82	506.82
Jordan Fundamentals	-	49.79	-	-	-	49.79	-	-	-	-	49.40	-	49.40	49.40
Majorettes	-	2,015.79	-	-	-	2,015.79	-	-	-	-	2,017.23	-	2,017.23	2,017.23
Music	-	552.25	-	-	-	552.25	-	-	-	-	552.62	-	552.62	552.62
Orchestra	-	99.28	-	-	-	99.28	-	-	-	-	99.01	-	99.01	99.01
PTO	-	1,131.26	-	-	-	1,131.26	-	-	-	-	1,131.15	-	1,131.15	1,131.15
Read: Corder/Harris	-	0.82	-	-	-	0.82	-	-	-	-	1.00	-	1.00	1.00
Rotary Grant	-	0.28	-	-	-	0.28	-	-	-	-	-	-	-	-
Science Club	-	112.50	-	-	-	112.50	-	-	-	-	112.50	-	112.50	112.50
Science Olympiad	-	2.93	-	-	-	2.93	-	-	-	-	2.93	-	2.93	2.93
Seventh Grade Club	-	30.47	-	-	-	30.47	-	-	-	-	30.32	-	30.32	30.32
Sixth Grade Club	-	2,054.74	-	-	-	2,054.74	-	-	-	-	2,055.07	-	2,055.07	2,055.07
Softball Club	-	35.00	-	-	-	35.00	-	-	-	-	35.00	-	35.00	35.00
Spanish Club	-	168.08	-	-	-	168.08	-	-	-	-	167.58	-	167.58	167.58
Step Team	-	237.58	-	-	-	237.58	-	-	-	-	237.73	-	237.73	237.73
Student Council	-	1,057.73	-	-	-	1,057.73	-	-	-	-	1,364.42	-	1,364.42	1,364.42
Teacher Courtesy	-	136.48	-	-	-	136.48	-	-	-	-	136.40	-	136.40	136.40
Technology	-	146.96	-	-	-	146.96	-	-	-	-	146.96	-	146.96	146.96
Vending	-	26.77	-	-	-	26.77	-	-	-	-	27.00	-	27.00	27.00
<b>Other Accounts:</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	-	(587.07)	-	(587.07)	(587.07)
Bus Trips Grade 5	-	-	-	-	-	-	-	-	-	-	5.00	-	5.00	5.00
Home Economics	-	170.68	-	-	-	170.68	-	-	-	-	170.31	-	170.31	170.31
HOSA	-	0.02	-	-	-	0.02	-	-	-	-	0.02	-	0.02	0.02
SACC Reim.	-	-	-	-	-	-	-	-	-	-	0.48	-	0.48	0.48

See Independent Auditor's Report

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Bellevue Middle  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Technology Education	-	271.06	-	-	-	271.06	-	-	-	-	271.00	-	271.00	271.00
Title One/NCLB	-	-	-	-	-	-	-	-	-	-	0.10	-	0.10	0.10
<b>Total Restricted Fund</b>	-	28,974.49	-	-	-	28,974.49	-	-	-	-	30,893.20	-	30,893.20	30,893.20
<b>Total Restricted and General Fund</b>	-	60,563.54	-	584.75	-	61,148.29	-	-	584.75	-	30,893.20	29,670.34	61,148.29	61,148.29

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Chickasaw Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	325.54	-	-	175.83	501.37	411.63	411.63	-	-	-	501.37	501.37	913.00
<b>Restricted Fund:</b>														
Athletic Accounts	-	359.65	-	-	-	359.65	-	-	-	-	359.26	-	359.26	359.26
<b>Club Accounts:</b>														
All Stars	-	0.12	-	-	-	0.12	-	-	-	-	-	-	-	-
Art Club	-	3.70	-	-	-	3.70	-	-	-	-	4.00	-	4.00	4.00
Band	-	2.06	-	-	-	2.06	-	-	-	-	2.16	-	2.16	2.16
Career Club	-	8.00	-	-	-	8.00	-	-	-	-	8.00	-	8.00	8.00
Charmette Club	-	8.88	-	-	-	8.88	-	-	-	-	9.00	-	9.00	9.00
Cheerleaders	-	0.93	-	-	-	0.93	-	-	-	-	1.05	-	1.05	1.05
Choir	-	8.44	-	-	-	8.44	-	-	-	-	8.00	-	8.00	8.00
Eighth Grade Club	-	451.51	-	-	-	451.51	-	-	-	-	246.41	-	246.41	246.41
English Club	-	0.60	-	-	-	0.60	-	-	-	-	1.00	-	1.00	1.00
GENYOUth Foundation	-	4.55	-	-	-	4.55	-	-	-	-	4.55	-	4.55	4.55
Guidance	-	5.06	-	-	-	5.06	-	-	-	-	5.00	-	5.00	5.00
History Club	-	0.85	-	-	-	0.85	-	-	-	-	0.86	-	0.86	0.86
Library Club	-	56.28	-	-	-	56.28	-	-	-	-	56.00	-	56.00	56.00
Lowes	-	5,000.00	-	-	-	5,000.00	-	-	-	-	5,000.00	-	5,000.00	5,000.00
Majorettes	-	4.00	-	-	-	4.00	-	-	-	-	4.00	-	4.00	4.00
Music	-	1.26	-	-	-	1.26	-	-	-	-	1.00	-	1.00	1.00
PTO	-	-	-	-	-	-	-	-	-	-	(0.34)	-	(0.34)	(0.34)
Science Club	-	3.30	-	-	-	3.30	-	-	-	-	3.30	-	3.30	3.30
Seventh Grade Club	-	2.83	-	-	-	2.83	-	-	-	-	2.66	-	2.66	2.66
Sixth Grade Club	-	0.25	-	-	-	0.25	-	-	-	-	1.43	-	1.43	1.43
Softball Club	-	3.04	-	-	-	3.04	-	-	-	-	3.04	-	3.04	3.04
Spanish Club	-	5.00	-	-	-	5.00	-	-	-	-	5.00	-	5.00	5.00
Step Team	-	0.02	-	-	-	0.02	-	-	-	-	-	-	-	-
Student Council	-	0.07	-	-	-	0.07	-	-	-	-	1.27	-	1.27	1.27
Target Grant	-	3.43	-	-	-	3.43	-	-	-	-	3.29	-	3.29	3.29
Teacher Courtesy	-	0.57	-	-	-	0.57	-	-	-	-	-	-	-	-
Technology	-	4.76	-	-	-	4.76	-	-	-	-	5.10	-	5.10	5.10
Teen Living	-	0.09	-	-	-	0.09	-	-	-	-	-	-	-	-
Teens for Peace	-	2.15	-	-	-	2.15	-	-	-	-	2.00	-	2.00	2.00
TSA Club	-	4.13	-	-	-	4.13	-	-	-	-	4.00	-	4.00	4.00
Vending	-	-	-	-	-	-	-	-	-	-	0.01	-	0.01	0.01
Yearbook	-	15.30	-	-	-	15.30	-	-	-	-	15.03	-	15.03	15.03
Young Sphinxman	-	8.88	-	-	-	8.88	-	-	-	-	9.00	-	9.00	9.00
Charity Drives	-	207.00	-	-	-	207.00	-	-	-	-	-	-	-	-
<b>Total Restricted Fund</b>	-	6,176.71	-	-	-	6,176.71	-	-	-	-	5,765.08	-	5,765.08	5,765.08
<b>Total Restricted and General Fund</b>	-	6,502.25	-	-	175.83	6,678.08	411.63	411.63	-	-	5,765.08	501.37	6,266.45	6,678.08

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Colonial Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	44,284.98	-	-	400.00	44,684.98	30.00	30.00	-	-	-	42,460.42	42,460.42	42,490.42
<b>Restricted Fund:</b>														
Athletic Accounts	-	12,673.43	-	-	-	12,673.43	-	-	-	-	14,866.54		14,866.54	14,866.54
<b>Club Accounts:</b>														
Band	-	85.00	-	-	-	85.00	-	-	-	-	85.00		85.00	85.00
Blue Ribbon	-	6.00	-	-	-	6.00	-	-	-	-	6.00		6.00	6.00
CAPA Art	-	2,190.82	-	-	-	2,190.82	-	-	-	-	2,190.46		2,190.46	2,190.46
CAPA Band	-	206.90	-	-	-	206.90	-	-	-	-	206.44		206.44	206.44
CAPA Creative Writing	-	223.55	-	-	-	223.55	-	-	-	-	223.14		223.14	223.14
CAPA Dance	-	1,627.13	-	-	-	1,627.13	-	-	-	-	1,627.02		1,627.02	1,627.02
CAPA Donation	-	874.54	-	-	-	874.54	-	-	-	-	874.51		874.51	874.51
CAPA Drama	-	2,891.04	-	-	-	2,891.04	-	-	-	-	2,891.09		2,891.09	2,891.09
CAPA Orchestra	-	313.47	-	-	-	313.47	-	-	-	-	313.97		313.97	313.97
CAPA Piano	-	343.63	-	-	-	343.63	-	-	-	-	343.77		343.77	343.77
CAPA Trip	-	4,820.13	-	-	-	4,820.13	-	-	-	-	4,819.88		4,819.88	4,819.88
Cheerleaders	-	87.00	-	-	-	87.00	-	-	-	-	87.00		87.00	87.00
Chess Club	-	3.63	-	-	-	3.63	-	-	-	-	4.00		4.00	4.00
Choir	-	1,031.80	-	-	-	1,031.80	-	-	-	-	1,032.24		1,032.24	1,032.24
CLUE	-	10.43	-	-	-	10.43	-	-	-	-	10.43		10.43	10.43
Computer Lab Supplies	-	-	-	-	-	-	-	-	-	-	0.02		0.02	0.02
Drama Club	-	19.68	-	-	-	19.68	-	-	-	-	19.90		19.90	19.90
Eighth Grade Club	-	11,253.76	-	-	-	11,253.76	-	-	-	-	11,253.36		11,253.36	11,253.36
Eighth Grade Trips	-	74.48	-	-	-	74.48	-	-	-	-	74.55		74.55	74.55
English Club	-	338.70	-	-	-	338.70	-	-	-	-	338.44		338.44	338.44
ESL	-	1,024.56	-	-	-	1,024.56	-	-	-	-	1,024.81		1,024.81	1,024.81
Exxon Grant	-	500.00	-	-	-	500.00	-	-	-	-	500.00		500.00	500.00
First Grade Club	-	3.47	-	-	-	3.47	-	-	-	-	3.00		3.00	3.00
Grants- Safety	-	172.20	-	-	-	172.20	-	-	-	-	172.00		172.00	172.00
Hip Hop Dancers	-	324.01	-	-	-	324.01	-	-	-	-	324.42		324.42	324.42
History Club	-	4.46	-	-	-	4.46	-	-	-	-	4.37		4.37	4.37
Honor Society	-	1,078.26	-	-	-	1,078.26	-	-	-	-	1,078.26		1,078.26	1,078.26
Jets	-	49.84	-	-	-	49.84	-	-	-	-	49.85		49.85	49.85
Kindergarten Club	-	17.63	-	-	-	17.63	-	-	-	-	17.95		17.95	17.95
Leadership	-	100.00	-	-	-	100.00	-	-	-	-	100.47		100.47	100.47
Library Club	-	1,257.27	-	-	-	1,257.27	-	-	-	-	1,257.46		1,257.46	1,257.46
Majorettes	-	145.08	-	-	-	145.08	-	-	-	-	145.00		145.00	145.00
Mesh Bags	-	10.00	-	-	-	10.00	-	-	-	-	10.00		10.00	10.00
Music	-	11.14	-	-	-	11.14	-	-	-	-	11.00		11.00	11.00
Orchestra	-	14.00	-	-	-	14.00	-	-	-	-	14.00		14.00	14.00
Photography Club	-	-	-	-	-	-	-	-	-	-	0.34		0.34	0.34
Sch Uniform Donations	-	1,772.21	-	-	-	1,772.21	-	-	-	-	1,772.27		1,772.27	1,772.27
Scholarship Fund	-	1,281.13	-	-	-	1,281.13	-	-	-	-	1,281.50		1,281.50	1,281.50
Science Lab Supplies	-	669.08	-	-	-	669.08	-	-	-	-	669.51		669.51	669.51
Second Grade Club	-	26.41	-	-	-	26.41	-	-	-	-	26.00		26.00	26.00
Seventh Grade Club	-	1,926.58	-	-	-	1,926.58	-	-	-	-	1,926.91		1,926.91	1,926.91
Sixth Grade Club	-	1,961.42	-	-	-	1,961.42	-	-	-	-	1,961.30		1,961.30	1,961.30

See Independent Auditor's Report



**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Colonial Middle  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances			
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances
Spanish Club	-	814.06	-	-	-	814.06	-	-	-	813.63	-	813.63	813.63
Step Team	-	3.54	-	-	-	3.54	-	-	-	3.54	-	3.54	3.54
Student Council	-	1,262.59	-	-	-	1,262.59	-	-	-	1,262.72	-	1,262.72	1,262.72
Subsidy - Arts Council	-	171.54	-	-	-	171.54	-	-	-	172.00	-	172.00	172.00
Summer Leadership School	-	366.85	-	-	-	366.85	-	-	-	366.75	-	366.75	366.75
Sunshine Club	-	30.00	-	-	-	30.00	-	-	-	30.00	-	30.00	30.00
Teacher Courtesy	-	-	-	-	-	-	-	-	-	(0.10)	-	(0.10)	(0.10)
Teen Living	-	16.56	-	-	-	16.56	-	-	-	17.00	-	17.00	17.00
Teens for Peace	-	26.03	-	-	-	26.03	-	-	-	26.00	-	26.00	26.00
TM (6-06/6-10)	-	558.54	-	-	-	558.54	-	-	-	559.00	-	559.00	559.00
TM 6-1 (6-01/6-05)	-	1,716.75	-	-	-	1,716.75	-	-	-	1,717.00	-	1,717.00	1,717.00
TM 7/1 (7-01/7-08)	-	44.31	-	-	-	44.31	-	-	-	44.00	-	44.00	44.00
TM 7/2 (7-06/7-10)	-	2,909.93	-	-	-	2,909.93	-	-	-	2,910.00	-	2,910.00	2,910.00
TM 8/2 (8-6-/8-09)	-	49.12	-	-	-	49.12	-	-	-	49.00	-	49.00	49.00
TM 8-1 (8-01/8-08)	-	45.48	-	-	-	45.48	-	-	-	45.00	-	45.00	45.00
Vending	-	-	-	-	-	-	-	-	-	0.39	-	0.39	0.39
Volleyball Club	-	18.00	-	-	-	18.00	-	-	-	18.00	-	18.00	18.00
Yearbook	-	1,670.00	-	-	-	1,670.00	-	-	-	1,669.62	-	1,669.62	1,669.62
Young Artists	-	125.43	-	-	-	125.43	-	-	-	125.32	-	125.32	125.32
<b>Other Accounts:</b>													
CAPA	-	1.35	-	-	-	1.35	-	-	-	1.51	-	1.51	1.51
SACC Reim.	-	-	-	-	-	-	-	-	-	(0.21)	-	(0.21)	(0.21)
SPED Home Environment	-	8.20	-	-	-	8.20	-	-	-	8.36	-	8.36	8.36
<b>Total Restricted Fund</b>	-	61,262.15	-	-	-	61,262.15	-	-	-	63,456.71	-	63,456.71	63,456.71
<b>Total Restricted and General Fund</b>	-	105,547.13	-	-	400.00	105,947.13	30.00	30.00	-	63,456.71	42,460.42	105,917.13	105,947.13

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Cordova Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	49,433.95	-	-	1,587.00	51,020.95	100.00	100.00	-	-	-	51,020.95	51,020.95	51,120.95
<b>Restricted Fund:</b>														
Athletic Accounts	-	20,630.04	-	-	-	20,630.04	-	-	-	-	20,530.28	20,530.28	20,530.28	20,530.28
<b>Club Accounts:</b>														
Arts Memphis-Spillman	-	1.34	-	-	-	1.34	-	-	-	-	1.00	1.00	1.00	1.00
Athletic Boosters	-	3.28	-	-	-	3.28	-	-	-	-	3.00	3.00	3.00	3.00
Beta Club	-	131.65	-	-	-	131.65	-	-	-	-	131.65	131.65	131.65	131.65
Cheerleaders	-	258.98	-	-	-	258.98	-	-	-	-	259.00	259.00	259.00	259.00
Choir	-	-	-	-	-	-	-	-	-	-	(0.32)	(0.32)	(0.32)	(0.32)
Choir Booster Gr 6	-	66.86	-	-	-	66.86	-	-	-	-	67.00	67.00	67.00	67.00
CSI Club	-	2.14	-	-	-	2.14	-	-	-	-	2.00	2.00	2.00	2.00
Dollar General Grant	-	7.38	-	-	-	7.38	-	-	-	-	7.00	7.00	7.00	7.00
Dollar General Literacy Grant	-	58.00	-	-	-	58.00	-	-	-	-	58.00	58.00	58.00	58.00
Eighth Grade Club	-	586.19	-	-	-	586.19	-	-	-	-	586.31	586.31	586.31	586.31
Eighth Grade Trip	-	785.59	-	-	-	785.59	-	-	-	-	785.84	785.84	785.84	785.84
Environmental Club	-	750.00	-	-	-	750.00	-	-	-	-	750.00	750.00	750.00	750.00
Exxon Grant	-	7.41	-	-	-	7.41	-	-	-	-	7.00	7.00	7.00	7.00
Fifth Grade Club	-	276.63	-	-	-	276.63	-	-	-	-	277.00	277.00	277.00	277.00
Film/Video Boyle	-	1.19	-	-	-	1.19	-	-	-	-	1.00	1.00	1.00	1.00
Grants-Misc.CALL AUDITING 1ST	-	85.00	-	-	-	85.00	-	-	-	-	85.00	85.00	85.00	85.00
Honor Society	-	126.56	-	-	-	126.56	-	-	-	-	126.85	126.85	126.85	126.85
Junior League	-	660.00	-	-	-	660.00	-	-	-	-	660.00	660.00	660.00	660.00
Library Grant	-	2.22	-	-	-	2.22	-	-	-	-	2.00	2.00	2.00	2.00
Newspaper Club	-	29.50	-	-	-	29.50	-	-	-	-	30.00	30.00	30.00	30.00
Orchestra	-	1,499.31	-	-	-	1,499.31	-	-	-	-	1,498.83	1,498.83	1,498.83	1,498.83
Project Citizen Grant	-	19.50	-	-	-	19.50	-	-	-	-	20.00	20.00	20.00	20.00
Rotary Grant	-	45.00	-	-	-	45.00	-	-	-	-	45.00	45.00	45.00	45.00
RPG Club	-	143.18	-	-	-	143.18	-	-	-	-	143.00	143.00	143.00	143.00
Science Club	-	250.00	-	-	-	250.00	-	-	-	-	250.00	250.00	250.00	250.00
Science Grade 7	-	254.55	-	-	-	254.55	-	-	-	-	255.00	255.00	255.00	255.00
Science Grade 8	-	35.03	-	-	-	35.03	-	-	-	-	35.00	35.00	35.00	35.00
Science Olympiad	-	35.60	-	-	-	35.60	-	-	-	-	36.00	36.00	36.00	36.00
Student Council	-	1,294.98	-	-	-	1,294.98	-	-	-	-	1,295.00	1,295.00	1,295.00	1,295.00
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	(0.48)	(0.48)	(0.48)	(0.48)
Technology 2000	-	312.97	-	-	-	312.97	-	-	-	-	313.26	313.26	313.26	313.26
Vending	-	-	-	-	-	-	-	-	-	-	(0.14)	(0.14)	(0.14)	(0.14)
<b>Other Accounts:</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	-	(0.00)	(0.00)	(0.00)	(0.00)
Technology Education	-	100.00	-	-	-	100.00	-	-	-	-	100.00	100.00	100.00	100.00
<b>Total Restricted Fund</b>	<b>-</b>	<b>28,460.08</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,460.08</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,360.08</b>	<b>-</b>	<b>28,360.08</b>	<b>28,360.08</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>77,894.03</b>	<b>-</b>	<b>-</b>	<b>1,587.00</b>	<b>79,481.03</b>	<b>100.00</b>	<b>100.00</b>	<b>-</b>	<b>-</b>	<b>28,360.08</b>	<b>51,020.95</b>	<b>79,381.03</b>	<b>79,481.03</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Craigmont Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	55,348.57	-	-	-	55,348.57	68.76	68.76	-	-	-	55,279.81	55,279.81	55,348.57
<b>Restricted Fund:</b>														
Athletic Accounts	-	10,057.67	-	-	-	10,057.67	-	-	-	-	10,057.62	-	10,057.62	10,057.62
<b>Club Accounts:</b>														
Art Club	-	348.83	-	-	-	348.83	-	-	-	-	349.00	-	349.00	349.00
Band	-	977.91	-	-	-	977.91	-	-	-	-	978.22	-	978.22	978.22
Baseball Club	-	10.00	-	-	-	10.00	-	-	-	-	10.00	-	10.00	10.00
Basketball Club Boys	-	1,408.90	-	-	-	1,408.90	-	-	-	-	1,409.21	-	1,409.21	1,409.21
Basketball Club Girls	-	1,351.04	-	-	-	1,351.04	-	-	-	-	1,350.15	-	1,350.15	1,350.15
Cheerleaders	-	418.25	-	-	-	418.25	-	-	-	-	418.46	-	418.46	418.46
Choir	-	1,905.72	-	-	-	1,905.72	-	-	-	-	1,905.96	-	1,905.96	1,905.96
CLUE	-	159.76	-	-	-	159.76	-	-	-	-	160.18	-	160.18	160.18
Dance Team	-	51.13	-	-	-	51.13	-	-	-	-	51.13	-	51.13	51.13
Eighth Grade Club	-	0.83	-	-	-	0.83	-	-	-	-	0.83	-	0.83	0.83
ESL	-	22.00	-	-	-	22.00	-	-	-	-	22.00	-	22.00	22.00
Exxon Grant	-	27.17	-	-	-	27.17	-	-	-	-	27.00	-	27.00	27.00
Football	-	-	-	-	-	-	-	-	-	-	(0.10)	-	(0.10)	(0.10)
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Honor Society	-	19.50	-	-	-	19.50	-	-	-	-	18.75	-	18.75	18.75
Orchestra	-	2,536.67	-	-	-	2,536.67	-	-	-	-	2,537.06	-	2,537.06	2,537.06
PTO	-	-	-	-	-	-	-	-	-	-	0.09	-	0.09	0.09
Sixth Grade Club	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	0.50
Soccer Club	-	8.37	-	-	-	8.37	-	-	-	-	8.00	-	8.00	8.00
Student Council	-	-	-	-	-	-	-	-	-	-	(0.20)	-	(0.20)	(0.20)
Technology Fees	-	23.11	-	-	-	23.11	-	-	-	-	22.78	-	22.78	22.78
Track Club	-	-	-	-	-	-	-	-	-	-	0.37	-	0.37	0.37
Vending	-	-	-	-	-	-	-	-	-	-	(0.48)	-	(0.48)	(0.48)
Yearbook	-	18.05	-	-	-	18.05	-	-	-	-	18.00	-	18.00	18.00
<b>Other Accounts:</b>														
Health Occupations	-	15.59	-	-	-	15.59	-	-	-	-	16.02	-	16.02	16.02
Tech Prep Grant	-	87.05	-	-	-	87.05	-	-	-	-	87.00	-	87.00	87.00
<b>Total Restricted Fund</b>	-	20,447.55	-	-	-	20,447.55	-	-	-	-	20,447.55	-	20,447.55	20,447.55
<b>Total Restricted and General Fund</b>	-	75,796.12	-	-	-	75,796.12	68.76	68.76	-	-	20,447.55	55,279.81	75,727.36	75,796.12

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Cummings Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	9,590.25	-	-	1,244.13	10,834.38	1,557.23	1,557.23	-	-	-	10,298.36	10,298.36	11,855.59
<b>Restricted Fund:</b>														
Athletic Accounts	-	9,208.73	-	-	-	9,208.73	-	-	-	-	9,211.31	-	9,211.31	9,211.31
<b>Club Accounts:</b>														
Art Club	-	75.00	-	-	-	75.00	-	-	-	-	75.00	-	75.00	75.00
Band	-	336.75	-	-	-	336.75	-	-	-	-	336.75	-	336.75	336.75
Beta Club	-	212.48	-	-	-	212.48	-	-	-	-	212.48	-	212.48	212.48
Blue Ribbon	-	452.40	-	-	-	452.40	-	-	-	-	452.00	-	452.00	452.00
Charmette Club	-	71.14	-	-	-	71.14	-	-	-	-	71.28	-	71.28	71.28
Cheerleaders	-	331.87	-	-	-	331.87	-	-	-	-	331.94	-	331.94	331.94
Dance Team	-	6.01	-	-	-	6.01	-	-	-	-	5.65	-	5.65	5.65
Drama Club	-	0.75	-	-	-	0.75	-	-	-	-	1.00	-	1.00	1.00
Educational Excursion Club	-	716.20	-	-	-	716.20	-	-	-	-	716.00	-	716.00	716.00
Eighth Grade Club	-	455.68	-	-	-	455.68	-	-	-	-	456.60	-	456.60	456.60
Environmental Club	-	35.96	-	-	-	35.96	-	-	-	-	36.00	-	36.00	36.00
Fifth Grade Club	-	0.04	-	-	-	0.04	-	-	-	-	-	-	-	-
First Grade Club	-	5.00	-	-	-	5.00	-	-	-	-	5.00	-	5.00	5.00
GENYOUth Foundation	-	68.82	-	-	-	68.82	-	-	-	-	68.82	-	68.82	68.82
Grants-Misc.CALL AUDITING 1ST	-	353.39	-	-	-	353.39	-	-	-	-	353.04	-	353.04	353.04
Heritage Entertainment Grant	-	1,375.54	-	-	-	1,375.54	-	-	-	-	1,375.58	-	1,375.58	1,375.58
Honor Society	-	266.68	-	-	-	266.68	-	-	-	-	267.01	-	267.01	267.01
Junior League	-	70.19	-	-	-	70.19	-	-	-	-	70.00	-	70.00	70.00
Kindergarten Club	-	(124.63)	-	-	-	(124.63)	-	-	-	-	6.14	-	6.14	6.14
Majorettes	-	1,267.50	-	-	-	1,267.50	-	-	-	-	1,267.50	-	1,267.50	1,267.50
Pep Club	-	0.94	-	-	-	0.94	-	-	-	-	1.00	-	1.00	1.00
Pom Squad	-	1,289.48	-	-	-	1,289.48	-	-	-	-	1,289.48	-	1,289.48	1,289.48
PreKK Club	-	30.06	-	-	-	30.06	-	-	-	-	30.00	-	30.00	30.00
PTO	-	281.08	-	-	-	281.08	-	-	-	-	281.00	-	281.00	281.00
Rotary Grant	-	550.43	-	-	-	550.43	-	-	-	-	550.00	-	550.00	550.00
SACC Summer Camp	-	900.00	-	-	-	900.00	-	-	-	-	-	-	-	-
Seventh Grade Club	-	80.00	-	-	-	80.00	-	-	-	-	80.00	-	80.00	80.00
Sixth Grade Club	-	218.97	-	-	-	218.97	-	-	-	-	11.64	-	11.64	11.64
Step Team	-	387.33	-	-	-	387.33	-	-	-	-	387.69	-	387.69	387.69
Student Council	-	213.06	-	-	-	213.06	-	-	-	-	213.06	-	213.06	213.06
Sunshine Club	-	-	-	-	-	-	-	-	-	-	(0.28)	-	(0.28)	(0.28)
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	(0.25)	-	(0.25)	(0.25)
<b>Other Accounts:</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	-	0.00	-	0.00	0.00
Bus Trips Grade 3	-	-	-	-	-	-	-	-	-	-	4.00	-	4.00	4.00
Charity Drives	-	50.90	-	-	-	50.90	-	-	-	-	0.10	-	0.10	0.10
Prof. Development	-	1,045.00	-	-	-	1,045.00	-	-	-	-	1,045.00	-	1,045.00	1,045.00

See Independent Auditor's Report

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Cummings Middle  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned			Unassigned
<b>Total Restricted Fund</b>	-	20,232.75	-	-	-	20,232.75	-	-	-	-	19,211.54	-	19,211.54	19,211.54
<b>Total Restricted and General Fund</b>	-	29,823.00	-	-	1,244.13	31,067.13	1,557.23	1,557.23	-	-	19,211.54	10,298.36	29,509.90	31,067.13

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Dexter Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	18,380.84	-	-	-	18,380.84	-	-	-	-	-	18,391.97	18,391.97	18,391.97
<b>Restricted Fund:</b>														
Athletic Accounts	-	5,344.52	-	-	-	5,344.52	-	-	-	-	5,332.89	-	5,332.89	5,332.89
<b>Club Accounts:</b>														
Art Club	-	35.70	-	-	-	35.70	-	-	-	-	36.00	-	36.00	36.00
Band	-	3,146.32	-	-	-	3,146.32	-	-	-	-	3,146.09	-	3,146.09	3,146.09
Basketball Club - Girls	-	-	-	-	-	-	-	-	-	-	(165.00)	-	(165.00)	(165.00)
Basketball Club Girls	-	-	-	-	-	-	-	-	-	-	165.21	-	165.21	165.21
Beta Club	-	30.00	-	-	-	30.00	-	-	-	-	30.00	-	30.00	30.00
Cheerleaders	-	1,046.46	-	-	-	1,046.46	-	-	-	-	1,046.02	-	1,046.02	1,046.02
Choir	-	1,467.99	-	-	-	1,467.99	-	-	-	-	1,468.00	-	1,468.00	1,468.00
Dance Team	-	455.50	-	-	-	455.50	-	-	-	-	455.50	-	455.50	455.50
Eighth Grade Club	-	1,333.56	-	-	-	1,333.56	-	-	-	-	1,333.21	-	1,333.21	1,333.21
Fifth Grade Club	-	10.20	-	-	-	10.20	-	-	-	-	10.00	-	10.00	10.00
Flag Girls	-	1,339.97	-	-	-	1,339.97	-	-	-	-	1,340.00	-	1,340.00	1,340.00
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Honor Society	-	216.93	-	-	-	216.93	-	-	-	-	217.35	-	217.35	217.35
Race for Education	-	0.31	-	-	-	0.31	-	-	-	-	-	-	-	-
Sch Uniform Donations	-	35.00	-	-	-	35.00	-	-	-	-	35.00	-	35.00	35.00
School Beautification	-	7.70	-	-	-	7.70	-	-	-	-	8.00	-	8.00	8.00
Seventh Grade Club	-	0.74	-	-	-	0.74	-	-	-	-	1.00	-	1.00	1.00
Sixth Grade Club	-	7.06	-	-	-	7.06	-	-	-	-	7.00	-	7.00	7.00
Student Council	-	427.72	-	-	-	427.72	-	-	-	-	427.88	-	427.88	427.88
Yearbook	-	938.86	-	-	-	938.86	-	-	-	-	939.26	-	939.26	939.26
<b>Other Accounts:</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	-	(0.00)	-	(0.00)	(0.00)
<b>Total Restricted Fund</b>	-	16,844.54	-	-	-	16,844.54	-	-	-	-	16,833.41	-	16,833.41	16,833.41
<b>Total Restricted and General Fund</b>	-	35,225.38	-	-	-	35,225.38	-	-	-	-	16,833.41	18,391.97	35,225.38	35,225.38

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Douglass Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	29,700.81	-	-	536.21	30,237.02	2.00	2.00	-	-	-	30,237.12	30,237.12	30,239.12
<b>Restricted Fund:</b>														
Athletic Accounts	-	9,051.96	-	-	-	9,051.96	-	-	-	-	-	8,759.21	8,759.21	8,759.21
<b>Club Accounts:</b>														
Art Club	-	564.36	-	-	-	564.36	-	-	-	-	-	564.36	564.36	564.36
Basketball Club Boys	-	-	-	-	-	-	-	-	-	-	-	0.50	0.50	0.50
Basketball Club Girls	-	-	-	-	-	-	-	-	-	-	-	1.11	1.11	1.11
Beta Club	-	29.60	-	-	-	29.60	-	-	-	-	-	29.60	29.60	29.60
Cheerleaders	-	2,949.80	-	-	-	2,949.80	-	-	-	-	-	2,950.09	2,950.09	2,950.09
Chess Club	-	3,578.58	-	-	-	3,578.58	-	-	-	-	-	3,578.58	3,578.58	3,578.58
Drama Club	-	34.51	-	-	-	34.51	-	-	-	-	-	35.00	35.00	35.00
Eighth Grade Club	-	1,641.74	-	-	-	1,641.74	-	-	-	-	-	1,641.74	1,641.74	1,641.74
Fifth Grade Club	-	1.50	-	-	-	1.50	-	-	-	-	-	1.50	1.50	1.50
Fourth Grade Club	-	0.20	-	-	-	0.20	-	-	-	-	-	0.20	0.20	0.20
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	-	-	1,000.00	1,000.00	1,000.00
Guidance	-	50.00	-	-	-	50.00	-	-	-	-	-	50.00	50.00	50.00
Kindergarten Club	-	81.22	-	-	-	81.22	-	-	-	-	-	81.00	81.00	81.00
Lady D	-	1,416.11	-	-	-	1,416.11	-	-	-	-	-	1,416.79	1,416.79	1,416.79
Laura Bush Grant	-	28.39	-	-	-	28.39	-	-	-	-	-	28.00	28.00	28.00
Leadership	-	4.00	-	-	-	4.00	-	-	-	-	-	4.00	4.00	4.00
Orchestra	-	13.98	-	-	-	13.98	-	-	-	-	-	14.16	14.16	14.16
PreKK Club	-	93.70	-	-	-	93.70	-	-	-	-	-	93.70	93.70	93.70
PTO	-	4.26	-	-	-	4.26	-	-	-	-	-	4.00	4.00	4.00
Science Club	-	1,506.61	-	-	-	1,506.61	-	-	-	-	-	1,506.61	1,506.61	1,506.61
Sixth Grade Club	-	0.30	-	-	-	0.30	-	-	-	-	-	0.30	0.30	0.30
Soccer Club	-	50.00	-	-	-	50.00	-	-	-	-	-	50.00	50.00	50.00
Student Council	-	104.43	-	-	-	104.43	-	-	-	-	-	104.18	104.18	104.18
Sunshine Club	-	0.38	-	-	-	0.38	-	-	-	-	-	-	-	-
Third Grade Club	-	1.39	-	-	-	1.39	-	-	-	-	-	1.00	1.00	1.00
Track Club	-	239.44	-	-	-	239.44	-	-	-	-	-	239.00	239.00	239.00
Vending	-	-	-	-	-	-	-	-	-	-	-	(0.29)	(0.29)	(0.29)
Volleyball Club	-	50.00	-	-	-	50.00	-	-	-	-	-	50.00	50.00	50.00
Yearbook	-	559.04	-	-	-	559.04	-	-	-	-	-	559.04	559.04	559.04
<b>Other Accounts:</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	-	-	(0.45)	(0.45)	(0.45)
Bus Trips Grade 2	-	-	-	-	-	-	-	-	-	-	-	18.00	18.00	18.00
Bus Trips Grade 3	-	-	-	-	-	-	-	-	-	-	-	91.64	91.64	91.64
Bus Trips Grade 4	-	-	-	-	-	-	-	-	-	-	-	91.64	91.64	91.64
Bus Trips Grade 5	-	-	-	-	-	-	-	-	-	-	-	91.65	91.65	91.65
Charity Drives	-	2.00	-	-	-	2.00	-	-	-	-	-	-	-	-
SACC Tuition	-	-	-	-	-	-	-	-	-	-	-	(0.46)	(0.46)	(0.46)
<b>Total Restricted Fund</b>	<b>-</b>	<b>23,057.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,057.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,055.40</b>	<b>23,055.40</b>	<b>23,055.40</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>52,758.31</b>	<b>-</b>	<b>-</b>	<b>536.21</b>	<b>53,294.52</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,055.40</b>	<b>30,237.12</b>	<b>53,292.52</b>

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Geeter K-8 School**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	28,239.01	-	-	-	28,239.01	3.25	3.25	-	-	-	28,215.01	28,215.01	28,218.26
<b>Restricted Fund:</b>														
Athletic Accounts	-	4,469.83	-	-	-	4,469.83	-	-	-	-	4,493.07	-	4,493.07	4,493.07
<b>Club Accounts:</b>														
Art Club	-	2.75	-	-	-	2.75	-	-	-	-	3.00	-	3.00	3.00
Band	-	17.80	-	-	-	17.80	-	-	-	-	17.83	-	17.83	17.83
Basketball Club Boys	-	38.41	-	-	-	38.41	-	-	-	-	38.56	-	38.56	38.56
Cheerleaders	-	40.07	-	-	-	40.07	-	-	-	-	40.71	-	40.71	40.71
Choir	-	0.27	-	-	-	0.27	-	-	-	-	-	-	-	-
Eighth Grade Club	-	106.48	-	-	-	106.48	-	-	-	-	106.36	-	106.36	106.36
GENYOUth Foundation	-	0.23	-	-	-	0.23	-	-	-	-	-	-	-	-
Honor Society	-	17.35	-	-	-	17.35	-	-	-	-	17.35	-	17.35	17.35
Junior League	-	5.38	-	-	-	5.38	-	-	-	-	5.38	-	5.38	5.38
Key Club	-	0.50	-	-	-	0.50	-	-	-	-	0.50	-	0.50	0.50
Majorettes	-	-	-	-	-	-	-	-	-	-	(0.12)	-	(0.12)	(0.12)
Math Club	-	2.60	-	-	-	2.60	-	-	-	-	3.00	-	3.00	3.00
Music	-	-	-	-	-	-	-	-	-	-	(0.09)	-	(0.09)	(0.09)
PTO	-	-	-	-	-	-	-	-	-	-	0.34	-	0.34	0.34
School Beautification	-	79.95	-	-	-	79.95	-	-	-	-	79.95	-	79.95	79.95
Science Club	-	0.08	-	-	-	0.08	-	-	-	-	-	-	-	-
Seventh Grade Club	-	3.11	-	-	-	3.11	-	-	-	-	3.30	-	3.30	3.30
Sixth Grade Club	-	118.26	-	-	-	118.26	-	-	-	-	118.26	-	118.26	118.26
Social Studies	-	3.26	-	-	-	3.26	-	-	-	-	3.00	-	3.00	3.00
SPED Club	-	0.38	-	-	-	0.38	-	-	-	-	0.28	-	0.28	0.28
Step Team	-	-	-	-	-	-	-	-	-	-	(0.39)	-	(0.39)	(0.39)
Student Council	-	34.36	-	-	-	34.36	-	-	-	-	34.77	-	34.77	34.77
Target Grant	-	0.30	-	-	-	0.30	-	-	-	-	0.11	-	0.11	0.11
Teacher Courtesy	-	0.38	-	-	-	0.38	-	-	-	-	0.56	-	0.56	0.56
Teen Living	-	0.69	-	-	-	0.69	-	-	-	-	1.04	-	1.04	1.04
Track Club	-	10.50	-	-	-	10.50	-	-	-	-	10.50	-	10.50	10.50
Vending	-	-	-	-	-	-	-	-	-	-	0.17	-	0.17	0.17
<b>Other Accounts:</b>														
Bus Trips Grade 4	-	-	-	-	-	-	-	-	-	-	0.00	-	0.00	0.00
Bus Trips Grade 5	-	-	-	-	-	-	-	-	-	-	(0.00)	-	(0.00)	(0.00)
Cafeteria Payments	-	3.25	-	-	-	3.25	-	-	-	-	-	-	-	-
Home Economics	-	4.50	-	-	-	4.50	-	-	-	-	4.00	-	4.00	4.00
<b>Total Restricted Fund</b>	-	4,960.69	-	-	-	4,960.69	-	-	-	-	4,981.44	-	4,981.44	4,981.44
<b>Total Restricted and General Fund</b>	-	33,199.70	-	-	-	33,199.70	3.25	3.25	-	-	4,981.44	28,215.01	33,196.45	33,199.70



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Georgian Hills Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	3,265.68	-	-	-	3,265.68	40.00	40.00	-	-	-	3,225.68	3,225.68	3,265.68
<b>Restricted Fund:</b>														
Athletic Accounts	-	1,983.95	-	-	-	1,983.95	-	-	-	-	1,983.43	-	1,983.43	1,983.43
<b>Club Accounts:</b>														
Band	-	310.00	-	-	-	310.00	-	-	-	-	310.00	-	310.00	310.00
Beta Club	-	0.53	-	-	-	0.53	-	-	-	-	1.00	-	1.00	1.00
Cheerleaders	-	55.83	-	-	-	55.83	-	-	-	-	55.42	-	55.42	55.42
Choir	-	111.41	-	-	-	111.41	-	-	-	-	111.68	-	111.68	111.68
Drama Club	-	286.98	-	-	-	286.98	-	-	-	-	286.98	-	286.98	286.98
Eighth Grade Club	-	737.62	-	-	-	737.62	-	-	-	-	737.47	-	737.47	737.47
English Club	-	124.13	-	-	-	124.13	-	-	-	-	124.13	-	124.13	124.13
Guidance	-	113.92	-	-	-	113.92	-	-	-	-	113.67	-	113.67	113.67
Honor Society	-	66.03	-	-	-	66.03	-	-	-	-	66.00	-	66.00	66.00
Jets	-	65.05	-	-	-	65.05	-	-	-	-	65.05	-	65.05	65.05
Junior League	-	11.85	-	-	-	11.85	-	-	-	-	11.85	-	11.85	11.85
Majorettes	-	25.68	-	-	-	25.68	-	-	-	-	26.00	-	26.00	26.00
Pep Club	-	84.00	-	-	-	84.00	-	-	-	-	84.00	-	84.00	84.00
PTO	-	-	-	-	-	-	-	-	-	-	(0.44)	-	(0.44)	(0.44)
School Beautification	-	123.80	-	-	-	123.80	-	-	-	-	124.00	-	124.00	124.00
Science Club	-	92.50	-	-	-	92.50	-	-	-	-	92.50	-	92.50	92.50
Seventh Grade Club	-	46.06	-	-	-	46.06	-	-	-	-	46.00	-	46.00	46.00
Sixth Grade Club	-	161.05	-	-	-	161.05	-	-	-	-	160.78	-	160.78	160.78
Social Studies	-	-	-	-	-	-	-	-	-	-	0.33	-	0.33	0.33
SPED Club	-	4.00	-	-	-	4.00	-	-	-	-	4.00	-	4.00	4.00
Step Team	-	167.52	-	-	-	167.52	-	-	-	-	167.00	-	167.00	167.00
Student Council	-	61.08	-	-	-	61.08	-	-	-	-	61.50	-	61.50	61.50
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	0.20	-	0.20	0.20
<b>Other Accounts:</b>														
Prof. Development	-	75.00	-	-	-	75.00	-	-	-	-	75.00	-	75.00	75.00
SPED Home Environment	-	-	-	-	-	-	-	-	-	-	0.00	-	0.00	0.00
Title One/NCLB	-	-	-	-	-	-	-	-	-	-	0.44	-	0.44	0.44
<b>Total Restricted Fund</b>	-	4,707.99	-	-	-	4,707.99	-	-	-	-	4,707.99	-	4,707.99	4,707.99
<b>Total Restricted and General Fund</b>	-	7,973.67	-	-	-	7,973.67	40.00	40.00	-	-	4,707.99	3,225.68	7,933.67	7,973.67



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Grandview Heights Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	1,812.88	-	-	368.70	2,181.58	709.70	709.70	-	-	-	1,349.58	1,349.58	2,059.28
<b>Restricted Fund:</b>														
Athletic Accounts	-	9,414.05	-	-	-	9,414.05	-	-	-	-	9,709.29	-	9,709.29	9,709.29
<b>Club Accounts:</b>														
Art Club	-	61.46	-	-	-	61.46	-	-	-	-	61.46	-	61.46	61.46
Athletic Club	-	4.57	-	-	-	4.57	-	-	-	-	5.00	-	5.00	5.00
Band	-	6.42	-	-	-	6.42	-	-	-	-	6.42	-	6.42	6.42
Charmette Club	-	75.21	-	-	-	75.21	-	-	-	-	74.74	-	74.74	74.74
Cheerleaders	-	-	-	-	-	-	-	-	-	-	(0.33)	-	(0.33)	(0.33)
Eighth Grade Club	-	1,663.62	-	-	-	1,663.62	-	-	-	-	1,663.75	-	1,663.75	1,663.75
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Grant	-	6.15	-	-	-	6.15	-	-	-	-	6.00	-	6.00	6.00
Guidance	-	9.27	-	-	-	9.27	-	-	-	-	9.27	-	9.27	9.27
Lowes	-	2,700.00	-	-	-	2,700.00	-	-	-	-	2,700.00	-	2,700.00	2,700.00
PTO	-	25.00	-	-	-	25.00	-	-	-	-	25.00	-	25.00	25.00
Sch Uniform Donations	-	300.00	-	-	-	300.00	-	-	-	-	300.00	-	300.00	300.00
Seventh Grade Club	-	4.64	-	-	-	4.64	-	-	-	-	4.64	-	4.64	4.64
Sixth Grade Club	-	235.65	-	-	-	235.65	-	-	-	-	235.65	-	235.65	235.65
Student Council	-	182.72	-	-	-	182.72	-	-	-	-	182.72	-	182.72	182.72
Target Grant	-	275.00	-	-	-	275.00	-	-	-	-	275.00	-	275.00	275.00
Teacher Courtesy	-	151.79	-	-	-	151.79	-	-	-	-	151.49	-	151.49	151.49
Vending	-	165.70	-	-	-	165.70	-	-	-	-	166.15	-	166.15	166.15
<b>Other Accounts:</b>														
Charity Drives	-	152.70	-	-	-	152.70	-	-	-	-	-	-	-	-
Prof. Development	-	117.35	-	-	-	117.35	-	-	-	-	117.35	-	117.35	117.35
SACC Tuition	-	20.00	-	-	-	20.00	-	-	-	-	-	-	-	-
Title One/NCLB	-	304.00	-	-	-	304.00	-	-	-	-	304.00	-	304.00	304.00
<b>Total Restricted Fund</b>	-	16,875.30	-	-	-	16,875.30	-	-	-	-	16,997.60	-	16,997.60	16,997.60
<b>Total Restricted and General Fund</b>	-	18,688.18	-	-	368.70	19,056.88	709.70	709.70	-	-	16,997.60	1,349.58	18,347.18	19,056.88

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Hamilton Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	92,668.22	-	-	212.31	92,880.53	112.18	112.18	-	-	-	92,673.70	92,673.70	92,785.88
<b>Restricted Fund:</b>														
Athletic Accounts	-	5,275.70	-	-	-	5,275.70	-	-	-	-	5,371.85	-	5,371.85	5,371.85
<b>Club Accounts:</b>														
AVID / Maps	-	0.46	-	-	-	0.46	-	-	-	-	-	-	-	-
Band	-	4.45	-	-	-	4.45	-	-	-	-	4.00	4.00	4.00	4.00
Baseball Club	-	5.20	-	-	-	5.20	-	-	-	-	5.00	5.00	5.00	5.00
Basketball Club Boys	-	217.64	-	-	-	217.64	-	-	-	-	218.00	218.00	218.00	218.00
Basketball Club Girls	-	0.75	-	-	-	0.75	-	-	-	-	1.00	1.00	1.00	1.00
Eighth Grade Club	-	2,897.17	-	-	-	2,897.17	-	-	-	-	2,897.44	2,897.44	2,897.44	2,897.44
Football Club	-	700.15	-	-	-	700.15	-	-	-	-	700.00	700.00	700.00	700.00
GENYOUth Foundation	-	46.89	-	-	-	46.89	-	-	-	-	46.89	46.89	46.89	46.89
Greater Memphis Grant	-	11.69	-	-	-	11.69	-	-	-	-	12.00	12.00	12.00	12.00
History Club	-	109.04	-	-	-	109.04	-	-	-	-	108.65	108.65	108.65	108.65
Library Club	-	109.40	-	-	-	109.40	-	-	-	-	109.00	109.00	109.00	109.00
Majorettes	-	52.61	-	-	-	52.61	-	-	-	-	52.97	52.97	52.97	52.97
PTO	-	32.35	-	-	-	32.35	-	-	-	-	32.00	32.00	32.00	32.00
Sch Uniform Donations	-	916.08	-	-	-	916.08	-	-	-	-	916.08	916.08	916.08	916.08
School Beautification	-	75.00	-	-	-	75.00	-	-	-	-	75.00	75.00	75.00	75.00
Science Club	-	0.09	-	-	-	0.09	-	-	-	-	-	-	-	-
Seventh Grade Club	-	92.70	-	-	-	92.70	-	-	-	-	92.32	92.32	92.32	92.32
Sixth Grade Club	-	20.00	-	-	-	20.00	-	-	-	-	20.00	20.00	20.00	20.00
Softball Club	-	30.00	-	-	-	30.00	-	-	-	-	30.00	30.00	30.00	30.00
Student Council	-	107.18	-	-	-	107.18	-	-	-	-	107.00	107.00	107.00	107.00
<b>Other Accounts:</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00
<b>Total Restricted Fund</b>	-	10,704.55	-	-	-	10,704.55	-	-	-	-	10,799.20	-	10,799.20	10,799.20
<b>Total Restricted and General Fund</b>	-	103,372.77	-	-	212.31	103,585.08	112.18	112.18	-	-	10,799.20	92,673.70	103,472.90	103,585.08

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Havenview Middle**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	10,984.47	-	-	784.63	11,769.10	30.00	30.00	-	-	-	8,985.52	8,985.52	9,015.52
<b>Restricted Fund:</b>														
Athletic Accounts	-	3,933.28	-	-	-	3,933.28	-	-	-	-	4,572.65	-	4,572.65	4,572.65
<b>Club Accounts:</b>														
AVID / Maps	-	91.30	-	-	-	91.30	-	-	-	-	91.56	-	91.56	91.56
Band	-	3,355.34	-	-	-	3,355.34	-	-	-	-	3,355.19	-	3,355.19	3,355.19
Baseball Club	-	755.00	-	-	-	755.00	-	-	-	-	755.00	-	755.00	755.00
Basketball Club Boys	-	923.49	-	-	-	923.49	-	-	-	-	923.94	-	923.94	923.94
Beta Club	-	139.27	-	-	-	139.27	-	-	-	-	139.00	-	139.00	139.00
Bridge Builders	-	6.04	-	-	-	6.04	-	-	-	-	6.00	-	6.00	6.00
Cheerleaders	-	3,828.22	-	-	-	3,828.22	-	-	-	-	3,828.22	-	3,828.22	3,828.22
Choir	-	36.30	-	-	-	36.30	-	-	-	-	35.88	-	35.88	35.88
Drama Club	-	555.90	-	-	-	555.90	-	-	-	-	556.00	-	556.00	556.00
Eighth Grade Club	-	1,702.65	-	-	-	1,702.65	-	-	-	-	1,703.85	-	1,703.85	1,703.85
Eighth Grade Trip	-	478.87	-	-	-	478.87	-	-	-	-	479.19	-	479.19	479.19
Flag Girls	-	502.32	-	-	-	502.32	-	-	-	-	502.00	-	502.00	502.00
Football Club	-	128.00	-	-	-	128.00	-	-	-	-	128.00	-	128.00	128.00
GENYOUth Foundation	-	76.15	-	-	-	76.15	-	-	-	-	76.15	-	76.15	76.15
Honor Society	-	705.94	-	-	-	705.94	-	-	-	-	706.14	-	706.14	706.14
Laura Bush Grant	-	5,736.92	-	-	-	5,736.92	-	-	-	-	5,736.92	-	5,736.92	5,736.92
Majorettes	-	219.10	-	-	-	219.10	-	-	-	-	218.65	-	218.65	218.65
Math Club	-	363.49	-	-	-	363.49	-	-	-	-	363.49	-	363.49	363.49
Orchestra	-	128.74	-	-	-	128.74	-	-	-	-	128.74	-	128.74	128.74
Pearls	-	56.07	-	-	-	56.07	-	-	-	-	56.00	-	56.00	56.00
PTO	-	144.00	-	-	-	144.00	-	-	-	-	144.00	-	144.00	144.00
Science Club	-	61.00	-	-	-	61.00	-	-	-	-	61.00	-	61.00	61.00
SECME	-	15.07	-	-	-	15.07	-	-	-	-	15.00	-	15.00	15.00
Seventh Grade Club	-	59.24	-	-	-	59.24	-	-	-	-	58.94	-	58.94	58.94
Sixth Grade Club	-	23.98	-	-	-	23.98	-	-	-	-	23.80	-	23.80	23.80
Social Studies	-	115.55	-	-	-	115.55	-	-	-	-	115.55	-	115.55	115.55
STEM Club	-	2.40	-	-	-	2.40	-	-	-	-	2.40	-	2.40	2.40
Student Council	-	1,087.31	-	-	-	1,087.31	-	-	-	-	1,086.94	-	1,086.94	1,086.94
Teacher Courtesy	-	1.43	-	-	-	1.43	-	-	-	-	1.41	-	1.41	1.41
Technology	-	339.17	-	-	-	339.17	-	-	-	-	339.00	-	339.00	339.00
Track Club	-	482.00	-	-	-	482.00	-	-	-	-	482.00	-	482.00	482.00
Vending	-	14.92	-	-	-	14.92	-	-	-	-	15.00	-	15.00	15.00
Volleyball Club	-	300.00	-	-	-	300.00	-	-	-	-	300.00	-	300.00	300.00
Yearbook	-	1,983.09	-	-	-	1,983.09	-	-	-	-	1,983.52	-	1,983.52	1,983.52
<b>Other Accounts:</b>														
Bus Trips Grade 5	-	-	-	-	-	-	-	-	-	-	2,114.00	-	2,114.00	2,114.00
Technology Education	-	44.00	-	-	-	44.00	-	-	-	-	44.00	-	44.00	44.00
<b>Total Restricted Fund</b>	-	28,395.55	-	-	-	28,395.55	-	-	-	-	31,149.13	-	31,149.13	31,149.13
<b>Total Restricted and General Fund</b>	-	39,380.02	-	-	784.63	40,164.65	30.00	30.00	-	-	31,149.13	8,985.52	40,134.65	40,164.65

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Hickory Ridge Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	49,259.01	-	-	380.33	49,639.34	2,436.90	2,436.90	-	-	-	45,906.52	45,906.52	48,343.42
<b>Restricted Fund:</b>														
Athletic Accounts	-	12,686.32	-	-	-	12,686.32	-	-	-	-	13,501.79	-	13,501.79	13,501.79
<b>Club Accounts:</b>														
Art Club	-	650.00	-	-	-	650.00	-	-	-	-	650.00	-	650.00	650.00
Band	-	13.21	-	-	-	13.21	-	-	-	-	799.52	-	799.52	799.52
Basketball Club Boys	-	-	-	-	-	-	-	-	-	-	0.14	-	0.14	0.14
Cheerleaders	-	1,410.28	-	-	-	1,410.28	-	-	-	-	1,410.63	-	1,410.63	1,410.63
Choir	-	924.71	-	-	-	924.71	-	-	-	-	925.12	-	925.12	925.12
Dance Team	-	0.01	-	-	-	0.01	-	-	-	-	0.01	-	0.01	0.01
Drama Club	-	-	-	-	-	-	-	-	-	-	0.19	-	0.19	0.19
Eighth Grade Club	-	459.81	-	-	-	459.81	-	-	-	-	370.24	-	370.24	370.24
ESL	-	15.09	-	-	-	15.09	-	-	-	-	15.00	-	15.00	15.00
Football	-	-	-	-	-	-	-	-	-	-	(0.47)	-	(0.47)	(0.47)
Honor Society	-	584.03	-	-	-	584.03	-	-	-	-	583.98	-	583.98	583.98
Majorettes	-	1,491.41	-	-	-	1,491.41	-	-	-	-	1,491.77	-	1,491.77	1,491.77
Music	-	25.42	-	-	-	25.42	-	-	-	-	25.01	-	25.01	25.01
Orchestra	-	87.07	-	-	-	87.07	-	-	-	-	73.20	-	73.20	73.20
Pep Club	-	15.00	-	-	-	15.00	-	-	-	-	15.00	-	15.00	15.00
Performing Arts Cl	-	-	-	-	-	-	-	-	-	-	(0.40)	-	(0.40)	(0.40)
PTO	-	-	-	-	-	-	-	-	-	-	0.28	-	0.28	0.28
Student Council	-	239.34	-	-	-	239.34	-	-	-	-	239.04	-	239.04	239.04
Teacher Courtesy	-	64.62	-	-	-	64.62	-	-	-	-	84.26	-	84.26	84.26
Teen Living	-	596.34	-	-	-	596.34	-	-	-	-	575.91	-	575.91	575.91
UT Grant/C. Hughes	-	29.11	-	-	-	29.11	-	-	-	-	29.00	-	29.00	29.00
Vending	-	-	-	-	-	-	-	-	-	-	0.11	-	0.11	0.11
<b>Other Accounts:</b>														
Bus Trips Grade 1	-	-	-	-	-	-	-	-	-	-	(131.00)	-	(131.00)	(131.00)
Bus Trips Grade 2	-	-	-	-	-	-	-	-	-	-	45.00	-	45.00	45.00
Bus Trips Grade 3	-	-	-	-	-	-	-	-	-	-	(89.00)	-	(89.00)	(89.00)
Charity Drives	-	26.87	-	-	-	26.87	-	-	-	-	0.23	-	0.23	0.23
<b>Total Restricted Fund</b>	<b>-</b>	<b>19,318.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,318.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,614.56</b>	<b>-</b>	<b>20,614.56</b>	<b>20,614.56</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>68,577.65</b>	<b>-</b>	<b>-</b>	<b>380.33</b>	<b>68,957.98</b>	<b>2,436.90</b>	<b>2,436.90</b>	<b>-</b>	<b>-</b>	<b>20,614.56</b>	<b>45,906.52</b>	<b>66,521.08</b>	<b>68,957.98</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Highland Oaks Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	17,049.81	-	-	699.68	17,749.49	10.00	10.00	-	-	-	17,645.70	17,645.70	17,655.70
<b>Restricted Fund:</b>														
Athletic Accounts	-	9,410.47	-	-	-	9,410.47	-	-	-	-	9,411.66	-	9,411.66	9,411.66
<b>Club Accounts:</b>														
Art Club	-	225.18	-	-	-	225.18	-	-	-	-	224.44	-	224.44	224.44
Band	-	88.65	-	-	-	88.65	-	-	-	-	88.65	-	88.65	88.65
Beta Club	-	57.71	-	-	-	57.71	-	-	-	-	57.71	-	57.71	57.71
Cheerleaders	-	1,375.48	-	-	-	1,375.48	-	-	-	-	1,375.91	-	1,375.91	1,375.91
Chess Club	-	814.30	-	-	-	814.30	-	-	-	-	814.66	-	814.66	814.66
Choir	-	918.23	-	-	-	918.23	-	-	-	-	918.10	-	918.10	918.10
Dance Team	-	1,790.19	-	-	-	1,790.19	-	-	-	-	1,790.50	-	1,790.50	1,790.50
Diamonds Club	-	370.61	-	-	-	370.61	-	-	-	-	370.61	-	370.61	370.61
Drama Club	-	293.07	-	-	-	293.07	-	-	-	-	293.00	-	293.00	293.00
Drill Team	-	17.27	-	-	-	17.27	-	-	-	-	17.55	-	17.55	17.55
Eighth Grade Club	-	0.01	-	-	-	0.01	-	-	-	-	0.01	-	0.01	0.01
ESL	-	171.98	-	-	-	171.98	-	-	-	-	171.98	-	171.98	171.98
Flag Girls	-	21.54	-	-	-	21.54	-	-	-	-	21.54	-	21.54	21.54
Gems Club	-	612.72	-	-	-	612.72	-	-	-	-	612.49	-	612.49	612.49
GENYOUth Foundation	-	50.67	-	-	-	50.67	-	-	-	-	50.67	-	50.67	50.67
Grants-Misc.CALL AUDITING 1ST	-	145.28	-	-	-	145.28	-	-	-	-	145.71	-	145.71	145.71
Guidance	-	324.16	-	-	-	324.16	-	-	-	-	323.74	-	323.74	323.74
Honor Society	-	196.25	-	-	-	196.25	-	-	-	-	196.00	-	196.00	196.00
Inspirational Dancers	-	60.00	-	-	-	60.00	-	-	-	-	60.00	-	60.00	60.00
Library Club	-	759.14	-	-	-	759.14	-	-	-	-	757.40	-	757.40	757.40
Majorettes	-	1,634.28	-	-	-	1,634.28	-	-	-	-	1,634.48	-	1,634.48	1,634.48
Music	-	212.70	-	-	-	212.70	-	-	-	-	213.00	-	213.00	213.00
Noble Men	-	380.84	-	-	-	380.84	-	-	-	-	381.12	-	381.12	381.12
Optimist Club	-	6.83	-	-	-	6.83	-	-	-	-	6.83	-	6.83	6.83
Orchestra	-	10.00	-	-	-	10.00	-	-	-	-	10.00	-	10.00	10.00
Pep Club	-	736.35	-	-	-	736.35	-	-	-	-	736.00	-	736.00	736.00
Race for Education	-	31.23	-	-	-	31.23	-	-	-	-	31.00	-	31.00	31.00
Science Club	-	340.23	-	-	-	340.23	-	-	-	-	339.80	-	339.80	339.80
Seventh Grade Club	-	0.79	-	-	-	0.79	-	-	-	-	0.79	-	0.79	0.79
Sixth Grade Club	-	24.62	-	-	-	24.62	-	-	-	-	24.25	-	24.25	24.25
Spanish Club	-	139.00	-	-	-	139.00	-	-	-	-	139.00	-	139.00	139.00
SPED Club	-	147.47	-	-	-	147.47	-	-	-	-	147.80	-	147.80	147.80
Step Team	-	619.50	-	-	-	619.50	-	-	-	-	619.53	-	619.53	619.53
Student Council	-	151.30	-	-	-	151.30	-	-	-	-	151.00	-	151.00	151.00
Summer Prep	-	-	-	-	-	-	-	-	-	-	0.27	-	0.27	0.27
Sunshine Club	-	-	-	-	-	-	-	-	-	-	0.44	-	0.44	0.44
Target Grant	-	106.69	-	-	-	106.69	-	-	-	-	106.54	-	106.54	106.54
Teacher Courtesy	-	156.48	-	-	-	156.48	-	-	-	-	156.77	-	156.77	156.77
Technology	-	0.23	-	-	-	0.23	-	-	-	-	0.23	-	0.23	0.23

See Independent Auditor's Report

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Highland Oaks Middle  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned		
WalMart	-	250.95	-	-	-	250.95	-	-	-		251.01	251.01	251.01
<b>Other Accounts:</b>													
Bus Trips	-	-	-	-	-	-	-	-	-		(0.00)	(0.00)	(0.00)
Bus Trips Grade 1	-	-	-	-	-	-	-	-	-		(0.00)	(0.00)	(0.00)
Bus Trips Grade 2	-	-	-	-	-	-	-	-	-		94.00	94.00	94.00
Class Piano	-	10.44	-	-	-	10.44	-	-	-		10.44	10.44	10.44
SPED Home Environment	-	60.30	-	-	-	60.30	-	-	-		60.30	60.30	60.30
<b>Total Restricted Fund</b>	-	22,723.14	-	-	-	22,723.14	-	-	-		22,816.93	-	22,816.93
<b>Total Restricted and General Fund</b>	-	39,772.95	-	-	699.68	40,472.63	10.00	10.00	-		22,816.93	17,645.70	40,462.63



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Ida B. Wells Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	6,439.26	-	-	-	6,439.26	824.00	824.00	-	-	-	6,366.61	6,366.61	7,190.61
<b>Restricted Fund:</b>														
Athletic Accounts	-	5,667.25	-	-	-	5,667.25	-	-	-	-	4,843.17	-	4,843.17	4,843.17
<b>Club Accounts:</b>														
Cheerleaders	-	-	-	-	-	-	-	-	-	-	0.04	-	0.04	0.04
Choir	-	23.67	-	-	-	23.67	-	-	-	-	23.67	-	23.67	23.67
Divas	-	0.98	-	-	-	0.98	-	-	-	-	0.67	-	0.67	0.67
Eighth Grade Club	-	246.99	-	-	-	246.99	-	-	-	-	247.14	-	247.14	247.14
Gents	-	8.24	-	-	-	8.24	-	-	-	-	8.00	-	8.00	8.00
Leadership	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	0.50
Science Club	-	164.67	-	-	-	164.67	-	-	-	-	164.67	-	164.67	164.67
Service Learning	-	7.11	-	-	-	7.11	-	-	-	-	6.67	-	6.67	6.67
Seventh Grade Club	-	-	-	-	-	-	-	-	-	-	(0.30)	-	(0.30)	(0.30)
Student Council	-	10.67	-	-	-	10.67	-	-	-	-	10.67	-	10.67	10.67
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	0.37	-	0.37	0.37
Univ of Mph	-	-	-	-	-	-	-	-	-	-	(0.09)	-	(0.09)	(0.09)
Yearbook	-	-	-	-	-	-	-	-	-	-	0.05	-	0.05	0.05
<b>Other Accounts:</b>														
Bus Trips Grade 1	-	-	-	-	-	-	-	-	-	-	73.00	-	73.00	73.00
Bus Trips KK	-	-	-	-	-	-	-	-	-	-	(0.00)	-	(0.00)	(0.00)
<b>Total Restricted Fund</b>	-	6,129.58	-	-	-	6,129.58	-	-	-	-	5,378.23	-	5,378.23	5,378.23
<b>Total Restricted and General Fund</b>	-	12,568.84	-	-	-	12,568.84	824.00	824.00	-	-	5,378.23	6,366.61	11,744.84	12,568.84

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**John P. Freeman Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances			Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	23,928.40	-	-	745.02	24,673.42	633.00	633.00	-	-	-	19,941.52	19,941.52	20,574.52
<b>Restricted Fund:</b>														
Athletic Accounts	-	53,264.90	-	-	-	53,264.90	-	-	-	-	57,915.69	-	57,915.69	57,915.69
<b>Club Accounts:</b>														
Art Club	-	733.78	-	-	-	733.78	-	-	-	-	733.41	-	733.41	733.41
Band	-	3.73	-	-	-	3.73	-	-	-	-	3.87	-	3.87	3.87
Baseball Club	-	55.25	-	-	-	55.25	-	-	-	-	55.00	-	55.00	55.00
Basketball Club Girls	-	1.04	-	-	-	1.04	-	-	-	-	1.00	-	1.00	1.00
Cheerleaders	-	50.28	-	-	-	50.28	-	-	-	-	50.39	-	50.39	50.39
Chess Club	-	1.05	-	-	-	1.05	-	-	-	-	1.05	-	1.05	1.05
CLUE	-	1,132.07	-	-	-	1,132.07	-	-	-	-	1,132.07	-	1,132.07	1,132.07
Dollar General Literacy Grant	-	2.37	-	-	-	2.37	-	-	-	-	2.00	-	2.00	2.00
Eighth Grade Club	-	3,266.80	-	-	-	3,266.80	-	-	-	-	3,266.61	-	3,266.61	3,266.61
Fashion Club	-	122.52	-	-	-	122.52	-	-	-	-	122.52	-	122.52	122.52
Fifth Grade Club	-	1,124.41	-	-	-	1,124.41	-	-	-	-	1,124.77	-	1,124.77	1,124.77
First Grade Club	-	196.30	-	-	-	196.30	-	-	-	-	196.38	-	196.38	196.38
Football Club	-	186.00	-	-	-	186.00	-	-	-	-	186.00	-	186.00	186.00
Fourth Grade Club	-	74.97	-	-	-	74.97	-	-	-	-	74.83	-	74.83	74.83
Honor Society	-	1,003.03	-	-	-	1,003.03	-	-	-	-	1,003.46	-	1,003.46	1,003.46
Kindergarten Club	-	23.87	-	-	-	23.87	-	-	-	-	23.66	-	23.66	23.66
Library Club	-	79.90	-	-	-	79.90	-	-	-	-	80.00	-	80.00	80.00
Majorettes	-	21.70	-	-	-	21.70	-	-	-	-	21.70	-	21.70	21.70
Orchestra	-	1,204.69	-	-	-	1,204.69	-	-	-	-	1,205.08	-	1,205.08	1,205.08
Orff Music	-	43.95	-	-	-	43.95	-	-	-	-	43.70	-	43.70	43.70
Performing Arts	-	50.00	-	-	-	50.00	-	-	-	-	50.00	-	50.00	50.00
Rotary Grant	-	76.99	-	-	-	76.99	-	-	-	-	77.00	-	77.00	77.00
Science Club	-	8.39	-	-	-	8.39	-	-	-	-	8.85	-	8.85	8.85
Science Olympiad	-	68.89	-	-	-	68.89	-	-	-	-	69.00	-	69.00	69.00
SECME	-	21.47	-	-	-	21.47	-	-	-	-	21.00	-	21.00	21.00
Second Grade Club	-	73.30	-	-	-	73.30	-	-	-	-	73.22	-	73.22	73.22
Spanish Club	-	35.28	-	-	-	35.28	-	-	-	-	35.00	-	35.00	35.00
Student Council	-	209.04	-	-	-	209.04	-	-	-	-	209.42	-	209.42	209.42
Summer Prep	-	192.05	-	-	-	192.05	-	-	-	-	192.00	-	192.00	192.00
T I Grant	-	30.38	-	-	-	30.38	-	-	-	-	30.00	-	30.00	30.00
Target Grant	-	31.54	-	-	-	31.54	-	-	-	-	32.00	-	32.00	32.00
Teacher Courtesy	-	574.68	-	-	-	574.68	-	-	-	-	575.16	-	575.16	575.16
Technology	-	510.97	-	-	-	510.97	-	-	-	-	511.35	-	511.35	511.35
Third Grade Club	-	42.10	-	-	-	42.10	-	-	-	-	41.96	-	41.96	41.96
Track Club	-	122.72	-	-	-	122.72	-	-	-	-	123.00	-	123.00	123.00
U T Workshop	-	308.51	-	-	-	308.51	-	-	-	-	309.00	-	309.00	309.00
Vending	-	55.90	-	-	-	55.90	-	-	-	-	55.46	-	55.46	55.46
Yearbook	-	386.22	-	-	-	386.22	-	-	-	-	385.77	-	385.77	385.77

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**John P. Freeman Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
<b>Other Accounts:</b>														
Cafeteria Payments	-	633.00	-	-	-	633.00	-	-	-	-	-	-	-	-
Charity Drives	-	-	-	-	-	-	-	-	-	0.35	-	0.35	0.35	0.35
Class Piano	-	-	-	-	-	-	-	-	-	10.47	-	10.47	10.47	10.47
SACC Reim.	-	-	-	-	-	-	-	-	-	(0.26)	-	(0.26)	(0.26)	(0.26)
SACC Tuition	-	-	-	-	-	-	-	-	-	70.00	-	70.00	70.00	70.00
<b>Total Restricted Fund</b>	<b>-</b>	<b>66,024.04</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,024.04</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,122.94</b>	<b>-</b>	<b>70,122.94</b>	<b>70,122.94</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>89,952.44</b>	<b>-</b>	<b>-</b>	<b>745.02</b>	<b>90,697.46</b>	<b>633.00</b>	<b>633.00</b>	<b>-</b>	<b>-</b>	<b>70,122.94</b>	<b>19,941.52</b>	<b>90,064.46</b>	<b>90,697.46</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**kate Bond Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	59,624.68	-	6,383.20	2,760.62	68,768.50	2,710.58	2,710.58	6,383.20	-	-	60,629.23	67,012.43	69,723.01
<b>Restricted Fund:</b>														
Athletic Accounts	-	20,996.94	-	-	-	20,996.94	-	-	-	-	20,997.01	-	20,997.01	20,997.01
<b>Club Accounts:</b>														
Art Club	-	354.81	-	-	-	354.81	-	-	-	-	354.58	-	354.58	354.58
Band	-	2,507.82	-	-	-	2,507.82	-	-	-	-	2,508.15	-	2,508.15	2,508.15
Band Booster Cl	-	54.00	-	-	-	54.00	-	-	-	-	54.00	-	54.00	54.00
Basketball Club Boys	-	46.09	-	-	-	46.09	-	-	-	-	46.00	-	46.00	46.00
Basketball Club Girls	-	1,799.70	-	-	-	1,799.70	-	-	-	-	1,800.00	-	1,800.00	1,800.00
Cheerleaders	-	3,031.90	-	-	-	3,031.90	-	-	-	-	3,032.15	-	3,032.15	3,032.15
Choir	-	25.35	-	-	-	25.35	-	-	-	-	25.47	-	25.47	25.47
CLUE	-	119.23	-	-	-	119.23	-	-	-	-	119.23	-	119.23	119.23
Dance Team	-	3,102.37	-	-	-	3,102.37	-	-	-	-	3,102.13	-	3,102.13	3,102.13
Drama Club	-	736.19	-	-	-	736.19	-	-	-	-	736.05	-	736.05	736.05
Eighth Grade Club	-	5,637.85	-	-	-	5,637.85	-	-	-	-	5,388.82	-	5,388.82	5,388.82
English Club	-	5.00	-	-	-	5.00	-	-	-	-	5.00	-	5.00	5.00
ESL	-	46.00	-	-	-	46.00	-	-	-	-	46.00	-	46.00	46.00
Football Club	-	13.61	-	-	-	13.61	-	-	-	-	14.00	-	14.00	14.00
Guidance	-	40.56	-	-	-	40.56	-	-	-	-	41.00	-	41.00	41.00
Honor Society	-	2,189.78	-	-	-	2,189.78	-	-	-	-	2,190.00	-	2,190.00	2,190.00
International Club	-	470.16	-	-	-	470.16	-	-	-	-	470.28	-	470.28	470.28
Key Club	-	356.21	-	-	-	356.21	-	-	-	-	355.84	-	355.84	355.84
Leadership	-	92.63	-	-	-	92.63	-	-	-	-	92.63	-	92.63	92.63
Library Club	-	26.04	-	-	-	26.04	-	-	-	-	26.00	-	26.00	26.00
Music	-	1,246.62	-	-	-	1,246.62	-	-	-	-	840.30	-	840.30	840.30
Optimist Club	-	10.99	-	-	-	10.99	-	-	-	-	10.62	-	10.62	10.62
Orchestra	-	1,481.36	-	-	-	1,481.36	-	-	-	-	1,887.40	-	1,887.40	1,887.40
PTO	-	24.00	-	-	-	24.00	-	-	-	-	24.00	-	24.00	24.00
SACC Summer Camp	-	43.79	-	-	-	43.79	-	-	-	-	0.21	-	0.21	0.21
School Beautification	-	1,544.93	-	-	-	1,544.93	-	-	-	-	309.93	-	309.93	309.93
Science Club	-	-	-	-	-	-	-	-	-	-	0.04	-	0.04	0.04
Seventh Grade Club	-	1,268.07	-	-	-	1,268.07	-	-	-	-	1,268.58	-	1,268.58	1,268.58
Sixth Grade Club	-	968.92	-	-	-	968.92	-	-	-	-	968.96	-	968.96	968.96
Social Studies	-	92.00	-	-	-	92.00	-	-	-	-	92.00	-	92.00	92.00
Spanish Club	-	2,578.09	-	-	-	2,578.09	-	-	-	-	2,578.17	-	2,578.17	2,578.17
SPED Club	-	526.15	-	-	-	526.15	-	-	-	-	526.15	-	526.15	526.15
Step Team	-	1,157.85	-	-	-	1,157.85	-	-	-	-	1,158.13	-	1,158.13	1,158.13
Student Council	-	1,270.16	-	-	-	1,270.16	-	-	-	-	1,270.07	-	1,270.07	1,270.07
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	(0.08)	-	(0.08)	(0.08)
Technology	-	-	-	-	-	-	-	-	-	-	0.15	-	0.15	0.15
Technology Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TEE Grant	-	70.53	-	-	-	70.53	-	-	-	-	70.53	-	70.53	70.53
Teen Living	-	879.24	-	-	-	879.24	-	-	-	-	878.84	-	878.84	878.84
Teens for Peace	-	15.24	-	-	-	15.24	-	-	-	-	15.00	-	15.00	15.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**ate Bond Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances			
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances
Vending	-	-	-	-	-	-	-	-	-	-	(0.42)	(0.42)	(0.42)
Yearbook	-	1,402.39	-	-	-	1,402.39	-	-	-	-	1,402.63	1,402.63	1,402.63
<b>Other Accounts:</b>													
Cafeteria Payments	-	105.75	-	-	-	105.75	-	-	-	-	-	-	-
SACC Reim.	-	-	-	-	-	-	-	-	-	678.60	678.60	678.60	678.60
SPED Home Environment	-	-	-	-	-	-	-	-	-	(0.34)	(0.34)	(0.34)	(0.34)
<b>Total Restricted Fund</b>	-	56,338.32	-	-	-	56,338.32	-	-	-	-	55,383.81	-	55,383.81
<b>Total Restricted and General Fund</b>	-	115,963.00	-	6,383.20	2,760.62	125,106.82	2,710.58	2,710.58	6,383.20	-	55,383.81	60,629.23	122,396.24

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Kingsbury Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	14,511.09	-	-	-	14,511.09	-	-	-	-	-	12,373.00	12,373.00	12,373.00
<b>Restricted Fund:</b>														
Athletic Accounts	-	3,355.20	-	-	-	3,355.20	-	-	-	-	5,493.16	-	5,493.16	5,493.16
<b>Club Accounts:</b>														
Accelerated Reader	-	172.16	-	-	-	172.16	-	-	-	-	172.00	-	172.00	172.00
Art Club	-	160.00	-	-	-	160.00	-	-	-	-	160.00	-	160.00	160.00
Blue Ribbon	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	0.50
Bridge Builders	-	22.00	-	-	-	22.00	-	-	-	-	22.00	-	22.00	22.00
Eighth Grade Boys	-	29.51	-	-	-	29.51	-	-	-	-	30.00	-	30.00	30.00
Eighth Grade Club	-	380.19	-	-	-	380.19	-	-	-	-	380.39	-	380.39	380.39
English Club	-	247.74	-	-	-	247.74	-	-	-	-	248.00	-	248.00	248.00
Greater Memphis Grant	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Guidance	-	1.04	-	-	-	1.04	-	-	-	-	-	-	-	-
Honor Society	-	1.28	-	-	-	1.28	-	-	-	-	1.28	-	1.28	1.28
Laura Bush Grant	-	4.34	-	-	-	4.34	-	-	-	-	4.34	-	4.34	4.34
Library Club	-	4,000.00	-	-	-	4,000.00	-	-	-	-	4,000.00	-	4,000.00	4,000.00
Second Grade Club	-	0.30	-	-	-	0.30	-	-	-	-	-	-	-	-
Seventh Grade Boys	-	37.45	-	-	-	37.45	-	-	-	-	37.00	-	37.00	37.00
Seventh Grade Club	-	147.99	-	-	-	147.99	-	-	-	-	147.99	-	147.99	147.99
Sixth Grade Club	-	355.46	-	-	-	355.46	-	-	-	-	355.57	-	355.57	355.57
Student Council	-	219.85	-	-	-	219.85	-	-	-	-	219.75	-	219.75	219.75
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	376.25	-	376.25	376.25
Vending	-	-	-	-	-	-	-	-	-	-	(375.58)	-	(375.58)	(375.58)
Volleyball Club	-	0.05	-	-	-	0.05	-	-	-	-	-	-	-	-
<b>Other Accounts:</b>														
<b>Total Restricted Fund</b>	-	10,134.56	-	-	-	10,134.56	-	-	-	-	12,272.65	-	12,272.65	12,272.65
<b>Total Restricted and General Fund</b>	-	24,645.65	-	-	-	24,645.65	-	-	-	-	12,272.65	12,373.00	24,645.65	24,645.65

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Maxine Smith STEAM Academy**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	28,685.40	-	-	570.00	29,255.40	1,576.00	1,576.00	-	-	-	29,219.40	29,219.40	30,795.40
<b>Restricted Fund:</b>														
Athletic Accounts	-	8,853.48	-	-	-	8,853.48	-	-	-	-	8,853.28	-	8,853.28	8,853.28
<b>Club Accounts:</b>														
Art Club	-	468.33	-	-	-	468.33	-	-	-	-	468.33	-	468.33	468.33
Band	-	3.92	-	-	-	3.92	-	-	-	-	3.92	-	3.92	3.92
Baseball Club	-	40.00	-	-	-	40.00	-	-	-	-	40.00	-	40.00	40.00
Basketball Club Boys	-	585.05	-	-	-	585.05	-	-	-	-	585.00	-	585.00	585.00
Beta Club	-	787.16	-	-	-	787.16	-	-	-	-	786.91	-	786.91	786.91
Bridge Builders	-	113.10	-	-	-	113.10	-	-	-	-	113.10	-	113.10	113.10
Cheerleaders	-	468.35	-	-	-	468.35	-	-	-	-	468.35	-	468.35	468.35
CLUE	-	0.29	-	-	-	0.29	-	-	-	-	-	-	-	-
Drama Club	-	75.75	-	-	-	75.75	-	-	-	-	76.06	-	76.06	76.06
Eighth Grade Club	-	3,190.78	-	-	-	3,190.78	-	-	-	-	3,190.78	-	3,190.78	3,190.78
Fashion Club	-	60.67	-	-	-	60.67	-	-	-	-	60.67	-	60.67	60.67
GENYOUth Foundation	-	83.50	-	-	-	83.50	-	-	-	-	83.50	-	83.50	83.50
Honor Society	-	529.00	-	-	-	529.00	-	-	-	-	529.00	-	529.00	529.00
International Club	-	283.69	-	-	-	283.69	-	-	-	-	283.69	-	283.69	283.69
Leadership	-	21.78	-	-	-	21.78	-	-	-	-	21.78	-	21.78	21.78
Library Club	-	130.18	-	-	-	130.18	-	-	-	-	130.58	-	130.58	130.58
Math Club	-	110.00	-	-	-	110.00	-	-	-	-	110.00	-	110.00	110.00
Optimist Club	-	323.45	-	-	-	323.45	-	-	-	-	323.45	-	323.45	323.45
School Beautification	-	125.00	-	-	-	125.00	-	-	-	-	125.00	-	125.00	125.00
Science Club	-	265.65	-	-	-	265.65	-	-	-	-	265.65	-	265.65	265.65
Science Olympiad	-	75.00	-	-	-	75.00	-	-	-	-	75.00	-	75.00	75.00
Soccer Club	-	205.00	-	-	-	205.00	-	-	-	-	205.00	-	205.00	205.00
Technology	-	365.79	-	-	-	365.79	-	-	-	-	366.23	-	366.23	366.23
Track Club	-	70.00	-	-	-	70.00	-	-	-	-	70.00	-	70.00	70.00
Volleyball Club	-	472.34	-	-	-	472.34	-	-	-	-	472.34	-	472.34	472.34
Yearbook	-	125.15	-	-	-	125.15	-	-	-	-	124.79	-	124.79	124.79
<b>Other Accounts:</b>														
Bus Trips Grade 1	-	-	-	-	-	-	-	-	-	-	0.00	-	0.00	0.00
Bus Trips Grade 2	-	-	-	-	-	-	-	-	-	-	0.00	-	0.00	0.00
SACC Tuition	-	1,540.00	-	-	-	1,540.00	-	-	-	-	-	-	-	-
<b>Total Restricted Fund</b>	-	<b>19,372.41</b>	-	-	-	<b>19,372.41</b>	-	-	-	-	<b>17,832.41</b>	-	<b>17,832.41</b>	<b>17,832.41</b>
<b>Total Restricted and General Fund</b>	-	<b>48,057.81</b>	-	-	<b>570.00</b>	<b>48,627.81</b>	<b>1,576.00</b>	<b>1,576.00</b>	-	-	<b>17,832.41</b>	<b>29,219.40</b>	<b>47,051.81</b>	<b>48,627.81</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Mt. Pisgah Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	25,008.64	-	-	250.00	25,258.64	7,955.03	7,955.03	-	-	-	23,287.83	23,287.83	31,242.86
<b>Restricted Fund:</b>														
Athletic Accounts	-	11,479.62	-	-	-	11,479.62	-	-	-	-	11,479.21	-	11,479.21	11,479.21
<b>Club Accounts:</b>														
Art Club	-	1,073.47	-	-	-	1,073.47	-	-	-	-	1,074.61	-	1,074.61	1,074.61
Band	-	51.99	-	-	-	51.99	-	-	-	-	52.17	-	52.17	52.17
Basketball Club Girls	-	264.25	-	-	-	264.25	-	-	-	-	264.25	-	264.25	264.25
Baton Club	-	1,072.01	-	-	-	1,072.01	-	-	-	-	1,072.00	-	1,072.00	1,072.00
Beta Club	-	459.82	-	-	-	459.82	-	-	-	-	460.15	-	460.15	460.15
Book Club	-	33.37	-	-	-	33.37	-	-	-	-	33.00	-	33.00	33.00
C.H.A.M.P.S.	-	149.95	-	-	-	149.95	-	-	-	-	150.00	-	150.00	150.00
Cheerleaders	-	3,786.74	-	-	-	3,786.74	-	-	-	-	3,786.76	-	3,786.76	3,786.76
Chess Club	-	38.12	-	-	-	38.12	-	-	-	-	38.00	-	38.00	38.00
Choir	-	171.00	-	-	-	171.00	-	-	-	-	171.09	-	171.09	171.09
Dance Team	-	2,237.72	-	-	-	2,237.72	-	-	-	-	2,237.30	-	2,237.30	2,237.30
Debate Club	-	21.44	-	-	-	21.44	-	-	-	-	21.44	-	21.44	21.44
Drama Club	-	200.00	-	-	-	200.00	-	-	-	-	200.00	-	200.00	200.00
Eighth Grade Club	-	2,395.62	-	-	-	2,395.62	-	-	-	-	2,395.62	-	2,395.62	2,395.62
Football Club	-	2,219.94	-	-	-	2,219.94	-	-	-	-	2,219.94	-	2,219.94	2,219.94
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Government Club	-	752.83	-	-	-	752.83	-	-	-	-	753.13	-	753.13	753.13
Grants-Misc.CALL AUDITING 1ST	-	500.00	-	-	-	500.00	-	-	-	-	500.00	-	500.00	500.00
Guidance	-	128.64	-	-	-	128.64	-	-	-	-	128.56	-	128.56	128.56
Honor Society	-	506.18	-	-	-	506.18	-	-	-	-	505.77	-	505.77	505.77
Leadership	-	34.00	-	-	-	34.00	-	-	-	-	34.00	-	34.00	34.00
Library Club	-	319.88	-	-	-	319.88	-	-	-	-	319.59	-	319.59	319.59
Math Club	-	1,225.00	-	-	-	1,225.00	-	-	-	-	1,225.00	-	1,225.00	1,225.00
Orchestra	-	614.09	-	-	-	614.09	-	-	-	-	614.28	-	614.28	614.28
Pep Club	-	44.09	-	-	-	44.09	-	-	-	-	44.00	-	44.00	44.00
Science Club	-	38.77	-	-	-	38.77	-	-	-	-	39.00	-	39.00	39.00
Spanish Club	-	0.60	-	-	-	0.60	-	-	-	-	-	-	-	-
Step Team	-	64.79	-	-	-	64.79	-	-	-	-	(711.81)	-	(711.81)	(711.81)
Student Council	-	4,175.13	-	-	-	4,175.13	-	-	-	-	4,175.23	-	4,175.23	4,175.23
Yearbook	-	331.79	-	-	-	331.79	-	-	-	-	332.00	-	332.00	332.00
<b>Other Accounts:</b>														
Charity Drives	-	5,207.56	-	-	-	5,207.56	-	-	-	-	(0.10)	-	(0.10)	(0.10)
<b>Total Restricted Fund</b>	-	40,598.41	-	-	-	40,598.41	-	-	-	-	34,614.19	-	34,614.19	34,614.19
<b>Total Restricted and General Fund</b>	-	65,607.05	-	-	250.00	65,857.05	7,955.03	7,955.03	-	-	34,614.19	23,287.83	57,902.02	65,857.05



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Oakhaven Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	7,111.67	-	-	-	7,111.67	600.57	600.57	-	-	-	6,822.88	6,822.88	7,423.45
<b>Restricted Fund:</b>														
Athletic Accounts	-	30,510.49	-	-	-	30,510.49	-	-	-	-	30,744.62	-	30,744.62	30,744.62
<b>Club Accounts:</b>														
Band	-	637.00	-	-	-	637.00	-	-	-	-	304.00	-	304.00	304.00
Beta Club	-	189.37	-	-	-	189.37	-	-	-	-	189.37	-	189.37	189.37
Charmette Club	-	162.05	-	-	-	162.05	-	-	-	-	162.05	-	162.05	162.05
Cheerleaders	-	499.19	-	-	-	499.19	-	-	-	-	499.24	-	499.24	499.24
Eighth Grade Club	-	1,998.96	-	-	-	1,998.96	-	-	-	-	1,998.67	-	1,998.67	1,998.67
First Grade Club	-	40.00	-	-	-	40.00	-	-	-	-	40.00	-	40.00	40.00
Football Club	-	136.21	-	-	-	136.21	-	-	-	-	136.00	-	136.00	136.00
Honor Society	-	290.88	-	-	-	290.88	-	-	-	-	290.88	-	290.88	290.88
Leadership	-	-	-	-	-	-	-	-	-	-	7.00	-	7.00	7.00
Library Club	-	127.29	-	-	-	127.29	-	-	-	-	127.00	-	127.00	127.00
Majorettes	-	-	-	-	-	-	-	-	-	-	333.00	-	333.00	333.00
Science Club	-	1,128.66	-	-	-	1,128.66	-	-	-	-	1,128.66	-	1,128.66	1,128.66
Seventh Grade Club	-	2,247.63	-	-	-	2,247.63	-	-	-	-	2,247.78	-	2,247.78	2,247.78
Sixth Grade Club	-	537.17	-	-	-	537.17	-	-	-	-	536.85	-	536.85	536.85
Social Studies	-	311.64	-	-	-	311.64	-	-	-	-	311.64	-	311.64	311.64
Student Council	-	206.90	-	-	-	206.90	-	-	-	-	200.00	-	200.00	200.00
Target Grant	-	36.45	-	-	-	36.45	-	-	-	-	36.00	-	36.00	36.00
Teacher Courtesy	-	38.60	-	-	-	38.60	-	-	-	-	38.60	-	38.60	38.60
Track Club	-	100.00	-	-	-	100.00	-	-	-	-	100.00	-	100.00	100.00
Yearbook	-	179.14	-	-	-	179.14	-	-	-	-	179.00	-	179.00	179.00
<b>Other Accounts:</b>														
Charity Drives	-	544.57	-	-	-	544.57	-	-	-	-	0.44	-	0.44	0.44
Technology Education	-	1,832.38	-	-	-	1,832.38	-	-	-	-	1,832.00	-	1,832.00	1,832.00
<b>Total Restricted Fund</b>	-	41,754.58	-	-	-	41,754.58	-	-	-	-	41,442.80	-	41,442.80	41,442.80
<b>Total Restricted and General Fund</b>	-	48,866.25	-	-	-	48,866.25	600.57	600.57	-	-	41,442.80	6,822.88	48,265.68	48,866.25

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**\*Raleigh-Egypt Middle (6-8 Campus)**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	22,391.13	-	-	-	22,391.13	233.72	233.72	-	-	-	22,202.41	22,202.41	22,436.13
<b>Restricted Fund:</b>														
Athletic Accounts	-	2,209.65	-	-	-	2,209.65	-	-	-	-	2,210.03	-	2,210.03	2,210.03
<b>Club Accounts:</b>														
Afterschool Tutoring	-	6.84	-	-	-	6.84	-	-	-	-	7.00	-	7.00	7.00
Band	-	37.76	-	-	-	37.76	-	-	-	-	38.02	-	38.02	38.02
Beta Club	-	4.29	-	-	-	4.29	-	-	-	-	4.00	-	4.00	4.00
Cheerleaders	-	-	-	-	-	-	-	-	-	-	0.37	-	0.37	0.37
Choir	-	0.64	-	-	-	0.64	-	-	-	-	-	-	-	-
Eighth Grade Club	-	383.59	-	-	-	383.59	-	-	-	-	383.50	-	383.50	383.50
English Club	-	0.70	-	-	-	0.70	-	-	-	-	0.24	-	0.24	0.24
GENYOUth Foundation	-	401.98	-	-	-	401.98	-	-	-	-	401.98	-	401.98	401.98
Majorettes	-	295.03	-	-	-	295.03	-	-	-	-	295.02	-	295.02	295.02
Performing Arts	-	55.06	-	-	-	55.06	-	-	-	-	55.50	-	55.50	55.50
Performing Arts CI	-	161.49	-	-	-	161.49	-	-	-	-	161.49	-	161.49	161.49
PTO	-	24.89	-	-	-	24.89	-	-	-	-	25.00	-	25.00	25.00
Royal P	-	2.84	-	-	-	2.84	-	-	-	-	3.00	-	3.00	3.00
Sch Uniform Donations	-	34.89	-	-	-	34.89	-	-	-	-	35.00	-	35.00	35.00
SECME	-	2.39	-	-	-	2.39	-	-	-	-	2.00	-	2.00	2.00
Seventh Grade Club	-	52.61	-	-	-	52.61	-	-	-	-	52.61	-	52.61	52.61
Sixth Grade Club	-	92.52	-	-	-	92.52	-	-	-	-	92.24	-	92.24	92.24
Soccer Club	-	286.05	-	-	-	286.05	-	-	-	-	286.05	-	286.05	286.05
Student Council	-	0.71	-	-	-	0.71	-	-	-	-	1.19	-	1.19	1.19
Sunshine Club	-	2.04	-	-	-	2.04	-	-	-	-	2.00	-	2.00	2.00
Target Grant	-	50.75	-	-	-	50.75	-	-	-	-	51.00	-	51.00	51.00
Teacher Courtesy	-	30.53	-	-	-	30.53	-	-	-	-	30.15	-	30.15	30.15
Teens for Peace	-	26.39	-	-	-	26.39	-	-	-	-	26.00	-	26.00	26.00
Track Club	-	78.67	-	-	-	78.67	-	-	-	-	78.67	-	78.67	78.67
Vending	-	58.82	-	-	-	58.82	-	-	-	-	59.00	-	59.00	59.00
<b>Other Accounts:</b>														
Charity Drives	-	45.00	-	-	-	45.00	-	-	-	-	-	-	-	-
SPED Home Environment	-	-	-	-	-	-	-	-	-	-	(0.00)	-	(0.00)	(0.00)
Title One/NCLB	-	-	-	-	-	-	-	-	-	-	0.07	-	0.07	0.07
<b>Total Restricted Fund</b>	-	<b>4,346.13</b>	-	-	-	<b>4,346.13</b>	-	-	-	-	<b>4,301.13</b>	-	<b>4,301.13</b>	<b>4,301.13</b>
<b>Total Restricted and General Fund</b>	-	<b>26,737.26</b>	-	-	-	<b>26,737.26</b>	<b>233.72</b>	<b>233.72</b>	-	-	<b>4,301.13</b>	<b>22,202.41</b>	<b>26,503.54</b>	<b>26,737.26</b>

\*Raleigh Egypt is a 6-12 School

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Ridgeway Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		
General Fund	-	24,113.43	-	-	1,292.09	25,405.52	984.00	984.00	-	-	-	25,042.82	25,042.82	26,026.82
<b>Restricted Fund:</b>														
Athletic Accounts	-	18,153.30	-	-	-	18,153.30	-	-	-		(100.65)	(100.65)	(100.65)	(100.65)
<b>Club Accounts:</b>														
A.W.A.R.E.	-	200.39	-	-	-	200.39	-	-	-		200.18	200.18	200.18	200.18
Art Club	-	353.00	-	-	-	353.00	-	-	-		331.36	331.36	331.36	331.36
Art Grant-Garrone	-	43.71	-	-	-	43.71	-	-	-		44.00	44.00	44.00	44.00
Band	-	1,204.97	-	-	-	1,204.97	-	-	-		1,205.36	1,205.36	1,205.36	1,205.36
Baseball Club	-	945.41	-	-	-	945.41	-	-	-		945.61	945.61	945.61	945.61
Basketball Club Boys	-	152.35	-	-	-	152.35	-	-	-		3,481.04	3,481.04	3,481.04	3,481.04
Basketball Club Girls	-	969.14	-	-	-	969.14	-	-	-		5,744.64	5,744.64	5,744.64	5,744.64
Beta Club	-	-	-	-	-	-	-	-	-		(0.03)	(0.03)	(0.03)	(0.03)
C2M Club	-	77.57	-	-	-	77.57	-	-	-		78.00	78.00	78.00	78.00
Charmette Club	-	1.05	-	-	-	1.05	-	-	-		5.45	5.45	5.45	5.45
Cheerleaders	-	4,756.35	-	-	-	4,756.35	-	-	-		3,582.18	3,582.18	3,582.18	3,582.18
Choir	-	6,525.86	-	-	-	6,525.86	-	-	-		88.34	88.34	88.34	88.34
CLUE	-	68.62	-	-	-	68.62	-	-	-		69.10	69.10	69.10	69.10
Dance Team	-	143.49	-	-	-	143.49	-	-	-		143.00	143.00	143.00	143.00
Debate Club	-	200.80	-	-	-	200.80	-	-	-		200.80	200.80	200.80	200.80
Drama Club	-	-	-	-	-	-	-	-	-		135.00	135.00	135.00	135.00
Eighth Grade Club	-	5,535.89	-	-	-	5,535.89	-	-	-		5,535.87	5,535.87	5,535.87	5,535.87
Eighth Grade Trip	-	15.00	-	-	-	15.00	-	-	-		15.00	15.00	15.00	15.00
English Club	-	52.00	-	-	-	52.00	-	-	-		52.00	52.00	52.00	52.00
Environmental Club	-	416.86	-	-	-	416.86	-	-	-		416.86	416.86	416.86	416.86
ESL	-	138.26	-	-	-	138.26	-	-	-		138.26	138.26	138.26	138.26
Fashion Club	-	733.77	-	-	-	733.77	-	-	-		733.64	733.64	733.64	733.64
Fitness Club	-	60.00	-	-	-	60.00	-	-	-		279.00	279.00	279.00	279.00
Football Club	-	2,437.64	-	-	-	2,437.64	-	-	-		7,456.93	7,456.93	7,456.93	7,456.93
Future Teachers Club	-	-	-	-	-	-	-	-	-		(0.30)	(0.30)	(0.30)	(0.30)
Grants-Misc.CALL AUDITING 1ST	-	780.00	-	-	-	780.00	-	-	-		780.00	780.00	780.00	780.00
Guidance	-	637.91	-	-	-	637.91	-	-	-		637.70	637.70	637.70	637.70
Honor Society	-	0.88	-	-	-	0.88	-	-	-		0.61	0.61	0.61	0.61
International Club	-	538.07	-	-	-	538.07	-	-	-		538.07	538.07	538.07	538.07
Intramural Sports Club	-	1,014.62	-	-	-	1,014.62	-	-	-		1,014.33	1,014.33	1,014.33	1,014.33
Japanese Club	-	25.00	-	-	-	25.00	-	-	-		25.00	25.00	25.00	25.00
Jets	-	25.00	-	-	-	25.00	-	-	-		25.00	25.00	25.00	25.00
Key Club	-	0.42	-	-	-	0.42	-	-	-		(149.58)	(149.58)	(149.58)	(149.58)
Leadership	-	5.97	-	-	-	5.97	-	-	-		5.80	5.80	5.80	5.80
Library Club	-	0.02	-	-	-	0.02	-	-	-		(52.02)	(52.02)	(52.02)	(52.02)
M.O.R.E.	-	112.55	-	-	-	112.55	-	-	-		112.15	112.15	112.15	112.15
Majorettes	-	175.00	-	-	-	175.00	-	-	-		351.00	351.00	351.00	351.00
Math Club	-	75.00	-	-	-	75.00	-	-	-		75.00	75.00	75.00	75.00
Music	-	6.01	-	-	-	6.01	-	-	-		6.00	6.00	6.00	6.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Ridgeway Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		
Needlepoint Club	-	3.58	-	-	-	3.58	-	-	-	-	4.00	-	4.00	4.00
Orchestra	-	74.00	-	-	-	74.00	-	-	-	-	42.43	-	42.43	42.43
Pearls	-	9,181.17	-	-	-	9,181.17	-	-	-	-	9,181.09	-	9,181.09	9,181.09
Pep Club	-	806.87	-	-	-	806.87	-	-	-	-	806.63	-	806.63	806.63
Performing Arts Cl	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	0.50
Photography Club	-	0.75	-	-	-	0.75	-	-	-	-	1.00	-	1.00	1.00
Pom Squad	-	3,638.62	-	-	-	3,638.62	-	-	-	-	3,638.62	-	3,638.62	3,638.62
PTO	-	225.34	-	-	-	225.34	-	-	-	-	225.00	-	225.00	225.00
Sch Uniform Donations	-	2.18	-	-	-	2.18	-	-	-	-	2.00	-	2.00	2.00
School Beautification	-	0.04	-	-	-	0.04	-	-	-	-	-	-	-	-
Science Club	-	1,372.64	-	-	-	1,372.64	-	-	-	-	1,373.39	-	1,373.39	1,373.39
SECME	-	40.00	-	-	-	40.00	-	-	-	-	40.00	-	40.00	40.00
Second Grade Club	-	-	-	-	-	-	-	-	-	-	350.00	-	350.00	350.00
Seventh Grade Club	-	3,033.62	-	-	-	3,033.62	-	-	-	-	3,711.57	-	3,711.57	3,711.57
Sixth Grade Club	-	8,230.27	-	-	-	8,230.27	-	-	-	-	8,481.67	-	8,481.67	8,481.67
Soccer Club	-	1,547.39	-	-	-	1,547.39	-	-	-	-	1,547.08	-	1,547.08	1,547.08
Softball Club	-	972.95	-	-	-	972.95	-	-	-	-	456.63	-	456.63	456.63
Spanish Club	-	37.49	-	-	-	37.49	-	-	-	-	37.49	-	37.49	37.49
Special Olympics	-	267.97	-	-	-	267.97	-	-	-	-	268.00	-	268.00	268.00
SPED Club	-	1.76	-	-	-	1.76	-	-	-	-	1.76	-	1.76	1.76
Step Team	-	0.35	-	-	-	0.35	-	-	-	-	-	-	-	-
Student Council	-	482.25	-	-	-	482.25	-	-	-	-	482.63	-	482.63	482.63
Teacher Courtesy	-	2.87	-	-	-	2.87	-	-	-	-	3.22	-	3.22	3.22
Teen Living	-	-	-	-	-	-	-	-	-	-	1,288.00	-	1,288.00	1,288.00
Track Club	-	96.94	-	-	-	96.94	-	-	-	-	97.19	-	97.19	97.19
Vending	-	-	-	-	-	-	-	-	-	-	(0.13)	-	(0.13)	(0.13)
Volleyball Club	-	298.80	-	-	-	298.80	-	-	-	-	(991.25)	-	(991.25)	(991.25)
Yearbook	-	-	-	-	-	-	-	-	-	-	(2,179.63)	-	(2,179.63)	(2,179.63)
Young Sphinxman	-	-	-	-	-	-	-	-	-	-	60.00	-	60.00	60.00
Zoology Club	-	52.13	-	-	-	52.13	-	-	-	-	52.00	-	52.00	52.00
<b>Other Accounts:</b>														
Cafeteria Payments	-	-	-	-	-	-	-	-	-	-	(0.30)	-	(0.30)	(0.30)
Charity Drives	-	984.00	-	-	-	984.00	-	-	-	-	-	-	-	-
Health Occupations	-	41.00	-	-	-	41.00	-	-	-	-	41.00	-	41.00	41.00
Home Economics	-	329.31	-	-	-	329.31	-	-	-	-	329.00	-	329.00	329.00
Misc. Clearing	-	-	-	-	-	-	-	-	-	-	14,755.00	-	14,755.00	14,755.00
SPED Home Environment	-	143.30	-	-	-	143.30	-	-	-	-	(427.22)	-	(427.22)	(427.22)
Title One/NCLB	-	-	-	-	-	-	-	-	-	-	0.10	-	0.10	0.10
<b>Total Restricted Fund</b>	-	<b>78,449.47</b>	-	-	-	<b>78,449.47</b>	-	-	-	-	<b>77,828.17</b>	-	<b>77,828.17</b>	<b>77,828.17</b>
<b>Total Restricted and General Fund</b>	-	<b>102,562.90</b>	-	-	<b>1,292.09</b>	<b>103,854.99</b>	<b>984.00</b>	<b>984.00</b>	-	-	<b>77,828.17</b>	<b>25,042.82</b>	<b>102,870.99</b>	<b>103,854.99</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Riverview Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	60,725.12	-	-	-	60,725.12	628.05	628.05	-	-	-	60,725.12	60,725.12	61,353.17
<b>Restricted Fund:</b>														
Athletic Accounts	-	838.85	-	-	-	838.85	-	-	-	-	839.19	-	839.19	839.19
<b>Club Accounts:</b>														
3.5 Club	-	20.21	-	-	-	20.21	-	-	-	-	20.00	-	20.00	20.00
Band	-	267.56	-	-	-	267.56	-	-	-	-	267.23	-	267.23	267.23
Beta Club	-	51.31	-	-	-	51.31	-	-	-	-	51.35	-	51.35	51.35
Cheerleaders	-	67.77	-	-	-	67.77	-	-	-	-	68.89	-	68.89	68.89
Chess Club	-	6.77	-	-	-	6.77	-	-	-	-	7.00	-	7.00	7.00
Eighth Grade Club	-	1,189.84	-	-	-	1,189.84	-	-	-	-	1,189.60	-	1,189.60	1,189.60
Fifth Grade Club	-	272.99	-	-	-	272.99	-	-	-	-	272.99	-	272.99	272.99
First Grade Club	-	718.33	-	-	-	718.33	-	-	-	-	718.33	-	718.33	718.33
Fourth Grade Club	-	78.44	-	-	-	78.44	-	-	-	-	78.44	-	78.44	78.44
GENYOUth Foundation	-	3,642.84	-	-	-	3,642.84	-	-	-	-	3,642.47	-	3,642.47	3,642.47
Guidance	-	0.21	-	-	-	0.21	-	-	-	-	0.21	-	0.21	0.21
Kindergarten Club	-	6.00	-	-	-	6.00	-	-	-	-	6.00	-	6.00	6.00
Majorettes	-	420.47	-	-	-	420.47	-	-	-	-	420.00	-	420.00	420.00
Math Club	-	7.47	-	-	-	7.47	-	-	-	-	7.00	-	7.00	7.00
Rotary Grant	-	80.31	-	-	-	80.31	-	-	-	-	80.00	-	80.00	80.00
Seventh Grade Club	-	137.33	-	-	-	137.33	-	-	-	-	137.41	-	137.41	137.41
Sixth Grade Club	-	1,111.15	-	-	-	1,111.15	-	-	-	-	1,111.34	-	1,111.34	1,111.34
Student Council	-	0.91	-	-	-	0.91	-	-	-	-	1.00	-	1.00	1.00
Teacher Courtesy	-	181.52	-	-	-	181.52	-	-	-	-	181.67	-	181.67	181.67
Third Grade Club	-	3.87	-	-	-	3.87	-	-	-	-	3.87	-	3.87	3.87
Tutoring Grant	-	337.34	-	-	-	337.34	-	-	-	-	337.00	-	337.00	337.00
Vending	-	245.00	-	-	-	245.00	-	-	-	-	245.00	-	245.00	245.00
<b>Other Accounts:</b>														
Charity Drives	-	429.05	-	-	-	429.05	-	-	-	-	0.50	-	0.50	0.50
SACC Tuition	-	199.00	-	-	-	199.00	-	-	-	-	-	-	-	-
<b>Total Restricted Fund</b>	-	10,314.54	-	-	-	10,314.54	-	-	-	-	9,686.49	-	9,686.49	9,686.49
<b>Total Restricted and General Fund</b>	-	71,039.66	-	-	-	71,039.66	628.05	628.05	-	-	9,686.49	60,725.12	70,411.61	71,039.66

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Sherwood Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	11,902.78	-	-	200.00	12,102.78	-	-	-	-	-	10,856.24	10,856.24	10,856.24
<b>Restricted Fund:</b>														
Athletic Accounts	-	8,717.73	-	-	-	8,717.73	-	-	-	-	9,965.04	-	9,965.04	9,965.04
<b>Club Accounts:</b>														
Art Club	-	-	-	-	-	-	-	-	-	-	0.30	-	0.30	0.30
AVID / Maps	-	35.96	-	-	-	35.96	-	-	-	-	36.00	-	36.00	36.00
Band	-	31.74	-	-	-	31.74	-	-	-	-	31.56	-	31.56	31.56
Basketball Club Girls	-	0.15	-	-	-	0.15	-	-	-	-	-	-	-	-
Charrette Club	-	184.01	-	-	-	184.01	-	-	-	-	184.01	-	184.01	184.01
Cheerleaders	-	1,853.76	-	-	-	1,853.76	-	-	-	-	1,853.76	-	1,853.76	1,853.76
Choir	-	4,219.81	-	-	-	4,219.81	-	-	-	-	4,219.16	-	4,219.16	4,219.16
Eighth Grade Club	-	12,304.80	-	-	-	12,304.80	-	-	-	-	12,305.06	-	12,305.06	12,305.06
Environmental Club	-	694.36	-	-	-	694.36	-	-	-	-	694.36	-	694.36	694.36
Fifth Grade Club	-	45.00	-	-	-	45.00	-	-	-	-	45.00	-	45.00	45.00
Fourth Grade Club	-	19.64	-	-	-	19.64	-	-	-	-	20.00	-	20.00	20.00
Grants-Misc.CALL AUDITING 1ST	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Guidance	-	68.49	-	-	-	68.49	-	-	-	-	68.20	-	68.20	68.20
Honor Society	-	464.24	-	-	-	464.24	-	-	-	-	464.60	-	464.60	464.60
Learning Experience	-	0.08	-	-	-	0.08	-	-	-	-	-	-	-	-
Loves	-	504.25	-	-	-	504.25	-	-	-	-	504.00	-	504.00	504.00
Optimist Club	-	9.75	-	-	-	9.75	-	-	-	-	10.00	-	10.00	10.00
Seventh Grade Club	-	1,609.42	-	-	-	1,609.42	-	-	-	-	1,609.25	-	1,609.25	1,609.25
Sixth Grade Club	-	1,336.71	-	-	-	1,336.71	-	-	-	-	1,336.36	-	1,336.36	1,336.36
Spanish Club	-	327.19	-	-	-	327.19	-	-	-	-	327.04	-	327.04	327.04
STEM Grant	-	9,279.23	-	-	-	9,279.23	-	-	-	-	9,279.23	-	9,279.23	9,279.23
Student Council	-	150.00	-	-	-	150.00	-	-	-	-	150.00	-	150.00	150.00
Summer Prep	-	390.00	-	-	-	390.00	-	-	-	-	390.00	-	390.00	390.00
Sunshine Club	-	-	-	-	-	-	-	-	-	-	0.32	-	0.32	0.32
Teacher Courtesy	-	47.34	-	-	-	47.34	-	-	-	-	46.95	-	46.95	46.95
Yearbook	-	87.30	-	-	-	87.30	-	-	-	-	87.30	-	87.30	87.30
<b>Total Restricted Fund</b>	-	43,380.96	-	-	-	43,380.96	-	-	-	-	44,627.50	-	44,627.50	44,627.50
<b>Total Restricted and General Fund</b>	-	55,283.74	-	-	200.00	55,483.74	-	-	-	-	44,627.50	10,856.24	55,483.74	55,483.74

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Snowden Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	161,872.69	-	-	2,000.00	163,872.69	-	-	-	-	-	160,285.07	160,285.07	160,285.07
<b>Restricted Fund:</b>														
Athletic Accounts	-	11,197.45	-	-	-	11,197.45	-	-	-	-	13,096.40	-	13,096.40	13,096.40
<b>Club Accounts:</b>														
Art Club	-	328.74	-	-	-	328.74	-	-	-	-	329.04	-	329.04	329.04
Art Club-Elem	-	2,865.79	-	-	-	2,865.79	-	-	-	-	2,865.83	-	2,865.83	2,865.83
Band	-	2,037.52	-	-	-	2,037.52	-	-	-	-	2,037.97	-	2,037.97	2,037.97
Beta Club	-	781.45	-	-	-	781.45	-	-	-	-	781.31	-	781.31	781.31
Bridge Builders	-	40.20	-	-	-	40.20	-	-	-	-	40.20	-	40.20	40.20
Cake Decorating Cl	-	-	-	-	-	-	-	-	-	-	(0.39)	-	(0.39)	(0.39)
Cheerleaders	-	506.44	-	-	-	506.44	-	-	-	-	506.34	-	506.34	506.34
Chess Club	-	-	-	-	-	-	-	-	-	-	(0.12)	-	(0.12)	(0.12)
Choir	-	209.96	-	-	-	209.96	-	-	-	-	209.95	-	209.95	209.95
Club 180	-	-	-	-	-	-	-	-	-	-	0.33	-	0.33	0.33
CLUE	-	1,713.18	-	-	-	1,713.18	-	-	-	-	1,713.42	-	1,713.42	1,713.42
Counselors Helpers	-	28.81	-	-	-	28.81	-	-	-	-	29.00	-	29.00	29.00
Crafts Club	-	233.81	-	-	-	233.81	-	-	-	-	233.75	-	233.75	233.75
Dance Team	-	1,723.73	-	-	-	1,723.73	-	-	-	-	1,724.06	-	1,724.06	1,724.06
Earth Keepers Cl	-	-	-	-	-	-	-	-	-	-	(0.43)	-	(0.43)	(0.43)
Eighth Grade Club	-	61.65	-	-	-	61.65	-	-	-	-	61.54	-	61.54	61.54
Elementary Clue	-	1,697.00	-	-	-	1,697.00	-	-	-	-	1,696.96	-	1,696.96	1,696.96
Environmental Club	-	11.10	-	-	-	11.10	-	-	-	-	11.10	-	11.10	11.10
Fifth Grade Club	-	441.90	-	-	-	441.90	-	-	-	-	441.90	-	441.90	441.90
First Grade Club	-	207.02	-	-	-	207.02	-	-	-	-	206.77	-	206.77	206.77
Fourth Grade Club	-	97.70	-	-	-	97.70	-	-	-	-	98.17	-	98.17	98.17
French Club	-	-	-	-	-	-	-	-	-	-	(0.30)	-	(0.30)	(0.30)
GENYOUth Foundation	-	27.72	-	-	-	27.72	-	-	-	-	27.72	-	27.72	27.72
Guidance	-	44.05	-	-	-	44.05	-	-	-	-	44.05	-	44.05	44.05
History Club	-	1,141.64	-	-	-	1,141.64	-	-	-	-	1,142.00	-	1,142.00	1,142.00
Honor Society	-	412.07	-	-	-	412.07	-	-	-	-	411.59	-	411.59	411.59
Just Say No	-	260.00	-	-	-	260.00	-	-	-	-	260.00	-	260.00	260.00
Kindergarten Club	-	285.11	-	-	-	285.11	-	-	-	-	285.40	-	285.40	285.40
Leadership	-	2.14	-	-	-	2.14	-	-	-	-	2.14	-	2.14	2.14
Library Club	-	1,301.14	-	-	-	1,301.14	-	-	-	-	1,301.55	-	1,301.55	1,301.55
Library Club Middle	-	758.24	-	-	-	758.24	-	-	-	-	757.90	-	757.90	757.90
National Honor Society Elem.	-	0.10	-	-	-	0.10	-	-	-	-	0.10	-	0.10	0.10
Newspaper Club	-	307.15	-	-	-	307.15	-	-	-	-	307.00	-	307.00	307.00
Optimist Club	-	169.65	-	-	-	169.65	-	-	-	-	169.65	-	169.65	169.65
Orchestra	-	2,357.56	-	-	-	2,357.56	-	-	-	-	2,357.72	-	2,357.72	2,357.72
Orff Music	-	436.29	-	-	-	436.29	-	-	-	-	435.85	-	435.85	435.85
Sch Uniform Donations	-	315.40	-	-	-	315.40	-	-	-	-	315.25	-	315.25	315.25
Science Club	-	278.25	-	-	-	278.25	-	-	-	-	278.43	-	278.43	278.43
Science Club Elem	-	-	-	-	-	-	-	-	-	-	(0.31)	-	(0.31)	(0.31)

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Snowden Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Second Grade Club	-	107.21	-	-	-	107.21	-	-	-	-	107.21	107.21	107.21	107.21
Seventh Grade Club	-	782.87	-	-	-	782.87	-	-	-	-	782.70	782.70	782.70	782.70
Sixth Grade Club	-	1,818.19	-	-	-	1,818.19	-	-	-	-	1,818.37	1,818.37	1,818.37	1,818.37
Social Studies	-	21.77	-	-	-	21.77	-	-	-	-	22.00	22.00	22.00	22.00
Spanish Club	-	19.26	-	-	-	19.26	-	-	-	-	19.00	19.00	19.00	19.00
Spirit Squad	-	34.66	-	-	-	34.66	-	-	-	-	34.59	34.59	34.59	34.59
Student Council	-	568.76	-	-	-	568.76	-	-	-	-	569.01	569.01	569.01	569.01
T I Grant	-	-	-	-	-	-	-	-	-	-	(0.13)	(0.13)	(0.13)	(0.13)
Teacher Courtesy	-	847.82	-	-	-	847.82	-	-	-	-	847.82	847.82	847.82	847.82
Terri Dickson Memorial Fund	-	939.54	-	-	-	939.54	-	-	-	-	939.74	939.74	939.74	939.74
Third Grade Club	-	194.58	-	-	-	194.58	-	-	-	-	194.58	194.58	194.58	194.58
WalMart	-	1,500.00	-	-	-	1,500.00	-	-	-	-	1,500.00	1,500.00	1,500.00	1,500.00
Watch Dogs	-	-	-	-	-	-	-	-	-	-	(0.49)	(0.49)	(0.49)	(0.49)
Yearbook	-	379.62	-	-	-	379.62	-	-	-	-	379.62	379.62	379.62	379.62
<b>Other Accounts:</b>														
Bus Trips Grade 1	-	-	-	-	-	-	-	-	-	-	46.00	46.00	46.00	46.00
Bus Trips Grade 2	-	-	-	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Bus Trips Grade 3	-	-	-	-	-	-	-	-	-	-	471.00	471.00	471.00	471.00
Bus Trips Grade 4	-	-	-	-	-	-	-	-	-	-	995.00	995.00	995.00	995.00
Bus Trips Grade 5	-	-	-	-	-	-	-	-	-	-	180.00	180.00	180.00	180.00
Bus Trips KK	-	-	-	-	-	-	-	-	-	-	265.00	265.00	265.00	265.00
SACC Reim.	-	-	-	-	-	-	-	-	-	-	(270.00)	(270.00)	(270.00)	(270.00)
<b>Total Restricted Fund</b>	<b>-</b>	<b>39,494.24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,494.24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,081.86</b>	<b>-</b>	<b>43,081.86</b>	<b>43,081.86</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>201,366.93</b>	<b>-</b>	<b>-</b>	<b>2,000.00</b>	<b>203,366.93</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,081.86</b>	<b>160,285.07</b>	<b>203,366.93</b>	<b>203,366.93</b>



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Southside Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	-	-	-	-	-	-	-	-	-	-	(503.72)	(503.72)	(503.72)
<b>Restricted Fund:</b>														
Athletic Accounts	-	-	-	-	-	-	-	-	-	-	507.72	-	507.72	507.72
<b>Club Accounts:</b>														
Charmette Club	-	-	-	-	-	-	-	-	-	-	(4.00)	-	(4.00)	(4.00)
<b>Other Accounts:</b>														
<b>Total Restricted Fund</b>	-	-	-	-	-	-	-	-	-	-	503.72	-	503.72	503.72
<b>Total Restricted and General Fund</b>	-	-	-	-	-	-	-	-	-	-	503.72	(503.72)	-	-

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Treadwell Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	23,136.81	-	-	-	23,136.81	-	-	-	-	-	23,116.81	23,116.81	23,116.81
<b>Restricted Fund:</b>														
Athletic Accounts	-	7,679.38	-	-	-	7,679.38	-	-	-	-	7,699.58	-	7,699.58	7,699.58
<b>Club Accounts:</b>														
Band	-	239.35	-	-	-	239.35	-	-	-	-	239.36	-	239.36	239.36
Basketball Club Boys	-	193.00	-	-	-	193.00	-	-	-	-	193.00	-	193.00	193.00
Beta Club	-	1,481.25	-	-	-	1,481.25	-	-	-	-	1,481.25	-	1,481.25	1,481.25
Charmette Club	-	677.12	-	-	-	677.12	-	-	-	-	677.12	-	677.12	677.12
Cheerleaders	-	58.41	-	-	-	58.41	-	-	-	-	58.00	-	58.00	58.00
Choir	-	157.03	-	-	-	157.03	-	-	-	-	156.56	-	156.56	156.56
Eighth Grade Club	-	188.62	-	-	-	188.62	-	-	-	-	188.94	-	188.94	188.94
FBLA	-	10.00	-	-	-	10.00	-	-	-	-	10.00	-	10.00	10.00
Fox 13 (Scholarship)	-	1,772.00	-	-	-	1,772.00	-	-	-	-	1,772.00	-	1,772.00	1,772.00
GENYOUth Foundation	-	0.07	-	-	-	0.07	-	-	-	-	-	-	-	-
History Club	-	362.44	-	-	-	362.44	-	-	-	-	362.00	-	362.00	362.00
Honor Society	-	240.00	-	-	-	240.00	-	-	-	-	240.00	-	240.00	240.00
Laura Bush Grant	-	54.98	-	-	-	54.98	-	-	-	-	54.98	-	54.98	54.98
Library Club	-	15.00	-	-	-	15.00	-	-	-	-	15.00	-	15.00	15.00
Lowes	-	30.85	-	-	-	30.85	-	-	-	-	31.00	-	31.00	31.00
Majorettes	-	62.28	-	-	-	62.28	-	-	-	-	62.00	-	62.00	62.00
Peer Mediation	-	85.00	-	-	-	85.00	-	-	-	-	85.00	-	85.00	85.00
PTO	-	94.54	-	-	-	94.54	-	-	-	-	95.00	-	95.00	95.00
Sch Uniform Donations	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
School Beautification	-	19.85	-	-	-	19.85	-	-	-	-	21.38	-	21.38	21.38
Seventh Grade Club	-	136.68	-	-	-	136.68	-	-	-	-	136.48	-	136.48	136.48
Sixth Grade Club	-	787.85	-	-	-	787.85	-	-	-	-	788.12	-	788.12	788.12
Soccer Club	-	22.50	-	-	-	22.50	-	-	-	-	22.50	-	22.50	22.50
SPED Club	-	2.75	-	-	-	2.75	-	-	-	-	3.00	-	3.00	3.00
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	(27.75)	-	(27.75)	(27.75)
Vending	-	29.34	-	-	-	29.34	-	-	-	-	56.17	-	56.17	56.17
Yearbook	-	133.90	-	-	-	133.90	-	-	-	-	134.00	-	134.00	134.00
<b>Other Accounts:</b>														
Home Economics	-	24.50	-	-	-	24.50	-	-	-	-	24.00	-	24.00	24.00
Technology Education	-	350.00	-	-	-	350.00	-	-	-	-	350.00	-	350.00	350.00
<b>Total Restricted Fund</b>	-	15,908.69	-	-	-	15,908.69	-	-	-	-	15,928.69	-	15,928.69	15,928.69
<b>Total Restricted and General Fund</b>	-	39,045.50	-	-	-	39,045.50	-	-	-	-	15,928.69	23,116.81	39,045.50	39,045.50

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**White Station Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	31,740.63	-	-	1,648.00	33,388.63	-	-	-	-	-	32,185.14	32,185.14	32,185.14
<b>Restricted Fund:</b>														
Athletic Accounts	-	11,636.44	-	-	-	11,636.44	-	-	-			12,221.83	12,221.83	12,221.83
<b>Club Accounts:</b>														
Art Club	-	10.74	-	-	-	10.74	-	-	-			11.00	11.00	11.00
Band	-	654.45	-	-	-	654.45	-	-	-			654.00	654.00	654.00
Band Booster Cl	-	8.57	-	-	-	8.57	-	-	-			9.00	9.00	9.00
Baseball Club	-	165.26	-	-	-	165.26	-	-	-			165.68	165.68	165.68
Basketball Club - Girls	-	-	-	-	-	-	-	-	-			1,837.00	1,837.00	1,837.00
Basketball Club Boys	-	-	-	-	-	-	-	-	-			(0.20)	(0.20)	(0.20)
Basketball Club Girls	-	1,532.77	-	-	-	1,532.77	-	-	-			(303.97)	(303.97)	(303.97)
Beta Club	-	3,620.20	-	-	-	3,620.20	-	-	-			3,619.85	3,619.85	3,619.85
Blue Ribbon	-	81.18	-	-	-	81.18	-	-	-			81.32	81.32	81.32
Bridge Builders	-	42.50	-	-	-	42.50	-	-	-			42.50	42.50	42.50
Charmette Club	-	8.24	-	-	-	8.24	-	-	-			8.24	8.24	8.24
Cheerleaders	-	18,193.72	-	-	-	18,193.72	-	-	-			18,193.99	18,193.99	18,193.99
Chess Club	-	103.42	-	-	-	103.42	-	-	-			103.00	103.00	103.00
Choir	-	1,339.19	-	-	-	1,339.19	-	-	-			1,497.00	1,497.00	1,497.00
Choir Trip/Chamber Choir	-	230.42	-	-	-	230.42	-	-	-			230.00	230.00	230.00
Clapsadle Grant	-	8.00	-	-	-	8.00	-	-	-			8.00	8.00	8.00
CLUE	-	3,143.77	-	-	-	3,143.77	-	-	-			3,143.85	3,143.85	3,143.85
Dollar General Literacy Grant	-	60.73	-	-	-	60.73	-	-	-			60.23	60.23	60.23
Drama Club	-	1,190.31	-	-	-	1,190.31	-	-	-			1,189.93	1,189.93	1,189.93
Eighth Grade Club	-	2,819.51	-	-	-	2,819.51	-	-	-			2,820.78	2,820.78	2,820.78
English Club	-	115.80	-	-	-	115.80	-	-	-			115.80	115.80	115.80
Environmental Club	-	-	-	-	-	-	-	-	-			(0.42)	(0.42)	(0.42)
ESL	-	332.68	-	-	-	332.68	-	-	-			332.68	332.68	332.68
Football Club	-	606.02	-	-	-	606.02	-	-	-			826.22	826.22	826.22
French Club	-	377.20	-	-	-	377.20	-	-	-			377.43	377.43	377.43
GENYOUth Foundation	-	13.28	-	-	-	13.28	-	-	-			13.28	13.28	13.28
Golf	-	-	-	-	-	-	-	-	-			(0.25)	(0.25)	(0.25)
Health/Care	-	271.35	-	-	-	271.35	-	-	-			271.00	271.00	271.00
Hearing Impaired	-	56.35	-	-	-	56.35	-	-	-			56.00	56.00	56.00
Honor Society	-	6,733.56	-	-	-	6,733.56	-	-	-			6,733.34	6,733.34	6,733.34
International Club	-	4,381.70	-	-	-	4,381.70	-	-	-			4,381.70	4,381.70	4,381.70
Junior League	-	750.98	-	-	-	750.98	-	-	-			751.00	751.00	751.00
Key Club	-	37.47	-	-	-	37.47	-	-	-			37.47	37.47	37.47
Latin Club	-	2.00	-	-	-	2.00	-	-	-			1.50	1.50	1.50
Leadership	-	285.79	-	-	-	285.79	-	-	-			285.79	285.79	285.79
Library Club	-	533.89	-	-	-	533.89	-	-	-			533.80	533.80	533.80
Majorettes	-	6,011.59	-	-	-	6,011.59	-	-	-			6,251.59	6,251.59	6,251.59
Michael Howse Fund	-	83.21	-	-	-	83.21	-	-	-			83.23	83.23	83.23
Newspaper Club	-	1,150.00	-	-	-	1,150.00	-	-	-			1,150.00	1,150.00	1,150.00
Orchestra	-	5,236.00	-	-	-	5,236.00	-	-	-			5,235.61	5,235.61	5,235.61

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**White Station Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances			
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances
Outdoor Classroom Grant	-	356.31	-	-	-	356.31	-	-	-	-	356.58	356.58	356.58
P.I.E.	-	13,028.17	-	-	-	13,028.17	-	-	-	13,027.84	13,027.84	13,027.84	13,027.84
School Beautification	-	35.36	-	-	-	35.36	-	-	-	35.00	35.00	35.00	35.00
Science Club	-	3,460.89	-	-	-	3,460.89	-	-	-	3,461.72	3,461.72	3,461.72	3,461.72
Science Lab	-	5,907.04	-	-	-	5,907.04	-	-	-	5,906.93	5,906.93	5,906.93	5,906.93
Science Olympiad	-	1,075.59	-	-	-	1,075.59	-	-	-	1,075.79	1,075.79	1,075.79	1,075.79
Seventh Grade Club	-	261.69	-	-	-	261.69	-	-	-	262.69	262.69	262.69	262.69
Sixth Grade Club	-	1,349.66	-	-	-	1,349.66	-	-	-	1,349.97	1,349.97	1,349.97	1,349.97
Soccer Club	-	196.69	-	-	-	196.69	-	-	-	196.69	196.69	196.69	196.69
Softball Club	-	161.64	-	-	-	161.64	-	-	-	161.89	161.89	161.89	161.89
Spanish Club	-	156.51	-	-	-	156.51	-	-	-	156.51	156.51	156.51	156.51
SPED Club	-	1.19	-	-	-	1.19	-	-	-	1.00	1.00	1.00	1.00
STEM Club	-	250.00	-	-	-	250.00	-	-	-	250.00	250.00	250.00	250.00
STEM Grant	-	7,771.00	-	-	-	7,771.00	-	-	-	7,771.00	7,771.00	7,771.00	7,771.00
Step Team	-	1,462.88	-	-	-	1,462.88	-	-	-	1,462.86	1,462.86	1,462.86	1,462.86
Student Council	-	444.03	-	-	-	444.03	-	-	-	443.76	443.76	443.76	443.76
Summer Prep	-	303.85	-	-	-	303.85	-	-	-	304.32	304.32	304.32	304.32
Swim Club	-	513.69	-	-	-	513.69	-	-	-	514.05	514.05	514.05	514.05
Target Grant	-	318.55	-	-	-	318.55	-	-	-	318.55	318.55	318.55	318.55
Teacher Courtesy	-	114.34	-	-	-	114.34	-	-	-	114.34	114.34	114.34	114.34
Teens for Peace	-	208.05	-	-	-	208.05	-	-	-	208.05	208.05	208.05	208.05
Tennis Club	-	473.27	-	-	-	473.27	-	-	-	473.27	473.27	473.27	473.27
Track Club	-	28.75	-	-	-	28.75	-	-	-	28.30	28.30	28.30	28.30
Vending	-	-	-	-	-	-	-	-	-	(0.17)	(0.17)	(0.17)	(0.17)
Volleyball Club	-	422.55	-	-	-	422.55	-	-	-	422.55	422.55	422.55	422.55
Yearbook	-	8,563.05	-	-	-	8,563.05	-	-	-	8,563.40	8,563.40	8,563.40	8,563.40
<b>Other Accounts:</b>													
SACC Reim.	-	130.00	-	-	-	130.00	-	-	-	130.00	130.00	130.00	130.00
Title One/NCLB	-	-	-	-	-	-	-	-	-	(0.16)	(0.16)	(0.16)	(0.16)
<b>Total Restricted Fund</b>	-	<b>118,823.04</b>	-	-	-	<b>118,823.04</b>	-	-	-	<b>120,026.53</b>	-	<b>120,026.53</b>	<b>120,026.53</b>
<b>Total Restricted and General Fund</b>	-	<b>150,563.67</b>	-	-	<b>1,648.00</b>	<b>152,211.67</b>	-	-	-	<b>120,026.53</b>	<b>32,185.14</b>	<b>152,211.67</b>	<b>152,211.67</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Woodstock Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	10,597.57	-	2,455.17	-	13,052.74	178.70	178.70	2,455.17	-	-	10,335.00	12,790.17	12,968.87
<b>Restricted Fund:</b>														
Athletic Accounts	-	2,153.80	-	-	-	2,153.80	-	-	-	-	2,152.93	-	2,152.93	2,152.93
<b>Club Accounts:</b>														
20th Century Club	-	2.52	-	-	-	2.52	-	-	-	-	(47.00)	-	(47.00)	(47.00)
Ambassadors	-	14.83	-	-	-	14.83	-	-	-	-	15.00	-	15.00	15.00
Art Club	-	-	-	-	-	-	-	-	-	-	33.00	-	33.00	33.00
Band	-	683.50	-	-	-	683.50	-	-	-	-	683.90	-	683.90	683.90
Baseball Club	-	460.00	-	-	-	460.00	-	-	-	-	460.00	-	460.00	460.00
Basketball Club Boys	-	40.00	-	-	-	40.00	-	-	-	-	40.00	-	40.00	40.00
Beta Club	-	71.74	-	-	-	71.74	-	-	-	-	71.94	-	71.94	71.94
Boys to Men Club	-	2,062.67	-	-	-	2,062.67	-	-	-	-	2,030.42	-	2,030.42	2,030.42
Cheerleaders	-	1,242.57	-	-	-	1,242.57	-	-	-	-	1,242.44	-	1,242.44	1,242.44
Choir	-	181.01	-	-	-	181.01	-	-	-	-	181.00	-	181.00	181.00
Computer Club	-	289.19	-	-	-	289.19	-	-	-	-	339.00	-	339.00	339.00
Dance Team	-	375.11	-	-	-	375.11	-	-	-	-	375.05	-	375.05	375.05
Drama Club	-	-	-	-	-	-	-	-	-	-	20.00	-	20.00	20.00
Eighth Grade Club	-	148.53	-	-	-	148.53	-	-	-	-	148.06	-	148.06	148.06
English Club	-	284.08	-	-	-	284.08	-	-	-	-	284.00	-	284.00	284.00
FBLA	-	-	-	-	-	-	-	-	-	-	13.00	-	13.00	13.00
Football Club	-	115.00	-	-	-	115.00	-	-	-	-	115.00	-	115.00	115.00
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
GLO Club	-	1,426.42	-	-	-	1,426.42	-	-	-	-	1,426.00	-	1,426.00	1,426.00
Guidance	-	707.59	-	-	-	707.59	-	-	-	-	707.39	-	707.39	707.39
Honor Society	-	113.84	-	-	-	113.84	-	-	-	-	114.00	-	114.00	114.00
Leadership	-	34.21	-	-	-	34.21	-	-	-	-	34.21	-	34.21	34.21
Library Club	-	312.20	-	-	-	312.20	-	-	-	-	312.16	-	312.16	312.16
Newspaper Club	-	606.08	-	-	-	606.08	-	-	-	-	969.00	-	969.00	969.00
Optimist Club	-	-	-	-	-	-	-	-	-	-	115.00	-	115.00	115.00
PTO	-	25.00	-	-	-	25.00	-	-	-	-	25.00	-	25.00	25.00
School Beautification	-	300.00	-	-	-	300.00	-	-	-	-	300.00	-	300.00	300.00
Science Club	-	4,706.04	-	-	-	4,706.04	-	-	-	-	4,705.86	-	4,705.86	4,705.86
Seventh Grade Club	-	49.09	-	-	-	49.09	-	-	-	-	48.75	-	48.75	48.75
Sixth Grade Club	-	23.14	-	-	-	23.14	-	-	-	-	23.00	-	23.00	23.00
Softball Club	-	460.00	-	-	-	460.00	-	-	-	-	460.00	-	460.00	460.00
SPED Club	-	127.67	-	-	-	127.67	-	-	-	-	127.67	-	127.67	127.67
Student Council	-	618.71	-	-	-	618.71	-	-	-	-	619.21	-	619.21	619.21
Sunshine Club	-	19.92	-	-	-	19.92	-	-	-	-	20.18	-	20.18	20.18
Target Grant	-	25.00	-	-	-	25.00	-	-	-	-	25.00	-	25.00	25.00
Technology	-	4.59	-	-	-	4.59	-	-	-	-	(144.00)	-	(144.00)	(144.00)
Teen Living	-	2.50	-	-	-	2.50	-	-	-	-	2.00	-	2.00	2.00
Track Club	-	464.10	-	-	-	464.10	-	-	-	-	464.10	-	464.10	464.10
Volleyball Club	-	1,717.31	-	-	-	1,717.31	-	-	-	-	1,717.31	-	1,717.31	1,717.31

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Woodstock Middle**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Yearbook	-	10.26	-	-	-	10.26	-	-	-		(352.74)		(352.74)	(352.74)
<b>Other Accounts:</b>														
Bus Trips Grade 3	-	-	-	-	-	-	-	-	-		29.00		29.00	29.00
Bus Trips Grade 4	-	-	-	-	-	-	-	-	-		29.00		29.00	29.00
Bus Trips Grade 5	-	-	-	-	-	-	-	-	-		32.00		32.00	32.00
Cafeteria Payments	-	3.75	-	-	-	3.75	-	-	-		-		-	-
Charity Drives	-	0.95	-	-	-	0.95	-	-	-		(0.05)		(0.05)	(0.05)
<b>Total Restricted Fund</b>	-	20,882.92	-	-	-	20,882.92	-	-	-	-	20,966.79	-	20,966.79	20,966.79
<b>Total Restricted and General Fund</b>	-	31,480.49	-	2,455.17	-	33,935.66	178.70	178.70	2,455.17	-	20,966.79	10,335.00	33,756.96	33,935.66

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Avon Lenox High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	22,245.09	-	-	-	22,245.09	-	-	-	-	-	22,245.09	22,245.09	22,245.09
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Class of 2017	-	3,964.83	-	-	-	3,964.83	-	-	-		3,964.83	3,964.83	3,964.83	3,964.83
Class of 2018	-	825.00	-	-	-	825.00	-	-	-		825.00	825.00	825.00	825.00
Crafts	-	40.00	-	-	-	40.00	-	-	-		40.00	40.00	40.00	40.00
Jablonski Scholarship	-	295.00	-	-	-	295.00	-	-	-		295.00	295.00	295.00	295.00
Prom	-	117.95	-	-	-	117.95	-	-	-		117.60	117.60	117.60	117.60
Reading is Fun	-	40.00	-	-	-	40.00	-	-	-		40.00	40.00	40.00	40.00
School Based Enterprise	-	582.16	-	-	-	582.16	-	-	-		582.21	582.21	582.21	582.21
Special Olympic Athl	-	1,156.59	-	-	-	1,156.59	-	-	-		1,156.16	1,156.16	1,156.16	1,156.16
Sunshine Club	-	187.52	-	-	-	187.52	-	-	-		188.00	188.00	188.00	188.00
Teacher Courtesy	-	21.56	-	-	-	21.56	-	-	-		22.00	22.00	22.00	22.00
<b>Other Accounts</b>														
Caps and Gowns	-	4,479.00	-	-	-	4,479.00	-	-	-		4,478.81	4,478.81	4,478.81	4,478.81
SPED Home Environment	-	1.68	-	-	-	1.68	-	-	-		1.68	1.68	1.68	1.68
<b>Total Restricted Fund</b>	-	11,711.29	-	-	-	11,711.29	-	-	-		11,711.29	-	11,711.29	11,711.29
<b>Total Restricted and General Fund</b>	-	33,956.38	-	-	-	33,956.38	-	-	-		11,711.29	22,245.09	33,956.38	33,956.38

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Bolton High School**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	131,051.25	-	-	1,763.81	132,815.06	200.68	200.68	-	-	-	133,083.71	133,083.71	133,284.39
<b>Restricted Fund:</b>														
Athletic Accounts	-	43,484.96	-	-	-	43,484.96	-	-	-	-	43,710.18	-	43,710.18	43,710.18
<b>Club Accounts:</b>														
Art - Byard	-	38.36	-	-	-	38.36	-	-	-	-	37.99	-	37.99	37.99
Art - McClanahan	-	2,318.02	-	-	-	2,318.02	-	-	-	-	2,318.37	-	2,318.37	2,318.37
Art - Sherry	-	557.65	-	-	-	557.65	-	-	-	-	557.98	-	557.98	557.98
Art Club	-	749.22	-	-	-	749.22	-	-	-	-	749.37	-	749.37	749.37
Art Honor Society	-	2,234.02	-	-	-	2,234.02	-	-	-	-	2,233.61	-	2,233.61	2,233.61
Ashley Scott Memorial	-	4,299.89	-	-	-	4,299.89	-	-	-	-	4,300.00	-	4,300.00	4,300.00
Band	-	6.12	-	-	-	6.12	-	-	-	-	5.86	-	5.86	5.86
Barret's Trust Donation	-	7,948.10	-	-	-	7,948.10	-	-	-	-	7,948.13	-	7,948.13	7,948.13
Beta Club	-	5,307.19	-	-	-	5,307.19	-	-	-	-	5,306.82	-	5,306.82	5,306.82
Bolton Farm Fund	-	18.26	-	-	-	18.26	-	-	-	-	(250.00)	-	(250.00)	(250.00)
Bolton Pre School	-	1,118.96	-	-	-	1,118.96	-	-	-	-	1,119.14	-	1,119.14	1,119.14
Business - Forrester	-	-	-	-	-	-	-	-	-	-	0.07	-	0.07	0.07
Business - Hayes	-	607.61	-	-	-	607.61	-	-	-	-	607.15	-	607.15	607.15
Business Club	-	258.65	-	-	-	258.65	-	-	-	-	259.10	-	259.10	259.10
Cheerleaders	-	146.02	-	-	-	146.02	-	-	-	-	396.30	-	396.30	396.30
Cheerleaders Club - BB	-	564.82	-	-	-	564.82	-	-	-	-	564.60	-	564.60	564.60
Choir	-	1,086.76	-	-	-	1,086.76	-	-	-	-	1,086.52	-	1,086.52	1,086.52
Computer Club	-	584.03	-	-	-	584.03	-	-	-	-	584.44	-	584.44	584.44
Cosmetology	-	88.74	-	-	-	88.74	-	-	-	-	88.50	-	88.50	88.50
Drama Club	-	7,130.47	-	-	-	7,130.47	-	-	-	-	7,025.27	-	7,025.27	7,025.27
Exxon Grant	-	500.00	-	-	-	500.00	-	-	-	-	500.00	-	500.00	500.00
FBLA	-	-	-	-	-	-	-	-	-	-	(137.13)	-	(137.13)	(137.13)
FCA	-	15.47	-	-	-	15.47	-	-	-	-	15.44	-	15.44	15.44
French Club	-	238.76	-	-	-	238.76	-	-	-	-	238.98	-	238.98	238.98
Grants-Misc.CALL AUDITING 1ST	-	1,713.62	-	-	-	1,713.62	-	-	-	-	1,714.00	-	1,714.00	1,714.00
Guidance	-	75.63	-	-	-	75.63	-	-	-	-	75.74	-	75.74	75.74
History Club	-	869.45	-	-	-	869.45	-	-	-	-	719.62	-	719.62	719.62
Honor Society	-	7,975.64	-	-	-	7,975.64	-	-	-	-	8,225.30	-	8,225.30	8,225.30
Key Club	-	1,566.00	-	-	-	1,566.00	-	-	-	-	1,565.55	-	1,565.55	1,565.55
Knowledge Bowl	-	1,559.05	-	-	-	1,559.05	-	-	-	-	1,558.92	-	1,558.92	1,558.92
Latin Club	-	18.01	-	-	-	18.01	-	-	-	-	18.00	-	18.00	18.00
Library Club	-	190.02	-	-	-	190.02	-	-	-	-	190.40	-	190.40	190.40
Lowes	-	1,323.37	-	-	-	1,323.37	-	-	-	-	1,323.37	-	1,323.37	1,323.37
Math Club	-	3,736.75	-	-	-	3,736.75	-	-	-	-	3,737.00	-	3,737.00	3,737.00
Memphis Works Managerial Club	-	4,000.00	-	-	-	4,000.00	-	-	-	-	4,000.00	-	4,000.00	4,000.00
Newspaper Club	-	922.36	-	-	-	922.36	-	-	-	-	802.70	-	802.70	802.70
Orchestra	-	780.22	-	-	-	780.22	-	-	-	-	780.03	-	780.03	780.03
Outdoor Classroom Grant	-	190.24	-	-	-	190.24	-	-	-	-	190.24	-	190.24	190.24
Performing Arts Cl	-	5,360.33	-	-	-	5,360.33	-	-	-	-	5,359.88	-	5,359.88	5,359.88
Phizer Grant	-	502.48	-	-	-	502.48	-	-	-	-	652.00	-	652.00	652.00
Physics	-	1,210.20	-	-	-	1,210.20	-	-	-	-	1,210.20	-	1,210.20	1,210.20

See Independent Auditor's Report



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Bolton High School**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Prom	-	29,160.34	-	-	-	29,160.34	-	-	-		29,160.01		29,160.01	29,160.01
Quill and Scroll	-	64.00	-	-	-	64.00	-	-	-		64.00		64.00	64.00
Science Club	-	3,764.32	-	-	-	3,764.32	-	-	-		3,764.18		3,764.18	3,764.18
Senior Activities	-	10,584.88	-	-	-	10,584.88	-	-	-		413.17		413.17	413.17
Spanish Honor Soc.	-	562.34	-	-	-	562.34	-	-	-		562.57		562.57	562.57
SPED Club	-	52.59	-	-	-	52.59	-	-	-		64.33		64.33	64.33
STEM Club	-	142.25	-	-	-	142.25	-	-	-		142.25		142.25	142.25
Student Council	-	8,958.77	-	-	-	8,958.77	-	-	-		6,362.79		6,362.79	6,362.79
Teacher Courtesy	-	1,164.33	-	-	-	1,164.33	-	-	-		1,164.67		1,164.67	1,164.67
<b>Other Accounts</b>														
AP Tests	-	885.00	-	-	-	885.00	-	-	-		885.00		885.00	885.00
Auto Mechanics	-	1,662.71	-	-	-	1,662.71	-	-	-		1,662.81		1,662.81	1,662.81
BPA	-	-	-	-	-	-	-	-	-		185.00		185.00	185.00
Caps and Gowns	-	1,088.09	-	-	-	1,088.09	-	-	-		13,856.85		13,856.85	13,856.85
Carpentry	-	2,752.02	-	-	-	2,752.02	-	-	-		2,751.57		2,751.57	2,751.57
Charity Drives	-	200.68	-	-	-	200.68	-	-	-		(600.00)		(600.00)	(600.00)
Cosmetology I	-	638.83	-	-	-	638.83	-	-	-		638.79		638.79	638.79
Criminal Justice	-	357.02	-	-	-	357.02	-	-	-		357.00		357.00	357.00
Deca	-	474.84	-	-	-	474.84	-	-	-		474.74		474.74	474.74
FBLA	-	175.00	-	-	-	175.00	-	-	-		227.00		227.00	227.00
FCCLA	-	809.17	-	-	-	809.17	-	-	-		808.88		808.88	808.88
FCCLA II - Genus	-	79.73	-	-	-	79.73	-	-	-		79.72		79.72	79.72
FCCLA III - Morgan	-	62.63	-	-	-	62.63	-	-	-		62.34		62.34	62.34
FFA	-	16.18	-	-	-	16.18	-	-	-		20.00		20.00	20.00
Home Economics	-	52.13	-	-	-	52.13	-	-	-		52.18		52.18	52.18
Horticulture	-	20.00	-	-	-	20.00	-	-	-		16.00		16.00	16.00
HOSA	-	569.04	-	-	-	569.04	-	-	-		568.88		568.88	568.88
Skills USA	-	48.94	-	-	-	48.94	-	-	-		48.94		48.94	48.94
SPED Home Environment	-	33.99	-	-	-	33.99	-	-	-		22.63		22.63	22.63
<b>Total Restricted Fund</b>	-	<u>175,675.27</u>	-	-	-	<u>175,675.27</u>	-	-	-		<u>175,205.94</u>	-	<u>175,205.94</u>	<u>175,205.94</u>
<b>Total Restricted and General Fund</b>	-	<u>306,726.52</u>	-	-	<u>1,763.81</u>	<u>308,490.33</u>	<u>200.68</u>	<u>200.68</u>	-		<u>175,205.94</u>	<u>133,083.71</u>	<u>308,289.65</u>	<u>308,490.33</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Booker T. Washington High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		
General Fund	-	28,336.20	-	-	1,465.78	29,801.98	472.80	472.80	-	-	-	29,801.98	29,801.98	30,274.78
<b>Restricted Fund:</b>														
Athletic Accounts	-	352.48	-	-	-	352.48	-	-	-	-	353.60	-	353.60	353.60
<b>Club Accounts:</b>														
Alumni Scholarship	-	5,179.98	-	-	-	5,179.98	-	-	-	-	5,180.00	-	5,180.00	5,180.00
Alumni Supporters	-	7,163.31	-	-	-	7,163.31	-	-	-	-	7,162.88	-	7,162.88	7,162.88
Alumni Wall of Fame	-	637.23	-	-	-	637.23	-	-	-	-	637.00	-	637.00	637.00
Athletic Booster	-	2,810.88	-	-	-	2,810.88	-	-	-	-	2,811.08	-	2,811.08	2,811.08
Athletic Boosters	-	-	-	-	-	-	-	-	-	-	(390.00)	-	(390.00)	(390.00)
Band	-	377.66	-	-	-	377.66	-	-	-	-	377.29	-	377.29	377.29
Baseball Club	-	0.60	-	-	-	0.60	-	-	-	-	1.00	-	1.00	1.00
Basketball Club Boys	-	59.57	-	-	-	59.57	-	-	-	-	59.26	-	59.26	59.26
Basketball Club Girls	-	6,188.22	-	-	-	6,188.22	-	-	-	-	6,187.79	-	6,187.79	6,187.79
Cheerleaders	-	270.50	-	-	-	270.50	-	-	-	-	270.43	-	270.43	270.43
Choir	-	1.88	-	-	-	1.88	-	-	-	-	2.00	-	2.00	2.00
Class of 2015	-	0.91	-	-	-	0.91	-	-	-	-	1.33	-	1.33	1.33
Class of 2016	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	0.50
Class of 2017	-	668.23	-	-	-	668.23	-	-	-	-	668.23	-	668.23	668.23
Class of 2018	-	3,511.51	-	-	-	3,511.51	-	-	-	-	3,511.51	-	3,511.51	3,511.51
Class of 2019	-	2.68	-	-	-	2.68	-	-	-	-	2.68	-	2.68	2.68
Cook Scholarship	-	734.14	-	-	-	734.14	-	-	-	-	734.00	-	734.00	734.00
FedEx Grant	-	1,562.39	-	-	-	1,562.39	-	-	-	-	1,562.00	-	1,562.00	1,562.00
Flag Girls	-	357.83	-	-	-	357.83	-	-	-	-	358.08	-	358.08	358.08
Football	-	5,549.00	-	-	-	5,549.00	-	-	-	-	5,549.00	-	5,549.00	5,549.00
Golf Club	-	1,576.04	-	-	-	1,576.04	-	-	-	-	1,576.04	-	1,576.04	1,576.04
Guidance	-	7.13	-	-	-	7.13	-	-	-	-	6.69	-	6.69	6.69
Honor Society	-	225.33	-	-	-	225.33	-	-	-	-	224.92	-	224.92	224.92
HS Trans PI Grant	-	53.82	-	-	-	53.82	-	-	-	-	54.00	-	54.00	54.00
Jordan's Fundamental	-	156.73	-	-	-	156.73	-	-	-	-	157.00	-	157.00	157.00
JROTC	-	151.04	-	-	-	151.04	-	-	-	-	151.05	-	151.05	151.05
Leadership	-	0.88	-	-	-	0.88	-	-	-	-	0.68	-	0.68	0.68
Majorettes	-	121.34	-	-	-	121.34	-	-	-	-	121.32	-	121.32	121.32
Men of Distinction	-	696.93	-	-	-	696.93	-	-	-	-	696.93	-	696.93	696.93
Ninth Grade Academy	-	959.33	-	-	-	959.33	-	-	-	-	959.60	-	959.60	959.60
Ninth Grade Club	-	10.00	-	-	-	10.00	-	-	-	-	10.00	-	10.00	10.00
Oliver Youth Camp	-	20.00	-	-	-	20.00	-	-	-	-	20.00	-	20.00	20.00
Outstanding Students	-	0.45	-	-	-	0.45	-	-	-	-	-	-	-	-
Pom Squad	-	94.40	-	-	-	94.40	-	-	-	-	94.40	-	94.40	94.40
Robotics Club	-	421.97	-	-	-	421.97	-	-	-	-	422.00	-	422.00	422.00
Scholarship Fund	-	22,479.26	-	-	-	22,479.26	-	-	-	-	22,479.00	-	22,479.00	22,479.00
Soccer Club	-	100.00	-	-	-	100.00	-	-	-	-	100.00	-	100.00	100.00
Softball Club	-	0.38	-	-	-	0.38	-	-	-	-	-	-	-	-

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Booker T. Washington High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Student Council	-	76.60	-	-	-	76.60	-	-	-	-	77.00	-	77.00	77.00
Track Club	-	25.63	-	-	-	25.63	-	-	-	-	26.00	-	26.00	26.00
Vern.Brown Scholar	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Volleyball Club	-	20.00	-	-	-	20.00	-	-	-	-	20.00	-	20.00	20.00
Warrior Bucks	-	1,885.72	-	-	-	1,885.72	-	-	-	-	1,885.60	-	1,885.60	1,885.60
Women's Foundation for Greater Memphis	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Yearbook	-	0.36	-	-	-	0.36	-	-	-	-	-	-	-	-
<b>Other Accounts</b>														
Charity Drives	-	82.80	-	-	-	82.80	-	-	-	-	-	-	-	-
Cosmetology I	-	19.49	-	-	-	19.49	-	-	-	-	19.39	-	19.39	19.39
Diversified Tech	-	0.49	-	-	-	0.49	-	-	-	-	-	-	-	-
FBLA	-	130.27	-	-	-	130.27	-	-	-	-	130.41	-	130.41	130.41
Home Economics	-	102.98	-	-	-	102.98	-	-	-	-	103.47	-	103.47	103.47
Printing	-	660.58	-	-	-	660.58	-	-	-	-	660.99	-	660.99	660.99
Prof. Development	-	249.37	-	-	-	249.37	-	-	-	-	249.37	-	249.37	249.37
Skills USA	-	42.00	-	-	-	42.00	-	-	-	-	42.00	-	42.00	42.00
VICA	-	115.00	-	-	-	115.00	-	-	-	-	115.00	-	115.00	115.00
<b>Total Restricted Fund</b>	-	66,915.32	-	-	-	66,915.32	-	-	-	-	66,442.52	-	66,442.52	66,442.52
<b>Total Restricted and General Fund</b>	-	95,251.52	-	-	1,465.78	96,717.30	472.80	472.80	-	-	66,442.52	29,801.98	96,244.50	96,717.30

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Central High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	96,265.87	-	-	16,126.61	112,392.48	2,859.79	2,859.79	-	-	-	102,705.00	102,705.00	105,564.79
<b>Restricted Fund:</b>														
Athletic Accounts	-	50,195.37	-	-	-	50,195.37	-	-	-	-	50,081.58	-	50,081.58	50,081.58
<b>Club Accounts:</b>														
Accel Alg Lab Fees	-	-	-	-	-	-	-	-	-	495.00	-	495.00	495.00	495.00
Afr.Am Study Club	-	-	-	-	-	-	-	-	-	928.03	-	928.03	928.03	928.03
Art Club	-	2,088.63	-	-	-	2,088.63	-	-	-	2,119.27	-	2,119.27	2,119.27	2,119.27
Art Exch.-Thames	-	-	-	-	-	-	-	-	-	55.00	-	55.00	55.00	55.00
ATSP Alloc	-	-	-	-	-	-	-	-	-	355.00	-	355.00	355.00	355.00
Band	-	5,230.09	-	-	-	5,230.09	-	-	-	10,897.45	-	10,897.45	10,897.45	10,897.45
Basketball Club Boys	-	151.90	-	-	-	151.90	-	-	-	152.00	-	152.00	152.00	152.00
Beta Club	-	164.82	-	-	-	164.82	-	-	-	165.00	-	165.00	165.00	165.00
Biology Club	-	4,326.11	-	-	-	4,326.11	-	-	-	4,325.88	-	4,325.88	4,325.88	4,325.88
Blue Ribbon	-	161.56	-	-	-	161.56	-	-	-	161.42	-	161.42	161.42	161.42
Botany Cl.-Baxter	-	-	-	-	-	-	-	-	-	321.00	-	321.00	321.00	321.00
Bridge Builders	-	1,081.96	-	-	-	1,081.96	-	-	-	1,082.00	-	1,082.00	1,082.00	1,082.00
Career Club	-	8.50	-	-	-	8.50	-	-	-	8.00	-	8.00	8.00	8.00
Career Exp-Young	-	-	-	-	-	-	-	-	-	47.00	-	47.00	47.00	47.00
Cental Ed Trust	-	-	-	-	-	-	-	-	-	364.00	-	364.00	364.00	364.00
Cheerleaders	-	12,893.19	-	-	-	12,893.19	-	-	-	12,892.97	-	12,892.97	12,892.97	12,892.97
Chemical Club	-	126.47	-	-	-	126.47	-	-	-	126.00	-	126.00	126.00	126.00
Chemistry Club	-	30.00	-	-	-	30.00	-	-	-	30.00	-	30.00	30.00	30.00
Chess Club	-	195.19	-	-	-	195.19	-	-	-	195.00	-	195.00	195.00	195.00
Choir	-	1,051.19	-	-	-	1,051.19	-	-	-	1,051.52	-	1,051.52	1,051.52	1,051.52
CHS Extravaganza	-	316.65	-	-	-	316.65	-	-	-	317.00	-	317.00	317.00	317.00
CHS Wrtg Assoc	-	-	-	-	-	-	-	-	-	79.00	-	79.00	79.00	79.00
Class of 2012	-	-	-	-	-	-	-	-	-	(275.00)	-	(275.00)	(275.00)	(275.00)
Class of 2017	-	8,778.18	-	-	-	8,778.18	-	-	-	8,778.02	-	8,778.02	8,778.02	8,778.02
Class of 2019	-	319.51	-	-	-	319.51	-	-	-	319.51	-	319.51	319.51	319.51
CLUE	-	5.24	-	-	-	5.24	-	-	-	5.00	-	5.00	5.00	5.00
Colorblind	-	-	-	-	-	-	-	-	-	91.00	-	91.00	91.00	91.00
Computer Club	-	112.95	-	-	-	112.95	-	-	-	113.00	-	113.00	113.00	113.00
Crusaders Club	-	-	-	-	-	-	-	-	-	315.00	-	315.00	315.00	315.00
Donations/Stu Aid	-	260.73	-	-	-	260.73	-	-	-	261.00	-	261.00	261.00	261.00
Drama Club	-	7,086.79	-	-	-	7,086.79	-	-	-	7,836.88	-	7,836.88	7,836.88	7,836.88
Drop-Out Fd-Raiser	-	-	-	-	-	-	-	-	-	163.00	-	163.00	163.00	163.00
English Club	-	10.00	-	-	-	10.00	-	-	-	10.00	-	10.00	10.00	10.00
English Honors	-	177.73	-	-	-	177.73	-	-	-	178.00	-	178.00	178.00	178.00
FBLA	-	234.39	-	-	-	234.39	-	-	-	234.29	-	234.29	234.29	234.29
FCA	-	87.32	-	-	-	87.32	-	-	-	87.00	-	87.00	87.00	87.00
Football	-	151.00	-	-	-	151.00	-	-	-	151.00	-	151.00	151.00	151.00
French Club	-	638.39	-	-	-	638.39	-	-	-	638.00	-	638.00	638.00	638.00
Future Teachers Club	-	60.49	-	-	-	60.49	-	-	-	60.00	-	60.00	60.00	60.00
Gamers Club	-	-	-	-	-	-	-	-	-	119.00	-	119.00	119.00	119.00
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Central High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
German Club	-	386.51	-	-	-	386.51	-	-	-	-	387.00	387.00	387.00	387.00
Gospel Choir	-	309.91	-	-	-	309.91	-	-	-	-	310.00	310.00	310.00	310.00
Green CI/Prewitt	-	281.48	-	-	-	281.48	-	-	-	-	281.75	281.75	281.75	281.75
Guidance	-	110.88	-	-	-	110.88	-	-	-	-	111.38	111.38	111.38	111.38
High-Jumpers	-	-	-	-	-	-	-	-	-	-	16.00	16.00	16.00	16.00
History Club	-	1,342.90	-	-	-	1,342.90	-	-	-	-	1,343.10	1,343.10	1,343.10	1,343.10
Honor Society	-	1,852.37	-	-	-	1,852.37	-	-	-	-	1,852.87	1,852.87	1,852.87	1,852.87
Interact Club	-	-	-	-	-	-	-	-	-	-	332.00	332.00	332.00	332.00
International Club	-	826.24	-	-	-	826.24	-	-	-	-	826.41	826.41	826.41	826.41
Jedidiah Club	-	-	-	-	-	-	-	-	-	-	156.00	156.00	156.00	156.00
Jets	-	0.47	-	-	-	0.47	-	-	-	-	-	-	-	-
Journalism Club	-	67.72	-	-	-	67.72	-	-	-	-	68.00	68.00	68.00	68.00
JROTC	-	559.25	-	-	-	559.25	-	-	-	-	1,501.97	1,501.97	1,501.97	1,501.97
Kashmir Club	-	-	-	-	-	-	-	-	-	-	197.00	197.00	197.00	197.00
Key Club	-	25.78	-	-	-	25.78	-	-	-	-	26.11	26.11	26.11	26.11
Latin Club	-	73.95	-	-	-	73.95	-	-	-	-	74.00	74.00	74.00	74.00
Library Club	-	5,060.26	-	-	-	5,060.26	-	-	-	-	5,060.23	5,060.23	5,060.23	5,060.23
Math Club	-	852.18	-	-	-	852.18	-	-	-	-	852.54	852.54	852.54	852.54
Model UN	-	-	-	-	-	-	-	-	-	-	50.00	50.00	50.00	50.00
Mu Alpha Theta	-	5,514.12	-	-	-	5,514.12	-	-	-	-	5,539.39	5,539.39	5,539.39	5,539.39
Ninth Grade Academy	-	289.03	-	-	-	289.03	-	-	-	-	289.16	289.16	289.16	289.16
Orchestra	-	3,515.93	-	-	-	3,515.93	-	-	-	-	3,616.20	3,616.20	3,616.20	3,616.20
Pep Club	-	171.10	-	-	-	171.10	-	-	-	-	171.10	171.10	171.10	171.10
Pom Squad	-	4,690.32	-	-	-	4,690.32	-	-	-	-	(29.85)	(29.85)	(29.85)	(29.85)
Pre Health Med	-	-	-	-	-	-	-	-	-	-	42.00	42.00	42.00	42.00
Prom	-	2,984.74	-	-	-	2,984.74	-	-	-	-	2,984.73	2,984.73	2,984.73	2,984.73
PTO	-	169.18	-	-	-	169.18	-	-	-	-	169.00	169.00	169.00	169.00
Quill and Scroll	-	51.72	-	-	-	51.72	-	-	-	-	52.00	52.00	52.00	52.00
Rotary-Doss	-	-	-	-	-	-	-	-	-	-	51.00	51.00	51.00	51.00
Rotary-L Brooks	-	-	-	-	-	-	-	-	-	-	100.00	100.00	100.00	100.00
Rotary-Spearman	-	-	-	-	-	-	-	-	-	-	11.00	11.00	11.00	11.00
Russian Club	-	218.07	-	-	-	218.07	-	-	-	-	218.07	218.07	218.07	218.07
SADD	-	99.43	-	-	-	99.43	-	-	-	-	99.00	99.00	99.00	99.00
Scholarship Fund	-	7,350.00	-	-	-	7,350.00	-	-	-	-	7,350.00	7,350.00	7,350.00	7,350.00
Sci Fi Club	-	-	-	-	-	-	-	-	-	-	10.00	10.00	10.00	10.00
Science Club	-	2,737.11	-	-	-	2,737.11	-	-	-	-	2,737.37	2,737.37	2,737.37	2,737.37
SECME	-	305.61	-	-	-	305.61	-	-	-	-	306.00	306.00	306.00	306.00
Senior Activities	-	1,873.94	-	-	-	1,873.94	-	-	-	-	1,873.96	1,873.96	1,873.96	1,873.96
Sign Language CI	-	-	-	-	-	-	-	-	-	-	54.00	54.00	54.00	54.00
Spanish Club	-	-	-	-	-	-	-	-	-	-	(0.25)	(0.25)	(0.25)	(0.25)
Spanish Honor Soc.	-	205.47	-	-	-	205.47	-	-	-	-	205.47	205.47	205.47	205.47
Speech Club	-	1,355.97	-	-	-	1,355.97	-	-	-	-	1,356.00	1,356.00	1,356.00	1,356.00
STEM Grant	-	250.00	-	-	-	250.00	-	-	-	-	250.00	250.00	250.00	250.00
Student Council	-	21,035.15	-	-	-	21,035.15	-	-	-	-	18,672.72	18,672.72	18,672.72	18,672.72
Summer Prep	-	83.09	-	-	-	83.09	-	-	-	-	83.00	83.00	83.00	83.00
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	(0.43)	(0.43)	(0.43)	(0.43)
Ultimate Frisbee Club	-	73.35	-	-	-	73.35	-	-	-	-	73.00	73.00	73.00	73.00
Univ of Mph	-	1,500.00	-	-	-	1,500.00	-	-	-	-	1,500.00	1,500.00	1,500.00	1,500.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Central High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Vending	-	29.33	-	-	-	29.33	-	-	-	-	29.33	-	29.33	29.33
Volunteers of Central Yearbook	-	-	-	-	-	-	-	-	-	-	370.00	-	370.00	370.00
	-	-	-	-	-	-	-	-	-	-	(0.19)	-	(0.19)	(0.19)
<b>Other Accounts</b>														
AP Tests	-	29.39	-	-	-	29.39	-	-	-	-	2,090.72	-	2,090.72	2,090.72
Deca	-	272.59	-	-	-	272.59	-	-	-	-	273.00	-	273.00	273.00
FBLA	-	620.87	-	-	-	620.87	-	-	-	-	621.00	-	621.00	621.00
FCCLA	-	247.75	-	-	-	247.75	-	-	-	-	248.19	-	248.19	248.19
Home Economics	-	273.00	-	-	-	273.00	-	-	-	-	273.00	-	273.00	273.00
PSAT/PLAN	-	360.00	-	-	-	360.00	-	-	-	-	360.00	-	360.00	360.00
SPED Home Environment	-	0.17	-	-	-	0.17	-	-	-	-	-	-	-	-
TOEC Club	-	90.19	-	-	-	90.19	-	-	-	-	90.00	-	90.00	90.00
VICA	-	910.31	-	-	-	910.31	-	-	-	-	910.00	-	910.00	910.00
<b>Total Restricted Fund</b>	-	166,001.18	-	-	-	166,001.18	-	-	-	-	172,828.87	-	172,828.87	172,828.87
<b>Total Restricted and General Fund</b>	-	262,267.05	-	-	16,126.61	278,393.66	2,859.79	2,859.79	-	-	172,828.87	102,705.00	275,533.87	278,393.66

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Cordova High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	5,225.12	-	-	2,868.18	8,093.30	302.45	302.45	-	-	-	5,213.51	5,213.51	5,515.96
<b>Restricted Fund:</b>														
Athletic Accounts	-	33,847.82	-	-	-	33,847.82	-	-	-	-	32,377.68	32,377.68	32,377.68	32,377.68
<b>Club Accounts:</b>														
Art Club	-	3,025.24	-	-	-	3,025.24	-	-	-	3,025.32	3,025.32	3,025.32	3,025.32	3,025.32
AVID / Maps	-	415.84	-	-	-	415.84	-	-	-	415.84	415.84	415.84	415.84	415.84
Band	-	2,261.06	-	-	-	2,261.06	-	-	-	2,260.56	2,260.56	2,260.56	2,260.56	2,260.56
Baseball Club	-	1,746.96	-	-	-	1,746.96	-	-	-	1,746.67	1,746.67	1,746.67	1,746.67	1,746.67
Basketball Club Boys	-	16,239.18	-	-	-	16,239.18	-	-	-	16,005.53	16,005.53	16,005.53	16,005.53	16,005.53
Basketball Club Girls	-	9,198.51	-	-	-	9,198.51	-	-	-	8,989.88	8,989.88	8,989.88	8,989.88	8,989.88
Beta Club	-	1,075.30	-	-	-	1,075.30	-	-	-	1,074.94	1,074.94	1,074.94	1,074.94	1,074.94
Book Club	-	80.32	-	-	-	80.32	-	-	-	79.82	79.82	79.82	79.82	79.82
Business Club	-	498.00	-	-	-	498.00	-	-	-	498.00	498.00	498.00	498.00	498.00
Cheerleaders	-	6,205.17	-	-	-	6,205.17	-	-	-	6,205.59	6,205.59	6,205.59	6,205.59	6,205.59
Chemistry Club	-	1,021.45	-	-	-	1,021.45	-	-	-	1,021.00	1,021.00	1,021.00	1,021.00	1,021.00
Choir	-	4,342.49	-	-	-	4,342.49	-	-	-	3,949.28	3,949.28	3,949.28	3,949.28	3,949.28
Circulation Library	-	40.68	-	-	-	40.68	-	-	-	41.00	41.00	41.00	41.00	41.00
Class of 2014	-	-	-	-	-	-	-	-	-	(23.00)	(23.00)	(23.00)	(23.00)	(23.00)
Class of 2016	-	-	-	-	-	-	-	-	-	8,963.78	8,963.78	8,963.78	8,963.78	8,963.78
Class of 2017	-	-	-	-	-	-	-	-	-	(6,963.82)	(6,963.82)	(6,963.82)	(6,963.82)	(6,963.82)
Class of 2018	-	22,233.72	-	-	-	22,233.72	-	-	-	22,233.72	22,233.72	22,233.72	22,233.72	22,233.72
College Bound Stu	-	2,039.78	-	-	-	2,039.78	-	-	-	2,040.16	2,040.16	2,040.16	2,040.16	2,040.16
College Guidance	-	787.69	-	-	-	787.69	-	-	-	787.36	787.36	787.36	787.36	787.36
Computer Club	-	1,105.60	-	-	-	1,105.60	-	-	-	1,105.14	1,105.14	1,105.14	1,105.14	1,105.14
Computer-Boozer	-	195.79	-	-	-	195.79	-	-	-	195.90	195.90	195.90	195.90	195.90
Computer-Connell	-	-	-	-	-	-	-	-	-	10.00	10.00	10.00	10.00	10.00
Cosmetology	-	7.09	-	-	-	7.09	-	-	-	7.00	7.00	7.00	7.00	7.00
Dance Team	-	753.38	-	-	-	753.38	-	-	-	752.99	752.99	752.99	752.99	752.99
Dollar General Literacy Grant	-	164.96	-	-	-	164.96	-	-	-	164.96	164.96	164.96	164.96	164.96
Economics Club	-	123.08	-	-	-	123.08	-	-	-	123.00	123.00	123.00	123.00	123.00
Exxon Grant	-	506.45	-	-	-	506.45	-	-	-	506.45	506.45	506.45	506.45	506.45
FCA	-	323.40	-	-	-	323.40	-	-	-	323.40	323.40	323.40	323.40	323.40
FCCLA	-	2.02	-	-	-	2.02	-	-	-	(1,337.86)	(1,337.86)	(1,337.86)	(1,337.86)	(1,337.86)
FCS	-	-	-	-	-	-	-	-	-	181.00	181.00	181.00	181.00	181.00
Film/Video Boyle	-	-	-	-	-	-	-	-	-	401.00	401.00	401.00	401.00	401.00
Film/Video Nelms	-	1,586.74	-	-	-	1,586.74	-	-	-	1,587.24	1,587.24	1,587.24	1,587.24	1,587.24
Football	-	1,472.66	-	-	-	1,472.66	-	-	-	3,424.09	3,424.09	3,424.09	3,424.09	3,424.09
Free Thinkers AI	-	-	-	-	-	-	-	-	-	407.00	407.00	407.00	407.00	407.00
French Club	-	109.00	-	-	-	109.00	-	-	-	109.00	109.00	109.00	109.00	109.00
GENYOUth Foundation	-	195.18	-	-	-	195.18	-	-	-	195.18	195.18	195.18	195.18	195.18
German Club	-	572.90	-	-	-	572.90	-	-	-	573.00	573.00	573.00	573.00	573.00
German Honors Club	-	13.76	-	-	-	13.76	-	-	-	14.00	14.00	14.00	14.00	14.00
Grants-Misc.CALL AUDITING 1ST	-	10.17	-	-	-	10.17	-	-	-	10.17	10.17	10.17	10.17	10.17
Hackesack Club	-	-	-	-	-	-	-	-	-	10.00	10.00	10.00	10.00	10.00
Honor Society	-	367.15	-	-	-	367.15	-	-	-	366.85	366.85	366.85	366.85	366.85
International Club	-	331.02	-	-	-	331.02	-	-	-	331.00	331.00	331.00	331.00	331.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Cordova High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
JROTC	-	2,983.29	-	-	-	2,983.29	-	-	-	2,982.88	2,982.88	2,982.88	2,982.88	
Key Club	-	-	-	-	-	-	-	-	-	0.36	0.36	0.36	0.36	
Knowledge Bowl	-	0.54	-	-	-	0.54	-	-	-	1.00	1.00	1.00	1.00	
L.I.G.H.T.	-	-	-	-	-	-	-	-	-	15.00	15.00	15.00	15.00	
Library Club	-	60.80	-	-	-	60.80	-	-	-	60.80	60.80	60.80	60.80	
Literary Magazine	-	-	-	-	-	-	-	-	-	710.00	710.00	710.00	710.00	
Lowes	-	715.82	-	-	-	715.82	-	-	-	716.31	716.31	716.31	716.31	
Majorettes	-	1,162.00	-	-	-	1,162.00	-	-	-	1,162.00	1,162.00	1,162.00	1,162.00	
Math Club	-	367.07	-	-	-	367.07	-	-	-	366.68	366.68	366.68	366.68	
Mini Golf Club	-	-	-	-	-	-	-	-	-	280.00	280.00	280.00	280.00	
Mu Alpha Theta	-	537.27	-	-	-	537.27	-	-	-	537.00	537.00	537.00	537.00	
Music	-	1,381.60	-	-	-	1,381.60	-	-	-	1,381.60	1,381.60	1,381.60	1,381.60	
National Art Honor Society	-	45.47	-	-	-	45.47	-	-	-	45.47	45.47	45.47	45.47	
Ninth Grade Academy	-	505.49	-	-	-	505.49	-	-	-	505.73	505.73	505.73	505.73	
Orchestra	-	2,648.90	-	-	-	2,648.90	-	-	-	2,648.44	2,648.44	2,648.44	2,648.44	
Pep Club	-	116.00	-	-	-	116.00	-	-	-	116.00	116.00	116.00	116.00	
Performing Arts	-	1,217.25	-	-	-	1,217.25	-	-	-	1,217.56	1,217.56	1,217.56	1,217.56	
Performing Arts Cl	-	2,586.25	-	-	-	2,586.25	-	-	-	2,586.25	2,586.25	2,586.25	2,586.25	
Photography Club	-	839.39	-	-	-	839.39	-	-	-	839.22	839.22	839.22	839.22	
Physics	-	-	-	-	-	-	-	-	-	(0.04)	(0.04)	(0.04)	(0.04)	
Ping Pong Club	-	147.20	-	-	-	147.20	-	-	-	147.00	147.00	147.00	147.00	
Play Productions	-	2,143.22	-	-	-	2,143.22	-	-	-	2,513.73	2,513.73	2,513.73	2,513.73	
Prom	-	17,355.80	-	-	-	17,355.80	-	-	-	17,355.57	17,355.57	17,355.57	17,355.57	
Robotics Club	-	3,039.06	-	-	-	3,039.06	-	-	-	3,039.00	3,039.00	3,039.00	3,039.00	
Rock Club-Abernathy	-	-	-	-	-	-	-	-	-	315.00	315.00	315.00	315.00	
Sch Clay Trgt-Nabd	-	-	-	-	-	-	-	-	-	1,290.00	1,290.00	1,290.00	1,290.00	
Sch Uniform Donations	-	-	-	-	-	-	-	-	-	50.00	50.00	50.00	50.00	
Scholarship Fund	-	4,906.92	-	-	-	4,906.92	-	-	-	2,907.00	2,907.00	2,907.00	2,907.00	
Science Club	-	997.29	-	-	-	997.29	-	-	-	997.03	997.03	997.03	997.03	
Science-Hatch/Fletca	-	-	-	-	-	-	-	-	-	152.00	152.00	152.00	152.00	
Senior Activities	-	1,178.10	-	-	-	1,178.10	-	-	-	1,178.36	1,178.36	1,178.36	1,178.36	
Soccer Club	-	3,399.51	-	-	-	3,399.51	-	-	-	4,117.81	4,117.81	4,117.81	4,117.81	
Softball Club	-	4,754.76	-	-	-	4,754.76	-	-	-	5,129.56	5,129.56	5,129.56	5,129.56	
Spanish Club	-	709.18	-	-	-	709.18	-	-	-	709.03	709.03	709.03	709.03	
Spanish Honor Soc.	-	1,969.01	-	-	-	1,969.01	-	-	-	1,969.07	1,969.07	1,969.07	1,969.07	
Step Team	-	36.83	-	-	-	36.83	-	-	-	36.76	36.76	36.76	36.76	
Student Council	-	1,715.68	-	-	-	1,715.68	-	-	-	1,715.18	1,715.18	1,715.18	1,715.18	
Tailgate Club	-	287.96	-	-	-	287.96	-	-	-	288.27	288.27	288.27	288.27	
Teacher Courtesy	-	4,366.72	-	-	-	4,366.72	-	-	-	4,366.72	4,366.72	4,366.72	4,366.72	
Technical Honor Society	-	213.55	-	-	-	213.55	-	-	-	213.55	213.55	213.55	213.55	
Teens for Peace	-	251.07	-	-	-	251.07	-	-	-	251.36	251.36	251.36	251.36	
Track Club	-	4,125.67	-	-	-	4,125.67	-	-	-	1,695.70	1,695.70	1,695.70	1,695.70	
Univ of Mph	-	30.00	-	-	-	30.00	-	-	-	30.00	30.00	30.00	30.00	
Video Club-Bethel	-	-	-	-	-	-	-	-	-	453.00	453.00	453.00	453.00	
Volleyball Club	-	3,287.75	-	-	-	3,287.75	-	-	-	3,762.74	3,762.74	3,762.74	3,762.74	
Wolf Pack Foundation	-	12.75	-	-	-	12.75	-	-	-	13.18	13.18	13.18	13.18	
Wolf Tales Newspaper	-	155.20	-	-	-	155.20	-	-	-	155.00	155.00	155.00	155.00	
Wrestling Club	-	1,412.99	-	-	-	1,412.99	-	-	-	2,238.17	2,238.17	2,238.17	2,238.17	
Yearbook	-	3,360.60	-	-	-	3,360.60	-	-	-	3,360.60	3,360.60	3,360.60	3,360.60	

See Independent Auditor's Report



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Cordova High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
<b>Other Accounts</b>														
AP Tests	-	1,072.00	-	-	-	1,072.00	-	-	-	1,072.00	-	1,072.00	-	1,072.00
Auto Mechanics	-	1,171.20	-	-	-	1,171.20	-	-	-	1,170.92	-	1,170.92	-	1,170.92
Auto Parts Marketing	-	10.00	-	-	-	10.00	-	-	-	10.00	-	10.00	-	10.00
CADD	-	6.90	-	-	-	6.90	-	-	-	6.90	-	6.90	-	6.90
Carpentry	-	189.21	-	-	-	189.21	-	-	-	189.00	-	189.00	-	189.00
Computer-LWilliams	-	439.07	-	-	-	439.07	-	-	-	439.00	-	439.00	-	439.00
Cosmetology II	-	900.45	-	-	-	900.45	-	-	-	900.48	-	900.48	-	900.48
Deca	-	3,856.16	-	-	-	3,856.16	-	-	-	3,856.21	-	3,856.21	-	3,856.21
FBLA	-	2,785.64	-	-	-	2,785.64	-	-	-	2,785.67	-	2,785.67	-	2,785.67
FCCLA	-	730.27	-	-	-	730.27	-	-	-	729.80	-	729.80	-	729.80
Home Economics	-	132.26	-	-	-	132.26	-	-	-	132.33	-	132.33	-	132.33
Home Economics Thomas	-	30.00	-	-	-	30.00	-	-	-	30.00	-	30.00	-	30.00
JROTC Uniforms	-	302.45	-	-	-	302.45	-	-	-	-	-	-	-	-
Misc. Clearing	-	-	-	-	-	-	-	-	-	393.23	-	393.23	-	393.23
PSAT/PLAN	-	464.00	-	-	-	464.00	-	-	-	464.00	-	464.00	-	464.00
Radio Broadcasting	-	2,103.03	-	-	-	2,103.03	-	-	-	1,701.63	-	1,701.63	-	1,701.63
Residential Constr	-	23.33	-	-	-	23.33	-	-	-	23.00	-	23.00	-	23.00
Skills USA	-	139.14	-	-	-	139.14	-	-	-	139.14	-	139.14	-	139.14
SPED Home Environment	-	2.00	-	-	-	2.00	-	-	-	2.00	-	2.00	-	2.00
Technology Education	-	78.14	-	-	-	78.14	-	-	-	78.00	-	78.00	-	78.00
TSA	-	640.68	-	-	-	640.68	-	-	-	641.14	-	641.14	-	641.14
VICA	-	2,851.58	-	-	-	2,851.58	-	-	-	2,852.00	-	2,852.00	-	2,852.00
VICA-Nance	-	2.27	-	-	-	2.27	-	-	-	2.00	-	2.00	-	2.00
Voc Fund-Raising	-	32.06	-	-	-	32.06	-	-	-	32.06	-	32.06	-	32.06
Voc. Office Education	-	106.28	-	-	-	106.28	-	-	-	106.00	-	106.00	-	106.00
<b>Total Restricted Fund</b>	-	<u>205,991.64</u>	-	-	-	<u>205,991.64</u>	-	-	-	<u>208,568.98</u>	-	<u>208,568.98</u>	-	<u>208,568.98</u>
<b>Total Restricted and General Fund</b>	-	<u>211,216.76</u>	-	-	<u>2,868.18</u>	<u>214,084.94</u>	<u>302.45</u>	<u>302.45</u>	-	-	<u>208,568.98</u>	<u>5,213.51</u>	<u>213,782.49</u>	<u>214,084.94</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Craigmont High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	43,948.05	-	-	5,700.54	49,648.59	694.59	694.59	-	-	-	49,484.40	49,484.40	50,178.99
<b>Restricted Fund:</b>														
Athletic Accounts	-	17,418.14	-	-	-	17,418.14	-	-	-	-	6,274.96	-	6,274.96	6,274.96
<b>Club Accounts:</b>														
Angel Science Club	-	46.54	-	-	-	46.54	-	-	-	-	47.00	-	47.00	47.00
Art Club	-	126.91	-	-	-	126.91	-	-	-	-	126.57	-	126.57	126.57
AVID / Maps	-	1,390.54	-	-	-	1,390.54	-	-	-	-	1,390.79	-	1,390.79	1,390.79
Band	-	-	-	-	-	-	-	-	-	-	0.09	-	0.09	0.09
Basketball Club Boys	-	125.00	-	-	-	125.00	-	-	-	-	65.00	-	65.00	65.00
BHAM	-	21.00	-	-	-	21.00	-	-	-	-	21.00	-	21.00	21.00
Biology Club	-	949.49	-	-	-	949.49	-	-	-	-	949.00	-	949.00	949.00
Blue Ribbon	-	301.50	-	-	-	301.50	-	-	-	-	302.00	-	302.00	302.00
Brock	-	7.80	-	-	-	7.80	-	-	-	-	8.00	-	8.00	8.00
Buckner	-	138.56	-	-	-	138.56	-	-	-	-	139.00	-	139.00	139.00
Cheerleaders	-	425.13	-	-	-	425.13	-	-	-	-	424.70	-	424.70	424.70
Chemistry Club	-	52.87	-	-	-	52.87	-	-	-	-	53.00	-	53.00	53.00
Choir	-	173.51	-	-	-	173.51	-	-	-	-	174.00	-	174.00	174.00
Class of 2012	-	-	-	-	-	-	-	-	-	-	(0.39)	-	(0.39)	(0.39)
Class of 2013	-	-	-	-	-	-	-	-	-	-	0.29	-	0.29	0.29
Class of 2015	-	-	-	-	-	-	-	-	-	-	0.28	-	0.28	0.28
Class of 2016	-	-	-	-	-	-	-	-	-	-	(2,942.00)	-	(2,942.00)	(2,942.00)
Class of 2017	-	169.71	-	-	-	169.71	-	-	-	-	169.71	-	169.71	169.71
Class of 2018	-	9,008.04	-	-	-	9,008.04	-	-	-	-	9,008.04	-	9,008.04	9,008.04
CLUE	-	1.22	-	-	-	1.22	-	-	-	-	-	-	-	-
College Tour	-	220.00	-	-	-	220.00	-	-	-	-	220.00	-	220.00	220.00
Cook	-	5.69	-	-	-	5.69	-	-	-	-	6.00	-	6.00	6.00
Cosmetology	-	56.40	-	-	-	56.40	-	-	-	-	56.40	-	56.40	56.40
Dance Team	-	594.56	-	-	-	594.56	-	-	-	-	595.00	-	595.00	595.00
Drama Club	-	68.00	-	-	-	68.00	-	-	-	-	68.00	-	68.00	68.00
FBLA	-	20.00	-	-	-	20.00	-	-	-	-	20.00	-	20.00	20.00
Football	-	(120.00)	-	-	-	(120.00)	-	-	-	-	11,083.40	-	11,083.40	11,083.40
French Club	-	24.79	-	-	-	24.79	-	-	-	-	25.00	-	25.00	25.00
Gentlemen's Club	-	21.55	-	-	-	21.55	-	-	-	-	22.00	-	22.00	22.00
German Club	-	62.56	-	-	-	62.56	-	-	-	-	63.00	-	63.00	63.00
Gilbreath	-	29.78	-	-	-	29.78	-	-	-	-	30.00	-	30.00	30.00
Grants-Misc.CALL AUDITING 1ST	-	634.99	-	-	-	634.99	-	-	-	-	634.99	-	634.99	634.99
Guidance	-	1,089.97	-	-	-	1,089.97	-	-	-	-	1,088.63	-	1,088.63	1,088.63
Harambee Choir	-	0.02	-	-	-	0.02	-	-	-	-	-	-	-	-
Harville	-	178.97	-	-	-	178.97	-	-	-	-	179.00	-	179.00	179.00
Holt-Gray	-	21.93	-	-	-	21.93	-	-	-	-	21.82	-	21.82	21.82
Honor Society	-	109.48	-	-	-	109.48	-	-	-	-	109.78	-	109.78	109.78
International Club	-	7.52	-	-	-	7.52	-	-	-	-	8.00	-	8.00	8.00
Jenkins	-	158.82	-	-	-	158.82	-	-	-	-	159.00	-	159.00	159.00
JROTC	-	221.52	-	-	-	221.52	-	-	-	-	221.70	-	221.70	221.70

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Craigmont High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Ladies Club	-	184.47	-	-	-	184.47	-	-	-	184.00	-	-	184.00	184.00
Majorettes	-	-	-	-	-	-	-	-	-	0.24	-	-	0.24	0.24
Marik	-	15.48	-	-	-	15.48	-	-	-	15.00	-	-	15.00	15.00
Math Club	-	60.00	-	-	-	60.00	-	-	-	60.00	-	-	60.00	60.00
Mosley	-	2.48	-	-	-	2.48	-	-	-	2.00	-	-	2.00	2.00
Mu Alpha Theta	-	1.51	-	-	-	1.51	-	-	-	2.00	-	-	2.00	2.00
Music	-	5.40	-	-	-	5.40	-	-	-	5.40	-	-	5.40	5.40
Ninth Grade Academy	-	-	-	-	-	-	-	-	-	(0.43)	-	-	(0.43)	(0.43)
Ninth Grade Club	-	22.50	-	-	-	22.50	-	-	-	22.00	-	-	22.00	22.00
Orchestra	-	33.97	-	-	-	33.97	-	-	-	34.00	-	-	34.00	34.00
Pacente	-	273.85	-	-	-	273.85	-	-	-	274.00	-	-	274.00	274.00
Planetarium Grant	-	2,963.86	-	-	-	2,963.86	-	-	-	2,964.00	-	-	2,964.00	2,964.00
Prom	-	2,276.81	-	-	-	2,276.81	-	-	-	2,277.06	-	-	2,277.06	2,277.06
PTO	-	75.00	-	-	-	75.00	-	-	-	75.00	-	-	75.00	75.00
Robotics Club	-	1,452.19	-	-	-	1,452.19	-	-	-	1,452.21	-	-	1,452.21	1,452.21
Russian Club	-	17.10	-	-	-	17.10	-	-	-	17.00	-	-	17.00	17.00
Sch Uniform Donations	-	168.93	-	-	-	168.93	-	-	-	169.00	-	-	169.00	169.00
Scholarship Fund	-	64.60	-	-	-	64.60	-	-	-	65.00	-	-	65.00	65.00
Science Club	-	52.15	-	-	-	52.15	-	-	-	52.15	-	-	52.15	52.15
Science-Kilzer	-	3.61	-	-	-	3.61	-	-	-	4.00	-	-	4.00	4.00
Science-Mangle	-	0.01	-	-	-	0.01	-	-	-	-	-	-	-	-
Senior Activities	-	1,446.37	-	-	-	1,446.37	-	-	-	1,446.24	-	-	1,446.24	1,446.24
Senior Field Trip	-	4,238.41	-	-	-	4,238.41	-	-	-	6,575.62	-	-	6,575.62	6,575.62
Spanish Club	-	-	-	-	-	-	-	-	-	(0.05)	-	-	(0.05)	(0.05)
Step Team	-	119.23	-	-	-	119.23	-	-	-	119.00	-	-	119.00	119.00
Student Council	-	-	-	-	-	-	-	-	-	(0.09)	-	-	(0.09)	(0.09)
Target Grant	-	88.84	-	-	-	88.84	-	-	-	88.84	-	-	88.84	88.84
Teacher Courtesy	-	35.00	-	-	-	35.00	-	-	-	35.31	-	-	35.31	35.31
Vending	-	200.16	-	-	-	200.16	-	-	-	200.16	-	-	200.16	200.16
WalMart	-	1.29	-	-	-	1.29	-	-	-	1.29	-	-	1.29	1.29
Yearbook	-	1,300.57	-	-	-	1,300.57	-	-	-	1,905.57	-	-	1,905.57	1,905.57
<b>Other Accounts</b>														
AP Tests	-	1,726.00	-	-	-	1,726.00	-	-	-	1,891.00	-	-	1,891.00	1,891.00
Charity Drives	-	653.40	-	-	-	653.40	-	-	-	(0.04)	-	-	(0.04)	(0.04)
Culinary Arts	-	248.78	-	-	-	248.78	-	-	-	248.78	-	-	248.78	248.78
FBLA	-	1,646.01	-	-	-	1,646.01	-	-	-	1,644.76	-	-	1,644.76	1,644.76
FCCLA	-	129.00	-	-	-	129.00	-	-	-	129.00	-	-	129.00	129.00
FCCLA J. Miller	-	785.02	-	-	-	785.02	-	-	-	784.55	-	-	784.55	784.55
FCCLA-Reed	-	559.84	-	-	-	559.84	-	-	-	560.00	-	-	560.00	560.00
FFA	-	15.00	-	-	-	15.00	-	-	-	15.00	-	-	15.00	15.00
Home Economics	-	29.30	-	-	-	29.30	-	-	-	29.00	-	-	29.00	29.00
Horticulture	-	23.35	-	-	-	23.35	-	-	-	23.00	-	-	23.00	23.00
Prof. Development	-	449.38	-	-	-	449.38	-	-	-	449.38	-	-	449.38	449.38
PSAT/PLAN	-	165.00	-	-	-	165.00	-	-	-	123.00	-	-	123.00	123.00
Radio Broadcasting	-	36.03	-	-	-	36.03	-	-	-	36.00	-	-	36.00	36.00
Skills USA	-	4,181.75	-	-	-	4,181.75	-	-	-	4,182.13	-	-	4,182.13	4,182.13

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Craigmont High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	
SPED Home Environment	-	-	-	-	-	-	-	-	-	(0.00)	(0.00)	(0.00)	(0.00)
TSA	-	689.08	-	-	-	689.08	-	-	-	689.00	-	689.00	689.00
<b>Total Restricted Fund</b>	<b>-</b>	<b>60,203.24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,203.24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,672.84</b>	<b>-</b>	<b>59,672.84</b>	<b>59,672.84</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>104,151.29</b>	<b>-</b>	<b>-</b>	<b>5,700.54</b>	<b>109,851.83</b>	<b>694.59</b>	<b>694.59</b>	<b>-</b>	<b>59,672.84</b>	<b>49,484.40</b>	<b>109,157.24</b>	<b>109,851.83</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Douglass High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	21,051.84	-	-	400.33	21,452.17	163.67	163.67	-	-	-	21,468.28	21,468.28	21,631.95
<b>Restricted Fund:</b>														
Athletic Accounts	-	13,664.25	-	-	-	13,664.25	-	-	-	-	13,647.66	-	13,647.66	13,647.66
<b>Club Accounts:</b>														
Art Club	-	216.00	-	-	-	216.00	-	-	-	-	216.00	-	216.00	216.00
Athletic Booster	-	30.00	-	-	-	30.00	-	-	-	-	30.00	-	30.00	30.00
Band	-	804.05	-	-	-	804.05	-	-	-	-	803.55	-	803.55	803.55
Baseball Club	-	9.25	-	-	-	9.25	-	-	-	-	9.25	-	9.25	9.25
Basketball Club Boys	-	551.63	-	-	-	551.63	-	-	-	-	551.63	-	551.63	551.63
Basketball Club Girls	-	92.50	-	-	-	92.50	-	-	-	-	92.50	-	92.50	92.50
Biology Club	-	172.00	-	-	-	172.00	-	-	-	-	172.00	-	172.00	172.00
Blue Ribbon	-	1.81	-	-	-	1.81	-	-	-	-	1.67	-	1.67	1.67
Cheerleaders	-	1,239.16	-	-	-	1,239.16	-	-	-	-	1,239.63	-	1,239.63	1,239.63
Chess Club	-	478.82	-	-	-	478.82	-	-	-	-	478.82	-	478.82	478.82
Choir	-	485.86	-	-	-	485.86	-	-	-	-	486.32	-	486.32	486.32
Class of 2016	-	-	-	-	-	-	-	-	-	-	(0.23)	-	(0.23)	(0.23)
Class of 2018	-	1,857.57	-	-	-	1,857.57	-	-	-	-	1,857.57	-	1,857.57	1,857.57
Class of 2019	-	932.35	-	-	-	932.35	-	-	-	-	932.35	-	932.35	932.35
Commserv	-	0.50	-	-	-	0.50	-	-	-	-	-	-	-	-
Daughters of Douglass	-	1.43	-	-	-	1.43	-	-	-	-	(13.24)	-	(13.24)	(13.24)
Environmental Club	-	934.60	-	-	-	934.60	-	-	-	-	934.70	-	934.70	934.70
ESL	-	163.00	-	-	-	163.00	-	-	-	-	163.00	-	163.00	163.00
FBLA	-	65.75	-	-	-	65.75	-	-	-	-	66.00	-	66.00	66.00
Guidance	-	167.60	-	-	-	167.60	-	-	-	-	167.60	-	167.60	167.60
Honor Society	-	195.44	-	-	-	195.44	-	-	-	-	195.81	-	195.81	195.81
International Club	-	5.68	-	-	-	5.68	-	-	-	-	6.00	-	6.00	6.00
JROTC	-	25.91	-	-	-	25.91	-	-	-	-	26.36	-	26.36	26.36
Leadership	-	4.98	-	-	-	4.98	-	-	-	-	5.00	-	5.00	5.00
Majorettes	-	0.01	-	-	-	0.01	-	-	-	-	-	-	-	-
National Forensic League	-	60.11	-	-	-	60.11	-	-	-	-	60.00	-	60.00	60.00
Ninth Grade Club	-	45.07	-	-	-	45.07	-	-	-	-	44.58	-	44.58	44.58
Optional Studies	-	36.46	-	-	-	36.46	-	-	-	-	36.00	-	36.00	36.00
Orchestra	-	87.09	-	-	-	87.09	-	-	-	-	87.58	-	87.58	87.58
Performing Arts	-	16.84	-	-	-	16.84	-	-	-	-	17.00	-	17.00	17.00
Physical Science Grant	-	217.94	-	-	-	217.94	-	-	-	-	218.00	-	218.00	218.00
PTO	-	27.10	-	-	-	27.10	-	-	-	-	27.10	-	27.10	27.10
Rotary Grant	-	7.25	-	-	-	7.25	-	-	-	-	7.00	-	7.00	7.00
S. Williams/FBLA	-	30.00	-	-	-	30.00	-	-	-	-	30.00	-	30.00	30.00
Scholarship Fund	-	5,064.28	-	-	-	5,064.28	-	-	-	-	5,064.00	-	5,064.00	5,064.00
Senior Activities	-	32.67	-	-	-	32.67	-	-	-	-	32.47	-	32.47	32.47
Social Studies	-	88.46	-	-	-	88.46	-	-	-	-	88.00	-	88.00	88.00
Softball Club	-	25.00	-	-	-	25.00	-	-	-	-	25.00	-	25.00	25.00

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Douglass High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Spanish Club	-	37.62	-	-	-	37.62	-	-	-	-	38.00	-	38.00	38.00
SPED Club	-	39.97	-	-	-	39.97	-	-	-	-	40.00	-	40.00	40.00
Student Council	-	619.00	-	-	-	619.00	-	-	-	-	619.00	-	619.00	619.00
Teacher Courtesy	-	18.49	-	-	-	18.49	-	-	-	-	33.19	-	33.19	33.19
The Sons of Douglass	-	59.13	-	-	-	59.13	-	-	-	-	59.00	-	59.00	59.00
Vanderpool Life Skills	-	8.98	-	-	-	8.98	-	-	-	-	9.00	-	9.00	9.00
Yearbook	-	251.50	-	-	-	251.50	-	-	-	-	252.00	-	252.00	252.00
<b>Other Accounts</b>														
FBLA	-	198.45	-	-	-	198.45	-	-	-	-	198.40	-	198.40	198.40
FCCLA	-	100.89	-	-	-	100.89	-	-	-	-	102.62	-	102.62	102.62
Home Economics	-	12.46	-	-	-	12.46	-	-	-	-	12.00	-	12.00	12.00
JROTC Uniforms	-	163.67	-	-	-	163.67	-	-	-	-	0.05	-	0.05	0.05
Radio Broadcasting	-	261.78	-	-	-	261.78	-	-	-	-	261.34	-	261.34	261.34
Skills USA	-	5.21	-	-	-	5.21	-	-	-	-	4.78	-	4.78	4.78
Skills USA - Visual	-	2.27	-	-	-	2.27	-	-	-	-	2.00	-	2.00	2.00
<b>Total Restricted Fund</b>	-	<u>29,617.84</u>	-	-	-	<u>29,617.84</u>	-	-	-	-	<u>29,438.06</u>	-	<u>29,438.06</u>	<u>29,438.06</u>
<b>Total Restricted and General Fund</b>	-	<u>50,669.68</u>	-	-	<u>400.33</u>	<u>51,070.01</u>	<u>163.67</u>	<u>163.67</u>	-	-	<u>29,438.06</u>	<u>21,468.28</u>	<u>50,906.34</u>	<u>51,070.01</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**East High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	50,846.29	-	-	814.85	51,661.14	-	-	-	-	-	51,661.14	51,661.14	51,661.14
<b>Restricted Fund:</b>														
Athletic Accounts	-	37,982.10	-	-	-	37,982.10	-	-	-	-	37,981.20	-	37,981.20	37,981.20
<b>Club Accounts:</b>														
Alumni Assoc	-	1,450.00	-	-	-	1,450.00	-	-	-	-	1,450.00	-	1,450.00	1,450.00
Art Club	-	780.52	-	-	-	780.52	-	-	-	-	781.00	-	781.00	781.00
Attendance Incentive	-	1,577.06	-	-	-	1,577.06	-	-	-	-	1,577.42	-	1,577.42	1,577.42
Band	-	1,471.37	-	-	-	1,471.37	-	-	-	-	1,471.04	-	1,471.04	1,471.04
Basketball Club Boys	-	104.04	-	-	-	104.04	-	-	-	-	104.00	-	104.00	104.00
Basketball Club Girls	-	2,499.89	-	-	-	2,499.89	-	-	-	-	2,500.00	-	2,500.00	2,500.00
Beta Club	-	137.72	-	-	-	137.72	-	-	-	-	137.72	-	137.72	137.72
Cheerleaders	-	374.97	-	-	-	374.97	-	-	-	-	375.02	-	375.02	375.02
Class of 1957	-	100.00	-	-	-	100.00	-	-	-	-	100.00	-	100.00	100.00
Class of 2015	-	-	-	-	-	-	-	-	-	-	0.26	-	0.26	0.26
Class of 2016	-	-	-	-	-	-	-	-	-	-	(0.49)	-	(0.49)	(0.49)
Class of 2017	-	2,159.79	-	-	-	2,159.79	-	-	-	-	2,159.79	-	2,159.79	2,159.79
Class of 2018	-	310.81	-	-	-	310.81	-	-	-	-	310.81	-	310.81	310.81
Dance Team	-	20.00	-	-	-	20.00	-	-	-	-	20.00	-	20.00	20.00
Debate Club	-	177.89	-	-	-	177.89	-	-	-	-	178.00	-	178.00	178.00
Engineering - Booker	-	931.02	-	-	-	931.02	-	-	-	-	931.37	-	931.37	931.37
English Club	-	166.40	-	-	-	166.40	-	-	-	-	166.40	-	166.40	166.40
ESL	-	120.00	-	-	-	120.00	-	-	-	-	120.00	-	120.00	120.00
Exxon Grant	-	500.00	-	-	-	500.00	-	-	-	-	500.00	-	500.00	500.00
Flag Girls	-	143.90	-	-	-	143.90	-	-	-	-	144.00	-	144.00	144.00
Football Club	-	835.62	-	-	-	835.62	-	-	-	-	836.00	-	836.00	836.00
Health Sciences	-	676.68	-	-	-	676.68	-	-	-	-	677.00	-	677.00	677.00
Honor Society	-	760.87	-	-	-	760.87	-	-	-	-	760.52	-	760.52	760.52
JP Snyder Scholarship	-	2,987.82	-	-	-	2,987.82	-	-	-	-	2,988.00	-	2,988.00	2,988.00
JROTC	-	46.12	-	-	-	46.12	-	-	-	-	46.32	-	46.32	46.32
Key Club	-	11.80	-	-	-	11.80	-	-	-	-	12.00	-	12.00	12.00
Latin Club	-	97.00	-	-	-	97.00	-	-	-	-	97.00	-	97.00	97.00
Leadership	-	2,541.18	-	-	-	2,541.18	-	-	-	-	2,540.58	-	2,540.58	2,540.58
Majorettes	-	17.00	-	-	-	17.00	-	-	-	-	17.00	-	17.00	17.00
Mu Alpha Theta	-	150.00	-	-	-	150.00	-	-	-	-	150.00	-	150.00	150.00
Ninth Grade Academy	-	1,007.20	-	-	-	1,007.20	-	-	-	-	1,006.00	-	1,006.00	1,006.00
Ninth Grade Club	-	1,652.79	-	-	-	1,652.79	-	-	-	-	1,652.79	-	1,652.79	1,652.79
Phizer Grant	-	319.96	-	-	-	319.96	-	-	-	-	320.00	-	320.00	320.00
Planning Grant	-	538.15	-	-	-	538.15	-	-	-	-	538.00	-	538.00	538.00
PTO	-	340.00	-	-	-	340.00	-	-	-	-	340.00	-	340.00	340.00
Scholarship Fund	-	72.00	-	-	-	72.00	-	-	-	-	72.00	-	72.00	72.00
Spanish Club	-	157.19	-	-	-	157.19	-	-	-	-	157.19	-	157.19	157.19
STEM Robotics Club	-	263.87	-	-	-	263.87	-	-	-	-	263.95	-	263.95	263.95
Student Council	-	1,604.71	-	-	-	1,604.71	-	-	-	-	1,605.20	-	1,605.20	1,605.20
Target Grant	-	152.27	-	-	-	152.27	-	-	-	-	152.27	-	152.27	152.27

See Independent Auditor's Report

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
East High  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities			Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Teacher Courtesy	-	0.20	-	-	-	0.20	-	-	-	-	0.20	0.20	0.20	0.20
Teen Living	-	505.73	-	-	-	505.73	-	-	-	-	506.00	506.00	506.00	506.00
Track Club	-	556.93	-	-	-	556.93	-	-	-	-	557.00	557.00	557.00	557.00
TSA	-	92.40	-	-	-	92.40	-	-	-	-	92.00	92.00	92.00	92.00
Vending	-	591.00	-	-	-	591.00	-	-	-	-	591.00	591.00	591.00	591.00
WalMart	-	750.00	-	-	-	750.00	-	-	-	-	750.00	750.00	750.00	750.00
We the People	-	91.40	-	-	-	91.40	-	-	-	-	91.00	91.00	91.00	91.00
<b>Other Accounts</b>														
Culinary Arts	-	260.84	-	-	-	260.84	-	-	-	-	261.28	261.28	261.28	261.28
FBLA	-	45.00	-	-	-	45.00	-	-	-	-	45.00	45.00	45.00	45.00
HOSA	-	256.93	-	-	-	256.93	-	-	-	-	257.40	257.40	257.40	257.40
JROTC Uniforms	-	-	-	-	-	-	-	-	-	-	(0.10)	(0.10)	(0.10)	(0.10)
<b>Total Restricted Fund</b>	-	<b>68,390.14</b>	-	-	-	<b>68,390.14</b>	-	-	-	-	<b>68,390.14</b>	-	<b>68,390.14</b>	<b>68,390.14</b>
<b>Total Restricted and General Fund</b>	-	<b>119,236.43</b>	-	-	<b>814.85</b>	<b>120,051.28</b>	-	-	-	-	<b>68,390.14</b>	<b>51,661.14</b>	<b>120,051.28</b>	<b>120,051.28</b>



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Germantown High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	132,137.33	-	-	18,491.24	150,628.57	12,102.70	12,102.70	-	-	-	128,955.21	128,955.21	141,057.91
<b>Restricted Fund:</b>														
Athletic Accounts	-	95,931.13	-	-	-	95,931.13	-	-	-	-	61,980.16	-	61,980.16	61,980.16
<b>Club Accounts:</b>														
Animation Club	-	909.70	-	-	-	909.70	-	-	-	909.32	-	-	909.32	909.32
Art Club	-	1,476.50	-	-	-	1,476.50	-	-	-	1,476.77	-	-	1,476.77	1,476.77
Art Honor Society	-	4,166.46	-	-	-	4,166.46	-	-	-	4,166.79	-	-	4,166.79	4,166.79
Arts Alliance	-	270.17	-	-	-	270.17	-	-	-	270.00	-	-	270.00	270.00
Arts Exchange	-	285.33	-	-	-	285.33	-	-	-	285.00	-	-	285.00	285.00
Barbell Club	-	1,962.45	-	-	-	1,962.45	-	-	-	1,962.67	-	-	1,962.67	1,962.67
Basketball Club Boys	-	2,426.72	-	-	-	2,426.72	-	-	-	2,427.10	-	-	2,427.10	2,427.10
Beta Club	-	4,817.30	-	-	-	4,817.30	-	-	-	4,967.59	-	-	4,967.59	4,967.59
Biology Club	-	30.00	-	-	-	30.00	-	-	-	30.00	-	-	30.00	30.00
Blue Ribbon	-	474.93	-	-	-	474.93	-	-	-	474.93	-	-	474.93	474.93
Broadway Scholarship	-	6,219.58	-	-	-	6,219.58	-	-	-	5,219.21	-	-	5,219.21	5,219.21
Business Club	-	962.60	-	-	-	962.60	-	-	-	963.00	-	-	963.00	963.00
Calaway Scholarship	-	2,453.25	-	-	-	2,453.25	-	-	-	2,453.00	-	-	2,453.00	2,453.00
Cheerleader Club - BB	-	1,309.25	-	-	-	1,309.25	-	-	-	1,309.08	-	-	1,309.08	1,309.08
Cheerleaders	-	16,489.54	-	-	-	16,489.54	-	-	-	16,489.44	-	-	16,489.44	16,489.44
Choir	-	3,828.64	-	-	-	3,828.64	-	-	-	4,503.84	-	-	4,503.84	4,503.84
Cinematography	-	243.82	-	-	-	243.82	-	-	-	344.47	-	-	344.47	344.47
Class of 2016	-	-	-	-	-	-	-	-	-	159.79	-	-	159.79	159.79
Class of 2017	-	1,653.23	-	-	-	1,653.23	-	-	-	1,653.23	-	-	1,653.23	1,653.23
Class of 2018	-	34.65	-	-	-	34.65	-	-	-	34.65	-	-	34.65	34.65
Click	-	227.57	-	-	-	227.57	-	-	-	228.00	-	-	228.00	228.00
Computer Club	-	1,167.48	-	-	-	1,167.48	-	-	-	1,032.11	-	-	1,032.11	1,032.11
Drama Club	-	12,843.65	-	-	-	12,843.65	-	-	-	18,273.44	-	-	18,273.44	18,273.44
Engineering Club	-	1,715.14	-	-	-	1,715.14	-	-	-	1,715.01	-	-	1,715.01	1,715.01
English Club	-	3,007.43	-	-	-	3,007.43	-	-	-	3,007.11	-	-	3,007.11	3,007.11
English Honors	-	1,768.11	-	-	-	1,768.11	-	-	-	1,768.22	-	-	1,768.22	1,768.22
Environmental Club	-	505.17	-	-	-	505.17	-	-	-	505.00	-	-	505.00	505.00
ESL	-	238.00	-	-	-	238.00	-	-	-	238.00	-	-	238.00	238.00
Fashion Club	-	63.59	-	-	-	63.59	-	-	-	64.00	-	-	64.00	64.00
FCA	-	304.22	-	-	-	304.22	-	-	-	304.00	-	-	304.00	304.00
Fischer Scholarship	-	40.00	-	-	-	40.00	-	-	-	40.00	-	-	40.00	40.00
Footprints	-	-	-	-	-	-	-	-	-	(0.16)	-	-	(0.16)	(0.16)
French Club	-	1,237.50	-	-	-	1,237.50	-	-	-	2,085.42	-	-	2,085.42	2,085.42
Future Teachers Club	-	90.66	-	-	-	90.66	-	-	-	91.00	-	-	91.00	91.00
GENYOUth Foundation	-	491.17	-	-	-	491.17	-	-	-	491.17	-	-	491.17	491.17
German Club	-	76.81	-	-	-	76.81	-	-	-	126.68	-	-	126.68	126.68
Gospel Choir	-	88.37	-	-	-	88.37	-	-	-	87.90	-	-	87.90	87.90
GSA Club	-	242.00	-	-	-	242.00	-	-	-	352.00	-	-	352.00	352.00
Habitat for Humanity	-	29.89	-	-	-	29.89	-	-	-	29.87	-	-	29.87	29.87
Hand in Hand	-	347.39	-	-	-	347.39	-	-	-	347.06	-	-	347.06	347.06
Hero Club	-	158.82	-	-	-	158.82	-	-	-	159.00	-	-	159.00	159.00
History Club	-	10.97	-	-	-	10.97	-	-	-	10.97	-	-	10.97	10.97

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Germantown High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances
Honor Society	-	2,183.23	-	-	-	2,183.23	-	-	-	2,608.43		2,608.43	2,608.43
Humanitarian Grant	-	63.42	-	-	-	63.42	-	-	-	63.00		63.00	63.00
IB Department	-	6,629.21	-	-	-	6,629.21	-	-	-	7,164.35		7,164.35	7,164.35
IB Fees	-	-	-	-	-	-	-	-	-	(1.00)		(1.00)	(1.00)
Iconoclast Club	-	5,602.59	-	-	-	5,602.59	-	-	-	6,572.93		6,572.93	6,572.93
International Club	-	647.13	-	-	-	647.13	-	-	-	887.08		887.08	887.08
Japanese Club	-	209.69	-	-	-	209.69	-	-	-	209.69		209.69	209.69
Jets	-	275.00	-	-	-	275.00	-	-	-	275.00		275.00	275.00
Jr. Civitan Club	-	-	-	-	-	-	-	-	-	0.04		0.04	0.04
Key Club	-	1,327.45	-	-	-	1,327.45	-	-	-	1,487.70		1,487.70	1,487.70
Knowledge Bowl	-	35.14	-	-	-	35.14	-	-	-	35.00		35.00	35.00
L. Hall Scholarship	-	400.15	-	-	-	400.15	-	-	-	400.00		400.00	400.00
Latin Club	-	1,286.90	-	-	-	1,286.90	-	-	-	1,286.70		1,286.70	1,286.70
Library Club	-	1,192.39	-	-	-	1,192.39	-	-	-	1,216.90		1,216.90	1,216.90
Literacy Club	-	2,902.94	-	-	-	2,902.94	-	-	-	2,902.94		2,902.94	2,902.94
Luther Scholarship	-	-	-	-	-	-	-	-	-	(295.00)		(295.00)	(295.00)
Make a Wish Foundation	-	2,525.86	-	-	-	2,525.86	-	-	-	2,525.40		2,525.40	2,525.40
Math Club	-	24.23	-	-	-	24.23	-	-	-	24.00		24.00	24.00
Model UN	-	1,154.22	-	-	-	1,154.22	-	-	-	1,153.94		1,153.94	1,153.94
Mu Alpha Theta	-	1,909.54	-	-	-	1,909.54	-	-	-	1,909.75		1,909.75	1,909.75
Newspaper Club	-	174.00	-	-	-	174.00	-	-	-	174.00		174.00	174.00
Orchestra	-	520.95	-	-	-	520.95	-	-	-	520.95		520.95	520.95
Performing Arts Cl	-	28,394.34	-	-	-	28,394.34	-	-	-	18,427.37		18,427.37	18,427.37
Pom Squad	-	72.30	-	-	-	72.30	-	-	-	72.00		72.00	72.00
Prom	-	13,961.24	-	-	-	13,961.24	-	-	-	14,256.66		14,256.66	14,256.66
Quill and Scroll	-	203.63	-	-	-	203.63	-	-	-	204.00		204.00	204.00
Race for Education	-	17.64	-	-	-	17.64	-	-	-	17.40		17.40	17.40
Rho Kappa NSSHS	-	1,290.26	-	-	-	1,290.26	-	-	-	1,290.26		1,290.26	1,290.26
Robotics	-	48.10	-	-	-	48.10	-	-	-	47.76		47.76	47.76
Rotary Grant	-	9.02	-	-	-	9.02	-	-	-	9.00		9.00	9.00
SADD	-	304.29	-	-	-	304.29	-	-	-	304.00		304.00	304.00
School Beautification	-	70.22	-	-	-	70.22	-	-	-	70.00		70.00	70.00
Science Club	-	(915.55)	-	-	-	(915.55)	-	-	-	(915.55)		(915.55)	(915.55)
Science Club III	-	157.34	-	-	-	157.34	-	-	-	397.43		397.43	397.43
Science Olympiad	-	2.94	-	-	-	2.94	-	-	-	2.94		2.94	2.94
Senior Activities	-	2,103.82	-	-	-	2,103.82	-	-	-	24,655.26		24,655.26	24,655.26
Social Studies	-	1,998.99	-	-	-	1,998.99	-	-	-	1,998.72		1,998.72	1,998.72
Softball Club	-	-	-	-	-	-	-	-	-	(0.38)		(0.38)	(0.38)
Spanish Club	-	855.78	-	-	-	855.78	-	-	-	1,196.73		1,196.73	1,196.73
Spanish Honor Soc.	-	225.21	-	-	-	225.21	-	-	-	225.36		225.36	225.36
Spanish Instruction	-	1,805.44	-	-	-	1,805.44	-	-	-	1,895.11		1,895.11	1,895.11
Spectrum	-	142.44	-	-	-	142.44	-	-	-	142.00		142.00	142.00
SPED Club	-	117.30	-	-	-	117.30	-	-	-	117.28		117.28	117.28
Spikers	-	207.75	-	-	-	207.75	-	-	-	208.00		208.00	208.00
Student Council	-	1,270.58	-	-	-	1,270.58	-	-	-	1,395.30		1,395.30	1,395.30
Swim Team Club	-	279.47	-	-	-	279.47	-	-	-	279.16		279.16	279.16
Teacher Courtesy	-	-	-	-	-	-	-	-	-	133.48		133.48	133.48
Technical Honor Society	-	2.00	-	-	-	2.00	-	-	-	2.00		2.00	2.00
Technology	-	33,330.62	-	-	-	33,330.62	-	-	-	33,331.00		33,331.00	33,331.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Germantown High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances
Teen Living	-	3,735.35	-	-	-	3,735.35	-	-	-		3,735.31	3,735.31	3,735.31
Tempo Club	-	463.41	-	-	-	463.41	-	-	-		463.50	463.50	463.50
Thespians	-	7,203.44	-	-	-	7,203.44	-	-	-		7,204.35	7,204.35	7,204.35
TM 7/1 (7-01/7-08)	-	-	-	-	-	-	-	-	-	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
Trap Team	-	1,017.12	-	-	-	1,017.12	-	-	-		616.87	616.87	616.87
Tri-M Scholarship	-	981.50	-	-	-	981.50	-	-	-		981.50	981.50	981.50
TV Broadcasting	-	5,624.14	-	-	-	5,624.14	-	-	-		5,424.36	5,424.36	5,424.36
Vending	-	-	-	-	-	-	-	-	-		22,245.45	22,245.45	22,245.45
Vern.Brown Scholar	-	-	-	-	-	-	-	-	-		400.00	400.00	400.00
Wrestling Club	-	-	-	-	-	-	-	-	-		(0.47)	(0.47)	(0.47)
Yearbook	-	766.44	-	-	-	766.44	-	-	-		766.44	766.44	766.44
Y-Teens	-	185.95	-	-	-	185.95	-	-	-		186.00	186.00	186.00
Zoology Club	-	-	-	-	-	-	-	-	-		(17.93)	(17.93)	(17.93)
<b>Other Accounts</b>													
AP Tests	-	3,454.13	-	-	-	3,454.13	-	-	-		3,454.13	3,454.13	3,454.13
Auto Mechanics	-	297.84	-	-	-	297.84	-	-	-		297.84	297.84	297.84
Carpentry	-	101.79	-	-	-	101.79	-	-	-		102.17	102.17	102.17
Child Care	-	2,164.54	-	-	-	2,164.54	-	-	-		2,209.67	2,209.67	2,209.67
Consumer Science	-	778.36	-	-	-	778.36	-	-	-		644.72	644.72	644.72
Cosmetology I	-	1,707.30	-	-	-	1,707.30	-	-	-		1,706.81	1,706.81	1,706.81
Craft Skills	-	485.92	-	-	-	485.92	-	-	-		486.06	486.06	486.06
Craft Skills II	-	27.14	-	-	-	27.14	-	-	-		27.47	27.47	27.47
Craft Skills III	-	1,015.75	-	-	-	1,015.75	-	-	-		1,105.31	1,105.31	1,105.31
Criminal Justice	-	9,989.14	-	-	-	9,989.14	-	-	-		9,989.50	9,989.50	9,989.50
Deca	-	114.58	-	-	-	114.58	-	-	-		782.50	782.50	782.50
FBLA	-	2,713.84	-	-	-	2,713.84	-	-	-		2,714.21	2,714.21	2,714.21
FCCLA	-	1,484.81	-	-	-	1,484.81	-	-	-		1,724.56	1,724.56	1,724.56
FCCLA II	-	60.00	-	-	-	60.00	-	-	-		60.00	60.00	60.00
Graphic Arts	-	1,216.63	-	-	-	1,216.63	-	-	-		1,216.63	1,216.63	1,216.63
Home Economics	-	116.78	-	-	-	116.78	-	-	-		116.35	116.35	116.35
HOSA	-	543.44	-	-	-	543.44	-	-	-		793.02	793.02	793.02
Hosa Club	-	-	-	-	-	-	-	-	-		81.95	81.95	81.95
PSAT/PLAN	-	999.09	-	-	-	999.09	-	-	-		999.09	999.09	999.09
VICA	-	19.81	-	-	-	19.81	-	-	-		20.00	20.00	20.00
<b>Total Restricted Fund</b>	-	<b>332,886.64</b>	-	-	-	<b>332,886.64</b>	-	-	-		<b>342,457.30</b>	<b>342,457.30</b>	<b>342,457.30</b>
<b>Total Restricted and General Fund</b>	-	<b>465,023.97</b>	-	-	<b>18,491.24</b>	<b>483,515.21</b>	<b>12,102.70</b>	<b>12,102.70</b>	-		<b>342,457.30</b>	<b>128,955.21</b>	<b>471,412.51</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Hamilton High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	60,453.73	-	-	4,469.41	64,923.14	443.43	443.43	-	-	-	62,858.27	62,858.27	63,301.70
<b>Restricted Fund:</b>														
Athletic Accounts	-	3,403.71	-	-	-	3,403.71	-	-	-	-	3,404.81	-	3,404.81	3,404.81
<b>Club Accounts:</b>														
Art Club	-	310.08	-	-	-	310.08	-	-	-	-	309.74	-	309.74	309.74
AVID / Maps	-	721.34	-	-	-	721.34	-	-	-	-	721.00	-	721.00	721.00
Band	-	1,132.59	-	-	-	1,132.59	-	-	-	-	1,132.33	-	1,132.33	1,132.33
Baseball Club	-	110.50	-	-	-	110.50	-	-	-	-	110.00	-	110.00	110.00
Basketball Club Girls	-	229.22	-	-	-	229.22	-	-	-	-	229.00	-	229.00	229.00
Career Club	-	133.58	-	-	-	133.58	-	-	-	-	133.58	-	133.58	133.58
Charmette Club	-	10.00	-	-	-	10.00	-	-	-	-	10.00	-	10.00	10.00
Cheerleaders	-	392.41	-	-	-	392.41	-	-	-	-	392.52	-	392.52	392.52
Choir	-	-	-	-	-	-	-	-	-	-	(164.00)	-	(164.00)	(164.00)
Class of 2015	-	-	-	-	-	-	-	-	-	-	(1,163.40)	-	(1,163.40)	(1,163.40)
Class of 2016	-	-	-	-	-	-	-	-	-	-	0.06	-	0.06	0.06
Class of 2017	-	312.63	-	-	-	312.63	-	-	-	-	312.63	-	312.63	312.63
Class of 2018	-	4,180.83	-	-	-	4,180.83	-	-	-	-	4,180.83	-	4,180.83	4,180.83
English Club	-	26.31	-	-	-	26.31	-	-	-	-	26.31	-	26.31	26.31
FBLA	-	94.37	-	-	-	94.37	-	-	-	-	94.00	-	94.00	94.00
Grants-Misc.CALL AUDITING 1ST	-	264.10	-	-	-	264.10	-	-	-	-	264.00	-	264.00	264.00
History Club	-	13.16	-	-	-	13.16	-	-	-	-	13.16	-	13.16	13.16
Honor Society	-	611.19	-	-	-	611.19	-	-	-	-	611.00	-	611.00	611.00
JROTC	-	75.44	-	-	-	75.44	-	-	-	-	75.83	-	75.83	75.83
Leadership	-	-	-	-	-	-	-	-	-	-	(456.00)	-	(456.00)	(456.00)
Majorettes	-	435.21	-	-	-	435.21	-	-	-	-	2.08	-	2.08	2.08
Military Club	-	502.24	-	-	-	502.24	-	-	-	-	502.14	-	502.14	502.14
Music	-	63.46	-	-	-	63.46	-	-	-	-	63.00	-	63.00	63.00
Ninth Grade Club	-	1,146.52	-	-	-	1,146.52	-	-	-	-	1,146.52	-	1,146.52	1,146.52
O J Johnson Scholar	-	3,360.39	-	-	-	3,360.39	-	-	-	-	3,360.00	-	3,360.00	3,360.00
Prom	-	3,491.75	-	-	-	3,491.75	-	-	-	-	3,492.26	-	3,492.26	3,492.26
Scholarship Fund	-	4,379.03	-	-	-	4,379.03	-	-	-	-	4,379.00	-	4,379.00	4,379.00
Science Club	-	646.45	-	-	-	646.45	-	-	-	-	646.00	-	646.00	646.00
SECME	-	2,037.85	-	-	-	2,037.85	-	-	-	-	2,038.00	-	2,038.00	2,038.00
Senior Activities	-	227.00	-	-	-	227.00	-	-	-	-	227.00	-	227.00	227.00
Spanish Club	-	304.88	-	-	-	304.88	-	-	-	-	305.00	-	305.00	305.00
SPED Club	-	65.06	-	-	-	65.06	-	-	-	-	65.06	-	65.06	65.06
Student Council	-	537.94	-	-	-	537.94	-	-	-	-	537.71	-	537.71	537.71
Student Courtesy	-	530.50	-	-	-	530.50	-	-	-	-	530.00	-	530.00	530.00
Student Government	-	164.18	-	-	-	164.18	-	-	-	-	164.00	-	164.00	164.00
T I Grant	-	-	-	-	-	-	-	-	-	-	(292.00)	-	(292.00)	(292.00)
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	(35.00)	-	(35.00)	(35.00)
Vending	-	17.85	-	-	-	17.85	-	-	-	-	17.85	-	17.85	17.85
Yearbook	-	394.78	-	-	-	394.78	-	-	-	-	(799.22)	-	(799.22)	(799.22)

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Hamilton High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
<b>Other Accounts</b>														
Auto Boosters	-	213.45	-	-	-	213.45	-	-	-	213.00		213.00		213.00
Auto Mechanics	-	386.00	-	-	-	386.00	-	-	-	386.00		386.00		386.00
Charity Drives	-	769.27	-	-	-	769.27	-	-	-	769.27		769.27		769.27
Child Care	-	(1,322.07)	-	-	-	(1,322.07)	-	-	-	-		-		-
Commerical Cooking	-	70.75	-	-	-	70.75	-	-	-	70.99		70.99		70.99
Cosmetology I	-	327.83	-	-	-	327.83	-	-	-	53.83		53.83		53.83
Criminal Justice	-	185.41	-	-	-	185.41	-	-	-	185.00		185.00		185.00
Deca	-	378.54	-	-	-	378.54	-	-	-	379.00		379.00		379.00
FBLA	-	2,125.21	-	-	-	2,125.21	-	-	-	2,125.40		2,125.40		2,125.40
FCCLA	-	78.16	-	-	-	78.16	-	-	-	78.16		78.16		78.16
FFA	-	2.00	-	-	-	2.00	-	-	-	2.00		2.00		2.00
FHA Club	-	57.48	-	-	-	57.48	-	-	-	57.00		57.00		57.00
Home Economics	-	(743.02)	-	-	-	(743.02)	-	-	-	(743.02)		(743.02)		(743.02)
Home Economics Reim	-	-	-	-	-	-	-	-	-	743.02		743.02		743.02
JROTC Uniforms	-	10.00	-	-	-	10.00	-	-	-	-		-		-
Media Center Club	-	9.10	-	-	-	9.10	-	-	-	9.00		9.00		9.00
Misc. Clearing	-	-	-	-	-	-	-	-	-	3,836.36		3,836.36		3,836.36
Printing	-	278.12	-	-	-	278.12	-	-	-	22.12		22.12		22.12
Radio Broadcasting	-	80.00	-	-	-	80.00	-	-	-	80.00		80.00		80.00
Registration Fees	-	280.00	-	-	-	280.00	-	-	-	280.00		280.00		280.00
VICA	-	239.87	-	-	-	239.87	-	-	-	240.00		240.00		240.00
Voc. Office Education	-	57.73	-	-	-	57.73	-	-	-	58.00		58.00		58.00
Vocational Misc.	-	379.11	-	-	-	379.11	-	-	-	379.00		379.00		379.00
<b>Total Restricted Fund</b>	-	<u>34,189.49</u>	-	-	-	<u>34,189.49</u>	-	-	-	<u>35,810.93</u>	-	<u>35,810.93</u>		<u>35,810.93</u>
<b>Total Restricted and General Fund</b>	-	<u>94,643.22</u>	-	-	<u>4,469.41</u>	<u>99,112.63</u>	<u>443.43</u>	<u>443.43</u>	-	<u>35,810.93</u>	<u>62,858.27</u>	<u>98,669.20</u>		<u>99,112.63</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Hollis F. Price High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	1,805.58	-	-	1,124.75	2,930.33	299.12	299.12	-	-	-	2,631.21	2,631.21	2,930.33
<b>Restricted Fund:</b>														
Athletic Accounts	-	2,177.12	-	-	-	2,177.12	-	-	-	-	2,177.00	-	2,177.00	2,177.00
<b>Club Accounts:</b>														
Bridge Builders	-	14.39	-	-	-	14.39	-	-	-	-	14.10	-	14.10	14.10
Class of 2016	-	-	-	-	-	-	-	-	-	-	0.40	-	0.40	0.40
HFP Apparel	-	1.14	-	-	-	1.14	-	-	-	-	1.22	-	1.22	1.22
Honor Society	-	86.00	-	-	-	86.00	-	-	-	-	86.00	-	86.00	86.00
Mu Alpha Theta	-	74.00	-	-	-	74.00	-	-	-	-	74.00	-	74.00	74.00
Student Council	-	12.15	-	-	-	12.15	-	-	-	-	12.07	-	12.07	12.07
Teacher Courtesy	-	30.23	-	-	-	30.23	-	-	-	-	30.24	-	30.24	30.24
Yearbook	-	2,540.00	-	-	-	2,540.00	-	-	-	-	2,540.00	-	2,540.00	2,540.00
<b>Other Accounts</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	-	(0.00)	-	(0.00)	(0.00)
<b>Total Restricted Fund</b>	-	4,935.03	-	-	-	4,935.03	-	-	-	-	4,935.03	-	4,935.03	4,935.03
<b>Total Restricted and General Fund</b>	-	6,740.61	-	-	1,124.75	7,865.36	299.12	299.12	-	-	4,935.03	2,631.21	7,566.24	7,865.36

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Kingsbury Career - Technology**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	60,605.38	-	-	-	60,605.38	-	-	-	-	-	60,848.85	60,848.85	60,848.85
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Art Club	-	-	-	-	-	-	-	-	-	-	0.05	0.05	0.05	0.05
Aspire	-	-	-	-	-	-	-	-	-	-	(0.25)	(0.25)	(0.25)	(0.25)
FBLA	-	1.06	-	-	-	1.06	-	-	-	-	1.00	1.00	1.00	1.00
Honor Society	-	125.80	-	-	-	125.80	-	-	-	-	125.40	125.40	125.40	125.40
Service Learning/Wood	-	-	-	-	-	-	-	-	-	-	(0.06)	(0.06)	(0.06)	(0.06)
Student Council	-	-	-	-	-	-	-	-	-	-	0.09	0.09	0.09	0.09
<b>Other Accounts</b>														
Barbering	-	491.49	-	-	-	491.49	-	-	-	-	491.73	491.73	491.73	491.73
Carpentry	-	-	-	-	-	-	-	-	-	-	0.25	0.25	0.25	0.25
Child Care	-	572.18	-	-	-	572.18	-	-	-	-	572.25	572.25	572.25	572.25
Clothing Services	-	-	-	-	-	-	-	-	-	-	0.12	0.12	0.12	0.12
Computer Repair	-	22.04	-	-	-	22.04	-	-	-	-	21.97	21.97	21.97	21.97
Consumer Science	-	-	-	-	-	-	-	-	-	-	(0.19)	(0.19)	(0.19)	(0.19)
Cosmetology I	-	370.08	-	-	-	370.08	-	-	-	-	237.44	237.44	237.44	237.44
Cosmetology II	-	842.24	-	-	-	842.24	-	-	-	-	732.62	732.62	732.62	732.62
Culinary Arts	-	1,191.87	-	-	-	1,191.87	-	-	-	-	1,191.67	1,191.67	1,191.67	1,191.67
Deca	-	-	-	-	-	-	-	-	-	-	(0.17)	(0.17)	(0.17)	(0.17)
FBLA	-	46.16	-	-	-	46.16	-	-	-	-	46.20	46.20	46.20	46.20
FCCLA Culinary Arts	-	924.81	-	-	-	924.81	-	-	-	-	924.49	924.49	924.49	924.49
Health Occupations	-	86.25	-	-	-	86.25	-	-	-	-	85.98	85.98	85.98	85.98
Health Science	-	13.74	-	-	-	13.74	-	-	-	-	13.38	13.38	13.38	13.38
HERO Child Care	-	711.71	-	-	-	711.71	-	-	-	-	711.53	711.53	711.53	711.53
HERO Clothing Service	-	-	-	-	-	-	-	-	-	-	(0.18)	(0.18)	(0.18)	(0.18)
Leisure Craft	-	366.79	-	-	-	366.79	-	-	-	-	366.41	366.41	366.41	366.41
Millwright Apprentice	-	-	-	-	-	-	-	-	-	-	(0.19)	(0.19)	(0.19)	(0.19)
Printing	-	-	-	-	-	-	-	-	-	-	(0.07)	(0.07)	(0.07)	(0.07)
Recording Occupation	-	12.83	-	-	-	12.83	-	-	-	-	12.50	12.50	12.50	12.50
VICA Carpentry	-	-	-	-	-	-	-	-	-	-	0.06	0.06	0.06	0.06
VICA Commercial Art	-	89.19	-	-	-	89.19	-	-	-	-	88.98	88.98	88.98	88.98
VICA Leisure Craft	-	753.18	-	-	-	753.18	-	-	-	-	753.76	753.76	753.76	753.76
VICA Recording Occupation	-	1,395.01	-	-	-	1,395.01	-	-	-	-	1,396.13	1,396.13	1,396.13	1,396.13
VICA Welding	-	617.39	-	-	-	617.39	-	-	-	-	617.17	617.17	617.17	617.17
Voc. Office Education	-	298.72	-	-	-	298.72	-	-	-	-	299.00	299.00	299.00	299.00
<b>Total Restricted Fund</b>	-	<b>8,932.54</b>	-	-	-	<b>8,932.54</b>	-	-	-	-	<b>8,689.07</b>	-	<b>8,689.07</b>	<b>8,689.07</b>
<b>Total Restricted and General Fund</b>	-	<b>69,537.92</b>	-	-	-	<b>69,537.92</b>	-	-	-	-	<b>8,689.07</b>	<b>60,848.85</b>	<b>69,537.92</b>	<b>69,537.92</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Kingsbury High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	19,518.72	-	-	1,990.16	21,508.88	325.04	325.04	-	-	-	21,233.84	21,233.84	21,558.88
<b>Restricted Fund:</b>														
Athletic Accounts	-	6,567.54	-	-	-	6,567.54	-	-	-	-	6,517.63	-	6,517.63	6,517.63
<b>Club Accounts:</b>														
Art Club	-	158.48	-	-	-	158.48	-	-	-	158.77	-	158.77	158.77	158.77
Athletic Booster	-	155.08	-	-	-	155.08	-	-	-	155.00	-	155.00	155.00	155.00
Band	-	799.27	-	-	-	799.27	-	-	-	635.06	-	635.06	635.06	635.06
Basketball Club Boys	-	2,722.08	-	-	-	2,722.08	-	-	-	2,722.08	-	2,722.08	2,722.08	2,722.08
Basketball Club Girls	-	1,182.71	-	-	-	1,182.71	-	-	-	1,182.71	-	1,182.71	1,182.71	1,182.71
Blue Ribbon	-	579.58	-	-	-	579.58	-	-	-	580.00	-	580.00	580.00	580.00
Business Club	-	177.19	-	-	-	177.19	-	-	-	176.69	-	176.69	176.69	176.69
Cheerleaders	-	3,769.39	-	-	-	3,769.39	-	-	-	3,768.62	-	3,768.62	3,768.62	3,768.62
Choir	-	590.59	-	-	-	590.59	-	-	-	590.53	-	590.53	590.53	590.53
Class of 2014	-	-	-	-	-	-	-	-	-	0.46	-	0.46	0.46	0.46
Computer Club	-	24.21	-	-	-	24.21	-	-	-	24.00	-	24.00	24.00	24.00
Diversified Tech	-	177.38	-	-	-	177.38	-	-	-	177.00	-	177.00	177.00	177.00
Drama Club	-	760.34	-	-	-	760.34	-	-	-	760.34	-	760.34	760.34	760.34
Economics Club	-	8.01	-	-	-	8.01	-	-	-	8.05	-	8.05	8.05	8.05
Environmental Club	-	487.35	-	-	-	487.35	-	-	-	487.35	-	487.35	487.35	487.35
ESL	-	5.66	-	-	-	5.66	-	-	-	5.67	-	5.67	5.67	5.67
FBLA	-	483.04	-	-	-	483.04	-	-	-	483.54	-	483.54	483.54	483.54
Football	-	663.25	-	-	-	663.25	-	-	-	663.25	-	663.25	663.25	663.25
French Club	-	33.53	-	-	-	33.53	-	-	-	34.00	-	34.00	34.00	34.00
Guidance	-	635.80	-	-	-	635.80	-	-	-	636.17	-	636.17	636.17	636.17
History Club	-	108.00	-	-	-	108.00	-	-	-	108.00	-	108.00	108.00	108.00
Honor Society	-	429.21	-	-	-	429.21	-	-	-	429.21	-	429.21	429.21	429.21
International Club	-	574.60	-	-	-	574.60	-	-	-	575.00	-	575.00	575.00	575.00
Japanese Club	-	13.00	-	-	-	13.00	-	-	-	13.00	-	13.00	13.00	13.00
JROTC	-	1,063.05	-	-	-	1,063.05	-	-	-	1,062.95	-	1,062.95	1,062.95	1,062.95
Key Club	-	0.31	-	-	-	0.31	-	-	-	0.31	-	0.31	0.31	0.31
Ladies of Class	-	0.96	-	-	-	0.96	-	-	-	0.95	-	0.95	0.95	0.95
Laura Bush Grant	-	6,800.00	-	-	-	6,800.00	-	-	-	6,800.00	-	6,800.00	6,800.00	6,800.00
Library Club	-	34.81	-	-	-	34.81	-	-	-	34.81	-	34.81	34.81	34.81
Lowes	-	89.00	-	-	-	89.00	-	-	-	89.00	-	89.00	89.00	89.00
Military Club	-	186.81	-	-	-	186.81	-	-	-	187.00	-	187.00	187.00	187.00
MJEC/CAD Prog.	-	6.31	-	-	-	6.31	-	-	-	6.00	-	6.00	6.00	6.00
Music	-	37.92	-	-	-	37.92	-	-	-	38.00	-	38.00	38.00	38.00
Ninth Grade Academy	-	460.87	-	-	-	460.87	-	-	-	459.50	-	459.50	459.50	459.50
Ninth Grade Club	-	10.64	-	-	-	10.64	-	-	-	10.64	-	10.64	10.64	10.64
Orchestra	-	4,987.37	-	-	-	4,987.37	-	-	-	5,151.75	-	5,151.75	5,151.75	5,151.75
Outdoor Classroom Grant	-	4,766.30	-	-	-	4,766.30	-	-	-	4,766.30	-	4,766.30	4,766.30	4,766.30
Pep Club	-	5.01	-	-	-	5.01	-	-	-	5.00	-	5.00	5.00	5.00



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Kingsbury High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Prom	-	523.81	-	-	-	523.81	-	-	-	524.06	-	-	524.06	524.06
Science Club	-	660.81	-	-	-	660.81	-	-	-	661.00	-	-	661.00	661.00
Senior Activities	-	3,448.63	-	-	-	3,448.63	-	-	-	3,448.43	-	-	3,448.43	3,448.43
Softball Club	-	4.00	-	-	-	4.00	-	-	-	4.00	-	-	4.00	4.00
Spanish Club	-	891.09	-	-	-	891.09	-	-	-	891.25	-	-	891.25	891.25
Spanish Honor Soc.	-	383.00	-	-	-	383.00	-	-	-	383.00	-	-	383.00	383.00
SpEd Bookstore	-	65.61	-	-	-	65.61	-	-	-	66.00	-	-	66.00	66.00
STEM Grant	-	7.60	-	-	-	7.60	-	-	-	7.60	-	-	7.60	7.60
Step Team	-	37.72	-	-	-	37.72	-	-	-	38.00	-	-	38.00	38.00
Student Council	-	3,097.42	-	-	-	3,097.42	-	-	-	3,097.35	-	-	3,097.35	3,097.35
Teacher Courtesy	-	505.10	-	-	-	505.10	-	-	-	504.50	-	-	504.50	504.50
Technology	-	0.20	-	-	-	0.20	-	-	-	-	-	-	-	-
Volleyball Club	-	275.33	-	-	-	275.33	-	-	-	275.30	-	-	275.30	275.30
Wrestling Club	-	-	-	-	-	-	-	-	-	0.13	-	-	0.13	0.13
Yearbook	-	-	-	-	-	-	-	-	-	0.40	-	-	0.40	0.40
<b>Other Accounts</b>														
ACT	-	1,698.00	-	-	-	1,698.00	-	-	-	1,698.00	-	-	1,698.00	1,698.00
AP Tests	-	461.00	-	-	-	461.00	-	-	-	461.00	-	-	461.00	461.00
FBLA	-	0.62	-	-	-	0.62	-	-	-	0.67	-	-	0.67	0.67
Horticulture	-	60.00	-	-	-	60.00	-	-	-	60.00	-	-	60.00	60.00
HOSA	-	457.05	-	-	-	457.05	-	-	-	457.24	-	-	457.24	457.24
Ind.Art Sp Ed	-	15.00	-	-	-	15.00	-	-	-	15.00	-	-	15.00	15.00
Misc. Clearing	-	59.00	-	-	-	59.00	-	-	-	59.00	-	-	59.00	59.00
SPED Home Environment	-	0.68	-	-	-	0.68	-	-	-	0.68	-	-	0.68	0.68
Title One/NCLB	-	0.91	-	-	-	0.91	-	-	-	0.64	-	-	0.64	0.64
Voc. Office Education	-	0.36	-	-	-	0.36	-	-	-	-	-	-	-	-
<b>Total Restricted Fund</b>	-	<u>52,207.59</u>	-	-	-	<u>52,207.59</u>	-	-	-	<u>52,157.59</u>	-	-	<u>52,157.59</u>	<u>52,157.59</u>
<b>Total Restricted and General Fund</b>	-	<u>71,726.31</u>	-	-	<u>1,990.16</u>	<u>73,716.47</u>	<u>325.04</u>	<u>325.04</u>	-	<u>52,157.59</u>	<u>21,233.84</u>	-	<u>73,391.43</u>	<u>73,716.47</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Kirby High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	62,845.98	-	-	3,191.08	66,037.06	103.91	103.91	-	-	-	65,962.06	65,962.06	66,065.97
<b>Restricted Fund:</b>														
Athletic Accounts	-	26,540.34	-	-	-	26,540.34	-	-	-	-	26,540.44	-	26,540.44	26,540.44
<b>Club Accounts:</b>														
Art Club	-	62.22	-	-	-	62.22	-	-	-	-	62.00	-	62.00	62.00
AVID / Maps	-	476.10	-	-	-	476.10	-	-	-	-	476.20	-	476.20	476.20
Band	-	115.36	-	-	-	115.36	-	-	-	-	115.29	-	115.29	115.29
Baseball Club	-	15.00	-	-	-	15.00	-	-	-	-	15.00	-	15.00	15.00
Basketball Club Boys	-	44.24	-	-	-	44.24	-	-	-	-	44.14	-	44.14	44.14
Basketball Club Girls	-	178.54	-	-	-	178.54	-	-	-	-	178.76	-	178.76	178.76
Biology Club	-	0.44	-	-	-	0.44	-	-	-	-	-	-	-	-
Business Club	-	34.45	-	-	-	34.45	-	-	-	-	34.00	-	34.00	34.00
Cheerleaders	-	601.11	-	-	-	601.11	-	-	-	-	600.67	-	600.67	600.67
Chemistry Club	-	202.09	-	-	-	202.09	-	-	-	-	202.00	-	202.00	202.00
Choir	-	260.21	-	-	-	260.21	-	-	-	-	260.54	-	260.54	260.54
Class of 2010	-	-	-	-	-	-	-	-	-	-	0.23	-	0.23	0.23
Class of 2014	-	-	-	-	-	-	-	-	-	-	0.13	-	0.13	0.13
Class of 2015	-	-	-	-	-	-	-	-	-	-	(0.15)	-	(0.15)	(0.15)
Class of 2017	-	1,586.97	-	-	-	1,586.97	-	-	-	-	1,586.97	-	1,586.97	1,586.97
Class of 2018	-	220.90	-	-	-	220.90	-	-	-	-	220.90	-	220.90	220.90
Cosmetology	-	78.96	-	-	-	78.96	-	-	-	-	78.93	-	78.93	78.93
Cougar Stop and Shop	-	348.58	-	-	-	348.58	-	-	-	-	348.23	-	348.23	348.23
Cougarettes	-	45.82	-	-	-	45.82	-	-	-	-	46.00	-	46.00	46.00
Dance Team	-	215.30	-	-	-	215.30	-	-	-	-	215.53	-	215.53	215.53
Debate Club	-	21.12	-	-	-	21.12	-	-	-	-	21.12	-	21.12	21.12
Drama Club	-	116.61	-	-	-	116.61	-	-	-	-	117.00	-	117.00	117.00
English Club	-	95.58	-	-	-	95.58	-	-	-	-	95.97	-	95.97	95.97
ESL	-	78.55	-	-	-	78.55	-	-	-	-	78.55	-	78.55	78.55
FBLA	-	0.10	-	-	-	0.10	-	-	-	-	0.35	-	0.35	0.35
Football Club	-	3,500.22	-	-	-	3,500.22	-	-	-	-	3,500.00	-	3,500.00	3,500.00
GENYOUth Foundation	-	538.28	-	-	-	538.28	-	-	-	-	538.28	-	538.28	538.28
Grant/Bussell	-	208.92	-	-	-	208.92	-	-	-	-	209.00	-	209.00	209.00
Grants-Misc.CALL AUDITING 1ST	-	1,500.00	-	-	-	1,500.00	-	-	-	-	1,500.00	-	1,500.00	1,500.00
Guidance	-	6.14	-	-	-	6.14	-	-	-	-	6.14	-	6.14	6.14
History Club	-	121.18	-	-	-	121.18	-	-	-	-	121.74	-	121.74	121.74
Honor Society	-	826.95	-	-	-	826.95	-	-	-	-	827.05	-	827.05	827.05
International Club	-	265.32	-	-	-	265.32	-	-	-	-	264.98	-	264.98	264.98
Journalism Club	-	11.98	-	-	-	11.98	-	-	-	-	11.98	-	11.98	11.98
JROTC	-	146.34	-	-	-	146.34	-	-	-	-	146.35	-	146.35	146.35
Laura Bush Grant	-	1,014.10	-	-	-	1,014.10	-	-	-	-	1,014.10	-	1,014.10	1,014.10
Leadership	-	15.24	-	-	-	15.24	-	-	-	-	15.00	-	15.00	15.00
Majorettes	-	0.78	-	-	-	0.78	-	-	-	-	0.33	-	0.33	0.33
Music	-	0.74	-	-	-	0.74	-	-	-	-	1.00	-	1.00	1.00
Ninth Grade Academy	-	340.07	-	-	-	340.07	-	-	-	-	340.00	-	340.00	340.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Kirby High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Ninth Grade Club	-	146.42	-	-	-	146.42	-	-	-	-	146.82	146.82	146.82	146.82
Outdoor Classroom Grant	-	35.84	-	-	-	35.84	-	-	-	36.00	36.00	36.00	36.00	36.00
Performing Arts Cl	-	20.00	-	-	-	20.00	-	-	-	20.00	20.00	20.00	20.00	20.00
Prom	-	1,030.38	-	-	-	1,030.38	-	-	-	1,030.45	1,030.45	1,030.45	1,030.45	1,030.45
Science Club	-	119.03	-	-	-	119.03	-	-	-	119.06	119.06	119.06	119.06	119.06
Senior Activities	-	2,078.15	-	-	-	2,078.15	-	-	-	2,078.15	2,078.15	2,078.15	2,078.15	2,078.15
Spanish Club	-	69.03	-	-	-	69.03	-	-	-	69.00	69.00	69.00	69.00	69.00
Spanish Honor Soc.	-	1.09	-	-	-	1.09	-	-	-	1.19	1.19	1.19	1.19	1.19
Sunshine Club	-	-	-	-	-	-	-	-	-	(0.48)	(0.48)	(0.48)	(0.48)	(0.48)
Teens for Peace	-	13.67	-	-	-	13.67	-	-	-	14.00	14.00	14.00	14.00	14.00
Track Club	-	13.76	-	-	-	13.76	-	-	-	14.00	14.00	14.00	14.00	14.00
Volleyball Club	-	50.00	-	-	-	50.00	-	-	-	50.00	50.00	50.00	50.00	50.00
<b>Other Accounts</b>														
Banking	-	103.05	-	-	-	103.05	-	-	-	103.00	103.00	103.00	103.00	103.00
Caps and Gowns	-	441.00	-	-	-	441.00	-	-	-	441.00	441.00	441.00	441.00	441.00
Consumer Science	-	4.00	-	-	-	4.00	-	-	-	4.00	4.00	4.00	4.00	4.00
Culinary Arts	-	4.71	-	-	-	4.71	-	-	-	5.00	5.00	5.00	5.00	5.00
Deca	-	14.09	-	-	-	14.09	-	-	-	14.00	14.00	14.00	14.00	14.00
FBLA	-	0.44	-	-	-	0.44	-	-	-	-	-	-	-	-
FFA	-	530.00	-	-	-	530.00	-	-	-	530.00	530.00	530.00	530.00	530.00
Home Economics	-	197.02	-	-	-	197.02	-	-	-	196.52	196.52	196.52	196.52	196.52
Horticulture	-	103.57	-	-	-	103.57	-	-	-	103.57	103.57	103.57	103.57	103.57
JROTC Uniforms	-	103.91	-	-	-	103.91	-	-	-	75.00	75.00	75.00	75.00	75.00
Radio Broadcasting	-	1,748.46	-	-	-	1,748.46	-	-	-	1,748.51	1,748.51	1,748.51	1,748.51	1,748.51
Skills USA	-	0.98	-	-	-	0.98	-	-	-	1.00	1.00	1.00	1.00	1.00
SPED Home Environment	-	20.33	-	-	-	20.33	-	-	-	20.33	20.33	20.33	20.33	20.33
<b>Total Restricted Fund</b>	-	<b>46,683.78</b>	-	-	-	<b>46,683.78</b>	-	-	-	<b>46,654.87</b>	-	<b>46,654.87</b>	<b>46,654.87</b>	<b>46,654.87</b>
<b>Total Restricted and General Fund</b>	-	<b>109,529.76</b>	-	-	<b>3,191.08</b>	<b>112,720.84</b>	<b>103.91</b>	<b>103.91</b>	-	<b>46,654.87</b>	<b>65,962.06</b>	<b>112,616.93</b>	<b>112,720.84</b>	<b>112,720.84</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Manassas High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	49,789.32	-	-	417.90	50,207.22	2,857.60	2,857.60	-	-	-	49,941.27	49,941.27	52,798.87
<b>Restricted Fund:</b>														
Athletic Accounts	-	3,958.74	-	-	-	3,958.74	-	-	-	-	3,958.19	-	3,958.19	3,958.19
<b>Club Accounts:</b>														
Alumni Gift-Bus	-	112.85	-	-	-	112.85	-	-	-	-	113.10	-	113.10	113.10
Alumni Scholarship	-	3,600.00	-	-	-	3,600.00	-	-	-	-	1,600.00	-	1,600.00	1,600.00
Art Club	-	19.47	-	-	-	19.47	-	-	-	-	19.47	-	19.47	19.47
Band	-	2,977.36	-	-	-	2,977.36	-	-	-	-	2,977.10	-	2,977.10	2,977.10
Baseball Club	-	82.10	-	-	-	82.10	-	-	-	-	82.15	-	82.15	82.15
Basketball Club Boys	-	1,510.03	-	-	-	1,510.03	-	-	-	-	1,509.55	-	1,509.55	1,509.55
Basketball Club Girls	-	165.31	-	-	-	165.31	-	-	-	-	165.00	-	165.00	165.00
Beta Club	-	245.65	-	-	-	245.65	-	-	-	-	246.11	-	246.11	246.11
Cheerleaders	-	-	-	-	-	-	-	-	-	-	0.15	-	0.15	0.15
Choir	-	522.04	-	-	-	522.04	-	-	-	-	522.24	-	522.24	522.24
Class of 2015	-	-	-	-	-	-	-	-	-	-	888.92	-	888.92	888.92
Class of 2016	-	-	-	-	-	-	-	-	-	-	(888.95)	-	(888.95)	(888.95)
Class of 2017	-	3,247.40	-	-	-	3,247.40	-	-	-	-	3,247.40	-	3,247.40	3,247.40
Class of 2018	-	6,694.53	-	-	-	6,694.53	-	-	-	-	4,157.88	-	4,157.88	4,157.88
College App Fees	-	971.52	-	-	-	971.52	-	-	-	-	972.00	-	972.00	972.00
English Honors	-	5.00	-	-	-	5.00	-	-	-	-	5.00	-	5.00	5.00
Football Club	-	333.52	-	-	-	333.52	-	-	-	-	334.13	-	334.13	334.13
G.Q./Lady Preps Club	-	11.00	-	-	-	11.00	-	-	-	-	11.00	-	11.00	11.00
JROTC	-	293.55	-	-	-	293.55	-	-	-	-	293.83	-	293.83	293.83
Ladies of Distinction	-	26.69	-	-	-	26.69	-	-	-	-	27.00	-	27.00	27.00
Laura Bush Grant	-	487.75	-	-	-	487.75	-	-	-	-	487.75	-	487.75	487.75
Library Club	-	-	-	-	-	-	-	-	-	-	0.27	-	0.27	0.27
Lowes	-	0.68	-	-	-	0.68	-	-	-	-	-	-	-	-
Majorettes	-	-	-	-	-	-	-	-	-	-	(0.22)	-	(0.22)	(0.22)
Math Club	-	134.53	-	-	-	134.53	-	-	-	-	135.00	-	135.00	135.00
Military Club	-	647.48	-	-	-	647.48	-	-	-	-	647.00	-	647.00	647.00
Music	-	-	-	-	-	-	-	-	-	-	0.32	-	0.32	0.32
NEA Library Grant	-	85.16	-	-	-	85.16	-	-	-	-	85.00	-	85.00	85.00
Ninth Grade Academy	-	41.03	-	-	-	41.03	-	-	-	-	41.00	-	41.00	41.00
Old Timers Club	-	250.71	-	-	-	250.71	-	-	-	-	251.00	-	251.00	251.00
Parents for Manassas	-	238.97	-	-	-	238.97	-	-	-	-	239.00	-	239.00	239.00
Pep Club	-	60.00	-	-	-	60.00	-	-	-	-	60.00	-	60.00	60.00
Prom	-	2,964.52	-	-	-	2,964.52	-	-	-	-	2,964.52	-	2,964.52	2,964.52
PTO	-	205.94	-	-	-	205.94	-	-	-	-	206.21	-	206.21	206.21
Roberts Foundation Grant	-	-	-	-	-	-	-	-	-	-	(0.27)	-	(0.27)	(0.27)
Rotary Grant	-	-	-	-	-	-	-	-	-	-	(0.23)	-	(0.23)	(0.23)
Sch Uniform Donations	-	655.24	-	-	-	655.24	-	-	-	-	655.24	-	655.24	655.24
Scholarship Fund	-	2,775.61	-	-	-	2,775.61	-	-	-	-	4,775.23	-	4,775.23	4,775.23

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Manassas High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Science Club	-	75.00	-	-	-	75.00	-	-	-	75.00	-	75.00	75.00	75.00
Senior Activities	-	1,295.68	-	-	-	1,295.68	-	-	-	1,295.63	-	1,295.63	1,295.63	1,295.63
Spanish Club	-	139.74	-	-	-	139.74	-	-	-	140.00	-	140.00	140.00	140.00
SPED Club	-	858.52	-	-	-	858.52	-	-	-	858.84	-	858.84	858.84	858.84
Student Council	-	290.22	-	-	-	290.22	-	-	-	290.53	-	290.53	290.53	290.53
Summer Prep	-	28.35	-	-	-	28.35	-	-	-	28.00	-	28.00	28.00	28.00
Sunshine Club	-	-	-	-	-	-	-	-	-	0.18	-	0.18	0.18	0.18
T I Grant	-	300.00	-	-	-	300.00	-	-	-	300.00	-	300.00	300.00	300.00
Target Grant	-	161.19	-	-	-	161.19	-	-	-	161.00	-	161.00	161.00	161.00
Teacher Courtesy	-	-	-	-	-	-	-	-	-	(1,600.02)	-	(1,600.02)	(1,600.02)	(1,600.02)
Technology	-	148.00	-	-	-	148.00	-	-	-	148.00	-	148.00	148.00	148.00
Vending	-	47.11	-	-	-	47.11	-	-	-	47.00	-	47.00	47.00	47.00
Volleyball Club	-	306.18	-	-	-	306.18	-	-	-	305.88	-	305.88	305.88	305.88
Yearbook	-	443.94	-	-	-	443.94	-	-	-	443.94	-	443.94	443.94	443.94
<b>Other Accounts</b>														
Caps and Gowns	-	92.25	-	-	-	92.25	-	-	-	92.25	-	92.25	92.25	92.25
Carpentry	-	9.50	-	-	-	9.50	-	-	-	10.00	-	10.00	10.00	10.00
Charity Drives	-	55.00	-	-	-	55.00	-	-	-	-	-	-	-	-
Culinary Arts	-	-	-	-	-	-	-	-	-	(0.06)	-	(0.06)	(0.06)	(0.06)
FBLA	-	106.01	-	-	-	106.01	-	-	-	105.64	-	105.64	105.64	105.64
Home Economics	-	0.21	-	-	-	0.21	-	-	-	-	-	-	-	-
Misc. Clearing	-	-	-	-	-	-	-	-	-	1,600.00	-	1,600.00	1,600.00	1,600.00
SPED Home Environment	-	-	-	-	-	-	-	-	-	0.08	-	0.08	0.08	0.08
Technology Education	-	300.00	-	-	-	300.00	-	-	-	300.00	-	300.00	300.00	300.00
TSA	-	0.10	-	-	-	0.10	-	-	-	(0.25)	-	(0.25)	(0.25)	(0.25)
<b>Total Restricted Fund</b>	<b>-</b>	<b>37,981.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,981.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,389.73</b>	<b>-</b>	<b>35,389.73</b>	<b>35,389.73</b>	<b>35,389.73</b>
<b>Total Restricted and General Fund</b>	<b>-</b>	<b>87,770.70</b>	<b>-</b>	<b>-</b>	<b>417.90</b>	<b>88,188.60</b>	<b>2,857.60</b>	<b>2,857.60</b>	<b>-</b>	<b>-</b>	<b>35,389.73</b>	<b>49,941.27</b>	<b>85,331.00</b>	<b>88,188.60</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Melrose High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	31,482.28	-	-	5,021.81	36,504.09	3,888.82	3,888.82	-	-	-	32,190.35	32,190.35	36,079.17
<b>Restricted Fund:</b>														
Athletic Accounts	-	(1,243.89)	-	-	-	(1,243.89)	-	-	-	-	(879.88)	-	(879.88)	(879.88)
<b>Club Accounts:</b>														
Acad. Imp. Program	-	1.60	-	-	-	1.60	-	-	-	-	2.00	-	2.00	2.00
Art Club	-	342.36	-	-	-	342.36	-	-	-	-	342.00	-	342.00	342.00
Band	-	2.54	-	-	-	2.54	-	-	-	-	3.00	-	3.00	3.00
Band Booster Cl	-	3.84	-	-	-	3.84	-	-	-	-	4.00	-	4.00	4.00
Basketball Club Boys	-	36.20	-	-	-	36.20	-	-	-	-	36.20	-	36.20	36.20
Blue Ribbon	-	42.61	-	-	-	42.61	-	-	-	-	42.61	-	42.61	42.61
Career Club	-	913.78	-	-	-	913.78	-	-	-	-	913.78	-	913.78	913.78
Charmette Club	-	194.43	-	-	-	194.43	-	-	-	-	194.08	-	194.08	194.08
Cheerleaders	-	766.97	-	-	-	766.97	-	-	-	-	768.37	-	768.37	768.37
Choir	-	336.29	-	-	-	336.29	-	-	-	-	336.00	-	336.00	336.00
Class of 2017	-	263.23	-	-	-	263.23	-	-	-	-	263.23	-	263.23	263.23
Class of 2019	-	160.00	-	-	-	160.00	-	-	-	-	160.00	-	160.00	160.00
Computer Club	-	241.20	-	-	-	241.20	-	-	-	-	241.20	-	241.20	241.20
Cosmetology	-	134.00	-	-	-	134.00	-	-	-	-	134.00	-	134.00	134.00
Dahlman Grant	-	500.00	-	-	-	500.00	-	-	-	-	500.00	-	500.00	500.00
Dollar General Literacy Grant	-	2.10	-	-	-	2.10	-	-	-	-	2.10	-	2.10	2.10
English Club	-	-	-	-	-	-	-	-	-	-	0.01	-	0.01	0.01
English Honors	-	76.53	-	-	-	76.53	-	-	-	-	76.53	-	76.53	76.53
FBLA	-	7.57	-	-	-	7.57	-	-	-	-	8.00	-	8.00	8.00
Football	-	-	-	-	-	-	-	-	-	-	0.19	-	0.19	0.19
GENYOUth Foundation	-	119.44	-	-	-	119.44	-	-	-	-	119.44	-	119.44	119.44
Guidance	-	63.06	-	-	-	63.06	-	-	-	-	63.20	-	63.20	63.20
History Club	-	0.55	-	-	-	0.55	-	-	-	-	0.55	-	0.55	0.55
Honor Society	-	119.32	-	-	-	119.32	-	-	-	-	119.24	-	119.24	119.24
Journalism Club	-	24.11	-	-	-	24.11	-	-	-	-	24.11	-	24.11	24.11
JROTC	-	158.65	-	-	-	158.65	-	-	-	-	158.60	-	158.60	158.60
Lawson-Sci.Gift	-	2,070.25	-	-	-	2,070.25	-	-	-	-	2,070.00	-	2,070.00	2,070.00
Majorettes	-	39.06	-	-	-	39.06	-	-	-	-	39.06	-	39.06	39.06
Music	-	0.35	-	-	-	0.35	-	-	-	-	-	-	-	-
Norton Sci. Gift	-	11.54	-	-	-	11.54	-	-	-	-	12.00	-	12.00	12.00
Prom	-	855.65	-	-	-	855.65	-	-	-	-	855.65	-	855.65	855.65
Sch Uniform Donations	-	87.69	-	-	-	87.69	-	-	-	-	87.32	-	87.32	87.32
Scholarship Fund	-	1,094.00	-	-	-	1,094.00	-	-	-	-	1,094.00	-	1,094.00	1,094.00
Science Club	-	56.45	-	-	-	56.45	-	-	-	-	56.45	-	56.45	56.45
Senior Activities	-	6,882.35	-	-	-	6,882.35	-	-	-	-	6,847.80	-	6,847.80	6,847.80
Spanish Club	-	41.29	-	-	-	41.29	-	-	-	-	41.00	-	41.00	41.00
SPED Club	-	16.04	-	-	-	16.04	-	-	-	-	16.04	-	16.04	16.04
Student Council	-	445.99	-	-	-	445.99	-	-	-	-	445.63	-	445.63	445.63

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Melrose High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
Teacher Courtesy	-	91.83	-	-	-	91.83	-	-	-	91.83	-	91.83	91.83	91.83
Tennessee Arts Commission Grant	-	-	-	-	-	-	-	-	-	12.28	-	12.28	12.28	12.28
Thespians	-	390.15	-	-	-	390.15	-	-	-	390.15	-	390.15	390.15	390.15
Track Club	-	277.31	-	-	-	277.31	-	-	-	277.31	-	277.31	277.31	277.31
Yearbook	-	-	-	-	-	-	-	-	-	0.06	-	0.06	0.06	0.06
<b>Other Accounts</b>														
Auto Body	-	102.33	-	-	-	102.33	-	-	-	102.00	-	102.00	102.00	102.00
Auto Mechanics	-	49.35	-	-	-	49.35	-	-	-	49.00	-	49.00	49.00	49.00
Barbering	-	0.38	-	-	-	0.38	-	-	-	0.38	-	0.38	0.38	0.38
Charity Drives	-	205.40	-	-	-	205.40	-	-	-	(0.40)	-	(0.40)	(0.40)	(0.40)
Cosmetology II	-	10.00	-	-	-	10.00	-	-	-	10.00	-	10.00	10.00	10.00
Criminal Justice	-	213.30	-	-	-	213.30	-	-	-	213.00	-	213.00	213.00	213.00
Deca	-	962.80	-	-	-	962.80	-	-	-	962.44	-	962.44	962.44	962.44
FBLA	-	271.00	-	-	-	271.00	-	-	-	271.00	-	271.00	271.00	271.00
FCCLA	-	473.33	-	-	-	473.33	-	-	-	473.00	-	473.00	473.00	473.00
Gen. Shop 2-IA	-	0.60	-	-	-	0.60	-	-	-	1.00	-	1.00	1.00	1.00
Gen.Shop 1-IA	-	0.58	-	-	-	0.58	-	-	-	1.00	-	1.00	1.00	1.00
Home Economics	-	0.10	-	-	-	0.10	-	-	-	-	-	-	-	-
Marketing	-	239.14	-	-	-	239.14	-	-	-	239.14	-	239.14	239.14	239.14
Media Tech	-	40.00	-	-	-	40.00	-	-	-	40.00	-	40.00	40.00	40.00
Skills USA	-	41.00	-	-	-	41.00	-	-	-	41.00	-	41.00	41.00	41.00
SPED Home Environment	-	(208.90)	-	-	-	(208.90)	-	-	-	79.84	-	79.84	79.84	79.84
Voc Fund-Raising	-	11.22	-	-	-	11.22	-	-	-	11.45	-	11.45	11.45	11.45
<b>Total Restricted Fund</b>	-	<b>18,038.07</b>	-	-	-	<b>18,038.07</b>	-	-	-	<b>18,462.99</b>	-	<b>18,462.99</b>	<b>18,462.99</b>	<b>18,462.99</b>
<b>Total Restricted and General Fund</b>	-	<b>49,520.35</b>	-	-	<b>5,021.81</b>	<b>54,542.16</b>	<b>3,888.82</b>	<b>3,888.82</b>	-	<b>18,462.99</b>	<b>32,190.35</b>	<b>50,653.34</b>	<b>54,542.16</b>	<b>54,542.16</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Memphis Health Careers**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	-	-	-	-	-	-	-	-	-	-	(15,107.88)	(15,107.88)	(15,107.88)
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Beta Club	-	-	-	-	-	-	-	-	-	-	11.72		11.72	11.72
Choir	-	-	-	-	-	-	-	-	-	-	47.00		47.00	47.00
Honor Society	-	-	-	-	-	-	-	-	-	-	5.84		5.84	5.84
Ladies of Honor	-	-	-	-	-	-	-	-	-	-	0.91		0.91	0.91
Prom	-	-	-	-	-	-	-	-	-	-	135.00		135.00	135.00
Senior Activities	-	-	-	-	-	-	-	-	-	-	10,205.31		10,205.31	10,205.31
Spanish Club	-	-	-	-	-	-	-	-	-	-	0.55		0.55	0.55
Yearbook	-	-	-	-	-	-	-	-	-	-	5.37		5.37	5.37
<b>Other Accounts</b>														
AP Tests	-	-	-	-	-	-	-	-	-	-	208.00		208.00	208.00
Commerical Cooking	-	-	-	-	-	-	-	-	-	-	3.86		3.86	3.86
Culinary Arts	-	-	-	-	-	-	-	-	-	-	388.40		388.40	388.40
Deca	-	-	-	-	-	-	-	-	-	-	97.00		97.00	97.00
FBLA	-	-	-	-	-	-	-	-	-	-	184.98		184.98	184.98
FCCLA	-	-	-	-	-	-	-	-	-	-	1,155.00		1,155.00	1,155.00
HOSA	-	-	-	-	-	-	-	-	-	-	555.01		555.01	555.01
Skills USA	-	-	-	-	-	-	-	-	-	-	2,103.93		2,103.93	2,103.93
<b>Total Restricted Fund</b>	-	-	-	-	-	-	-	-	-	-	15,107.88	-	15,107.88	15,107.88
<b>Total Restricted and General Fund</b>	-	-	-	-	-	-	-	-	-	-	15,107.88	(15,107.88)	-	-



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Messick Adult Center**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	1,361.46	-	-	-	1,361.46	-	-	-	-	-	(1,842.08)	(1,842.08)	(1,842.08)
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Scholarship Fund	-	-	-	-	-	-	-	-	-	50.00	-	50.00	50.00	50.00
Teacher Courtesy	-	-	-	-	-	-	-	-	-	445.00	-	445.00	445.00	445.00
Technology	-	-	-	-	-	-	-	-	-	2,194.54	-	2,194.54	2,194.54	2,194.54
Vending	-	-	-	-	-	-	-	-	-	14.00	-	14.00	14.00	14.00
WalMart	-	-	-	-	-	-	-	-	-	500.00	-	500.00	500.00	500.00
<b>Other Accounts</b>														
Prof. Development	-	(1,361.46)	-	-	-	(1,361.46)	-	-	-	-	(1,361.46)	-	(1,361.46)	(1,361.46)
<b>Total Restricted Fund</b>	<u>-</u>	<u>(1,361.46)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,361.46)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,842.08</u>	<u>-</u>	<u>1,842.08</u>	<u>1,842.08</u>	<u>1,842.08</u>
<b>Total Restricted and General Fund</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,842.08</u>	<u>(1,842.08)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Middle College High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	55,248.53	-	780.00	785.52	56,814.05	486.86	486.86	780.00	-	-	55,547.19	56,327.19	56,814.05
<b>Restricted Fund:</b>														
Athletic Accounts	-	12,708.40	-	-	-	12,708.40	-	-	-	-	10,804.17	-	10,804.17	10,804.17
<b>Club Accounts:</b>														
Art Club	-	12.00	-	-	-	12.00	-	-	-	-	12.00	-	12.00	12.00
AVID / Maps	-	78.93	-	-	-	78.93	-	-	-	-	78.93	-	78.93	78.93
Band	-	462.50	-	-	-	462.50	-	-	-	-	462.50	-	462.50	462.50
Baseball Club	-	182.75	-	-	-	182.75	-	-	-	-	182.75	-	182.75	182.75
Career Club	-	118.34	-	-	-	118.34	-	-	-	-	118.00	-	118.00	118.00
Cheerleaders	-	64.37	-	-	-	64.37	-	-	-	-	63.95	-	63.95	63.95
Class of 2018	-	3,866.13	-	-	-	3,866.13	-	-	-	-	3,866.13	-	3,866.13	3,866.13
Debate Team	-	659.55	-	-	-	659.55	-	-	-	-	377.23	-	377.23	377.23
Dollar General Literacy Grant	-	149.07	-	-	-	149.07	-	-	-	-	149.00	-	149.00	149.00
Drama Club	-	914.33	-	-	-	914.33	-	-	-	-	914.00	-	914.00	914.00
English Club	-	8.00	-	-	-	8.00	-	-	-	-	8.00	-	8.00	8.00
English Honors	-	119.31	-	-	-	119.31	-	-	-	-	119.00	-	119.00	119.00
FBLA	-	-	-	-	-	-	-	-	-	-	0.28	-	0.28	0.28
FedEx Grant	-	317.10	-	-	-	317.10	-	-	-	-	317.00	-	317.00	317.00
First Tennessee Adopter	-	129.50	-	-	-	129.50	-	-	-	-	129.88	-	129.88	129.88
Fitness Club	-	201.00	-	-	-	201.00	-	-	-	-	201.00	-	201.00	201.00
Future Teachers Club	-	63.87	-	-	-	63.87	-	-	-	-	64.00	-	64.00	64.00
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Honor Society	-	1,318.40	-	-	-	1,318.40	-	-	-	-	1,318.48	-	1,318.48	1,318.48
J.R. Hyde Foundation	-	86.80	-	-	-	86.80	-	-	-	-	87.00	-	87.00	87.00
Library Club	-	251.73	-	-	-	251.73	-	-	-	-	251.73	-	251.73	251.73
Modeling Society	-	32.36	-	-	-	32.36	-	-	-	-	32.00	-	32.00	32.00
Orchestra	-	24.40	-	-	-	24.40	-	-	-	-	24.03	-	24.03	24.03
Pep Club	-	125.56	-	-	-	125.56	-	-	-	-	125.56	-	125.56	125.56
Physics	-	50.00	-	-	-	50.00	-	-	-	-	50.00	-	50.00	50.00
Pom Squad	-	72.68	-	-	-	72.68	-	-	-	-	73.00	-	73.00	73.00
Prom	-	682.08	-	-	-	682.08	-	-	-	-	682.51	-	682.51	682.51
Rotary - Duncan	-	178.12	-	-	-	178.12	-	-	-	-	178.00	-	178.00	178.00
Scholarship Fund	-	200.00	-	-	-	200.00	-	-	-	-	200.00	-	200.00	200.00
Science Club	-	408.40	-	-	-	408.40	-	-	-	-	408.15	-	408.15	408.15
Senior Activities	-	-	-	-	-	-	-	-	-	-	1,903.66	-	1,903.66	1,903.66
Social Studies	-	21.90	-	-	-	21.90	-	-	-	-	22.00	-	22.00	22.00
Softball Club	-	844.50	-	-	-	844.50	-	-	-	-	844.90	-	844.90	844.90
Spanish Club	-	1.95	-	-	-	1.95	-	-	-	-	2.00	-	2.00	2.00
Student Conference	-	213.81	-	-	-	213.81	-	-	-	-	214.00	-	214.00	214.00
Student Council	-	26.33	-	-	-	26.33	-	-	-	-	26.50	-	26.50	26.50
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	0.34	-	0.34	0.34
Vending	-	57.49	-	-	-	57.49	-	-	-	-	57.49	-	57.49	57.49

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Middle College High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Yearbook	-	100.00	-	-	-	100.00	-	-	-	-	100.46	-	100.46	100.46
Yearbook - Mitchell	-	3,105.97	-	-	-	3,105.97	-	-	-	-	3,106.00	-	3,106.00	3,106.00
Y-Teens	-	-	-	-	-	-	-	-	-	-	282.00	-	282.00	282.00
<b>Other Accounts</b>														
AP Tests	-	45.00	-	-	-	45.00	-	-	-	-	45.00	-	45.00	45.00
Bus Trips	-	-	-	-	-	-	-	-	-	-	0.00	-	0.00	0.00
FBLA	-	384.17	-	-	-	384.17	-	-	-	-	384.17	-	384.17	384.17
Skills USA	-	42.00	-	-	-	42.00	-	-	-	-	42.00	-	42.00	42.00
TSA	-	1.80	-	-	-	1.80	-	-	-	-	1.80	-	1.80	1.80
<b>Total Restricted Fund</b>	-	29,330.60	-	-	-	29,330.60	-	-	-	-	29,330.60	-	29,330.60	29,330.60
<b>Total Restricted and General Fund</b>	-	84,579.13	-	780.00	785.52	86,144.65	486.86	486.86	780.00	-	29,330.60	55,547.19	85,657.79	86,144.65

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Mitchell High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	105,217.39	-	-	1,291.04	106,508.43	158.92	158.92	-	-	-	106,508.43	106,508.43	106,667.35
<b>Restricted Fund:</b>														
Athletic Accounts	-	2,282.75	-	-	-	2,282.75	-	-	-	-	2,283.24	-	2,283.24	2,283.24
<b>Club Accounts:</b>														
A.I.A.	-	78.89	-	-	-	78.89	-	-	-	-	79.00	-	79.00	79.00
Art Club	-	113.53	-	-	-	113.53	-	-	-	-	113.82	-	113.82	113.82
Band	-	-	-	-	-	-	-	-	-	(0.10)	-	(0.10)	(0.10)	(0.10)
Basketball Club Boys	-	615.19	-	-	-	615.19	-	-	-	-	615.19	-	615.19	615.19
Basketball Club Girls	-	8,498.56	-	-	-	8,498.56	-	-	-	-	8,498.40	-	8,498.40	8,498.40
Cheerleaders	-	447.29	-	-	-	447.29	-	-	-	-	447.15	-	447.15	447.15
Choir	-	50.00	-	-	-	50.00	-	-	-	-	50.00	-	50.00	50.00
Class of 2012	-	-	-	-	-	-	-	-	-	-	(0.28)	-	(0.28)	(0.28)
Class of 2013	-	-	-	-	-	-	-	-	-	-	1.09	-	1.09	1.09
Class of 2015	-	-	-	-	-	-	-	-	-	-	(0.35)	-	(0.35)	(0.35)
Class of 2017	-	2.89	-	-	-	2.89	-	-	-	-	2.89	-	2.89	2.89
Class of 2018	-	337.90	-	-	-	337.90	-	-	-	-	337.90	-	337.90	337.90
Dollar General Literacy Grant	-	3,000.00	-	-	-	3,000.00	-	-	-	-	3,000.00	-	3,000.00	3,000.00
Drama Club	-	234.49	-	-	-	234.49	-	-	-	-	234.00	-	234.00	234.00
English Club	-	1,818.83	-	-	-	1,818.83	-	-	-	-	1,818.38	-	1,818.38	1,818.38
Exxon Grant	-	214.58	-	-	-	214.58	-	-	-	-	214.10	-	214.10	214.10
French Club	-	4.40	-	-	-	4.40	-	-	-	-	4.00	-	4.00	4.00
Guidance	-	56.78	-	-	-	56.78	-	-	-	-	56.45	-	56.45	56.45
History Club	-	183.95	-	-	-	183.95	-	-	-	-	184.00	-	184.00	184.00
Honor Society	-	199.13	-	-	-	199.13	-	-	-	-	199.42	-	199.42	199.42
JROTC	-	37.36	-	-	-	37.36	-	-	-	-	37.36	-	37.36	37.36
Just Say No	-	117.00	-	-	-	117.00	-	-	-	-	117.00	-	117.00	117.00
Library Club	-	36.16	-	-	-	36.16	-	-	-	-	36.00	-	36.00	36.00
Majorettes	-	1.81	-	-	-	1.81	-	-	-	-	2.00	-	2.00	2.00
Military Club	-	266.62	-	-	-	266.62	-	-	-	-	267.09	-	267.09	267.09
Ninth Grade Club	-	49.31	-	-	-	49.31	-	-	-	-	49.31	-	49.31	49.31
Pom Squad	-	7.16	-	-	-	7.16	-	-	-	-	7.00	-	7.00	7.00
Prom	-	352.11	-	-	-	352.11	-	-	-	-	352.48	-	352.48	352.48
PTO	-	72.00	-	-	-	72.00	-	-	-	-	72.00	-	72.00	72.00
Rotary Grant	-	7.93	-	-	-	7.93	-	-	-	-	8.00	-	8.00	8.00
Science Club	-	952.91	-	-	-	952.91	-	-	-	-	952.91	-	952.91	952.91
Senior Activities	-	957.15	-	-	-	957.15	-	-	-	-	798.18	-	798.18	798.18
Student Council	-	627.39	-	-	-	627.39	-	-	-	-	627.28	-	627.28	627.28
Target Grant	-	57.52	-	-	-	57.52	-	-	-	-	57.52	-	57.52	57.52
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	0.14	-	0.14	0.14
Yearbook	-	2,687.81	-	-	-	2,687.81	-	-	-	-	2,688.10	-	2,688.10	2,688.10
<b>Other Accounts</b>														
Deca	-	343.70	-	-	-	343.70	-	-	-	-	343.62	-	343.62	343.62
FBLA	-	497.11	-	-	-	497.11	-	-	-	-	497.00	-	497.00	497.00

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Mitchell High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
FCCLA	-	329.34	-	-	-	329.34	-	-	-	329.34	-	-	329.34	329.34
<b>Total Restricted Fund</b>	<u>-</u>	<u>25,539.55</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,539.55</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,380.63</u>	<u>-</u>	<u>25,380.63</u>	<u>25,380.63</u>	<u>25,380.63</u>
<b>Total Restricted and General Fund</b>	<u>-</u>	<u>130,756.94</u>	<u>-</u>	<u>-</u>	<u>1,291.04</u>	<u>132,047.98</u>	<u>158.92</u>	<u>158.92</u>	<u>-</u>	<u>-</u>	<u>25,380.63</u>	<u>106,508.43</u>	<u>131,889.06</u>	<u>132,047.98</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Northwest Prep Academy**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	14,398.70	-	-	687.31	15,086.01	0.10	0.10	-	-	-	15,027.01	15,027.01	15,027.11
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Class of 2013	-	-	-	-	-	-	-	-	-	1,141.18	-	1,141.18	1,141.18	1,141.18
Class of 2014	-	-	-	-	-	-	-	-	-	(1,390.70)	-	(1,390.70)	(1,390.70)	(1,390.70)
GENYOUth Foundation	-	415.02	-	-	-	415.02	-	-	-	415.00	-	415.00	415.00	415.00
PTO	-	1.37	-	-	-	1.37	-	-	-	-	-	-	-	-
Rotary Grant	-	2.38	-	-	-	2.38	-	-	-	2.00	-	2.00	2.00	2.00
Senior Activities	-	2,322.68	-	-	-	2,322.68	-	-	-	2,572.87	-	2,572.87	2,572.87	2,572.87
Student Council	-	169.95	-	-	-	169.95	-	-	-	169.83	-	169.83	169.83	169.83
T I Grant	-	5.20	-	-	-	5.20	-	-	-	5.00	-	5.00	5.00	5.00
<b>Other Accounts</b>														
Caps and Gowns	-	-	-	-	-	-	-	-	-	60.52	-	60.52	60.52	60.52
Charity Drives	-	0.10	-	-	-	0.10	-	-	-	(0.10)	-	(0.10)	(0.10)	(0.10)
<b>Total Restricted Fund</b>	-	2,916.70	-	-	-	2,916.70	-	-	-	2,975.60	-	2,975.60	2,975.60	2,975.60
<b>Total Restricted and General Fund</b>	-	17,315.40	-	-	687.31	18,002.71	0.10	0.10	-	-	2,975.60	15,027.01	18,002.61	18,002.71

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Oakhaven High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	28,048.89	-	-	1,613.30	29,662.19	119.77	119.77	-	-	-	31,823.69	31,823.69	31,943.46
<b>Restricted Fund:</b>														
Athletic Accounts	-	12,078.62	-	-	-	12,078.62	-	-	-	-	12,507.47	-	12,507.47	12,507.47
<b>Club Accounts:</b>														
Airport Auth Adopter	-	-	-	-	-	-	-	-	-	0.30	-	0.30	-	0.30
Art Club	-	737.56	-	-	-	737.56	-	-	-	737.94	-	737.94	-	737.94
Band	-	1,641.68	-	-	-	1,641.68	-	-	-	1,642.18	-	1,642.18	-	1,642.18
Baseball Club	-	69.77	-	-	-	69.77	-	-	-	69.77	-	69.77	-	69.77
Basketball Club Boys	-	468.32	-	-	-	468.32	-	-	-	468.32	-	468.32	-	468.32
Basketball Club Girls	-	377.74	-	-	-	377.74	-	-	-	377.74	-	377.74	-	377.74
Blue Ribbon	-	-	-	-	-	-	-	-	-	0.45	-	0.45	-	0.45
Cheerleaders	-	190.65	-	-	-	190.65	-	-	-	190.74	-	190.74	-	190.74
Choir	-	40.00	-	-	-	40.00	-	-	-	40.00	-	40.00	-	40.00
Class of 2011	-	-	-	-	-	-	-	-	-	(0.32)	-	(0.32)	-	(0.32)
Class of 2012	-	-	-	-	-	-	-	-	-	(0.40)	-	(0.40)	-	(0.40)
Class of 2013	-	-	-	-	-	-	-	-	-	0.38	-	0.38	-	0.38
Class of 2014	-	-	-	-	-	-	-	-	-	(0.18)	-	(0.18)	-	(0.18)
Class of 2015	-	-	-	-	-	-	-	-	-	(0.40)	-	(0.40)	-	(0.40)
Class of 2016	-	-	-	-	-	-	-	-	-	(2,140.00)	-	(2,140.00)	-	(2,140.00)
Class of 2017	-	2,629.47	-	-	-	2,629.47	-	-	-	2,629.47	-	2,629.47	-	2,629.47
Class of 2018	-	2,991.71	-	-	-	2,991.71	-	-	-	2,991.71	-	2,991.71	-	2,991.71
Clayton Sch	-	-	-	-	-	-	-	-	-	0.44	-	0.44	-	0.44
Dance Team	-	1.09	-	-	-	1.09	-	-	-	1.09	-	1.09	-	1.09
English Club	-	52.45	-	-	-	52.45	-	-	-	52.45	-	52.45	-	52.45
Football Club	-	-	-	-	-	-	-	-	-	(0.42)	-	(0.42)	-	(0.42)
Guidance	-	74.84	-	-	-	74.84	-	-	-	75.00	-	75.00	-	75.00
Honor Society	-	144.18	-	-	-	144.18	-	-	-	(306.00)	-	(306.00)	-	(306.00)
Majorettes	-	266.53	-	-	-	266.53	-	-	-	266.26	-	266.26	-	266.26
Math Club	-	-	-	-	-	-	-	-	-	(0.12)	-	(0.12)	-	(0.12)
Military Club	-	255.87	-	-	-	255.87	-	-	-	331.62	-	331.62	-	331.62
Newspaper Club	-	-	-	-	-	-	-	-	-	(0.50)	-	(0.50)	-	(0.50)
Ninth Grade Academy	-	328.21	-	-	-	328.21	-	-	-	327.89	-	327.89	-	327.89
Pep Club	-	88.70	-	-	-	88.70	-	-	-	89.00	-	89.00	-	89.00
Poe Scholarship	-	202.58	-	-	-	202.58	-	-	-	203.00	-	203.00	-	203.00
Science Club	-	-	-	-	-	-	-	-	-	(0.46)	-	(0.46)	-	(0.46)
Spanish Club	-	259.46	-	-	-	259.46	-	-	-	259.46	-	259.46	-	259.46
Student Council	-	15.29	-	-	-	15.29	-	-	-	15.22	-	15.22	-	15.22
Suspension Grant	-	-	-	-	-	-	-	-	-	(0.10)	-	(0.10)	-	(0.10)
T I Grant	-	0.35	-	-	-	0.35	-	-	-	-	-	-	-	-
Teacher Courtesy	-	106.99	-	-	-	106.99	-	-	-	141.89	-	141.89	-	141.89
Track Club	-	1.00	-	-	-	1.00	-	-	-	1.00	-	1.00	-	1.00
TVA Adaptors	-	-	-	-	-	-	-	-	-	(0.01)	-	(0.01)	-	(0.01)

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Oakhaven High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Fund Balances	Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		
Vending	-	-	-	-	-	-	-	-	-	-	(34.53)	(34.53)	(34.53)	
Yearbook	-	0.90	-	-	-	0.90	-	-	-	-	1.00	1.00	1.00	
<b>Other Accounts</b>														
Charity Drives	-	119.77	-	-	-	119.77	-	-	-	-	(75.57)	(75.57)	(75.57)	
Deca	-	47.82	-	-	-	47.82	-	-	-	-	47.82	47.82	47.82	
FBLA	-	371.02	-	-	-	371.02	-	-	-	-	370.60	370.60	370.60	
FCCLA	-	30.00	-	-	-	30.00	-	-	-	-	30.00	30.00	30.00	
HOSA	-	83.90	-	-	-	83.90	-	-	-	-	84.00	84.00	84.00	
<b>Total Restricted Fund</b>	-	<u>23,676.47</u>	-	-	-	<u>23,676.47</u>	-	-	-	-	<u>21,395.20</u>	-	<u>21,395.20</u>	<u>21,395.20</u>
<b>Total Restricted and General Fund</b>	-	<u>51,725.36</u>	-	-	<u>1,613.30</u>	<u>53,338.66</u>	<u>119.77</u>	<u>119.77</u>	-	-	<u>21,395.20</u>	<u>31,823.69</u>	<u>53,218.89</u>	<u>53,338.66</u>



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Overton High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	75,793.10	-	-	6,181.59	81,974.69	6.35	6.35	-	-	-	82,301.79	82,301.79	82,308.14
<b>Restricted Fund:</b>														
Athletic Accounts	-	47,780.44	-	-	-	47,780.44	-	-	-	-	-	45,033.54	45,033.54	45,033.54
<b>Club Accounts:</b>														
Anti-Violence Club	-	1,990.27	-	-	-	1,990.27	-	-	-	-	-	1,990.00	1,990.00	1,990.00
Art 1 Mosby/Tipton	-	959.87	-	-	-	959.87	-	-	-	-	-	1,309.93	1,309.93	1,309.93
Art 3 Hooper	-	1,358.07	-	-	-	1,358.07	-	-	-	-	-	2,232.69	2,232.69	2,232.69
Art Club	-	112.82	-	-	-	112.82	-	-	-	-	-	113.00	113.00	113.00
Astra Club	-	15.00	-	-	-	15.00	-	-	-	-	-	15.00	15.00	15.00
Auditorium Improvement	-	80.62	-	-	-	80.62	-	-	-	-	-	81.03	81.03	81.03
Band	-	1,656.67	-	-	-	1,656.67	-	-	-	-	-	1,831.21	1,831.21	1,831.21
Band Booster Cl	-	169.00	-	-	-	169.00	-	-	-	-	-	169.00	169.00	169.00
Baseball Club	-	52.05	-	-	-	52.05	-	-	-	-	-	437.53	437.53	437.53
Basketball Club Boys	-	214.06	-	-	-	214.06	-	-	-	-	-	375.61	375.61	375.61
Basketball Club Girls	-	391.77	-	-	-	391.77	-	-	-	-	-	607.52	607.52	607.52
Biology Club	-	411.08	-	-	-	411.08	-	-	-	-	-	410.66	410.66	410.66
Broadcasting Boosters	-	50.28	-	-	-	50.28	-	-	-	-	-	50.00	50.00	50.00
Broadcasting Club	-	645.59	-	-	-	645.59	-	-	-	-	-	658.28	658.28	658.28
CAPA Showcase	-	15,000.17	-	-	-	15,000.17	-	-	-	-	-	15,000.00	15,000.00	15,000.00
Charmette Club	-	21.00	-	-	-	21.00	-	-	-	-	-	21.00	21.00	21.00
Cheerleaders	-	1,879.34	-	-	-	1,879.34	-	-	-	-	-	2,824.61	2,824.61	2,824.61
Chemistry Club	-	78.40	-	-	-	78.40	-	-	-	-	-	78.54	78.54	78.54
Choir	-	152.62	-	-	-	152.62	-	-	-	-	-	152.17	152.17	152.17
Choir Booster Club	-	23.16	-	-	-	23.16	-	-	-	-	-	23.00	23.00	23.00
Class of 2012	-	-	-	-	-	-	-	-	-	-	-	(0.06)	(0.06)	(0.06)
Class of 2013	-	-	-	-	-	-	-	-	-	-	-	0.34	0.34	0.34
Class of 2015	-	-	-	-	-	-	-	-	-	-	-	(36.38)	(36.38)	(36.38)
Class of 2016	-	6,244.00	-	-	-	6,244.00	-	-	-	-	-	19,900.41	19,900.41	19,900.41
Class of 2017	-	34,799.35	-	-	-	34,799.35	-	-	-	-	-	34,799.35	34,799.35	34,799.35
Class of 2018	-	11,876.72	-	-	-	11,876.72	-	-	-	-	-	11,876.72	11,876.72	11,876.72
Creative Writing	-	171.46	-	-	-	171.46	-	-	-	-	-	171.71	171.71	171.71
Dance Team	-	970.95	-	-	-	970.95	-	-	-	-	-	1,096.26	1,096.26	1,096.26
Debate Team	-	11.03	-	-	-	11.03	-	-	-	-	-	11.00	11.00	11.00
Drama	-	8,481.40	-	-	-	8,481.40	-	-	-	-	-	10,481.29	10,481.29	10,481.29
Drama Club	-	452.39	-	-	-	452.39	-	-	-	-	-	452.00	452.00	452.00
Drama-Musical	-	5,791.09	-	-	-	5,791.09	-	-	-	-	-	3,791.01	3,791.01	3,791.01
Drama-Play	-	474.00	-	-	-	474.00	-	-	-	-	-	474.00	474.00	474.00
Economics Club	-	10.00	-	-	-	10.00	-	-	-	-	-	10.00	10.00	10.00
English Club	-	48.11	-	-	-	48.11	-	-	-	-	-	48.00	48.00	48.00
Environmental Club	-	253.63	-	-	-	253.63	-	-	-	-	-	253.98	253.98	253.98
Exxon Grant	-	290.17	-	-	-	290.17	-	-	-	-	-	290.00	290.00	290.00
Fashion Club	-	50.55	-	-	-	50.55	-	-	-	-	-	50.55	50.55	50.55
FBLA	-	16.16	-	-	-	16.16	-	-	-	-	-	16.00	16.00	16.00
FCCLA CLUB	-	598.91	-	-	-	598.91	-	-	-	-	-	624.73	624.73	624.73

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Overton High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				
						Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Football Club	-	22.40	-	-	-	22.40	-	-	-	22.14	-	22.14	22.14
French Club	-	350.37	-	-	-	350.37	-	-	-	350.00	-	350.00	350.00
Future Teachers Club	-	122.07	-	-	-	122.07	-	-	-	121.78	-	121.78	121.78
GENYOUth Foundation	-	1,000.00	-	-	-	1,000.00	-	-	-	1,000.00	-	1,000.00	1,000.00
German Club	-	513.63	-	-	-	513.63	-	-	-	513.63	-	513.63	513.63
Grants-Misc.CALL AUDITING 1ST	-	1,000.00	-	-	-	1,000.00	-	-	-	1,000.00	-	1,000.00	1,000.00
Guidance	-	16.19	-	-	-	16.19	-	-	-	15.76	-	15.76	15.76
History Club	-	965.55	-	-	-	965.55	-	-	-	966.00	-	966.00	966.00
Honor Society	-	787.21	-	-	-	787.21	-	-	-	787.54	-	787.54	787.54
Ink Well Society	-	0.09	-	-	-	0.09	-	-	-	-	-	-	-
Interact Club	-	645.31	-	-	-	645.31	-	-	-	483.05	-	483.05	483.05
International Club	-	843.88	-	-	-	843.88	-	-	-	843.54	-	843.54	843.54
Japanese Club	-	160.40	-	-	-	160.40	-	-	-	260.36	-	260.36	260.36
Jazz Band	-	1,672.84	-	-	-	1,672.84	-	-	-	1,672.94	-	1,672.94	1,672.94
JROTC	-	621.32	-	-	-	621.32	-	-	-	621.76	-	621.76	621.76
Key Club	-	357.04	-	-	-	357.04	-	-	-	308.54	-	308.54	308.54
Knowledge Bowl	-	15.37	-	-	-	15.37	-	-	-	15.00	-	15.00	15.00
Latin Club	-	770.50	-	-	-	770.50	-	-	-	770.50	-	770.50	770.50
Laura Bush Grant	-	0.42	-	-	-	0.42	-	-	-	-	-	-	-
Leadership	-	163.33	-	-	-	163.33	-	-	-	163.69	-	163.69	163.69
Library Club	-	68.06	-	-	-	68.06	-	-	-	68.00	-	68.00	68.00
Math Club	-	42.27	-	-	-	42.27	-	-	-	42.00	-	42.00	42.00
Ms OHS	-	2,430.52	-	-	-	2,430.52	-	-	-	2,380.59	-	2,380.59	2,380.59
Mu Alpha Theta	-	1,511.39	-	-	-	1,511.39	-	-	-	1,512.50	-	1,512.50	1,512.50
Music	-	486.81	-	-	-	486.81	-	-	-	487.20	-	487.20	487.20
Ninth Grade Academy	-	60.58	-	-	-	60.58	-	-	-	61.00	-	61.00	61.00
Ninth Grade Club	-	799.04	-	-	-	799.04	-	-	-	828.53	-	828.53	828.53
Orchestra	-	251.48	-	-	-	251.48	-	-	-	166.30	-	166.30	166.30
Peace Jam	-	24.00	-	-	-	24.00	-	-	-	24.00	-	24.00	24.00
Performing Arts	-	94.57	-	-	-	94.57	-	-	-	95.00	-	95.00	95.00
Photography Club	-	89.00	-	-	-	89.00	-	-	-	89.00	-	89.00	89.00
Piano Class	-	684.85	-	-	-	684.85	-	-	-	814.88	-	814.88	814.88
Piano Lab	-	316.25	-	-	-	316.25	-	-	-	316.25	-	316.25	316.25
Pom Squad	-	49.53	-	-	-	49.53	-	-	-	50.00	-	50.00	50.00
PTO	-	45.00	-	-	-	45.00	-	-	-	45.00	-	45.00	45.00
Quill and Scroll	-	30.00	-	-	-	30.00	-	-	-	30.30	-	30.30	30.30
Sch Uniform Donations	-	25.00	-	-	-	25.00	-	-	-	25.00	-	25.00	25.00
Scholarship Fund	-	5,319.89	-	-	-	5,319.89	-	-	-	5,320.00	-	5,320.00	5,320.00
SECME	-	557.16	-	-	-	557.16	-	-	-	557.00	-	557.00	557.00
Soccer Club	-	850.54	-	-	-	850.54	-	-	-	1,279.25	-	1,279.25	1,279.25
Social Studies	-	536.39	-	-	-	536.39	-	-	-	536.60	-	536.60	536.60
Softball Club	-	0.03	-	-	-	0.03	-	-	-	0.31	-	0.31	0.31
Spanish Club	-	1,338.36	-	-	-	1,338.36	-	-	-	1,338.50	-	1,338.50	1,338.50
Spanish Honor Soc.	-	7.60	-	-	-	7.60	-	-	-	8.00	-	8.00	8.00
SPED Club	-	150.00	-	-	-	150.00	-	-	-	150.00	-	150.00	150.00
Student Council	-	524.91	-	-	-	524.91	-	-	-	549.49	-	549.49	549.49
Student Support	-	-	-	-	-	-	-	-	-	(850.00)	-	(850.00)	(850.00)

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Overton High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
T I Grant	-	325.10	-	-	-	325.10	-	-	-	-	325.00	-	325.00	325.00
Target Grant	-	355.31	-	-	-	355.31	-	-	-	-	355.00	-	355.00	355.00
Teen Living	-	10.00	-	-	-	10.00	-	-	-	-	10.00	-	10.00	10.00
Teens for Peace	-	937.44	-	-	-	937.44	-	-	-	-	947.49	-	947.49	947.49
Track Club	-	245.00	-	-	-	245.00	-	-	-	-	245.00	-	245.00	245.00
Volleyball Club	-	65.25	-	-	-	65.25	-	-	-	-	65.25	-	65.25	65.25
We Got Milk Grant	-	-	-	-	-	-	-	-	-	-	(350.00)	-	(350.00)	(350.00)
Yearbook	-	10,284.85	-	-	-	10,284.85	-	-	-	-	(3,325.19)	-	(3,325.19)	(3,325.19)
<b>Other Accounts</b>														
AP Tests	-	524.00	-	-	-	524.00	-	-	-	-	524.00	-	524.00	524.00
Charity Drives	-	6.35	-	-	-	6.35	-	-	-	-	(0.35)	-	(0.35)	(0.35)
Child Care	-	1.56	-	-	-	1.56	-	-	-	-	2.00	-	2.00	2.00
Culinary Arts	-	458.29	-	-	-	458.29	-	-	-	-	458.39	-	458.39	458.39
Deca	-	10.00	-	-	-	10.00	-	-	-	-	10.00	-	10.00	10.00
FBLA	-	12.47	-	-	-	12.47	-	-	-	-	12.00	-	12.00	12.00
FCCLA	-	9.25	-	-	-	9.25	-	-	-	-	(16.25)	-	(16.25)	(16.25)
FHA Club	-	60.00	-	-	-	60.00	-	-	-	-	60.00	-	60.00	60.00
Home Economics	-	1,499.12	-	-	-	1,499.12	-	-	-	-	1,498.64	-	1,498.64	1,498.64
Prof. Development	-	4.34	-	-	-	4.34	-	-	-	-	4.34	-	4.34	4.34
PSAT/PLAN	-	16.00	-	-	-	16.00	-	-	-	-	16.00	-	16.00	16.00
Radio Broadcasting	-	-	-	-	-	-	-	-	-	-	(13.11)	-	(13.11)	(13.11)
Skills USA	-	142.14	-	-	-	142.14	-	-	-	-	142.00	-	142.00	142.00
<b>Total Restricted Fund</b>	-	<b>184,869.82</b>	-	-	-	<b>184,869.82</b>	-	-	-	-	<b>184,536.37</b>	-	<b>184,536.37</b>	<b>184,536.37</b>
<b>Total Restricted and General Fund</b>	-	<b>260,662.92</b>	-	-	<b>6,181.59</b>	<b>266,844.51</b>	<b>6.35</b>	<b>6.35</b>	-	-	<b>184,536.37</b>	<b>82,301.79</b>	<b>266,838.16</b>	<b>266,844.51</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**\*Raleigh-Egypt High (9-12 Campus)**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	30,273.72	-	-	8,141.01	38,414.73	145.81	145.81	-	-	-	36,414.07	36,414.07	36,559.88
<b>Restricted Fund:</b>														
Athletic Accounts	-	1,311.65	-	-	-	1,311.65	-	-	-	-	2,166.82	-	2,166.82	2,166.82
<b>Club Accounts:</b>														
Art Club	-	20.00	-	-	-	20.00	-	-	-	-	20.00	-	20.00	20.00
Band	-	456.85	-	-	-	456.85	-	-	-	-	456.55	-	456.55	456.55
Band Booster Cl	-	-	-	-	-	-	-	-	-	-	7.00	-	7.00	7.00
Band Boosters	-	-	-	-	-	-	-	-	-	-	(7.44)	-	(7.44)	(7.44)
Baseball Club	-	117.94	-	-	-	117.94	-	-	-	-	117.85	-	117.85	117.85
Basketball Club Boys	-	104.00	-	-	-	104.00	-	-	-	-	104.00	-	104.00	104.00
Basketball Club Girls	-	859.40	-	-	-	859.40	-	-	-	-	859.40	-	859.40	859.40
Beta Club	-	24.78	-	-	-	24.78	-	-	-	-	24.78	-	24.78	24.78
Biology Club	-	19.92	-	-	-	19.92	-	-	-	-	19.92	-	19.92	19.92
Business Club	-	160.00	-	-	-	160.00	-	-	-	-	160.00	-	160.00	160.00
Cheerleaders	-	-	-	-	-	-	-	-	-	-	140.08	-	140.08	140.08
Choir	-	200.00	-	-	-	200.00	-	-	-	-	200.00	-	200.00	200.00
Class of 2016	-	-	-	-	-	-	-	-	-	-	783.11	-	783.11	783.11
Class of 2017	-	149.56	-	-	-	149.56	-	-	-	-	149.56	-	149.56	149.56
Debate Club	-	0.23	-	-	-	0.23	-	-	-	-	0.23	-	0.23	0.23
English Club	-	472.34	-	-	-	472.34	-	-	-	-	472.34	-	472.34	472.34
Environmental Club	-	2,500.00	-	-	-	2,500.00	-	-	-	-	2,500.00	-	2,500.00	2,500.00
Football Club	-	5.08	-	-	-	5.08	-	-	-	-	5.08	-	5.08	5.08
Grants-Misc.CALL AUDITING 1ST	-	26.82	-	-	-	26.82	-	-	-	-	27.00	-	27.00	27.00
Guidance	-	331.52	-	-	-	331.52	-	-	-	-	331.63	-	331.63	331.63
History Club	-	257.84	-	-	-	257.84	-	-	-	-	258.00	-	258.00	258.00
Honor Society	-	335.85	-	-	-	335.85	-	-	-	-	335.47	-	335.47	335.47
International Club	-	309.26	-	-	-	309.26	-	-	-	-	309.26	-	309.26	309.26
JROTC	-	2,210.33	-	-	-	2,210.33	-	-	-	-	2,185.65	-	2,185.65	2,185.65
Majorettes	-	200.00	-	-	-	200.00	-	-	-	-	199.77	-	199.77	199.77
Mu Alpha Theta	-	5.80	-	-	-	5.80	-	-	-	-	6.00	-	6.00	6.00
Music	-	20.00	-	-	-	20.00	-	-	-	-	20.00	-	20.00	20.00
Ninth Grade Academy	-	1.85	-	-	-	1.85	-	-	-	-	2.00	-	2.00	2.00
Ninth Grade Club	-	20.37	-	-	-	20.37	-	-	-	-	20.34	-	20.34	20.34
PRIDE	-	-	-	-	-	-	-	-	-	-	0.02	-	0.02	0.02
Prom	-	328.16	-	-	-	328.16	-	-	-	-	328.56	-	328.56	328.56
Science Club	-	4.34	-	-	-	4.34	-	-	-	-	4.78	-	4.78	4.78
Senior Activities	-	4,162.69	-	-	-	4,162.69	-	-	-	-	4,263.07	-	4,263.07	4,263.07
Social Studies	-	37.05	-	-	-	37.05	-	-	-	-	37.05	-	37.05	37.05
Softball Club	-	26.30	-	-	-	26.30	-	-	-	-	26.30	-	26.30	26.30
Spanish Club	-	70.13	-	-	-	70.13	-	-	-	-	70.20	-	70.20	70.20
Student Council	-	24.19	-	-	-	24.19	-	-	-	-	24.23	-	24.23	24.23

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**\*Raleigh-Egypt High (9-12 Campus)**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
Teacher Courtesy	-	50.02	-	-	-	50.02	-	-	-	-	50.02	50.02	50.02	50.02
Teen Living	-	50.00	-	-	-	50.00	-	-	-	-	50.00	50.00	50.00	50.00
Track Club	-	404.61	-	-	-	404.61	-	-	-	-	404.61	404.61	404.61	404.61
Volleyball Club	-	0.05	-	-	-	0.05	-	-	-	-	0.05	0.05	0.05	0.05
Yearbook	-	462.75	-	-	-	462.75	-	-	-	-	463.00	463.00	463.00	463.00
<b>Other Accounts</b>														
Deca	-	141.00	-	-	-	141.00	-	-	-	-	141.00	141.00	141.00	141.00
FBLA	-	74.90	-	-	-	74.90	-	-	-	-	74.72	74.72	74.72	74.72
FCCLA	-	138.61	-	-	-	138.61	-	-	-	-	139.15	139.15	139.15	139.15
Home Economics	-	1.33	-	-	-	1.33	-	-	-	-	1.21	1.21	1.21	1.21
PSAT/PLAN	-	80.00	-	-	-	80.00	-	-	-	-	80.00	80.00	80.00	80.00
<b>Total Restricted Fund</b>	<u>-</u>	<u>16,177.52</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,177.52</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,032.37</u>	<u>-</u>	<u>18,032.37</u>	<u>18,032.37</u>
<b>Total Restricted and General Fund</b>	<u>-</u>	<u>46,451.24</u>	<u>-</u>	<u>-</u>	<u>8,141.01</u>	<u>54,592.25</u>	<u>145.81</u>	<u>145.81</u>	<u>-</u>	<u>-</u>	<u>18,032.37</u>	<u>36,414.07</u>	<u>54,446.44</u>	<u>54,592.25</u>

\*Raleigh Egypt is a 6-12 School

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Ridgeway High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	44,820.53	-	-	2,222.43	47,042.96	212.30	212.30	-	-	-	46,312.48	46,312.48	46,524.78
<b>Restricted Fund:</b>														
Athletic Accounts	-	12,666.80	-	-	-	12,666.80	-	-	-	-	19,121.63	-	19,121.63	19,121.63
<b>Club Accounts:</b>														
Art Club	-	1,139.29	-	-	-	1,139.29	-	-	-	-	1,139.59	-	1,139.59	1,139.59
Band	-	2,417.22	-	-	-	2,417.22	-	-	-	-	2,417.17	-	2,417.17	2,417.17
Basketball Club Boys	-	-	-	-	-	-	-	-	-	-	(0.32)	-	(0.32)	(0.32)
Basketball Club Girls	-	2,390.10	-	-	-	2,390.10	-	-	-	-	2,390.38	-	2,390.38	2,390.38
Beta Club	-	544.92	-	-	-	544.92	-	-	-	-	545.24	-	545.24	545.24
Blue Ribbon	-	71.43	-	-	-	71.43	-	-	-	-	71.51	-	71.51	71.51
Book Club	-	127.59	-	-	-	127.59	-	-	-	-	128.00	-	128.00	128.00
Business Club	-	100.00	-	-	-	100.00	-	-	-	-	100.00	-	100.00	100.00
Campus Awning	-	-	-	-	-	-	-	-	-	-	2,046.00	-	2,046.00	2,046.00
Career Club	-	1,411.53	-	-	-	1,411.53	-	-	-	-	1,411.53	-	1,411.53	1,411.53
Cheerleaders	-	3,774.13	-	-	-	3,774.13	-	-	-	-	3,774.56	-	3,774.56	3,774.56
Choir	-	3,657.92	-	-	-	3,657.92	-	-	-	-	4,197.69	-	4,197.69	4,197.69
Class of 2013	-	-	-	-	-	-	-	-	-	-	150.00	-	150.00	150.00
Class of 2014	-	73.50	-	-	-	73.50	-	-	-	-	74.00	-	74.00	74.00
Class of 2016	-	-	-	-	-	-	-	-	-	-	3,000.00	-	3,000.00	3,000.00
Class of 2018	-	4,138.74	-	-	-	4,138.74	-	-	-	-	4,138.74	-	4,138.74	4,138.74
CLUE	-	21.19	-	-	-	21.19	-	-	-	-	21.00	-	21.00	21.00
Community Day	-	31.74	-	-	-	31.74	-	-	-	-	31.64	-	31.64	31.64
Drama Club	-	-	-	-	-	-	-	-	-	-	(601.27)	-	(601.27)	(601.27)
ESL	-	55.98	-	-	-	55.98	-	-	-	-	55.98	-	55.98	55.98
Facing History CI	-	5.63	-	-	-	5.63	-	-	-	-	6.00	-	6.00	6.00
FBLA	-	3,346.75	-	-	-	3,346.75	-	-	-	-	3,011.17	-	3,011.17	3,011.17
Football	-	-	-	-	-	-	-	-	-	-	(6,414.25)	-	(6,414.25)	(6,414.25)
French Club	-	39.17	-	-	-	39.17	-	-	-	-	39.00	-	39.00	39.00
Guidance	-	1,736.03	-	-	-	1,736.03	-	-	-	-	1,096.22	-	1,096.22	1,096.22
History Club	-	46.54	-	-	-	46.54	-	-	-	-	47.00	-	47.00	47.00
Honor Society	-	928.30	-	-	-	928.30	-	-	-	-	927.86	-	927.86	927.86
IB Fees	-	1,862.83	-	-	-	1,862.83	-	-	-	-	1,862.63	-	1,862.63	1,862.63
Japanese Club	-	17.20	-	-	-	17.20	-	-	-	-	17.00	-	17.00	17.00
Jewish Student Assoc	-	80.00	-	-	-	80.00	-	-	-	-	80.00	-	80.00	80.00
Library Club	-	489.59	-	-	-	489.59	-	-	-	-	489.59	-	489.59	489.59
Majorettes	-	600.00	-	-	-	600.00	-	-	-	-	600.00	-	600.00	600.00
Model UN	-	147.05	-	-	-	147.05	-	-	-	-	147.52	-	147.52	147.52
Ninth Grade Academy	-	102.37	-	-	-	102.37	-	-	-	-	101.94	-	101.94	101.94
Orchestra	-	565.56	-	-	-	565.56	-	-	-	-	565.77	-	565.77	565.77
Pep Club	-	0.29	-	-	-	0.29	-	-	-	-	-	-	-	-
Performing Arts	-	1,548.84	-	-	-	1,548.84	-	-	-	-	2,150.14	-	2,150.14	2,150.14
Photography Club	-	48.00	-	-	-	48.00	-	-	-	-	(57.00)	-	(57.00)	(57.00)
Pom Squad	-	0.35	-	-	-	0.35	-	-	-	-	0.35	-	0.35	0.35
Rotary-Markovitz	-	23.00	-	-	-	23.00	-	-	-	-	23.00	-	23.00	23.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Ridgeway High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Scholarship Fund	-	850.00	-	-	-	850.00	-	-	-	-	850.00	850.00	850.00	850.00
Science Olympiad	-	14.00	-	-	-	14.00	-	-	-	14.00	14.00	14.00	14.00	14.00
Soccer Club	-	746.93	-	-	-	746.93	-	-	-	746.93	746.93	746.93	746.93	746.93
Social Studies	-	9.00	-	-	-	9.00	-	-	-	9.00	9.00	9.00	9.00	9.00
Softball Club	-	127.46	-	-	-	127.46	-	-	-	127.46	127.46	127.46	127.46	127.46
Spanish Club	-	67.32	-	-	-	67.32	-	-	-	67.00	67.00	67.00	67.00	67.00
SPED Club	-	208.18	-	-	-	208.18	-	-	-	208.08	208.08	208.08	208.08	208.08
Student Council	-	119.37	-	-	-	119.37	-	-	-	119.00	119.00	119.00	119.00	119.00
Student Support	-	1,322.36	-	-	-	1,322.36	-	-	-	1,322.83	1,322.83	1,322.83	1,322.83	1,322.83
Teacher Courtesy	-	-	-	-	-	-	-	-	-	(1,300.33)	(1,300.33)	(1,300.33)	(1,300.33)	(1,300.33)
Track Club	-	469.12	-	-	-	469.12	-	-	-	469.12	469.12	469.12	469.12	469.12
Volleyball Club	-	2,113.41	-	-	-	2,113.41	-	-	-	2,112.92	2,112.92	2,112.92	2,112.92	2,112.92
Yearbook	-	45.05	-	-	-	45.05	-	-	-	(2,954.60)	(2,954.60)	(2,954.60)	(2,954.60)	(2,954.60)
<b>Other Accounts</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Charity Drives	-	212.30	-	-	-	212.30	-	-	-	-	-	-	-	-
FBLA	-	80.00	-	-	-	80.00	-	-	-	415.00	415.00	415.00	415.00	415.00
Leisure Craft	-	-	-	-	-	-	-	-	-	(0.12)	(0.12)	(0.12)	(0.12)	(0.12)
Marketing	-	1,655.82	-	-	-	1,655.82	-	-	-	1,654.78	1,654.78	1,654.78	1,654.78	1,654.78
Skills USA	-	258.18	-	-	-	258.18	-	-	-	258.18	258.18	258.18	258.18	258.18
<b>Total Restricted Fund</b>	-	<u>52,508.08</u>	-	-	-	<u>52,508.08</u>	-	-	-	<u>53,026.26</u>	-	<u>53,026.26</u>	<u>53,026.26</u>	<u>53,026.26</u>
<b>Total Restricted and General Fund</b>	-	<u>97,328.61</u>	-	-	<u>2,222.43</u>	<u>99,551.04</u>	<u>212.30</u>	<u>212.30</u>	-	-	<u>53,026.26</u>	<u>46,312.48</u>	<u>99,338.74</u>	<u>99,551.04</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Sheffield Career - Technology**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	3,511.08	-	-	-	3,511.08	-	-	-	-	-	3,511.25	3,511.25	3,511.25
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Guidance	-	4.53	-	-	-	4.53	-	-	-	-	4.53	-	4.53	4.53
<b>Other Accounts</b>														
Auto Body	-	106.61	-	-	-	106.61	-	-	-	-	105.97	-	105.97	105.97
Auto Mechanics	-	2,492.29	-	-	-	2,492.29	-	-	-	-	2,491.67	-	2,491.67	2,491.67
Barbering	-	0.85	-	-	-	0.85	-	-	-	-	-	-	-	-
Carpentry	-	0.93	-	-	-	0.93	-	-	-	-	1.00	-	1.00	1.00
Child Care	-	12.00	-	-	-	12.00	-	-	-	-	12.00	-	12.00	12.00
Commerical Cooking	-	291.46	-	-	-	291.46	-	-	-	-	291.00	-	291.00	291.00
Cosmetology I	-	90.41	-	-	-	90.41	-	-	-	-	90.71	-	90.71	90.71
Cosmetology II	-	1,108.48	-	-	-	1,108.48	-	-	-	-	1,108.63	-	1,108.63	1,108.63
Criminal Justice	-	8.00	-	-	-	8.00	-	-	-	-	8.00	-	8.00	8.00
Culinary Arts	-	2,314.88	-	-	-	2,314.88	-	-	-	-	2,315.21	-	2,315.21	2,315.21
Deca	-	121.84	-	-	-	121.84	-	-	-	-	122.00	-	122.00	122.00
Electronics	-	3.00	-	-	-	3.00	-	-	-	-	3.00	-	3.00	3.00
FBLA	-	5.50	-	-	-	5.50	-	-	-	-	6.00	-	6.00	6.00
FCCLA	-	21.82	-	-	-	21.82	-	-	-	-	22.23	-	22.23	22.23
Health Occupations	-	0.01	-	-	-	0.01	-	-	-	-	-	-	-	-
Health Science	-	3.04	-	-	-	3.04	-	-	-	-	3.08	-	3.08	3.08
HOSA	-	70.37	-	-	-	70.37	-	-	-	-	70.15	-	70.15	70.15
Legal Prot Serv	-	8.56	-	-	-	8.56	-	-	-	-	9.00	-	9.00	9.00
Marketing	-	67.84	-	-	-	67.84	-	-	-	-	68.29	-	68.29	68.29
Skills USA	-	1,865.40	-	-	-	1,865.40	-	-	-	-	1,864.89	-	1,864.89	1,864.89
TDL Club	-	48.47	-	-	-	48.47	-	-	-	-	48.75	-	48.75	48.75
Tourism Lodging	-	5.00	-	-	-	5.00	-	-	-	-	5.00	-	5.00	5.00
Upholstery	-	1.99	-	-	-	1.99	-	-	-	-	2.00	-	2.00	2.00
Vocational Honor Society	-	8.00	-	-	-	8.00	-	-	-	-	8.00	-	8.00	8.00
<b>Total Restricted Fund</b>	-	8,661.28	-	-	-	8,661.28	-	-	-	-	8,661.11	-	8,661.11	8,661.11
<b>Total Restricted and General Fund</b>	-	12,172.36	-	-	-	12,172.36	-	-	-	-	8,661.11	3,511.25	12,172.36	12,172.36



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Sheffield High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	19,713.00	-	-	1,572.11	21,285.11	440.02	440.02	-	-	-	19,989.07	19,989.07	20,429.09
<b>Restricted Fund:</b>														
Athletic Accounts	-	5,024.91	-	-	-	5,024.91	-	-	-	-	6,184.43	-	6,184.43	6,184.43
<b>Club Accounts:</b>														
Art Club	-	380.59	-	-	-	380.59	-	-	-	-	381.00	-	381.00	381.00
AVID / Maps	-	0.06	-	-	-	0.06	-	-	-	-	0.06	-	0.06	0.06
Band	-	52.12	-	-	-	52.12	-	-	-	-	52.00	-	52.00	52.00
Barnes-Rotary Award	-	43.74	-	-	-	43.74	-	-	-	-	44.00	-	44.00	44.00
Basketball Club Boys	-	458.50	-	-	-	458.50	-	-	-	-	458.50	-	458.50	458.50
Blue Ribbon	-	388.22	-	-	-	388.22	-	-	-	-	388.22	-	388.22	388.22
Career Club	-	783.71	-	-	-	783.71	-	-	-	-	784.00	-	784.00	784.00
Cheerleaders	-	1,079.76	-	-	-	1,079.76	-	-	-	-	1,080.20	-	1,080.20	1,080.20
Chemistry Club	-	250.00	-	-	-	250.00	-	-	-	-	250.00	-	250.00	250.00
Choir	-	44.62	-	-	-	44.62	-	-	-	-	44.23	-	44.23	44.23
Class of 2016	-	8,115.04	-	-	-	8,115.04	-	-	-	-	8,115.04	-	8,115.04	8,115.04
Class of 2017	-	4,456.99	-	-	-	4,456.99	-	-	-	-	4,456.99	-	4,456.99	4,456.99
Class of 2018	-	836.30	-	-	-	836.30	-	-	-	-	836.30	-	836.30	836.30
Creations by Knight	-	163.59	-	-	-	163.59	-	-	-	-	164.00	-	164.00	164.00
Dollar General Literacy Grant	-	149.51	-	-	-	149.51	-	-	-	-	150.00	-	150.00	150.00
Drama Club	-	0.85	-	-	-	0.85	-	-	-	-	1.00	-	1.00	1.00
Drill Team	-	1,080.58	-	-	-	1,080.58	-	-	-	-	1,081.00	-	1,081.00	1,081.00
English Club	-	197.10	-	-	-	197.10	-	-	-	-	197.00	-	197.00	197.00
Environmental Club	-	63.01	-	-	-	63.01	-	-	-	-	63.00	-	63.00	63.00
Eskridge-GTE Grant	-	69.87	-	-	-	69.87	-	-	-	-	70.00	-	70.00	70.00
ESL	-	433.02	-	-	-	433.02	-	-	-	-	433.44	-	433.44	433.44
Fashion Club	-	467.61	-	-	-	467.61	-	-	-	-	468.00	-	468.00	468.00
FBLA	-	315.80	-	-	-	315.80	-	-	-	-	315.50	-	315.50	315.50
FCA	-	6.05	-	-	-	6.05	-	-	-	-	6.00	-	6.00	6.00
Flag Girls	-	36.88	-	-	-	36.88	-	-	-	-	37.00	-	37.00	37.00
French Club	-	120.26	-	-	-	120.26	-	-	-	-	120.00	-	120.00	120.00
Future Teachers Club	-	543.31	-	-	-	543.31	-	-	-	-	543.00	-	543.00	543.00
GENYOUth Foundation	-	4,288.77	-	-	-	4,288.77	-	-	-	-	4,288.77	-	4,288.77	4,288.77
Glee Club	-	33.28	-	-	-	33.28	-	-	-	-	33.00	-	33.00	33.00
Guidance	-	18.58	-	-	-	18.58	-	-	-	-	19.00	-	19.00	19.00
History Club	-	100.17	-	-	-	100.17	-	-	-	-	99.97	-	99.97	99.97
Honor Society	-	60.66	-	-	-	60.66	-	-	-	-	60.65	-	60.65	60.65
Inter-Act Club	-	1,013.64	-	-	-	1,013.64	-	-	-	-	1,014.00	-	1,014.00	1,014.00
International Club	-	377.07	-	-	-	377.07	-	-	-	-	377.48	-	377.48	377.48
JROTC	-	814.47	-	-	-	814.47	-	-	-	-	814.02	-	814.02	814.02
Just Say No	-	311.46	-	-	-	311.46	-	-	-	-	311.00	-	311.00	311.00
Knight Sounds	-	5,479.68	-	-	-	5,479.68	-	-	-	-	5,480.00	-	5,480.00	5,480.00
Knowledge Bowl	-	70.00	-	-	-	70.00	-	-	-	-	70.00	-	70.00	70.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Sheffield High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Latin Club	-	6.50	-	-	-	6.50	-	-	-	6.00	-	-	6.00	6.00
Laura Bush Grant	-	7.27	-	-	-	7.27	-	-	-	7.00	-	-	7.00	7.00
Leadership	-	113.97	-	-	-	113.97	-	-	-	114.00	-	-	114.00	114.00
Library Club	-	3.99	-	-	-	3.99	-	-	-	3.85	-	-	3.85	3.85
Majorettes	-	177.57	-	-	-	177.57	-	-	-	177.70	-	-	177.70	177.70
Math Club	-	1,071.95	-	-	-	1,071.95	-	-	-	1,071.96	-	-	1,071.96	1,071.96
Math Honor Society	-	326.67	-	-	-	326.67	-	-	-	327.00	-	-	327.00	327.00
Military Club	-	600.90	-	-	-	600.90	-	-	-	601.00	-	-	601.00	601.00
Music	-	3.89	-	-	-	3.89	-	-	-	4.00	-	-	4.00	4.00
Ninth Grade Academy	-	480.42	-	-	-	480.42	-	-	-	480.56	-	-	480.56	480.56
Ninth Grade Club	-	313.13	-	-	-	313.13	-	-	-	313.51	-	-	313.51	313.51
Pep Club	-	47.85	-	-	-	47.85	-	-	-	48.00	-	-	48.00	48.00
Performing Arts	-	104.84	-	-	-	104.84	-	-	-	105.00	-	-	105.00	105.00
Pink Ladies	-	101.73	-	-	-	101.73	-	-	-	102.00	-	-	102.00	102.00
PRIDE	-	62.09	-	-	-	62.09	-	-	-	62.00	-	-	62.00	62.00
PTO	-	255.70	-	-	-	255.70	-	-	-	256.00	-	-	256.00	256.00
Rotary and Stansbury	-	96.00	-	-	-	96.00	-	-	-	96.00	-	-	96.00	96.00
Rotary Award-Duck	-	298.50	-	-	-	298.50	-	-	-	298.00	-	-	298.00	298.00
Rotary Grant	-	33.65	-	-	-	33.65	-	-	-	34.00	-	-	34.00	34.00
Scholarship Fund	-	34.42	-	-	-	34.42	-	-	-	34.00	-	-	34.00	34.00
Science Club	-	936.51	-	-	-	936.51	-	-	-	936.51	-	-	936.51	936.51
Senior Activities	-	112.05	-	-	-	112.05	-	-	-	112.00	-	-	112.00	112.00
SHS Book Club	-	41.32	-	-	-	41.32	-	-	-	41.00	-	-	41.00	41.00
Soccer Club	-	39.61	-	-	-	39.61	-	-	-	39.61	-	-	39.61	39.61
Spanish Club	-	725.15	-	-	-	725.15	-	-	-	725.00	-	-	725.00	725.00
Special Olympics	-	64.78	-	-	-	64.78	-	-	-	65.00	-	-	65.00	65.00
SPED Club	-	4.94	-	-	-	4.94	-	-	-	5.00	-	-	5.00	5.00
Step Team	-	338.84	-	-	-	338.84	-	-	-	339.00	-	-	339.00	339.00
Student Council	-	655.06	-	-	-	655.06	-	-	-	655.26	-	-	655.26	655.26
Sunshine Club	-	1.02	-	-	-	1.02	-	-	-	0.79	-	-	0.79	0.79
T I Grant	-	500.00	-	-	-	500.00	-	-	-	500.00	-	-	500.00	500.00
Teacher Courtesy	-	74.76	-	-	-	74.76	-	-	-	74.76	-	-	74.76	74.76
Technology	-	140.00	-	-	-	140.00	-	-	-	140.00	-	-	140.00	140.00
Teens for Peace	-	10.67	-	-	-	10.67	-	-	-	11.00	-	-	11.00	11.00
TIG Grant J. Taylor	-	914.00	-	-	-	914.00	-	-	-	914.00	-	-	914.00	914.00
TN Career Assoc,	-	534.00	-	-	-	534.00	-	-	-	534.00	-	-	534.00	534.00
Vending	-	50.00	-	-	-	50.00	-	-	-	50.00	-	-	50.00	50.00
<b>Other Accounts</b>														
Bus Trips	-	-	-	-	-	-	-	-	-	0.00	-	-	0.00	0.00
Charity Drives	-	305.84	-	-	-	305.84	-	-	-	(0.84)	-	-	(0.84)	(0.84)
Deca	-	146.03	-	-	-	146.03	-	-	-	146.00	-	-	146.00	146.00
FBLA	-	824.10	-	-	-	824.10	-	-	-	824.42	-	-	824.42	824.42
FHA Club	-	285.54	-	-	-	285.54	-	-	-	286.00	-	-	286.00	286.00
General Metals	-	39.44	-	-	-	39.44	-	-	-	39.00	-	-	39.00	39.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Sheffield High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
Home Economics	-	2.36	-	-	-	2.36	-	-	-	2.00	-	2.00	2.00	2.00
Misc. Vocational	-	24.03	-	-	-	24.03	-	-	-	24.00	-	24.00	24.00	24.00
Skills USA	-	72.00	-	-	-	72.00	-	-	-	72.00	-	72.00	72.00	72.00
SPED Home Environment	-	-	-	-	-	-	-	-	-	(0.00)	-	(0.00)	(0.00)	(0.00)
Title One/NCLB	-	1,027.26	-	-	-	1,027.26	-	-	-	1,027.26	-	1,027.26	1,027.26	1,027.26
TSA	-	20.00	-	-	-	20.00	-	-	-	20.00	-	20.00	20.00	20.00
<b>Total Restricted Fund</b>	-	<b>50,160.13</b>	-	-	-	<b>50,160.13</b>	-	-	-	<b>51,016.15</b>	-	<b>51,016.15</b>	<b>51,016.15</b>	<b>51,016.15</b>
<b>Total Restricted and General Fund</b>	-	<b>69,873.13</b>	-	-	<b>1,572.11</b>	<b>71,445.24</b>	<b>440.02</b>	<b>440.02</b>	-	<b>51,016.15</b>	<b>19,989.07</b>	<b>71,005.22</b>	<b>71,445.24</b>	<b>71,445.24</b>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Shrine High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	13,464.51	-	-	497.47	13,961.98	-	-	-	-	-	13,596.25	13,596.25	13,596.25
<b>Restricted Fund:</b>														
Athletic Accounts	-	4.40	-	-	-	4.40	-	-	-	-	3.75	-	3.75	3.75
<b>Club Accounts:</b>														
PTO	-	-	-	-	-	-	-	-	-	-	1.12	-	1.12	1.12
Shrine BOC	-	1,953.58	-	-	-	1,953.58	-	-	-	-	2,107.11	-	2,107.11	2,107.11
Student Council	-	8.02	-	-	-	8.02	-	-	-	-	8.00	-	8.00	8.00
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	58.00	-	58.00	58.00
Vending	-	-	-	-	-	-	-	-	-	-	(58.48)	-	(58.48)	(58.48)
Zoology Club	-	-	-	-	-	-	-	-	-	-	212.23	-	212.23	212.23
<b>Other Accounts</b>														
<b>Total Restricted Fund</b>	-	1,966.00	-	-	-	1,966.00	-	-	-	-	2,331.73	-	2,331.73	2,331.73
<b>Total Restricted and General Fund</b>	-	15,430.51	-	-	497.47	15,927.98	-	-	-	-	2,331.73	13,596.25	15,927.98	15,927.98

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Southwest Career - Technology**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	12,953.76	-	-	366.43	13,320.19	178.79	178.79	-	-	-	13,140.93	13,140.93	13,319.72
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Guidance	-	60.00	-	-	-	60.00	-	-	-	-	60.00	-	60.00	60.00
PTO	-	17.00	-	-	-	17.00	-	-	-	-	17.00	-	17.00	17.00
Teacher Courtesy	-	33.00	-	-	-	33.00	-	-	-	-	33.00	-	33.00	33.00
Vending	-	-	-	-	-	-	-	-	-	-	(0.48)	-	(0.48)	(0.48)
<b>Other Accounts</b>														
Air Conditioner Repair	-	23.17	-	-	-	23.17	-	-	-	-	23.00	-	23.00	23.00
Auto Mechanics	-	7.31	-	-	-	7.31	-	-	-	-	7.00	-	7.00	7.00
Barbering	-	177.24	-	-	-	177.24	-	-	-	-	178.01	-	178.01	178.01
Carpentry	-	10.57	-	-	-	10.57	-	-	-	-	11.00	-	11.00	11.00
Child Care	-	156.64	-	-	-	156.64	-	-	-	-	156.88	-	156.88	156.88
Cosmetology I	-	50.43	-	-	-	50.43	-	-	-	-	50.36	-	50.36	50.36
Cosmetology II	-	27.00	-	-	-	27.00	-	-	-	-	27.21	-	27.21	27.21
Culinary Arts	-	78.04	-	-	-	78.04	-	-	-	-	78.25	-	78.25	78.25
Diesel Mechanics	-	79.04	-	-	-	79.04	-	-	-	-	79.00	-	79.00	79.00
Electronics	-	49.79	-	-	-	49.79	-	-	-	-	50.00	-	50.00	50.00
FBLA	-	66.18	-	-	-	66.18	-	-	-	-	66.00	-	66.00	66.00
FCCLA	-	8.22	-	-	-	8.22	-	-	-	-	8.25	-	8.25	8.25
FCCLA II	-	11.51	-	-	-	11.51	-	-	-	-	11.42	-	11.42	11.42
General Metals	-	23.68	-	-	-	23.68	-	-	-	-	24.00	-	24.00	24.00
Horticulture	-	160.80	-	-	-	160.80	-	-	-	-	160.56	-	160.56	160.56
Legal Prot Serv	-	3.20	-	-	-	3.20	-	-	-	-	3.00	-	3.00	3.00
Physical Therapy	-	164.48	-	-	-	164.48	-	-	-	-	164.57	-	164.57	164.57
Shoe Repair	-	0.06	-	-	-	0.06	-	-	-	-	-	-	-	-
Skills USA	-	11.15	-	-	-	11.15	-	-	-	-	11.06	-	11.06	11.06
Skills USA Amos	-	1.97	-	-	-	1.97	-	-	-	-	1.95	-	1.95	1.95
Skills USA Davis	-	41.27	-	-	-	41.27	-	-	-	-	41.00	-	41.00	41.00
Skills USA Hogue	-	80.12	-	-	-	80.12	-	-	-	-	80.00	-	80.00	80.00
Skills USA Jackson	-	0.57	-	-	-	0.57	-	-	-	-	0.29	-	0.29	0.29
Skills USA Knox	-	545.29	-	-	-	545.29	-	-	-	-	545.69	-	545.69	545.69
Skills USA Montgomery	-	54.14	-	-	-	54.14	-	-	-	-	54.00	-	54.00	54.00
Skills USA Reyes	-	11.82	-	-	-	11.82	-	-	-	-	12.00	-	12.00	12.00
Skills USA Schwindt	-	31.59	-	-	-	31.59	-	-	-	-	32.00	-	32.00	32.00
Skills USA Streeeter	-	207.23	-	-	-	207.23	-	-	-	-	207.13	-	207.13	207.13
Skills USA Williams	-	0.23	-	-	-	0.23	-	-	-	-	-	-	-	-
Upholstery	-	243.85	-	-	-	243.85	-	-	-	-	244.00	-	244.00	244.00

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Southwest Career - Technology  
June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
Vocational Honor Society	-	-	-	-	-	-	-	-	-	(0.09)	-	(0.09)	(0.09)	
<b>Total Restricted Fund</b>	-	2,436.59	-	-	-	2,436.59	-	-	-	-	2,437.06	-	2,437.06	2,437.06
<b>Total Restricted and General Fund</b>	-	15,390.35	-	-	366.43	15,756.78	178.79	178.79	-	-	2,437.06	13,140.93	15,577.99	15,756.78

**Shelby County Schools  
Balance Sheet-Regulatory Basis  
Southwest Prep Academy  
June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/ Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	-	-	-	-	-	-	-	-	-	-	9.60	9.60	9.60
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
GENYOUth Foundation	-	-	-	-	-	-	-	-	-	-	(9.60)	-	(9.60)	(9.60)
<b>Other Accounts</b>														
<b>Total Restricted Fund</b>	-	-	-	-	-	-	-	-	-	-	(9.60)	-	(9.60)	(9.60)
<b>Total Restricted and General Fund</b>	-	-	-	-	-	-	-	-	-	-	(9.60)	9.60	-	-

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Southwind High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	93,498.59	-	-	1,835.45	95,334.04	6,182.43	6,182.43	-	-	-	95,333.96	95,333.96	101,516.39
<b>Restricted Fund:</b>														
Athletic Accounts	-	4,153.68	-	-	-	4,153.68	-	-	-	-	2,875.78	-	2,875.78	2,875.78
<b>Club Accounts:</b>														
Accounting	-	113.12	-	-	-	113.12	-	-	-	113.00	-	113.00	113.00	113.00
Ambassadors	-	175.41	-	-	-	175.41	-	-	-	210.33	-	210.33	210.33	210.33
Art Club	-	995.33	-	-	-	995.33	-	-	-	995.17	-	995.17	995.17	995.17
Band	-	1,928.32	-	-	-	1,928.32	-	-	-	(1,879.92)	-	(1,879.92)	(1,879.92)	(1,879.92)
Basketball Club Boys	-	936.90	-	-	-	936.90	-	-	-	436.90	-	436.90	436.90	436.90
Beta Club	-	329.71	-	-	-	329.71	-	-	-	330.00	-	330.00	330.00	330.00
Biology Club	-	616.02	-	-	-	616.02	-	-	-	616.02	-	616.02	616.02	616.02
Cheerleaders	-	2,387.58	-	-	-	2,387.58	-	-	-	1,485.70	-	1,485.70	1,485.70	1,485.70
Chemical Club	-	20.00	-	-	-	20.00	-	-	-	20.00	-	20.00	20.00	20.00
Chemistry Club	-	1,485.28	-	-	-	1,485.28	-	-	-	1,485.06	-	1,485.06	1,485.06	1,485.06
Chess Club	-	90.00	-	-	-	90.00	-	-	-	90.00	-	90.00	90.00	90.00
Choir	-	6,495.61	-	-	-	6,495.61	-	-	-	6,495.84	-	6,495.84	6,495.84	6,495.84
Class of 2015	-	-	-	-	-	-	-	-	-	(667.16)	-	(667.16)	(667.16)	(667.16)
Class of 2016	-	-	-	-	-	-	-	-	-	8,764.35	-	8,764.35	8,764.35	8,764.35
Class of 2017	-	1,453.98	-	-	-	1,453.98	-	-	-	1,453.98	-	1,453.98	1,453.98	1,453.98
Class of 2018	-	8,136.28	-	-	-	8,136.28	-	-	-	4,136.09	-	4,136.09	4,136.09	4,136.09
Computer Club	-	105.00	-	-	-	105.00	-	-	-	105.00	-	105.00	105.00	105.00
Dance Team	-	8.75	-	-	-	8.75	-	-	-	8.75	-	8.75	8.75	8.75
Drama Club	-	4,924.07	-	-	-	4,924.07	-	-	-	4,923.85	-	4,923.85	4,923.85	4,923.85
English Club	-	45.65	-	-	-	45.65	-	-	-	46.00	-	46.00	46.00	46.00
Environmental Club	-	203.60	-	-	-	203.60	-	-	-	203.76	-	203.76	203.76	203.76
FBLA	-	111.24	-	-	-	111.24	-	-	-	111.40	-	111.40	111.40	111.40
Foreign Language Club	-	1,462.77	-	-	-	1,462.77	-	-	-	1,463.00	-	1,463.00	1,463.00	1,463.00
French Club	-	693.37	-	-	-	693.37	-	-	-	693.00	-	693.00	693.00	693.00
Future Teachers Club	-	85.27	-	-	-	85.27	-	-	-	85.00	-	85.00	85.00	85.00
GENYOUth Foundation	-	252.82	-	-	-	252.82	-	-	-	252.82	-	252.82	252.82	252.82
History Club	-	46.77	-	-	-	46.77	-	-	-	46.77	-	46.77	46.77	46.77
Honor Society	-	331.23	-	-	-	331.23	-	-	-	331.62	-	331.62	331.62	331.62
International Club	-	911.22	-	-	-	911.22	-	-	-	911.50	-	911.50	911.50	911.50
Key Club	-	2,150.91	-	-	-	2,150.91	-	-	-	2,151.21	-	2,151.21	2,151.21	2,151.21
KIVA	-	6.54	-	-	-	6.54	-	-	-	7.00	-	7.00	7.00	7.00
Latin Club	-	407.83	-	-	-	407.83	-	-	-	408.00	-	408.00	408.00	408.00
Leading Ladies	-	373.65	-	-	-	373.65	-	-	-	374.00	-	374.00	374.00	374.00
Library Club	-	1,457.76	-	-	-	1,457.76	-	-	-	1,457.20	-	1,457.20	1,457.20	1,457.20
Microfinance in Action	-	190.86	-	-	-	190.86	-	-	-	191.00	-	191.00	191.00	191.00
MOCK	-	73.38	-	-	-	73.38	-	-	-	73.00	-	73.00	73.00	73.00
Mu Alpha Theta	-	1,028.65	-	-	-	1,028.65	-	-	-	1,029.00	-	1,029.00	1,029.00	1,029.00
Ninth Grade Club	-	75.02	-	-	-	75.02	-	-	-	75.00	-	75.00	75.00	75.00
Orchestra	-	200.00	-	-	-	200.00	-	-	-	200.00	-	200.00	200.00	200.00
Pep Club	-	873.14	-	-	-	873.14	-	-	-	873.59	-	873.59	873.59	873.59
Physics	-	170.00	-	-	-	170.00	-	-	-	170.00	-	170.00	170.00	170.00

See Independent Auditor's Report



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Southwind High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Prom	-	185.00	-	-	-	185.00	-	-	-	851.38	-	-	851.38	851.38
Race for Education	-	330.00	-	-	-	330.00	-	-	-	330.00	-	-	330.00	330.00
SADD	-	1,446.04	-	-	-	1,446.04	-	-	-	1,411.00	-	-	1,411.00	1,411.00
Science Club	-	1,864.96	-	-	-	1,864.96	-	-	-	1,864.55	-	-	1,864.55	1,864.55
Science Olympiad	-	199.83	-	-	-	199.83	-	-	-	199.83	-	-	199.83	199.83
Senior Activities	-	2,239.69	-	-	-	2,239.69	-	-	-	2,240.00	-	-	2,240.00	2,240.00
Spanish Club	-	1,152.50	-	-	-	1,152.50	-	-	-	1,152.07	-	-	1,152.07	1,152.07
SPED Club	-	107.05	-	-	-	107.05	-	-	-	107.24	-	-	107.24	107.24
STEM	-	2,710.47	-	-	-	2,710.47	-	-	-	2,710.37	-	-	2,710.37	2,710.37
Step Team	-	345.06	-	-	-	345.06	-	-	-	345.00	-	-	345.00	345.00
Student Council	-	8.94	-	-	-	8.94	-	-	-	8.98	-	-	8.98	8.98
Swag Shoppe	-	1,615.64	-	-	-	1,615.64	-	-	-	1,616.00	-	-	1,616.00	1,616.00
Technology	-	563.62	-	-	-	563.62	-	-	-	563.46	-	-	563.46	563.46
Thespians	-	643.90	-	-	-	643.90	-	-	-	644.00	-	-	644.00	644.00
TV Broadcasting	-	35.17	-	-	-	35.17	-	-	-	34.91	-	-	34.91	34.91
Vogue	-	122.05	-	-	-	122.05	-	-	-	81.61	-	-	81.61	81.61
Yearbook	-	906.37	-	-	-	906.37	-	-	-	(2,772.22)	-	-	(2,772.22)	(2,772.22)
<b>Other Accounts</b>														
Charity Drives	-	781.00	-	-	-	781.00	-	-	-	-	-	-	-	-
Cosmetology I	-	203.08	-	-	-	203.08	-	-	-	203.36	-	-	203.36	203.36
Culinary Arts	-	234.10	-	-	-	234.10	-	-	-	234.10	-	-	234.10	234.10
Deca	-	1,125.17	-	-	-	1,125.17	-	-	-	1,125.02	-	-	1,125.02	1,125.02
FBLA	-	1,106.48	-	-	-	1,106.48	-	-	-	1,146.48	-	-	1,146.48	1,146.48
FCCLA	-	551.64	-	-	-	551.64	-	-	-	552.00	-	-	552.00	552.00
FFA	-	1,685.62	-	-	-	1,685.62	-	-	-	1,685.62	-	-	1,685.62	1,685.62
Health Science	-	638.56	-	-	-	638.56	-	-	-	638.56	-	-	638.56	638.56
Home Economics	-	170.11	-	-	-	170.11	-	-	-	170.00	-	-	170.00	170.00
HOSA	-	869.69	-	-	-	869.69	-	-	-	869.97	-	-	869.97	869.97
Misc. Clearing	-	-	-	-	-	-	-	-	-	0.40	-	-	0.40	0.40
PSAT/PLAN	-	196.00	-	-	-	196.00	-	-	-	196.00	-	-	196.00	196.00
Skills USA	-	295.88	-	-	-	295.88	-	-	-	295.98	-	-	295.98	295.98
Title One/NCLB	-	81.87	-	-	-	81.87	-	-	-	81.75	-	-	81.75	81.75
Voc Fund-Raising	-	25.00	-	-	-	25.00	-	-	-	25.00	-	-	25.00	25.00
Voc. Office Education	-	27.38	-	-	-	27.38	-	-	-	27.21	-	-	27.21	27.21
<b>Total Restricted Fund</b>	-	<u>67,974.59</u>	-	-	-	<u>67,974.59</u>	-	-	-	<u>61,792.24</u>	-	-	<u>61,792.24</u>	<u>61,792.24</u>
<b>Total Restricted and General Fund</b>	-	<u>161,473.18</u>	-	-	<u>1,835.45</u>	<u>163,308.63</u>	<u>6,182.43</u>	<u>6,182.43</u>	-	<u>61,792.24</u>	<u>95,333.96</u>	<u>157,126.20</u>	<u>163,308.63</u>	

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Trezevant Career - Technology**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	79,371.47	15,481.05	-	6,747.00	101,599.52	20.15	20.15	-	-	-	92,737.82	92,737.82	92,757.97
<b>Restricted Fund:</b>														
<b>Club Accounts:</b>														
Blue Ribbon	-	37.50	-	-	-	37.50	-	-	-			37.30	37.30	37.30
Cosmetology	-	5.89	-	-	-	5.89	-	-	-			6.09	6.09	6.09
Guidance	-	6.27	-	-	-	6.27	-	-	-			6.70	6.70	6.70
Science Club	-	30.00	-	-	-	30.00	-	-	-			30.00	30.00	30.00
<b>Other Accounts</b>														
Auto Body	-	53.68	-	-	-	53.68	-	-	-			53.68	53.68	53.68
Auto Mechanics	-	35.48	-	-	-	35.48	-	-	-	1,602.36		1,602.36	1,602.36	1,602.36
Auto Parts Marketing	-	20.94	-	-	-	20.94	-	-	-	21.00		21.00	21.00	21.00
Bank Saving Deposit	-	2,955.65	-	-	-	2,955.65	-	-	-	2,955.23		2,955.23	2,955.23	2,955.23
Banking	-	233.31	-	-	-	233.31	-	-	-	233.52		233.52	233.52	233.52
Barbering	-	140.02	-	-	-	140.02	-	-	-	1,313.61		1,313.61	1,313.61	1,313.61
Consumer Science	-	22.12	-	-	-	22.12	-	-	-	22.00		22.00	22.00	22.00
Cosmetology I	-	-	-	-	-	-	-	-	-	772.16		772.16	772.16	772.16
Cosmetology II	-	4.30	-	-	-	4.30	-	-	-	199.96		199.96	199.96	199.96
Culinary Arts	-	703.95	-	-	-	703.95	-	-	-	1,068.94		1,068.94	1,068.94	1,068.94
Culinary Arts Dual Enrollment	-	3,683.56	-	-	-	3,683.56	-	-	-	3,861.56		3,861.56	3,861.56	3,861.56
Diesel Mechanics	-	4.97	-	-	-	4.97	-	-	-	203.48		203.48	203.48	203.48
Electronics	-	74.50	-	-	-	74.50	-	-	-	74.00		74.00	74.00	74.00
FBLA	-	688.28	-	-	-	688.28	-	-	-	563.57		563.57	563.57	563.57
FCCLA II	-	-	-	-	-	-	-	-	-	(198.15)		(198.15)	(198.15)	(198.15)
Forensic Science	-	-	-	-	-	-	-	-	-	0.18		0.18	0.18	0.18
Health Science	-	352.77	-	-	-	352.77	-	-	-	353.25		353.25	353.25	353.25
HOSA	-	237.43	-	-	-	237.43	-	-	-	259.43		259.43	259.43	259.43
Hosa Club	-	-	-	-	-	-	-	-	-	296.00		296.00	296.00	296.00
HVAC	-	37.07	-	-	-	37.07	-	-	-	37.00		37.00	37.00	37.00
Skills USA	-	-	-	-	-	-	-	-	-	4,318.21		4,318.21	4,318.21	4,318.21
Technology Education	-	10.00	-	-	-	10.00	-	-	-	10.00		10.00	10.00	10.00
Transportation Logistics	-	-	-	-	-	-	-	-	-	78.55		78.55	78.55	78.55
Welding	-	60.39	-	-	-	60.39	-	-	-	60.00		60.00	60.00	60.00
<b>Total Restricted Fund</b>	-	9,398.08	-	-	-	9,398.08	-	-	-	18,239.63	-	18,239.63	18,239.63	18,239.63
<b>Total Restricted and General Fund</b>	-	88,769.55	15,481.05	-	6,747.00	110,997.60	20.15	20.15	-	18,239.63	92,737.82	110,977.45	110,997.60	110,997.60

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Trezevant High School**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	39,619.50	-	-	7,528.54	47,148.04	776.00	776.00	-	-	-	46,168.04	46,168.04	46,944.04
<b>Restricted Fund:</b>														
Athletic Accounts	-	12,671.19	-	-	-	12,671.19	-	-	-	-	14,999.21	-	14,999.21	14,999.21
<b>Club Accounts:</b>														
Art Club	-	-	-	-	-	-	-	-	-	-	(0.24)	-	(0.24)	(0.24)
Band	-	171.33	-	-	-	171.33	-	-	-	-	(222.63)	-	(222.63)	(222.63)
Baseball Club	-	686.83	-	-	-	686.83	-	-	-	-	686.77	-	686.77	686.77
Basketball Club Boys	-	-	-	-	-	-	-	-	-	-	0.35	-	0.35	0.35
Basketball Club Girls	-	-	-	-	-	-	-	-	-	-	0.19	-	0.19	0.19
Biology Club	-	-	-	-	-	-	-	-	-	-	(0.39)	-	(0.39)	(0.39)
Cheerleaders	-	-	-	-	-	-	-	-	-	-	0.26	-	0.26	0.26
Chemistry Club	-	-	-	-	-	-	-	-	-	-	0.15	-	0.15	0.15
Choir	-	-	-	-	-	-	-	-	-	-	0.32	-	0.32	0.32
Class of 2017	-	3,572.52	-	-	-	3,572.52	-	-	-	-	3,572.52	-	3,572.52	3,572.52
Class of 2018	-	393.07	-	-	-	393.07	-	-	-	-	393.07	-	393.07	393.07
Dance Team	-	-	-	-	-	-	-	-	-	-	1,654.04	-	1,654.04	1,654.04
FBLA	-	20.91	-	-	-	20.91	-	-	-	-	21.00	-	21.00	21.00
Flag Girls	-	-	-	-	-	-	-	-	-	-	(0.33)	-	(0.33)	(0.33)
Football Club	-	75.95	-	-	-	75.95	-	-	-	-	75.91	-	75.91	75.91
Future Teachers Club	-	-	-	-	-	-	-	-	-	-	(0.49)	-	(0.49)	(0.49)
Golf Club	-	863.36	-	-	-	863.36	-	-	-	-	863.36	-	863.36	863.36
Honor Society	-	204.52	-	-	-	204.52	-	-	-	-	204.88	-	204.88	204.88
JROTC	-	148.83	-	-	-	148.83	-	-	-	-	(1,850.77)	-	(1,850.77)	(1,850.77)
Majorettes	-	249.03	-	-	-	249.03	-	-	-	-	248.70	-	248.70	248.70
Military Club	-	57.17	-	-	-	57.17	-	-	-	-	57.00	-	57.00	57.00
Mr./Miss Trezevant	-	0.67	-	-	-	0.67	-	-	-	-	1.00	-	1.00	1.00
Ninth Grade Club	-	241.17	-	-	-	241.17	-	-	-	-	240.74	-	240.74	240.74
Performing Arts CI	-	-	-	-	-	-	-	-	-	-	0.05	-	0.05	0.05
Pom Squad	-	-	-	-	-	-	-	-	-	-	(0.26)	-	(0.26)	(0.26)
Prom	-	623.13	-	-	-	623.13	-	-	-	-	623.13	-	623.13	623.13
Scholarship Fund	-	-	-	-	-	-	-	-	-	-	0.05	-	0.05	0.05
Senior Activities	-	1,084.78	-	-	-	1,084.78	-	-	-	-	172.75	-	172.75	172.75
Softball Club	-	219.15	-	-	-	219.15	-	-	-	-	(447.86)	-	(447.86)	(447.86)
SPED Club	-	2.00	-	-	-	2.00	-	-	-	-	2.00	-	2.00	2.00
Student Council	-	135.00	-	-	-	135.00	-	-	-	-	135.00	-	135.00	135.00
Teacher Courtesy	-	-	-	-	-	-	-	-	-	-	0.09	-	0.09	0.09
Track Club	-	125.00	-	-	-	125.00	-	-	-	-	(457.07)	-	(457.07)	(457.07)
Volleyball Club	-	-	-	-	-	-	-	-	-	-	(100.00)	-	(100.00)	(100.00)
We Got Milk Grant	-	73.56	-	-	-	73.56	-	-	-	-	73.56	-	73.56	73.56
<b>Other Accounts</b>														
Consumer Science	-	89.64	-	-	-	89.64	-	-	-	-	90.00	-	90.00	90.00

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Trezevant High School**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
Deca	-	0.08	-	-	-	0.08	-	-	-	-	-	-	-	-
FBLA	-	26.00	-	-	-	26.00	-	-	-	-	26.00	-	26.00	26.00
FCCLA	-	971.26	-	-	-	971.26	-	-	-	-	971.50	-	971.50	971.50
FHA Club	-	153.06	-	-	-	153.06	-	-	-	-	153.00	-	153.00	153.00
JROTC Uniforms	-	776.00	-	-	-	776.00	-	-	-	-	2,000.00	-	2,000.00	2,000.00
SPED Home Environment	-	-	-	-	-	-	-	-	-	-	(26.24)	-	(26.24)	(26.24)
Title One/NCLB	-	-	-	-	-	-	-	-	-	-	(321.11)	-	(321.11)	(321.11)
<b>Total Restricted Fund</b>	-	<u>23,635.21</u>	-	-	-	<u>23,635.21</u>	-	-	-	-	<u>23,839.21</u>	-	<u>23,839.21</u>	<u>23,839.21</u>
<b>Total Restricted and General Fund</b>	-	<u>63,254.71</u>	-	-	<u>7,528.54</u>	<u>70,783.25</u>	<u>776.00</u>	<u>776.00</u>	-	-	<u>23,839.21</u>	<u>46,168.04</u>	<u>70,007.25</u>	<u>70,783.25</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Westwood High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	-	9,171.69	-	-	1,644.20	10,815.89	2,277.00	2,277.00	-	-	-	9,435.86	9,435.86	11,712.86
<b>Restricted Fund:</b>														
Athletic Accounts	-	5,182.30	-	-	-	5,182.30	-	-	-	-	4,282.99	-	4,282.99	4,282.99
<b>Club Accounts:</b>														
Alumni-Westwood	-	42.80	-	-	-	42.80	-	-	-	-	43.05	-	43.05	43.05
Athletic Booster	-	29.91	-	-	-	29.91	-	-	-	-	30.00	-	30.00	30.00
Band	-	316.95	-	-	-	316.95	-	-	-	-	317.20	-	317.20	317.20
Band Booster Cl	-	0.14	-	-	-	0.14	-	-	-	-	-	-	-	-
Basketball Club Boys	-	2,275.35	-	-	-	2,275.35	-	-	-	-	2,275.35	-	2,275.35	2,275.35
Basketball Club Girls	-	5.00	-	-	-	5.00	-	-	-	-	5.00	-	5.00	5.00
Blue Ribbon	-	250.76	-	-	-	250.76	-	-	-	-	251.00	-	251.00	251.00
Charmette Club	-	17.58	-	-	-	17.58	-	-	-	-	17.58	-	17.58	17.58
Cheerleaders	-	116.79	-	-	-	116.79	-	-	-	-	117.04	-	117.04	117.04
Class of 2018	-	240.53	-	-	-	240.53	-	-	-	-	240.53	-	240.53	240.53
Class of 2019	-	528.26	-	-	-	528.26	-	-	-	-	528.26	-	528.26	528.26
English Club	-	272.18	-	-	-	272.18	-	-	-	-	272.18	-	272.18	272.18
Football Club	-	499.00	-	-	-	499.00	-	-	-	-	499.00	-	499.00	499.00
Grants-Misc.CALL AUDITING 1ST	-	1,000.00	-	-	-	1,000.00	-	-	-	-	1,000.00	-	1,000.00	1,000.00
History Club	-	148.87	-	-	-	148.87	-	-	-	-	148.96	-	148.96	148.96
Honor Society	-	41.61	-	-	-	41.61	-	-	-	-	41.61	-	41.61	41.61
International Club	-	624.38	-	-	-	624.38	-	-	-	-	624.00	-	624.00	624.00
JROTC	-	1,617.85	-	-	-	1,617.85	-	-	-	-	1,617.38	-	1,617.38	1,617.38
Library Club	-	500.00	-	-	-	500.00	-	-	-	-	500.00	-	500.00	500.00
Lowes	-	2,665.50	-	-	-	2,665.50	-	-	-	-	2,665.50	-	2,665.50	2,665.50
Majorettes	-	208.22	-	-	-	208.22	-	-	-	-	208.22	-	208.22	208.22
Military Club	-	89.11	-	-	-	89.11	-	-	-	-	89.00	-	89.00	89.00
Nettye H. White Scholarship	-	25.00	-	-	-	25.00	-	-	-	-	25.00	-	25.00	25.00
Ninth Grade Academy	-	17.00	-	-	-	17.00	-	-	-	-	17.00	-	17.00	17.00
Pep Club	-	1.31	-	-	-	1.31	-	-	-	-	1.00	-	1.00	1.00
Photography Club	-	46.88	-	-	-	46.88	-	-	-	-	47.00	-	47.00	47.00
Prom	-	1,221.71	-	-	-	1,221.71	-	-	-	-	1,222.84	-	1,222.84	1,222.84
PTO	-	273.44	-	-	-	273.44	-	-	-	-	273.00	-	273.00	273.00
Puff N Kids	-	65.99	-	-	-	65.99	-	-	-	-	66.00	-	66.00	66.00
Retirees Scholarship	-	5.00	-	-	-	5.00	-	-	-	-	5.00	-	5.00	5.00
Scholarship Fund	-	1,165.00	-	-	-	1,165.00	-	-	-	-	1,165.00	-	1,165.00	1,165.00
Senior Activities	-	3,732.81	-	-	-	3,732.81	-	-	-	-	3,734.27	-	3,734.27	3,734.27
Spanish Club	-	0.43	-	-	-	0.43	-	-	-	-	0.43	-	0.43	0.43
STEM Grant	-	10.00	-	-	-	10.00	-	-	-	-	10.00	-	10.00	10.00
Student Council	-	57.38	-	-	-	57.38	-	-	-	-	57.63	-	57.63	57.63
Teens for Peace	-	125.54	-	-	-	125.54	-	-	-	-	125.39	-	125.39	125.39
Tennessee Arts Commission Gran	-	1,184.17	-	-	-	1,184.17	-	-	-	-	1,184.17	-	1,184.17	1,184.17
Yearbook	-	371.00	-	-	-	371.00	-	-	-	-	371.49	-	371.49	371.49

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Westwood High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	
<b>Other Accounts</b>													
Deca	-	195.29	-	-	-	195.29	-	-	-	195.00	-	195.00	195.00
FBLA	-	280.85	-	-	-	280.85	-	-	-	280.85	-	280.85	280.85
FCCLA	-	290.00	-	-	-	290.00	-	-	-	290.00	-	290.00	290.00
Forensic Science	-	24.00	-	-	-	24.00	-	-	-	24.00	-	24.00	24.00
<b>Total Restricted Fund</b>	<u>-</u>	<u>25,765.89</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,765.89</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,868.92</u>	<u>-</u>	<u>24,868.92</u>	<u>24,868.92</u>
<b>Total Restricted and General Fund</b>	<u>-</u>	<u>34,937.58</u>	<u>-</u>	<u>-</u>	<u>1,644.20</u>	<u>36,581.78</u>	<u>2,277.00</u>	<u>2,277.00</u>	<u>-</u>	<u>24,868.92</u>	<u>9,435.86</u>	<u>34,304.78</u>	<u>36,581.78</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**White Station High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	264,191.74	-	-	6,505.00	270,696.74	6,434.76	6,434.76	-	-	-	266,391.74	266,391.74	272,826.50
<b>Restricted Fund:</b>														
Athletic Accounts	-	622.76	-	-	-	622.76	-	-	-	-	2,293.05	-	2,293.05	2,293.05
<b>Club Accounts:</b>														
Amnesty Group	-	125.00	-	-	-	125.00	-	-	-	-	125.00	-	125.00	125.00
Art Club	-	0.20	-	-	-	0.20	-	-	-	-	-	-	-	-
Band	-	1,197.93	-	-	-	1,197.93	-	-	-	1,730.21	-	1,730.21	1,730.21	1,730.21
Bible Club	-	45.39	-	-	-	45.39	-	-	-	45.00	-	45.00	45.00	45.00
Biology Club	-	119.05	-	-	-	119.05	-	-	-	119.38	-	119.38	119.38	119.38
Blue Ribbon	-	78.50	-	-	-	78.50	-	-	-	79.00	-	79.00	79.00	79.00
Charmette Club	-	147.00	-	-	-	147.00	-	-	-	147.00	-	147.00	147.00	147.00
Cheerleaders	-	2,862.98	-	-	-	2,862.98	-	-	-	3,282.74	-	3,282.74	3,282.74	3,282.74
Chemistry Club	-	2,510.33	-	-	-	2,510.33	-	-	-	2,510.17	-	2,510.17	2,510.17	2,510.17
Child Advocacy Club	-	491.38	-	-	-	491.38	-	-	-	491.21	-	491.21	491.21	491.21
Choir	-	1,304.40	-	-	-	1,304.40	-	-	-	1,304.43	-	1,304.43	1,304.43	1,304.43
Class of 2017	-	1,023.00	-	-	-	1,023.00	-	-	-	1,023.00	-	1,023.00	1,023.00	1,023.00
Class of 2018	-	1,379.43	-	-	-	1,379.43	-	-	-	1,379.43	-	1,379.43	1,379.43	1,379.43
CLUE	-	10.90	-	-	-	10.90	-	-	-	11.00	-	11.00	11.00	11.00
Community Service Club	-	1,752.76	-	-	-	1,752.76	-	-	-	1,752.40	-	1,752.40	1,752.40	1,752.40
Dance Team	-	0.63	-	-	-	0.63	-	-	-	0.52	-	0.52	0.52	0.52
Deaf Drama Club	-	1,198.64	-	-	-	1,198.64	-	-	-	1,198.90	-	1,198.90	1,198.90	1,198.90
Deaf Ed Dept. Club	-	536.40	-	-	-	536.40	-	-	-	536.32	-	536.32	536.32	536.32
Deaf Reunion	-	42.43	-	-	-	42.43	-	-	-	42.56	-	42.56	42.56	42.56
English Club	-	15.00	-	-	-	15.00	-	-	-	15.00	-	15.00	15.00	15.00
English Honors	-	0.36	-	-	-	0.36	-	-	-	-	-	-	-	-
Environmental Club	-	86.05	-	-	-	86.05	-	-	-	86.00	-	86.00	86.00	86.00
FBLA	-	1,522.07	-	-	-	1,522.07	-	-	-	1,522.49	-	1,522.49	1,522.49	1,522.49
French Club	-	348.71	-	-	-	348.71	-	-	-	348.41	-	348.41	348.41	348.41
German Club	-	51.20	-	-	-	51.20	-	-	-	51.65	-	51.65	51.65	51.65
Gospel Choir	-	1.82	-	-	-	1.82	-	-	-	2.00	-	2.00	2.00	2.00
Graduation	-	44,181.16	-	-	-	44,181.16	-	-	-	44,180.74	-	44,180.74	44,180.74	44,180.74
Grants-Misc.CALL AUDITING 1ST	-	68.01	-	-	-	68.01	-	-	-	68.00	-	68.00	68.00	68.00
Green Team	-	412.17	-	-	-	412.17	-	-	-	412.66	-	412.66	412.66	412.66
History Club	-	2.99	-	-	-	2.99	-	-	-	3.00	-	3.00	3.00	3.00
Honor Society	-	6,887.66	-	-	-	6,887.66	-	-	-	6,887.38	-	6,887.38	6,887.38	6,887.38
Illustration Club	-	21.75	-	-	-	21.75	-	-	-	21.72	-	21.72	21.72	21.72
Indian Club	-	781.55	-	-	-	781.55	-	-	-	781.55	-	781.55	781.55	781.55
International Club	-	374.13	-	-	-	374.13	-	-	-	374.00	-	374.00	374.00	374.00
Japanese Club	-	3,510.43	-	-	-	3,510.43	-	-	-	3,510.00	-	3,510.00	3,510.00	3,510.00
Knowledge Bowl	-	3,748.32	-	-	-	3,748.32	-	-	-	3,748.11	-	3,748.11	3,748.11	3,748.11
Landscaping	-	691.20	-	-	-	691.20	-	-	-	691.00	-	691.00	691.00	691.00
Latin Club	-	947.38	-	-	-	947.38	-	-	-	947.63	-	947.63	947.63	947.63
Leadership	-	175.18	-	-	-	175.18	-	-	-	175.17	-	175.17	175.17	175.17
Library Club	-	26.00	-	-	-	26.00	-	-	-	26.00	-	26.00	26.00	26.00
Make-a-Wish	-	2,585.06	-	-	-	2,585.06	-	-	-	2,585.29	-	2,585.29	2,585.29	2,585.29

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**White Station High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				
						Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Math Club	-	8,783.69	-	-	-	8,783.69	-	-	-	8,784.00	-	8,784.00	8,784.00
Math Contest	-	2,680.79	-	-	-	2,680.79	-	-	-	2,730.97	-	2,730.97	2,730.97
Military Club	-	1,286.83	-	-	-	1,286.83	-	-	-	2,786.34	-	2,786.34	2,786.34
Mu Alpha Theta	-	300.00	-	-	-	300.00	-	-	-	250.10	-	250.10	250.10
Multi-Cultural Club	-	86.93	-	-	-	86.93	-	-	-	87.00	-	87.00	87.00
Music	-	2,211.58	-	-	-	2,211.58	-	-	-	2,211.58	-	2,211.58	2,211.58
Newspaper Club	-	1,101.48	-	-	-	1,101.48	-	-	-	1,101.32	-	1,101.32	1,101.32
Ninth Grade Academy	-	275.11	-	-	-	275.11	-	-	-	275.00	-	275.00	275.00
Optimist Club	-	787.54	-	-	-	787.54	-	-	-	787.65	-	787.65	787.65
Orchestra	-	6,677.19	-	-	-	6,677.19	-	-	-	6,676.83	-	6,676.83	6,676.83
Pan African Studies	-	176.47	-	-	-	176.47	-	-	-	176.83	-	176.83	176.83
Pan Hispanic	-	55.00	-	-	-	55.00	-	-	-	55.00	-	55.00	55.00
Physics	-	948.38	-	-	-	948.38	-	-	-	948.74	-	948.74	948.74
Prom	-	16,224.95	-	-	-	16,224.95	-	-	-	16,224.52	-	16,224.52	16,224.52
Provine/Johnson Memorial	-	240.84	-	-	-	240.84	-	-	-	241.00	-	241.00	241.00
Psychology Club	-	115.25	-	-	-	115.25	-	-	-	115.00	-	115.00	115.00
Purpose Driven Life	-	9.00	-	-	-	9.00	-	-	-	9.00	-	9.00	9.00
Quill and Scroll	-	0.05	-	-	-	0.05	-	-	-	-	-	-	-
Robot Club	-	53.75	-	-	-	53.75	-	-	-	54.21	-	54.21	54.21
Rotary Grant	-	306.25	-	-	-	306.25	-	-	-	306.00	-	306.00	306.00
Rugby	-	6.19	-	-	-	6.19	-	-	-	6.29	-	6.29	6.29
Scholarship Fund	-	350.00	-	-	-	350.00	-	-	-	350.00	-	350.00	350.00
School Beautification	-	2,825.93	-	-	-	2,825.93	-	-	-	2,825.57	-	2,825.57	2,825.57
Science Club	-	197.30	-	-	-	197.30	-	-	-	197.30	-	197.30	197.30
Science Olympiad	-	1,892.00	-	-	-	1,892.00	-	-	-	1,892.05	-	1,892.05	1,892.05
Scribbler Club	-	9,159.09	-	-	-	9,159.09	-	-	-	9,159.56	-	9,159.56	9,159.56
SECME	-	697.75	-	-	-	697.75	-	-	-	697.75	-	697.75	697.75
Sign Language	-	33.02	-	-	-	33.02	-	-	-	33.00	-	33.00	33.00
Social Studies	-	40.00	-	-	-	40.00	-	-	-	40.00	-	40.00	40.00
Spanish Club	-	670.85	-	-	-	670.85	-	-	-	670.85	-	670.85	670.85
Spanish Honor Soc.	-	998.91	-	-	-	998.91	-	-	-	999.20	-	999.20	999.20
Spectrum	-	103.95	-	-	-	103.95	-	-	-	104.00	-	104.00	104.00
Speech Club	-	50.00	-	-	-	50.00	-	-	-	50.00	-	50.00	50.00
STEM Club	-	500.00	-	-	-	500.00	-	-	-	500.00	-	500.00	500.00
Step Team	-	1,749.29	-	-	-	1,749.29	-	-	-	1,749.25	-	1,749.25	1,749.25
Student Council	-	1,366.38	-	-	-	1,366.38	-	-	-	1,366.13	-	1,366.13	1,366.13
Summer Prep	-	3,969.46	-	-	-	3,969.46	-	-	-	1,211.25	-	1,211.25	1,211.25
Teacher Courtesy	-	744.20	-	-	-	744.20	-	-	-	744.23	-	744.23	744.23
Technical Honor Society	-	560.79	-	-	-	560.79	-	-	-	560.79	-	560.79	560.79
Technology	-	1.85	-	-	-	1.85	-	-	-	2.00	-	2.00	2.00
Teen Living	-	1,578.70	-	-	-	1,578.70	-	-	-	1,578.70	-	1,578.70	1,578.70
Thespians	-	8,558.54	-	-	-	8,558.54	-	-	-	8,558.72	-	8,558.72	8,558.72
UNICEF	-	0.53	-	-	-	0.53	-	-	-	0.95	-	0.95	0.95
United Nations	-	1,669.80	-	-	-	1,669.80	-	-	-	1,669.58	-	1,669.58	1,669.58
Yearbook	-	1,150.00	-	-	-	1,150.00	-	-	-	1,150.00	-	1,150.00	1,150.00
<b>Other Accounts</b>													
ACT	-	110.00	-	-	-	110.00	-	-	-	110.00	-	110.00	110.00

See Independent Auditor's Report



**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**White Station High**  
**June 30, 2018**

	ASSETS					LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				
						Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
AP Tests	-	7,629.12	-	-	-	7,629.12	-	-	-	4,134.12	-	4,134.12	4,134.12
Deca	-	16,539.09	-	-	-	16,539.09	-	-	-	16,539.40	-	16,539.40	16,539.40
FBLA	-	930.00	-	-	-	930.00	-	-	-	930.00	-	930.00	930.00
FCCLA	-	84.97	-	-	-	84.97	-	-	-	85.37	-	85.37	85.37
Home Economics	-	40.07	-	-	-	40.07	-	-	-	40.07	-	40.07	40.07
HOSA	-	589.33	-	-	-	589.33	-	-	-	589.76	-	589.76	589.76
PSAT/PLAN	-	1,191.29	-	-	-	1,191.29	-	-	-	1,191.29	-	1,191.29	1,191.29
Registration Fees	-	95.00	-	-	-	95.00	-	-	-	95.00	-	95.00	95.00
TSA	-	41.36	-	-	-	41.36	-	-	-	41.00	-	41.00	41.00
<b>Total Restricted Fund</b>	-	<u>190,333.15</u>	-	-	-	<u>190,333.15</u>	-	-	-	<u>188,203.39</u>	-	<u>188,203.39</u>	<u>188,203.39</u>
<b>Total Restricted and General Fund</b>	-	<u>454,524.89</u>	-	-	<u>6,505.00</u>	<u>461,029.89</u>	<u>6,434.76</u>	<u>6,434.76</u>	-	<u>188,203.39</u>	<u>266,391.74</u>	<u>454,595.13</u>	<u>461,029.89</u>

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Whitehaven High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	-	285,050.74	-	-	4,981.02	290,031.76	3,585.00	3,585.00	-	-	-	288,473.66	288,473.66	292,058.66
<b>Restricted Fund:</b>														
Athletic Accounts	-	139,429.80	-	-	-	139,429.80	-	-	-	-	139,430.28	-	139,430.28	139,430.28
<b>Club Accounts:</b>														
Arabic Club	-	60.00	-	-	-	60.00	-	-	-	-	60.00	-	60.00	60.00
Art Club	-	1,684.63	-	-	-	1,684.63	-	-	-	1,685.02	-	1,685.02	1,685.02	1,685.02
ATSP Suspension Prog	-	2,676.06	-	-	-	2,676.06	-	-	-	2,676.00	-	2,676.00	2,676.00	2,676.00
Band	-	503.05	-	-	-	503.05	-	-	-	503.30	-	503.30	503.30	503.30
Basketball Club Boys	-	-	-	-	-	-	-	-	-	0.57	-	0.57	0.57	0.57
Beta Club	-	1,439.42	-	-	-	1,439.42	-	-	-	1,439.00	-	1,439.00	1,439.00	1,439.00
Bridge Builders	-	18.18	-	-	-	18.18	-	-	-	18.00	-	18.00	18.00	18.00
Cheerleaders	-	7,352.94	-	-	-	7,352.94	-	-	-	7,353.05	-	7,353.05	7,353.05	7,353.05
Chess Club	-	45.00	-	-	-	45.00	-	-	-	45.00	-	45.00	45.00	45.00
Choir	-	241.61	-	-	-	241.61	-	-	-	241.57	-	241.57	241.57	241.57
Class of 2017	-	2,222.08	-	-	-	2,222.08	-	-	-	2,222.08	-	2,222.08	2,222.08	2,222.08
Class of 2018	-	4,198.54	-	-	-	4,198.54	-	-	-	5,334.64	-	5,334.64	5,334.64	5,334.64
Computer Club	-	32.28	-	-	-	32.28	-	-	-	32.00	-	32.00	32.00	32.00
Cosmetology	-	1,211.71	-	-	-	1,211.71	-	-	-	1,211.27	-	1,211.27	1,211.27	1,211.27
Dance Team	-	32.00	-	-	-	32.00	-	-	-	32.00	-	32.00	32.00	32.00
Debate Team	-	125.00	-	-	-	125.00	-	-	-	125.00	-	125.00	125.00	125.00
Economics Club	-	120.00	-	-	-	120.00	-	-	-	120.00	-	120.00	120.00	120.00
English Club	-	1,844.87	-	-	-	1,844.87	-	-	-	1,845.00	-	1,845.00	1,845.00	1,845.00
English Honors	-	1,152.30	-	-	-	1,152.30	-	-	-	1,152.26	-	1,152.26	1,152.26	1,152.26
Exceptional Children	-	852.09	-	-	-	852.09	-	-	-	852.00	-	852.00	852.00	852.00
Exxon Grant	-	500.00	-	-	-	500.00	-	-	-	500.00	-	500.00	500.00	500.00
FBLA	-	562.00	-	-	-	562.00	-	-	-	562.00	-	562.00	562.00	562.00
Flag Girls	-	65.08	-	-	-	65.08	-	-	-	65.00	-	65.00	65.00	65.00
Football Club	-	55.00	-	-	-	55.00	-	-	-	55.00	-	55.00	55.00	55.00
French Club	-	1,000.00	-	-	-	1,000.00	-	-	-	999.63	-	999.63	999.63	999.63
Future Teachers Club	-	358.68	-	-	-	358.68	-	-	-	359.00	-	359.00	359.00	359.00
Gospel Choir	-	216.05	-	-	-	216.05	-	-	-	216.37	-	216.37	216.37	216.37
Guidance	-	9,234.04	-	-	-	9,234.04	-	-	-	9,233.85	-	9,233.85	9,233.85	9,233.85
History Club	-	554.90	-	-	-	554.90	-	-	-	555.00	-	555.00	555.00	555.00
Honor Society	-	548.81	-	-	-	548.81	-	-	-	548.81	-	548.81	548.81	548.81
International Club	-	46.81	-	-	-	46.81	-	-	-	46.57	-	46.57	46.57	46.57
JROTC	-	937.20	-	-	-	937.20	-	-	-	937.11	-	937.11	937.11	937.11
Key Club	-	2,052.11	-	-	-	2,052.11	-	-	-	2,051.89	-	2,051.89	2,051.89	2,051.89
Library Club	-	10.00	-	-	-	10.00	-	-	-	10.00	-	10.00	10.00	10.00
Locque Club	-	85.47	-	-	-	85.47	-	-	-	85.00	-	85.00	85.00	85.00
Majorettes	-	0.20	-	-	-	0.20	-	-	-	-	-	-	-	-
Mu Alpha Theta	-	195.07	-	-	-	195.07	-	-	-	195.50	-	195.50	195.50	195.50
Music	-	103.37	-	-	-	103.37	-	-	-	103.00	-	103.00	103.00	103.00
Newspaper Club	-	45.00	-	-	-	45.00	-	-	-	45.00	-	45.00	45.00	45.00
Orchestra	-	287.92	-	-	-	287.92	-	-	-	287.44	-	287.44	287.44	287.44
Pom Squad	-	560.89	-	-	-	560.89	-	-	-	560.49	-	560.49	560.49	560.49

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Whitehaven High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Race for Education	-	30.00	-	-	-	30.00	-	-	-	-	30.00	30.00	30.00	30.00
ROTC Officers Club	-	101.72	-	-	-	101.72	-	-	-	-	102.00	102.00	102.00	102.00
ROTC Scholarship	-	650.00	-	-	-	650.00	-	-	-	-	650.00	650.00	650.00	650.00
School Beautification	-	2,000.00	-	-	-	2,000.00	-	-	-	-	2,000.00	2,000.00	2,000.00	2,000.00
Science Club	-	444.85	-	-	-	444.85	-	-	-	-	444.56	444.56	444.56	444.56
Science-Ratchford	-	4.10	-	-	-	4.10	-	-	-	-	4.00	4.00	4.00	4.00
SECME	-	27.81	-	-	-	27.81	-	-	-	-	28.00	28.00	28.00	28.00
Sigma Beta	-	80.37	-	-	-	80.37	-	-	-	-	80.00	80.00	80.00	80.00
Spanish Club	-	0.72	-	-	-	0.72	-	-	-	-	1.00	1.00	1.00	1.00
Spanish Honor Soc.	-	1,134.80	-	-	-	1,134.80	-	-	-	-	1,135.00	1,135.00	1,135.00	1,135.00
Special Grant	-	1,546.07	-	-	-	1,546.07	-	-	-	-	1,546.00	1,546.00	1,546.00	1,546.00
Student Council	-	5,829.23	-	-	-	5,829.23	-	-	-	-	5,829.67	5,829.67	5,829.67	5,829.67
Sunshine Club	-	69.17	-	-	-	69.17	-	-	-	-	69.17	69.17	69.17	69.17
T I Grant	-	162.93	-	-	-	162.93	-	-	-	-	163.00	163.00	163.00	163.00
Teacher Courtesy	-	45.81	-	-	-	45.81	-	-	-	-	45.81	45.81	45.81	45.81
Technical Honor Society	-	42.03	-	-	-	42.03	-	-	-	-	42.03	42.03	42.03	42.03
Teens for Peace	-	26.79	-	-	-	26.79	-	-	-	-	27.00	27.00	27.00	27.00
Thespians	-	4,098.96	-	-	-	4,098.96	-	-	-	-	4,099.15	4,099.15	4,099.15	4,099.15
W Club	-	870.60	-	-	-	870.60	-	-	-	-	870.60	870.60	870.60	870.60
WHS Book Club	-	72.62	-	-	-	72.62	-	-	-	-	73.00	73.00	73.00	73.00
Yearbook	-	4,626.94	-	-	-	4,626.94	-	-	-	-	4,626.70	4,626.70	4,626.70	4,626.70
<b>Other Accounts</b>														
AP Tests	-	825.00	-	-	-	825.00	-	-	-	-	825.00	825.00	825.00	825.00
Auto Mechanics	-	666.84	-	-	-	666.84	-	-	-	-	667.00	667.00	667.00	667.00
Barbering	-	1,456.70	-	-	-	1,456.70	-	-	-	-	1,456.74	1,456.74	1,456.74	1,456.74
CADD	-	703.89	-	-	-	703.89	-	-	-	-	703.58	703.58	703.58	703.58
Charity Drives	-	3,585.00	-	-	-	3,585.00	-	-	-	-	-	-	-	-
Child Care	-	25.88	-	-	-	25.88	-	-	-	-	26.00	26.00	26.00	26.00
Cosmetology I	-	2,126.35	-	-	-	2,126.35	-	-	-	-	2,126.64	2,126.64	2,126.64	2,126.64
Cosmetology II	-	2,021.64	-	-	-	2,021.64	-	-	-	-	2,022.00	2,022.00	2,022.00	2,022.00
Deca	-	2,100.37	-	-	-	2,100.37	-	-	-	-	2,100.06	2,100.06	2,100.06	2,100.06
FBLA	-	2,153.75	-	-	-	2,153.75	-	-	-	-	2,153.75	2,153.75	2,153.75	2,153.75
FCCLA	-	94.00	-	-	-	94.00	-	-	-	-	93.96	93.96	93.96	93.96
PSAT/PLAN	-	32.00	-	-	-	32.00	-	-	-	-	454.00	454.00	454.00	454.00
Skills USA	-	25.00	-	-	-	25.00	-	-	-	-	25.00	25.00	25.00	25.00
TSA	-	439.15	-	-	-	439.15	-	-	-	-	439.00	439.00	439.00	439.00
VICA	-	24.00	-	-	-	24.00	-	-	-	-	24.00	24.00	24.00	24.00
VICA Auto Shop	-	486.56	-	-	-	486.56	-	-	-	-	487.00	487.00	487.00	487.00
VICA Cosmetology	-	1,414.21	-	-	-	1,414.21	-	-	-	-	1,414.00	1,414.00	1,414.00	1,414.00
VICA Drafting	-	15.00	-	-	-	15.00	-	-	-	-	15.00	15.00	15.00	15.00
<b>Total Restricted Fund</b>	-	222,721.02	-	-	-	222,721.02	-	-	-	-	220,694.12	-	220,694.12	220,694.12
<b>Total Restricted and General Fund</b>	-	507,771.76	-	-	4,981.02	512,752.78	3,585.00	3,585.00	-	-	220,694.12	288,473.66	509,167.78	512,752.78

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Wooddale High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	-	97,236.56	-	-	2,170.34	99,406.90	1,134.93	1,134.93	-	-	-	97,891.58	97,891.58	99,026.51
<b>Restricted Fund:</b>														
Athletic Accounts	-	43,890.05	-	-	-	43,890.05	-	-	-	-	44,610.75	44,610.75	44,610.75	44,610.75
<b>Club Accounts:</b>														
Art Club	-	51.59	-	-	-	51.59	-	-	-	51.30	51.30	51.30	51.30	51.30
Aviation Academy	-	495.80	-	-	-	495.80	-	-	-	495.90	495.90	495.90	495.90	495.90
Aviation Donations	-	11,042.13	-	-	-	11,042.13	-	-	-	11,042.11	11,042.11	11,042.11	11,042.11	11,042.11
Band	-	841.10	-	-	-	841.10	-	-	-	841.03	841.03	841.03	841.03	841.03
Biology Club	-	2,050.87	-	-	-	2,050.87	-	-	-	2,051.00	2,051.00	2,051.00	2,051.00	2,051.00
Cheerleaders	-	2,479.43	-	-	-	2,479.43	-	-	-	2,479.66	2,479.66	2,479.66	2,479.66	2,479.66
Chemistry Club	-	652.85	-	-	-	652.85	-	-	-	652.54	652.54	652.54	652.54	652.54
Choir	-	284.68	-	-	-	284.68	-	-	-	285.00	285.00	285.00	285.00	285.00
Class of 2015	-	-	-	-	-	-	-	-	-	102.40	102.40	102.40	102.40	102.40
Class of 2016	-	-	-	-	-	-	-	-	-	132.54	132.54	132.54	132.54	132.54
Class of 2017	-	3,286.93	-	-	-	3,286.93	-	-	-	3,286.93	3,286.93	3,286.93	3,286.93	3,286.93
Class of 2018	-	9,625.78	-	-	-	9,625.78	-	-	-	9,625.78	9,625.78	9,625.78	9,625.78	9,625.78
Dance Team	-	109.00	-	-	-	109.00	-	-	-	109.00	109.00	109.00	109.00	109.00
Drama Club	-	351.74	-	-	-	351.74	-	-	-	352.00	352.00	352.00	352.00	352.00
English Honors	-	348.20	-	-	-	348.20	-	-	-	348.00	348.00	348.00	348.00	348.00
Environmental Club	-	8.00	-	-	-	8.00	-	-	-	8.00	8.00	8.00	8.00	8.00
FBLA	-	11.31	-	-	-	11.31	-	-	-	11.00	11.00	11.00	11.00	11.00
Flag Girls	-	226.48	-	-	-	226.48	-	-	-	226.00	226.00	226.00	226.00	226.00
Future Teachers Club	-	269.88	-	-	-	269.88	-	-	-	270.00	270.00	270.00	270.00	270.00
GENYOUth Foundation	-	3.16	-	-	-	3.16	-	-	-	3.16	3.16	3.16	3.16	3.16
Guidance	-	78.18	-	-	-	78.18	-	-	-	77.87	77.87	77.87	77.87	77.87
History Club	-	95.52	-	-	-	95.52	-	-	-	96.00	96.00	96.00	96.00	96.00
Honor Society	-	184.85	-	-	-	184.85	-	-	-	184.43	184.43	184.43	184.43	184.43
HS Trans PI Grant	-	2,591.88	-	-	-	2,591.88	-	-	-	2,592.00	2,592.00	2,592.00	2,592.00	2,592.00
International Club	-	246.75	-	-	-	246.75	-	-	-	149.25	149.25	149.25	149.25	149.25
JROTC	-	322.79	-	-	-	322.79	-	-	-	322.79	322.79	322.79	322.79	322.79
Just Say No	-	58.14	-	-	-	58.14	-	-	-	58.40	58.40	58.40	58.40	58.40
Key Club	-	651.97	-	-	-	651.97	-	-	-	652.00	652.00	652.00	652.00	652.00
Knowledge Bowl	-	25.00	-	-	-	25.00	-	-	-	25.00	25.00	25.00	25.00	25.00
Latin Club	-	90.89	-	-	-	90.89	-	-	-	90.89	90.89	90.89	90.89	90.89
Laura Bush Grant	-	0.66	-	-	-	0.66	-	-	-	1.00	1.00	1.00	1.00	1.00
Library Club	-	28.00	-	-	-	28.00	-	-	-	28.00	28.00	28.00	28.00	28.00
Majorettes	-	646.61	-	-	-	646.61	-	-	-	646.14	646.14	646.14	646.14	646.14
Math Club	-	247.58	-	-	-	247.58	-	-	-	248.00	248.00	248.00	248.00	248.00
Military Club	-	1,231.97	-	-	-	1,231.97	-	-	-	1,232.40	1,232.40	1,232.40	1,232.40	1,232.40
Mu Alpha Theta	-	40.00	-	-	-	40.00	-	-	-	40.00	40.00	40.00	40.00	40.00
Ninth Grade Academy	-	57.69	-	-	-	57.69	-	-	-	58.00	58.00	58.00	58.00	58.00
Orchestra	-	253.40	-	-	-	253.40	-	-	-	253.00	253.00	253.00	253.00	253.00
Pep Club	-	49.02	-	-	-	49.02	-	-	-	49.00	49.00	49.00	49.00	49.00
Performing Arts CI	-	1.77	-	-	-	1.77	-	-	-	2.00	2.00	2.00	2.00	2.00

See Independent Auditor's Report

**Shelby County Schools**  
**Balance Sheet-Regulatory Basis**  
**Wooddale High**  
**June 30, 2018**

	ASSETS						LIABILITIES AND FUND BALANCES							
	Cash on Hand	Cash in Bank Checking	Cash & Cash Equivalents	Inventory	Other Assets	Total Assets	Liabilities		Fund Balances					Total Liabilities and Fund Balances
							Due to/Accounts Payable	Total Liabilities	Non Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Pom Squad	-	401.98	-	-	-	401.98	-	-	-	401.98		401.98	401.98	401.98
Prom	-	380.00	-	-	-	380.00	-	-	-	380.00		380.00	380.00	380.00
Rotary Grant	-	400.00	-	-	-	400.00	-	-	-	400.00		400.00	400.00	400.00
Science Club	-	379.49	-	-	-	379.49	-	-	-	379.00		379.00	379.00	379.00
Service Learning Grant	-	181.99	-	-	-	181.99	-	-	-	182.00		182.00	182.00	182.00
Social Studies	-	424.32	-	-	-	424.32	-	-	-	423.82		423.82	423.82	423.82
Spanish Club	-	61.69	-	-	-	61.69	-	-	-	61.71		61.71	61.71	61.71
SPED Club	-	115.32	-	-	-	115.32	-	-	-	115.57		115.57	115.57	115.57
Speech Club	-	2.50	-	-	-	2.50	-	-	-	2.00		2.00	2.00	2.00
STEM Club	-	65.00	-	-	-	65.00	-	-	-	65.00		65.00	65.00	65.00
Step Team	-	17.00	-	-	-	17.00	-	-	-	17.00		17.00	17.00	17.00
Student Council	-	1,147.37	-	-	-	1,147.37	-	-	-	1,146.97		1,146.97	1,146.97	1,146.97
Teens for Peace	-	142.15	-	-	-	142.15	-	-	-	142.05		142.05	142.05	142.05
Thespians	-	2,082.36	-	-	-	2,082.36	-	-	-	2,082.00		2,082.00	2,082.00	2,082.00
Track Club	-	265.86	-	-	-	265.86	-	-	-	265.86		265.86	265.86	265.86
<b>Other Accounts</b>														
AP Tests	-	139.00	-	-	-	139.00	-	-	-	139.00		139.00	139.00	139.00
Charity Drives	-	476.22	-	-	-	476.22	-	-	-	(0.22)		(0.22)	(0.22)	(0.22)
Deca	-	6.90	-	-	-	6.90	-	-	-	6.70		6.70	6.70	6.70
FBLA	-	613.05	-	-	-	613.05	-	-	-	613.20		613.20	613.20	613.20
FCCLA	-	114.02	-	-	-	114.02	-	-	-	114.24		114.24	114.24	114.24
FHA Club	-	243.43	-	-	-	243.43	-	-	-	243.00		243.00	243.00	243.00
Home Economics	-	0.88	-	-	-	0.88	-	-	-	1.00		1.00	1.00	1.00
Home Economics II	-	332.81	-	-	-	332.81	-	-	-	332.72		332.72	332.72	332.72
Printing	-	70.00	-	-	-	70.00	-	-	-	70.00		70.00	70.00	70.00
Skills USA	-	282.05	-	-	-	282.05	-	-	-	281.95		281.95	281.95	281.95
SPED Home Environment	-	5.00	-	-	-	5.00	-	-	-	5.00		5.00	5.00	5.00
Technology Education	-	35.75	-	-	-	35.75	-	-	-	36.00		36.00	36.00	36.00
TSA	-	705.34	-	-	-	705.34	-	-	-	705.70		705.70	705.70	705.70
<b>Total Restricted Fund</b>	-	<u>92,023.13</u>	-	-	-	<u>92,023.13</u>	-	-	-	<u>92,403.52</u>	-	<u>92,403.52</u>	<u>92,403.52</u>	<u>92,403.52</u>
<b>Total Restricted and General Fund</b>	-	<u>189,259.69</u>	-	-	<u>2,170.34</u>	<u>191,430.03</u>	<u>1,134.93</u>	<u>1,134.93</u>	-	<u>92,403.52</u>	<u>97,891.58</u>	<u>190,295.10</u>	<u>191,430.03</u>	<u>191,430.03</u>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**A. B. Hill Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	38,385.66	-	38,385.66	3,462.99	10,689.46	291.87	-	-	31,451.06
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Boys	736.84	-	736.84	-	-	-	-	-	736.84
Beta Club	100.00	-	100.00	207.00	215.79	-	-	-	91.21
Blue Ribbon	100.72	-	100.72	2,150.00	1,453.03	-	-	-	797.69
Charmette Club	458.53	-	458.53	198.65	198.65	-	-	-	458.53
Dollar General Literacy Grant	7.29	-	7.29	-	-	-	-	-	7.29
Exceptional Children	36.00	-	36.00	-	-	-	-	-	36.00
Fifth Grade Club	22.47	-	22.47	4,058.15	3,521.95	-	-	-	558.67
First Grade Club	36.87	-	36.87	-	-	-	-	-	36.87
Fourth Grade Club	7.55	-	7.55	-	-	-	-	-	7.55
GENYOUth Foundation	29.27	-	29.27	-	-	-	-	-	29.27
Kindergarten Club	62.95	-	62.95	-	-	-	-	-	62.95
Leadership	160.00	-	160.00	-	-	-	-	-	160.00
Majorettes	118.00	-	118.00	-	-	-	-	-	118.00
PreKK Club	7.00	-	7.00	605.00	560.00	-	-	-	52.00
PTO	62.00	-	62.00	-	-	-	-	-	62.00
Sch Uniform Donations	81.90	-	81.90	500.00	-	-	-	-	581.90
Second Grade Club	44.35	-	44.35	-	-	-	-	-	44.35
SPED Club	160.00	-	160.00	-	-	-	-	-	160.00
STEM Club	-	-	-	350.00	158.92	-	-	-	191.08
Step Team	74.58	-	74.58	-	-	-	-	-	74.58
T I Grant	-	-	-	500.00	-	-	-	-	500.00
Target Grant	491.75	-	491.75	-	-	-	-	-	491.75
Teacher Courtesy	-	-	-	560.00	-	-	-	-	560.00
Third Grade Club	-	-	-	230.00	87.00	-	-	-	143.00
<b>Other Accounts</b>									
Bus Trips	-	-	-	1,133.80	1,036.80	-	(97.00)	-	-
Bus Trips Grade 1	-	-	-	358.00	336.28	-	(21.72)	-	-
Bus Trips Grade 2	(240.00)	-	(240.00)	473.75	414.94	-	(58.81)	-	(240.00)

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**A. B. Hill Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 3	-	-	-	80.00	80.00	-	-	-	-
Bus Trips Grade 4	-	-	-	240.00	223.00	-	(17.00)	-	-
Bus Trips Grade 5	-	-	-	1,240.20	1,142.86	-	(97.34)	-	-
Cafeteria Payments	-	-	-	357.50	357.50	-	-	-	-
Charity Drives	36.97	-	36.97	470.50	507.47	-	-	-	-
SPED Home Environment	20.00	-	20.00	-	-	-	-	-	20.00
<b>Total Restricted</b>	<b>2,615.04</b>	<b>-</b>	<b>2,615.04</b>	<b>13,712.55</b>	<b>10,294.19</b>	<b>-</b>	<b>(291.87)</b>	<b>-</b>	<b>5,741.53</b>
<b>Total General and Restricted Fund</b>	<b>41,000.70</b>	<b>-</b>	<b>41,000.70</b>	<b>17,175.54</b>	<b>20,983.65</b>	<b>291.87</b>	<b>(291.87)</b>	<b>-</b>	<b>37,192.59</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Alcy Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	38,606.77	-	38,606.77	6,226.89	6,117.26	852.50	-	-	39,568.90
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	15.00	-	15.00	-	-	-	-	-	15.00
Blue Ribbon	85.00	-	85.00	-	-	-	-	-	85.00
Charmette Club	5.59	-	5.59	-	-	-	-	-	5.59
Choir	1.00	-	1.00	-	-	-	-	-	1.00
Exxon Grant	221.94	-	221.94	-	-	-	-	-	221.94
Fifth Grade Club	174.08	-	174.08	10.14	68.82	-	-	-	115.40
First Grade Club	10.00	-	10.00	-	-	-	-	-	10.00
Fourth Grade Club	40.00	-	40.00	-	-	-	-	-	40.00
Grants-Misc.CALL AUDITING 1ST	33.00	-	33.00	-	-	-	-	-	33.00
Kindergarten Club	74.00	-	74.00	-	65.00	-	-	-	9.00
Library Club	1,368.23	-	1,368.23	-	879.92	-	-	-	488.31
Pom Squad	21.00	-	21.00	-	-	-	-	-	21.00
Sch Uniform Donations	386.91	-	386.91	-	-	-	-	-	386.91
Second Grade Club	7.42	-	7.42	-	-	-	-	-	7.42
Step Team	342.50	-	342.50	-	-	-	-	-	342.50
Yearbook	269.42	-	269.42	-	-	-	-	-	269.42
<b>Other Accounts</b>									
Bus Trips	204.00	-	204.00	451.60	415.42	-	(36.18)	-	204.00
Bus Trips Grade 1	-	-	-	224.00	224.00	-	-	-	-
Bus Trips Grade 2	-	-	-	546.00	386.00	-	(160.00)	-	-
Bus Trips Grade 3	-	-	-	200.00	200.00	-	-	-	-
Bus Trips Grade 4	-	-	-	1,361.50	1,272.71	-	(88.79)	-	-
Bus Trips Grade 5	-	-	-	568.00	326.53	-	(241.47)	-	-
Bus Trips KK	9.00	-	9.00	1,200.00	873.94	-	(326.06)	-	9.00
Cafeteria Payments	-	-	-	105.00	105.00	-	-	-	-
Charity Drives	-	-	-	217.85	217.85	-	-	-	-
SACC Reim.	-	-	-	54.00	54.00	-	-	-	-



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Alcy Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Total Restricted</b>	<u>3,268.09</u>	<u>-</u>	<u>3,268.09</u>	<u>4,938.09</u>	<u>5,089.19</u>	<u>-</u>	<u>(852.50)</u>	<u>-</u>	<u>2,264.49</u>
<b>Total General and Restricted Fund</b>	<u>41,874.86</u>	<u>-</u>	<u>41,874.86</u>	<u>11,164.98</u>	<u>11,206.45</u>	<u>852.50</u>	<u>(852.50)</u>	<u>-</u>	<u>41,833.39</u>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Alton Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	28,989.88	-	28,989.88	14,164.11	18,778.43	756.21	-	-	25,131.77
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
CLUE	92.00	-	92.00	-	-	-	-	-	92.00
Fifth Grade Club	85.00	-	85.00	525.00	977.90	-	378.95	-	11.05
First Grade Club	35.50	-	35.50	514.00	481.00	-	-	-	68.50
Fourth Grade Club	31.00	-	31.00	-	-	-	-	-	31.00
GENYOUth Foundation	298.91	-	298.91	44.38	343.29	-	-	-	-
Honor Society	(82.95)	-	(82.95)	-	(82.95)	-	-	-	-
Kindergarten Club	43.89	-	43.89	1,568.00	1,497.08	-	-	-	114.81
Music	18.00	-	18.00	304.00	242.37	-	-	-	79.63
Performing Arts Cl	-	-	-	2,431.34	1,826.93	-	(378.95)	-	225.46
PreKK Club	7.00	-	7.00	-	-	-	-	-	7.00
PTO	19.87	-	19.87	-	-	-	(19.87)	-	-
SACC Summer Camp	(5.00)	-	(5.00)	-	(5.00)	-	-	-	-
Science Club	4.00	-	4.00	-	-	-	-	-	4.00
Second Grade Club	8.00	-	8.00	-	-	-	-	-	8.00
Student Council	9.00	-	9.00	-	-	-	-	-	9.00
Target Grant	837.34	-	837.34	-	-	-	-	-	837.34
Teacher Courtesy	0.24	-	0.24	425.00	417.99	-	-	-	7.25
Tennessee Arts Commission Gran	-	-	-	3,000.00	3,000.00	-	-	-	-
Third Grade Club	23.00	-	23.00	264.00	264.00	-	-	-	23.00
Vending	201.72	-	201.72	-	-	-	(201.72)	-	-
<b>Other Accounts</b>									
Bus Trips	(1,534.00)	-	(1,534.00)	2,565.47	1,980.88	-	(524.62)	-	(1,474.03)
Bus Trips Grade 1	-	-	-	10.00	-	-	(10.00)	-	-
Bus Trips Grade 5	-	-	-	373.14	373.14	-	-	-	-
Bus Trips KK	-	-	-	951.50	951.50	-	-	-	-
Charity Drives	-	-	-	39.77	39.77	-	-	-	-
Misc. Clearing	9.39	-	9.39	-	-	-	-	-	9.39
Prof. Development	-	-	-	56.65	56.65	-	-	-	-

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Alton Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
SACC Tuition	-	-	-	174.00	174.00	-	-	-	-
<b>Total Restricted</b>	<b>101.91</b>	-	<b>101.91</b>	<b>13,246.25</b>	<b>12,538.55</b>	-	<b>(756.21)</b>	-	<b>53.40</b>
<b>Total General and Restricted Fund</b>	<b>29,091.79</b>	-	<b>29,091.79</b>	<b>27,410.36</b>	<b>31,316.98</b>	<b>756.21</b>	<b>(756.21)</b>	-	<b>25,185.17</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Balmoral/Ridgeway Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	31,438.83	-	31,438.83	32,538.39	33,297.48	1,893.13	-	-	32,572.87
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	1.66	-	1.66	985.00	775.04	-	-	-	211.62
Basketball Club Girls	-	-	-	4,576.48	3,667.65	-	-	-	908.83
Beta Club	(0.04)	-	(0.04)	480.00	405.40	-	-	-	74.56
Charmette Club	956.46	-	956.46	4,574.00	4,352.02	-	-	-	1,178.44
Cheerleaders	1,193.14	-	1,193.14	6,208.38	7,330.93	-	-	-	70.59
CLUE	-	-	-	248.00	215.85	-	-	-	32.15
Drill Team	-	-	-	255.00	255.00	-	-	-	-
Elementary Sports Club	1.29	-	1.29	-	-	-	-	-	1.29
Fifth Grade Club	412.63	-	412.63	11,123.64	11,463.36	-	-	-	72.91
Fourth Grade Club	266.62	-	266.62	-	247.86	-	-	-	18.76
Grants-Misc.CALL AUDITING 1ST	-	-	-	1,000.00	997.80	-	-	-	2.20
Library Club	39.00	-	39.00	248.00	266.50	-	-	-	20.50
Music	63.39	-	63.39	724.00	787.39	-	-	-	-
Optimist Club	22.47	-	22.47	1,282.68	1,258.68	-	-	-	46.47
Orchestra	-	-	-	40.00	-	-	-	-	40.00
Outdoor Classroom Grant	61.00	-	61.00	-	-	-	-	-	61.00
Pep Club	70.00	-	70.00	-	47.44	-	-	-	22.56
Rotary Grant	56.00	-	56.00	-	54.86	-	-	-	1.14
Sch Uniform Donations	1.45	-	1.45	-	-	-	-	-	1.45
Science Club	-	-	-	427.00	257.92	-	-	-	169.08
SPED Club	22.00	-	22.00	-	-	-	-	-	22.00
Student Council	3.00	-	3.00	-	-	-	-	-	3.00
T I Grant	-	-	-	4.00	-	-	-	-	4.00
Teacher Courtesy	185.81	-	185.81	635.00	431.60	-	-	-	389.21
Tennessee Arts Commission Gran	-	-	-	908.45	908.00	-	-	-	0.45
Third Grade Club	21.26	-	21.26	190.00	190.00	-	-	-	21.26
WalMart	151.36	-	151.36	-	142.01	-	-	-	9.35

**Other Accounts**

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Balmoral/Ridgeway Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips	404.00	-	404.00	-	-	-	-	-	404.00
Bus Trips Grade 1	-	-	-	2,943.00	2,466.40	-	(476.60)	-	-
Bus Trips Grade 2	-	-	-	2,930.00	2,661.71	-	(268.29)	-	-
Bus Trips Grade 3	-	-	-	1,995.00	1,668.51	-	(326.49)	-	-
Bus Trips Grade 4	-	-	-	1,549.00	1,138.79	-	(410.21)	-	-
Bus Trips Grade 5	-	-	-	1,000.00	856.88	-	(143.12)	-	-
Bus Trips KK	-	-	-	3,192.98	2,924.56	-	(268.42)	-	-
Cafeteria Payments	-	-	-	1,147.55	1,147.55	-	-	-	-
Charity Drives	-	-	-	1,462.90	1,462.90	-	-	-	-
Memphis Arts Council	0.22	-	0.22	-	-	-	-	-	0.22
SACC Reim.	621.59	-	621.59	3,422.74	3,858.45	-	-	-	185.88
SACC Tuition	549.00	-	549.00	114,949.00	115,229.00	-	-	-	269.00
<b>Total Restricted</b>	<b>5,103.31</b>	<b>-</b>	<b>5,103.31</b>	<b>168,501.80</b>	<b>167,470.06</b>	<b>-</b>	<b>(1,893.13)</b>	<b>-</b>	<b>4,241.92</b>
<b>Total General and Restricted Fund</b>	<b>36,542.14</b>	<b>-</b>	<b>36,542.14</b>	<b>201,040.19</b>	<b>200,767.54</b>	<b>1,893.13</b>	<b>(1,893.13)</b>	<b>-</b>	<b>36,814.79</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Barret's Chapel Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	20,182.39	-	20,182.39	22,983.24	25,847.52	1,175.19	-	-	18,493.30
<b>Restricted Fund:</b>									
Athletic Activity	6,271.78	-	6,271.78	21,312.07	14,429.21	-	-	-	13,154.64
<b>Club Accounts:</b>									
Art Club	239.18	-	239.18	-	-	-	-	-	239.18
Band	217.61	-	217.61	-	209.64	-	-	-	7.97
Basketball Club Boys	1,049.60	-	1,049.60	100.00	100.00	-	-	-	1,049.60
Basketball Club Girls	1,100.68	-	1,100.68	-	-	-	-	-	1,100.68
Beta Club	656.20	-	656.20	-	121.48	-	-	-	534.72
Choir	27.08	-	27.08	-	-	-	-	-	27.08
CLUE	199.81	-	199.81	5,205.32	5,290.13	-	-	-	115.00
Computer Club	-	-	-	5,900.00	4,683.79	-	-	-	1,216.21
ESL	9.61	-	9.61	-	-	-	-	-	9.61
First Grade Club	-	-	-	663.00	649.46	-	-	-	13.54
GENYOUth Foundation	20.20	-	20.20	-	-	-	-	-	20.20
Greater Memphis Grant	625.95	-	625.95	32,077.55	28,599.90	-	-	-	4,103.60
Honor Society	92.26	-	92.26	973.00	1,038.00	-	-	-	27.26
Kindergarten Club	-	-	-	208.00	188.85	-	-	-	19.15
Library Club	-	-	-	144.25	144.21	-	-	-	0.04
Music	249.26	-	249.26	348.00	272.08	-	-	-	325.18
Race for Education	30.00	-	30.00	-	-	-	-	-	30.00
Second Grade Club	-	-	-	622.00	570.22	-	-	-	51.78
Soccer Club	1,226.14	-	1,226.14	-	-	-	-	-	1,226.14
Spanish Club	11.00	-	11.00	-	-	-	-	-	11.00
SPED Club	164.00	-	164.00	505.22	435.36	-	-	-	233.86
STEM Club	-	-	-	2,420.00	1,036.08	-	-	-	1,383.92
Student Council	989.08	-	989.08	1,108.00	1,376.82	-	-	-	720.26
Teacher Courtesy	-	-	-	1,000.00	-	-	-	-	1,000.00
Third Grade Club	-	-	-	552.00	503.69	-	-	-	48.31
Yearbook	35.00	-	35.00	35.00	70.00	-	-	-	-

**Other Accounts**

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Barret's Chapel Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips	412.00	-	412.00	7,546.60	7,166.06	-	(380.54)	-	412.00
Bus Trips Grade 1	-	-	-	524.00	524.00	-	-	-	-
Bus Trips Grade 3	-	-	-	792.00	792.00	-	-	-	-
Bus Trips Grade 4	-	-	-	495.00	(136.14)	-	(631.14)	-	-
Bus Trips Grade 5	-	-	-	1,668.00	1,572.94	-	(95.06)	-	-
Bus Trips KK	-	-	-	672.00	603.55	-	(68.45)	-	-
Cafeteria Payments	-	-	-	349.15	349.15	-	-	-	-
Class Piano	-	-	-	1,645.00	1,645.00	-	-	-	-
SACC Tuition	-	-	-	48,286.00	48,286.00	-	-	-	-
<b>Total Restricted</b>	<b>13,626.44</b>	<b>-</b>	<b>13,626.44</b>	<b>135,151.16</b>	<b>120,521.48</b>	<b>-</b>	<b>(1,175.19)</b>	<b>-</b>	<b>27,080.93</b>
<b>Total General and Restricted Fund</b>	<b>33,808.83</b>	<b>-</b>	<b>33,808.83</b>	<b>158,134.40</b>	<b>146,369.00</b>	<b>1,175.19</b>	<b>(1,175.19)</b>	<b>-</b>	<b>45,574.23</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Belle Forest Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	44,002.35	-	44,002.35	52,606.42	44,809.28	3,534.44	-	-	55,333.93
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	60.00	-	60.00	210.00	254.55	-	-	-	15.45
Band	-	-	-	60.00	-	-	-	-	60.00
Beta Club	151.31	-	151.31	200.00	346.38	-	-	-	4.93
Charmette Club	5.02	-	5.02	210.00	214.98	-	-	-	0.04
Cheerleaders	132.80	-	132.80	5,889.98	5,749.75	-	-	-	273.03
Chess Club	15.00	-	15.00	40.00	-	-	-	-	55.00
Choir	80.00	-	80.00	165.00	238.18	-	-	-	6.82
Computer Club	15.00	-	15.00	60.00	-	-	-	-	75.00
Dance Team	1,126.28	-	1,126.28	190.04	1,018.97	-	-	-	297.35
Elementary Sports Club	189.57	-	189.57	260.00	143.76	-	-	-	305.81
Environmental Club	18.05	-	18.05	300.00	130.74	-	-	-	187.31
ESL	232.88	-	232.88	539.00	768.90	-	-	-	2.98
Fashion Club	-	-	-	230.07	224.65	-	-	-	5.42
Fifth Grade Club	-	-	-	3,534.30	2,615.92	-	-	-	918.38
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Grants-Misc.CALL AUDITING 1ST	10.85	-	10.85	-	-	-	-	-	10.85
Library Club	42.50	-	42.50	30.00	43.00	-	-	-	29.50
Music	174.00	-	174.00	-	-	-	-	-	174.00
Newspaper Club	-	-	-	4.00	-	-	-	-	4.00
Optimist Club	174.00	-	174.00	-	-	-	-	-	174.00
Orchestra	-	-	-	15.00	-	-	-	-	15.00
Orff Music	555.37	-	555.37	-	-	-	-	-	555.37
Pep Club	507.00	-	507.00	-	-	-	-	-	507.00
Performing Arts Cl	2,356.92	-	2,356.92	10,993.00	10,191.95	-	-	-	3,157.97
PreKK Club	234.06	-	234.06	1,829.00	1,633.43	-	-	-	429.63
Science Club	835.27	-	835.27	-	-	-	-	-	835.27
Science Olympiad	54.00	-	54.00	180.00	36.08	-	-	-	197.92
Second Grade Club	2.77	-	2.77	51.00	-	-	-	-	53.77
Soccer Club	69.42	-	69.42	200.00	269.42	-	-	-	-

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Belle Forest Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Step Team	414.80	-	414.80	380.00	410.97	-	-	-	383.83
Teacher Courtesy	5.00	-	5.00	-	-	-	-	-	5.00
Yearbook	(2,209.52)	-	(2,209.52)	5,705.80	3,496.28	-	-	-	-
<b>Other Accounts</b>									
Bus Trips	1,957.00	-	1,957.00	335.00	321.34	-	(13.66)	-	1,957.00
Bus Trips Grade 1	-	-	-	7,508.50	5,991.52	-	(1,516.98)	-	-
Bus Trips Grade 2	-	-	-	3,597.00	3,321.58	-	(275.42)	-	-
Bus Trips Grade 3	-	-	-	3,907.00	3,455.04	-	(451.96)	-	-
Bus Trips Grade 5	-	-	-	20,178.00	19,869.95	-	(308.05)	-	-
Bus Trips KK	-	-	-	8,813.00	7,844.63	-	(968.37)	-	-
Charity Drives	-	-	-	70.36	70.36	-	-	-	-
Class Piano	-	-	-	659.00	659.00	-	-	-	-
SACC Reim.	-	-	-	708.98	708.98	-	-	-	-
SACC Tuition	-	-	-	191,397.00	191,397.00	-	-	-	-
SPED Home Environment	55.74	-	55.74	662.96	631.55	-	-	-	87.15
<b>Total Restricted</b>	<b>8,265.09</b>	<b>-</b>	<b>8,265.09</b>	<b>269,112.99</b>	<b>262,058.86</b>	<b>-</b>	<b>(3,534.44)</b>	<b>-</b>	<b>11,784.78</b>
<b>Total General and Restricted Fund</b>	<b>52,267.44</b>	<b>-</b>	<b>52,267.44</b>	<b>321,719.41</b>	<b>306,868.14</b>	<b>3,534.44</b>	<b>(3,534.44)</b>	<b>-</b>	<b>67,118.71</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Berclair Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	32,733.90	-	32,733.90	11,444.27	10,000.02	201.36	-	-	34,379.51
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	1,500.00	-	1,500.00	-	-	-	-	-	1,500.00
Enhancement Grant	545.00	-	545.00	-	-	-	-	-	545.00
ESL	-	-	-	1,000.00	999.90	-	-	-	0.10
Exxon Grant	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
First Grade Club	111.69	-	111.69	5,604.00	4,576.50	-	-	-	1,139.19
Fourth Grade Club	18.14	-	18.14	224.00	20.14	-	-	-	222.00
GENYOUth Foundation	740.01	-	740.01	-	-	-	-	-	740.01
Junior League	750.00	-	750.00	-	-	-	-	-	750.00
Kindergarten Club	599.39	-	599.39	4,179.00	3,638.08	-	-	-	1,140.31
Optimist Club	1,394.00	-	1,394.00	-	-	-	-	-	1,394.00
Orff Music	31.67	-	31.67	221.50	248.75	-	-	-	4.42
Photography Club	53.00	-	53.00	-	-	-	-	-	53.00
PreKK Club	-	-	-	305.00	305.00	-	-	-	-
Sch Uniform Donations	603.00	-	603.00	-	-	-	-	-	603.00
School Beautification	296.00	-	296.00	-	-	-	-	-	296.00
Second Grade Club	-	-	-	2,320.00	2,049.00	-	-	-	271.00
Soccer Club	14.10	-	14.10	-	-	-	-	-	14.10
Spanish Club	4.00	-	4.00	-	-	-	-	-	4.00
Target Grant	205.00	-	205.00	-	-	-	-	-	205.00
Teacher Courtesy	34.83	-	34.83	-	-	-	-	-	34.83
Third Grade Club	-	-	-	961.00	925.00	-	-	-	36.00
Young Astronauts	2,632.20	-	2,632.20	-	842.89	-	-	-	1,789.31
<b>Other Accounts</b>									
Bus Trips	(367.14)	-	(367.14)	-	(201.36)	-	(201.36)	-	(367.14)
Bus Trips Grade 1	9.06	-	9.06	-	-	-	-	-	9.06
Bus Trips Grade 2	361.56	-	361.56	-	-	-	-	-	361.56
Bus Trips Grade 3	(112.53)	-	(112.53)	-	-	-	-	-	(112.53)
Bus Trips Grade 4	542.50	-	542.50	-	-	-	-	-	542.50

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Berclair Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 5	489.34	-	489.34	-	-	-	-	-	489.34
Bus Trips KK	(114.73)	-	(114.73)	-	-	-	-	-	(114.73)
SACC Reim.	69.21	-	69.21	-	(155.79)	-	-	-	225.00
<b>Total Restricted</b>	<b>11,409.30</b>	<b>-</b>	<b>11,409.30</b>	<b>14,814.50</b>	<b>13,248.11</b>	<b>-</b>	<b>(201.36)</b>	<b>-</b>	<b>12,774.33</b>
<b>Total General and Restricted Fund</b>	<b>44,143.20</b>	<b>-</b>	<b>44,143.20</b>	<b>26,258.77</b>	<b>23,248.13</b>	<b>201.36</b>	<b>(201.36)</b>	<b>-</b>	<b>47,153.84</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Bethel Grove Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	12,058.96	-	12,058.96	3,637.23	3,597.88	-	-	-	12,098.31
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	264.00	-	264.00	-	-	-	-	-	264.00
Blue Ribbon	1,749.26	-	1,749.26	-	175.00	-	-	-	1,574.26
CLUE	17.00	-	17.00	-	-	-	-	-	17.00
Elementary Sports Club	-	-	-	1,285.00	1,086.31	-	-	-	198.69
Fifth Grade Club	1,248.37	-	1,248.37	610.00	742.83	-	-	-	1,115.54
First Grade Club	310.70	-	310.70	-	-	-	-	-	310.70
Fourth Grade Club	729.88	-	729.88	-	-	-	-	-	729.88
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Kindergarten Club	718.25	-	718.25	-	-	-	-	-	718.25
Ladies of Excellence	372.83	-	372.83	120.00	176.31	-	-	-	316.52
Library Club	18.00	-	18.00	-	-	-	-	-	18.00
Orff Music	6.00	-	6.00	-	-	-	-	-	6.00
Outdoor Classroom Grant	1,252.00	-	1,252.00	-	-	-	-	-	1,252.00
Pom Squad	35.00	-	35.00	-	-	-	-	-	35.00
PreKK Club	127.97	-	127.97	728.14	728.14	-	-	-	127.97
Sch Uniform Donations	258.00	-	258.00	-	-	-	-	-	258.00
SECME	15.00	-	15.00	-	-	-	-	-	15.00
Second Grade Club	81.94	-	81.94	-	-	-	-	-	81.94
SPED Club	265.00	-	265.00	176.94	417.00	-	-	-	24.94
Teacher Courtesy	1.04	-	1.04	-	(100.00)	-	-	-	101.04
Third Grade Club	(0.16)	-	(0.16)	288.00	286.80	-	-	-	1.04
<b>Other Accounts</b>									
Bus Trips	-	-	-	1,914.00	1,914.00	-	-	-	-
Cafeteria Payments	-	-	-	333.25	333.25	-	-	-	-
Charity Drives	64.00	-	64.00	-	63.50	-	-	-	0.50
SPED Home Environment	(24.77)	-	(24.77)	-	(187.10)	-	-	-	162.33
<b>Total Restricted</b>	<b>8,509.31</b>	<b>-</b>	<b>8,509.31</b>	<b>5,455.33</b>	<b>5,636.04</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,328.60</b>
<b>Total General and Restricted Fund</b>	<b>20,568.27</b>	<b>-</b>	<b>20,568.27</b>	<b>9,092.56</b>	<b>9,233.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,426.91</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Brownsville Road Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	56,284.19	-	56,284.19	16,927.77	24,166.96	366.73	-	-	49,411.73
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	-	-	-	300.00	286.20	-	-	-	13.80
Beta Club	38.36	-	38.36	9,703.56	9,540.54	-	-	-	201.38
Charmette Club	29.98	-	29.98	-	-	-	-	-	29.98
Choir	12.00	-	12.00	-	-	-	-	-	12.00
CLUE	185.68	-	185.68	1,451.00	1,416.00	-	-	-	220.68
Dance Team	-	-	-	140.00	140.00	-	-	-	-
Fifth Grade Club	212.77	-	212.77	-	-	-	-	-	212.77
Library Club	6.90	-	6.90	960.00	963.47	-	-	-	3.43
Music	35.00	-	35.00	-	-	-	-	-	35.00
Optimist Club	961.42	-	961.42	-	107.53	-	-	-	853.89
Orchestra	60.00	-	60.00	-	-	-	-	-	60.00
PTO	100.00	-	100.00	-	100.00	-	-	-	-
STEM Club	-	-	-	167.50	78.57	-	-	-	88.93
Student Council	1,401.06	-	1,401.06	2,829.30	3,263.23	-	-	-	967.13
Yearbook	979.00	-	979.00	-	-	-	-	-	979.00
<b>Other Accounts</b>									
Bus Trips	2,313.00	-	2,313.00	-	-	-	-	-	2,313.00
Bus Trips Grade 4	-	-	-	595.48	595.48	-	-	-	-
Bus Trips Grade 5	-	-	-	1,975.00	1,710.61	-	(264.39)	-	-
Bus Trips KK	-	-	-	884.00	781.66	-	(102.34)	-	-
Cafeteria Payments	-	-	-	195.00	195.00	-	-	-	-
Class Piano	-	-	-	4,935.00	4,935.00	-	-	-	-
SACC Reim.	0.17	-	0.17	1,540.00	(407.84)	-	-	-	1,948.01
SACC Tuition	-	-	-	88,694.00	88,694.00	-	-	-	-
<b>Total Restricted</b>	<b>6,335.34</b>	<b>-</b>	<b>6,335.34</b>	<b>114,369.84</b>	<b>112,399.45</b>	<b>-</b>	<b>(366.73)</b>	<b>-</b>	<b>7,939.00</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Brownsville Road Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Total General and Restricted Fund</b>	<b>62,619.53</b>	-	<b>62,619.53</b>	<b>131,297.61</b>	<b>136,566.41</b>	<b>366.73</b>	<b>(366.73)</b>	-	<b>57,350.73</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Bruce Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	1,896.19	-	1,896.19	10,328.44	10,793.43	593.13	-	-	2,024.33
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	729.00	-	729.00	-	-	-	-	-	729.00
Choir	70.00	-	70.00	(70.00)	-	-	-	-	-
Dance Team	-	-	-	40.00	40.00	-	-	-	-
Elementary Sports Club	-	-	-	325.00	238.77	-	-	-	86.23
Orff Music	50.00	-	50.00	-	-	-	-	-	50.00
Roberts Foundation Grant	-	-	-	25,000.00	12,194.69	-	-	-	12,805.31
Student Council	81.00	-	81.00	-	-	-	-	-	81.00
Target Grant	-	-	-	1,400.00	1,379.33	-	-	-	20.67
Teacher Courtesy	19.18	-	19.18	-	-	-	-	-	19.18
Yearbook	-	-	-	220.00	1,878.75	-	-	-	(1,658.75)
<b>Other Accounts</b>									
Bus Trips	2,790.20	-	2,790.20	1,321.00	1,321.00	-	0.00	-	2,790.20
Bus Trips Grade 1	-	-	-	4,140.00	4,140.00	-	-	-	-
Bus Trips Grade 2	-	-	-	1,806.00	1,795.69	-	(10.31)	-	-
Bus Trips Grade 4	-	-	-	12,052.70	11,600.00	-	(452.70)	-	-
Bus Trips Grade 5	-	-	-	5,660.00	5,596.06	-	(63.94)	-	-
Bus Trips KK	-	-	-	1,336.00	1,269.82	-	(66.18)	-	-
Cafeteria Payments	-	-	-	90.00	90.00	-	-	-	-
Charity Drives	-	-	-	3.00	3.00	-	-	-	-
SACC Tuition	-	-	-	30,672.50	30,672.50	-	-	-	-
<b>Total Restricted</b>	<b>3,739.38</b>	<b>-</b>	<b>3,739.38</b>	<b>83,996.20</b>	<b>72,219.61</b>	<b>-</b>	<b>(593.13)</b>	<b>-</b>	<b>14,922.84</b>
<b>Total General and Restricted Fund</b>	<b>5,635.57</b>	<b>-</b>	<b>5,635.57</b>	<b>94,324.64</b>	<b>83,013.04</b>	<b>593.13</b>	<b>(593.13)</b>	<b>-</b>	<b>16,947.17</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Carnes Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	23,059.83	-	23,059.83	(903.63)	34,929.72	-	-	-	(12,773.52)
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	(0.52)	-	(0.52)	-	-	-	-	-	(0.52)
Boys to Men	28.00	-	28.00	-	-	-	-	-	28.00
Dance Team	(0.25)	-	(0.25)	-	-	-	-	-	(0.25)
E-Club	146.00	-	146.00	-	-	-	-	-	146.00
Fifth Grade Club	199.95	-	199.95	-	-	-	-	-	199.95
First Grade Club	58.16	-	58.16	-	-	-	-	-	58.16
Fourth Grade Club	25.23	-	25.23	-	-	-	-	-	25.23
GENYOUth Foundation	29.00	-	29.00	-	-	-	-	-	29.00
Grants-Misc.CALL AUDITING 1ST	10,798.00	-	10,798.00	-	-	-	-	-	10,798.00
Honor Society	90.00	-	90.00	-	-	-	-	-	90.00
Kindergarten Club	(66.99)	-	(66.99)	-	-	-	-	-	(66.99)
Laura Bush Grant	46.70	-	46.70	-	-	-	-	-	46.70
PreKK Club	95.00	-	95.00	-	-	-	-	-	95.00
PTO	9.00	-	9.00	-	-	-	-	-	9.00
Rotary Grant	514.00	-	514.00	-	-	-	-	-	514.00
S.T.A.R.S	78.00	-	78.00	-	-	-	-	-	78.00
Sch Uniform Donations	275.00	-	275.00	-	-	-	-	-	275.00
Second Grade Club	9.34	-	9.34	-	-	-	-	-	9.34
Sixth Grade Club	38.00	-	38.00	-	-	-	-	-	38.00
STEM Grant	386.00	-	386.00	-	-	-	-	-	386.00
Teacher Courtesy	69.28	-	69.28	-	-	-	-	-	69.28
Third Grade Club	8.00	-	8.00	-	-	-	-	-	8.00
Vending	74.75	-	74.75	-	-	-	-	-	74.75
<b>Other Accounts</b>									
Cafeteria Payments	-	-	-	-	(14.00)	-	-	-	14.00
SACC Reim.	-	-	-	(150.13)	-	-	-	-	(150.13)
<b>Total Restricted</b>	<b>12,909.65</b>	<b>-</b>	<b>12,909.65</b>	<b>(150.13)</b>	<b>(14.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,773.52</b>
<b>Total General and Restricted Fund</b>	<b>35,969.48</b>	<b>-</b>	<b>35,969.48</b>	<b>(1,053.76)</b>	<b>34,915.72</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Charjean Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	5,512.46	-	5,512.46	10,221.09	10,762.78	981.72	-	-	5,952.49
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	311.00	-	311.00	-	107.99	-	-	-	203.01
Blue Ribbon	239.00	-	239.00	-	239.00	-	-	-	-
Cheerleaders	-	-	-	959.00	610.00	-	-	-	349.00
Choir	330.00	-	330.00	-	41.36	-	-	-	288.64
DOC	424.00	-	424.00	-	72.99	-	-	-	351.01
ESL	81.82	-	81.82	-	-	-	-	-	81.82
Fifth Grade Club	-	-	-	612.71	296.62	-	-	-	316.09
First Grade Club	543.77	-	543.77	-	331.49	-	-	-	212.28
Fourth Grade Club	445.29	-	445.29	-	233.89	-	-	-	211.40
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Honor Society	225.52	-	225.52	-	99.88	-	-	-	125.64
Host	1,660.00	-	1,660.00	-	927.00	-	-	-	733.00
Junior League	33.00	-	33.00	-	15.94	-	-	-	17.06
Kellogg Contribution	24.00	-	24.00	500.00	450.00	-	-	-	74.00
Kindergarten Club	281.29	-	281.29	-	243.38	-	-	-	37.91
Library Club	843.34	-	843.34	-	38.88	-	-	-	804.46
MACE	26.00	-	26.00	-	-	-	-	-	26.00
PTO	(3,786.86)	-	(3,786.86)	-	(56.03)	-	-	-	(3,730.83)
SACC Summer Camp	-	-	-	-	(15.00)	-	-	-	15.00
Sch Uniform Donations	307.00	-	307.00	-	41.82	-	-	-	265.18
School Beautification	400.00	-	400.00	-	-	-	-	-	400.00
Second Grade Club	32.35	-	32.35	-	-	-	-	-	32.35
Sixth Grade Club	73.24	-	73.24	-	-	-	-	-	73.24
Student Council	62.40	-	62.40	70.00	110.04	-	-	-	22.36
Third Grade Club	379.42	-	379.42	-	44.50	-	-	-	334.92
Vending	151.18	-	151.18	-	151.18	-	-	-	-
<b>Other Accounts</b>									
Bus Trips	840.41	-	840.41	183.50	183.50	-	(0.00)	-	840.41

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Charjean Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 1	-	-	-	1,262.00	1,115.40	-	(318.34)	-	(171.74)
Bus Trips Grade 2	-	-	-	440.00	404.73	-	(35.27)	-	-
Bus Trips Grade 3	-	-	-	732.00	451.73	-	(280.27)	-	-
Bus Trips Grade 4	-	-	-	30.00	-	-	(30.00)	-	-
Bus Trips Grade 5	10.00	-	10.00	1,313.34	995.50	-	(317.84)	-	10.00
Charity Drives	337.22	-	337.22	-	337.22	-	-	-	-
Misc. Clearing	5,024.46	-	5,024.46	-	-	-	-	-	5,024.46
<b>Total Restricted</b>	<b>10,298.85</b>	<b>-</b>	<b>10,298.85</b>	<b>6,102.55</b>	<b>7,473.01</b>	<b>-</b>	<b>(981.72)</b>	<b>-</b>	<b>7,946.67</b>
<b>Total General and Restricted Fund</b>	<b>15,811.31</b>	<b>-</b>	<b>15,811.31</b>	<b>16,323.64</b>	<b>18,235.79</b>	<b>981.72</b>	<b>(981.72)</b>	<b>-</b>	<b>13,899.16</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cherokee Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	11,753.07	-	11,753.07	21,693.81	17,154.52	237.21	-	-	16,529.57
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	-	-	-	1,531.45	1,438.70	-	-	-	92.75
Charmette Club	240.19	-	240.19	1,602.40	1,622.29	-	-	-	220.30
Choir	98.00	-	98.00	-	48.00	-	-	-	50.00
Fifth Grade Club	91.66	-	91.66	1,680.00	1,770.90	-	-	-	0.76
Junior League	5.66	-	5.66	-	-	-	-	-	5.66
Kindergarten Club	63.16	-	63.16	496.46	465.99	-	-	-	93.63
Orff Music	-	-	-	90.00	90.00	-	-	-	-
Teacher Courtesy	19.00	-	19.00	873.00	554.95	-	-	-	337.05
Yearbook	-	-	-	2,705.43	2,691.51	-	-	-	13.92
<b>Other Accounts</b>									
Bus Trips	269.00	-	269.00	8,649.00	8,475.55	-	(173.45)	-	269.00
Bus Trips Grade 2	16.00	-	16.00	350.00	331.08	-	(18.92)	-	16.00
Bus Trips Grade 3	-	-	-	284.00	239.16	-	(44.84)	-	-
Bus Trips Grade 5	8.17	-	8.17	454.16	454.16	-	-	-	8.17
Bus Trips KK	-	-	-	830.50	830.50	-	-	-	-
Charity Drives	-	-	-	2,581.19	2,581.19	-	-	-	-
SACC Reim.	(0.25)	-	(0.25)	-	(1,354.25)	-	-	-	1,354.00
SACC Tuition	-	-	-	226.00	226.00	-	-	-	-
Title One/NCLB	-	-	-	-	(188.51)	-	-	-	188.51
<b>Total Restricted</b>	<b>810.59</b>	<b>-</b>	<b>810.59</b>	<b>22,353.59</b>	<b>20,277.22</b>	<b>-</b>	<b>(237.21)</b>	<b>-</b>	<b>2,649.75</b>
<b>Total General and Restricted Fund</b>	<b>12,563.66</b>	<b>-</b>	<b>12,563.66</b>	<b>44,047.40</b>	<b>37,431.74</b>	<b>237.21</b>	<b>(237.21)</b>	<b>-</b>	<b>19,179.32</b>

Shelby County Schools  
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis  
Chimneyrock Elementary  
June 30, 2018

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	40,110.36	-	40,110.36	30,578.11	30,676.03	662.79	-	-	40,675.23
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	1,820.50	-	1,820.50	860.00	-	-	-	-	2,680.50
Chess Club	47.50	-	47.50	-	-	-	-	-	47.50
CLUE	203.94	-	203.94	1,365.00	1,365.00	-	-	-	203.94
Environmental Club	350.00	-	350.00	-	-	-	-	-	350.00
Fifth Grade Club	41.17	-	41.17	-	-	-	-	-	41.17
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Music	129.00	-	129.00	-	-	-	-	-	129.00
Performing Arts Cl	566.00	-	566.00	-	-	-	-	-	566.00
School Beautification	200.00	-	200.00	-	-	-	-	-	200.00
Teacher Courtesy	-	-	-	345.00	-	-	-	-	345.00
Yearbook	1,472.87	-	1,472.87	28.00	-	-	-	-	1,500.87
<b>Other Accounts</b>									
Bus Trips	2,785.44	-	2,785.44	538.00	538.00	-	-	-	2,785.44
Bus Trips Grade 1	236.00	-	236.00	3,885.00	3,630.35	-	(254.65)	-	236.00
Bus Trips Grade 2	-	-	-	2,775.25	2,775.25	-	-	-	-
Bus Trips Grade 3	-	-	-	1,686.00	1,686.00	-	-	-	-
Bus Trips Grade 4	(62.22)	-	(62.22)	2,508.00	2,480.93	-	(27.07)	-	(62.22)
Bus Trips Grade 5	(330.00)	-	(330.00)	11,553.00	11,177.23	-	(375.77)	-	(330.00)
Bus Trips KK	-	-	-	2,911.00	2,905.70	-	(5.30)	-	-
Class Piano	0.09	-	0.09	9,665.00	9,665.00	-	-	-	0.09
SACC Tuition	-	-	-	154,751.00	154,751.00	-	-	-	-
<b>Total Restricted</b>	<b>8,460.29</b>	<b>-</b>	<b>8,460.29</b>	<b>192,870.25</b>	<b>190,974.46</b>	<b>-</b>	<b>(662.79)</b>	<b>-</b>	<b>9,693.29</b>
<b>Total General and Restricted Fund</b>	<b>48,570.65</b>	<b>-</b>	<b>48,570.65</b>	<b>223,448.36</b>	<b>221,650.49</b>	<b>662.79</b>	<b>(662.79)</b>	<b>-</b>	<b>50,368.52</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cordova Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	56,204.95	-	56,204.95	34,639.43	31,849.25	646.20	-	-	59,641.33
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	-	-	-	250.00	199.92	-	-	-	50.08
Chess Club	2,823.28	-	2,823.28	3,336.50	2,780.64	-	-	-	3,379.14
CLUE	-	-	-	75.00	68.50	-	-	-	6.50
Dance Team	-	-	-	130.00	120.00	-	-	-	10.00
Exxon Grant	550.00	-	550.00	-	150.00	-	-	-	400.00
First Grade Club	18.00	-	18.00	-	-	-	-	-	18.00
GENYOUth Foundation	534.96	-	534.96	-	-	-	-	-	534.96
Gymnastics	4,164.88	-	4,164.88	12,850.00	10,709.18	-	-	-	6,305.70
Lowe's	143.70	-	143.70	-	48.49	-	-	-	95.21
Orff Music	-	-	-	36.00	36.00	-	-	-	-
Performing Arts Cl	-	-	-	1,950.00	-	-	-	-	1,950.00
PreKK Club	-	-	-	133.00	133.00	-	-	-	-
Science Club	58.00	-	58.00	257.00	314.64	-	-	-	0.36
SECME	4,507.03	-	4,507.03	2,240.00	1,844.92	-	-	-	4,902.11
<b>Other Accounts</b>									
Bus Trips	336.00	-	336.00	3,514.50	3,243.76	-	(270.74)	-	336.00
Bus Trips Grade 2	-	-	-	797.50	797.40	-	(0.10)	-	-
Bus Trips Grade 3	-	-	-	965.00	935.09	-	(29.91)	-	-
Bus Trips Grade 5	-	-	-	1,728.00	1,609.66	-	(118.34)	-	-
Bus Trips KK	-	-	-	3,251.00	3,023.89	-	(227.11)	-	-
Cafeteria Payments	-	-	-	336.50	336.50	-	-	-	-
Charity Drives	-	-	-	1,053.24	1,053.24	-	-	-	-
Class Piano	-	-	-	9,225.00	9,225.00	-	-	-	-
SACC Reim.	-	-	-	1,185.31	1,185.31	-	-	-	-
SACC Tuition	-	-	-	115,922.00	115,922.00	-	-	-	-
<b>Total Restricted</b>	<b>13,135.85</b>	<b>-</b>	<b>13,135.85</b>	<b>159,235.55</b>	<b>153,737.14</b>	<b>-</b>	<b>(646.20)</b>	<b>-</b>	<b>17,988.06</b>
<b>Total General and Restricted Fund</b>	<b>69,340.80</b>	<b>-</b>	<b>69,340.80</b>	<b>193,874.98</b>	<b>185,586.39</b>	<b>646.20</b>	<b>(646.20)</b>	<b>-</b>	<b>77,629.39</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cromwell Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	30,465.61	-	30,465.61	16,905.81	15,365.63	1,326.21	-	-	33,332.00
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	58.00	-	58.00	-	-	-	-	-	58.00
Cheerleaders	25.30	-	25.30	-	-	-	-	-	25.30
Dance Team	(0.50)	-	(0.50)	-	-	-	-	-	(0.50)
Environmental Club	-	-	-	750.00	-	-	-	-	750.00
ESL	47.94	-	47.94	-	-	-	-	-	47.94
Fifth Grade Club	78.00	-	78.00	4,959.00	3,423.21	-	-	-	1,613.79
Fourth Grade Club	-	-	-	370.00	360.41	-	-	-	9.59
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Junior League	1,010.00	-	1,010.00	-	-	-	-	-	1,010.00
Kindergarten Club	13.00	-	13.00	10.00	-	-	-	-	23.00
Newspaper Club	492.00	-	492.00	1,345.00	1,405.99	-	-	-	431.01
Playground	2,326.00	-	2,326.00	-	-	-	-	-	2,326.00
PTO	308.00	-	308.00	-	-	-	-	-	308.00
SADD	290.00	-	290.00	-	-	-	-	-	290.00
Sch Uniform Donations	68.00	-	68.00	-	-	-	-	-	68.00
Science Club	109.05	-	109.05	402.90	313.00	-	-	-	198.95
Second Grade Club	-	-	-	1,075.00	877.16	-	-	-	197.84
Sixth Grade Club	1.00	-	1.00	-	-	-	-	-	1.00
Student Council	286.20	-	286.20	-	(10.00)	-	-	-	296.20
Sunshine Club	20.00	-	20.00	-	-	-	-	-	20.00
T I Grant	216.00	-	216.00	-	-	-	-	-	216.00
Teacher Courtesy	(35.31)	-	(35.31)	-	(25.00)	-	-	-	(10.31)
Third Grade Club	612.07	-	612.07	4,685.38	2,958.86	-	-	-	2,338.59
Vending	295.70	-	295.70	40.12	302.92	-	-	-	32.90
<b>Other Accounts</b>									
Bus Trips	987.00	-	987.00	1,554.00	750.00	-	(804.00)	-	987.00
Bus Trips Grade 1	195.00	-	195.00	255.00	134.60	-	(120.40)	-	195.00
Bus Trips Grade 2	-	-	-	202.50	166.55	-	(35.95)	-	-

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cromwell Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 3	-	-	-	348.00	347.84	-	(0.16)	-	-
Bus Trips Grade 4	-	-	-	440.00	368.45	-	(71.55)	-	-
Bus Trips Grade 5	1.00	-	1.00	857.00	727.79	-	(129.21)	-	1.00
Bus Trips KK	13.00	-	13.00	1,377.00	1,212.06	-	(164.94)	-	13.00
Cafeteria Payments	-	-	-	236.25	236.25	-	-	-	-
Misc. Clearing	440.00	-	440.00	-	440.00	-	-	-	-
SACC Tuition	50.00	-	50.00	32,655.00	32,655.00	-	-	-	50.00
SPED Home Environment	-	-	-	444.60	444.60	-	-	-	-
<b>Total Restricted</b>	<b>8,906.45</b>	<b>-</b>	<b>8,906.45</b>	<b>52,006.75</b>	<b>47,089.69</b>	<b>-</b>	<b>(1,326.21)</b>	<b>-</b>	<b>12,497.30</b>
<b>Total General and Restricted Fund</b>	<b>39,372.06</b>	<b>-</b>	<b>39,372.06</b>	<b>68,912.56</b>	<b>62,455.32</b>	<b>1,326.21</b>	<b>(1,326.21)</b>	<b>-</b>	<b>45,829.30</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Crump Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	71,890.19	-	71,890.19	13,065.24	15,736.15	575.66	-	-	69,794.94
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
B.J. Dance Stars	660.00	-	660.00	-	-	-	-	-	660.00
Bobo Grant Mathematics	1,500.00	-	1,500.00	-	-	-	-	-	1,500.00
Cheerleaders	288.00	-	288.00	-	-	-	-	-	288.00
Choir	7.00	-	7.00	-	-	-	-	-	7.00
D.O.G.S.	267.00	-	267.00	-	-	-	-	-	267.00
Drummers	102.00	-	102.00	-	-	-	-	-	102.00
Fifth Grade Club	546.95	-	546.95	14,759.75	12,755.57	-	-	-	2,551.13
Fire Club Reading	24.19	-	24.19	-	-	-	-	-	24.19
First Grade Club	(67.20)	-	(67.20)	67.20	-	-	-	-	-
Fourth Grade Club	3.00	-	3.00	-	-	-	-	-	3.00
Inspiration Keys	300.00	-	300.00	-	-	-	-	-	300.00
Majorettes	55.76	-	55.76	-	-	-	-	-	55.76
Music	495.53	-	495.53	565.00	622.56	-	-	-	437.97
NIKE	300.00	-	300.00	-	-	-	-	-	300.00
Orchestra	20.00	-	20.00	-	-	-	-	-	20.00
Paraeducator Grant	144.00	-	144.00	-	-	-	-	-	144.00
Physical Education	892.16	-	892.16	-	-	-	-	-	892.16
Poetry Club	65.00	-	65.00	294.00	315.30	-	-	-	43.70
PreKK Club	-	-	-	140.00	140.00	-	-	-	-
PTO	17.00	-	17.00	-	-	-	-	-	17.00
Rotary Grant	65.00	-	65.00	-	-	-	-	-	65.00
Second Grade Club	157.10	-	157.10	4.90	-	-	-	-	162.00
Strings	888.00	-	888.00	-	-	-	-	-	888.00
Student Council	25.00	-	25.00	-	-	-	-	-	25.00
WalMart	22.00	-	22.00	-	-	-	-	-	22.00
Yearbook	-	-	-	100.00	25.00	-	-	-	75.00
<b>Other Accounts</b>									
Bus Trips	1,517.16	-	1,517.16	-	-	-	-	-	1,517.16

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Crump Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 3	125.84	-	125.84	2,393.00	2,138.69	-	(254.31)	-	125.84
Bus Trips Grade 5	-	-	-	2,596.00	2,367.23	-	(228.77)	-	-
Bus Trips KK	489.00	-	489.00	885.00	792.42	-	(92.58)	-	489.00
Cafeteria Payments	-	-	-	262.50	262.50	-	-	-	-
Charity Drives	-	-	-	2,088.04	2,088.04	-	-	-	-
SACC Reim.	-	-	-	789.95	789.95	-	-	-	-
SACC Tuition	943.50	-	943.50	48,961.83	48,961.83	-	-	-	943.50
<b>Total Restricted</b>	<b>9,852.99</b>	<b>-</b>	<b>9,852.99</b>	<b>73,907.17</b>	<b>71,259.09</b>	<b>-</b>	<b>(575.66)</b>	<b>-</b>	<b>11,925.41</b>
<b>Total General and Restricted Fund</b>	<b>81,743.18</b>	<b>-</b>	<b>81,743.18</b>	<b>86,972.41</b>	<b>86,995.24</b>	<b>575.66</b>	<b>(575.66)</b>	<b>-</b>	<b>81,720.35</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Delano Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	10,301.90	-	10,301.90	25,445.63	27,077.48	101.94	-	-	8,771.99
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	110.38	-	110.38	30.00	42.63	-	-	-	97.75
Arts/Crafts 2/3	48.83	-	48.83	80.00	80.94	-	-	-	47.89
Band	84.91	-	84.91	315.67	304.65	-	-	-	95.93
Basketball Club Boys	235.34	-	235.34	80.00	10.00	-	-	-	305.34
Beta Club	47.38	-	47.38	320.00	310.15	-	-	-	57.23
Chess Club	54.00	-	54.00	-	-	-	-	-	54.00
Computer Club 1-2	275.46	-	275.46	220.00	175.86	-	-	-	319.60
Computer Club 3-4	7.42	-	7.42	180.00	153.95	-	-	-	33.47
Computer Club 5-6	19.27	-	19.27	-	-	-	-	-	19.27
Computer Club KK	189.00	-	189.00	110.00	85.50	-	-	-	213.50
Dance Team	88.31	-	88.31	10.00	18.54	-	-	-	79.77
Delano Jumpers	69.62	-	69.62	-	-	-	-	-	69.62
Drill Team	160.00	-	160.00	140.00	-	-	-	-	300.00
Environmental Club	25.00	-	25.00	90.00	89.51	-	-	-	25.49
Fifth Grade Club	945.84	-	945.84	4,660.58	4,739.65	-	-	-	866.77
First Grade Club	20.00	-	20.00	-	-	-	-	-	20.00
Fitness Club 4-6	-	-	-	50.00	50.00	-	-	-	-
Fitness Club K-3	32.20	-	32.20	160.00	156.61	-	-	-	35.59
GENYOUth Foundation	83.00	-	83.00	-	-	-	-	-	83.00
Good Manners Club	19.59	-	19.59	110.00	-	-	-	-	129.59
Grants-Misc.CALL AUDITING 1ST	55.59	-	55.59	-	-	-	-	-	55.59
Guidance	1.45	-	1.45	-	-	-	-	-	1.45
K-1 Arts/Crafts	52.10	-	52.10	170.00	80.93	-	-	-	141.17
Library Club	138.49	-	138.49	100.00	111.69	-	-	-	126.80
Music	40.00	-	40.00	-	-	-	-	-	40.00
Newspaper Club	-	-	-	60.00	60.00	-	-	-	-
Nutrition Club	30.00	-	30.00	110.00	123.28	-	-	-	16.72
Orchestra	27.43	-	27.43	-	-	-	-	-	27.43
Orff Music	-	-	-	81.00	81.00	-	-	-	-
Performing Arts Cl	-	-	-	10.00	-	-	-	-	10.00
Photography Club	364.87	-	364.87	-	-	-	-	-	364.87
Pom Squad	119.31	-	119.31	-	-	-	-	-	119.31

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Delano Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Safety Patrol	3.30	-	3.30	90.00	80.51	-	-	-	12.79
Science Club	145.00	-	145.00	-	-	-	-	-	145.00
Spanish Club	88.52	-	88.52	-	-	-	-	-	88.52
STEM Club	-	-	-	230.00	136.78	-	-	-	93.22
Third Grade Club	20.00	-	20.00	-	-	-	-	-	20.00
UNO Club	2.00	-	2.00	-	-	-	-	-	2.00
USDA Grant	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Yearbook	321.75	-	321.75	-	-	-	-	-	321.75
<b>Other Accounts</b>									
Bus Trips	893.00	-	893.00	-	-	-	-	-	893.00
Bus Trips Grade 1	-	-	-	315.00	257.53	-	(57.47)	-	-
Bus Trips Grade 2	-	-	-	904.75	904.75	-	-	-	-
Bus Trips Grade 3	60.00	-	60.00	259.00	223.77	-	(35.23)	-	60.00
Bus Trips Grade 4	37.00	-	37.00	3,803.37	3,803.37	-	-	-	37.00
Bus Trips Grade 5	336.00	-	336.00	210.00	210.00	-	-	-	336.00
Bus Trips KK	-	-	-	1,962.50	1,953.26	-	(9.24)	-	-
Cafeteria Payments	-	-	-	113.30	113.30	-	-	-	-
Class Piano	-	-	-	1,444.25	1,444.25	-	-	-	-
Misc. Clearing	-	-	-	251.00	251.00	-	-	-	-
SACC Reim.	588.00	-	588.00	(13.18)	574.82	-	-	-	-
SACC Tuition	-	-	-	33,616.00	32,766.00	-	-	-	850.00
<b>Total Restricted</b>	<b>6,839.36</b>	<b>-</b>	<b>6,839.36</b>	<b>50,273.24</b>	<b>49,394.23</b>	<b>-</b>	<b>(101.94)</b>	<b>-</b>	<b>7,616.43</b>
<b>Total General and Restricted Fund</b>	<b>17,141.26</b>	<b>-</b>	<b>17,141.26</b>	<b>75,718.87</b>	<b>76,471.71</b>	<b>101.94</b>	<b>(101.94)</b>	<b>-</b>	<b>16,388.42</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Dexter Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	48,854.37	-	48,854.37	27,892.60	36,777.36	326.47	-	-	40,296.08
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	-	-	-	685.60	685.38	-	-	-	0.22
Exxon Grant	500.00	-	500.00	-	371.52	-	-	-	128.48
GENYOUth Foundation	14.79	-	14.79	-	-	-	-	-	14.79
Race for Education	33.00	-	33.00	-	-	-	-	-	33.00
Teacher Courtesy	-	-	-	65.70	-	-	-	-	65.70
Yearbook	(0.45)	-	(0.45)	-	-	-	-	-	(0.45)
<b>Other Accounts</b>									
Bus Trips	78.50	-	78.50	9,832.25	9,583.28	-	(326.47)	-	1.00
Bus Trips Grade 1	64.00	-	64.00	-	-	-	-	-	64.00
Bus Trips Grade 2	31.00	-	31.00	-	-	-	-	-	31.00
Bus Trips Grade 4	-	-	-	351.22	351.22	-	-	-	-
Bus Trips KK	496.00	-	496.00	(496.00)	-	-	-	-	-
Cafeteria Payments	-	-	-	338.50	338.50	-	-	-	-
Charity Drives	-	-	-	197.00	197.00	-	-	-	-
SACC Tuition	(496.00)	-	(496.00)	122,006.31	121,510.31	-	-	-	-
SPED Home Environment	(54.92)	-	(54.92)	54.92	-	-	-	-	-
<b>Total Restricted</b>	<b>665.92</b>	<b>-</b>	<b>665.92</b>	<b>133,035.50</b>	<b>133,037.21</b>	<b>-</b>	<b>(326.47)</b>	<b>-</b>	<b>337.74</b>
<b>Total General and Restricted Fund</b>	<b>49,520.29</b>	<b>-</b>	<b>49,520.29</b>	<b>160,928.10</b>	<b>169,814.57</b>	<b>326.47</b>	<b>(326.47)</b>	<b>-</b>	<b>40,633.82</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**DoubleTree Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	36,226.00	-	36,226.00	28,909.73	24,550.77	596.15	-	-	41,181.11
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	25.00	-	25.00	500.00	382.74	-	-	-	142.26
Choir	85.00	-	85.00	-	-	-	-	-	85.00
Divas	107.00	-	107.00	-	-	-	-	-	107.00
Drill Team	17.00	-	17.00	-	-	-	-	-	17.00
Fifth Grade Club	373.11	-	373.11	-	-	-	-	-	373.11
Fourth Grade Club	429.00	-	429.00	342.00	239.20	-	-	-	531.80
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Grants-Misc.CALL AUDITING 1ST	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Junior League	19.00	-	19.00	-	-	-	-	-	19.00
Kindergarten Club	15.00	-	15.00	-	-	-	-	-	15.00
Majorettes	80.50	-	80.50	115.00	80.00	-	-	-	115.50
Music	20.00	-	20.00	-	-	-	-	-	20.00
PreKK Club	58.00	-	58.00	252.00	252.00	-	-	-	58.00
Rotary Grant	44.00	-	44.00	-	-	-	-	-	44.00
School Beautification	100.00	-	100.00	-	-	-	-	-	100.00
Second Grade Club	111.00	-	111.00	-	-	-	-	-	111.00
Sixth Grade Club	72.00	-	72.00	-	-	-	-	-	72.00
Step Team	15.00	-	15.00	-	-	-	-	-	15.00
Teacher Courtesy	0.31	-	0.31	730.00	325.45	-	-	-	404.86
Tennessee Arts Commission Gran	1,012.00	-	1,012.00	795.00	795.00	-	-	-	1,012.00
Third Grade Club	258.00	-	258.00	-	-	-	-	-	258.00
<b>Other Accounts</b>									
Cafeteria Payments	-	-	-	206.25	206.25	-	-	-	-
Class Piano	-	-	-	7,524.70	7,524.70	-	-	-	-
SACC Reim.	(0.15)	-	(0.15)	2,299.88	1,703.73	-	(596.15)	-	(0.15)
SACC Tuition	290.00	-	290.00	64,606.80	64,896.80	-	-	-	-
Title One/NCLB	-	-	-	-	(48.00)	-	-	-	48.00
<b>Total Restricted</b>	<b>5,130.77</b>	<b>-</b>	<b>5,130.77</b>	<b>77,371.63</b>	<b>76,357.87</b>	<b>-</b>	<b>(596.15)</b>	<b>-</b>	<b>5,548.38</b>
<b>Total General and Restricted Fund</b>	<b>41,356.77</b>	<b>-</b>	<b>41,356.77</b>	<b>106,281.36</b>	<b>100,908.64</b>	<b>596.15</b>	<b>(596.15)</b>	<b>-</b>	<b>46,729.49</b>

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Downtown Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	146,109.72	-	146,109.72	66,455.88	22,421.80	1,825.65	-	-	191,969.45
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
ACT Program Grant	223.00	-	223.00	-	-	-	-	-	223.00
Beta Club	501.78	-	501.78	700.00	595.28	-	-	-	606.50
Blue Ribbon	285.00	-	285.00	-	-	-	-	-	285.00
CLUE	176.00	-	176.00	-	-	-	-	-	176.00
Computer Club	948.00	-	948.00	-	-	-	-	-	948.00
Enrichment Classes	10,912.39	-	10,912.39	-	-	-	-	-	10,912.39
Environmental Club	-	-	-	27,000.00	-	-	-	-	27,000.00
Fashion Club	20.00	-	20.00	-	-	-	-	-	20.00
GENYOUth Foundation	534.91	-	534.91	-	-	-	-	-	534.91
Heart for Art	2,266.52	-	2,266.52	1,806.00	1,823.91	-	-	-	2,248.61
Junior League-Maxwell	226.00	-	226.00	-	-	-	-	-	226.00
Orff Music	192.15	-	192.15	560.00	360.00	-	-	-	392.15
PIE	1.16	-	1.16	-	-	-	-	-	1.16
PreKK Club	84.00	-	84.00	387.00	375.00	-	-	-	96.00
School Beautification	2.00	-	2.00	2,000.00	-	-	-	-	2,002.00
Sixth Grade Club	60.00	-	60.00	-	-	-	-	-	60.00
Social Studies	379.00	-	379.00	-	-	-	-	-	379.00
SPED Club	239.77	-	239.77	-	-	-	-	-	239.77
St. Mary's Cathedral	1.00	-	1.00	-	-	-	-	-	1.00
St. Mary's Teacher Resource Gr	581.00	-	581.00	-	-	-	-	-	581.00
Step Team	30.00	-	30.00	-	-	-	-	-	30.00
Teacher Courtesy	3,498.65	-	3,498.65	-	327.01	-	-	-	3,171.64
Tennessee Arts Commission Gran	-	-	-	1,200.00	1,200.00	-	-	-	-
Third Grade Club	37.00	-	37.00	-	-	-	-	-	37.00
Watch Dogs	8.00	-	8.00	-	-	-	-	-	8.00
Yearbook	(0.46)	-	(0.46)	1,070.00	1,070.00	-	-	-	(0.46)
<b>Other Accounts</b>									
Bus Trips	5,720.00	-	5,720.00	14,301.00	12,788.55	-	(1,512.45)	-	5,720.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Downtown Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 1	392.00	-	392.00	-	-	-	-	-	392.00
Bus Trips KK	552.00	-	552.00	2,911.00	2,597.80	-	(313.20)	-	552.00
Cafeteria Payments	-	-	-	629.50	629.50	-	-	-	-
Class Piano	-	-	-	6,850.00	6,850.00	-	-	-	-
SACC Tuition	(2.00)	-	(2.00)	177,517.80	177,517.80	-	-	-	(2.00)
Title One/NCLB	(338.43)	-	(338.43)	-	-	-	-	-	(338.43)
<b>Total Restricted</b>	<b>27,530.44</b>	<b>-</b>	<b>27,530.44</b>	<b>236,932.30</b>	<b>206,134.85</b>	<b>-</b>	<b>(1,825.65)</b>	<b>-</b>	<b>56,502.24</b>
<b>Total General and Restricted Fund</b>	<b>173,640.16</b>	<b>-</b>	<b>173,640.16</b>	<b>303,388.18</b>	<b>228,556.65</b>	<b>1,825.65</b>	<b>(1,825.65)</b>	<b>-</b>	<b>248,471.69</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Dunbar Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	3,622.07	-	3,622.07	22,364.27	22,707.53	999.54	-	-	4,278.35
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Band	30.00	-	30.00	-	-	-	(30.00)	-	-
Beta Club	36.00	-	36.00	-	-	-	-	-	36.00
Book Club	3.00	-	3.00	-	-	-	-	-	3.00
Cheerleaders	78.60	-	78.60	700.00	621.93	-	-	-	156.67
Elementary Sports Club	-	-	-	180.00	85.00	-	-	-	95.00
Fifth Grade Club	98.82	-	98.82	3,359.50	3,357.97	-	-	-	100.35
First Grade Club	362.50	-	362.50	1,576.61	1,582.05	-	-	-	357.06
Fourth Grade Club	-	-	-	753.50	741.77	-	-	-	11.73
Honor Society	135.00	-	135.00	-	-	-	(135.04)	-	(0.04)
Kindergarten Club	154.36	-	154.36	1,883.40	1,701.38	-	-	-	336.38
Orff Music	12.00	-	12.00	-	-	-	-	-	12.00
Performing Arts	35.00	-	35.00	-	-	-	(35.08)	-	(0.08)
Pom Squad	366.00	-	366.00	-	-	-	(365.00)	-	1.00
PreKK Club	42.24	-	42.24	635.00	629.00	-	-	-	48.24
PTO	108.96	-	108.96	-	-	-	(108.97)	-	(0.01)
Sch Uniform Donations	346.00	-	346.00	-	-	-	-	-	346.00
Second Grade Club	41.22	-	41.22	774.00	467.30	-	-	-	347.92
Step Team	137.00	-	137.00	-	-	-	-	-	137.00
Student Council	465.00	-	465.00	-	-	-	-	-	465.00
Teacher Courtesy	48.94	-	48.94	1,751.36	1,269.49	-	-	-	530.81
Third Grade Club	167.35	-	167.35	1,629.50	1,582.54	-	-	-	214.31
Vending	83.43	-	83.43	-	-	-	(82.97)	-	0.46
Yearbook	(57.30)	-	(57.30)	57.30	-	-	-	-	-
<b>Other Accounts</b>									
Bus Trips	415.00	-	415.00	4,182.00	3,939.52	-	(242.48)	-	415.00
Cafeteria Payments	-	-	-	66.25	66.25	-	-	-	-
Charity Drives	420.99	-	420.99	840.21	1,261.20	-	-	-	-
SACC Reim.	0.07	-	0.07	-	(212.93)	-	-	-	213.00

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Dunbar Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
SACC Tuition	-	-	-	10.00	10.00	-	-	-	-
<b>Total Restricted</b>	<b>3,530.18</b>	-	<b>3,530.18</b>	<b>18,398.63</b>	<b>17,102.47</b>	-	<b>(999.54)</b>	-	<b>3,826.80</b>
<b>Total General and Restricted Fund</b>	<b>7,152.25</b>	-	<b>7,152.25</b>	<b>40,762.90</b>	<b>39,810.00</b>	<b>999.54</b>	<b>(999.54)</b>	-	<b>8,105.15</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**E. E. Jeter School**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	9,259.58	-	9,259.58	58,083.54	58,331.14	283.08	-	-	9,295.06
<b>Restricted Fund:</b>									
Athletic Activity	3,455.90	-	3,455.90	24,530.49	19,977.78	-	-	-	8,008.61
<b>Club Accounts:</b>									
Art Club	1,310.09	-	1,310.09	1,455.00	1,797.21	-	-	-	967.88
Band	2,520.26	-	2,520.26	18,242.11	17,222.28	-	-	-	3,540.09
Beta Club	66.80	-	66.80	480.00	417.28	-	-	-	129.52
Cheerleaders	1,825.00	-	1,825.00	-	-	-	-	-	1,825.00
Choir	614.43	-	614.43	1,528.00	1,414.37	-	-	-	728.06
Library Club	297.21	-	297.21	786.00	956.65	-	-	-	126.56
Pep Club	-	-	-	65.00	53.62	-	-	-	11.38
Sch Uniform Donations	32.00	-	32.00	-	-	-	-	-	32.00
Science Club	289.05	-	289.05	-	70.46	-	-	-	218.59
Spanish Club	-	-	-	596.00	170.79	-	-	-	425.21
Target Grant	217.77	-	217.77	-	145.22	-	-	-	72.55
Teacher Courtesy	-	-	-	823.00	608.44	-	-	-	214.56
Vending	(0.44)	-	(0.44)	-	-	-	-	-	(0.44)
WalMart	-	-	-	600.00	359.27	-	-	-	240.73
Yearbook	40.00	-	40.00	-	-	-	-	-	40.00
<b>Other Accounts</b>									
Bus Trips	48.04	-	48.04	4,725.00	4,441.92	-	(283.08)	-	48.04
Bus Trips Grade 4	(36.17)	-	(36.17)	-	-	-	-	-	(36.17)
Cafeteria Payments	-	-	-	2,059.00	2,059.00	-	-	-	-
Charity Drives	1,277.00	-	1,277.00	1,912.80	3,189.80	-	-	-	-
<b>Total Restricted</b>	<b>11,956.94</b>	<b>-</b>	<b>11,956.94</b>	<b>57,802.40</b>	<b>52,884.09</b>	<b>-</b>	<b>(283.08)</b>	<b>-</b>	<b>16,592.17</b>
<b>Total General and Restricted Fund</b>	<b>21,216.52</b>	<b>-</b>	<b>21,216.52</b>	<b>115,885.94</b>	<b>111,215.23</b>	<b>283.08</b>	<b>(283.08)</b>	<b>-</b>	<b>25,887.23</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Egypt Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	29,156.84	-	29,156.84	9,510.06	13,392.78	1,401.42	-	-	26,675.54
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	2,154.59	-	2,154.59	4,276.14	6,430.73	-	-	-	-
Blue Ribbon	27.00	-	27.00	6.07	-	-	-	-	33.07
Brain Gym Project Gr.	86.00	-	86.00	-	-	-	-	-	86.00
CLUE	138.59	-	138.59	-	-	-	-	-	138.59
Dance Team	-	-	-	1,635.00	1,635.00	-	-	-	-
Elementary Sports Club	-	-	-	240.00	240.00	-	-	-	-
ESL	33.00	-	33.00	-	-	-	-	-	33.00
Exxon Grant	623.00	-	623.00	-	-	-	-	-	623.00
Fifth Grade Club	76.50	-	76.50	13,150.38	12,035.30	-	-	-	1,191.58
First Grade Club	110.00	-	110.00	-	-	-	-	-	110.00
Fourth Grade Club	16.94	-	16.94	9,744.74	10,150.69	-	389.01	-	-
Guidance	-	-	-	70.00	70.00	-	-	-	-
Junior League	3.00	-	3.00	-	-	-	-	-	3.00
Kindergarten Club	18.00	-	18.00	2,271.00	2,271.00	-	-	-	18.00
Laura Bush Grant	10.00	-	10.00	-	-	-	-	-	10.00
McMorris	90.00	-	90.00	-	45.00	-	-	-	45.00
PE2GO	300.00	-	300.00	-	-	-	-	-	300.00
PreKK Club	-	-	-	310.00	310.00	-	-	-	-
PTO	1,012.14	-	1,012.14	-	-	-	(1,011.70)	-	0.44
Ready School Grant	75.00	-	75.00	-	-	-	-	-	75.00
RFIS	142.00	-	142.00	-	100.00	-	-	-	42.00
Rotary Grant	29.00	-	29.00	-	-	-	-	-	29.00
Sch Uniform Donations	490.08	-	490.08	-	-	-	-	-	490.08
School Beautification	474.00	-	474.00	0.65	420.24	-	-	-	54.41
Second Grade Club	258.00	-	258.00	1,122.00	1,133.30	-	-	-	246.70
Spring Fling	6.00	-	6.00	-	-	-	-	-	6.00
Step Team	-	-	-	1,470.00	1,469.42	-	-	-	0.58
Sunshine Club	0.16	-	0.16	-	-	-	-	-	0.16
Teacher Courtesy	35.86	-	35.86	-	-	-	-	-	35.86

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Egypt Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Third Grade Club	139.00	-	139.00	-	-	-	-	-	139.00
Toyota Grants	153.00	-	153.00	-	-	-	-	-	153.00
Vending	(0.42)	-	(0.42)	-	(145.00)	-	(145.00)	-	(0.42)
Yearbook	-	-	-	1,584.00	1,292.40	-	-	-	291.60
<b>Other Accounts</b>									
Bus Trips	74.00	-	74.00	348.22	348.22	-	-	-	74.00
Bus Trips Grade 4	-	-	-	604.00	454.27	-	(149.73)	-	-
Bus Trips KK	-	-	-	484.00	-	-	(484.00)	-	-
Prof. Development	-	-	-	694.00	694.00	-	-	-	-
SACC Reim.	0.50	-	0.50	-	(243.50)	-	-	-	244.00
<b>Total Restricted</b>	<b>6,574.94</b>	<b>-</b>	<b>6,574.94</b>	<b>38,010.20</b>	<b>38,711.07</b>	<b>-</b>	<b>(1,401.42)</b>	<b>-</b>	<b>4,472.65</b>
<b>Total General and Restricted Fund</b>	<b>35,731.78</b>	<b>-</b>	<b>35,731.78</b>	<b>47,520.26</b>	<b>52,103.85</b>	<b>1,401.42</b>	<b>(1,401.42)</b>	<b>-</b>	<b>31,148.19</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Evans Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	7,539.77	-	7,539.77	20,096.52	15,870.44	-	-	-	11,765.85
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	104.00	-	104.00	-	-	-	-	-	104.00
Dance Team	16.00	-	16.00	-	-	-	-	-	16.00
Fifth Grade Club	220.00	-	220.00	-	21.96	-	-	-	198.04
First Grade Club	10.00	-	10.00	-	-	-	-	-	10.00
Fourth Grade Club	321.32	-	321.32	-	-	-	-	-	321.32
Grants-Misc.CALL AUDITING 1ST	1,000.00	-	1,000.00	-	985.61	-	-	-	14.39
Helping Hands	243.00	-	243.00	-	-	-	-	-	243.00
Junior League	0.18	-	0.18	-	-	-	-	-	0.18
Kindergarten Club	15.69	-	15.69	-	-	-	-	-	15.69
Leap	72.00	-	72.00	-	-	-	-	-	72.00
Library Club	84.71	-	84.71	248.69	326.03	-	-	-	7.37
Orff Music	-	-	-	9.00	9.00	-	-	-	-
PreKK Club	72.87	-	72.87	-	-	-	-	-	72.87
PTO	(0.49)	-	(0.49)	-	-	-	-	-	(0.49)
Second Grade Club	61.00	-	61.00	-	23.77	-	-	-	37.23
STEM Club	-	-	-	1,500.00	-	-	-	-	1,500.00
Sunshine Club	(0.46)	-	(0.46)	-	-	-	-	-	(0.46)
Teacher Courtesy	0.04	-	0.04	-	-	-	-	-	0.04
Third Grade Club	132.52	-	132.52	-	32.17	-	-	-	100.35
Univ of Mph	27.00	-	27.00	-	-	-	-	-	27.00
Vending	0.15	-	0.15	-	-	-	-	-	0.15
WalMart	58.00	-	58.00	-	-	-	-	-	58.00
Yearbook	679.66	-	679.66	-	-	-	-	-	679.66
<b>Other Accounts</b>									
Bus Trips	23.00	-	23.00	1,409.96	1,409.96	-	338.77	-	361.77
Bus Trips Grade 2	-	-	-	1,739.80	1,655.18	-	(84.62)	-	-
Bus Trips Grade 5	-	-	-	920.25	840.25	-	(80.00)	-	-
Bus Trips KK	-	-	-	4,863.20	4,444.05	-	(174.15)	-	245.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Evans Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Charity Drives	521.77	-	521.77	2,407.80	2,929.73	-	-	-	(0.16)
SACC Reim.	0.40	-	0.40	1,565.80	1,565.80	-	-	-	0.40
SACC Tuition	-	-	-	42,680.50	42,680.50	-	-	-	-
<b>Total Restricted</b>	<b>3,662.36</b>	<b>-</b>	<b>3,662.36</b>	<b>57,345.00</b>	<b>56,924.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,083.35</b>
<b>Total General and Restricted Fund</b>	<b>11,202.13</b>	<b>-</b>	<b>11,202.13</b>	<b>77,441.52</b>	<b>72,794.45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,849.20</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Ford Road Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	21,229.95	-	21,229.95	9,954.86	8,867.95	-	-	-	22,316.86
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	3,355.00	-	3,355.00	-	3,306.95	-	-	-	48.05
Cheerleaders	19.00	-	19.00	-	-	-	-	-	19.00
Fifth Grade Club	349.51	-	349.51	5,758.13	5,681.92	-	-	-	425.72
First Grade Club	175.31	-	175.31	2,075.40	2,250.25	-	-	-	0.46
Fourth Grade Club	127.77	-	127.77	681.50	702.66	-	-	-	106.61
GENYOUth Foundation	70.25	-	70.25	-	-	-	-	-	70.25
Kindergarten Club	191.95	-	191.95	4,505.00	4,396.00	-	-	-	300.95
Majorettes	242.58	-	242.58	10,231.23	9,491.67	-	-	-	982.14
Music	4.00	-	4.00	-	-	-	-	-	4.00
Outdoor Classroom Grant	130.00	-	130.00	-	-	-	-	-	130.00
PreKK Club	(171.47)	-	(171.47)	975.39	885.39	-	-	-	(81.47)
PTO	80.00	-	80.00	-	-	-	-	-	80.00
Sch Uniform Donations	123.00	-	123.00	-	-	-	-	-	123.00
Second Grade Club	60.22	-	60.22	1,733.00	1,716.05	-	-	-	77.17
SPED Club	228.38	-	228.38	883.99	1,042.63	-	-	-	69.74
Step Team	110.00	-	110.00	-	-	-	-	-	110.00
Third Grade Club	261.83	-	261.83	2,549.00	2,601.91	-	-	-	208.92
<b>Other Accounts</b>									
Bus Trips	241.00	-	241.00	1,188.44	1,188.44	-	-	-	241.00
Cafeteria Payments	-	-	-	285.00	285.00	-	-	-	-
Charity Drives	-	-	-	834.18	834.18	-	-	-	-
<b>Total Restricted</b>	<b>5,598.33</b>	<b>-</b>	<b>5,598.33</b>	<b>31,700.26</b>	<b>34,383.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,915.54</b>
<b>Total General and Restricted Fund</b>	<b>26,828.28</b>	<b>-</b>	<b>26,828.28</b>	<b>41,655.12</b>	<b>43,251.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,232.40</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Fox Meadows Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	33,926.26	-	33,926.26	7,483.12	9,583.07	31.50	-	-	31,857.81
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	-	-	-	185.00	180.00	-	-	-	5.00
Beta Club	11.49	-	11.49	-	-	-	-	-	11.49
Cheerleaders	17.00	-	17.00	-	-	-	-	-	17.00
Chess Club	-	-	-	300.00	280.53	-	-	-	19.47
Choir	247.70	-	247.70	13,310.00	7,932.36	-	-	-	5,625.34
Fashion Club	-	-	-	2,101.25	2,044.78	-	-	-	56.47
Fifth Grade Club	96.43	-	96.43	-	-	-	-	-	96.43
First Grade Club	115.28	-	115.28	250.00	247.93	-	-	-	117.35
Fourth Grade Club	11.00	-	11.00	-	-	-	-	-	11.00
GENYOUth Foundation	666.30	-	666.30	-	279.09	-	-	-	387.21
Kindergarten Club	406.74	-	406.74	-	-	-	-	-	406.74
Library Club	57.00	-	57.00	-	-	-	-	-	57.00
Music	162.08	-	162.08	-	-	-	-	-	162.08
PreKK Club	16.50	-	16.50	-	-	-	-	-	16.50
Rotary Grant	59.00	-	59.00	-	-	-	-	-	59.00
Science Club	44.00	-	44.00	-	-	-	-	-	44.00
Second Grade Club	183.37	-	183.37	-	-	-	-	-	183.37
Teacher Courtesy	510.09	-	510.09	-	-	-	-	-	510.09
Third Grade Club	129.04	-	129.04	-	-	-	-	-	129.04
Vending	(509.05)	-	(509.05)	-	-	-	-	-	(509.05)
<b>Other Accounts</b>									
Bus Trips	165.00	-	165.00	-	-	-	-	-	165.00
Bus Trips Grade 4	12.00	-	12.00	-	-	-	-	-	12.00
Bus Trips Grade 5	110.00	-	110.00	-	-	-	-	-	110.00
Bus Trips KK	1.00	-	1.00	1,740.00	1,708.50	-	(31.50)	-	1.00
SACC Tuition	-	-	-	66,616.60	66,616.60	-	-	-	-
<b>Total Restricted</b>	<b>2,511.97</b>	<b>-</b>	<b>2,511.97</b>	<b>84,502.85</b>	<b>79,289.79</b>	<b>-</b>	<b>(31.50)</b>	<b>-</b>	<b>7,693.53</b>
<b>Total General and Restricted Fund</b>	<b>36,438.23</b>	<b>-</b>	<b>36,438.23</b>	<b>91,985.97</b>	<b>88,872.86</b>	<b>31.50</b>	<b>(31.50)</b>	<b>-</b>	<b>39,551.34</b>

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Gardenview Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	323.23	-	323.23	1,021.15	890.00	-	-	-	454.38
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	765.50	-	765.50	332.64	32.96	-	-	-	1,065.18
Davis Grant	18.00	-	18.00	-	-	-	-	-	18.00
Exxon Grant	1,103.00	-	1,103.00	-	-	-	-	-	1,103.00
Fifth Grade Club	67.00	-	67.00	-	-	-	-	-	67.00
First Grade Club	162.00	-	162.00	-	-	-	-	-	162.00
Fourth Grade Club	1.00	-	1.00	-	-	-	-	-	1.00
GENYOUth Foundation	60.91	-	60.91	-	-	-	-	-	60.91
Kindergarten Club	144.06	-	144.06	-	-	-	-	-	144.06
Library Club	776.73	-	776.73	-	-	-	-	-	776.73
Music	200.00	-	200.00	-	-	-	-	-	200.00
PreKK Club	12.00	-	12.00	-	-	-	-	-	12.00
PTO	331.45	-	331.45	-	-	-	-	-	331.45
Science Club	409.00	-	409.00	-	71.76	-	-	-	337.24
Second Grade Club	286.00	-	286.00	-	-	-	-	-	286.00
Sunshine Club	0.49	-	0.49	-	-	-	-	-	0.49
Target Grant	80.00	-	80.00	-	-	-	-	-	80.00
Teacher Courtesy	750.13	-	750.13	750.00	651.12	-	-	-	849.01
Third Grade Club	541.61	-	541.61	62.00	155.00	-	-	-	448.61
Vending	(0.01)	-	(0.01)	-	-	-	-	-	(0.01)
<b>Other Accounts</b>									
<b>Total Restricted</b>	<b>5,708.87</b>	<b>-</b>	<b>5,708.87</b>	<b>1,144.64</b>	<b>910.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,942.67</b>
<b>Total General and Restricted Fund</b>	<b>6,032.10</b>	<b>-</b>	<b>6,032.10</b>	<b>2,165.79</b>	<b>1,800.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,397.05</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germanshire Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	5,693.21	-	5,693.21	30,088.32	20,812.92	4.45	-	-	14,973.06
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	1,899.20	-	1,899.20	837.00	1,887.68	-	-	-	848.52
Cheerleaders	107.00	-	107.00	-	-	-	-	-	107.00
Chess Club	471.00	-	471.00	-	-	-	-	-	471.00
Choir	976.26	-	976.26	1,703.00	1,903.95	-	-	-	775.31
CLUE	-	-	-	2,469.50	2,320.45	-	150.00	-	299.05
Computer Club	1,564.00	-	1,564.00	20,899.39	17,161.60	-	269.21	-	5,571.00
Environmental Club	5.00	-	5.00	-	-	-	-	-	5.00
ESL	-	-	-	470.00	447.07	-	-	-	22.93
Exxon Grant	500.00	-	500.00	-	-	-	-	-	500.00
Fifth Grade Club	6,498.69	-	6,498.69	12,690.00	18,228.72	-	(219.21)	-	740.76
First Grade Club	345.75	-	345.75	3,106.00	3,180.60	-	-	-	271.15
Fourth Grade Club	605.11	-	605.11	11,652.03	12,125.33	-	-	-	131.81
Honor Society	3,481.16	-	3,481.16	1,882.00	2,497.51	-	-	-	2,865.65
IPP Grant	24.00	-	24.00	-	-	-	-	-	24.00
Junior League	5.00	-	5.00	-	-	-	-	-	5.00
Kindergarten Club	49.69	-	49.69	3,694.61	3,049.29	-	-	-	695.01
Library Club	1,036.33	-	1,036.33	1,550.00	1,119.44	-	-	-	1,466.89
Majorettes	2,136.00	-	2,136.00	-	-	-	-	-	2,136.00
NIKE	7.87	-	7.87	-	-	-	-	-	7.87
Optimist Club	358.91	-	358.91	-	-	-	-	-	358.91
Orchestra	948.00	-	948.00	-	-	-	-	-	948.00
Performing Arts Cl	130.28	-	130.28	-	-	-	-	-	130.28
PreKK Club	176.17	-	176.17	600.00	600.00	-	-	-	176.17
SACC Summer Camp	-	-	-	4,575.38	4,575.38	-	-	-	-
Sch Uniform Donations	20.00	-	20.00	-	-	-	-	-	20.00
School Beautification	345.00	-	345.00	-	-	-	-	-	345.00
Science Club	1,734.18	-	1,734.18	3,160.41	1,456.19	-	-	-	3,438.40
Science Olympiad	773.88	-	773.88	160.00	304.65	-	-	-	629.23
Second Grade Club	4,622.75	-	4,622.75	6,496.90	6,106.98	-	-	-	5,012.67

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germanshire Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
SPED Club	29.00	-	29.00	-	-	-	-	-	29.00
STEM Club	-	-	-	158.00	-	-	-	-	158.00
Student Council	826.07	-	826.07	1,711.00	778.78	-	(150.00)	-	1,608.29
Technical Honor Society	852.08	-	852.08	192.96	979.17	-	-	-	65.87
Tennessee Arts Commission Gran	-	-	-	1,000.00	1,000.00	-	-	-	-
Third Grade Club	146.07	-	146.07	-	29.40	-	-	-	116.67
Yearbook	2,025.50	-	2,025.50	2,200.00	1,218.47	-	-	-	3,007.03
<b>Other Accounts</b>									
Bus Trips	(500.00)	-	(500.00)	-	-	-	-	-	(500.00)
Bus Trips Grade 5	-	-	-	20,086.20	20,031.75	-	(54.45)	-	-
Bus Trips KK	140.00	-	140.00	-	-	-	-	-	140.00
Cafeteria Payments	-	-	-	495.25	495.25	-	-	-	-
Charity Drives	5.00	-	5.00	2,052.83	2,057.83	-	-	-	-
Misc. Clearing	-	-	-	984.00	984.00	-	-	-	-
SACC Tuition	(2,552.00)	-	(2,552.00)	184,234.80	184,234.80	-	-	-	(2,552.00)
<b>Total Restricted</b>	<b>29,792.95</b>	<b>-</b>	<b>29,792.95</b>	<b>289,061.26</b>	<b>288,774.29</b>	<b>-</b>	<b>(4.45)</b>	<b>-</b>	<b>30,075.47</b>
<b>Total General and Restricted Fund</b>	<b>35,486.16</b>	<b>-</b>	<b>35,486.16</b>	<b>319,149.58</b>	<b>309,587.21</b>	<b>4.45</b>	<b>(4.45)</b>	<b>-</b>	<b>45,048.53</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germantown Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	63,382.08	-	63,382.08	21,528.16	14,952.31	2,078.79	-	-	72,036.72
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	1,471.92	-	1,471.92	-	788.68	-	-	-	683.24
Band	140.00	-	140.00	-	-	-	-	-	140.00
Basketball Club Girls	182.13	-	182.13	-	-	-	-	-	182.13
Cheerleaders	(0.50)	-	(0.50)	-	-	-	-	-	(0.50)
Choir	222.29	-	222.29	-	-	-	-	-	222.29
CLUE	169.30	-	169.30	2,782.50	1,981.28	-	-	-	970.52
Computer Club	62.00	-	62.00	-	-	-	-	-	62.00
Environmental Club	66.00	-	66.00	-	-	-	-	-	66.00
Exxon Grant	500.00	-	500.00	-	-	-	-	-	500.00
Fifth Grade Club	56.94	-	56.94	-	-	-	-	-	56.94
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Guidance	258.00	-	258.00	-	-	-	-	-	258.00
Just Say No	252.00	-	252.00	-	-	-	-	-	252.00
Kiwanis Club	150.63	-	150.63	698.00	-	-	-	-	848.63
Library Club	445.00	-	445.00	-	-	-	-	-	445.00
Math Club	-	-	-	310.00	310.00	-	-	-	-
Music	30.02	-	30.02	50.00	-	-	-	-	80.02
Orff Music	2.00	-	2.00	18.00	18.00	-	-	-	2.00
Race for Education	105.27	-	105.27	-	-	-	-	-	105.27
School Beautification	2,225.00	-	2,225.00	-	1,279.56	-	-	-	945.44
Science Club	882.00	-	882.00	-	-	-	-	-	882.00
Second Grade Club	1.00	-	1.00	-	-	-	-	-	1.00
Teacher Courtesy	777.97	-	777.97	440.60	234.64	-	-	-	983.93
Vending	18.15	-	18.15	-	-	-	-	-	18.15
Yearbook	(756.30)	-	(756.30)	792.00	-	-	-	-	35.70
<b>Other Accounts</b>									
Bus Trips	(303.00)	-	(303.00)	4,023.00	3,812.00	-	(211.00)	-	(303.00)
Bus Trips Grade 1	-	-	-	1,165.00	1,094.26	-	(70.74)	-	-

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germantown Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 2	-	-	-	4,264.00	3,924.69	-	(339.31)	-	-
Bus Trips Grade 3	6.00	-	6.00	2,719.00	2,377.59	-	(341.41)	-	6.00
Bus Trips Grade 4	-	-	-	2,514.00	2,187.73	-	(326.27)	-	-
Bus Trips Grade 5	-	-	-	6,340.00	5,585.00	-	(755.00)	-	-
Bus Trips KK	-	-	-	1,246.12	1,242.06	-	(4.06)	-	-
Charity Drives	-	-	-	210.00	210.00	-	-	-	-
Class Piano	-	-	-	6,435.00	6,435.00	-	-	-	-
SACC Reim.	(384.90)	-	(384.90)	384.90	-	-	-	-	-
SACC Tuition	409.05	-	409.05	157,529.10	157,883.00	-	(31.00)	-	24.15
<b>Total Restricted</b>	<b>7,987.97</b>	<b>-</b>	<b>7,987.97</b>	<b>191,921.22</b>	<b>189,363.49</b>	<b>-</b>	<b>(2,078.79)</b>	<b>-</b>	<b>8,466.91</b>
<b>Total General and Restricted Fund</b>	<b>71,370.05</b>	<b>-</b>	<b>71,370.05</b>	<b>213,449.38</b>	<b>204,315.80</b>	<b>2,078.79</b>	<b>(2,078.79)</b>	<b>-</b>	<b>80,503.63</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Getwell Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	24,736.79	-	24,736.79	10,100.01	11,047.74	713.53	-	-	24,502.59
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Back to School Grant	8.00	-	8.00	-	-	-	-	-	8.00
Choir	73.57	-	73.57	-	-	-	-	-	73.57
Dance Team	966.79	-	966.79	-	-	-	-	-	966.79
ESL	391.00	-	391.00	25.00	160.05	-	178.53	-	434.48
Exxon Grant	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Fifth Grade Club	172.52	-	172.52	911.00	973.86	-	-	-	109.66
Fourth Grade Club	54.00	-	54.00	-	-	-	-	-	54.00
GENYOUth Foundation	182.09	-	182.09	-	-	-	-	-	182.09
Honor Society	16.00	-	16.00	76.20	92.20	-	-	-	-
Kindergarten Club	567.32	-	567.32	2,117.14	2,614.09	-	-	-	70.37
Library Club	13.00	-	13.00	-	-	-	-	-	13.00
Music	17.00	-	17.00	28.00	20.15	-	-	-	24.85
Orchestra	177.03	-	177.03	-	-	-	-	-	177.03
PreKK Club	80.00	-	80.00	310.00	310.00	-	-	-	80.00
PTO	83.00	-	83.00	-	-	-	(82.72)	-	0.28
Sch Uniform Donations	93.00	-	93.00	-	-	-	-	-	93.00
Second Grade Club	38.00	-	38.00	169.17	190.00	-	-	-	17.17
Spanish Club	178.35	-	178.35	-	-	-	(178.53)	-	(0.18)
SPED Club	79.00	-	79.00	-	-	-	-	-	79.00
Student Council	100.00	-	100.00	-	-	-	-	-	100.00
Target Grant	82.45	-	82.45	-	-	-	-	-	82.45
Teacher Courtesy	(38.37)	-	(38.37)	25.00	-	-	-	-	(13.37)
Third Grade Club	20.00	-	20.00	-	-	-	-	-	20.00
Vending	37.95	-	37.95	-	-	-	-	-	37.95
Yearbook	618.00	-	618.00	-	-	-	(617.52)	-	0.48
<b>Other Accounts</b>									
Bus Trips	2,160.00	-	2,160.00	685.00	671.71	-	(13.29)	-	2,160.00
Bus Trips Grade 1	166.00	-	166.00	-	-	-	-	-	166.00

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**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Getwell Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 2	47.00	-	47.00	-	-	-	-	-	47.00
Bus Trips Grade 3	19.00	-	19.00	-	-	-	-	-	19.00
Cafeteria Payments	-	-	-	450.00	450.00	-	-	-	-
Charity Drives	-	-	-	317.00	317.00	-	-	-	-
SACC Reim.	0.28	-	0.28	-	-	-	-	-	0.28
<b>Total Restricted</b>	<b>7,401.98</b>	<b>-</b>	<b>7,401.98</b>	<b>5,113.51</b>	<b>5,799.06</b>	<b>-</b>	<b>(713.53)</b>	<b>-</b>	<b>6,002.90</b>
<b>Total General and Restricted Fund</b>	<b>32,138.77</b>	<b>-</b>	<b>32,138.77</b>	<b>15,213.52</b>	<b>16,846.80</b>	<b>713.53</b>	<b>(713.53)</b>	<b>-</b>	<b>30,505.49</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Goodlett Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	34,975.99	-	34,975.99	21,652.22	22,264.78	893.49	-	-	35,256.92
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	-	-	-	2,632.00	2,248.95	-	-	-	383.05
Blue Ribbon	500.00	-	500.00	-	-	-	-	-	500.00
Cheerleaders	846.00	-	846.00	2,240.75	1,498.97	-	-	-	1,587.78
ESL	2.71	-	2.71	-	-	-	-	-	2.71
Exxon Grant	862.44	-	862.44	-	-	-	-	-	862.44
Fifth Grade Club	1,636.99	-	1,636.99	10,033.35	7,933.68	-	-	-	3,736.66
First Grade Club	-	-	-	302.00	101.34	-	-	-	200.66
Fourth Grade Club	252.26	-	252.26	-	237.21	-	-	-	15.05
Grants-Misc.CALL AUDITING 1ST	500.00	-	500.00	-	-	-	-	-	500.00
Honor Society	(0.02)	-	(0.02)	-	-	-	-	-	(0.02)
Kindergarten Club	0.21	-	0.21	657.00	384.87	-	-	-	272.34
Majorettes	47.00	-	47.00	-	-	-	-	-	47.00
PreKK Club	-	-	-	327.00	327.00	-	-	-	-
PTO	4,882.24	-	4,882.24	-	-	-	-	-	4,882.24
Sch Uniform Donations	(197.82)	-	(197.82)	-	-	-	-	-	(197.82)
Scholarship Fund	1,600.00	-	1,600.00	-	-	-	-	-	1,600.00
Science Club	(0.29)	-	(0.29)	-	-	-	-	-	(0.29)
Science Olympiad	0.50	-	0.50	-	-	-	-	-	0.50
Second Grade Club	-	-	-	240.00	164.54	-	-	-	75.46
Student Council	1,990.74	-	1,990.74	3,355.29	3,433.44	-	-	-	1,912.59
T I Grant	16.00	-	16.00	-	-	-	-	-	16.00
Target Grant	8.00	-	8.00	700.00	613.04	-	-	-	94.96
Teacher Courtesy	(593.71)	-	(593.71)	384.00	526.76	-	-	-	(736.47)
WalMart	18.00	-	18.00	-	17.75	-	-	-	0.25
<b>Other Accounts</b>									
Bus Trips	1,045.00	-	1,045.00	14,103.25	13,209.76	-	(893.49)	-	1,045.00
Bus Trips Grade 1	45.00	-	45.00	-	-	-	-	-	45.00
Bus Trips Grade 4	12.00	-	12.00	-	-	-	-	-	12.00

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**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Goodlett Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Cafeteria Payments	-	-	-	140.25	140.25	-	-	-	-
Caps and Gowns	(50.00)	-	(50.00)	2,105.00	2,105.00	-	-	-	(50.00)
Charity Drives	-	-	-	879.57	879.57	-	-	-	-
SACC Tuition	-	-	-	251.00	251.00	-	-	-	-
<b>Total Restricted</b>	<b>13,423.25</b>	<b>-</b>	<b>13,423.25</b>	<b>38,350.46</b>	<b>34,073.13</b>	<b>-</b>	<b>(893.49)</b>	<b>-</b>	<b>16,807.09</b>
<b>Total General and Restricted Fund</b>	<b>48,399.24</b>	<b>-</b>	<b>48,399.24</b>	<b>60,002.68</b>	<b>56,337.91</b>	<b>893.49</b>	<b>(893.49)</b>	<b>-</b>	<b>52,064.01</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Grahamwood Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	65,613.47	-	65,613.47	16,549.66	15,246.62	3,651.95	-	-	70,568.46
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	503.00	-	503.00	-	-	-	-	-	503.00
Beta Club	146.65	-	146.65	919.00	1,027.31	-	-	-	38.34
Cheerleaders	2.00	-	2.00	-	-	-	-	-	2.00
Chess Club	9,017.44	-	9,017.44	11,200.00	9,229.40	-	-	-	10,988.04
Chinese Club	12,304.93	-	12,304.93	22,243.80	18,133.04	-	-	-	16,415.69
CLUE	5,851.60	-	5,851.60	13,148.30	14,529.06	-	-	-	4,470.84
Dance Team	6,033.87	-	6,033.87	5,070.00	5,174.52	-	-	-	5,929.35
Elementary Sports Club	-	-	-	1,100.00	499.00	-	-	-	601.00
ESL	70.47	-	70.47	728.00	577.91	-	-	-	220.56
Exxon Grant	588.00	-	588.00	-	-	-	-	-	588.00
Fifth Grade Club	2,127.91	-	2,127.91	59,022.00	59,390.77	-	-	-	1,759.14
First Grade Club	25.00	-	25.00	-	-	-	-	-	25.00
Fourth Grade Club	48.00	-	48.00	-	-	-	-	-	48.00
GENYOUth Foundation	79.00	-	79.00	-	-	-	-	-	79.00
Gymnastics	9,759.02	-	9,759.02	16,264.50	16,792.44	-	-	-	9,231.08
Junior League	814.95	-	814.95	-	-	-	-	-	814.95
Library Club	263.00	-	263.00	-	-	-	-	-	263.00
Martial Arts	930.01	-	930.01	225.00	-	-	-	-	1,155.01
Music	127.00	-	127.00	-	-	-	-	-	127.00
Newspaper Club	41.00	-	41.00	-	-	-	-	-	41.00
Orff Music	512.00	-	512.00	1,110.00	1,130.00	-	-	-	492.00
PTO	0.52	-	0.52	0.21	-	-	(0.42)	-	0.31
School Beautification	44.00	-	44.00	-	-	-	-	-	44.00
Student Support	-	-	-	-	(3,217.13)	-	-	-	3,217.13
Target Grant	1,162.38	-	1,162.38	700.00	1,088.60	-	-	-	773.78
Teacher Courtesy	6.09	-	6.09	1,002.72	1,008.69	-	-	-	0.12
Third Grade Club	4.00	-	4.00	331.70	335.70	-	-	-	-
Vending	154.22	-	154.22	149.93	92.76	-	(211.46)	-	(0.07)
Youth About Business	-	-	-	-	(134.44)	-	-	-	134.44

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**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Grahamwood Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Other Accounts</b>									
Bus Trips	1,128.00	-	1,128.00	233.70	-	-	(233.70)	-	1,128.00
Bus Trips Grade 1	6.28	-	6.28	7,259.13	6,922.77	-	(336.36)	-	6.28
Bus Trips Grade 2	47.00	-	47.00	3,847.50	3,315.75	-	(531.75)	-	47.00
Bus Trips Grade 3	190.00	-	190.00	4,220.35	3,871.20	-	(349.15)	-	190.00
Bus Trips Grade 4	171.88	-	171.88	4,833.50	4,374.51	-	(458.99)	-	171.88
Bus Trips Grade 5	244.84	-	244.84	6,625.00	5,749.20	-	(875.80)	-	244.84
Bus Trips KK	232.00	-	232.00	3,749.50	3,095.18	-	(654.32)	-	232.00
Charity Drives	323.01	-	323.01	-	323.42	-	-	-	(0.41)
Class Piano	(34.93)	-	(34.93)	14,502.59	14,467.59	-	-	-	0.07
SACC Reim.	(55.97)	-	(55.97)	1,793.32	587.98	-	-	-	1,149.37
SACC Tuition	521.23	-	521.23	169,406.20	169,406.20	-	-	-	521.23
<b>Total Restricted</b>	<u>53,389.40</u>	<u>-</u>	<u>53,389.40</u>	<u>349,685.95</u>	<u>337,771.43</u>	<u>-</u>	<u>(3,651.95)</u>	<u>-</u>	<u>61,651.97</u>
<b>Total General and Restricted Fund</b>	<u>119,002.87</u>	<u>-</u>	<u>119,002.87</u>	<u>366,235.61</u>	<u>353,018.05</u>	<u>3,651.95</u>	<u>(3,651.95)</u>	<u>-</u>	<u>132,220.43</u>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hamilton Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	90,702.37	-	90,702.37	7,475.79	8,536.60	29.00	-	-	89,670.56
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	17.00	-	17.00	-	-	-	-	-	17.00
Exxon Grant	750.00	-	750.00	-	-	-	-	-	750.00
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Laura Bush Grant	18.00	-	18.00	-	-	-	-	-	18.00
Lowes	3.89	-	3.89	-	-	-	-	-	3.89
Majorettes	1,282.91	-	1,282.91	-	-	-	-	-	1,282.91
Rotary Grant	89.00	-	89.00	-	-	-	-	-	89.00
Tennessee Arts Commission Gran	-	-	-	3,000.00	3,000.00	-	-	-	-
<b>Other Accounts</b>									
Bus Trips	132.00	-	132.00	1,671.00	1,642.00	-	(29.00)	-	132.00
Bus Trips Grade 2	28.00	-	28.00	-	-	-	-	-	28.00
Bus Trips Grade 4	11.00	-	11.00	-	-	-	-	-	11.00
Bus Trips Grade 5	-	-	-	158.92	158.92	-	-	-	-
Charity Drives	-	-	-	1,002.00	1,002.00	-	-	-	-
<b>Total Restricted</b>	<b>3,331.80</b>	<b>-</b>	<b>3,331.80</b>	<b>5,831.92</b>	<b>5,802.92</b>	<b>-</b>	<b>(29.00)</b>	<b>-</b>	<b>3,331.80</b>
<b>Total General and Restricted Fund</b>	<b>94,034.17</b>	<b>-</b>	<b>94,034.17</b>	<b>13,307.71</b>	<b>14,339.52</b>	<b>29.00</b>	<b>(29.00)</b>	<b>-</b>	<b>93,002.36</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hawkins Mill Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	23,907.34	-	23,907.34	9,364.12	10,660.93	-	-	-	22,610.53
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	-	-	-	205.00	205.00	-	-	-	-
Beta Club	-	-	-	197.00	-	-	-	-	197.00
Chess Club	131.00	-	131.00	-	-	-	-	-	131.00
Choir	228.00	-	228.00	-	-	-	-	-	228.00
Fifth Grade Club	2.17	-	2.17	1,786.00	1,596.13	-	-	-	192.04
First Grade Club	46.58	-	46.58	574.50	588.00	-	-	-	33.08
Honor Society	74.22	-	74.22	-	-	-	-	-	74.22
Kindergarten Club	106.45	-	106.45	310.00	263.79	-	-	-	152.66
Playground Equipment	4,259.00	-	4,259.00	-	-	-	-	-	4,259.00
Pom Squad	35.66	-	35.66	-	-	-	-	-	35.66
PreKK Club	24.00	-	24.00	-	-	-	-	-	24.00
PTO	(0.31)	-	(0.31)	-	-	-	-	-	(0.31)
Sch Uniform Donations	9.00	-	9.00	-	-	-	-	-	9.00
Second Grade Club	250.56	-	250.56	378.00	364.50	-	-	-	264.06
Sixth Grade Club	151.00	-	151.00	-	-	-	-	-	151.00
Step Team	2.00	-	2.00	-	-	-	-	-	2.00
Teacher Courtesy	-	-	-	147.00	147.00	-	-	-	-
Tennessee Arts Commission Gran	-	-	-	2,000.00	2,000.00	-	-	-	-
Third Grade Club	-	-	-	399.00	399.00	-	-	-	-
Vending	33.50	-	33.50	-	-	-	-	-	33.50
<b>Other Accounts</b>									
Bus Trips	610.00	-	610.00	-	-	-	-	-	610.00
Bus Trips Grade 1	76.00	-	76.00	-	-	-	-	-	76.00
Bus Trips Grade 2	75.00	-	75.00	-	-	-	-	-	75.00
Bus Trips Grade 3	75.00	-	75.00	-	-	-	-	-	75.00
Bus Trips KK	106.00	-	106.00	-	-	-	-	-	106.00
Cafeteria Payments	-	-	-	255.00	255.00	-	-	-	-
Charity Drives	157.00	-	157.00	-	157.00	-	-	-	-

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hawkins Mill Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
SACC Reim.	(0.16)	-	(0.16)	-	(0.16)	-	-	-	-
Title One/NCLB	0.19	-	0.19	-	-	-	-	-	0.19
<b>Total Restricted</b>	<b>6,451.86</b>	<b>-</b>	<b>6,451.86</b>	<b>6,251.50</b>	<b>5,975.26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,728.10</b>
<b>Total General and Restricted Fund</b>	<b>30,359.20</b>	<b>-</b>	<b>30,359.20</b>	<b>15,615.62</b>	<b>16,636.19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,338.63</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hickory Ridge Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	55,655.99	-	55,655.99	11,447.05	13,144.53	645.05	-	-	54,603.56
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Band	23.00	-	23.00	-	-	-	-	-	23.00
Charmette Club	722.00	-	722.00	-	-	-	-	-	722.00
Cheerleaders	285.00	-	285.00	3,295.32	3,160.48	-	-	-	419.84
Choir	-	-	-	433.00	255.00	-	-	-	178.00
CLUE	-	-	-	2,528.86	2,352.09	-	-	-	176.77
Dance Team	-	-	-	85.00	85.00	-	-	-	-
Discover	8,597.00	-	8,597.00	-	-	-	-	-	8,597.00
Dollar General Literacy Grant	116.97	-	116.97	-	-	-	-	-	116.97
Drill Team	122.64	-	122.64	-	-	-	-	-	122.64
Fashion Club	10.83	-	10.83	-	-	-	-	-	10.83
Fifth Grade Club	478.35	-	478.35	8,358.00	8,074.59	-	-	-	761.76
First Grade Club	70.95	-	70.95	669.00	683.58	-	-	-	56.37
Fourth Grade Club	34.00	-	34.00	-	-	-	-	-	34.00
Grants-Misc.CALL AUDITING 1ST	64.00	-	64.00	-	-	-	-	-	64.00
IPP	29.00	-	29.00	-	-	-	-	-	29.00
Junior League	95.00	-	95.00	-	-	-	-	-	95.00
Ken Hamlin Grant	44.00	-	44.00	-	-	-	-	-	44.00
Kindergarten Club	-	-	-	919.00	797.53	-	-	-	121.47
Library Club	-	-	-	15.00	-	-	-	-	15.00
Music	250.00	-	250.00	408.00	-	-	-	-	658.00
Orchestra	1,522.31	-	1,522.31	-	-	-	-	-	1,522.31
Orff Music	20.00	-	20.00	-	-	-	-	-	20.00
PTO	9.00	-	9.00	-	-	-	-	-	9.00
Rotary Grant	37.00	-	37.00	-	-	-	-	-	37.00
Science Club	94.00	-	94.00	-	-	-	-	-	94.00
Second Grade Club	46.00	-	46.00	646.00	668.61	-	-	-	23.39
Step Team	741.47	-	741.47	-	249.26	-	-	-	492.21
Student Council	164.54	-	164.54	-	-	-	-	-	164.54
Sunshine Club	168.00	-	168.00	-	-	-	-	-	168.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hickory Ridge Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Target Grant	217.00	-	217.00	-	-	-	-	-	217.00
Teacher Courtesy	0.28	-	0.28	-	-	-	-	-	0.28
Third Grade Club	0.01	-	0.01	541.00	510.59	-	-	-	30.42
Vending	0.30	-	0.30	-	-	-	-	-	0.30
Yearbook	481.31	-	481.31	2,172.00	2,605.58	-	-	-	47.73
<b>Other Accounts</b>									
Bus Trips	2,773.00	-	2,773.00	-	-	-	0.00	-	2,773.00
Bus Trips Grade 1	-	-	-	1,719.00	1,718.59	-	(0.41)	-	-
Bus Trips Grade 2	253.00	-	253.00	937.00	937.00	-	-	-	253.00
Bus Trips Grade 3	-	-	-	1,088.72	1,002.99	-	(85.73)	-	-
Bus Trips Grade 4	-	-	-	1,188.00	1,163.22	-	(24.78)	-	-
Bus Trips Grade 5	41.00	-	41.00	2,524.04	2,343.63	-	(180.41)	-	41.00
Bus Trips KK	82.00	-	82.00	5,004.50	4,650.78	-	(353.72)	-	82.00
Cafeteria Payments	-	-	-	930.00	930.00	-	-	-	-
SACC Tuition	-	-	-	26,858.00	26,858.00	-	-	-	-
SPED Home Environment	0.36	-	0.36	297.37	297.37	-	-	-	0.36
<b>Total Restricted</b>	<b>17,593.32</b>	<b>-</b>	<b>17,593.32</b>	<b>60,616.81</b>	<b>59,343.89</b>	<b>-</b>	<b>(645.05)</b>	<b>-</b>	<b>18,221.19</b>
<b>Total General and Restricted Fund</b>	<b>73,249.31</b>	<b>-</b>	<b>73,249.31</b>	<b>72,063.86</b>	<b>72,488.42</b>	<b>645.05</b>	<b>(645.05)</b>	<b>-</b>	<b>72,824.75</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Highland Oaks Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	32,675.20	-	32,675.20	41,730.94	29,693.52	898.25	-	-	45,610.87
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	125.00	-	125.00	-	-	-	-	-	125.00
Basketball Club Boys	733.00	-	733.00	-	-	-	-	-	733.00
Cheerleaders	180.00	-	180.00	-	-	-	-	-	180.00
Chess Club	35.66	-	35.66	-	-	-	-	-	35.66
CLUE	20.63	-	20.63	100.00	100.00	-	-	-	20.63
ESL	(14.76)	-	(14.76)	15.00	-	-	-	-	0.24
Fifth Grade Club	35.25	-	35.25	7,578.75	7,155.63	-	-	-	458.37
Grants-Misc.CALL AUDITING 1ST	0.30	-	0.30	-	-	-	-	-	0.30
Jewels Club	26.00	-	26.00	-	-	-	-	-	26.00
Junior League	106.77	-	106.77	-	-	-	-	-	106.77
Math Club	152.00	-	152.00	-	-	-	-	-	152.00
Music	84.00	-	84.00	-	-	-	-	-	84.00
Optimist Club	-	-	-	600.00	540.00	-	-	-	60.00
PreKK Club	74.08	-	74.08	20.00	792.00	-	-	-	(697.92)
School Beautification	-	-	-	100.00	82.98	-	-	-	17.02
Science Club	1.00	-	1.00	-	-	-	-	-	1.00
Scrabble Club	15.00	-	15.00	-	-	-	-	-	15.00
Student Council	952.00	-	952.00	-	-	-	-	-	952.00
Teacher Courtesy	24.00	-	24.00	-	-	-	-	-	24.00
Tennessee Arts Commission Gran	-	-	-	1,591.00	1,590.54	-	-	-	0.46
Ties/Pearls	2,038.14	-	2,038.14	-	1,045.00	-	-	-	993.14
Vending	353.86	-	353.86	334.63	-	-	-	-	688.49
Wolf Tales Newspaper	-	-	-	720.00	-	-	-	-	720.00
Yearbook	842.19	-	842.19	1,600.31	2,442.79	-	-	-	(0.29)
<b>Other Accounts</b>									
Bus Trips	60.00	-	60.00	-	-	-	(0.00)	-	60.00
Bus Trips Grade 1	(95.00)	-	(95.00)	1,796.00	1,746.34	-	(49.66)	-	(95.00)
Bus Trips Grade 2	(200.81)	-	(200.81)	-	-	-	-	-	(200.81)

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Highland Oaks Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 3	-	-	-	410.00	317.84	-	(92.16)	-	-
Bus Trips Grade 5	-	-	-	9,542.17	9,402.24	-	-	-	139.93
Bus Trips KK	(507.19)	-	(507.19)	1,114.00	357.57	-	(756.43)	-	(507.19)
SACC Tuition	-	-	-	141,287.00	141,287.00	-	-	-	-
Title One/NCLB	(672.00)	-	(672.00)	671.85	-	-	-	-	(0.15)
<b>Total Restricted</b>	<b>4,369.12</b>	<b>-</b>	<b>4,369.12</b>	<b>167,480.71</b>	<b>166,859.93</b>	<b>-</b>	<b>(898.25)</b>	<b>-</b>	<b>4,091.65</b>
<b>Total General and Restricted Fund</b>	<b>37,044.32</b>	<b>-</b>	<b>37,044.32</b>	<b>209,211.65</b>	<b>196,553.45</b>	<b>898.25</b>	<b>(898.25)</b>	<b>-</b>	<b>49,702.52</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Holmes Road Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	54,391.24	-	54,391.24	4,243.74	3,872.72	37.22	-	-	54,799.48
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	122.00	-	122.00	-	-	-	-	-	122.00
Basketball	5.00	-	5.00	-	-	-	-	-	5.00
Chick-Fil-A	40.00	-	40.00	-	-	-	-	-	40.00
Choir	100.00	-	100.00	-	-	-	-	-	100.00
Dance Team	15.00	-	15.00	-	-	-	-	-	15.00
Exxon Grant	2,503.00	-	2,503.00	-	-	-	-	-	2,503.00
Fifth Grade Club	(0.46)	-	(0.46)	1,830.46	1,345.42	-	-	-	484.58
First Grade Club	103.00	-	103.00	1,699.00	1,633.29	-	-	-	168.71
Fourth Grade Club	271.00	-	271.00	-	-	-	-	-	271.00
Gentlemen's Club	300.00	-	300.00	-	-	-	-	-	300.00
GENYOUth Foundation	300.72	-	300.72	-	-	-	-	-	300.72
Kindergarten Club	255.00	-	255.00	1,006.00	1,098.47	-	-	-	162.53
Mother/Daughter Tea	307.00	-	307.00	-	-	-	-	-	307.00
Music	123.00	-	123.00	-	-	-	-	-	123.00
Orchestra	937.00	-	937.00	-	-	-	-	-	937.00
Orff Music	209.00	-	209.00	-	-	-	-	-	209.00
PE 2 Go	300.00	-	300.00	-	-	-	-	-	300.00
Performing Arts Cl	1.00	-	1.00	-	-	-	-	-	1.00
Pom Squad	544.00	-	544.00	-	542.51	-	-	-	1.49
PreKK Club	-	-	-	740.00	740.00	-	-	-	-
PTO	0.09	-	0.09	-	-	-	-	-	0.09
Science Club	3.00	-	3.00	-	-	-	-	-	3.00
Second Grade Club	26.22	-	26.22	1,118.00	1,076.37	-	-	-	67.85
Step Team	80.00	-	80.00	-	-	-	-	-	80.00
Student Council	181.00	-	181.00	-	-	-	-	-	181.00
Sunshine Club	18.00	-	18.00	-	-	-	(17.89)	-	0.11
Target Grant	181.14	-	181.14	-	-	-	-	-	181.14
Third Grade Club	-	-	-	385.00	340.00	-	-	-	45.00
WalMart	76.00	-	76.00	-	-	-	-	-	76.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Holmes Road Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Watch Dogs	30.00	-	30.00	-	-	-	-	-	30.00
Yearbook	25.67	-	25.67	-	-	-	-	-	25.67
<b>Other Accounts</b>									
Bus Trips	2,999.00	-	2,999.00	-	-	-	-	-	2,999.00
Bus Trips Grade 4	4.00	-	4.00	-	-	-	-	-	4.00
Bus Trips Grade 5	-	-	-	467.00	467.00	-	-	-	-
SACC Reim.	(0.33)	-	(0.33)	-	(19.33)	-	(19.33)	-	(0.33)
SACC Tuition	-	-	-	50,740.44	50,740.44	-	-	-	-
SPED Home Environment	(0.04)	-	(0.04)	-	-	-	-	-	(0.04)
<b>Total Restricted</b>	<b>10,059.01</b>	<b>-</b>	<b>10,059.01</b>	<b>57,985.90</b>	<b>57,964.17</b>	<b>-</b>	<b>(37.22)</b>	<b>-</b>	<b>10,043.52</b>
<b>Total General and Restricted Fund</b>	<b>64,450.25</b>	<b>-</b>	<b>64,450.25</b>	<b>62,229.64</b>	<b>61,836.89</b>	<b>37.22</b>	<b>(37.22)</b>	<b>-</b>	<b>64,843.00</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Idlewild Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	23,528.25	-	23,528.25	13,409.24	14,698.76	-	-	-	22,238.73
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	1.15	-	1.15	1,040.00	998.50	-	-	-	42.65
Beta Club	0.08	-	0.08	-	-	-	-	-	0.08
Blue Ribbon	6.40	-	6.40	-	-	-	-	-	6.40
Chess Club	278.69	-	278.69	2,578.00	1,106.53	-	-	-	1,750.16
Choir	8.00	-	8.00	-	6.05	-	-	-	1.95
CLUE	102.00	-	102.00	261.99	363.74	-	-	-	0.25
Community Ed. Project	154.00	-	154.00	-	-	-	-	-	154.00
Drill Team	-	-	-	500.00	-	-	-	-	500.00
Emergency-Calhoun	9.00	-	9.00	-	-	-	-	-	9.00
Environmental Club	157.00	-	157.00	-	-	-	-	-	157.00
Exxon Grant	18.05	-	18.05	-	-	-	-	-	18.05
Fashion Club	-	-	-	840.00	821.36	-	-	-	18.64
Fifth Grade Club	261.31	-	261.31	1,094.00	991.82	-	-	-	363.49
First Grade Club	96.65	-	96.65	684.50	619.60	-	-	-	161.55
Fourth Grade Club	445.24	-	445.24	9,629.50	9,203.91	-	-	-	870.83
GENYOUth Foundation	28.61	-	28.61	-	-	-	-	-	28.61
Junior League	165.03	-	165.03	-	-	-	-	-	165.03
Kindergarten Club	241.13	-	241.13	1,999.00	1,962.94	-	-	-	277.19
Library Club	-	-	-	1,641.60	-	-	-	-	1,641.60
Math Club	-	-	-	950.00	761.63	-	-	-	188.37
Music	22.43	-	22.43	390.00	412.55	-	-	-	(0.12)
Optimist Club	934.62	-	934.62	1,000.00	224.51	-	-	-	1,710.11
Orff Music	1.00	-	1.00	81.00	81.00	-	-	-	1.00
Outdoor Classroom Grant	10.00	-	10.00	-	-	-	-	-	10.00
Photography Club	437.86	-	437.86	2,775.00	2,831.73	-	-	-	381.13
PTO	8,248.88	-	8,248.88	-	-	-	-	-	8,248.88
SACC Summer Camp	27,418.00	-	27,418.00	-	-	-	-	-	27,418.00
School Beautification	692.72	-	692.72	-	-	-	-	-	692.72
Science Club	67.50	-	67.50	-	-	-	-	-	67.50
SECME	2,429.03	-	2,429.03	-	-	-	-	-	2,429.03

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Idlewild Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Second Grade Club	212.85	-	212.85	1,594.00	1,577.22	-	-	-	229.63
STEM Grant	185.00	-	185.00	-	-	-	-	-	185.00
Student Council	1,978.28	-	1,978.28	2,474.06	1,645.95	-	-	-	2,806.39
Teacher Courtesy	50.00	-	50.00	-	-	-	-	-	50.00
Technical Honor Society	400.00	-	400.00	-	-	-	-	-	400.00
Tennessee Arts Commission Gran	-	-	-	1,100.00	1,100.00	-	-	-	-
Third Grade Club	-	-	-	1,742.25	1,556.57	-	-	-	185.68
Watch Dogs	-	-	-	349.20	349.20	-	-	-	-
<b>Other Accounts</b>									
Bus Trips	(592.00)	-	(592.00)	-	-	-	-	-	(592.00)
Bus Trips Grade 5	23.00	-	23.00	-	-	-	-	-	23.00
Cafeteria Payments	-	-	-	1,714.00	1,714.00	-	-	-	-
Caps and Gowns	-	-	-	347.64	347.64	-	-	-	-
Charity Drives	-	-	-	5,322.03	5,322.03	-	-	-	-
Class Piano	-	-	-	5,980.00	5,980.00	-	-	-	-
Misc. Clearing	-	-	-	550.00	-	-	-	-	550.00
SACC Reim.	-	-	-	521.61	521.61	-	-	-	-
SACC Tuition	(27,347.96)	-	(27,347.96)	146,159.00	146,049.00	-	-	-	(27,237.96)
<b>Total Restricted</b>	<b>17,143.55</b>	<b>-</b>	<b>17,143.55</b>	<b>193,318.38</b>	<b>186,549.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,912.84</b>
<b>Total General and Restricted Fund</b>	<b>40,671.80</b>	<b>-</b>	<b>40,671.80</b>	<b>206,727.62</b>	<b>201,247.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,151.57</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Jackson Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	6,201.61	-	6,201.61	11,146.57	13,004.81	0.17	-	-	4,343.54
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	3.00	-	3.00	-	-	-	-	-	3.00
Choir	38.21	-	38.21	146.25	176.00	-	-	-	8.46
Drama Club	34.21	-	34.21	-	-	-	-	-	34.21
Exxon Grant	1,794.64	-	1,794.64	-	-	-	-	-	1,794.64
Fifth Grade Club	62.87	-	62.87	-	-	-	-	-	62.87
Laura Bush Grant	3.00	-	3.00	-	-	-	-	-	3.00
Orff Music	3.09	-	3.09	-	-	-	-	-	3.09
PreKK Club	-	-	-	140.00	140.00	-	-	-	-
PTO	0.20	-	0.20	-	-	-	-	-	0.20
Teacher Courtesy	(0.23)	-	(0.23)	-	-	-	-	-	(0.23)
<b>Other Accounts</b>									
Bus Trips	243.00	-	243.00	1,939.50	1,913.33	-	(0.17)	-	269.00
Bus Trips Grade 5	4.00	-	4.00	-	-	-	-	-	4.00
Bus Trips KK	70.00	-	70.00	-	-	-	-	-	70.00
Cafeteria Payments	-	-	-	1,489.00	1,489.00	-	-	-	-
<b>Total Restricted</b>	<b>2,255.99</b>	<b>-</b>	<b>2,255.99</b>	<b>3,714.75</b>	<b>3,718.33</b>	<b>-</b>	<b>(0.17)</b>	<b>-</b>	<b>2,252.24</b>
<b>Total General and Restricted Fund</b>	<b>8,457.60</b>	<b>-</b>	<b>8,457.60</b>	<b>14,861.32</b>	<b>16,723.14</b>	<b>0.17</b>	<b>(0.17)</b>	<b>-</b>	<b>6,595.78</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kate Bond Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	4,373.10	-	4,373.10	26,673.33	23,498.42	1,613.23	-	-	9,161.24
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	1.57	-	1.57	1,168.00	1,145.76	-	-	-	23.81
Cheerleaders	2.00	-	2.00	-	-	-	-	-	2.00
CLUE	131.60	-	131.60	4,381.00	4,386.75	-	-	-	125.85
Dance Team	-	-	-	290.00	283.57	-	-	-	6.43
Elementary Sports Club	40.53	-	40.53	825.00	753.80	-	-	-	111.73
Exxon Grant	500.00	-	500.00	-	-	-	-	-	500.00
Kindergarten Club	2.63	-	2.63	-	-	-	-	-	2.63
SACC Summer Camp	13,638.30	-	13,638.30	-	-	-	-	-	13,638.30
School Beautification	185.29	-	185.29	-	-	-	-	-	185.29
Science Club	26.42	-	26.42	870.00	670.94	-	-	-	225.48
STEM Club	-	-	-	280.00	145.00	-	-	-	135.00
Teacher Courtesy	123.56	-	123.56	-	53.30	-	-	-	70.26
<b>Other Accounts</b>									
Bus Trips	3,202.00	-	3,202.00	-	-	-	0.00	-	3,202.00
Bus Trips Grade 1	505.00	-	505.00	2,184.00	1,804.14	-	(379.86)	-	505.00
Bus Trips Grade 2	-	-	-	2,008.00	1,932.00	-	(76.00)	-	-
Bus Trips Grade 4	-	-	-	1,665.00	1,636.00	-	(29.00)	-	-
Bus Trips Grade 5	(41.00)	-	(41.00)	4,318.00	4,147.09	-	(170.91)	-	(41.00)
Bus Trips KK	63.00	-	63.00	3,094.00	2,136.54	-	(957.46)	-	63.00
Cafeteria Payments	-	-	-	138.75	138.75	-	-	-	-
Charity Drives	-	-	-	7,922.47	7,922.47	-	-	-	-
Class Piano	0.22	-	0.22	5,240.00	5,240.00	-	-	-	0.22
SACC Reim.	-	-	-	2,440.77	2,440.77	-	-	-	-
SACC Tuition	(13,639.37)	-	(13,639.37)	157,147.80	157,147.80	-	-	-	(13,639.37)
<b>Total Restricted</b>	<b>4,741.75</b>	<b>-</b>	<b>4,741.75</b>	<b>193,972.79</b>	<b>191,984.68</b>	<b>-</b>	<b>(1,613.23)</b>	<b>-</b>	<b>5,116.63</b>
<b>Total General and Restricted Fund</b>	<b>9,114.85</b>	<b>-</b>	<b>9,114.85</b>	<b>220,646.12</b>	<b>215,483.10</b>	<b>1,613.23</b>	<b>(1,613.23)</b>	<b>-</b>	<b>14,277.87</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Keystone Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	32,932.23	-	32,932.23	22,149.90	17,758.17	514.05	-	-	37,838.01
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Autozone Student Fund	1,150.02	-	1,150.02	-	83.70	-	-	-	1,066.32
CLUE	(320.00)	-	(320.00)	60.06	-	-	-	-	(259.94)
Fifth Grade Club	623.99	-	623.99	-	214.69	-	-	-	409.30
First Grade Club	4.62	-	4.62	-	-	-	-	-	4.62
Fourth Grade Club	-	-	-	860.40	961.79	-	-	-	(101.39)
GENYOUth Foundation	1.75	-	1.75	-	-	-	-	-	1.75
Guidance	1,494.24	-	1,494.24	11,344.86	12,075.44	-	-	-	763.66
Kindergarten Club	0.28	-	0.28	881.90	850.08	-	-	-	32.10
Library Club	735.59	-	735.59	1,545.00	2,055.16	-	-	-	225.43
Music	30.00	-	30.00	-	-	-	-	-	30.00
Optimist Club	97.65	-	97.65	-	-	-	-	-	97.65
Orchestra	550.00	-	550.00	-	-	-	-	-	550.00
Outdoor Classroom Grant	58.82	-	58.82	-	-	-	-	-	58.82
Performing Arts Cl	-	-	-	180.00	-	-	-	-	180.00
PreKK Club	-	-	-	553.39	553.39	-	-	-	-
PTO	753.80	-	753.80	-	239.75	-	(514.05)	-	-
Sch Uniform Donations	195.50	-	195.50	-	-	-	-	-	195.50
Science Club	500.00	-	500.00	-	260.10	-	-	-	239.90
Second Grade Club	-	-	-	109.71	-	-	-	-	109.71
Third Grade Club	417.57	-	417.57	370.00	498.32	-	-	-	289.25
<b>Other Accounts</b>									
Bus Trips	942.00	-	942.00	-	-	-	-	-	942.00
Bus Trips Grade 1	106.13	-	106.13	-	-	-	-	-	106.13
Bus Trips Grade 2	411.58	-	411.58	-	-	-	-	-	411.58
Bus Trips Grade 3	(257.78)	-	(257.78)	-	-	-	-	-	(257.78)
Bus Trips Grade 4	107.97	-	107.97	-	-	-	-	-	107.97
Cafeteria Payments	(25.00)	-	(25.00)	474.25	474.25	-	-	-	(25.00)
Charity Drives	25.00	-	25.00	293.00	293.00	-	-	-	25.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Keystone Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Misc. Clearing	775.33	-	775.33	-	-	-	-	-	775.33
SACC Reim.	45.00	-	45.00	-	-	-	-	-	45.00
SACC Tuition	(45.00)	-	(45.00)	43,221.55	43,221.55	-	-	-	(45.00)
SPED Home Environment	(384.38)	-	(384.38)	545.43	160.65	-	-	-	0.40
<b>Total Restricted</b>	<b>7,994.68</b>	<b>-</b>	<b>7,994.68</b>	<b>60,439.55</b>	<b>61,941.87</b>	<b>-</b>	<b>(514.05)</b>	<b>-</b>	<b>5,978.31</b>
<b>Total General and Restricted Fund</b>	<b>40,926.91</b>	<b>-</b>	<b>40,926.91</b>	<b>82,589.45</b>	<b>79,700.04</b>	<b>514.05</b>	<b>(514.05)</b>	<b>-</b>	<b>43,816.32</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kingsbury Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	44,134.47	-	44,134.47	40,307.98	64,052.78	329.47	-	-	20,719.14
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	402.00	-	402.00	-	-	-	-	-	402.00
CLUE	31.50	-	31.50	-	-	-	-	-	31.50
Fifth Grade Club	165.00	-	165.00	578.00	540.00	-	-	-	203.00
GENYOUth Foundation	336.54	-	336.54	-	-	-	-	-	336.54
Grants-Misc.CALL AUDITING 1ST	-	-	-	960.00	662.00	-	-	-	298.00
Honor Society	-	-	-	84.00	84.00	-	-	-	-
Kindergarten Club	392.54	-	392.54	1,365.00	1,358.00	-	-	-	399.54
Library Club	-	-	-	26.98	-	-	-	-	26.98
Lowes	1,741.46	-	1,741.46	-	306.04	-	-	-	1,435.42
Music	31.99	-	31.99	365.00	341.25	-	-	-	55.74
Outdoor Classroom Grant	78.66	-	78.66	-	-	-	-	-	78.66
PreKK Club	-	-	-	300.00	300.00	-	-	-	-
Race for Education	35.00	-	35.00	-	-	-	-	-	35.00
RFIS	830.00	-	830.00	-	-	-	-	-	830.00
Soccer Club	-	-	-	447.06	5.00	-	-	-	442.06
SPED Club	230.85	-	230.85	-	-	-	-	-	230.85
Sunshine Club	0.92	-	0.92	-	-	-	-	-	0.92
<b>Other Accounts</b>									
Bus Trips	1,240.23	-	1,240.23	178.78	162.10	-	(16.68)	-	1,240.23
Bus Trips Grade 1	229.28	-	229.28	1,778.08	1,778.08	-	-	-	229.28
Bus Trips Grade 2	1.00	-	1.00	159.00	96.54	-	(62.46)	-	1.00
Bus Trips Grade 3	(6.00)	-	(6.00)	2,198.75	2,198.75	-	-	-	(6.00)
Bus Trips Grade 4	144.00	-	144.00	2,867.00	2,832.43	-	(34.57)	-	144.00
Bus Trips Grade 5	130.99	-	130.99	7,831.04	7,947.89	-	-	-	14.14
Bus Trips KK	110.35	-	110.35	2,885.00	2,669.24	-	(215.76)	-	110.35
Charity Drives	-	-	-	1,225.00	1,225.00	-	-	-	-
SACC Tuition	-	-	-	20.00	20.00	-	-	-	-
<b>Total Restricted</b>	<b>6,126.31</b>	<b>-</b>	<b>6,126.31</b>	<b>23,268.69</b>	<b>22,526.32</b>	<b>-</b>	<b>(329.47)</b>	<b>-</b>	<b>6,539.21</b>
<b>Total General and Restricted Fund</b>	<b>50,260.78</b>	<b>-</b>	<b>50,260.78</b>	<b>63,576.67</b>	<b>86,579.10</b>	<b>329.47</b>	<b>(329.47)</b>	<b>-</b>	<b>27,258.35</b>

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Knight Road Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	56,485.48	-	56,485.48	14,860.06	19,008.73	-	-	-	52,336.81
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	-	-	-	345.00	345.00	-	-	-	-
Blue Ribbon	18.00	-	18.00	-	-	-	-	-	18.00
Elementary Sports Club	100.00	-	100.00	-	-	-	-	-	100.00
Fifth Grade Club	762.69	-	762.69	3,718.00	4,275.57	-	-	-	205.12
First Grade Club	-	-	-	504.00	342.79	-	-	-	161.21
Fourth Grade Club	81.97	-	81.97	1,601.00	1,597.68	-	-	-	85.29
GENYOUth Foundation	24.34	-	24.34	-	-	-	-	-	24.34
Kindergarten Club	14.05	-	14.05	1,547.00	1,434.56	-	-	-	126.49
Majorettes	492.47	-	492.47	650.00	1,142.66	-	-	-	(0.19)
Outdoor Classroom Grant	1,387.00	-	1,387.00	-	-	-	-	-	1,387.00
Pom Squad	22.65	-	22.65	400.00	423.03	-	-	-	(0.38)
PreKK Club	80.00	-	80.00	656.00	656.00	-	-	-	80.00
PTO	(0.09)	-	(0.09)	-	-	-	-	-	(0.09)
Rotary Grant	287.00	-	287.00	-	-	-	-	-	287.00
Sch Uniform Donations	523.00	-	523.00	-	-	-	-	-	523.00
Second Grade Club	33.22	-	33.22	1,317.00	1,349.27	-	-	-	0.95
Student Council	3.00	-	3.00	-	-	-	-	-	3.00
T I Grant	23.00	-	23.00	-	-	-	-	-	23.00
Target Grant	93.00	-	93.00	-	-	-	-	-	93.00
Third Grade Club	-	-	-	1,027.00	711.00	-	-	-	316.00
<b>Other Accounts</b>									
Bus Trips	437.00	-	437.00	-	-	-	-	-	437.00
Bus Trips Grade 1	74.00	-	74.00	-	-	-	-	-	74.00
Cafeteria Payments	-	-	-	234.50	234.50	-	-	-	-
SACC Reim.	(0.05)	-	(0.05)	-	-	-	-	-	(0.05)
SACC Tuition	-	-	-	132.00	132.00	-	-	-	-
<b>Total Restricted</b>	<b>4,456.25</b>	<b>-</b>	<b>4,456.25</b>	<b>12,131.50</b>	<b>12,644.06</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,943.69</b>
<b>Total General and Restricted Fund</b>	<b>60,941.73</b>	<b>-</b>	<b>60,941.73</b>	<b>26,991.56</b>	<b>31,652.79</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,280.50</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**LaRose Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	27,065.89	-	27,065.89	4,723.52	4,598.90	-	-	-	27,190.51
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	39.42	-	39.42	-	39.42	-	-	-	-
Blue Ribbon	96.00	-	96.00	-	-	-	-	-	96.00
Class 30 Funds	78.00	-	78.00	-	-	-	-	-	78.00
Dance Team	-	-	-	375.00	375.00	-	-	-	-
Exxon Grant	1,500.00	-	1,500.00	-	-	-	-	-	1,500.00
Fifth Grade Club	570.96	-	570.96	(1.95)	222.00	-	-	-	347.01
First Grade Club	29.00	-	29.00	-	-	-	-	-	29.00
Fourth Grade Club	347.11	-	347.11	-	175.61	-	-	-	171.50
GENYOUth Foundation	1.00	-	1.00	-	-	-	-	-	1.00
Honor Society	288.00	-	288.00	-	-	-	-	-	288.00
Kindergarten Club	119.00	-	119.00	-	-	-	-	-	119.00
Second Grade Club	111.00	-	111.00	-	-	-	-	-	111.00
Student Council	618.00	-	618.00	-	-	-	-	-	618.00
Target Grant	50.42	-	50.42	-	-	-	-	-	50.42
Tennessee Arts Commission Gran	-	-	-	3,000.00	3,000.00	-	-	-	-
Third Grade Club	14.00	-	14.00	-	-	-	-	-	14.00
Vending	20.00	-	20.00	-	-	-	-	-	20.00
<b>Other Accounts</b>									
Bus Trips Grade 2	63.00	-	63.00	-	-	-	-	-	63.00
Bus Trips Grade 3	25.00	-	25.00	-	-	-	-	-	25.00
Bus Trips KK	1.00	-	1.00	-	-	-	-	-	1.00
Cafeteria Payments	-	-	-	184.25	184.25	-	-	-	-
<b>Total Restricted</b>	<b>3,970.91</b>	<b>-</b>	<b>3,970.91</b>	<b>3,557.30</b>	<b>3,996.28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,531.93</b>
<b>Total General and Restricted Fund</b>	<b>31,036.80</b>	<b>-</b>	<b>31,036.80</b>	<b>8,280.82</b>	<b>8,595.18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,722.44</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Levi Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	21,119.25	-	21,119.25	15,724.84	22,101.66	-	-	-	14,742.43
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	7.00	-	7.00	-	-	-	-	-	7.00
Cheerleaders	14.00	-	14.00	-	-	-	-	-	14.00
Choir	67.22	-	67.22	302.50	308.88	-	-	-	60.84
Dance Team	-	-	-	70.00	70.00	-	-	-	-
Exxon Grant	25.40	-	25.40	-	-	-	-	-	25.40
Fashion Club	1.08	-	1.08	-	-	-	-	-	1.08
Fifth Grade Club	394.24	-	394.24	13,177.30	13,552.74	-	-	-	18.80
First Grade Club	48.08	-	48.08	3,119.00	2,946.30	-	-	-	220.78
Fourth Grade Club	140.71	-	140.71	771.08	781.24	-	-	-	130.55
Honor Society	40.00	-	40.00	-	-	-	-	-	40.00
Kindergarten Club	15.02	-	15.02	2,391.00	2,242.82	-	-	-	163.20
Library Club	18.00	-	18.00	-	-	-	-	-	18.00
MTI	5,454.89	-	5,454.89	-	3,257.00	-	-	-	2,197.89
Music	160.50	-	160.50	55.00	150.00	-	-	-	65.50
PreKK Club	69.72	-	69.72	533.65	533.65	-	-	-	69.72
PTO	2.24	-	2.24	-	-	-	-	-	2.24
Second Grade Club	77.00	-	77.00	504.00	510.98	-	-	-	70.02
Sixth Grade Club	7.00	-	7.00	-	-	-	-	-	7.00
Target Grant	13.81	-	13.81	-	-	-	-	-	13.81
Teacher Courtesy	274.91	-	274.91	1,230.00	1,501.71	-	-	-	3.20
Tennessee Arts Commission Gran	-	-	-	1,750.00	1,750.00	-	-	-	-
Third Grade Club	270.93	-	270.93	3,043.50	3,033.45	-	-	-	280.98
<b>Other Accounts</b>									
Bus Trips	-	-	-	1,800.00	1,800.00	-	-	-	-
Cafeteria Payments	-	-	-	112.50	112.50	-	-	-	-
Charity Drives	-	-	-	285.00	285.00	-	-	-	-
<b>Total Restricted</b>	<b>7,101.75</b>	<b>-</b>	<b>7,101.75</b>	<b>29,144.53</b>	<b>32,836.27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,410.01</b>
<b>Total General and Restricted Fund</b>	<b>28,221.00</b>	<b>-</b>	<b>28,221.00</b>	<b>44,869.37</b>	<b>54,937.93</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,152.44</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Lowrance Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	11,530.76	-	11,530.76	8,793.61	15,160.10	1,774.59	-	-	6,938.86
<b>Restricted Fund:</b>									
Athletic Activity	3,981.05	-	3,981.05	23,388.54	18,918.28	-	-	-	8,451.31
<b>Club Accounts:</b>									
Art Club	87.37	-	87.37	-	-	-	-	-	87.37
Band	441.00	-	441.00	-	-	-	(441.47)	-	(0.47)
Beta Club	109.88	-	109.88	-	-	-	(109.65)	-	0.23
Boy's Book Club	-	-	-	698.00	666.79	-	-	-	31.21
Cheerleaders	-	-	-	3,372.50	2,499.46	-	-	-	873.04
Choir	10.00	-	10.00	-	-	-	-	-	10.00
Dance Team	229.00	-	229.00	290.00	270.00	-	-	-	249.00
Drama Club	396.91	-	396.91	-	-	-	(397.33)	-	(0.42)
Eighth Grade Club	280.38	-	280.38	23,480.54	23,517.90	-	-	-	243.02
First Grade Club	4.00	-	4.00	-	-	-	-	-	4.00
Girl's Book Club	32.60	-	32.60	-	-	-	-	-	32.60
Guidance	1,180.10	-	1,180.10	332.39	772.53	-	-	-	739.96
Happy Kids Club	30.56	-	30.56	325.60	341.61	-	-	-	14.55
Honor Society	83.00	-	83.00	-	-	-	-	-	83.00
Kindergarten Club	6.00	-	6.00	-	-	-	-	-	6.00
Lady Lioness Club	152.00	-	152.00	120.00	17.79	-	-	-	254.21
Library Club	405.00	-	405.00	-	-	-	(404.70)	-	0.30
Lowes	8.55	-	8.55	-	-	-	-	-	8.55
Performing Arts Cl	-	-	-	19,005.00	19,005.00	-	-	-	-
PreKK Club	-	-	-	900.00	900.00	-	-	-	-
Race for Education	123.00	-	123.00	455.75	140.95	-	-	-	437.80
Science Club	21.00	-	21.00	150.00	150.00	-	-	-	21.00
Second Grade Club	16.00	-	16.00	-	-	-	-	-	16.00
Seventh Grade Club	428.35	-	428.35	-	428.00	-	-	-	0.35
Sixth Grade Club	16.38	-	16.38	-	-	-	-	-	16.38
Spanish Club	153.00	-	153.00	-	-	-	(153.00)	-	-
SPED Club	2.00	-	2.00	-	-	-	-	-	2.00
Student Council	11.48	-	11.48	-	-	-	-	-	11.48

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Lowrance Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Target Grant	61.76	-	61.76	700.00	669.35	-	-	-	92.41
Teacher Courtesy	469.65	-	469.65	1,155.00	1,590.64	-	-	-	34.01
Third Grade Club	8.00	-	8.00	-	-	-	-	-	8.00
<b>Other Accounts</b>									
Bus Trips	2.00	-	2.00	2,859.00	2,668.72	-	(190.28)	-	2.00
Bus Trips Grade 1	140.00	-	140.00	-	-	-	-	-	140.00
Bus Trips Grade 2	18.00	-	18.00	-	-	-	-	-	18.00
Bus Trips Grade 3	2.00	-	2.00	1,908.00	1,892.21	-	(15.79)	-	2.00
Bus Trips KK	27.00	-	27.00	2,266.85	2,204.48	-	(62.37)	-	27.00
Charity Drives	-	-	-	2,531.60	2,531.60	-	-	-	-
SACC Reim.	(0.44)	-	(0.44)	-	-	-	-	-	(0.44)
SACC Tuition	-	-	-	77,380.00	77,380.00	-	-	-	-
<b>Total Restricted</b>	<b>8,936.58</b>	<b>-</b>	<b>8,936.58</b>	<b>161,318.77</b>	<b>156,565.31</b>	<b>-</b>	<b>(1,774.59)</b>	<b>-</b>	<b>11,915.45</b>
<b>Total General and Restricted Fund</b>	<b>20,467.34</b>	<b>-</b>	<b>20,467.34</b>	<b>170,112.38</b>	<b>171,725.41</b>	<b>1,774.59</b>	<b>(1,774.59)</b>	<b>-</b>	<b>18,854.31</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Lucie E. Campbell Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	47,073.59	-	47,073.59	10,555.19	11,503.86	-	-	-	46,124.92
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Choir	-	-	-	550.00	550.00	-	-	-	-
Dance Team	339.82	-	339.82	1,910.00	1,901.84	-	-	-	347.98
Eagle Store	669.07	-	669.07	-	668.96	-	-	-	0.11
Fifth Grade Club	354.36	-	354.36	3,753.00	3,205.98	-	-	-	901.38
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Grants-Misc.CALL AUDITING 1ST	2,750.00	-	2,750.00	-	-	-	-	-	2,750.00
Junior League	14.50	-	14.50	-	-	-	-	-	14.50
Kindergarten Club	213.39	-	213.39	2,807.50	2,863.00	-	-	-	157.89
Lowe's	23.00	-	23.00	-	-	-	-	-	23.00
Majorettes	6.00	-	6.00	-	-	-	-	-	6.00
Music	5.00	-	5.00	-	-	-	-	-	5.00
Orff Music	74.00	-	74.00	-	-	-	-	-	74.00
PreKK Club	20.00	-	20.00	1,300.00	1,304.00	-	-	-	16.00
PTO	35.00	-	35.00	-	-	-	-	-	35.00
Sch Uniform Donations	100.00	-	100.00	1,503.55	1,603.16	-	-	-	0.39
SECME	9.00	-	9.00	-	-	-	-	-	9.00
Step Team	24.16	-	24.16	13,168.00	11,769.34	-	-	-	1,422.82
Student Council	649.64	-	649.64	780.00	714.98	-	-	-	714.66
Teacher Courtesy	71.13	-	71.13	-	-	-	-	-	71.13
Teacher Resource Grant	180.00	-	180.00	-	-	-	-	-	180.00
Third Grade Club	-	-	-	650.00	648.50	-	-	-	1.50
<b>Other Accounts</b>									
Bus Trips	410.00	-	410.00	270.16	270.16	-	-	-	410.00
Bus Trips Grade 3	40.00	-	40.00	-	-	-	-	-	40.00
Bus Trips Grade 5	-	-	-	438.24	438.24	-	-	-	-
Cafeteria Payments	-	-	-	18.75	18.75	-	-	-	-
Charity Drives	-	-	-	900.00	900.00	-	-	-	-
SACC Tuition	-	-	-	136.00	136.00	-	-	-	-

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Lucie E. Campbell Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
SPED Home Environment	1.58	-	1.58	150.00	150.00	-	-	-	1.58
Title One/NCLB	-	-	-	-	(17.52)	-	-	-	17.52
<b>Total Restricted</b>	<b>6,989.65</b>	<b>-</b>	<b>6,989.65</b>	<b>28,335.20</b>	<b>27,125.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,199.46</b>
<b>Total General and Restricted Fund</b>	<b>54,063.24</b>	<b>-</b>	<b>54,063.24</b>	<b>38,890.39</b>	<b>38,629.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,324.38</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Lucy Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	53,196.24	-	53,196.24	2,870.49	3,249.94	403.12	-	-	53,219.91
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	557.47	-	557.47	4.00	218.80	-	-	-	342.67
Beta Club	67.00	-	67.00	-	-	-	-	-	67.00
Charmette Club	-	-	-	581.50	530.28	-	-	-	51.22
Elementary Sports Club	-	-	-	1,220.00	1,115.76	-	-	-	104.24
Exxon Grant	1,966.55	-	1,966.55	-	-	-	-	-	1,966.55
Fifth Grade Club	76.08	-	76.08	-	-	-	-	-	76.08
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Guidance	227.21	-	227.21	-	-	-	-	-	227.21
Ingram Micro Donation	1,077.00	-	1,077.00	-	-	-	-	-	1,077.00
Kindergarten Club	500.00	-	500.00	-	-	-	-	-	500.00
Library Club	157.00	-	157.00	-	-	-	-	-	157.00
Music	245.09	-	245.09	67.00	110.98	-	-	-	201.11
Orff Music	92.57	-	92.57	-	69.47	-	-	-	23.10
PreKK Club	-	-	-	233.00	233.00	-	-	-	-
Race for Education	156.57	-	156.57	1,000.00	998.79	-	-	-	157.78
Sch Uniform Donations	378.24	-	378.24	-	-	-	-	-	378.24
Science Club	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Student Council	168.00	-	168.00	84.00	-	-	-	-	252.00
WalMart	901.00	-	901.00	-	-	-	-	-	901.00
Yearbook	38.25	-	38.25	1,553.97	1,238.90	-	-	-	353.32
<b>Other Accounts</b>									
Bus Trips	2.00	-	2.00	320.00	320.00	-	-	-	2.00
Bus Trips Grade 1	-	-	-	1,760.00	1,687.87	-	(72.13)	-	-
Bus Trips Grade 2	-	-	-	442.00	422.23	-	(19.77)	-	-
Bus Trips Grade 3	-	-	-	729.00	726.39	-	(2.61)	-	-
Bus Trips Grade 4	-	-	-	416.00	411.50	-	(4.50)	-	-
Bus Trips Grade 5	-	-	-	3,325.00	3,056.71	-	(268.29)	-	-
Bus Trips KK	5.00	-	5.00	1,197.00	1,161.18	-	(35.82)	-	5.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Lucy Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Cafeteria Payments	-	-	-	376.00	376.00	-	-	-	-
Charity Drives	435.00	-	435.00	-	435.00	-	-	-	-
Misc. Clearing	(0.80)	-	(0.80)	-	-	-	-	-	(0.80)
SACC Reim.	-	-	-	89.70	89.70	-	-	-	-
SACC Tuition	-	-	-	23,267.00	23,267.00	-	-	-	-
<b>Total Restricted</b>	<b>9,049.23</b>	<b>-</b>	<b>9,049.23</b>	<b>36,665.17</b>	<b>36,469.56</b>	<b>-</b>	<b>(403.12)</b>	<b>-</b>	<b>8,841.72</b>
<b>Total General and Restricted Fund</b>	<b>62,245.47</b>	<b>-</b>	<b>62,245.47</b>	<b>39,535.66</b>	<b>39,719.50</b>	<b>403.12</b>	<b>(403.12)</b>	<b>-</b>	<b>62,061.63</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Macon Hall Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	70,079.26	-	70,079.26	68,180.08	61,792.09	350.01	-	-	76,817.26
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	832.24	-	832.24	1,807.44	1,162.52	-	-	-	1,477.16
Choir	382.75	-	382.75	2,856.00	2,598.00	-	-	-	640.75
First Grade Club	768.79	-	768.79	-	-	-	-	-	768.79
Fitness Club	7,113.00	-	7,113.00	-	-	-	-	-	7,113.00
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Judy Nasdahl Memorial	894.00	-	894.00	-	-	-	-	-	894.00
Kathy Dale Memorial	41.00	-	41.00	-	-	-	-	-	41.00
Kindergarten Club	1,039.00	-	1,039.00	-	-	-	-	-	1,039.00
Library Club	475.00	-	475.00	-	-	-	-	-	475.00
Orff Music	-	-	-	72.00	72.00	-	-	-	-
Second Grade Club	4.00	-	4.00	-	-	-	-	-	4.00
Teacher Courtesy	214.13	-	214.13	-	-	-	-	-	214.13
Tennessee Arts Commission Gran	-	-	-	1,100.00	1,100.00	-	-	-	-
Watch Dogs	140.00	-	140.00	-	-	-	-	-	140.00
<b>Other Accounts</b>									
Bus Trips	-	-	-	1,695.00	1,344.99	-	(350.01)	-	-
Cafeteria Payments	-	-	-	373.25	373.25	-	-	-	-
Class Piano	-	-	-	10,500.00	10,500.00	-	-	-	-
<b>Total Restricted</b>	<b>12,903.91</b>	<b>-</b>	<b>12,903.91</b>	<b>18,403.69</b>	<b>17,150.76</b>	<b>-</b>	<b>(350.01)</b>	<b>-</b>	<b>13,806.83</b>
<b>Total General and Restricted Fund</b>	<b>82,983.17</b>	<b>-</b>	<b>82,983.17</b>	<b>86,583.77</b>	<b>78,942.85</b>	<b>350.01</b>	<b>(350.01)</b>	<b>-</b>	<b>90,624.09</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Magnolia Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	22,582.75	-	22,582.75	16,297.65	20,166.39	106.30	-	-	18,820.31
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	1.05	-	1.05	-	-	-	-	-	1.05
Blue Ribbon	70.00	-	70.00	-	-	-	-	-	70.00
Choir	227.36	-	227.36	-	-	-	-	-	227.36
Elementary Sports Club	0.80	-	0.80	653.50	629.91	-	-	-	24.39
Fashion Club	5.29	-	5.29	1,124.65	1,086.61	-	-	-	43.33
Fifth Grade Club	27.72	-	27.72	750.00	145.19	-	-	-	632.53
Fourth Grade Club	14.31	-	14.31	-	-	-	-	-	14.31
Honor Society	(0.32)	-	(0.32)	-	-	-	-	-	(0.32)
Intermediate Club	283.00	-	283.00	-	-	-	-	-	283.00
Lowes	3.45	-	3.45	-	-	-	-	-	3.45
Majorettes	152.36	-	152.36	3,713.65	3,796.27	-	-	-	69.74
Music	8.00	-	8.00	-	-	-	-	-	8.00
NIKE	-	-	-	0.10	0.10	-	-	-	-
Orff Music	22.00	-	22.00	-	-	-	-	-	22.00
Performing Arts Cl	21.00	-	21.00	132.00	83.46	-	-	-	69.54
Pom Squad	561.00	-	561.00	-	164.95	-	-	-	396.05
PreKK Club	-	-	-	220.00	220.00	-	-	-	-
PTO	864.99	-	864.99	-	77.85	-	-	-	787.14
Sch Uniform Donations	106.00	-	106.00	-	-	-	-	-	106.00
Science Club	(0.38)	-	(0.38)	-	-	-	-	-	(0.38)
Sixth Grade Club	51.00	-	51.00	-	-	-	-	-	51.00
Step Team	50.00	-	50.00	-	-	-	-	-	50.00
Target Grant	247.25	-	247.25	-	-	-	-	-	247.25
Third Grade Club	36.24	-	36.24	439.50	372.03	-	-	-	103.71
Vending	0.11	-	0.11	-	-	-	-	-	0.11
<b>Other Accounts</b>									
Bus Trips	160.00	-	160.00	7,530.38	7,424.84	-	(105.54)	-	160.00
Bus Trips Grade 2	-	-	-	3.75	3.75	-	-	-	-

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Magnolia Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 3	24.00	-	24.00	-	-	-	-	-	24.00
Bus Trips Grade 5	(197.50)	-	(197.50)	920.18	919.42	-	(0.76)	-	(197.50)
Bus Trips KK	-	-	-	1,380.62	1,380.62	-	-	-	-
Cafeteria Payments	-	-	-	217.50	217.50	-	-	-	-
SACC Reim.	0.09	-	0.09	-	(597.91)	-	-	-	598.00
SPED Home Environment	-	-	-	294.52	294.52	-	-	-	-
Title One/NCLB	(198.96)	-	(198.96)	199.10	-	-	-	-	0.14
<b>Total Restricted</b>	<b>2,539.86</b>	<b>-</b>	<b>2,539.86</b>	<b>17,579.45</b>	<b>16,219.11</b>	<b>-</b>	<b>(106.30)</b>	<b>-</b>	<b>3,793.90</b>
<b>Total General and Restricted Fund</b>	<b>25,122.61</b>	<b>-</b>	<b>25,122.61</b>	<b>33,877.10</b>	<b>36,385.50</b>	<b>106.30</b>	<b>(106.30)</b>	<b>-</b>	<b>22,614.21</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Manor Lake Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	19,650.29	-	19,650.29	5,525.37	6,099.75	44.78	-	-	19,120.69
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Drill Team	210.00	-	210.00	-	-	-	-	-	210.00
Exxon Grant	497.00	-	497.00	-	-	-	-	-	497.00
Fifth Grade Club	126.41	-	126.41	507.00	570.29	-	-	-	63.12
First Grade Club	17.45	-	17.45	-	-	-	-	-	17.45
Fourth Grade Club	50.25	-	50.25	-	-	-	-	-	50.25
Gents Club	84.00	-	84.00	-	-	-	-	-	84.00
J. Hutch Scholarship	100.00	-	100.00	-	-	-	-	-	100.00
Kindergarten Club	312.53	-	312.53	606.00	778.92	-	-	-	139.61
Library Club	75.00	-	75.00	-	-	-	-	-	75.00
Music	84.00	-	84.00	-	-	-	-	-	84.00
Orff Music	126.00	-	126.00	-	-	-	-	-	126.00
PreKK Club	146.00	-	146.00	-	-	-	-	-	146.00
Rotary Grant	295.00	-	295.00	-	-	-	-	-	295.00
Second Grade Club	69.09	-	69.09	-	-	-	-	-	69.09
Target Grant	340.00	-	340.00	-	-	-	-	-	340.00
Teacher Courtesy	1.00	-	1.00	-	-	-	-	-	1.00
<b>Other Accounts</b>									
Bus Trips	-	-	-	418.50	382.50	-	(36.00)	-	-
Bus Trips Grade 1	-	-	-	1,361.76	1,361.76	-	-	-	-
Bus Trips Grade 2	1.00	-	1.00	40.00	40.00	-	-	-	1.00
Bus Trips Grade 5	-	-	-	495.00	486.22	-	(8.78)	-	-
Bus Trips KK	12.00	-	12.00	-	-	-	-	-	12.00
Cafeteria Payments	-	-	-	93.30	93.30	-	-	-	-
Charity Drives	-	-	-	36.33	36.33	-	-	-	-
SACC Reim.	0.03	-	0.03	-	(692.97)	-	-	-	693.00
SACC Tuition	-	-	-	105.00	105.00	-	-	-	-
<b>Total Restricted</b>	<b>2,546.76</b>	<b>-</b>	<b>2,546.76</b>	<b>3,662.89</b>	<b>3,161.35</b>	<b>-</b>	<b>(44.78)</b>	<b>-</b>	<b>3,003.52</b>
<b>Total General and Restricted Fund</b>	<b>22,197.05</b>	<b>-</b>	<b>22,197.05</b>	<b>9,188.26</b>	<b>9,261.10</b>	<b>44.78</b>	<b>(44.78)</b>	<b>-</b>	<b>22,124.21</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Newberry Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	(1,190.39)	-	(1,190.39)	20,072.19	20,005.60	1,748.60	-	-	624.80
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
4th,5th Gr Baseball	21.00	-	21.00	-	-	-	-	-	21.00
Basketball Club Girls	-	-	-	120.00	120.00	-	-	-	-
Charmette Club	215.81	-	215.81	727.28	438.60	-	-	-	504.49
Cheerleaders	248.00	-	248.00	-	218.93	-	-	-	29.07
Choir	1,246.87	-	1,246.87	133.56	730.58	-	-	-	649.85
Dance Team	-	-	-	50.00	34.14	-	-	-	15.86
Etiquette Training	140.00	-	140.00	-	-	-	-	-	140.00
Exxon Grant	1,500.00	-	1,500.00	-	1,491.41	-	-	-	8.59
FedEx Grant	-	-	-	0.20	0.20	-	-	-	-
Fifth Grade Club	-	-	-	2,530.00	2,270.00	-	-	-	260.00
First Grade Club	30.00	-	30.00	-	-	-	-	-	30.00
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Grants-Misc.CALL AUDITING 1ST	559.00	-	559.00	-	-	-	-	-	559.00
Kindergarten Club	22.38	-	22.38	895.00	789.14	-	-	-	128.24
Majorettes	31.33	-	31.33	-	-	-	-	-	31.33
Mphs. Herb Society	19.00	-	19.00	-	-	-	-	-	19.00
Music	235.00	-	235.00	-	-	-	-	-	235.00
Orchestra	160.00	-	160.00	-	-	-	-	-	160.00
PTO	44.28	-	44.28	-	-	-	(44.20)	-	0.08
Race for Education	35.00	-	35.00	-	-	-	-	-	35.00
Rotary-M.C.Taylor	108.00	-	108.00	-	-	-	-	-	108.00
Second Grade Club	8.00	-	8.00	-	-	-	-	-	8.00
Step Team	89.28	-	89.28	-	-	-	-	-	89.28
Sunshine Club	101.00	-	101.00	-	-	-	(100.62)	-	0.38
Target Grant	138.03	-	138.03	-	58.44	-	-	-	79.59
Third Grade Club	363.00	-	363.00	-	-	-	-	-	363.00
Vending	(39.95)	-	(39.95)	54.21	-	-	-	-	14.26
Watch Dogs	-	-	-	20.00	-	-	-	-	20.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Newberry Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Other Accounts</b>									
Bus Trips	2,569.44	-	2,569.44	20,544.00	18,940.22	-	(1,603.78)	-	2,569.44
Bus Trips Grade 2	215.00	-	215.00	-	-	-	-	-	215.00
Bus Trips Grade 4	130.00	-	130.00	-	-	-	-	-	130.00
Bus Trips Grade 5	-	-	-	5.00	5.00	-	-	-	-
Bus Trips KK	4.18	-	4.18	150.00	150.00	-	-	-	4.18
Cafeteria Payments	-	-	-	258.75	258.75	-	-	-	-
SACC Reim.	(0.37)	-	(0.37)	-	(352.15)	-	-	-	351.78
SACC Tuition	-	-	-	36,545.00	36,545.00	-	-	-	-
SPED Home Environment	-	-	-	446.35	246.35	-	-	-	200.00
Title One/NCLB	(528.26)	-	(528.26)	529.40	-	-	-	-	1.14
<b>Total Restricted</b>	<b>8,665.02</b>	<b>-</b>	<b>8,665.02</b>	<b>63,008.75</b>	<b>61,944.61</b>	<b>-</b>	<b>(1,748.60)</b>	<b>-</b>	<b>7,980.56</b>
<b>Total General and Restricted Fund</b>	<b>7,474.63</b>	<b>-</b>	<b>7,474.63</b>	<b>83,080.94</b>	<b>81,950.21</b>	<b>1,748.60</b>	<b>(1,748.60)</b>	<b>-</b>	<b>8,605.36</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Norris Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	3,460.96	-	3,460.96	0.24	3,461.20	-	-	-	-
<b>Total Restricted</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total General and Restricted Fund</b>	<u><b>3,460.96</b></u>	<u>-</u>	<u><b>3,460.96</b></u>	<u><b>0.24</b></u>	<u><b>3,461.20</b></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Shelby County Schools  
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis  
Northaven Elementary  
June 30, 2018

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	14,930.78	-	14,930.78	9,371.01	7,369.91	59.97	-	-	16,991.85
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Charmette Club	162.34	-	162.34	-	-	-	-	-	162.34
Freedom Wall Donation	100.00	-	100.00	-	-	-	-	-	100.00
Grants-Misc.CALL AUDITING 1ST	4,041.66	-	4,041.66	20.00	4,058.32	-	-	-	3.34
Library Club	41.00	-	41.00	-	-	-	-	-	41.00
Sch Uniform Donations	207.44	-	207.44	-	-	-	-	-	207.44
<b>Other Accounts</b>									
Bus Trips	1.00	-	1.00	280.00	280.00	-	-	-	1.00
Bus Trips Grade 5	-	-	-	1,740.00	1,710.03	-	(29.97)	-	-
Bus Trips KK	-	-	-	547.75	517.75	-	(30.00)	-	-
<b>Total Restricted</b>	<b>4,553.44</b>	<b>-</b>	<b>4,553.44</b>	<b>2,587.75</b>	<b>6,566.10</b>	<b>-</b>	<b>(59.97)</b>	<b>-</b>	<b>515.12</b>
<b>Total General and Restricted Fund</b>	<b>19,484.22</b>	<b>-</b>	<b>19,484.22</b>	<b>11,958.76</b>	<b>13,936.01</b>	<b>59.97</b>	<b>(59.97)</b>	<b>-</b>	<b>17,506.97</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Oak Forest Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	66,489.65	-	66,489.65	2,787.30	15,585.57	317.34	-	-	54,008.72
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	1,255.66	-	1,255.66	195.00	-	-	-	-	1,450.66
ESL	2,970.00	-	2,970.00	-	-	-	-	-	2,970.00
Exxon Grant	2,000.00	-	2,000.00	-	-	-	-	-	2,000.00
Fashion Club	160.99	-	160.99	-	-	-	-	-	160.99
Fifth Grade Club	6,888.78	-	6,888.78	3,886.00	3,185.01	-	-	-	7,589.77
GENYOUth Foundation	16.78	-	16.78	-	-	-	-	-	16.78
Honor Society	7.00	-	7.00	-	-	-	-	-	7.00
Orchestra	296.62	-	296.62	-	-	-	-	-	296.62
Rotary-Jessee	221.00	-	221.00	-	-	-	-	-	221.00
Rotary-Sutton	203.00	-	203.00	-	-	-	-	-	203.00
SACC Summer Camp	208.08	-	208.08	8,620.00	8,828.08	-	-	-	-
Target Grant	23.00	-	23.00	-	-	-	-	-	23.00
Univ of Mph	42.00	-	42.00	-	-	-	-	-	42.00
Watch Dogs	49.00	-	49.00	-	-	-	-	-	49.00
<b>Other Accounts</b>									
Bus Trips	2,240.00	-	2,240.00	783.00	759.62	-	(23.38)	-	2,240.00
Bus Trips Grade 2	348.00	-	348.00	696.00	626.56	-	(69.44)	-	348.00
Bus Trips Grade 4	52.00	-	52.00	-	-	-	-	-	52.00
Bus Trips KK	42.00	-	42.00	1,453.00	1,228.48	-	(224.52)	-	42.00
SACC Tuition	-	-	-	139,384.00	139,384.00	-	-	-	-
<b>Total Restricted</b>	<b>17,023.91</b>	<b>-</b>	<b>17,023.91</b>	<b>155,017.00</b>	<b>154,011.75</b>	<b>-</b>	<b>(317.34)</b>	<b>-</b>	<b>17,711.82</b>
<b>Total General and Restricted Fund</b>	<b>83,513.56</b>	<b>-</b>	<b>83,513.56</b>	<b>157,804.30</b>	<b>169,597.32</b>	<b>317.34</b>	<b>(317.34)</b>	<b>-</b>	<b>71,720.54</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Oakhaven Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	54,071.43	-	54,071.43	15,992.52	21,451.18	3,381.26	-	-	51,994.03
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	-	-	-	642.00	595.00	-	-	-	47.00
Chess Club	194.00	-	194.00	-	-	-	(194.04)	-	(0.04)
Elementary Sports Club	210.00	-	210.00	10,000.00	1,214.76	-	-	-	8,995.24
Exxon Grant	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Fifth Grade Club	-	-	-	758.20	758.20	-	-	-	-
Laura Bush Grant	6,000.00	-	6,000.00	-	5,995.22	-	-	-	4.78
NIKE	-	-	-	832.76	95.72	-	-	-	737.04
Orff Music	8.00	-	8.00	-	-	-	-	-	8.00
Race for Education	-	-	-	500.00	-	-	-	-	500.00
Sch Uniform Donations	302.00	-	302.00	-	-	-	-	-	302.00
Science Club	696.00	-	696.00	-	-	-	-	-	696.00
Yearbook	174.00	-	174.00	-	-	-	(174.00)	-	-
<b>Other Accounts</b>									
Bus Trips	95.39	-	95.39	12,493.69	9,480.47	-	(3,013.22)	-	95.39
Cafeteria Payments	-	-	-	292.50	292.50	-	-	-	-
Charity Drives	-	-	-	969.88	969.88	-	-	-	-
SACC Reim.	15.85	-	15.85	344.80	344.80	-	-	-	15.85
SACC Tuition	-	-	-	26,993.00	26,993.00	-	-	-	-
<b>Total Restricted</b>	<b>8,695.24</b>	<b>-</b>	<b>8,695.24</b>	<b>53,826.83</b>	<b>46,739.55</b>	<b>-</b>	<b>(3,381.26)</b>	<b>-</b>	<b>12,401.26</b>
<b>Total General and Restricted Fund</b>	<b>62,766.67</b>	<b>-</b>	<b>62,766.67</b>	<b>69,819.35</b>	<b>68,190.73</b>	<b>3,381.26</b>	<b>(3,381.26)</b>	<b>-</b>	<b>64,395.29</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Oakshire Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	12,782.80	-	12,782.80	10,871.76	18,994.69	440.32	-	-	5,100.19
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	-	-	-	504.00	422.01	-	-	-	81.99
Fashion Club	-	-	-	80.00	80.00	-	-	-	-
Fifth Grade Club	441.01	-	441.01	165.00	164.19	-	-	-	441.82
GENYOUth Foundation	186.12	-	186.12	-	-	-	-	-	186.12
Music	450.89	-	450.89	-	-	-	-	-	450.89
Orff Music	130.31	-	130.31	520.00	409.90	-	-	-	240.41
PreKK Club	-	-	-	130.00	130.00	-	-	-	-
PTO	700.66	-	700.66	-	700.74	-	-	-	(0.08)
Video Club	50.00	-	50.00	-	-	-	-	-	50.00
<b>Other Accounts</b>									
Bus Trips	146.00	-	146.00	-	-	-	-	-	146.00
Bus Trips Grade 1	6.00	-	6.00	-	-	-	-	-	6.00
Bus Trips Grade 2	12.00	-	12.00	3,269.00	2,828.68	-	(440.32)	-	12.00
Bus Trips Grade 5	52.00	-	52.00	-	-	-	-	-	52.00
Cafeteria Payments	-	-	-	367.50	367.50	-	-	-	-
Charity Drives	-	-	-	573.91	573.91	-	-	-	-
Misc. Clearing	0.32	-	0.32	-	-	-	-	-	0.32
SACC Reim.	0.85	-	0.85	1,227.31	212.16	-	-	-	1,016.00
SACC Tuition	-	-	-	26,266.00	26,266.00	-	-	-	-
<b>Total Restricted</b>	<b>2,176.16</b>	<b>-</b>	<b>2,176.16</b>	<b>33,102.72</b>	<b>32,155.09</b>	<b>-</b>	<b>(440.32)</b>	<b>-</b>	<b>2,683.47</b>
<b>Total General and Restricted Fund</b>	<b>14,958.96</b>	<b>-</b>	<b>14,958.96</b>	<b>43,974.48</b>	<b>51,149.78</b>	<b>440.32</b>	<b>(440.32)</b>	<b>-</b>	<b>7,783.66</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Peabody Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	24,025.38	-	24,025.38	29,008.76	30,921.73	1,402.13	-	-	23,514.54
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	4.38	-	4.38	-	-	-	-	-	4.38
Basketball Club Girls	159.25	-	159.25	119.00	-	-	-	-	278.25
Beta Club	390.43	-	390.43	1,076.71	1,022.28	-	-	-	444.86
Charmette Club	-	-	-	84.00	53.85	-	-	-	30.15
Chess Club	842.00	-	842.00	-	-	-	-	-	842.00
Choir	12.00	-	12.00	-	-	-	-	-	12.00
CLUE	23.63	-	23.63	374.00	351.85	-	-	-	45.78
Computer Club	33.98	-	33.98	56.00	31.40	-	-	-	58.58
Cooking Club	9.46	-	9.46	-	-	-	-	-	9.46
Environmental Club	28.60	-	28.60	42.00	-	-	-	-	70.60
ESL	20.00	-	20.00	-	-	-	-	-	20.00
Fashion Club	177.04	-	177.04	56.00	31.69	-	-	-	201.35
FCA	16.40	-	16.40	-	-	-	-	-	16.40
Fifth Grade Club	267.43	-	267.43	1,845.00	1,848.97	-	-	-	263.46
First Grade Club	13.00	-	13.00	-	-	-	-	-	13.00
Fourth Grade Club	38.00	-	38.00	-	-	-	-	-	38.00
Innovative Grant	591.00	-	591.00	-	-	-	-	-	591.00
Kindergarten Club	50.00	-	50.00	42.00	52.54	-	-	-	39.46
Math Club	130.00	-	130.00	-	-	-	-	-	130.00
Ninja Numbers	6.48	-	6.48	-	-	-	-	-	6.48
Optimist Club	70.00	-	70.00	83.00	50.00	-	-	-	103.00
Performing Arts	118.00	-	118.00	-	-	-	-	-	118.00
Performing Arts Cl	4.34	-	4.34	140.00	115.65	-	-	-	28.69
Photography Club	38.00	-	38.00	-	-	-	-	-	38.00
RFIS	35.00	-	35.00	-	-	-	-	-	35.00
Rotary Grant	131.00	-	131.00	-	-	-	-	-	131.00
Russian Club	55.56	-	55.56	56.00	50.00	-	-	-	61.56
Science Club	149.92	-	149.92	84.00	69.80	-	-	-	164.12
SECME	-	-	-	140.00	-	-	-	-	140.00

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Peabody Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Second Grade Club	78.00	-	78.00	-	-	-	-	-	78.00
Social Studies	2.00	-	2.00	-	-	-	-	-	2.00
Step Team	3.00	-	3.00	-	-	-	-	-	3.00
Sunshine Club	(0.06)	-	(0.06)	-	-	-	-	-	(0.06)
Third Grade Club	352.00	-	352.00	-	-	-	-	-	352.00
Yearbook	6.00	-	6.00	-	-	-	-	-	6.00
<b>Other Accounts</b>									
Bus Trips	1,945.00	-	1,945.00	-	-	-	-	-	1,945.00
Bus Trips Grade 1	43.00	-	43.00	2,339.00	1,883.64	-	(455.36)	-	43.00
Bus Trips Grade 2	751.00	-	751.00	1,782.00	1,507.16	-	(274.84)	-	751.00
Bus Trips Grade 3	149.00	-	149.00	1,411.00	1,277.56	-	(133.44)	-	149.00
Bus Trips Grade 4	290.00	-	290.00	4,643.00	4,462.10	-	(180.90)	-	290.00
Bus Trips Grade 5	-	-	-	6,518.00	6,160.41	-	(357.59)	-	-
Bus Trips KK	27.00	-	27.00	312.00	312.00	-	-	-	27.00
Cafeteria Payments	-	-	-	435.00	435.00	-	-	-	-
Charity Drives	-	-	-	1,007.24	1,007.24	-	-	-	-
SACC Reim.	0.23	-	0.23	2,127.51	2,127.34	-	-	-	0.40
SACC Tuition	645.00	-	645.00	104,990.00	104,910.00	-	-	-	725.00
<b>Total Restricted</b>	<b>7,706.07</b>	<b>-</b>	<b>7,706.07</b>	<b>129,762.46</b>	<b>127,760.48</b>	<b>-</b>	<b>(1,402.13)</b>	<b>-</b>	<b>8,305.92</b>
<b>Total General and Restricted Fund</b>	<b>31,731.45</b>	<b>-</b>	<b>31,731.45</b>	<b>158,771.22</b>	<b>158,682.21</b>	<b>1,402.13</b>	<b>(1,402.13)</b>	<b>-</b>	<b>31,820.46</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Raleigh-Bartlett Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	118,384.68	-	118,384.68	24,485.65	25,647.00	679.09	-	-	117,902.42
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	-	-	-	65.00	-	-	-	-	65.00
Choir	291.00	-	291.00	-	-	-	-	-	291.00
CiCi's	1,463.00	-	1,463.00	-	-	-	-	-	1,463.00
CLUE	55.00	-	55.00	35.00	35.00	-	-	-	55.00
Dollar General Literacy Grant	3.00	-	3.00	-	-	-	-	-	3.00
Exxon Grant	53.12	-	53.12	-	-	-	-	-	53.12
Fifth Grade Club	106.14	-	106.14	-	-	-	-	-	106.14
First Grade Club	280.00	-	280.00	-	-	-	-	-	280.00
GENYOUth Foundation	53.61	-	53.61	-	-	-	-	-	53.61
Honor Society	121.00	-	121.00	-	37.50	-	-	-	83.50
Library Club	135.00	-	135.00	-	-	-	-	-	135.00
Parental Involvement	105.00	-	105.00	-	-	-	-	-	105.00
Pep Club	79.08	-	79.08	-	-	-	-	-	79.08
Photography Club	-	-	-	40.00	-	-	-	-	40.00
PTO	341.00	-	341.00	-	-	-	-	-	341.00
Rotary Grant	48.00	-	48.00	-	-	-	-	-	48.00
Sam's Club	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
School Beautification	1,249.44	-	1,249.44	20.00	17.19	-	-	-	1,252.25
STEM Club	-	-	-	55.00	-	-	-	-	55.00
Student Council	-	-	-	75.00	21.81	-	-	-	53.19
Sunshine Club	155.00	-	155.00	-	-	-	-	-	155.00
Teacher Courtesy	168.58	-	168.58	-	-	-	-	-	168.58
Third Grade Club	355.48	-	355.48	-	-	-	-	-	355.48
TN Enhancement Grant	1,957.00	-	1,957.00	-	-	-	-	-	1,957.00
TN Grant (Cole)	3,000.00	-	3,000.00	-	-	-	-	-	3,000.00
<b>Other Accounts</b>									
Bus Trips	-	-	-	1,440.00	1,279.38	-	(0.00)	-	160.62
Bus Trips Grade 1	-	-	-	474.00	317.98	-	(156.02)	-	-

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Raleigh-Bartlett Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 2	-	-	-	363.00	349.62	-	(13.38)	-	-
Bus Trips Grade 3	-	-	-	655.50	562.70	-	(92.80)	-	-
Bus Trips Grade 4	-	-	-	3,362.00	3,272.28	-	(89.72)	-	-
Bus Trips Grade 5	-	-	-	2,365.00	2,037.83	-	(327.17)	-	-
Cafeteria Payments	-	-	-	308.00	308.00	-	-	-	-
Caps and Gowns	-	-	-	1,396.00	1,290.11	-	-	-	105.89
Charity Drives	621.00	-	621.00	437.01	1,057.66	-	-	-	0.35
Misc. Clearing	5.00	-	5.00	-	-	-	-	-	5.00
SACC Reim.	128.92	-	128.92	543.50	258.25	-	-	-	414.17
SACC Tuition	120.00	-	120.00	65,886.60	65,436.60	-	-	-	570.00
<b>Total Restricted</b>	<b>11,894.37</b>	<b>-</b>	<b>11,894.37</b>	<b>77,520.61</b>	<b>76,281.91</b>	<b>-</b>	<b>(679.09)</b>	<b>-</b>	<b>12,453.98</b>
<b>Total General and Restricted Fund</b>	<b>130,279.05</b>	<b>-</b>	<b>130,279.05</b>	<b>102,006.26</b>	<b>101,928.91</b>	<b>679.09</b>	<b>(679.09)</b>	<b>-</b>	<b>130,356.40</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Richland Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	60,581.96	-	60,581.96	96,247.01	91,527.32	1,490.00	-	-	66,791.65
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
1st TN Grant	64.00	-	64.00	-	-	-	-	-	64.00
Art Club	-	-	-	4,730.00	3,550.00	-	-	-	1,180.00
Ballet	2,420.46	-	2,420.46	5,460.00	4,834.88	-	-	-	3,045.58
Blue Ribbon	1,162.00	-	1,162.00	-	-	-	-	-	1,162.00
Character/Cafe Incentives	472.00	-	472.00	-	-	-	-	-	472.00
Chess Club	5,983.17	-	5,983.17	10,345.00	9,538.65	-	-	-	6,789.52
Children in Need	122.00	-	122.00	-	-	-	-	-	122.00
CLUE	526.19	-	526.19	3,767.52	3,301.02	-	-	-	992.69
Cultural Arts	4,298.28	-	4,298.28	3,903.00	3,599.12	-	-	-	4,602.16
Dance Team	-	-	-	150.00	125.01	-	-	-	24.99
Exxon Grant	1,067.00	-	1,067.00	-	-	-	-	-	1,067.00
Fifth Grade Club	2,662.50	-	2,662.50	13,982.00	13,679.49	-	-	-	2,965.01
GENYOUth Foundation	27.18	-	27.18	-	-	-	-	-	27.18
Golf Club	524.79	-	524.79	1,110.00	-	-	-	-	1,634.79
Gymnastics	12,035.04	-	12,035.04	17,313.00	15,812.93	-	-	-	13,535.11
Honor Society	-	-	-	1,060.00	948.00	-	-	-	112.00
Junior League	47.00	-	47.00	-	-	-	-	-	47.00
Kang Rhee	1,797.08	-	1,797.08	3,095.00	2,454.36	-	-	-	2,437.72
Kindergarten Club	220.00	-	220.00	-	-	-	-	-	220.00
Music	150.00	-	150.00	-	150.00	-	-	-	-
Orff Music	-	-	-	27.00	27.00	-	-	-	-
Parental Involvement	81.00	-	81.00	-	-	-	-	-	81.00
Performing Arts	15,339.20	-	15,339.20	9,798.00	8,980.27	-	-	-	16,156.93
Prestigiacom Interest	11,899.06	-	11,899.06	45.36	757.06	-	-	-	11,187.36
Prestigiacom, Suzy	40,005.00	-	40,005.00	-	-	-	-	-	40,005.00
PTO	496.00	-	496.00	-	-	-	-	-	496.00
Race for Education	240.00	-	240.00	40.00	-	-	-	-	280.00
Reef Reading	-	-	-	12,637.07	12,637.07	-	-	-	-
Rotary Grant	66.00	-	66.00	-	-	-	-	-	66.00
SACC Summer Camp	-	-	-	775.00	775.00	-	-	-	-
Safety Patrol	0.25	-	0.25	615.00	615.00	-	-	-	0.25
Science Club	9,168.22	-	9,168.22	23,860.00	20,406.21	-	-	-	12,622.01
Science Olympiad	400.00	-	400.00	-	-	-	-	-	400.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Richland Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Sixth Grade Club	93.00	-	93.00	-	-	-	-	-	93.00
Spanish	-	-	-	7,580.00	6,544.66	-	-	-	1,035.34
Student Council	91.00	-	91.00	-	-	-	-	-	91.00
Tap	5,374.03	-	5,374.03	5,460.00	5,384.12	-	-	-	5,449.91
Teacher Courtesy	5,868.46	-	5,868.46	1,500.00	-	-	-	-	7,368.46
Technology	1,114.78	-	1,114.78	3,876.00	3,094.50	-	-	-	1,896.28
Technology Club	-	-	-	-	(1,529.00)	-	-	-	1,529.00
Tennis	1,023.16	-	1,023.16	-	-	-	-	-	1,023.16
Third Grade Club	39.00	-	39.00	-	-	-	-	-	39.00
<b>Other Accounts</b>									
Bus Trips	2,473.93	-	2,473.93	-	-	-	-	-	2,473.93
Bus Trips Grade 1	433.00	-	433.00	5,160.00	4,935.11	-	(224.89)	-	433.00
Bus Trips Grade 2	73.00	-	73.00	5,688.09	5,688.09	-	-	-	73.00
Bus Trips Grade 3	-	-	-	2,444.69	2,444.69	-	-	-	-
Bus Trips Grade 4	191.00	-	191.00	9,839.00	9,166.81	-	(672.19)	-	191.00
Bus Trips KK	77.00	-	77.00	3,977.00	3,384.08	-	(592.92)	-	77.00
Cafeteria Payments	-	-	-	406.50	406.50	-	-	-	-
Class Piano	-	-	-	10,960.00	10,960.00	-	-	-	-
Prof. Development	7,311.21	-	7,311.21	3,000.00	1,190.00	-	-	-	9,121.21
SACC Reim.	563.42	-	563.42	2,727.37	1,635.00	-	-	-	1,655.79
SACC Tuition	-	-	-	278,417.00	278,417.00	-	-	-	-
<b>Total Restricted</b>	<b>135,999.41</b>	<b>-</b>	<b>135,999.41</b>	<b>453,748.60</b>	<b>433,912.63</b>	<b>-</b>	<b>(1,490.00)</b>	<b>-</b>	<b>154,345.38</b>
<b>Total General and Restricted Fund</b>	<b>196,581.37</b>	<b>-</b>	<b>196,581.37</b>	<b>549,995.61</b>	<b>525,439.95</b>	<b>1,490.00</b>	<b>(1,490.00)</b>	<b>-</b>	<b>221,137.03</b>

Shelby County Schools  
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis  
Ridgeway Early Learning  
June 30, 2018

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	13,550.25	-	13,550.25	6,773.33	6,995.01	-	-	-	13,328.57
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Courtesy Fund	17.65	-	17.65	-	-	-	-	-	17.65
Discovery Garden	62.18	-	62.18	-	-	-	-	-	62.18
Grants-Misc.CALL AUDITING 1ST	516.70	-	516.70	-	-	-	-	-	516.70
Junior League	2.10	-	2.10	-	-	-	-	-	2.10
Ridgeway Clubs	300.46	-	300.46	225.00	444.32	-	-	-	81.14
<b>Other Accounts</b>									
Bus Trips	65.35	-	65.35	1,440.00	1,440.00	-	-	-	65.35
Charity	7.00	-	7.00	-	-	-	-	-	7.00
SACC Tuition	-	-	-	76,238.10	76,238.10	-	-	-	-
<b>Total Restricted</b>	<b>971.44</b>	<b>-</b>	<b>971.44</b>	<b>77,903.10</b>	<b>78,122.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>752.12</b>
<b>Total General and Restricted Fund</b>	<b>14,521.69</b>	<b>-</b>	<b>14,521.69</b>	<b>84,676.43</b>	<b>85,117.43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,080.69</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Riverwood Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	146,463.09	-	146,463.09	91,329.16	117,219.94	251.55	-	-	120,823.86
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	2,665.12	-	2,665.12	1,752.44	822.85	-	-	-	3,594.71
Choir	211.09	-	211.09	1,197.00	1,033.63	-	-	-	374.46
Junior League	15.72	-	15.72	710.00	726.03	-	-	-	(0.31)
Orff Music	-	-	-	81.00	81.00	-	-	-	-
Performing Arts Cl	1,086.06	-	1,086.06	1,720.00	2,459.87	-	-	-	346.19
Photography Club	128.00	-	128.00	-	-	-	-	-	128.00
PTO	25.00	-	25.00	-	-	-	-	-	25.00
Third Grade Club	1.00	-	1.00	-	-	-	-	-	1.00
Yearbook	1,291.00	-	1,291.00	327.96	-	-	-	-	1,618.96
<b>Other Accounts</b>									
Bus Trips	4,192.00	-	4,192.00	4,658.47	4,658.47	-	-	-	4,192.00
Bus Trips Grade 1	26.00	-	26.00	4,450.00	4,443.99	-	(6.01)	-	26.00
Bus Trips Grade 2	50.00	-	50.00	2,535.00	2,476.51	-	(58.49)	-	50.00
Bus Trips Grade 3	539.00	-	539.00	2,768.00	2,768.00	-	-	-	539.00
Bus Trips Grade 4	(3,590.00)	-	(3,590.00)	11,142.00	7,542.93	-	(9.07)	-	-
Bus Trips Grade 5	-	-	-	4,926.91	4,801.57	-	(125.34)	-	-
Bus Trips KK	21.00	-	21.00	6,330.00	6,277.36	-	(52.64)	-	21.00
Cafeteria Payments	-	-	-	2,351.75	2,351.75	-	-	-	-
Charity Drives	-	-	-	2,165.86	2,165.86	-	-	-	-
SACC Reim.	257.00	-	257.00	1,042.09	1,299.09	-	-	-	-
SACC Tuition	185.75	-	185.75	230,160.00	229,682.00	-	-	-	663.75
<b>Total Restricted</b>	<b>7,103.74</b>	<b>-</b>	<b>7,103.74</b>	<b>278,318.48</b>	<b>273,590.91</b>	<b>-</b>	<b>(251.55)</b>	<b>-</b>	<b>11,579.76</b>
<b>Total General and Restricted Fund</b>	<b>153,566.83</b>	<b>-</b>	<b>153,566.83</b>	<b>369,647.64</b>	<b>390,810.85</b>	<b>251.55</b>	<b>(251.55)</b>	<b>-</b>	<b>132,403.62</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Robert R. Church Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	72,210.45	-	72,210.45	10,673.93	26,231.45	-	-	-	56,652.93
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	120.61	-	120.61	10,663.30	10,698.39	-	-	-	85.52
Dance Team	-	-	-	195.00	193.75	-	-	-	1.25
Exxon Grant	753.23	-	753.23	-	734.65	-	-	-	18.58
Fifth Grade Club	2,037.27	-	2,037.27	9,751.61	10,059.42	-	-	-	1,729.46
First Grade Club	13.86	-	13.86	1,626.00	1,528.17	-	-	-	111.69
Fourth Grade Club	8.78	-	8.78	761.99	765.93	-	-	-	4.84
GENYOUth Foundation	12.85	-	12.85	-	-	-	-	-	12.85
Kindergarten Club	136.76	-	136.76	5,485.00	5,315.70	-	-	-	306.06
Library Club	22.00	-	22.00	-	-	-	-	-	22.00
Lowe's	-	-	-	5,000.00	4,982.70	-	-	-	17.30
Orchestra	16.00	-	16.00	-	-	-	-	-	16.00
Orff Music	2.00	-	2.00	-	-	-	-	-	2.00
Pom Squad	192.13	-	192.13	-	176.50	-	-	-	15.63
PreKK Club	169.42	-	169.42	140.00	279.43	-	-	-	29.99
Race for Education	577.10	-	577.10	-	157.00	-	-	-	420.10
Science Club	-	-	-	4,210.00	4,204.21	-	-	-	5.79
Second Grade Club	180.72	-	180.72	20.00	197.57	-	-	-	3.15
Teacher Courtesy	50.00	-	50.00	550.00	335.06	-	-	-	264.94
Third Grade Club	28.00	-	28.00	-	-	-	-	-	28.00
<b>Other Accounts</b>									
Bus Trips Grade 4	-	-	-	194.75	194.75	-	-	-	-
Misc. Clearing	-	-	-	346.19	346.19	-	-	-	-
SACC Tuition	-	-	-	103.00	103.00	-	-	-	-
<b>Total Restricted</b>	<b>4,320.73</b>	<b>-</b>	<b>4,320.73</b>	<b>39,046.84</b>	<b>40,272.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,095.15</b>
<b>Total General and Restricted Fund</b>	<b>76,531.18</b>	<b>-</b>	<b>76,531.18</b>	<b>49,720.77</b>	<b>66,503.87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,748.08</b>

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Ross Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	50,044.64	-	50,044.64	36,577.88	35,441.91	338.65	-	-	51,519.26
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	2,353.04	-	2,353.04	1,264.00	1,145.50	-	-	-	2,471.54
Cheerleaders	790.72	-	790.72	5,694.91	6,050.16	-	-	-	435.47
Choir	9.00	-	9.00	-	-	-	-	-	9.00
Environmental Club	-	-	-	1,561.00	1,522.29	-	-	-	38.71
ESL	(16.27)	-	(16.27)	1,509.00	1,487.03	-	-	-	5.70
Exxon Grant	421.98	-	421.98	-	-	-	-	-	421.98
Fifth Grade Club	197.36	-	197.36	222.00	(343.40)	-	-	-	762.76
First Grade Club	621.92	-	621.92	-	-	-	-	-	621.92
Gospel Choir	61.00	-	61.00	-	-	-	-	-	61.00
Guidance	2.00	-	2.00	-	-	-	-	-	2.00
Honor Society	129.00	-	129.00	-	-	-	-	-	129.00
Just Say No	3.00	-	3.00	-	-	-	-	-	3.00
Kindergarten Club	(392.85)	-	(392.85)	1,584.09	1,191.66	-	-	-	(0.42)
Library Club	11.00	-	11.00	-	-	-	-	-	11.00
Majorettes	280.00	-	280.00	-	-	-	-	-	280.00
Music	166.00	-	166.00	1,093.00	1,075.07	-	-	-	183.93
Orff Music	18.00	-	18.00	-	-	-	-	-	18.00
PreKK Club	235.00	-	235.00	2,499.97	1,768.97	-	-	-	966.00
RFIS	2.00	-	2.00	-	-	-	-	-	2.00
Rotary Grant	232.00	-	232.00	-	-	-	-	-	232.00
SACC Summer Camp	-	-	-	1,930.00	1,930.00	-	-	-	-
Science Club	120.00	-	120.00	-	-	-	-	-	120.00
Second Grade Club	(141.64)	-	(141.64)	141.61	-	-	-	-	(0.03)
Student Council	30.00	-	30.00	-	-	-	-	-	30.00
T I Grant	22.00	-	22.00	-	-	-	-	-	22.00
Third Grade Club	249.12	-	249.12	-	-	-	-	-	249.12
Vending	12.77	-	12.77	-	-	-	-	-	12.77

**Other Accounts**

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Ross Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips	1,222.14	-	1,222.14	68.57	-	-	-	-	1,290.71
Bus Trips Grade 1	-	-	-	2,142.00	2,109.06	-	(32.94)	-	-
Bus Trips Grade 2	-	-	-	1,624.33	1,318.62	-	(305.71)	-	-
Bus Trips Grade 3	-	-	-	891.38	891.38	-	-	-	-
Bus Trips Grade 4	-	-	-	1,864.52	1,864.52	-	-	-	-
Bus Trips Grade 5	-	-	-	5,520.67	5,864.07	-	-	-	(343.40)
Bus Trips KK	-	-	-	1,524.54	1,524.54	-	-	-	-
Cafeteria Payments	-	-	-	105.00	105.00	-	-	-	-
Charity Drives	1,202.05	-	1,202.05	2,199.74	3,401.79	-	-	-	-
SACC Reim.	(3,274.15)	-	(3,274.15)	4,545.64	635.88	-	-	-	635.61
SACC Tuition	409.81	-	409.81	100,491.65	100,491.68	-	-	-	409.78
Title One/NCLB	(374.75)	-	(374.75)	374.75	-	-	-	-	-
<b>Total Restricted</b>	<b>4,601.25</b>	<b>-</b>	<b>4,601.25</b>	<b>138,852.37</b>	<b>134,033.82</b>	<b>-</b>	<b>(338.65)</b>	<b>-</b>	<b>9,081.15</b>
<b>Total General and Restricted Fund</b>	<b>54,645.89</b>	<b>-</b>	<b>54,645.89</b>	<b>175,430.25</b>	<b>169,475.73</b>	<b>338.65</b>	<b>(338.65)</b>	<b>-</b>	<b>60,600.41</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Rozelle Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	15,092.85	-	15,092.85	8,864.33	6,343.09	827.84	-	-	18,441.93
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	-	-	-	230.00	225.36	-	-	-	4.64
Choir	58.04	-	58.04	-	-	-	-	-	58.04
CLUE	156.00	-	156.00	-	-	-	-	-	156.00
Drama Club	1,961.68	-	1,961.68	-	-	-	-	-	1,961.68
Junior League	2.00	-	2.00	-	-	-	-	-	2.00
Lowes	647.16	-	647.16	-	441.65	-	-	-	205.51
Outdoor Classroom Grant	100.00	-	100.00	-	-	-	-	-	100.00
Performing Arts	6,563.35	-	6,563.35	9,167.06	5,287.29	-	(585.00)	-	9,858.12
Target Grant	64.00	-	64.00	-	-	-	-	-	64.00
Teacher Courtesy	498.50	-	498.50	-	490.00	-	-	-	8.50
Watch Dogs	10.00	-	10.00	-	-	-	-	-	10.00
<b>Other Accounts</b>									
Bus Trips	-	-	-	736.00	662.16	-	(73.84)	-	-
Bus Trips Grade 1	(26.53)	-	(26.53)	-	-	-	-	-	(26.53)
Bus Trips Grade 5	67.00	-	67.00	169.00	-	-	(169.00)	-	67.00
Bus Trips KK	167.67	-	167.67	-	-	-	-	-	167.67
Cafeteria Payments	-	-	-	210.00	210.00	-	-	-	-
Charity Drives	127.00	-	127.00	158.76	285.98	-	-	-	(0.22)
Class Piano	-	-	-	1,175.00	1,175.00	-	-	-	-
SACC Tuition	-	-	-	33,617.00	33,617.00	-	-	-	-
<b>Total Restricted</b>	<b>10,395.87</b>	<b>-</b>	<b>10,395.87</b>	<b>45,462.82</b>	<b>42,394.44</b>	<b>-</b>	<b>(827.84)</b>	<b>-</b>	<b>12,636.41</b>
<b>Total General and Restricted Fund</b>	<b>25,488.72</b>	<b>-</b>	<b>25,488.72</b>	<b>54,327.15</b>	<b>48,737.53</b>	<b>827.84</b>	<b>(827.84)</b>	<b>-</b>	<b>31,078.34</b>

Shelby County Schools  
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis  
Scenic Hills Elementary  
June 30, 2018

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	21,534.53	-	21,534.53	5,742.77	11,555.11	397.13	-	-	16,119.32
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club - Boys	-	-	-	-	-	-	(1.38)	-	(1.38)
Cheerleaders	396.00	-	396.00	-	-	-	(395.74)	-	0.26
Orff Music	-	-	-	36.00	36.00	-	-	-	-
PreKK Club	-	-	-	495.00	495.00	-	-	-	-
Science Club	6.38	-	6.38	-	-	-	-	-	6.38
Teacher Courtesy	-	-	-	520.00	520.00	-	-	-	-
<b>Other Accounts</b>									
Bus Trips	891.00	-	891.00	129.70	129.70	-	-	-	891.00
Bus Trips Grade 2	-	-	-	243.50	243.49	-	(0.01)	-	-
Bus Trips KK	57.00	-	57.00	120.00	-	-	-	-	177.00
SACC Reim.	0.17	-	0.17	499.50	499.50	-	-	-	0.17
SACC Tuition	-	-	-	22,255.00	22,255.00	-	-	-	-
<b>Total Restricted</b>	<b>1,350.55</b>	<b>-</b>	<b>1,350.55</b>	<b>24,298.70</b>	<b>24,178.69</b>	<b>-</b>	<b>(397.13)</b>	<b>-</b>	<b>1,073.43</b>
<b>Total General and Restricted Fund</b>	<b>22,885.08</b>	<b>-</b>	<b>22,885.08</b>	<b>30,041.47</b>	<b>35,733.80</b>	<b>397.13</b>	<b>(397.13)</b>	<b>-</b>	<b>17,192.75</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sea Isle Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	70,306.28	-	70,306.28	22,610.89	33,767.19	589.26	-	-	59,739.24
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	130.00	-	130.00	-	-	-	-	-	130.00
CLUE	2.84	-	2.84	1,551.00	1,532.00	-	-	-	21.84
Dance Team	-	-	-	265.00	264.99	-	-	-	0.01
Dollar General Literacy Grant	-	-	-	50,000.00	-	-	-	-	50,000.00
Exxon Grant	1,086.56	-	1,086.56	-	-	-	-	-	1,086.56
Fifth Grade Club	8.36	-	8.36	1,566.00	1,243.26	-	-	-	331.10
First Grade Club	0.71	-	0.71	-	-	-	-	-	0.71
Fourth Grade Club	95.81	-	95.81	-	-	-	-	-	95.81
GENYOUth Foundation	15.17	-	15.17	-	-	-	-	-	15.17
Hefner Library Grant	294.00	-	294.00	-	-	-	-	-	294.00
High Scope Grant	27.85	-	27.85	-	-	-	-	-	27.85
HIP Books	2,080.00	-	2,080.00	-	-	-	-	-	2,080.00
Honor Society	117.02	-	117.02	500.00	84.00	-	-	-	533.02
Junior League	604.58	-	604.58	-	90.98	-	-	-	513.60
Karate	1.00	-	1.00	-	-	-	-	-	1.00
Kindergarten Club	190.72	-	190.72	852.50	934.30	-	-	-	108.92
Math Club	509.00	-	509.00	-	223.44	-	-	-	285.56
Orff Music	532.49	-	532.49	4,068.00	3,455.30	-	-	-	1,145.19
Photography Club	168.00	-	168.00	-	-	-	-	-	168.00
PreKK Club	-	-	-	200.00	200.00	-	-	-	-
Revord Grant	27.00	-	27.00	-	-	-	-	-	27.00
Sch Uniform Donations	1.00	-	1.00	-	-	-	-	-	1.00
Science Club	573.00	-	573.00	-	-	-	-	-	573.00
Second Grade Club	64.62	-	64.62	-	-	-	-	-	64.62
SPED Club	100.60	-	100.60	872.00	967.43	-	-	-	5.17
Spring Fling Trip	1,512.00	-	1,512.00	7,260.00	7,386.00	-	-	-	1,386.00
T I Grant	100.00	-	100.00	-	-	-	-	-	100.00
Third Grade Club	112.50	-	112.50	28.00	64.60	-	-	-	75.90
Welch Grant	38.00	-	38.00	-	-	-	-	-	38.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sea Isle Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Yearbook	25.00	-	25.00	-	-	-	-	-	25.00
<b>Other Accounts</b>									
Bus Trips Grade 1	-	-	-	973.46	973.46	-	-	-	-
Bus Trips Grade 2	-	-	-	1,155.00	776.96	-	(378.04)	-	-
Bus Trips Grade 3	-	-	-	592.00	592.00	-	-	-	-
Bus Trips Grade 4	-	-	-	1,608.00	1,438.91	-	(169.09)	-	-
Bus Trips Grade 5	-	-	-	1,644.25	1,602.12	-	(42.13)	-	-
Bus Trips KK	-	-	-	996.00	996.00	-	-	-	-
Charity Drives	1,600.00	-	1,600.00	3,059.83	4,659.83	-	-	-	-
SACC Reim.	(4,816.04)	-	(4,816.04)	4,815.95	-	-	-	-	(0.09)
SACC Tuition	245.00	-	245.00	94,074.00	94,164.00	-	-	-	155.00
<b>Total Restricted</b>	<b>5,446.79</b>	<b>-</b>	<b>5,446.79</b>	<b>176,080.99</b>	<b>121,649.58</b>	<b>-</b>	<b>(589.26)</b>	<b>-</b>	<b>59,288.94</b>
<b>Total General and Restricted Fund</b>	<b>75,753.07</b>	<b>-</b>	<b>75,753.07</b>	<b>198,691.88</b>	<b>155,416.77</b>	<b>589.26</b>	<b>(589.26)</b>	<b>-</b>	<b>119,028.18</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Shady Grove Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	26,999.97	-	26,999.97	18,583.58	20,555.49	274.61	-	-	25,302.67
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	-	-	-	301.28	145.74	-	-	-	155.54
Cheerleaders	-	-	-	330.00	278.36	-	-	-	51.64
CLUE	0.82	-	0.82	354.00	348.78	-	-	-	6.04
Environmental Club	70.00	-	70.00	-	-	-	-	-	70.00
Fifth Grade Club	245.14	-	245.14	5,229.39	4,567.99	-	-	-	906.54
Kindergarten Club	411.18	-	411.18	1,190.00	1,110.55	-	-	-	490.63
Library Club	25.00	-	25.00	252.00	-	-	-	-	277.00
Orchestra	7.93	-	7.93	518.75	517.63	-	-	-	9.05
Orff Music	-	-	-	432.00	253.18	-	-	-	178.82
PreKK Club	7.00	-	7.00	-	-	-	-	-	7.00
Rotary Grant	7.00	-	7.00	-	-	-	-	-	7.00
School Beautification	358.22	-	358.22	400.00	54.63	-	-	-	703.59
Second Grade Club	0.81	-	0.81	559.00	345.64	-	-	-	214.17
Teacher Courtesy	412.27	-	412.27	1,000.00	1,128.73	-	-	-	283.54
Tennessee Arts Commission Gran	-	-	-	950.00	950.00	-	-	-	-
<b>Other Accounts</b>									
Bus Trips	1,503.50	-	1,503.50	1,075.06	1,075.06	-	-	-	1,503.50
Bus Trips Grade 1	-	-	-	1,174.00	1,084.04	-	(89.96)	-	-
Bus Trips Grade 2	45.00	-	45.00	-	-	-	-	-	45.00
Bus Trips Grade 3	-	-	-	756.00	728.56	-	(27.44)	-	-
Bus Trips Grade 5	(20.88)	-	(20.88)	335.00	253.18	-	(81.82)	-	(20.88)
Bus Trips KK	-	-	-	785.00	709.61	-	(75.39)	-	-
Charity Drives	-	-	-	1,531.77	1,531.77	-	-	-	-
Class Piano	-	-	-	5,380.00	5,491.24	-	-	-	(111.24)
<b>Total Restricted</b>	<b>3,072.99</b>	<b>-</b>	<b>3,072.99</b>	<b>22,553.25</b>	<b>20,574.69</b>	<b>-</b>	<b>(274.61)</b>	<b>-</b>	<b>4,776.94</b>
<b>Total General and Restricted Fund</b>	<b>30,072.96</b>	<b>-</b>	<b>30,072.96</b>	<b>41,136.83</b>	<b>41,130.18</b>	<b>274.61</b>	<b>(274.61)</b>	<b>-</b>	<b>30,079.61</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sharpe Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	21,331.20	-	21,331.20	11,764.75	9,314.97	22.52	-	-	23,803.50
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	80.00	-	80.00	-	-	-	-	-	80.00
Beta Club	479.42	-	479.42	105.00	-	-	-	-	584.42
Dance Team	-	-	-	4,800.00	2,400.73	-	-	-	2,399.27
ESL	66.00	-	66.00	364.10	364.10	-	-	-	66.00
Exxon Grant	530.19	-	530.19	-	-	-	-	-	530.19
Fifth Grade Club	-	-	-	352.00	352.00	-	-	-	-
First Grade Club	0.25	-	0.25	-	-	-	-	-	0.25
GENYOUth Foundation	2.96	-	2.96	-	-	-	-	-	2.96
Kindergarten Club	0.25	-	0.25	-	-	-	-	-	0.25
PreKK Club	94.00	-	94.00	-	-	-	-	-	94.00
Sch Uniform Donations	46.00	-	46.00	1,000.00	-	-	-	-	1,046.00
School Beautification	250.00	-	250.00	-	-	-	-	-	250.00
Student Council	0.68	-	0.68	-	-	-	-	-	0.68
TCAP Tutoring Grant	13.38	-	13.38	-	-	-	-	-	13.38
Third Grade Club	(0.22)	-	(0.22)	-	-	-	-	-	(0.22)
Vending	(2,109.24)	-	(2,109.24)	2,108.41	-	-	-	-	(0.83)
<b>Other Accounts</b>									
Bus Trips	56.44	-	56.44	21.00	-	-	(21.00)	-	56.44
Bus Trips Grade 4	-	-	-	44.66	44.22	-	(0.44)	-	-
Bus Trips Grade 5	43.56	-	43.56	160.00	158.92	-	(1.08)	-	43.56
Charity Drives	-	-	-	1,514.20	1,514.20	-	-	-	-
Prof. Development	(75.00)	-	(75.00)	75.00	-	-	-	-	-
<b>Total Restricted</b>	<b>(521.33)</b>	<b>-</b>	<b>(521.33)</b>	<b>10,544.37</b>	<b>4,834.17</b>	<b>-</b>	<b>(22.52)</b>	<b>-</b>	<b>5,166.35</b>
<b>Total General and Restricted Fund</b>	<b>20,809.87</b>	<b>-</b>	<b>20,809.87</b>	<b>22,309.12</b>	<b>14,149.14</b>	<b>22.52</b>	<b>(22.52)</b>	<b>-</b>	<b>28,969.85</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sheffield Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	10,289.29	-	10,289.29	2,153.59	1,692.67	-	-	-	10,750.21
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	12.00	-	12.00	-	-	-	-	-	12.00
Basketball Club Girls	105.00	-	105.00	-	-	-	-	-	105.00
Beta Club	59.00	-	59.00	-	-	-	-	-	59.00
Cheerleaders	583.50	-	583.50	1,065.00	1,199.00	-	-	-	449.50
Crayola Grant	4.00	-	4.00	-	-	-	-	-	4.00
Fifth Grade Club	680.52	-	680.52	3,471.00	3,798.01	-	-	-	353.51
First Grade Club	173.89	-	173.89	1,373.00	1,486.85	-	-	-	60.04
Fourth Grade Club	-	-	-	774.00	758.00	-	-	-	16.00
Honor Society	302.22	-	302.22	4,574.00	3,321.54	-	-	-	1,554.68
Junior League	13.00	-	13.00	-	-	-	-	-	13.00
Kindergarten Club	59.76	-	59.76	3,306.00	3,340.00	-	-	-	25.76
Library Club	-	-	-	2,625.40	2,490.74	-	-	-	134.66
Music	14.00	-	14.00	-	-	-	-	-	14.00
PreKK Club	43.00	-	43.00	-	-	-	-	-	43.00
PTO	(0.47)	-	(0.47)	-	-	-	-	-	(0.47)
Sch Uniform Donations	363.62	-	363.62	-	330.00	-	-	-	33.62
School Beautification	209.69	-	209.69	-	-	-	-	-	209.69
Second Grade Club	69.83	-	69.83	851.00	889.55	-	-	-	31.28
Social Studies	524.00	-	524.00	-	-	-	-	-	524.00
Step Team	594.00	-	594.00	-	-	-	-	-	594.00
Target Grant	958.00	-	958.00	-	-	-	-	-	958.00
Third Grade Club	4.02	-	4.02	1,010.00	988.00	-	-	-	26.02
<b>Other Accounts</b>									
Bus Trips	444.00	-	444.00	-	-	-	-	-	444.00
Cafeteria Payments	-	-	-	279.00	279.00	-	-	-	-
SACC Tuition	-	-	-	83.00	83.00	-	-	-	-
<b>Total Restricted</b>	<b>5,216.58</b>	<b>-</b>	<b>5,216.58</b>	<b>19,411.40</b>	<b>18,963.69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,664.29</b>
<b>Total General and Restricted Fund</b>	<b>15,505.87</b>	<b>-</b>	<b>15,505.87</b>	<b>21,564.99</b>	<b>20,656.36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,414.50</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Shelby Oaks Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	126,066.08	-	126,066.08	16,755.73	16,065.27	850.62	-	-	127,607.16
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	-	-	-	480.00	429.96	-	-	-	50.04
Cheerleaders	73.00	-	73.00	-	-	-	-	-	73.00
CLUE	348.50	-	348.50	823.00	815.40	-	-	-	356.10
ESL	91.00	-	91.00	-	-	-	-	-	91.00
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Library Club	81.00	-	81.00	-	-	-	-	-	81.00
Music	23.00	-	23.00	-	-	-	-	-	23.00
PreKK Club	379.00	-	379.00	1,793.84	1,449.84	-	-	-	723.00
Sixth Grade Club	154.00	-	154.00	-	-	-	-	-	154.00
Watch Dogs	195.00	-	195.00	-	-	-	-	-	195.00
<b>Other Accounts</b>									
Bus Trips	5,665.00	-	5,665.00	-	-	-	(0.00)	-	5,665.00
Bus Trips Grade 1	325.00	-	325.00	2,667.00	2,280.58	-	(386.42)	-	325.00
Bus Trips Grade 2	361.00	-	361.00	2,948.23	2,948.23	-	-	-	361.00
Bus Trips Grade 3	361.00	-	361.00	1,603.00	1,393.64	-	(209.36)	-	361.00
Bus Trips Grade 4	-	-	-	1,123.63	1,064.07	-	(59.56)	-	-
Bus Trips Grade 5	55.00	-	55.00	4,775.16	4,579.88	-	(195.28)	-	55.00
Bus Trips KK	796.00	-	796.00	5,578.94	5,578.94	-	-	-	796.00
Class Piano	-	-	-	8,725.00	8,725.00	-	-	-	-
ID Badges	-	-	-	46.00	46.00	-	-	-	-
Misc. Clearing	(55.00)	-	(55.00)	-	-	-	-	-	(55.00)
Prof. Development	(0.42)	-	(0.42)	-	-	-	-	-	(0.42)
SACC Reim.	-	-	-	3,019.43	3,019.43	-	-	-	-
SACC Tuition	190.32	-	190.32	102,001.00	101,561.00	-	-	-	630.32
<b>Total Restricted</b>	<b>10,042.40</b>	<b>-</b>	<b>10,042.40</b>	<b>135,584.23</b>	<b>133,891.97</b>	<b>-</b>	<b>(850.62)</b>	<b>-</b>	<b>10,884.04</b>
<b>Total General and Restricted Fund</b>	<b>136,108.48</b>	<b>-</b>	<b>136,108.48</b>	<b>152,339.96</b>	<b>149,957.24</b>	<b>850.62</b>	<b>(850.62)</b>	<b>-</b>	<b>138,491.20</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sherwood Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	12,792.81	-	12,792.81	14,205.12	15,841.01	2,742.13	-	-	13,899.05
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Chess Club	48.40	-	48.40	-	-	-	-	-	48.40
Dance Team	-	-	-	290.00	279.99	-	-	-	10.01
Dollar General Literacy Grant	3.46	-	3.46	-	-	-	-	-	3.46
ESL	30.00	-	30.00	1,017.39	1,029.77	-	-	-	17.62
Fifth Grade Club	18.75	-	18.75	638.51	657.26	-	-	-	-
First Grade Club	3.51	-	3.51	-	-	-	-	-	3.51
Fourth Grade Club	(0.50)	-	(0.50)	-	-	-	-	-	(0.50)
GENYOUth Foundation	102.00	-	102.00	-	-	-	-	-	102.00
Grants-Misc.CALL AUDITING 1ST	(4,073.44)	-	(4,073.44)	-	(4,073.44)	-	-	-	-
Kindergarten Club	357.17	-	357.17	-	-	-	-	-	357.17
Newspaper Club	20.00	-	20.00	-	-	-	-	-	20.00
Orchestra	-	-	-	120.00	36.51	-	-	-	83.49
Orff Music	59.00	-	59.00	81.00	81.00	-	-	-	59.00
Pom Squad	533.12	-	533.12	3,144.00	3,927.19	-	-	-	(250.07)
PreKK Club	126.00	-	126.00	946.00	862.00	-	-	-	210.00
PTO	766.00	-	766.00	-	-	-	(766.42)	-	(0.42)
Roberts Foundation Grant	4,620.00	-	4,620.00	(4,620.00)	-	-	-	-	-
Second Grade Club	30.40	-	30.40	-	8.42	-	-	-	21.98
SPED Club	-	-	-	177.00	177.00	-	-	-	-
Step Team	324.66	-	324.66	-	-	-	-	-	324.66
Stimbert Fund	320.00	-	320.00	-	-	-	-	-	320.00
Sunshine Club	1,007.97	-	1,007.97	-	-	-	(1,007.85)	-	0.12
Target Grant	217.85	-	217.85	-	-	-	-	-	217.85
Teacher Courtesy	7.80	-	7.80	-	-	-	(7.79)	-	0.01
Tennessee Arts Commission Gran	-	-	-	24,648.00	21,513.49	-	-	-	3,134.51
Tennessee Arts Commission Grant	-	-	-	-	-	-	-	-	-
Third Grade Club	0.32	-	0.32	-	-	-	-	-	0.32
Vending	0.20	-	0.20	-	-	-	-	-	0.20

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sherwood Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Other Accounts</b>									
Bus Trips	49.00	-	49.00	1,973.13	1,968.43	-	(4.70)	-	49.00
Bus Trips Grade 1	4.00	-	4.00	2,522.00	2,408.84	-	(113.16)	-	4.00
Bus Trips Grade 2	(23.82)	-	(23.82)	1,520.00	1,540.00	-	20.00	-	(23.82)
Bus Trips Grade 3	243.25	-	243.25	-	-	-	-	-	243.25
Bus Trips Grade 4	(143.61)	-	(143.61)	4,867.00	4,801.99	-	(65.01)	-	(143.61)
Bus Trips Grade 5	(3.82)	-	(3.82)	6,430.97	5,750.36	-	(680.61)	-	(3.82)
Bus Trips KK	-	-	-	1,858.00	1,741.41	-	(116.59)	-	-
Charity Drives	-	-	-	681.14	681.14	-	-	-	-
SACC Tuition	-	-	-	34,322.00	34,322.00	-	-	-	-
<b>Total Restricted</b>	<b>4,647.67</b>	<b>-</b>	<b>4,647.67</b>	<b>80,616.14</b>	<b>77,713.36</b>	<b>-</b>	<b>(2,742.13)</b>	<b>-</b>	<b>4,808.32</b>
<b>Total General and Restricted Fund</b>	<b>17,440.48</b>	<b>-</b>	<b>17,440.48</b>	<b>94,821.26</b>	<b>93,554.37</b>	<b>2,742.13</b>	<b>(2,742.13)</b>	<b>-</b>	<b>18,707.37</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**South Park Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	7,518.28	-	7,518.28	19,966.93	18,879.15	331.18	-	-	8,937.24
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	27.00	-	27.00	-	-	-	-	-	27.00
Blue Ribbon	93.00	-	93.00	-	-	-	-	-	93.00
Cheerleaders	205.00	-	205.00	-	-	-	-	-	205.00
Environmental Club	5.00	-	5.00	1,500.00	-	-	-	-	1,505.00
Fashion Club	-	-	-	544.00	-	-	-	-	544.00
Fifth Grade Club	1,549.50	-	1,549.50	1,672.00	2,635.83	-	-	-	585.67
Fourth Grade Club	-	-	-	156.00	156.00	-	-	-	-
GENYOUth Foundation	226.51	-	226.51	-	-	-	-	-	226.51
Junior League	150.00	-	150.00	-	-	-	-	-	150.00
Majorettes	41.00	-	41.00	-	-	-	-	-	41.00
Orff Music	-	-	-	27.00	27.00	-	-	-	-
PreKK Club	77.00	-	77.00	-	-	-	-	-	77.00
PTO	72.00	-	72.00	-	-	-	-	-	72.00
Rotary Grant	109.00	-	109.00	-	-	-	-	-	109.00
Sch Uniform Donations	176.00	-	176.00	-	-	-	-	-	176.00
Second Grade Club	78.50	-	78.50	-	-	-	-	-	78.50
Student Council	70.00	-	70.00	-	-	-	-	-	70.00
Tennessee Arts Commission Gran	-	-	-	1,100.00	1,100.00	-	-	-	-
Toyota Grant	48.29	-	48.29	-	-	-	-	-	48.29
<b>Other Accounts</b>									
Bus Trips	987.10	-	987.10	138.00	134.00	-	(4.00)	-	987.10
Bus Trips Grade 1	83.00	-	83.00	-	-	-	-	-	83.00
Bus Trips Grade 2	191.10	-	191.10	581.00	581.00	-	-	-	191.10
Bus Trips Grade 3	15.98	-	15.98	-	-	-	-	-	15.98
Bus Trips Grade 4	294.50	-	294.50	546.00	546.00	-	(294.44)	-	0.06
Bus Trips Grade 5	148.00	-	148.00	294.00	294.00	-	-	-	148.00
Bus Trips KK	170.00	-	170.00	2,163.00	2,130.26	-	(32.74)	-	170.00
Charity Drives	13.00	-	13.00	-	13.16	-	-	-	(0.16)

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**South Park Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
SPED Home Environment	236.84	-	236.84	792.53	792.53	-	-	-	236.84
<b>Total Restricted</b>	<b>5,067.32</b>	<b>-</b>	<b>5,067.32</b>	<b>9,513.53</b>	<b>8,409.78</b>	<b>-</b>	<b>(331.18)</b>	<b>-</b>	<b>5,839.89</b>
<b>Total General and Restricted Fund</b>	<b>12,585.60</b>	<b>-</b>	<b>12,585.60</b>	<b>29,480.46</b>	<b>27,288.93</b>	<b>331.18</b>	<b>(331.18)</b>	<b>-</b>	<b>14,777.13</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Southwind Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	81,828.48	-	81,828.48	43,255.21	39,128.86	1,614.26	-	-	87,569.09
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	122.00	-	122.00	-	-	-	-	-	122.00
Beta Club	145.16	-	145.16	-	-	-	-	-	145.16
Choir	618.88	-	618.88	-	-	-	-	-	618.88
Exxon Grant	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
First Grade Club	71.00	-	71.00	-	-	-	(71.41)	-	(0.41)
Fourth Grade Club	46.00	-	46.00	-	-	-	(45.71)	-	0.29
GENYOUth Foundation	565.88	-	565.88	-	79.08	-	-	-	486.80
Grants-Misc.CALL AUDITING 1ST	146.00	-	146.00	-	-	-	-	-	146.00
Kindergarten Club	61.00	-	61.00	-	-	-	(61.13)	-	(0.13)
Library Club	932.00	-	932.00	-	-	-	(932.26)	-	(0.26)
Orff Music	-	-	-	27.00	27.00	-	-	-	-
Pep Club	1,356.93	-	1,356.93	681.05	1,435.03	-	-	-	602.95
PreKK Club	-	-	-	400.00	400.00	-	-	-	-
Race for Education	268.00	-	268.00	40.00	-	-	-	-	308.00
Red Ribbon Club	545.93	-	545.93	67.50	327.74	-	-	-	285.69
Second Grade Club	10.00	-	10.00	-	-	-	(10.00)	-	-
Student Council	791.21	-	791.21	1,420.67	1,000.37	-	-	-	1,211.51
Teacher Courtesy	0.05	-	0.05	-	-	-	-	-	0.05
Third Grade Club	3.00	-	3.00	-	-	-	(3.27)	-	(0.27)
Watch Dogs	4.00	-	4.00	-	-	-	-	-	4.00
Yearbook	22.00	-	22.00	-	-	-	-	-	22.00
<b>Other Accounts</b>									
Bus Trips	1.17	-	1.17	15,250.90	14,178.38	-	(490.48)	-	583.21
Bus Trips Grade 3	-	-	-	3,717.00	3,717.00	-	-	-	-
Charity Drives	15.00	-	15.00	790.00	804.80	-	-	-	0.20
Class Piano	-	-	-	5,240.00	5,240.00	-	-	-	-
SACC Tuition	-	-	-	93,895.00	93,895.00	-	-	-	-
<b>Total Restricted</b>	<b>6,725.21</b>	<b>-</b>	<b>6,725.21</b>	<b>121,529.12</b>	<b>121,104.40</b>	<b>-</b>	<b>(1,614.26)</b>	<b>-</b>	<b>5,535.67</b>
<b>Total General and Restricted Fund</b>	<b>88,553.69</b>	<b>-</b>	<b>88,553.69</b>	<b>164,784.33</b>	<b>160,233.26</b>	<b>1,614.26</b>	<b>(1,614.26)</b>	<b>-</b>	<b>93,104.76</b>

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Springdale Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	6,078.78	-	6,078.78	12,892.71	11,648.28	330.79	-	-	7,654.00
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Band	-	-	-	536.91	-	-	-	-	536.91
Basketball Club Girls	-	-	-	2,293.42	2,309.30	-	-	-	(15.88)
Beta Club	24.00	-	24.00	-	-	-	-	-	24.00
Cheerleaders	-	-	-	1,000.00	983.26	-	-	-	16.74
CLUE	-	-	-	1,350.00	1,350.00	-	-	-	-
Fifth Grade Club	17.03	-	17.03	1,950.95	1,967.77	-	-	-	0.21
Fourth Grade Club	2.00	-	2.00	-	-	-	-	-	2.00
GENYOUth Foundation	1.17	-	1.17	-	-	-	-	-	1.17
Kindergarten Club	-	-	-	984.00	896.58	-	-	-	87.42
Library Club	-	-	-	266.35	-	-	-	-	266.35
Music	306.97	-	306.97	-	-	-	-	-	306.97
Orff Music	-	-	-	64.75	43.75	-	-	-	21.00
Sch Uniform Donations	250.00	-	250.00	-	-	-	-	-	250.00
School Beautification	8.00	-	8.00	-	-	-	-	-	8.00
Science Club	1.00	-	1.00	-	-	-	-	-	1.00
Sixth Grade Club	5.00	-	5.00	-	-	-	-	-	5.00
Student Council	317.99	-	317.99	1,123.00	1,362.36	-	-	-	78.63
Vending	7.40	-	7.40	1,052.46	905.37	-	-	-	154.49
<b>Other Accounts</b>									
Bus Trips	1,268.00	-	1,268.00	2,446.00	2,446.00	-	-	-	1,268.00
Bus Trips Grade 1	-	-	-	2,140.00	1,825.00	-	(315.00)	-	-
Bus Trips Grade 2	10.00	-	10.00	212.00	212.00	-	-	-	10.00
Bus Trips Grade 3	-	-	-	256.50	256.50	-	-	-	-
Bus Trips Grade 4	-	-	-	331.06	331.06	-	-	-	-
Bus Trips Grade 5	147.38	-	147.38	-	-	-	-	-	147.38
Bus Trips KK	(38.00)	-	(38.00)	764.00	748.21	-	(15.79)	-	(38.00)
Cafeteria Payments	-	-	-	185.50	185.50	-	-	-	-
Charity Drives	92.00	-	92.00	45.00	137.00	-	-	-	-

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Springdale Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
SACC Reim.	(124.80)	-	(124.80)	124.86	-	-	-	-	0.06
SACC Tuition	-	-	-	168.00	168.00	-	-	-	-
Title One/NCLB	-	-	-	-	(526.09)	-	-	-	526.09
<b>Total Restricted</b>	<b>2,295.14</b>	<b>-</b>	<b>2,295.14</b>	<b>17,294.76</b>	<b>15,601.57</b>	<b>-</b>	<b>(330.79)</b>	<b>-</b>	<b>3,657.54</b>
<b>Total General and Restricted Fund</b>	<b>8,373.92</b>	<b>-</b>	<b>8,373.92</b>	<b>30,187.47</b>	<b>27,249.85</b>	<b>330.79</b>	<b>(330.79)</b>	<b>-</b>	<b>11,311.54</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Treadwell Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	32,256.93	-	32,256.93	27,377.99	22,280.00	35.50	-	-	37,390.42
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	393.17	-	393.17	-	-	-	-	-	393.17
Charmette Club	2,350.00	-	2,350.00	25.07	2,208.00	-	-	-	167.07
Dance Team	464.31	-	464.31	495.00	625.58	-	-	-	333.73
Drama Club	5.44	-	5.44	-	-	-	-	-	5.44
Elementary Sports Club	-	-	-	280.91	235.00	-	-	-	45.91
ESL	236.00	-	236.00	-	-	-	-	-	236.00
Fifth Grade Club	10.00	-	10.00	-	-	-	-	-	10.00
Grants-Misc.CALL AUDITING 1ST	13,137.25	-	13,137.25	-	-	-	-	-	13,137.25
Guidance	210.98	-	210.98	-	-	-	-	-	210.98
Music	0.51	-	0.51	-	-	-	-	-	0.51
Outdoor Classroom Grant	0.07	-	0.07	-	(82.00)	-	-	-	82.07
PreKK Club	-	-	-	780.00	780.00	-	-	-	-
School Beautification	158.20	-	158.20	31.00	82.00	-	-	-	107.20
Sixth Grade Club	14.00	-	14.00	-	-	-	-	-	14.00
Teacher Courtesy	296.44	-	296.44	195.00	397.78	-	-	-	93.66
Tennessee Arts Commission Gran	-	-	-	3,000.00	3,000.00	-	-	-	-
Yearbook	649.45	-	649.45	-	202.85	-	-	-	446.60
<b>Other Accounts</b>									
Bus Trips	226.07	-	226.07	-	-	-	-	-	226.07
Bus Trips Grade 1	-	-	-	912.00	912.00	-	-	-	-
Bus Trips Grade 4	19.27	-	19.27	-	-	-	-	-	19.27
Bus Trips Grade 5	395.00	-	395.00	4,360.00	4,324.50	-	(35.50)	-	395.00
Bus Trips KK	-	-	-	700.00	700.00	-	-	-	-
Cafeteria Payments	-	-	-	83.00	83.00	-	-	-	-
SACC Reim.	(0.32)	-	(0.32)	8.00	-	-	-	-	7.68
Title One/NCLB	0.19	-	0.19	-	-	-	-	-	0.19
<b>Total Restricted</b>	<b>18,566.03</b>	<b>-</b>	<b>18,566.03</b>	<b>10,869.98</b>	<b>13,468.71</b>	<b>-</b>	<b>(35.50)</b>	<b>-</b>	<b>15,931.80</b>
<b>Total General and Restricted Fund</b>	<b>50,822.96</b>	<b>-</b>	<b>50,822.96</b>	<b>38,247.97</b>	<b>35,748.71</b>	<b>35.50</b>	<b>(35.50)</b>	<b>-</b>	<b>53,322.22</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Vollentine Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	43,557.34	-	43,557.34	15,272.77	13,880.94	308.36	-	-	45,257.53
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	-	-	-	302.00	212.26	-	-	-	89.74
Beta Club	1,702.78	-	1,702.78	90.00	255.23	-	-	-	1,537.55
Blue Ribbon	20.00	-	20.00	-	-	-	-	-	20.00
Charmette Club	707.53	-	707.53	1,480.00	559.43	-	-	-	1,628.10
Chess Club	245.00	-	245.00	-	-	-	-	-	245.00
Fifth Grade Club	404.00	-	404.00	-	-	-	-	-	404.00
Fullview Baptist Church	133.00	-	133.00	-	-	-	-	-	133.00
JAGS	-	-	-	-	-	-	698.19	-	698.19
Rotary Grant	271.00	-	271.00	-	-	-	-	-	271.00
Science Club	169.00	-	169.00	-	-	-	-	-	169.00
Sheriff's Office Donations	2,432.61	-	2,432.61	7,031.42	5,284.48	-	-	-	4,179.55
Target Grant	-	-	-	700.00	700.00	-	-	-	-
Vending	5.00	-	5.00	-	-	-	(5.00)	-	-
<b>Other Accounts</b>									
Bus Trips	130.01	-	130.01	193.88	193.88	-	-	-	130.01
Bus Trips Grade 1	-	-	-	396.00	286.69	-	(109.31)	-	-
Bus Trips Grade 2	-	-	-	450.00	323.05	-	(126.95)	-	-
Bus Trips Grade 3	62.50	-	62.50	136.00	136.00	-	-	-	62.50
Bus Trips Grade 4	39.65	-	39.65	777.58	777.54	-	(0.04)	-	39.65
Bus Trips Grade 5	(98.01)	-	(98.01)	349.79	282.73	-	(67.06)	-	(98.01)
Bus Trips KK	144.22	-	144.22	-	-	-	-	-	144.22
Cafeteria Payments	-	-	-	330.00	330.00	-	-	-	-
Charity Drives	-	-	-	932.47	932.47	-	-	-	-
Misc. Clearing	-	-	-	2,624.00	1,925.81	-	(698.19)	-	-
SACC Tuition	-	-	-	159.00	159.00	-	-	-	-
<b>Total Restricted</b>	<b>6,368.29</b>	<b>-</b>	<b>6,368.29</b>	<b>15,952.14</b>	<b>12,358.57</b>	<b>-</b>	<b>(308.36)</b>	<b>-</b>	<b>9,653.50</b>
<b>Total General and Restricted Fund</b>	<b>49,925.63</b>	<b>-</b>	<b>49,925.63</b>	<b>31,224.91</b>	<b>26,239.51</b>	<b>308.36</b>	<b>(308.36)</b>	<b>-</b>	<b>54,911.03</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Wells Station Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	40,509.05	-	40,509.05	26,201.69	22,367.50	834.79	-	-	45,178.03
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	536.59	-	536.59	-	534.00	-	-	-	2.59
Beautiful N Blue	26.00	-	26.00	-	-	-	-	-	26.00
Cheerleaders	679.00	-	679.00	9,031.20	9,991.83	-	371.50	-	89.87
Chess Club	7.00	-	7.00	-	-	-	-	-	7.00
CLUE	-	-	-	243.96	243.50	-	-	-	0.46
Dance Team	-	-	-	140.00	140.00	-	-	-	-
ESL	273.15	-	273.15	2,080.00	2,081.00	-	-	-	272.15
Fifth Grade Club	592.27	-	592.27	10,152.55	10,671.36	-	-	-	73.46
First Grade Club	200.00	-	200.00	-	140.00	-	140.00	-	200.00
Fourth Grade Club	100.00	-	100.00	-	-	-	-	-	100.00
Guidance	-	-	-	2,842.64	2,842.64	-	-	-	-
Kindergarten Club	257.00	-	257.00	526.00	900.00	-	134.00	-	17.00
Math Club	1.00	-	1.00	-	-	-	-	-	1.00
Music	-	-	-	36.00	36.00	-	-	-	-
PreKK Club	24.00	-	24.00	1,478.00	1,421.00	-	-	-	81.00
PTO	490.70	-	490.70	-	-	-	(491.11)	-	(0.41)
Sch Uniform Donations	-	-	-	35.34	70.68	-	35.34	-	-
School Beautification	5.00	-	5.00	-	-	-	-	-	5.00
Second Grade Club	350.97	-	350.97	780.00	840.44	-	-	-	290.53
Sixth Grade Club	-	-	-	-	295.00	-	295.00	-	-
Soccer Club	49.00	-	49.00	-	-	-	-	-	49.00
Teacher Courtesy	88.22	-	88.22	-	-	-	(87.78)	-	0.44
Technology Club	38.00	-	38.00	-	-	-	-	-	38.00
Third Grade Club	(228.44)	-	(228.44)	1,743.44	1,182.19	-	-	-	332.81
Vending	0.26	-	0.26	-	-	-	-	-	0.26
Yearbook	51.00	-	51.00	-	-	-	-	-	51.00
<b>Other Accounts</b>									
Bus Trips	-	-	-	1,745.28	88.07	-	(955.37)	-	701.84

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Wells Station Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 1	-	-	-	391.00	(7.00)	-	(144.00)	-	254.00
Bus Trips Grade 2	232.00	-	232.00	-	-	-	-	-	232.00
Bus Trips Grade 3	(235.50)	-	(235.50)	1,104.00	797.50	-	(39.00)	-	32.00
Bus Trips Grade 4	39.00	-	39.00	-	-	-	-	-	39.00
Bus Trips Grade 5	59.00	-	59.00	3,363.26	3,151.14	-	(212.12)	-	59.00
Bus Trips KK	(5.92)	-	(5.92)	2,290.00	2,071.26	-	(134.00)	-	78.82
Cafeteria Payments	-	-	-	156.00	408.75	-	252.75	-	-
Class Piano	1.19	-	1.19	5.00	5.00	-	-	-	1.19
SACC Reim.	(0.42)	-	(0.42)	-	-	-	-	-	(0.42)
SACC Tuition	-	-	-	155.00	155.00	-	-	-	-
<b>Total Restricted</b>	<b>3,630.07</b>	<b>-</b>	<b>3,630.07</b>	<b>38,298.67</b>	<b>38,059.36</b>	<b>-</b>	<b>(834.79)</b>	<b>-</b>	<b>3,034.59</b>
<b>Total General and Restricted Fund</b>	<b>44,139.12</b>	<b>-</b>	<b>44,139.12</b>	<b>64,500.36</b>	<b>60,426.86</b>	<b>834.79</b>	<b>(834.79)</b>	<b>-</b>	<b>48,212.62</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Westhaven Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	24,675.96	-	24,675.96	61,452.00	64,788.53	-	-	-	21,339.43
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Basketball Club Girls	(760.00)	-	(760.00)	760.00	-	-	-	-	-
Cheerleaders	(100.00)	-	(100.00)	100.00	-	-	-	-	-
GENYOUth Foundation	327.14	-	327.14	-	-	-	-	-	327.14
Grants-Misc.CALL AUDITING 1ST	26.26	-	26.26	-	-	-	-	-	26.26
Honor Society	310.90	-	310.90	-	-	-	-	-	310.90
Lowe's	1,521.11	-	1,521.11	-	1,521.11	-	-	-	-
Majorettes	-	-	-	628.40	628.40	-	-	-	-
Music	1,281.43	-	1,281.43	-	-	-	-	-	1,281.43
Rotary Grant	285.93	-	285.93	-	-	-	-	-	285.93
Sch Uniform Donations	181.12	-	181.12	-	-	-	-	-	181.12
Tennessee Arts Commission Gran	-	-	-	2,000.00	2,000.00	-	-	-	-
<b>Other Accounts</b>									
Bus Trips	625.88	-	625.88	2,342.50	2,342.50	-	-	-	625.88
Bus Trips Grade 1	-	-	-	881.00	881.00	-	-	-	-
Bus Trips Grade 2	-	-	-	1,428.50	1,428.50	-	-	-	-
Bus Trips Grade 3	-	-	-	1,273.00	1,273.00	-	-	-	-
Bus Trips Grade 4	-	-	-	2,782.00	2,782.00	-	-	-	-
Bus Trips Grade 5	-	-	-	3,265.00	3,265.00	-	-	-	-
Bus Trips KK	-	-	-	1,411.99	1,411.99	-	-	-	-
<b>Total Restricted</b>	<b>3,699.77</b>	<b>-</b>	<b>3,699.77</b>	<b>16,872.39</b>	<b>17,533.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,038.66</b>
<b>Total General and Restricted Fund</b>	<b>28,375.73</b>	<b>-</b>	<b>28,375.73</b>	<b>78,324.39</b>	<b>82,322.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,378.09</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Westside Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	2,065.73	-	2,065.73	13,249.44	15,644.45	180.22	-	-	(149.06)
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	131.00	-	131.00	-	-	-	-	-	131.00
Book Club K-6	42.55	-	42.55	-	33.92	-	-	-	8.63
Charmette Club	667.72	-	667.72	294.44	956.44	-	-	-	5.72
Choir	9.00	-	9.00	-	-	-	-	-	9.00
First Grade Club	32.00	-	32.00	-	-	-	-	-	32.00
GENYOUth Foundation	59.06	-	59.06	-	59.06	-	-	-	-
Junior League	0.67	-	0.67	2,012.43	2,013.10	-	-	-	-
Kindergarten Club	299.17	-	299.17	-	57.73	-	-	-	241.44
Laura Bush Grant	6,000.00	-	6,000.00	-	5,996.15	-	-	-	3.85
Music	-	-	-	1,035.00	715.80	-	-	-	319.20
PreKK Club	27.00	-	27.00	67.75	95.00	-	-	-	(0.25)
Race for Education	-	-	-	500.00	393.00	-	-	-	107.00
Science Club	500.00	-	500.00	500.00	419.42	-	-	-	580.58
Second Grade Club	42.00	-	42.00	-	-	-	-	-	42.00
Sixth Grade Club	2.00	-	2.00	-	-	-	-	-	2.00
Teacher Courtesy	37.99	-	37.99	-	-	-	-	-	37.99
USDA Grant	348.37	-	348.37	-	-	-	-	-	348.37
Vending	0.27	-	0.27	-	-	-	-	-	0.27
<b>Other Accounts</b>									
Bus Trips	180.00	-	180.00	365.00	365.00	-	-	-	180.00
Bus Trips Grade 1	-	-	-	345.00	338.13	-	(6.87)	-	-
Bus Trips Grade 2	-	-	-	317.00	308.65	-	(8.35)	-	-
Bus Trips Grade 3	-	-	-	205.00	205.00	-	-	-	-
Bus Trips Grade 4	-	-	-	145.00	145.00	-	-	-	-
Bus Trips Grade 5	-	-	-	250.00	250.00	-	-	-	-
Bus Trips KK	-	-	-	530.00	365.00	-	(165.00)	-	-
Cafeteria Payments	-	-	-	120.00	120.00	-	-	-	-
<b>Total Restricted</b>	<b>8,378.80</b>	<b>-</b>	<b>8,378.80</b>	<b>6,686.62</b>	<b>12,836.40</b>	<b>-</b>	<b>(180.22)</b>	<b>-</b>	<b>2,048.80</b>
<b>Total General and Restricted Fund</b>	<b>10,444.53</b>	<b>-</b>	<b>10,444.53</b>	<b>19,936.06</b>	<b>28,480.85</b>	<b>180.22</b>	<b>(180.22)</b>	<b>-</b>	<b>1,899.74</b>

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**White Station Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	83,584.87	-	83,584.87	37,837.69	29,885.30	2,970.72	-	-	94,507.98
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	3.05	-	3.05	-	-	-	-	-	3.05
Beta Club	(9.43)	-	(9.43)	360.00	333.95	-	-	-	16.62
Charmette Club	1.00	-	1.00	-	-	-	-	-	1.00
Chess Club	1,905.72	-	1,905.72	8,329.00	7,048.72	-	-	-	3,186.00
Choir	35.00	-	35.00	-	-	-	-	-	35.00
CLUE	80.94	-	80.94	1,562.00	1,579.76	-	-	-	63.18
Dance Team	-	-	-	306.25	306.25	-	-	-	-
Exxon Grant	327.66	-	327.66	-	-	-	-	-	327.66
Hearing Impaired	270.00	-	270.00	-	-	-	-	-	270.00
Hip Snacks	24.00	-	24.00	-	-	-	-	-	24.00
Jr. Optimist	394.00	-	394.00	-	-	-	-	-	394.00
Music	69.00	-	69.00	-	-	-	-	-	69.00
Nat Tree Tr Paris	1,380.00	-	1,380.00	-	-	-	-	-	1,380.00
Orff Music	16.05	-	16.05	1,333.00	1,341.00	-	-	-	8.05
Quota Pilkington Grant	8.00	-	8.00	-	-	-	-	-	8.00
Performing Arts Cl	-	-	-	1,290.00	962.64	-	-	-	327.36
PIPE Grant	16.00	-	16.00	-	-	-	-	-	16.00
PTO	993.11	-	993.11	-	-	-	(993.10)	-	0.01
Quota Willingham	200.00	-	200.00	-	-	-	-	-	200.00
SACC Summer Camp	-	-	-	25,895.00	25,895.00	-	-	-	-
Sch Uniform Donations	2,898.03	-	2,898.03	-	-	-	-	-	2,898.03
Soccer Club	18.00	-	18.00	-	-	-	-	-	18.00
Social Studies	173.00	-	173.00	-	-	-	-	-	173.00
Student Council	822.06	-	822.06	190.00	186.82	-	-	-	825.24
Sunshine Club	2.19	-	2.19	-	-	-	-	-	2.19
Target Grant	147.45	-	147.45	-	-	-	-	-	147.45
Teacher Courtesy	3.05	-	3.05	486.29	485.31	-	-	-	4.03
Third Grade Club	8.00	-	8.00	-	-	-	-	-	8.00
Vending	606.50	-	606.50	-	-	-	-	-	606.50

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**White Station Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Yearbook	448.66	-	448.66	3,300.00	3,356.32	-	-	-	392.34
<b>Other Accounts</b>									
Bus Trips	3,600.00	-	3,600.00	2,279.00	1,970.89	-	(308.11)	-	3,600.00
Bus Trips Grade 1	38.00	-	38.00	426.00	426.00	-	-	-	38.00
Bus Trips Grade 2	21.26	-	21.26	402.00	402.00	-	-	-	21.26
Bus Trips Grade 3	(4.42)	-	(4.42)	430.00	430.00	-	-	-	(4.42)
Bus Trips Grade 4	(32.98)	-	(32.98)	1,401.00	1,381.65	-	(19.35)	-	(32.98)
Bus Trips Grade 5	21.14	-	21.14	-	-	-	-	-	21.14
Bus Trips KK	-	-	-	575.00	575.00	-	-	-	-
Charity Drives	-	-	-	825.10	825.10	-	-	-	-
Class Piano	-	-	-	11,210.00	10,164.62	-	(1,650.16)	-	(604.78)
Memphis Arts Council	-	-	-	2,544.00	2,544.00	-	-	-	-
Misc. Clearing	2,844.91	-	2,844.91	19,272.75	14,541.00	-	-	-	7,576.66
SACC Reim.	0.02	-	0.02	2,801.52	1,908.49	-	-	-	893.05
SACC Tuition	-	-	-	256,643.00	256,603.00	-	-	-	40.00
<b>Total Restricted</b>	<b>17,328.97</b>	<b>-</b>	<b>17,328.97</b>	<b>341,860.91</b>	<b>333,267.52</b>	<b>-</b>	<b>(2,970.72)</b>	<b>-</b>	<b>22,951.64</b>
<b>Total General and Restricted Fund</b>	<b>100,913.84</b>	<b>-</b>	<b>100,913.84</b>	<b>379,698.60</b>	<b>363,152.82</b>	<b>2,970.72</b>	<b>(2,970.72)</b>	<b>-</b>	<b>117,459.62</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Whitehaven Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	9,923.59	-	9,923.59	15,806.94	13,226.27	-	-	-	12,504.26
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Choir	19.40	-	19.40	-	-	-	-	-	19.40
Environmental Club	200.00	-	200.00	-	200.00	-	-	-	-
Exxon Grant	1,387.50	-	1,387.50	-	373.32	-	-	-	1,014.18
Fifth Grade Club	473.97	-	473.97	2,205.00	2,284.50	-	-	-	394.47
First Grade Club	18.08	-	18.08	490.00	438.72	-	-	-	69.36
Fourth Grade Club	30.00	-	30.00	-	-	-	-	-	30.00
Grants-Misc.CALL AUDITING 1ST	800.00	-	800.00	-	-	-	-	-	800.00
Kindergarten Club	145.01	-	145.01	2,451.84	2,357.66	-	-	-	239.19
Laura Bush Grant	352.21	-	352.21	-	-	-	-	-	352.21
Music	99.11	-	99.11	-	-	-	-	-	99.11
PreKK Club	56.00	-	56.00	-	-	-	-	-	56.00
Rotary Grant	94.00	-	94.00	-	-	-	-	-	94.00
Second Grade Club	82.72	-	82.72	-	-	-	-	-	82.72
SPED Club	138.00	-	138.00	-	-	-	-	-	138.00
STEM Club	-	-	-	1,330.00	999.43	-	-	-	330.57
STEM Grant	1,427.44	-	1,427.44	-	-	-	-	-	1,427.44
Verizon Grant	2,986.34	-	2,986.34	-	-	-	-	-	2,986.34
Yearbook	66.00	-	66.00	-	-	-	-	-	66.00
<b>Other Accounts</b>									
Bus Trips	-	-	-	1,018.70	1,018.70	-	-	-	-
Cafeteria Payments	-	-	-	470.00	295.00	-	(175.00)	-	-
Charity Drives	-	-	-	2,015.72	2,015.72	-	-	-	-
SACC Reim.	-	-	-	-	(145.00)	-	-	-	145.00
SACC Tuition	-	-	-	60,234.50	59,774.50	-	175.00	-	635.00
Title One/NCLB	0.43	-	0.43	-	-	-	-	-	0.43
<b>Total Restricted</b>	<b>8,376.21</b>	<b>-</b>	<b>8,376.21</b>	<b>70,215.76</b>	<b>69,612.55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,979.42</b>
<b>Total General and Restricted Fund</b>	<b>18,299.80</b>	<b>-</b>	<b>18,299.80</b>	<b>86,022.70</b>	<b>82,838.82</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,483.68</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**William H. Brewster Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	35,964.62	-	35,964.62	8,389.75	7,911.84	2.90	-	-	36,445.43
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	376.70	-	376.70	2,217.99	2,001.06	-	-	-	593.63
CLUE	21.00	-	21.00	-	-	-	-	-	21.00
Drama Club	5,383.44	-	5,383.44	3,520.78	3,877.84	-	-	-	5,026.38
ESL	-	-	-	386.96	386.96	-	-	-	-
Fifth Grade Club	5.00	-	5.00	-	-	-	-	-	5.00
First Grade Club	45.00	-	45.00	-	-	-	-	-	45.00
GENYOUth Foundation	0.69	-	0.69	-	-	-	-	-	0.69
Grants-Misc.CALL AUDITING 1ST	1,750.00	-	1,750.00	1,707.20	3,414.40	-	-	-	42.80
Greater Memphis Grant	5,530.00	-	5,530.00	4,487.92	6,388.25	-	-	-	3,629.67
Guidance	12.00	-	12.00	-	-	-	-	-	12.00
Honor Society	13.00	-	13.00	-	-	-	-	-	13.00
Junior League	193.30	-	193.30	945.00	-	-	-	-	1,138.30
Library Club	381.16	-	381.16	-	-	-	-	-	381.16
Orchestra	38.00	-	38.00	-	-	-	-	-	38.00
Outdoor Classroom Grant	5,007.04	-	5,007.04	-	251.44	-	-	-	4,755.60
PreKK Club	27.00	-	27.00	-	-	-	-	-	27.00
PTO	0.04	-	0.04	-	-	-	-	-	0.04
Sch Uniform Donations	388.00	-	388.00	-	-	-	-	-	388.00
SPED Club	4.00	-	4.00	275.00	278.61	-	-	-	0.39
STEM Grant	-	-	-	1,000.00	1,000.00	-	-	-	-
Target Grant	-	-	-	4.31	-	-	-	-	4.31
Teacher Courtesy	1,468.62	-	1,468.62	2,246.00	2,269.25	-	-	-	1,445.37
Yearbook	323.00	-	323.00	-	-	-	-	-	323.00
<b>Other Accounts</b>									
Bus Trips	48.00	-	48.00	-	(2.90)	-	(2.90)	-	48.00
Bus Trips Grade 1	-	-	-	195.00	195.00	-	-	-	-
Bus Trips Grade 2	5.00	-	5.00	204.75	204.75	-	-	-	5.00
Bus Trips Grade 3	83.00	-	83.00	910.25	910.25	-	-	-	83.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**William H. Brewster Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 4	(32.10)	-	(32.10)	3,012.00	2,988.00	-	(24.00)	-	(32.10)
Bus Trips Grade 5	352.00	-	352.00	3,937.00	3,961.00	-	24.00	-	352.00
Bus Trips KK	48.10	-	48.10	1,861.00	1,861.00	-	-	-	48.10
Cafeteria Payments	-	-	-	138.75	138.75	-	-	-	-
Charity Drives	85.00	-	85.00	-	85.00	-	-	-	-
Misc. Clearing	12.00	-	12.00	-	-	-	-	-	12.00
SACC Reim.	(0.32)	-	(0.32)	344.00	(7,729.32)	-	-	-	8,073.00
SACC Tuition	-	-	-	-	(20.00)	-	-	-	20.00
Title One/NCLB	0.29	-	0.29	-	-	-	-	-	0.29
<b>Total Restricted</b>	<b>21,567.96</b>	<b>-</b>	<b>21,567.96</b>	<b>27,393.91</b>	<b>22,459.34</b>	<b>-</b>	<b>(2.90)</b>	<b>-</b>	<b>26,499.63</b>
<b>Total General and Restricted Fund</b>	<b>57,532.58</b>	<b>-</b>	<b>57,532.58</b>	<b>35,783.66</b>	<b>30,371.18</b>	<b>2.90</b>	<b>(2.90)</b>	<b>-</b>	<b>62,945.06</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Willow Oaks Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	31,786.16	-	31,786.16	23,444.07	29,427.76	1,843.47	-	-	27,645.94
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Adopt-a-Book	115.00	-	115.00	-	-	-	-	-	115.00
Beta Club	-	-	-	277.50	250.00	-	-	-	27.50
CLUE	123.00	-	123.00	105.00	227.00	-	-	-	1.00
Clue - Primary	31.00	-	31.00	-	-	-	-	-	31.00
Computer Club	-	-	-	10.00	10.00	-	-	-	-
Dance Team	40.00	-	40.00	335.00	335.00	-	-	-	40.00
Drama Club	536.45	-	536.45	-	-	-	-	-	536.45
GENYOUth Foundation	257.43	-	257.43	-	-	-	-	-	257.43
Grants-Misc.CALL AUDITING 1ST	81.40	-	81.40	-	-	-	-	-	81.40
Guidance	-	-	-	135.00	135.00	-	-	-	-
Junior League	33.80	-	33.80	-	-	-	-	-	33.80
Kindergarten Club	214.00	-	214.00	-	-	-	-	-	214.00
Majorettes	200.00	-	200.00	-	-	-	-	-	200.00
Music	74.00	-	74.00	275.00	278.50	-	-	-	70.50
Orff Music	80.00	-	80.00	-	-	-	-	-	80.00
Pep Club	-	-	-	20.00	20.00	-	-	-	-
Performing Arts Cl	54.09	-	54.09	-	-	-	-	-	54.09
SACC Summer Camp	-	-	-	-	(10.00)	-	-	-	10.00
STEM Club	-	-	-	25.00	25.00	-	-	-	-
Step Team	211.00	-	211.00	-	-	-	-	-	211.00
Teacher Courtesy	100.00	-	100.00	-	-	-	-	-	100.00
Tennis	316.00	-	316.00	-	-	-	-	-	316.00
Walmart - Askew	72.00	-	72.00	-	-	-	-	-	72.00
<b>Other Accounts</b>									
Bus Trips	6,408.00	-	6,408.00	1,599.00	1,599.00	-	(0.00)	-	6,408.00
Bus Trips Grade 1	(157.38)	-	(157.38)	1,574.00	1,478.34	-	(95.66)	-	(157.38)
Bus Trips Grade 2	157.50	-	157.50	1,755.00	1,377.48	-	(377.52)	-	157.50
Bus Trips Grade 3	-	-	-	9,246.00	8,499.14	-	(746.86)	-	-

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Willow Oaks Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 4	-	-	-	2,166.50	2,166.13	-	(0.37)	-	-
Bus Trips Grade 5	20.00	-	20.00	2,905.00	2,355.10	-	(549.90)	-	20.00
Bus Trips KK	-	-	-	2,140.00	2,066.84	-	(73.16)	-	-
Cafeteria Payments	-	-	-	318.75	318.75	-	-	-	-
Charity Drives	172.91	-	172.91	2,894.06	3,066.97	-	-	-	-
Class Piano	-	-	-	845.00	845.00	-	-	-	-
SACC Reim.	8,333.52	-	8,333.52	-	(0.48)	-	-	-	8,334.00
SACC Tuition	30.00	-	30.00	61.00	91.00	-	-	-	-
Title One/NCLB	(164.00)	-	(164.00)	-	-	-	-	-	(164.00)
<b>Total Restricted</b>	<b>17,339.72</b>	<b>-</b>	<b>17,339.72</b>	<b>26,686.81</b>	<b>25,133.77</b>	<b>-</b>	<b>(1,843.47)</b>	<b>-</b>	<b>17,049.29</b>
<b>Total General and Restricted Fund</b>	<b>49,125.88</b>	<b>-</b>	<b>49,125.88</b>	<b>50,130.88</b>	<b>54,561.53</b>	<b>1,843.47</b>	<b>(1,843.47)</b>	<b>-</b>	<b>44,695.23</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Winchester Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	9,998.41	-	9,998.41	7,781.43	17,470.05	38.29	-	-	348.08
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
ESL	64.95	-	64.95	1,937.30	1,980.32	-	-	-	21.93
Fifth Grade Club	990.33	-	990.33	2,643.64	3,426.49	-	-	-	207.48
First Grade Club	0.29	-	0.29	2,419.74	2,409.76	-	-	-	10.27
Fourth Grade Club	447.66	-	447.66	557.00	925.73	-	-	-	78.93
Kindergarten Club	616.59	-	616.59	454.00	1,070.00	-	-	-	0.59
Library Club	18.30	-	18.30	114.31	-	-	-	-	132.61
Music	16.00	-	16.00	-	-	-	-	-	16.00
PreKK Club	368.00	-	368.00	200.00	367.00	-	-	-	201.00
PTO	(0.22)	-	(0.22)	-	-	-	-	-	(0.22)
RFIS	1.29	-	1.29	-	-	-	-	-	1.29
Sch Uniform Donations	1,000.88	-	1,000.88	500.00	981.26	-	-	-	519.62
Second Grade Club	94.75	-	94.75	1,492.30	1,479.12	-	-	-	107.93
Soccer Club	171.32	-	171.32	-	-	-	-	-	171.32
Student Council	-	-	-	850.36	850.25	-	-	-	0.11
Target Grant	275.00	-	275.00	-	250.00	-	-	-	25.00
Teacher Courtesy	-	-	-	1,600.00	1,600.00	-	-	-	-
Third Grade Club	34.72	-	34.72	2,500.30	2,411.17	-	-	-	123.85
Vending	0.38	-	0.38	-	-	-	-	-	0.38
WalMart	0.50	-	0.50	-	-	-	-	-	0.50
Yearbook	14.59	-	14.59	-	-	-	-	-	14.59
<b>Other Accounts</b>									
Bus Trips	20.00	-	20.00	774.75	736.46	-	(38.29)	-	20.00
Bus Trips Grade 5	10.00	-	10.00	-	-	-	-	-	10.00
SACC Reim.	0.40	-	0.40	-	(100.48)	-	-	-	100.88
Title One/NCLB	0.18	-	0.18	-	-	-	-	-	0.18
<b>Total Restricted</b>	<b>4,145.91</b>	<b>-</b>	<b>4,145.91</b>	<b>16,043.70</b>	<b>18,387.08</b>	<b>-</b>	<b>(38.29)</b>	<b>-</b>	<b>1,764.24</b>
<b>Total General and Restricted Fund</b>	<b>14,144.32</b>	<b>-</b>	<b>14,144.32</b>	<b>23,825.13</b>	<b>35,857.13</b>	<b>38.29</b>	<b>(38.29)</b>	<b>-</b>	<b>2,112.32</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Winridge Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	115,336.57	-	115,336.57	11,397.58	16,160.52	1,993.24	-	-	112,566.87
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Charmette Club	-	-	-	427.50	402.48	-	-	-	25.02
CLUE	-	-	-	331.00	242.05	-	-	-	88.95
Fifth Grade Club	1,020.81	-	1,020.81	4,904.44	5,412.77	-	-	-	512.48
GENYOUth Foundation	155.14	-	155.14	-	-	-	-	-	155.14
Honor Society	53.00	-	53.00	-	-	-	-	-	53.00
International Paper Grant	10,336.90	-	10,336.90	10,043.83	7,121.78	-	-	-	13,258.95
Junior League	-	-	-	450.00	449.50	-	-	-	0.50
Kindergarten Club	88.00	-	88.00	-	-	-	-	-	88.00
Library Club	500.00	-	500.00	-	-	-	-	-	500.00
Majorettes	168.00	-	168.00	1,015.00	1,000.00	-	-	-	183.00
Orchestra	1,739.00	-	1,739.00	-	-	-	-	-	1,739.00
Orff Music	-	-	-	27.00	27.00	-	-	-	-
Rotary Grant	66.00	-	66.00	-	-	-	-	-	66.00
Step Team	431.00	-	431.00	-	-	-	-	-	431.00
T I Grant	26.00	-	26.00	-	-	-	-	-	26.00
Teacher Courtesy	1.00	-	1.00	-	-	-	-	-	1.00
Third Grade Club	50.00	-	50.00	-	-	-	-	-	50.00
<b>Other Accounts</b>									
Bus Trips	1,555.00	-	1,555.00	-	-	-	-	-	1,555.00
Bus Trips Grade 1	45.00	-	45.00	1,523.00	1,093.14	-	(429.86)	-	45.00
Bus Trips Grade 2	56.00	-	56.00	1,402.00	1,271.14	-	(130.86)	-	56.00
Bus Trips Grade 3	-	-	-	2,391.00	1,741.25	-	(649.75)	-	-
Bus Trips Grade 4	84.00	-	84.00	-	-	-	-	-	84.00
Bus Trips Grade 5	121.00	-	121.00	396.50	-	-	(396.50)	-	121.00
Bus Trips KK	-	-	-	1,983.00	1,596.73	-	(386.27)	-	-
Cafeteria Payments	-	-	-	491.25	491.25	-	-	-	-
Charity Drives	-	-	-	340.28	340.28	-	-	-	-
Misc. Clearing	-	-	-	592.00	592.00	-	-	-	-

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Winridge Elementary**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
SACC Tuition	-	-	-	488.00	488.00	-	-	-	-
<b>Total Restricted</b>	<b>16,495.85</b>	-	<b>16,495.85</b>	<b>26,805.80</b>	<b>22,269.37</b>	-	<b>(1,993.24)</b>	-	<b>19,039.04</b>
<b>Total General and Restricted Fund</b>	<b>131,832.42</b>	-	<b>131,832.42</b>	<b>38,203.38</b>	<b>38,429.89</b>	<b>1,993.24</b>	<b>(1,993.24)</b>	-	<b>131,605.91</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**A. Maceo Walker Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses) Transfers In	Transfers Out	Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
General Fund	77,770.28	-	77,770.28	2,319.68	3,673.69	388.40	-	-	76,804.67
<b>Restricted Fund:</b>									
Athletic Activity	4,875.74	-	4,875.74	25,646.92	20,031.89	-	-	-	10,490.77
Band	757.62	-	757.62	2,655.00	2,226.26	-	-	-	1,186.36
Band Boosters	26.00	-	26.00	-	-	-	-	-	26.00
Beta Club	-	-	-	445.00	225.00	-	-	-	220.00
Blue Ribbon	63.00	-	63.00	-	-	-	-	-	63.00
Cheerleaders	15.00	-	15.00	-	-	-	-	-	15.00
Choir	10.00	-	10.00	-	-	-	-	-	10.00
Christmas Tree	148.62	-	148.62	-	-	-	-	-	148.62
Dance Team	19.14	-	19.14	-	-	-	-	-	19.14
Dreyfus	67.00	-	67.00	-	-	-	-	-	67.00
Eighth Grade Club	6,292.56	-	6,292.56	22,725.00	23,028.01	-	-	-	5,989.55
Entrepreneur Club	59.00	-	59.00	-	-	-	-	-	59.00
Exxon Grant	6.00	-	6.00	-	-	-	-	-	6.00
Guidance	50.00	-	50.00	158.50	158.50	-	-	-	50.00
Honor Society	78.98	-	78.98	385.00	385.00	-	-	-	78.98
Leadership Conference	759.50	-	759.50	-	737.48	-	-	-	22.02
Music	60.00	-	60.00	-	-	-	-	-	60.00
Nass-Bridge Bui	179.17	-	179.17	-	-	-	-	-	179.17
Peer Mediation Club	11.00	-	11.00	-	-	-	-	-	11.00
Pep Club	42.00	-	42.00	-	-	-	-	-	42.00
Pink Palace	104.00	-	104.00	-	-	-	-	-	104.00
PTO	17.08	-	17.08	-	-	-	-	-	17.08
Sch Uniform Donations	100.00	-	100.00	-	-	-	-	-	100.00
Sixth Grade Club	41.45	-	41.45	-	-	-	-	-	41.45
Student Council	553.00	-	553.00	-	75.00	-	-	-	478.00
Target Grant	27.80	-	27.80	-	-	-	-	-	27.80
Teacher Courtesy	0.41	-	0.41	500.00	500.00	-	-	-	0.41
Vending	(0.43)	-	(0.43)	-	-	-	-	-	(0.43)
									-
									-
<b>Other Accounts:</b>									-

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**A. Maceo Walker Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips	-	-	-	1,668.48	1,280.08	-	(388.40)	-	0.00
Charity Drives	-	-	-	541.60	541.60	-	-	-	-
SPED Home Environment	-	-	-	407.91	407.91	-	-	-	-
Technology Education	12.00	-	12.00	-	-	-	-	-	12.00
<b>Total Restricted</b>	<b>14,375.64</b>	<b>-</b>	<b>14,375.64</b>	<b>55,133.41</b>	<b>49,596.73</b>	<b>-</b>	<b>(388.40)</b>	<b>-</b>	<b>19,523.92</b>
<b>Total General and Restricted</b>	<b>\$ 92,145.92</b>	<b>\$ -</b>	<b>92,145.92</b>	<b>57,453.09</b>	<b>53,270.42</b>	<b>388.40</b>	<b>(388.40)</b>	<b>-</b>	<b>96,328.59</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**American Way Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	50,525.00	-	50,525.00	13,215.06	29,017.90	0.91	-	-	34,723.07
<b>Restricted Fund:</b>									
Athletic Activity	6,747.76	-	6,747.76	19,967.11	27,101.61	-	400.00	-	13.26
Band	31.44	-	31.44	1,525.00	1,166.13	-	-	-	390.31
Basketball Club Girls	20.00	-	20.00	-	-	-	-	-	20.00
Beta Club	206.20	-	206.20	-	-	-	-	-	206.20
Cheerleaders	887.00	-	887.00	875.00	15.00	-	-	-	1,747.00
Choir	342.00	-	342.00	871.00	1,113.49	-	-	-	99.51
Drama Club	627.00	-	627.00	-	-	-	-	-	627.00
Eighth Grade Club	394.00	-	394.00	-	-	-	-	-	394.00
Eighth Grade Trip	5,609.15	-	5,609.15	18,156.39	16,948.77	-	(3,250.00)	-	3,566.77
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Honor Society	450.00	-	450.00	-	-	-	-	-	450.00
International Club	46.86	-	46.86	-	-	-	-	-	46.86
Lowes	1,423.11	-	1,423.11	10.44	1,408.79	-	-	-	24.76
Majorettes	41.45	-	41.45	-	-	-	-	-	41.45
School Beautification	297.00	-	297.00	-	-	-	-	-	297.00
Science Club	676.76	-	676.76	-	-	-	-	-	676.76
Seventh Grade Club	413.00	-	413.00	-	-	-	-	-	413.00
Sixth Grade Club	2,558.00	-	2,558.00	945.00	2,291.23	-	-	-	1,211.77
Step Team	6.00	-	6.00	-	-	-	-	-	6.00
Student Council	869.00	-	869.00	30.00	-	-	-	-	899.00
Sunshine Club	1.00	-	1.00	-	-	-	(0.91)	-	0.09
Teacher Courtesy	(0.30)	-	(0.30)	1,150.00	1,147.19	-	-	-	2.51
Tennessee Arts									
Commission Gran	-	-	-	2,000.00	2,000.00	-	-	-	-
Univ of Mph	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Yearbook	(475.79)	-	(475.79)	1,371.75	4,110.49	-	2,850.00	-	(364.53)

**Other Accounts:**

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**American Way Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips	-	-	-	4,317.00	4,317.00	-	-	-	-
Cafeteria Payments	0.50	-	0.50	172.50	172.50	-	-	-	0.50
Charity Drives	210.00	-	210.00	-	209.50	-	-	-	0.50
FCCLA	29.00	-	29.00	-	-	-	-	-	29.00
Home Economics	29.00	-	29.00	-	-	-	-	-	29.00
Prof. Development	-	-	-	29.00	-	-	-	-	29.00
SPED Home Environment	-	-	-	304.72	302.36	-	-	-	2.36
Technology Education	146.00	-	146.00	-	-	-	-	-	146.00
<b>Total Restricted</b>	<b>23,585.14</b>	<b>-</b>	<b>23,585.14</b>	<b>51,724.91</b>	<b>62,304.06</b>	<b>-</b>	<b>(0.91)</b>	<b>-</b>	<b>13,005.08</b>
<b>Total General and Restricted</b>	<b>\$ 74,110.14</b>	<b>-</b>	<b>74,110.14</b>	<b>64,939.97</b>	<b>91,321.96</b>	<b>0.91</b>	<b>(0.91)</b>	<b>-</b>	<b>47,728.15</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Bellevue Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources In	(Uses) Transfers Out	Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
General Fund	27,559.42	-	27,559.42	25,829.54	23,133.87	-	-	-	30,255.09
<b>Restricted Fund:</b>									
Athletic Activity	5,518.59	-	5,518.59	39,990.11	34,432.54	-	-	-	11,076.16
Band	100.61	-	100.61	1,220.00	887.11	-	-	-	433.50
Beta Club	377.54	-	377.54	776.00	635.44	-	-	-	518.10
Blue Ribbon	574.00	-	574.00	-	-	-	-	-	574.00
Charmette Club	42.00	-	42.00	-	-	-	-	-	42.00
Cheerleaders	(8,241.95)	-	(8,241.95)	23,336.91	12,506.30	-	-	-	2,588.66
Choir	9.80	-	9.80	-	-	-	-	-	9.80
CLUE	0.25	-	0.25	-	-	-	-	-	0.25
Debate Club	288.02	-	288.02	-	-	-	-	-	288.02
Dowell Scholarship	7,385.45	-	7,385.45	-	1,301.00	-	-	-	6,084.45
Drama Club	257.69	-	257.69	-	-	-	-	-	257.69
Eighth Grade Club	488.74	-	488.74	14,845.00	14,913.93	-	-	-	419.81
Football Club	60.00	-	60.00	-	-	-	-	-	60.00
GENYOUth Foundation	7.78	-	7.78	-	-	-	-	-	7.78
Honor Society	483.00	-	483.00	1,250.00	1,226.18	-	-	-	506.82
Jordan Fundamentals	49.40	-	49.40	-	-	-	-	-	49.40
Majorettes	3,102.63	-	3,102.63	8,970.65	10,056.05	-	-	-	2,017.23
Music	661.91	-	661.91	1,245.00	1,354.29	-	-	-	552.62
Orchestra	3.50	-	3.50	1,535.00	1,439.49	-	-	-	99.01
PTO	2,717.00	-	2,717.00	-	-	-	(1,585.85)	-	1,131.15
Read: Corder/Harris	1.00	-	1.00	-	-	-	-	-	1.00
Science Club	285.00	-	285.00	250.00	422.50	-	-	-	112.50
Science Olympiad	0.56	-	0.56	4,912.50	4,910.13	-	-	-	2.93
Seventh Grade Club	30.32	-	30.32	-	-	-	-	-	30.32
Sixth Grade Club	1,166.05	-	1,166.05	2,260.00	1,370.98	-	-	-	2,055.07
Softball Club	35.00	-	35.00	-	-	-	-	-	35.00
Spanish Club	167.58	-	167.58	-	-	-	-	-	167.58
Step Team	237.73	-	237.73	-	-	-	-	-	237.73
Student Council	737.21	-	737.21	12,548.00	11,920.79	-	-	-	1,364.42
Teacher Courtesy	213.93	-	213.93	422.47	500.00	-	-	-	136.40
Technology	60.00	-	60.00	300.00	213.04	-	-	-	146.96
Vending	27.00	-	27.00	-	-	-	-	-	27.00
Bus Trips	(587.07)	-	(587.07)	25,285.00	24,720.00	-	(565.00)	-	(587.07)
Bus Trips Grade 5	5.00	-	5.00	-	-	-	-	-	5.00
Charity Drives	-	-	-	5,546.98	5,546.98	-	-	-	-
Home Economics	488.80	-	488.80	1,685.00	2,003.49	-	-	-	170.31

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Bellevue Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
HOSA	15.00	-	15.00	8,538.00	8,552.98	-	-	-	0.02
SACC Reim.	0.48	-	0.48	-	-	-	-	-	0.48
SACC Tuition	-	-	-	108,887.00	109,452.00	-	565.00	-	-
Technology Education	271.00	-	271.00	-	-	-	-	-	271.00
Title One/NCLB	(1,585.75)	-	(1,585.75)	-	-	-	1,585.85	-	0.10
<b>Total Restricted</b>	<b>15,454.80</b>	<b>-</b>	<b>15,454.80</b>	<b>263,803.62</b>	<b>248,365.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,893.20</b>
<b>Total General and Restricted</b>	<b>\$ 43,014.22</b>	<b>-</b>	<b>43,014.22</b>	<b>289,633.16</b>	<b>271,499.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,148.29</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Chickasaw Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	6/30/2018
						Transfers In	Transfers Out		
General Fund	(486.89)	-	(486.89)	1,090.83	168.58	66.01	-	-	501.37
<b>Restricted Fund:</b>									
Athletic Activity	4,126.69	-	4,126.69	17,339.45	21,106.88	-	-	-	359.26
Art Club	18.00	-	18.00	-	14.00	-	-	-	4.00
Band	269.28	-	269.28	10.00	277.12	-	-	-	2.16
Career Club	8.00	-	8.00	-	-	-	-	-	8.00
Charmette Club	36.00	-	36.00	-	27.00	-	-	-	9.00
Cheerleaders	1.05	-	1.05	-	-	-	-	-	1.05
Choir	62.00	-	62.00	-	54.00	-	-	-	8.00
Eighth Grade Club	164.88	-	164.88	2,969.00	2,887.47	-	-	-	246.41
English Club	1.00	-	1.00	-	-	-	-	-	1.00
GENYOUth Foundation	4.55	-	4.55	-	-	-	-	-	4.55
Guidance	5.00	-	5.00	-	-	-	-	-	5.00
History Club	46.19	-	46.19	298.00	343.33	-	-	-	0.86
Library Club	56.00	-	56.00	-	-	-	-	-	56.00
Lowe's	-	-	-	5,000.00	-	-	-	-	5,000.00
Majorettes	40.00	-	40.00	-	36.00	-	-	-	4.00
Music	28.00	-	28.00	-	27.00	-	-	-	1.00
PTO	65.00	-	65.00	-	-	-	(65.34)	-	(0.34)
Science Club	3.30	-	3.30	-	-	-	-	-	3.30
Seventh Grade Club	(0.17)	-	(0.17)	792.00	789.17	-	-	-	2.66
Sixth Grade Club	1.43	-	1.43	-	-	-	-	-	1.43
Softball Club	10.65	-	10.65	625.00	632.61	-	-	-	3.04
Spanish Club	5.00	-	5.00	-	-	-	-	-	5.00
Student Council	76.48	-	76.48	5,410.00	5,485.21	-	-	-	1.27
Target Grant	30.34	-	30.34	-	27.05	-	-	-	3.29
Technology	5.10	-	5.10	-	-	-	-	-	5.10
Teens for Peace	20.00	-	20.00	-	18.00	-	-	-	2.00
TSA Club	40.00	-	40.00	-	36.00	-	-	-	4.00
Vending	0.68	-	0.68	-	-	-	(0.67)	-	0.01
Yearbook	47.08	-	47.08	443.00	475.05	-	-	-	15.03



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Chickasaw Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	6/30/2018
						Transfers In	Transfers Out		
Young Sphinxman	81.00	-	81.00	-	72.00	-	-	-	9.00
<b>Other Accounts:</b>									
Charity Drives	-	-	-	207.00	207.00	-	-	-	-
<b>Total Restricted</b>	<b>5,252.53</b>	<b>-</b>	<b>5,252.53</b>	<b>33,093.45</b>	<b>32,514.89</b>	<b>-</b>	<b>(66.01)</b>	<b>-</b>	<b>5,765.08</b>
<b>Total General and Restricted</b>	<b>\$ 4,765.64</b>	<b>-</b>	<b>4,765.64</b>	<b>34,184.28</b>	<b>32,683.47</b>	<b>66.01</b>	<b>(66.01)</b>	<b>-</b>	<b>6,266.45</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Colonial Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In	Transfers Out	Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
General Fund	38,727.44	-	38,727.44	15,268.19	11,535.21	-	-	-	42,460.42
<b>Restricted Fund:</b>									
Athletic Activity	8,332.89	-	8,332.89	57,449.01	50,915.36	-	-	-	14,866.54
Band	85.00	-	85.00	-	-	-	-	-	85.00
Blue Ribbon	6.00	-	6.00	-	-	-	-	-	6.00
CAPA Art	1,856.15	-	1,856.15	2,132.00	1,797.69	-	-	-	2,190.46
CAPA Band	2,767.00	-	2,767.00	2,106.00	4,666.56	-	-	-	206.44
CAPA Creative Writing	236.07	-	236.07	823.00	835.93	-	-	-	223.14
CAPA Dance	1,527.18	-	1,527.18	29,123.01	29,023.17	-	-	-	1,627.02
CAPA Donation	874.51	-	874.51	-	-	-	-	-	874.51
CAPA Drama	4,545.24	-	4,545.24	5,409.50	7,063.65	-	-	-	2,891.09
CAPA Orchestra	629.97	-	629.97	976.00	1,292.00	-	-	-	313.97
CAPA Piano	399.11	-	399.11	2,137.00	2,192.34	-	-	-	343.77
CAPA Trip	306.71	-	306.71	24,559.62	20,046.45	-	-	-	4,819.88
Cheerleaders	0.52	-	0.52	130.00	43.52	-	-	-	87.00
Chess Club	4.00	-	4.00	-	-	-	-	-	4.00
Choir	1,950.36	-	1,950.36	19,607.00	20,525.12	-	-	-	1,032.24
CLUE	0.92	-	0.92	3,325.00	3,315.49	-	-	-	10.43
Computer Lab Supplies	0.02	-	0.02	-	-	-	-	-	0.02
Drama Club	186.90	-	186.90	-	167.00	-	-	-	19.90
Eighth Grade Club	16,067.45	-	16,067.45	30,765.00	35,579.09	-	-	-	11,253.36
Eighth Grade Trips	2,503.67	-	2,503.67	-	1,179.12	-	(1,250.00)	-	74.55
English Club	14.95	-	14.95	980.00	656.51	-	-	-	338.44
ESL	475.00	-	475.00	1,583.06	1,033.25	-	-	-	1,024.81
Exxon Grant	500.00	-	500.00	-	-	-	-	-	500.00
First Grade Club	3.00	-	3.00	-	-	-	-	-	3.00
Grants- Safety	172.00	-	172.00	-	-	-	-	-	172.00
Hip Hop Dancers	324.42	-	324.42	-	-	-	-	-	324.42
History Club	40.29	-	40.29	400.00	435.92	-	-	-	4.37
Honor Society	353.83	-	353.83	2,160.98	1,436.55	-	-	-	1,078.26
Jets	112.56	-	112.56	1,375.00	1,437.71	-	-	-	49.85

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Colonial Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Kindergarten Club	63.00	-	63.00	0.39	45.44	-	-	-	17.95
Leadership	1.00	-	1.00	1,299.00	1,199.53	-	-	-	100.47
Library Club	1,072.81	-	1,072.81	10,868.93	10,684.28	-	-	-	1,257.46
Majorettes	95.00	-	95.00	50.00	-	-	-	-	145.00
Mesh Bags	10.00	-	10.00	-	-	-	-	-	10.00
Music	11.00	-	11.00	-	-	-	-	-	11.00
Orchestra	14.00	-	14.00	-	-	-	-	-	14.00
Photography Club	556.72	-	556.72	-	556.38	-	-	-	0.34
Sch Uniform Donations	3,760.80	-	3,760.80	-	1,988.53	-	-	-	1,772.27
Scholarship Fund	1,440.00	-	1,440.00	-	158.50	-	-	-	1,281.50
Science Lab Supplies	864.00	-	864.00	591.91	786.40	-	-	-	669.51
Second Grade Club	26.00	-	26.00	-	-	-	-	-	26.00
Seventh Grade Club	1,916.91	-	1,916.91	2,940.00	2,930.00	-	-	-	1,926.91
Sixth Grade Club	2,170.40	-	2,170.40	2,670.00	2,879.10	-	-	-	1,961.30
Spanish Club	941.13	-	941.13	-	127.50	-	-	-	813.63
STEM Club	-	-	-	3,888.65	3,888.65	-	-	-	-
Step Team	-	-	-	408.00	404.46	-	-	-	3.54
Student Council	1,167.44	-	1,167.44	3,489.40	3,394.12	-	-	-	1,262.72
Subsidy - Arts Council	172.00	-	172.00	-	-	-	-	-	172.00
Summer Leadership									
School	134.00	-	134.00	232.75	-	-	-	-	366.75
Sunshine Club	30.00	-	30.00	-	-	-	-	-	30.00
Teacher Courtesy	(0.10)	-	(0.10)	-	-	-	-	-	(0.10)
Teen Living	17.00	-	17.00	-	-	-	-	-	17.00
Teens for Peace	26.00	-	26.00	-	-	-	-	-	26.00
TM (6-06/6-10)	559.00	-	559.00	-	-	-	-	-	559.00
TM 6-1 (6-01/6-05)	1,717.00	-	1,717.00	-	-	-	-	-	1,717.00
TM 7/1 (7-01/7-08)	44.00	-	44.00	-	-	-	-	-	44.00
TM 7/2 (7-06/7-10)	5,610.00	-	5,610.00	-	2,700.00	-	-	-	2,910.00
TM 8/2 (8-6-/8-09)	49.00	-	49.00	-	-	-	-	-	49.00
TM 8-1 (8-01/8-08)	45.00	-	45.00	-	-	-	-	-	45.00
Vending	234.94	-	234.94	-	234.55	-	-	-	0.39
Volleyball Club	120.00	-	120.00	-	102.00	-	-	-	18.00
Yearbook	1,077.63	-	1,077.63	1,970.00	2,628.01	-	1,250.00	-	1,669.62
Young Artists	2,282.00	-	2,282.00	-	2,156.68	-	-	-	125.32

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Colonial Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Other Accounts:</b>									
CAPA	1.51	-	1.51	-	-	-	-	-	1.51
SACC Reim.	(0.21)	-	(0.21)	-	-	-	-	-	(0.21)
SACC Tuition	130.00	-	130.00	151,668.67	151,798.67	-	-	-	-
SPED Home Environment	236.84	-	236.84	61.97	290.45	-	-	-	8.36
<b>Total Restricted</b>	<b>70,871.54</b>	<b>-</b>	<b>70,871.54</b>	<b>365,180.85</b>	<b>372,595.68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,456.71</b>
<b>Total General and Restricted</b>	<b>\$ 109,598.98</b>	<b>-</b>	<b>109,598.98</b>	<b>380,449.04</b>	<b>384,130.89</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,917.13</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cordova Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	46,852.95	-	46,852.95	10,648.78	6,489.64	8.86	-	-	51,020.95
<b>Restricted Fund:</b>									
Athletic Activity	6,342.63	-	6,342.63	24,666.72	10,479.07	-	-	-	20,530.28
Arts Memphis-Spillman	1.00	-	1.00	-	-	-	-	-	1.00
Athletic Boosters	3.00	-	3.00	-	-	-	-	-	3.00
Beta Club	225.00	-	225.00	240.00	333.35	-	-	-	131.65
Cheerleaders	259.00	-	259.00	-	-	-	-	-	259.00
Choir	302.00	-	302.00	67.32	369.64	-	-	-	(0.32)
Choir Booster Gr 6	67.00	-	67.00	-	-	-	-	-	67.00
CSI Club	2.00	-	2.00	-	-	-	-	-	2.00
Dollar General Grant	7.00	-	7.00	-	-	-	-	-	7.00
Dollar General Literacy Grant	58.00	-	58.00	-	-	-	-	-	58.00
Eighth Grade Club	149.63	-	149.63	7,560.50	7,123.82	-	-	-	586.31
Eighth Grade Trip	785.84	-	785.84	-	-	-	-	-	785.84
Environmental Club	-	-	-	750.00	-	-	-	-	750.00
Exxon Grant	7.00	-	7.00	-	-	-	-	-	7.00
Fifth Grade Club	277.00	-	277.00	-	-	-	-	-	277.00
Film/Video Boyle	1.00	-	1.00	-	-	-	-	-	1.00
Grants-Misc.CALL									
AUDITING 1ST	85.00	-	85.00	-	-	-	-	-	85.00
Honor Society	126.85	-	126.85	-	-	-	-	-	126.85
Junior League	660.00	-	660.00	-	-	-	-	-	660.00
Library Grant	2.00	-	2.00	-	-	-	-	-	2.00
Newspaper Club	30.00	-	30.00	-	-	-	-	-	30.00
Orchestra	1,598.30	-	1,598.30	1,645.00	1,744.47	-	-	-	1,498.83
Project Citizen Grant	20.00	-	20.00	-	-	-	-	-	20.00
Rotary Grant	45.00	-	45.00	-	-	-	-	-	45.00
RPG Club	143.00	-	143.00	-	-	-	-	-	143.00
Science Club	250.00	-	250.00	-	-	-	-	-	250.00
Science Grade 7	255.00	-	255.00	-	-	-	-	-	255.00
Science Grade 8	35.00	-	35.00	-	-	-	-	-	35.00
Science Olympiad	36.00	-	36.00	-	-	-	-	-	36.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cordova Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
STEM Grant	-	-	-	1,200.00	1,200.00	-	-	-	-
Student Council	1,295.00	-	1,295.00	-	-	-	-	-	1,295.00
Teacher Courtesy	(0.48)	-	(0.48)	-	-	-	-	-	(0.48)
Technology 2000	313.26	-	313.26	-	-	-	-	-	313.26
Vending	(0.14)	-	(0.14)	-	-	-	-	-	(0.14)
<b>Other Accounts:</b>									
Bus Trips	-	-	-	4,591.32	4,582.46	-	(8.86)	-	(0.00)
Charity Drives	-	-	-	677.15	677.15	-	-	-	-
SACC Tuition	120.00	-	120.00	49,417.00	49,537.00	-	-	-	-
Technology Education	100.00	-	100.00	-	-	-	-	-	100.00
<b>Total Restricted</b>	<b>13,600.89</b>	<b>-</b>	<b>13,600.89</b>	<b>90,815.01</b>	<b>76,046.96</b>	<b>-</b>	<b>(8.86)</b>	<b>-</b>	<b>28,360.08</b>
<b>Total General and Restricted</b>	<b>\$ 60,453.84</b>	<b>-</b>	<b>60,453.84</b>	<b>101,463.79</b>	<b>82,536.60</b>	<b>8.86</b>	<b>(8.86)</b>	<b>-</b>	<b>79,381.03</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Craigmont Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
General Fund	53,996.22	-	53,996.22	32,086.23	31,277.55	474.91	-	-	55,279.81
<b>Restricted Fund:</b>									
Athletic Activity	10,945.02	-	10,945.02	7,141.48	8,028.88	-	-	-	10,057.62
Art Club	349.00	-	349.00	-	-	-	-	-	349.00
Band	1,290.36	-	1,290.36	10,715.66	11,027.80	-	-	-	978.22
Baseball Club	-	-	-	-	(10.00)	-	-	-	10.00
Basketball Club Boys	1,278.81	-	1,278.81	1,631.00	1,500.60	-	-	-	1,409.21
Basketball Club Girls	1,505.11	-	1,505.11	1,631.00	1,785.96	-	-	-	1,350.15
Beta Club	-	-	-	90.00	90.00	-	-	-	-
Cheerleaders	318.59	-	318.59	2,252.00	2,152.13	-	-	-	418.46
Choir	1,825.96	-	1,825.96	240.00	160.00	-	-	-	1,905.96
CLUE	234.79	-	234.79	-	74.61	-	-	-	160.18
Dance Team	51.13	-	51.13	-	-	-	-	-	51.13
Eighth Grade Club	-	-	-	14,228.00	14,227.17	-	-	-	0.83
ESL	-	-	-	1,108.28	1,086.28	-	-	-	22.00
Exxon Grant	27.00	-	27.00	-	-	-	-	-	27.00
Football	1,543.29	-	1,543.29	2,333.60	3,876.99	-	-	-	(0.10)
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Honor Society	45.69	-	45.69	-	26.94	-	-	-	18.75
Orchestra	2,480.21	-	2,480.21	3,453.00	3,396.15	-	-	-	2,537.06
PTO	475.00	-	475.00	-	-	-	(474.91)	-	0.09
Sixth Grade Club	0.50	-	0.50	-	-	-	-	-	0.50
Soccer Club	18.00	-	18.00	-	10.00	-	-	-	8.00
Student Council	5.07	-	5.07	119.27	124.54	-	-	-	(0.20)
Technology Fees	22.78	-	22.78	-	-	-	-	-	22.78
Track Club	33.00	-	33.00	-	32.63	-	-	-	0.37
Vending	(0.48)	-	(0.48)	-	-	-	-	-	(0.48)
Yearbook	18.00	-	18.00	-	-	-	-	-	18.00

**Other Accounts:**

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Craigmont Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Charity Drives	1,018.00	-	1,018.00	-	1,018.00	-	-	-	-
Health Occupations	16.02	-	16.02	-	-	-	-	-	16.02
Tech Prep Grant	87.00	-	87.00	-	-	-	-	-	87.00
<b>Total Restricted</b>	<b>24,587.85</b>	<b>-</b>	<b>24,587.85</b>	<b>44,943.29</b>	<b>48,608.68</b>	<b>-</b>	<b>(474.91)</b>	<b>-</b>	<b>20,447.55</b>
<b>Total General and Restricted</b>	<b>\$ 78,584.07</b>	<b>-</b>	<b>78,584.07</b>	<b>77,029.52</b>	<b>79,886.23</b>	<b>474.91</b>	<b>(474.91)</b>	<b>-</b>	<b>75,727.36</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cummings Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	2,916.54	-	2,916.54	16,267.70	8,951.67	65.79	-	-	10,298.36
<b>Restricted Fund:</b>									
Athletic Activity	5,820.54	-	5,820.54	11,961.00	8,570.23	-	-	-	9,211.31
Art Club	75.00	-	75.00	-	-	-	-	-	75.00
Band	-	-	-	1,232.00	895.25	-	-	-	336.75
Beta Club	207.86	-	207.86	60.00	55.38	-	-	-	212.48
Blue Ribbon	452.00	-	452.00	-	-	-	-	-	452.00
Charrette Club	71.28	-	71.28	-	-	-	-	-	71.28
Cheerleaders	271.94	-	271.94	60.00	-	-	-	-	331.94
Dance Team	5.65	-	5.65	80.00	80.00	-	-	-	5.65
Drama Club	1.00	-	1.00	-	-	-	-	-	1.00
Educational Excursion Club	716.00	-	716.00	-	-	-	-	-	716.00
Eighth Grade Club	906.60	-	906.60	-	450.00	-	-	-	456.60
Environmental Club	36.00	-	36.00	-	-	-	-	-	36.00
First Grade Club	5.00	-	5.00	-	-	-	-	-	5.00
GENYOUth Foundation	68.82	-	68.82	-	-	-	-	-	68.82
Grants-Misc.CALL									
AUDITING 1ST	353.04	-	353.04	-	-	-	-	-	353.04
Heritage Entertainment Grant	2,206.98	-	2,206.98	-	831.40	-	-	-	1,375.58
Honor Society	315.75	-	315.75	-	48.74	-	-	-	267.01
Junior League	70.00	-	70.00	-	-	-	-	-	70.00
Kindergarten Club	15.00	-	15.00	1,734.77	1,743.63	-	-	-	6.14
Majorettes	460.00	-	460.00	2,642.00	1,834.50	-	-	-	1,267.50
Pep Club	1.00	-	1.00	-	-	-	-	-	1.00
Pom Squad	0.62	-	0.62	7,502.90	6,214.04	-	-	-	1,289.48
PreKK Club	30.00	-	30.00	-	-	-	-	-	30.00
PTO	281.00	-	281.00	-	-	-	-	-	281.00
Rotary Grant	550.00	-	550.00	-	-	-	-	-	550.00
Seventh Grade Club	80.00	-	80.00	-	-	-	-	-	80.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cummings Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Sixth Grade Club	-	-	-	1,000.00	988.36	-	-	-	11.64
Step Team	738.04	-	738.04	-	350.35	-	-	-	387.69
Student Council	466.58	-	466.58	610.00	863.52	-	-	-	213.06
Sunshine Club	(0.28)	-	(0.28)	-	-	-	-	-	(0.28)
Teacher Courtesy	(0.25)	-	(0.25)	-	-	-	-	-	(0.25)
<b>Other Accounts:</b>									
Bus Trips	-	-	-	1,146.89	1,081.10	-	(65.79)	-	0.00
Bus Trips Grade 3	4.00	-	4.00	-	-	-	-	-	4.00
Cafeteria Payments	-	-	-	303.75	303.75	-	-	-	-
Charity Drives	51.00	-	51.00	-	50.90	-	-	-	0.10
Prof. Development	-	-	-	1,045.00	-	-	-	-	1,045.00
<b>Total Restricted</b>	<b>14,260.17</b>	<b>-</b>	<b>14,260.17</b>	<b>29,378.31</b>	<b>24,361.15</b>	<b>-</b>	<b>(65.79)</b>	<b>-</b>	<b>19,211.54</b>
<b>Total General and Restricted</b>	<b>\$ 17,176.71</b>	<b>-</b>	<b>17,176.71</b>	<b>45,646.01</b>	<b>33,312.82</b>	<b>65.79</b>	<b>(65.79)</b>	<b>-</b>	<b>29,509.90</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Dexter Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	17,763.98	-	17,763.98	4,186.61	4,299.33	740.71	-	-	18,391.97
<b>Restricted Fund:</b>									
Athletic Activity	3,783.02	-	3,783.02	19,171.25	17,786.38	-	165.00	-	5,332.89
Art Club	36.00	-	36.00	-	-	-	-	-	36.00
Band	2,284.01	-	2,284.01	4,200.00	3,337.92	-	-	-	3,146.09
Basketball Club - Girls	-	-	-	-	-	-	(165.00)	-	(165.00)
Basketball Club Girls	165.21	-	165.21	-	-	-	-	-	165.21
Beta Club	30.00	-	30.00	-	-	-	-	-	30.00
Cheerleaders	475.61	-	475.61	800.00	229.59	-	-	-	1,046.02
Choir	1,468.00	-	1,468.00	-	-	-	-	-	1,468.00
Dance Team	-	-	-	1,198.00	742.50	-	-	-	455.50
Eighth Grade Club	874.81	-	874.81	3,760.00	3,301.60	-	-	-	1,333.21
Fifth Grade Club	10.00	-	10.00	-	-	-	-	-	10.00
Flag Girls	1,340.00	-	1,340.00	-	-	-	-	-	1,340.00
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Honor Society	282.26	-	282.26	748.65	813.56	-	-	-	217.35
Sch Uniform Donations	35.00	-	35.00	-	-	-	-	-	35.00
School Beautification	8.00	-	8.00	-	-	-	-	-	8.00
Seventh Grade Club	1.00	-	1.00	-	-	-	-	-	1.00
Sixth Grade Club	7.00	-	7.00	-	-	-	-	-	7.00
Student Council	557.84	-	557.84	310.00	439.96	-	-	-	427.88
Yearbook	691.09	-	691.09	3,980.00	3,731.83	-	-	-	939.26
<b>Other Accounts:</b>									
Bus Trips	-	-	-	12,512.15	11,771.44	-	(740.71)	-	(0.00)
Cafeteria Payments	-	-	-	116.25	116.25	-	-	-	-
Charity Drives	-	-	-	264.00	264.00	-	-	-	-
<b>Total Restricted</b>	<b>13,048.85</b>	<b>-</b>	<b>13,048.85</b>	<b>47,060.30</b>	<b>42,535.03</b>	<b>-</b>	<b>(740.71)</b>	<b>-</b>	<b>16,833.41</b>
<b>Total General and Restricted</b>	<b>\$ 30,812.83</b>	<b>-</b>	<b>30,812.83</b>	<b>51,246.91</b>	<b>46,834.36</b>	<b>740.71</b>	<b>(740.71)</b>	<b>-</b>	<b>35,225.38</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Douglass Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	30,858.50	-	30,858.50	12,056.85	12,906.58	228.35	-	-	30,237.12
<b>Restricted Fund:</b>									
Athletic Activity	7,525.78	-	7,525.78	5,422.00	4,188.57	-	-	-	8,759.21
Art Club	564.36	-	564.36	-	-	-	-	-	564.36
Basketball Club Boys	0.50	-	0.50	-	-	-	-	-	0.50
Basketball Club Girls	1.11	-	1.11	-	-	-	-	-	1.11
Beta Club	-	-	-	315.00	285.40	-	-	-	29.60
Cheerleaders	2,800.09	-	2,800.09	150.00	-	-	-	-	2,950.09
Chess Club	278.58	-	278.58	3,300.00	-	-	-	-	3,578.58
Drama Club	35.00	-	35.00	-	-	-	-	-	35.00
Eighth Grade Club	1,716.02	-	1,716.02	15,296.00	15,370.28	-	-	-	1,641.74
Fifth Grade Club	176.00	-	176.00	-	174.50	-	-	-	1.50
Fourth Grade Club	-	-	-	175.00	174.80	-	-	-	0.20
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Guidance	-	-	-	50.00	-	-	-	-	50.00
Kindergarten Club	81.00	-	81.00	-	-	-	-	-	81.00
Lady D	937.83	-	937.83	1,479.70	1,000.74	-	-	-	1,416.79
Laura Bush Grant	28.00	-	28.00	-	-	-	-	-	28.00
Leadership	4.00	-	4.00	-	-	-	-	-	4.00
Orchestra	52.16	-	52.16	287.00	325.00	-	-	-	14.16
PreKK Club	-	-	-	494.00	400.30	-	-	-	93.70
PTO	154.00	-	154.00	-	150.00	-	-	-	4.00
Science Club	1,171.61	-	1,171.61	335.00	-	-	-	-	1,506.61
Sixth Grade Club	0.30	-	0.30	-	-	-	-	-	0.30
Soccer Club	50.00	-	50.00	-	-	-	-	-	50.00
Student Council	145.00	-	145.00	120.00	160.82	-	-	-	104.18
Third Grade Club	1.00	-	1.00	-	-	-	-	-	1.00
Track Club	239.00	-	239.00	-	-	-	-	-	239.00
Vending	(0.29)	-	(0.29)	-	-	-	-	-	(0.29)

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Douglass Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Volleyball Club	50.00	-	50.00	-	-	-	-	-	50.00
Yearbook	394.80	-	394.80	980.00	815.76	-	-	-	559.04
<b>Other Accounts:</b>									
Bus Trips	(0.45)	-	(0.45)	1,351.00	1,298.78	-	(52.22)	-	(0.45)
Bus Trips Grade 1	-	-	-	47.65	-	-	(47.65)	-	-
Bus Trips Grade 2	18.00	-	18.00	47.65	-	-	(47.65)	-	18.00
Bus Trips Grade 3	-	-	-	806.64	703.94	-	(11.06)	-	91.64
Bus Trips Grade 4	-	-	-	1,327.60	1,224.90	-	(11.06)	-	91.64
Bus Trips Grade 5	-	-	-	986.65	883.93	-	(11.07)	-	91.65
Bus Trips KK	-	-	-	47.64	-	-	(47.64)	-	-
Charity Drives	-	-	-	479.00	479.00	-	-	-	-
SACC Tuition	(0.46)	-	(0.46)	30.00	30.00	-	-	-	(0.46)
<b>Total Restricted</b>	<b>17,422.94</b>	<b>-</b>	<b>17,422.94</b>	<b>33,527.53</b>	<b>27,666.72</b>	<b>-</b>	<b>(228.35)</b>	<b>-</b>	<b>23,055.40</b>
<b>Total General and Restricted</b>	<b>\$ 48,281.44</b>	<b>-</b>	<b>48,281.44</b>	<b>45,584.38</b>	<b>40,573.30</b>	<b>228.35</b>	<b>(228.35)</b>	<b>-</b>	<b>53,292.52</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Geeter K-8 School**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
General Fund	32,956.29	-	32,956.29	2,683.17	7,523.52	99.07	-	-	28,215.01
<b>Restricted Fund:</b>									
Athletic Activity	9,263.92	-	9,263.92	17,097.76	21,868.61	-	-	-	4,493.07
Art Club	3.00	-	3.00	-	-	-	-	-	3.00
Band	266.79	-	266.79	-	248.96	-	-	-	17.83
Basketball Club Boys	106.00	-	106.00	-	67.44	-	-	-	38.56
Cheerleaders	229.64	-	229.64	135.51	324.44	-	-	-	40.71
Choir	56.00	-	56.00	-	56.00	-	-	-	-
Dance Team	33.05	-	33.05	-	33.05	-	-	-	-
Eighth Grade Club	624.41	-	624.41	8,815.00	9,333.05	-	-	-	106.36
Honor Society	317.35	-	317.35	-	300.00	-	-	-	17.35
Junior League	5.38	-	5.38	-	-	-	-	-	5.38
Key Club	-	-	-	1,093.00	1,092.50	-	-	-	0.50
Majorettes	38.00	-	38.00	-	38.12	-	-	-	(0.12)
Math Club	3.00	-	3.00	-	-	-	-	-	3.00
Music	217.00	-	217.00	-	217.09	-	-	-	(0.09)
PTO	91.00	-	91.00	-	-	-	(90.66)	-	0.34
School Beautification	250.00	-	250.00	-	170.05	-	-	-	79.95
Science Club	23.00	-	23.00	-	23.00	-	-	-	-
Seventh Grade Club	5.80	-	5.80	500.00	502.50	-	-	-	3.30
Sixth Grade Club	377.52	-	377.52	1,025.00	1,284.26	-	-	-	118.26
Social Studies	103.00	-	103.00	-	100.00	-	-	-	3.00
SPED Club	162.00	-	162.00	-	161.72	-	-	-	0.28
Step Team	76.10	-	76.10	-	76.49	-	-	-	(0.39)
Student Council	34.77	-	34.77	-	-	-	-	-	34.77
Target Grant	287.24	-	287.24	-	287.13	-	-	-	0.11
Teacher Courtesy	0.56	-	0.56	-	-	-	-	-	0.56
Teen Living	219.86	-	219.86	-	218.82	-	-	-	1.04
Track Club	77.50	-	77.50	-	67.00	-	-	-	10.50
Vending	0.17	-	0.17	-	-	-	-	-	0.17

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Geeter K-8 School**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Other Accounts:</b>									
Bus Trips	-	-	-	460.00	460.00	-	-	-	-
Bus Trips Grade 4	-	-	-	1,329.00	1,321.35	-	(7.65)	-	0.00
Bus Trips Grade 5	-	-	-	590.00	589.24	-	(0.76)	-	(0.00)
Cafeteria Payments	-	-	-	25.75	25.75	-	-	-	-
Home Economics	4.00	-	4.00	-	-	-	-	-	4.00
SPED Home Environment	-	-	-	274.60	274.60	-	-	-	-
<b>Total Restricted</b>	<b>12,876.06</b>	<b>-</b>	<b>12,876.06</b>	<b>31,345.62</b>	<b>39,141.17</b>	<b>-</b>	<b>(99.07)</b>	<b>-</b>	<b>4,981.44</b>
<b>Total General and Restricted</b>	<b>\$ 45,832.35</b>	<b>-</b>	<b>45,832.35</b>	<b>34,028.79</b>	<b>46,664.69</b>	<b>99.07</b>	<b>(99.07)</b>	<b>-</b>	<b>33,196.45</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Georgian Hills Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	6,548.14	-	6,548.14	1,614.35	4,936.81	-	-	-	3,225.68
<b>Restricted Fund:</b>									
Athletic Activity	2,875.56	-	2,875.56	10,207.01	11,099.14	-	-	-	1,983.43
Band	-	-	-	310.00	-	-	-	-	310.00
Beta Club	1.00	-	1.00	-	-	-	-	-	1.00
Cheerleaders	(0.41)	-	(0.41)	-	(55.83)	-	-	-	55.42
Choir	111.68	-	111.68	-	-	-	-	-	111.68
Drama Club	474.40	-	474.40	490.00	677.42	-	-	-	286.98
Eighth Grade Club	847.42	-	847.42	1,775.00	1,884.95	-	-	-	737.47
English Club	124.13	-	124.13	-	-	-	-	-	124.13
Guidance	122.01	-	122.01	2,009.05	2,017.39	-	-	-	113.67
Honor Society	66.00	-	66.00	-	-	-	-	-	66.00
Jets	-	-	-	363.00	297.95	-	-	-	65.05
Junior League	-	-	-	750.00	738.15	-	-	-	11.85
Majorettes	26.00	-	26.00	-	-	-	-	-	26.00
Pep Club	84.00	-	84.00	-	-	-	-	-	84.00
PTO	(253.46)	-	(253.46)	253.02	-	-	-	-	(0.44)
School Beautification	124.00	-	124.00	-	-	-	-	-	124.00
Science Club	92.50	-	92.50	-	-	-	-	-	92.50
Seventh Grade Club	46.00	-	46.00	-	-	-	-	-	46.00
Sixth Grade Club	234.00	-	234.00	-	73.22	-	-	-	160.78
Social Studies	0.33	-	0.33	-	-	-	-	-	0.33
SPED Club	4.00	-	4.00	-	-	-	-	-	4.00
Step Team	167.00	-	167.00	-	-	-	-	-	167.00
Student Council	61.50	-	61.50	-	-	-	-	-	61.50
Teacher Courtesy	0.20	-	0.20	-	-	-	-	-	0.20
Tennessee Arts Commission Gran	-	-	-	3,000.00	3,000.00	-	-	-	-

**Other Accounts:**



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Georgian Hills Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Prof. Development	(150.00)	-	(150.00)	150.00	(75.00)	-	-	-	75.00
SPED Home Environment	(205.90)	-	(205.90)	319.73	113.83	-	-	-	0.00
Title One/NCLB	(340.56)	-	(340.56)	341.00	-	-	-	-	0.44
<b>Total Restricted</b>	<b>4,511.40</b>	<b>-</b>	<b>4,511.40</b>	<b>19,967.81</b>	<b>19,771.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,707.99</b>
<b>Total General and Restricted</b>	<b>\$ 11,059.54</b>	<b>-</b>	<b>11,059.54</b>	<b>21,582.16</b>	<b>24,708.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,933.67</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germantown Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In	Transfers Out	Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
General Fund	25,403.47	-	25,403.47	22,793.52	24,489.97	-	-	-	23,707.02
<b>Restricted Fund:</b>									
Athletic Activity	13,631.06	-	13,631.06	40,966.64	39,625.95	-	-	-	14,971.75
Adopt a Book	823.00	-	823.00	-	310.84	-	-	-	512.16
Art Club	1,007.88	-	1,007.88	80.00	362.39	-	-	-	725.49
Band	0.36	-	0.36	-	-	-	-	-	0.36
Band Booster Cl	-	-	-	361.92	237.46	-	-	-	124.46
Basketball Club Boys	-	-	-	595.00	257.55	-	-	-	337.45
Beta Club	1,009.00	-	1,009.00	540.00	805.84	-	-	-	743.16
Builders Club	990.00	-	990.00	30.00	35.70	-	-	-	984.30
Choir	100.00	-	100.00	-	-	-	-	-	100.00
CLUE	1.19	-	1.19	1,649.20	1,593.33	-	-	-	57.06
Cooking Club	336.49	-	336.49	-	-	-	-	-	336.49
Dance Team	-	-	-	2,044.20	2,043.43	-	-	-	0.77
Divas Club	224.00	-	224.00	-	-	-	-	-	224.00
Drama Club	412.00	-	412.00	-	-	-	-	-	412.00
Eighth Grade Club	115.99	-	115.99	275.00	92.92	-	-	-	298.07
Environmental Club	29.00	-	29.00	150.00	-	-	-	-	179.00
ESL	219.42	-	219.42	2,134.00	1,973.30	-	-	-	380.12
Fashion Club	1,972.71	-	1,972.71	110.00	32.53	-	-	-	2,050.18
Football Club	45.00	-	45.00	-	-	-	-	-	45.00
GENYOUth Foundation	1.80	-	1.80	-	-	-	-	-	1.80
Guidance	140.82	-	140.82	-	105.50	-	-	-	35.32
Honor Society	635.82	-	635.82	1,129.51	1,765.09	-	-	-	0.24
Library Club	593.75	-	593.75	-	374.08	-	-	-	219.67
Majorettes	949.52	-	949.52	9,962.82	10,864.36	-	-	-	47.98
Pep Club	-	-	-	959.72	693.57	-	-	-	266.15
Race for Education	(0.32)	-	(0.32)	-	-	-	-	-	(0.32)
Science Club	137.00	-	137.00	-	-	-	-	-	137.00
Seventh Grade Club	-	-	-	865.00	835.00	-	-	-	30.00
Spanish Club	32.57	-	32.57	-	-	-	-	-	32.57

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germantown Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
STEM Club	-	-	-	15.00	-	-	-	-	15.00
Student Council	753.57	-	753.57	-	263.89	-	-	-	489.68
Teacher Courtesy	98.64	-	98.64	729.90	541.41	-	-	-	287.13
Writing Club	35.00	-	35.00	-	-	-	-	-	35.00
Yearbook	(3,791.17)	-	(3,791.17)	4,852.30	687.54	-	-	-	373.59
<b>Other Accounts:</b>									
Charity Drives	180.65	-	180.65	396.50	577.15	-	-	-	-
SACC Reim.	-	-	-	1,465.55	1,465.55	-	-	-	-
SACC Tuition	-	-	-	134,020.50	134,020.50	-	-	-	-
SPED Home Environment	-	-	-	127.00	127.00	-	-	-	-
<b>Total Restricted</b>	<b>20,684.75</b>	<b>-</b>	<b>20,684.75</b>	<b>203,459.76</b>	<b>199,691.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,452.63</b>
<b>Total General and Restricted</b>	<b>\$ 46,088.22</b>	<b>-</b>	<b>46,088.22</b>	<b>226,253.28</b>	<b>224,181.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,159.65</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Grandview Heights Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	2,995.65	-	2,995.65	6,451.84	8,567.91	470.00	-	-	1,349.58
<b>Restricted Fund:</b>									
Athletic Activity	7,371.10	-	7,371.10	12,281.89	9,473.70	-	(470.00)	-	9,709.29
Art Club	-	-	-	445.00	383.54	-	-	-	61.46
Athletic Club	5.00	-	5.00	-	-	-	-	-	5.00
Band	6.42	-	6.42	-	-	-	-	-	6.42
Charmette Club	74.74	-	74.74	-	-	-	-	-	74.74
Cheerleaders	(0.33)	-	(0.33)	-	-	-	-	-	(0.33)
Eighth Grade Club	1,216.71	-	1,216.71	6,522.00	6,074.96	-	-	-	1,663.75
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Grant	6.00	-	6.00	-	-	-	-	-	6.00
Guidance	9.27	-	9.27	-	-	-	-	-	9.27
Lowes	-	-	-	2,700.00	-	-	-	-	2,700.00
PTO	-	-	-	25.00	-	-	-	-	25.00
Sch Uniform Donations	300.00	-	300.00	-	-	-	-	-	300.00
Seventh Grade Club	68.32	-	68.32	5.00	68.68	-	-	-	4.64
Sixth Grade Club	-	-	-	550.00	314.35	-	-	-	235.65
Student Council	133.96	-	133.96	126.00	77.24	-	-	-	182.72
Target Grant	275.00	-	275.00	-	-	-	-	-	275.00
Teacher Courtesy	287.96	-	287.96	385.00	521.47	-	-	-	151.49
Vending	61.00	-	61.00	105.15	-	-	-	-	166.15
<b>Other Accounts:</b>									
Bus Trips	(147.48)	-	(147.48)	185.00	37.52	-	-	-	-
Charity Drives	152.70	-	152.70	-	152.70	-	-	-	-
Prof. Development	117.35	-	117.35	-	-	-	-	-	117.35
Title One/NCLB	-	-	-	650.53	346.53	-	-	-	304.00
<b>Total Restricted</b>	<b>10,937.72</b>	<b>-</b>	<b>10,937.72</b>	<b>23,980.57</b>	<b>17,450.69</b>	<b>-</b>	<b>(470.00)</b>	<b>-</b>	<b>16,997.60</b>
<b>Total General and Restricted</b>	<b>\$ 13,933.37</b>	<b>-</b>	<b>13,933.37</b>	<b>30,432.41</b>	<b>26,018.60</b>	<b>470.00</b>	<b>(470.00)</b>	<b>-</b>	<b>18,347.18</b>

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hamilton Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	42,221.56	-	42,221.56	61,946.15	12,349.73	855.72	-	-	92,673.70
<b>Restricted Fund:</b>									
Athletic Activity	4,800.11	-	4,800.11	15,622.62	15,050.88	-	-	-	5,371.85
Band	4.00	-	4.00	-	-	-	-	-	4.00
Baseball Club	5.00	-	5.00	-	-	-	-	-	5.00
Basketball Club Boys	183.00	-	183.00	35.00	-	-	-	-	218.00
Basketball Club Girls	1.00	-	1.00	-	-	-	-	-	1.00
Eighth Grade Club	357.25	-	357.25	11,383.55	8,843.36	-	-	-	2,897.44
Football Club	700.00	-	700.00	-	-	-	-	-	700.00
GENYOUth Foundation	46.89	-	46.89	-	-	-	-	-	46.89
Greater Memphis Grant	12.00	-	12.00	-	-	-	-	-	12.00
History Club	108.65	-	108.65	-	-	-	-	-	108.65
Library Club	109.00	-	109.00	-	-	-	-	-	109.00
Majorettes	52.97	-	52.97	-	-	-	-	-	52.97
PTO	32.00	-	32.00	-	-	-	-	-	32.00
Sch Uniform Donations	-	-	-	1,000.00	83.92	-	-	-	916.08
School Beautification	75.00	-	75.00	-	-	-	-	-	75.00
Seventh Grade Club	92.32	-	92.32	-	-	-	-	-	92.32
Sixth Grade Club	20.00	-	20.00	-	-	-	-	-	20.00
Softball Club	-	-	-	30.00	-	-	-	-	30.00
Student Council	107.00	-	107.00	-	-	-	-	-	107.00
Tennessee Arts Commission Gran	-	-	-	1,500.00	1,500.00	-	-	-	-
<b>Other Accounts:</b>									
Bus Trips	-	-	-	7,560.00	6,704.28	-	(855.72)	-	0.00
<b>Total Restricted</b>	<b>6,706.19</b>	<b>-</b>	<b>6,706.19</b>	<b>37,131.17</b>	<b>32,182.44</b>	<b>-</b>	<b>(855.72)</b>	<b>-</b>	<b>10,799.20</b>
<b>Total General and Restricted</b>	<b>\$ 48,927.75</b>	<b>-</b>	<b>48,927.75</b>	<b>99,077.32</b>	<b>44,532.17</b>	<b>855.72</b>	<b>(855.72)</b>	<b>-</b>	<b>103,472.90</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Havenview Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	18,604.16	-	18,604.16	21,553.86	31,212.50	40.00	-	-	8,985.52
<b>Restricted Fund:</b>									
Athletic Activity	10,583.96	-	10,583.96	33,204.15	39,215.46	-	-	-	4,572.65
AVID / Maps	91.56	-	91.56	-	-	-	-	-	91.56
Band	478.66	-	478.66	3,000.00	123.47	-	-	-	3,355.19
Baseball Club	-	-	-	775.00	20.00	-	-	-	755.00
Basketball Club Boys	923.94	-	923.94	-	-	-	-	-	923.94
Beta Club	139.00	-	139.00	-	-	-	-	-	139.00
Bridge Builders	6.00	-	6.00	-	-	-	-	-	6.00
Cheerleaders	2,329.90	-	2,329.90	11,229.06	9,730.74	-	-	-	3,828.22
Choir	15.88	-	15.88	20.00	-	-	-	-	35.88
Drama Club	556.00	-	556.00	-	-	-	-	-	556.00
Eighth Grade Club	92.02	-	92.02	29,636.50	28,024.67	-	-	-	1,703.85
Eighth Grade Trip	6,660.43	-	6,660.43	7,346.00	13,527.24	-	-	-	479.19
Flag Girls	502.00	-	502.00	-	-	-	-	-	502.00
Football Club	128.00	-	128.00	-	-	-	-	-	128.00
GENYOUth Foundation	76.15	-	76.15	-	-	-	-	-	76.15
Honor Society	270.42	-	270.42	4,859.00	4,423.28	-	-	-	706.14
Laura Bush Grant	7,000.00	-	7,000.00	-	1,263.08	-	-	-	5,736.92
Majorettes	778.25	-	778.25	-	559.60	-	-	-	218.65
Math Club	663.49	-	663.49	-	300.00	-	-	-	363.49
Orchestra	95.00	-	95.00	190.00	156.26	-	-	-	128.74
Pearls	56.00	-	56.00	-	-	-	-	-	56.00
PTO	144.00	-	144.00	-	-	-	-	-	144.00
Science Club	61.00	-	61.00	-	-	-	-	-	61.00
SECME	15.00	-	15.00	-	-	-	-	-	15.00
Seventh Grade Club	752.73	-	752.73	-	693.79	-	-	-	58.94
Sixth Grade Club	968.78	-	968.78	3,038.00	3,982.98	-	-	-	23.80
Social Studies	115.55	-	115.55	-	-	-	-	-	115.55
STEM Club	72.96	-	72.96	4,270.44	4,341.00	-	-	-	2.40
Student Council	400.24	-	400.24	3,861.00	3,174.30	-	-	-	1,086.94

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Havenview Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Teacher Courtesy	(338.59)	-	(338.59)	340.00	-	-	-	-	1.41
Technology	339.00	-	339.00	-	-	-	-	-	339.00
Track Club	482.00	-	482.00	-	-	-	-	-	482.00
Vending	15.00	-	15.00	-	-	-	-	-	15.00
Volleyball Club	95.00	-	95.00	205.00	-	-	-	-	300.00
Yearbook	1,983.52	-	1,983.52	-	-	-	-	-	1,983.52
<b>Other Accounts:</b>									
Bus Trips	-	-	-	40.00	-	-	(40.00)	-	-
Bus Trips Grade 5	2,114.00	-	2,114.00	-	-	-	-	-	2,114.00
Technology Education	44.00	-	44.00	-	-	-	-	-	44.00
<b>Total Restricted</b>	<b>38,710.85</b>	<b>-</b>	<b>38,710.85</b>	<b>102,014.15</b>	<b>109,535.87</b>	<b>-</b>	<b>(40.00)</b>	<b>-</b>	<b>31,149.13</b>
<b>Total General and Restricted</b>	<b>\$ 57,315.01</b>	<b>-</b>	<b>57,315.01</b>	<b>123,568.01</b>	<b>140,748.37</b>	<b>40.00</b>	<b>(40.00)</b>	<b>-</b>	<b>40,134.65</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hickory Ridge Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In	Transfers Out	Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
General Fund	43,831.11	-	43,831.11	36,679.65	37,040.69	2,436.45	-	-	45,906.52
<b>Restricted Fund:</b>									
Athletic Activity	13,986.78	-	13,986.78	61,942.74	62,923.06	-	495.33	-	13,501.79
Art Club	650.00	-	650.00	-	-	-	-	-	650.00
Band	799.52	-	799.52	-	-	-	-	-	799.52
Basketball Club Boys	198.00	-	198.00	-	-	-	(197.86)	-	0.14
Cheerleaders	1,548.58	-	1,548.58	1,315.00	1,452.95	-	-	-	1,410.63
Choir	576.22	-	576.22	3,310.00	2,961.10	-	-	-	925.12
Dance Team	-	-	-	370.00	369.99	-	-	-	0.01
Drama Club	501.00	-	501.00	-	-	-	(500.81)	-	0.19
Eighth Grade Club	1,072.59	-	1,072.59	20,495.00	21,197.35	-	-	-	370.24
ESL	15.00	-	15.00	-	-	-	-	-	15.00
Football	97.00	-	97.00	-	-	-	(97.47)	-	(0.47)
Honor Society	238.98	-	238.98	605.00	260.00	-	-	-	583.98
Majorettes	2,115.00	-	2,115.00	-	623.23	-	-	-	1,491.77
Music	25.01	-	25.01	-	-	-	-	-	25.01
Orchestra	351.97	-	351.97	1,189.07	1,467.84	-	-	-	73.20
Pep Club	15.00	-	15.00	-	-	-	-	-	15.00
Performing Arts Cl	300.00	-	300.00	-	-	-	(300.40)	-	(0.40)
PTO	0.28	-	0.28	-	-	-	-	-	0.28
Student Council	328.37	-	328.37	235.00	324.33	-	-	-	239.04
Teacher Courtesy	84.26	-	84.26	-	-	-	-	-	84.26
Teen Living	398.49	-	398.49	3,884.02	3,706.60	-	-	-	575.91
Track Club	-	-	-	350.00	350.00	-	-	-	-
UT Grant/C. Hughes	29.00	-	29.00	-	-	-	-	-	29.00
Vending	1,537.63	-	1,537.63	97.72	-	-	(1,635.24)	-	0.11
Volleyball Club	200.00	-	200.00	-	-	-	(200.00)	-	-
<b>Other Accounts:</b>									
Bus Trips Grade 1	(131.00)	-	(131.00)	-	-	-	-	-	(131.00)



Shelby County Schools  
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis  
Hickory Ridge Middle  
June 30, 2018

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 2	45.00	-	45.00	-	-	-	-	-	45.00
Bus Trips Grade 3	(89.00)	-	(89.00)	-	-	-	-	-	(89.00)
Charity Drives	27.10	-	27.10	1,315.15	1,342.02	-	-	-	0.23
<b>Total Restricted</b>	<b>24,920.78</b>	<b>-</b>	<b>24,920.78</b>	<b>95,108.70</b>	<b>96,978.47</b>	<b>-</b>	<b>(2,436.45)</b>	<b>-</b>	<b>20,614.56</b>
<b>Total General and Restricted</b>	<b>\$ 68,751.89</b>	<b>-</b>	<b>68,751.89</b>	<b>131,788.35</b>	<b>134,019.16</b>	<b>2,436.45</b>	<b>(2,436.45)</b>	<b>-</b>	<b>66,521.08</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Highland Oaks Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	13,750.66	-	13,750.66	22,286.98	18,791.72	399.78	-	-	17,645.70
<b>Restricted Fund:</b>									
Athletic Activity	18,294.82	-	18,294.82	28,127.24	37,010.40	-	-	-	9,411.66
Art Club	21.31	-	21.31	500.00	296.87	-	-	-	224.44
Band	144.21	-	144.21	804.14	859.70	-	-	-	88.65
Beta Club	76.91	-	76.91	465.00	484.20	-	-	-	57.71
Cheerleaders	532.91	-	532.91	4,843.00	4,000.00	-	-	-	1,375.91
Chess Club	43.00	-	43.00	2,736.00	1,964.34	-	-	-	814.66
Choir	540.95	-	540.95	13,435.09	13,057.94	-	-	-	918.10
Dance Team	1,555.72	-	1,555.72	2,643.41	2,408.63	-	-	-	1,790.50
Diamonds Club	-	-	-	765.00	394.39	-	-	-	370.61
Drama Club	293.00	-	293.00	-	-	-	-	-	293.00
Drill Team	233.00	-	233.00	-	215.45	-	-	-	17.55
Eighth Grade Club	1,649.20	-	1,649.20	5,003.05	6,652.24	-	-	-	0.01
ESL	171.98	-	171.98	-	-	-	-	-	171.98
Flag Girls	21.54	-	21.54	-	-	-	-	-	21.54
Gems Club	256.98	-	256.98	1,760.00	1,404.49	-	-	-	612.49
GENYOUth Foundation	50.67	-	50.67	-	-	-	-	-	50.67
Grants-Misc.CALL									
AUDITING 1ST	551.61	-	551.61	-	405.90	-	-	-	145.71
Guidance	323.74	-	323.74	-	-	-	-	-	323.74
Honor Society	196.00	-	196.00	-	-	-	-	-	196.00
Inspirational Dancers	60.00	-	60.00	-	-	-	-	-	60.00
Library Club	757.40	-	757.40	-	-	-	-	-	757.40
Majorettes	380.09	-	380.09	2,419.50	1,165.11	-	-	-	1,634.48
Music	213.00	-	213.00	-	-	-	-	-	213.00
Noble Men	124.85	-	124.85	875.00	618.73	-	-	-	381.12
Optimist Club	6.83	-	6.83	-	-	-	-	-	6.83
Orchestra	10.00	-	10.00	-	-	-	-	-	10.00
Pep Club	736.00	-	736.00	-	-	-	-	-	736.00
Race for Education	31.00	-	31.00	-	-	-	-	-	31.00
Science Club	312.00	-	312.00	300.00	272.20	-	-	-	339.80
Seventh Grade Club	0.79	-	0.79	-	-	-	-	-	0.79

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Highland Oaks Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Sixth Grade Club	24.25	-	24.25	-	-	-	-	-	24.25
Spanish Club	139.00	-	139.00	-	-	-	-	-	139.00
SPED Club	147.80	-	147.80	-	-	-	-	-	147.80
STEM Grant	-	-	-	600.00	600.00	-	-	-	-
Step Team	619.53	-	619.53	-	-	-	-	-	619.53
Student Council	151.00	-	151.00	-	-	-	-	-	151.00
Summer Prep	0.27	-	0.27	-	-	-	-	-	0.27
Sunshine Club	0.44	-	0.44	-	-	-	-	-	0.44
Target Grant	106.54	-	106.54	-	-	-	-	-	106.54
Teacher Courtesy	156.77	-	156.77	-	-	-	-	-	156.77
Technology	0.23	-	0.23	-	-	-	-	-	0.23
WalMart	276.45	-	276.45	-	25.44	-	-	-	251.01
<b>Other Accounts:</b>									
Bus Trips	-	-	-	4,830.00	4,718.68	-	(111.32)	-	(0.00)
Bus Trips Grade 1	-	-	-	1,610.00	1,494.89	-	(115.11)	-	(0.00)
Bus Trips Grade 2	94.00	-	94.00	1,110.00	936.65	-	(173.35)	-	94.00
Class Piano	-	-	-	-	(10.44)	-	-	-	10.44
SPED Home Environment	60.30	-	60.30	290.73	290.73	-	-	-	60.30
<b>Total Restricted</b>	<b>29,366.09</b>	<b>-</b>	<b>29,366.09</b>	<b>73,117.16</b>	<b>79,266.54</b>	<b>-</b>	<b>(399.78)</b>	<b>-</b>	<b>22,816.93</b>
<b>Total General and Restricted</b>	<b>\$ 43,116.75</b>	<b>-</b>	<b>43,116.75</b>	<b>95,404.14</b>	<b>98,058.26</b>	<b>399.78</b>	<b>(399.78)</b>	<b>-</b>	<b>40,462.63</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Ida B. Wells Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	4,706.65	-	4,706.65	10,398.23	9,400.82	662.55	-	-	6,366.61
<b>Restricted Fund:</b>									
Athletic Activity	4,297.32	-	4,297.32	10,241.17	9,839.69	-	144.37	-	4,843.17
Basketball Club Boys	60.00	-	60.00	-	-	-	(60.00)	-	-
Cheerleaders	14.41	-	14.41	70.00	-	-	(84.37)	-	0.04
Choir	67.00	-	67.00	-	43.33	-	-	-	23.67
Divas	34.00	-	34.00	-	33.33	-	-	-	0.67
Eighth Grade Club	398.24	-	398.24	3,230.00	3,381.10	-	-	-	247.14
Gents	8.00	-	8.00	-	-	-	-	-	8.00
Leadership	8.00	-	8.00	-	-	-	(7.50)	-	0.50
Orff Music	-	-	-	126.00	126.00	-	-	-	-
Science Club	208.00	-	208.00	-	43.33	-	-	-	164.67
Service Learning	40.00	-	40.00	-	33.33	-	-	-	6.67
Seventh Grade Club	61.00	-	61.00	-	-	-	(61.30)	-	(0.30)
Student Council	54.00	-	54.00	-	43.33	-	-	-	10.67
Teacher Courtesy	10.00	-	10.00	-	-	-	(9.63)	-	0.37
Univ of Mph	461.00	-	461.00	-	-	-	(461.09)	-	(0.09)
Yearbook	364.00	-	364.00	1,320.50	1,684.45	-	-	-	0.05
<b>Other Accounts:</b>									
Bus Trips	-	-	-	636.00	589.00	-	(47.00)	-	-
Bus Trips Grade 1	73.00	-	73.00	-	-	-	-	-	73.00
Bus Trips KK	-	-	-	420.00	343.97	-	(76.03)	-	(0.00)
Cafeteria Payments	-	-	-	135.00	135.00	-	-	-	-
<b>Total Restricted</b>	<b>6,157.97</b>	<b>-</b>	<b>6,157.97</b>	<b>16,178.67</b>	<b>16,295.86</b>	<b>-</b>	<b>(662.55)</b>	<b>-</b>	<b>5,378.23</b>
<b>Total General and Restricted</b>	<b>\$ 10,864.62</b>	<b>-</b>	<b>10,864.62</b>	<b>26,576.90</b>	<b>25,696.68</b>	<b>662.55</b>	<b>(662.55)</b>	<b>-</b>	<b>11,744.84</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**John P. Freeman Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	4,967.08	-	4,967.08	41,449.69	28,197.81	1,722.56	-	-	19,941.52
<b>Restricted Fund:</b>									
Athletic Activity	43,221.26	-	43,221.26	62,418.76	47,575.57	-	(148.76)	-	57,915.69
Art Club	495.51	-	495.51	641.77	403.87	-	-	-	733.41
Band	351.87	-	351.87	377.00	725.00	-	-	-	3.87
Baseball Club	55.00	-	55.00	-	-	-	-	-	55.00
Basketball Club Girls	1.00	-	1.00	-	-	-	-	-	1.00
Cheerleaders	0.39	-	0.39	50.00	-	-	-	-	50.39
Chess Club	270.00	-	270.00	-	268.95	-	-	-	1.05
CLUE	1,098.75	-	1,098.75	346.00	312.68	-	-	-	1,132.07
Dance Team	856.11	-	856.11	15,708.98	16,449.31	-	(115.78)	-	(0.00)
Dollar General Literacy Grant	2.00	-	2.00	-	-	-	-	-	2.00
Eighth Grade Club	2,592.68	-	2,592.68	9,589.01	8,915.08	-	-	-	3,266.61
Fashion Club	-	-	-	8,025.93	7,815.49	-	(87.92)	-	122.52
Fifth Grade Club	1,124.77	-	1,124.77	-	-	-	-	-	1,124.77
First Grade Club	13.32	-	13.32	1,496.00	1,312.94	-	-	-	196.38
Football Club	186.00	-	186.00	-	-	-	-	-	186.00
Fourth Grade Club	74.83	-	74.83	-	-	-	-	-	74.83
Honor Society	1,074.94	-	1,074.94	2,100.00	2,171.48	-	-	-	1,003.46
Kindergarten Club	23.66	-	23.66	-	-	-	-	-	23.66
Library Club	80.00	-	80.00	-	-	-	-	-	80.00
Majorettes	21.70	-	21.70	-	-	-	-	-	21.70
Orchestra	1,205.08	-	1,205.08	-	-	-	-	-	1,205.08
Orff Music	406.60	-	406.60	-	362.90	-	-	-	43.70
Performing Arts	50.00	-	50.00	-	-	-	-	-	50.00
Rotary Grant	77.00	-	77.00	-	-	-	-	-	77.00
Science Club	46.09	-	46.09	1,660.00	1,697.24	-	-	-	8.85
Science Olympiad	69.00	-	69.00	-	-	-	-	-	69.00
SECME	21.00	-	21.00	-	-	-	-	-	21.00
Second Grade Club	215.16	-	215.16	743.75	885.69	-	-	-	73.22

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**John P. Freeman Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Spanish Club	35.00	-	35.00	-	-	-	-	-	35.00
Student Council	391.35	-	391.35	1,125.00	1,306.93	-	-	-	209.42
Summer Prep	192.00	-	192.00	-	-	-	-	-	192.00
T I Grant	30.00	-	30.00	-	-	-	-	-	30.00
Target Grant	32.00	-	32.00	-	-	-	-	-	32.00
Teacher Courtesy	503.97	-	503.97	1,480.40	1,409.21	-	-	-	575.16
Technology	784.00	-	784.00	-	272.65	-	-	-	511.35
Tennessee Arts Commission Gran	-	-	-	3,000.00	3,000.00	-	-	-	-
Third Grade Club	41.96	-	41.96	-	-	-	-	-	41.96
Track Club	123.00	-	123.00	-	-	-	-	-	123.00
U T Workshop	309.00	-	309.00	-	-	-	-	-	309.00
Vending	55.46	-	55.46	-	-	-	-	-	55.46
Yearbook	595.58	-	595.58	3,191.00	3,400.81	-	-	-	385.77
<b>Other Accounts:</b>									
Bus Trips	-	-	-	5,575.00	4,694.16	-	(880.84)	-	0.00
Bus Trips Grade 1	-	-	-	4,046.00	3,744.71	-	(301.29)	-	(0.00)
Bus Trips Grade 2	-	-	-	3.00	-	-	(3.00)	-	-
Bus Trips Grade 4	-	-	-	720.00	682.87	-	(37.13)	-	(0.00)
Bus Trips Grade 5	-	-	-	1,224.00	1,076.16	-	(147.84)	-	(0.00)
Cafeteria Payments	-	-	-	510.25	510.25	-	-	-	-
Charity Drives	0.35	-	0.35	60.00	60.00	-	-	-	0.35
Class Piano	(819.87)	-	(819.87)	19,190.34	18,360.00	-	-	-	10.47
SACC Reim.	(0.26)	-	(0.26)	0.40	0.40	-	-	-	(0.26)
SACC Tuition	-	-	-	159,171.00	159,101.00	-	-	-	70.00
<b>Total Restricted</b>	<b>55,907.26</b>	<b>-</b>	<b>55,907.26</b>	<b>302,453.59</b>	<b>286,515.35</b>	<b>-</b>	<b>(1,722.56)</b>	<b>-</b>	<b>70,122.94</b>
<b>Total General and Restricted</b>	<b>\$ 60,874.34</b>	<b>-</b>	<b>60,874.34</b>	<b>343,903.28</b>	<b>314,713.16</b>	<b>1,722.56</b>	<b>(1,722.56)</b>	<b>-</b>	<b>90,064.46</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kate Bond Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	86,774.92	-	86,774.92	23,570.06	43,332.55	-	-	-	67,012.43
<b>Restricted Fund:</b>									
Athletic Activity	37,234.68	-	37,234.68	44,640.29	60,877.96	-	-	-	20,997.01
Art Club	597.37	-	597.37	342.00	584.79	-	-	-	354.58
Band	(137.11)	-	(137.11)	11,949.50	9,304.24	-	-	-	2,508.15
Band Booster Cl	54.00	-	54.00	-	-	-	-	-	54.00
Basketball Club Boys	46.00	-	46.00	-	-	-	-	-	46.00
Basketball Club Girls	1,800.00	-	1,800.00	-	-	-	-	-	1,800.00
Cheerleaders	1,466.65	-	1,466.65	34,316.05	32,750.55	-	-	-	3,032.15
Choir	(19.48)	-	(19.48)	4,889.00	4,844.05	-	-	-	25.47
CLUE	119.23	-	119.23	-	-	-	-	-	119.23
Dance Team	3,699.10	-	3,699.10	-	596.97	-	-	-	3,102.13
Drama Club	1,089.00	-	1,089.00	324.55	677.50	-	-	-	736.05
Eighth Grade Club	4,705.39	-	4,705.39	26,975.01	26,291.58	-	-	-	5,388.82
English Club	5.00	-	5.00	-	-	-	-	-	5.00
ESL	(135.54)	-	(135.54)	-	(181.54)	-	-	-	46.00
Football Club	14.00	-	14.00	-	-	-	-	-	14.00
Guidance	41.00	-	41.00	-	-	-	-	-	41.00
Honor Society	2,190.00	-	2,190.00	-	-	-	-	-	2,190.00
International Club	470.28	-	470.28	-	-	-	-	-	470.28
Key Club	1,735.88	-	1,735.88	258.00	1,638.04	-	-	-	355.84
Leadership	-	-	-	106.90	201.52	-	187.25	-	92.63
Library Club	26.00	-	26.00	-	-	-	-	-	26.00
Music	244.53	-	244.53	4,271.70	3,675.93	-	-	-	840.30
Optimist Club	10.62	-	10.62	-	-	-	-	-	10.62
Orchestra	2,136.65	-	2,136.65	11,198.00	11,447.25	-	-	-	1,887.40
PTO	24.00	-	24.00	-	-	-	-	-	24.00
SACC Summer Camp	0.21	-	0.21	-	-	-	-	-	0.21
School Beautification	3,647.10	-	3,647.10	1,390.85	4,728.02	-	-	-	309.93
Science Club	294.57	-	294.57	470.91	765.44	-	-	-	0.04
Seventh Grade Club	1,418.38	-	1,418.38	1,170.00	1,319.80	-	-	-	1,268.58
Sixth Grade Club	1,091.82	-	1,091.82	24,569.92	24,692.78	-	-	-	968.96

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kate Bond Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Social Studies	92.00	-	92.00	-	-	-	-	-	92.00
Spanish Club	2,619.70	-	2,619.70	1,225.00	1,266.53	-	-	-	2,578.17
SPED Club	-	-	-	1,248.00	721.85	-	-	-	526.15
Step Team	1,910.58	-	1,910.58	-	752.45	-	-	-	1,158.13
Student Council	665.21	-	665.21	6,312.54	5,707.68	-	-	-	1,270.07
Teacher Courtesy	(0.08)	-	(0.08)	-	-	-	-	-	(0.08)
Technology	322.85	-	322.85	2,754.37	3,077.07	-	-	-	0.15
Technology Club	-	-	-	-	-	-	-	-	-
TEE Grant	-	-	-	3,197.00	3,126.47	-	-	-	70.53
Teen Living	4,693.31	-	4,693.31	7,964.77	11,591.99	-	(187.25)	-	878.84
Teens for Peace	15.00	-	15.00	-	-	-	-	-	15.00
Vending	(4.07)	-	(4.07)	3.65	-	-	-	-	(0.42)
Yearbook	0.24	-	0.24	5,744.60	4,342.21	-	-	-	1,402.63
<b>Other Accounts:</b>									
Bus Trips	(1,267.92)	-	(1,267.92)	467.37	(800.55)	-	-	-	-
Cafeteria Payments	-	-	-	195.00	195.00	-	-	-	-
SACC Reim.	(6,221.00)	-	(6,221.00)	7,930.49	1,030.89	-	-	-	678.60
SACC Tuition	-	-	-	76,889.47	76,889.47	-	-	-	-
SPED Home Environment	(1,708.32)	-	(1,708.32)	2,205.18	497.20	-	-	-	(0.34)
<b>Total Restricted</b>	<b>64,986.83</b>	<b>-</b>	<b>64,986.83</b>	<b>283,010.12</b>	<b>292,613.14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,383.81</b>
<b>Total General and Restricted</b>	<b>\$ 151,761.75</b>	<b>-</b>	<b>151,761.75</b>	<b>306,580.18</b>	<b>335,945.69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,396.24</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kingsbury Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	8,030.49	-	8,030.49	16,583.06	12,240.55	-	-	-	12,373.00
<b>Restricted Fund:</b>									
Athletic Activity	5,152.98	-	5,152.98	15,365.14	15,024.96	-	-	-	5,493.16
Accelerated Reader	172.00	-	172.00	-	-	-	-	-	172.00
Art Club	160.00	-	160.00	-	-	-	-	-	160.00
Blue Ribbon	90.00	-	90.00	-	89.50	-	-	-	0.50
Bridge Builders	22.00	-	22.00	-	-	-	-	-	22.00
Eighth Grade Boys	30.00	-	30.00	-	-	-	-	-	30.00
Eighth Grade Club	0.20	-	0.20	12,930.68	12,550.49	-	-	-	380.39
English Club	248.00	-	248.00	-	-	-	-	-	248.00
Greater Memphis Grant	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Honor Society	-	-	-	555.00	553.72	-	-	-	1.28
Laura Bush Grant	7,000.00	-	7,000.00	-	6,995.66	-	-	-	4.34
Library Club	-	-	-	4,000.00	-	-	-	-	4,000.00
Seventh Grade Boys	37.00	-	37.00	-	-	-	-	-	37.00
Seventh Grade Club	232.62	-	232.62	3,448.00	3,532.63	-	-	-	147.99
Sixth Grade Club	445.37	-	445.37	2,767.00	2,856.80	-	-	-	355.57
Student Council	219.75	-	219.75	-	-	-	-	-	219.75
Teacher Courtesy	376.25	-	376.25	125.00	125.00	-	-	-	376.25
Vending	(375.58)	-	(375.58)	-	-	-	-	-	(375.58)
<b>Other Accounts:</b>									
<b>Total Restricted</b>	<b>14,810.59</b>	<b>-</b>	<b>14,810.59</b>	<b>39,190.82</b>	<b>41,728.76</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,272.65</b>
<b>Total General and Restricted</b>	<b>\$ 22,841.08</b>	<b>-</b>	<b>22,841.08</b>	<b>55,773.88</b>	<b>53,969.31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,645.65</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Maxine Smith STEAM Academy**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	11,309.89	-	11,309.89	20,674.38	5,456.40	2,691.53	-	-	29,219.40
<b>Restricted Fund:</b>									
Athletic Activity	5,086.93	-	5,086.93	18,942.01	15,175.66	-	-	-	8,853.28
Art Club	193.33	-	193.33	275.00	-	-	-	-	468.33
Band	3.92	-	3.92	-	-	-	-	-	3.92
Baseball Club	40.00	-	40.00	-	-	-	-	-	40.00
Basketball Club Boys	648.00	-	648.00	444.00	507.00	-	-	-	585.00
Beta Club	509.69	-	509.69	1,460.00	1,182.78	-	-	-	786.91
Bridge Builders	113.10	-	113.10	-	-	-	-	-	113.10
Cheerleaders	52.68	-	52.68	4,494.66	4,078.99	-	-	-	468.35
CLUE	5.00	-	5.00	720.00	725.00	-	-	-	-
Dance Team	-	-	-	523.00	523.00	-	-	-	-
Drama Club	76.06	-	76.06	-	-	-	-	-	76.06
Eighth Grade Club	139.38	-	139.38	27,266.00	24,214.60	-	-	-	3,190.78
Fashion Club	60.67	-	60.67	-	-	-	-	-	60.67
GENYOUth Foundation	83.50	-	83.50	-	-	-	-	-	83.50
Honor Society	80.00	-	80.00	1,230.00	781.00	-	-	-	529.00
International Club	283.69	-	283.69	-	-	-	-	-	283.69
Leadership	21.78	-	21.78	-	-	-	-	-	21.78
Library Club	5.83	-	5.83	510.00	385.25	-	-	-	130.58
Math Club	110.00	-	110.00	-	-	-	-	-	110.00
Optimist Club	323.45	-	323.45	-	-	-	-	-	323.45
Orchestra	-	-	-	60.00	60.00	-	-	-	-
PTO	-	-	-	1,750.96	1,750.96	-	-	-	-
School Beautification	125.00	-	125.00	-	-	-	-	-	125.00
Science Club	333.90	-	333.90	20.00	88.25	-	-	-	265.65
Science Olympiad	75.00	-	75.00	-	-	-	-	-	75.00
Soccer Club	105.00	-	105.00	100.00	-	-	-	-	205.00
Softball Club	(67.00)	-	(67.00)	67.00	-	-	-	-	-
Teacher Courtesy	303.20	-	303.20	-	-	-	(303.20)	-	-
Technology	601.93	-	601.93	4,254.00	4,489.70	-	-	-	366.23

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Maxine Smith STEAM Academy**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Tennessee Arts Commission Grant	-	-	-	2,336.00	2,336.00	-	-	-	-
Track Club	70.00	-	70.00	-	-	-	-	-	70.00
Volleyball Club	525.63	-	525.63	1,027.50	1,080.79	-	-	-	472.34
Yearbook	35.58	-	35.58	4,615.00	4,525.79	-	-	-	124.79
<b>Other Accounts:</b>									
Bus Trips	-	-	-	2,422.00	1,953.34	-	(468.66)	-	-
Bus Trips Grade 1	-	-	-	12,428.00	11,301.13	-	(1,126.87)	-	0.00
Bus Trips Grade 2	-	-	-	5,500.00	4,707.20	-	(792.80)	-	0.00
Cafeteria Payments	-	-	-	386.25	386.25	-	-	-	-
Charity Drives	-	-	-	1,637.65	1,637.65	-	-	-	-
<b>Total Restricted</b>	<b>9,945.25</b>	<b>-</b>	<b>9,945.25</b>	<b>92,469.03</b>	<b>81,890.34</b>	<b>-</b>	<b>(2,691.53)</b>	<b>-</b>	<b>17,832.41</b>
<b>Total General and Restricted</b>	<b>\$ 21,255.14</b>	<b>-</b>	<b>21,255.14</b>	<b>113,143.41</b>	<b>87,346.74</b>	<b>2,691.53</b>	<b>(2,691.53)</b>	<b>-</b>	<b>47,051.81</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Mt. Pisgah Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
General Fund	27,021.17	-	27,021.17	7,801.50	11,537.59	2.75	-	-	23,287.83
<b>Restricted Fund:</b>									
Athletic Activity	8,014.46	-	8,014.46	10,962.71	10,181.83	-	2,683.87	-	11,479.21
Art Club	1,868.12	-	1,868.12	2,443.69	3,237.20	-	-	-	1,074.61
Band	170.01	-	170.01	200.00	317.84	-	-	-	52.17
Basketball Club Girls	264.25	-	264.25	-	-	-	-	-	264.25
Baton Club	1,072.00	-	1,072.00	-	-	-	-	-	1,072.00
Beta Club	375.00	-	375.00	2,022.93	1,937.78	-	-	-	460.15
Book Club	33.00	-	33.00	-	-	-	-	-	33.00
C.H.A.M.P.S.	150.00	-	150.00	-	-	-	-	-	150.00
Cheerleaders	4,504.83	-	4,504.83	22,506.10	20,540.30	-	(2,683.87)	-	3,786.76
Chess Club	38.00	-	38.00	-	-	-	-	-	38.00
Choir	365.00	-	365.00	512.00	705.91	-	-	-	171.09
Dance Team	936.00	-	936.00	10,011.20	8,709.90	-	-	-	2,237.30
Debate Club	21.44	-	21.44	-	-	-	-	-	21.44
Drama Club	200.00	-	200.00	-	-	-	-	-	200.00
Eighth Grade Club	-	-	-	6,491.39	4,095.77	-	-	-	2,395.62
Football Club	-	-	-	3,597.74	1,377.80	-	-	-	2,219.94
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Government Club	753.13	-	753.13	-	-	-	-	-	753.13
Grants-Misc.CALL									
AUDITING 1ST	500.00	-	500.00	-	-	-	-	-	500.00
Guidance	128.56	-	128.56	-	-	-	-	-	128.56
Honor Society	267.93	-	267.93	378.67	140.83	-	-	-	505.77
Leadership	-	-	-	210.00	176.00	-	-	-	34.00
Library Club	306.48	-	306.48	13.11	-	-	-	-	319.59
Math Club	90.00	-	90.00	7,445.00	6,310.00	-	-	-	1,225.00
Orchestra	614.28	-	614.28	-	-	-	-	-	614.28
Pep Club	44.00	-	44.00	-	-	-	-	-	44.00
Science Club	39.00	-	39.00	-	-	-	-	-	39.00
Step Team	64.79	-	64.79	-	776.60	-	-	-	(711.81)

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Mt. Pisgah Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Student Council	4,460.08	-	4,460.08	-	284.85	-	-	-	4,175.23
Yearbook	332.00	-	332.00	-	-	-	-	-	332.00
<b>Other Accounts:</b>									
Bus Trips	-	-	-	2,550.00	2,547.25	-	(2.75)	-	-
Charity Drives	3,381.56	-	3,381.56	2,653.90	6,035.56	-	-	-	(0.10)
<b>Total Restricted</b>	<b>29,993.92</b>	<b>-</b>	<b>29,993.92</b>	<b>71,998.44</b>	<b>67,375.42</b>	<b>-</b>	<b>(2.75)</b>	<b>-</b>	<b>34,614.19</b>
<b>Total General and Restricted</b>	<b>\$ 57,015.09</b>	<b>-</b>	<b>57,015.09</b>	<b>79,799.94</b>	<b>78,913.01</b>	<b>2.75</b>	<b>(2.75)</b>	<b>-</b>	<b>57,902.02</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Oakhaven Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	4,661.58	-	4,661.58	3,367.17	1,350.87	145.00	-	-	6,822.88
<b>Restricted Fund:</b>									
Athletic Activity	33,658.66	-	33,658.66	11,940.74	14,854.78	-	-	-	30,744.62
Band	304.00	-	304.00	-	-	-	-	-	304.00
Beta Club	189.37	-	189.37	-	-	-	-	-	189.37
Charmette Club	162.05	-	162.05	-	-	-	-	-	162.05
Cheerleaders	394.24	-	394.24	105.00	-	-	-	-	499.24
Eighth Grade Club	4,109.43	-	4,109.43	5,201.53	7,312.29	-	-	-	1,998.67
First Grade Club	40.00	-	40.00	-	-	-	-	-	40.00
Football Club	136.00	-	136.00	-	-	-	-	-	136.00
Honor Society	-	-	-	568.00	277.12	-	-	-	290.88
Leadership	7.00	-	7.00	-	-	-	-	-	7.00
Library Club	127.00	-	127.00	-	-	-	-	-	127.00
Majorettes	333.00	-	333.00	-	-	-	-	-	333.00
PTO	145.00	-	145.00	-	-	-	(145.00)	-	-
Science Club	1,128.66	-	1,128.66	-	-	-	-	-	1,128.66
Seventh Grade Club	2,247.78	-	2,247.78	-	-	-	-	-	2,247.78
Sixth Grade Club	606.83	-	606.83	-	69.98	-	-	-	536.85
Social Studies	311.64	-	311.64	-	-	-	-	-	311.64
Student Council	200.00	-	200.00	-	-	-	-	-	200.00
Target Grant	36.00	-	36.00	-	-	-	-	-	36.00
Teacher Courtesy	-	-	-	38.60	-	-	-	-	38.60
Track Club	200.00	-	200.00	-	100.00	-	-	-	100.00
Yearbook	179.00	-	179.00	-	-	-	-	-	179.00
<b>Other Accounts:</b>									
Charity Drives	545.01	-	545.01	-	544.57	-	-	-	0.44
Technology Education	1,832.00	-	1,832.00	-	-	-	-	-	1,832.00
<b>Total Restricted</b>	<b>46,892.67</b>	<b>-</b>	<b>46,892.67</b>	<b>17,853.87</b>	<b>23,158.74</b>	<b>-</b>	<b>(145.00)</b>	<b>-</b>	<b>41,442.80</b>
<b>Total General and Restricted</b>	<b>\$ 51,554.25</b>	<b>-</b>	<b>51,554.25</b>	<b>21,221.04</b>	<b>24,509.61</b>	<b>145.00</b>	<b>(145.00)</b>	<b>-</b>	<b>48,265.68</b>

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**\*Raleigh-Egypt Middle (6-8 Campus)**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	26,199.66	-	26,199.66	464.10	4,566.54	105.19	-	-	22,202.41
<b>Restricted Fund:</b>									
Athletic Activity	(4,923.27)	-	(4,923.27)	21,640.54	14,507.24	-	-	-	2,210.03
Afterschool Tutoring	7.00	-	7.00	-	-	-	-	-	7.00
Band	38.02	-	38.02	-	-	-	-	-	38.02
Beta Club	4.00	-	4.00	-	-	-	-	-	4.00
Cheerleaders	0.37	-	0.37	-	-	-	-	-	0.37
Eighth Grade Club	203.68	-	203.68	2,035.00	1,855.18	-	-	-	383.50
English Club	0.24	-	0.24	-	-	-	-	-	0.24
GENYOUth Foundation	401.98	-	401.98	-	-	-	-	-	401.98
Majorettes	285.02	-	285.02	10.00	-	-	-	-	295.02
Performing Arts	55.50	-	55.50	-	-	-	-	-	55.50
Performing Arts Cl	161.49	-	161.49	-	-	-	-	-	161.49
PTO	25.00	-	25.00	-	-	-	-	-	25.00
Royal P	3.00	-	3.00	-	-	-	-	-	3.00
Sch Uniform Donations	35.00	-	35.00	-	-	-	-	-	35.00
SECME	2.00	-	2.00	-	-	-	-	-	2.00
Seventh Grade Club	-	-	-	600.00	547.39	-	-	-	52.61
Sixth Grade Club	92.24	-	92.24	-	-	-	-	-	92.24
Soccer Club	-	-	-	770.00	483.95	-	-	-	286.05
Student Council	1.19	-	1.19	-	-	-	-	-	1.19
Sunshine Club	2.00	-	2.00	-	-	-	-	-	2.00
Target Grant	51.00	-	51.00	-	-	-	-	-	51.00
Teacher Courtesy	27.15	-	27.15	3.00	-	-	-	-	30.15
Teens for Peace	26.00	-	26.00	-	-	-	-	-	26.00
Track Club	-	-	-	198.00	119.33	-	-	-	78.67
Vending	59.00	-	59.00	-	-	-	-	-	59.00
Yearbook	-	-	-	3,742.22	3,742.22	-	-	-	-

**Other Accounts:**

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**\*Raleigh-Egypt Middle (6-8 Campus)**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips	-	-	-	464.00	358.81	-	(105.19)	-	-
Charity Drives	45.00	-	45.00	-	45.00	-	-	-	-
SPED Home Environment	(206.87)	-	(206.87)	355.40	148.53	-	-	-	(0.00)
Title One/NCLB	(421.56)	-	(421.56)	421.63	-	-	-	-	0.07
<b>Total Restricted</b>	<b>(4,025.82)</b>	<b>-</b>	<b>(4,025.82)</b>	<b>30,239.79</b>	<b>21,807.65</b>	<b>-</b>	<b>(105.19)</b>	<b>-</b>	<b>4,301.13</b>
<b>Total General and Restricted</b>	<b>\$ 22,173.84</b>	<b>-</b>	<b>22,173.84</b>	<b>30,703.89</b>	<b>26,374.19</b>	<b>105.19</b>	<b>(105.19)</b>	<b>-</b>	<b>26,503.54</b>

*\*Raleigh Egypt is a 6-12 School*



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Ridgeway Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	31,656.08	-	31,656.08	24,817.21	31,649.03	218.56	-	-	25,042.82
<b>Restricted Fund:</b>									
Athletic Activity	(10,393.96)	-	(10,393.96)	42,089.96	30,028.22	-	(1,768.43)	-	(100.65)
A.W.A.R.E.	200.18	-	200.18	-	-	-	-	-	200.18
Art Club	331.36	-	331.36	-	-	-	-	-	331.36
Art Grant-Garrone	44.00	-	44.00	-	-	-	-	-	44.00
Band	1,649.27	-	1,649.27	1,907.00	2,350.91	-	-	-	1,205.36
Baseball Club	180.85	-	180.85	1,885.00	960.24	-	(160.00)	-	945.61
Basketball Club Boys	3,567.85	-	3,567.85	13,444.00	17,028.81	-	3,498.00	-	3,481.04
Basketball Club Girls	5,249.19	-	5,249.19	2,110.00	1,614.55	-	-	-	5,744.64
Beta Club	(0.03)	-	(0.03)	-	-	-	-	-	(0.03)
C2M Club	78.00	-	78.00	-	-	-	-	-	78.00
Charmette Club	6.65	-	6.65	21.05	22.25	-	-	-	5.45
Cheerleaders	7,409.87	-	7,409.87	450.00	4,277.69	-	-	-	3,582.18
Choir	3,588.98	-	3,588.98	2,670.00	6,170.64	-	-	-	88.34
CLUE	69.10	-	69.10	-	-	-	-	-	69.10
Dance Team	143.00	-	143.00	-	-	-	-	-	143.00
Debate Club	87.67	-	87.67	373.00	259.87	-	-	-	200.80
Drama Club	135.00	-	135.00	-	-	-	-	-	135.00
Eighth Grade Club	2,742.54	-	2,742.54	19,345.00	16,551.67	-	-	-	5,535.87
Eighth Grade Trip	15.00	-	15.00	-	-	-	-	-	15.00
English Club	52.00	-	52.00	-	-	-	-	-	52.00
Environmental Club	416.86	-	416.86	-	-	-	-	-	416.86
ESL	138.26	-	138.26	-	-	-	-	-	138.26
Fashion Club	1,233.22	-	1,233.22	525.00	1,024.58	-	-	-	733.64
Fitness Club	279.00	-	279.00	-	-	-	-	-	279.00
Football Club	6,458.93	-	6,458.93	2,380.00	1,382.00	-	-	-	7,456.93
Future Teachers Club	(0.30)	-	(0.30)	-	-	-	-	-	(0.30)
Grants-Misc.CALL									
AUDITING 1ST	780.00	-	780.00	-	-	-	-	-	780.00
Guidance	460.40	-	460.40	1,016.40	839.10	-	-	-	637.70

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Ridgeway Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted		Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
			Fund Balances 7/1/2017	Revenues	Expenditures	Transfers In		
Honor Society	(29.39)	-	(29.39)	30.00	-	-	-	0.61
International Club	538.07	-	538.07	-	-	-	-	538.07
Intramural Sports Club	1,030.55	-	1,030.55	2,245.00	2,261.22	-	-	1,014.33
Japanese Club	-	-	-	25.00	-	-	-	25.00
Jets	-	-	-	25.00	-	-	-	25.00
Key Club	(149.58)	-	(149.58)	-	-	-	-	(149.58)
Leadership	(891.20)	-	(891.20)	897.00	-	-	-	5.80
Library Club	(37.02)	-	(37.02)	414.00	429.00	-	-	(52.02)
M.O.R.E.	202.15	-	202.15	760.00	850.00	-	-	112.15
Majorettes	351.00	-	351.00	-	-	-	-	351.00
Math Club	65.00	-	65.00	10.00	-	-	-	75.00
Music	6.00	-	6.00	-	-	-	-	6.00
Needlepoint Club	4.00	-	4.00	-	-	-	-	4.00
Orchestra	42.43	-	42.43	-	-	-	-	42.43
Pearls	7,365.22	-	7,365.22	42,360.02	40,544.15	-	-	9,181.09
Pep Club	849.81	-	849.81	5,811.66	4,814.84	-	(1,040.00)	806.63
Performing Arts Cl	0.50	-	0.50	-	-	-	-	0.50
Photography Club	1.00	-	1.00	-	-	-	-	1.00
Pom Squad	1,884.56	-	1,884.56	4,047.00	2,292.94	-	-	3,638.62
PTO	225.00	-	225.00	-	-	-	-	225.00
Sch Uniform Donations	2.00	-	2.00	-	-	-	-	2.00
Science Club	1,538.80	-	1,538.80	465.00	630.41	-	-	1,373.39
SECME	40.00	-	40.00	-	-	-	-	40.00
Second Grade Club	695.00	-	695.00	-	-	-	(345.00)	350.00
Seventh Grade Club	3,005.51	-	3,005.51	13,246.83	12,885.77	-	345.00	3,711.57
Sixth Grade Club	4,270.39	-	4,270.39	19,477.75	15,266.47	-	-	8,481.67
Soccer Club	(266.94)	-	(266.94)	7,577.00	5,536.41	-	(226.57)	1,547.08
Softball Club	208.09	-	208.09	1,252.00	1,003.46	-	-	456.63
Spanish Club	37.49	-	37.49	-	-	-	-	37.49
Special Olympics	268.00	-	268.00	-	-	-	-	268.00
SPED Club	1.76	-	1.76	-	-	-	-	1.76
Student Council	162.63	-	162.63	-	(320.00)	-	-	482.63
Teacher Courtesy	(1,430.44)	-	(1,430.44)	2,333.66	900.00	-	-	3.22

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Ridgeway Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Teen Living	1,288.00	-	1,288.00	-	-	-	-	-	1,288.00
Track Club	97.19	-	97.19	-	-	-	-	-	97.19
Vending	(0.13)	-	(0.13)	-	-	-	-	-	(0.13)
Volleyball Club	(1,241.25)	-	(1,241.25)	-	(250.00)	-	-	-	(991.25)
Yearbook	(2,179.63)	-	(2,179.63)	-	-	-	-	-	(2,179.63)
Young Sphinxman	-	-	-	60.00	-	-	-	-	60.00
Zoology Club	52.00	-	52.00	-	-	-	-	-	52.00
<b>Other Accounts:</b>									
Bus Trips	-	-	-	2,430.00	1,908.44	-	(521.56)	-	-
Cafeteria Payments	(0.30)	-	(0.30)	-	-	-	-	-	(0.30)
Charity Drives	-	-	-	984.00	984.00	-	-	-	-
Health Occupations	41.00	-	41.00	-	-	-	-	-	41.00
Home Economics	329.00	-	329.00	-	-	-	-	-	329.00
Misc. Clearing	14,755.00	-	14,755.00	-	-	-	-	-	14,755.00
SACC Tuition	-	-	-	59,818.00	59,818.00	-	-	-	-
SPED Home Environment	(427.22)	-	(427.22)	-	-	-	-	-	(427.22)
Title One/NCLB	0.10	-	0.10	-	-	-	-	-	0.10
<b>Total Restricted</b>	<b>57,627.04</b>	<b>-</b>	<b>57,627.04</b>	<b>252,485.33</b>	<b>232,065.64</b>	<b>-</b>	<b>(218.56)</b>	<b>-</b>	<b>77,828.17</b>
<b>Total General and Restricted</b>	<b>\$ 89,283.12</b>	<b>-</b>	<b>89,283.12</b>	<b>277,302.54</b>	<b>263,714.67</b>	<b>218.56</b>	<b>(218.56)</b>	<b>-</b>	<b>102,870.99</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Riverview Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	57,731.22	-	57,731.22	9,516.84	9,007.94	2,485.00	-	-	60,725.12
<b>Restricted Fund:</b>									
Athletic Activity	(50.52)	-	(50.52)	18,159.86	17,270.15	-	-	-	839.19
3.5 Club	20.00	-	20.00	-	-	-	-	-	20.00
Band	985.48	-	985.48	-	718.25	-	-	-	267.23
Beta Club	56.00	-	56.00	1,642.15	1,646.80	-	-	-	51.35
Cheerleaders	113.90	-	113.90	37.86	82.87	-	-	-	68.89
Chess Club	7.00	-	7.00	-	-	-	-	-	7.00
Eighth Grade Club	998.22	-	998.22	3,896.00	3,219.62	-	(485.00)	-	1,189.60
Fifth Grade Club	91.10	-	91.10	-	(181.89)	-	-	-	272.99
First Grade Club	-	-	-	3,670.00	2,911.67	-	(40.00)	-	718.33
Fourth Grade Club	-	-	-	170.00	91.56	-	-	-	78.44
GENYOUth Foundation	5,642.47	-	5,642.47	-	-	-	(2,000.00)	-	3,642.47
Guidance	0.21	-	0.21	-	-	-	-	-	0.21
Kindergarten Club	44.00	-	44.00	351.00	389.00	-	-	-	6.00
Majorettes	420.00	-	420.00	-	-	-	-	-	420.00
Math Club	7.00	-	7.00	-	-	-	-	-	7.00
Rotary Grant	80.00	-	80.00	-	-	-	-	-	80.00
Seventh Grade Club	1.18	-	1.18	433.00	296.77	-	-	-	137.41
Sixth Grade Club	434.82	-	434.82	3,129.00	2,452.48	-	-	-	1,111.34
Student Council	1.00	-	1.00	-	-	-	-	-	1.00
Teacher Courtesy	165.19	-	165.19	500.00	483.52	-	-	-	181.67
Tennessee Arts Commission Grant	-	-	-	1,800.00	1,800.00	-	-	-	-
Third Grade Club	-	-	-	380.00	416.13	-	40.00	-	3.87
Tutoring Grant	337.00	-	337.00	-	-	-	-	-	337.00
Vending	210.00	-	210.00	35.00	-	-	-	-	245.00
<b>Other Accounts:</b>									
Cafeteria Payments	-	-	-	26.25	26.25	-	-	-	-

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Riverview Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Charity Drives	634.55	-	634.55	-	634.05	-	-	-	0.50
<b>Total Restricted</b>	<b>10,198.60</b>	<b>-</b>	<b>10,198.60</b>	<b>34,230.12</b>	<b>32,257.23</b>	<b>-</b>	<b>(2,485.00)</b>	<b>-</b>	<b>9,686.49</b>
<b>Total General and Restricted</b>	<b>\$ 67,929.82</b>	<b>-</b>	<b>67,929.82</b>	<b>43,746.96</b>	<b>41,265.17</b>	<b>2,485.00</b>	<b>(2,485.00)</b>	<b>-</b>	<b>70,411.61</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sherwood Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In	Transfers Out	Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
General Fund	7,934.91	-	7,934.91	9,221.15	6,329.82	30.00	-	-	10,856.24
<b>Restricted Fund:</b>									
Athletic Activity	7,885.28	-	7,885.28	29,056.63	26,961.87	-	(15.00)	-	9,965.04
Art Club	1,017.83	-	1,017.83	2,216.00	3,233.53	-	-	-	0.30
AVID / Maps	36.00	-	36.00	-	-	-	-	-	36.00
Band	31.56	-	31.56	-	-	-	-	-	31.56
Basketball Club Boys	(160.00)	-	(160.00)	160.00	-	-	-	-	-
Charrette Club	115.01	-	115.01	69.00	-	-	-	-	184.01
Cheerleaders	1,853.76	-	1,853.76	-	-	-	-	-	1,853.76
Choir	4,056.99	-	4,056.99	1,580.00	1,417.83	-	-	-	4,219.16
Eighth Grade Club	7,128.50	-	7,128.50	24,704.00	19,527.44	-	-	-	12,305.06
Environmental Club	-	-	-	750.00	55.64	-	-	-	694.36
Fifth Grade Club	45.00	-	45.00	-	-	-	-	-	45.00
Fourth Grade Club	20.00	-	20.00	-	-	-	-	-	20.00
GENYOUth Foundation	(196.38)	-	(196.38)	196.38	-	-	-	-	-
Grants-Misc.CALL									
AUDITING 1ST	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Guidance	23.00	-	23.00	520.53	475.33	-	-	-	68.20
Honor Society	464.60	-	464.60	-	-	-	-	-	464.60
Lowes	504.00	-	504.00	-	-	-	-	-	504.00
Optimist Club	10.00	-	10.00	-	-	-	-	-	10.00
Seventh Grade Club	1,493.89	-	1,493.89	2,352.00	2,236.64	-	-	-	1,609.25
Sixth Grade Club	2,489.50	-	2,489.50	7,446.80	8,614.94	-	15.00	-	1,336.36
Spanish Club	327.04	-	327.04	-	-	-	-	-	327.04
STEM Grant	10,466.80	-	10,466.80	-	1,187.57	-	-	-	9,279.23
Student Council	-	-	-	320.00	170.00	-	-	-	150.00
Summer Prep	390.00	-	390.00	-	-	-	-	-	390.00
Sunshine Club	(402.86)	-	(402.86)	403.18	-	-	-	-	0.32
Teacher Courtesy	39.70	-	39.70	175.00	167.75	-	-	-	46.95
Volleyball Club	(86.85)	-	(86.85)	86.85	-	-	-	-	-
Yearbook	87.30	-	87.30	-	-	-	-	-	87.30

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sherwood Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Other Accounts:</b>									
Home Economics	(62.71)	-	(62.71)	62.71	-	-	-	-	-
SPED Home Environment	(912.24)	-	(912.24)	1,810.46	868.22	-	(30.00)	-	-
<b>Total Restricted</b>	<b>37,664.72</b>	<b>-</b>	<b>37,664.72</b>	<b>71,909.54</b>	<b>64,916.76</b>	<b>-</b>	<b>(30.00)</b>	<b>-</b>	<b>44,627.50</b>
<b>Total General and Restricted</b>	<b>\$ 45,599.63</b>	<b>-</b>	<b>45,599.63</b>	<b>81,130.69</b>	<b>71,246.58</b>	<b>30.00</b>	<b>(30.00)</b>	<b>-</b>	<b>55,483.74</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Snowden Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	141,577.46	-	141,577.46	40,183.04	28,924.02	7,448.59	-	-	160,285.07
<b>Restricted Fund:</b>									
Athletic Activity	8,156.18	-	8,156.18	34,795.87	29,855.65	-	-	-	13,096.40
Art Club	209.04	-	209.04	120.00	-	-	-	-	329.04
Art Club-Elem	1,923.68	-	1,923.68	2,634.84	1,692.69	-	-	-	2,865.83
Band	209.65	-	209.65	4,397.00	2,568.68	-	-	-	2,037.97
Beta Club	1,990.44	-	1,990.44	294.00	1,503.13	-	-	-	781.31
Bridge Builders	40.20	-	40.20	-	-	-	-	-	40.20
Cake Decorating Cl	94.00	-	94.00	-	-	-	(94.39)	-	(0.39)
Cheerleaders	404.59	-	404.59	5,553.50	5,451.75	-	-	-	506.34
Chess Club	440.00	-	440.00	-	-	-	(440.12)	-	(0.12)
Choir	99.31	-	99.31	6,995.00	6,884.36	-	-	-	209.95
Club 180	219.22	-	219.22	-	-	-	(218.89)	-	0.33
CLUE	1,683.92	-	1,683.92	3,860.00	3,830.50	-	-	-	1,713.42
Counselors Helpers	29.00	-	29.00	-	-	-	-	-	29.00
Crafts Club	335.00	-	335.00	288.75	390.00	-	-	-	233.75
Dance Team	70.00	-	70.00	3,610.00	1,955.94	-	-	-	1,724.06
Earth Keepers Cl	261.46	-	261.46	-	-	-	(261.89)	-	(0.43)
Eighth Grade Club	1,716.92	-	1,716.92	15,696.00	17,351.38	-	-	-	61.54
Elementary Clue	1,754.96	-	1,754.96	1,275.00	1,333.00	-	-	-	1,696.96
Environmental Club	-	-	-	317.00	305.90	-	-	-	11.10
Fifth Grade Club	7.16	-	7.16	2,794.25	2,359.51	-	-	-	441.90
First Grade Club	250.11	-	250.11	3,510.00	3,553.34	-	-	-	206.77
Fourth Grade Club	9.00	-	9.00	3,745.47	3,656.30	-	-	-	98.17
French Club	52.25	-	52.25	-	-	-	(52.55)	-	(0.30)
GENYOUth Foundation	27.72	-	27.72	-	-	-	-	-	27.72
GLOSS	219.97	-	219.97	-	219.97	-	-	-	-
Guidance	370.49	-	370.49	2,590.00	1,416.44	-	(1,500.00)	-	44.05
History Club	672.42	-	672.42	28,575.89	28,106.31	-	-	-	1,142.00
Honor Society	433.73	-	433.73	360.00	382.14	-	-	-	411.59
Just Say No	260.00	-	260.00	-	-	-	-	-	260.00
Kindergarten Club	424.43	-	424.43	5,697.55	5,836.58	-	-	-	285.40
Leadership	1,546.56	-	1,546.56	1,470.00	3,014.42	-	-	-	2.14

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Snowden Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
Library Club	3,418.53	-	3,418.53	4,119.02	6,236.00	-	-	-	1,301.55
Library Club Middle	2,525.80	-	2,525.80	2,582.54	4,350.44	-	-	-	757.90
Math Club	93.00	-	93.00	-	-	-	(93.00)	-	-
National Honor Society Elem.	45.10	-	45.10	50.00	95.00	-	-	-	0.10
Newspaper Club	307.00	-	307.00	-	-	-	-	-	307.00
Optimist Club	1,200.00	-	1,200.00	-	1,030.35	-	-	-	169.65
Orchestra	2,191.14	-	2,191.14	1,530.00	1,363.42	-	-	-	2,357.72
Orff Music	659.85	-	659.85	104.00	328.00	-	-	-	435.85
Pep Club	1.00	-	1.00	-	-	-	(1.00)	-	-
PTO	40.00	-	40.00	-	-	-	(40.00)	-	-
Sch Uniform Donations	76.20	-	76.20	239.05	-	-	-	-	315.25
Science Club	278.43	-	278.43	-	-	-	-	-	278.43
Science Club Elem	1,372.00	-	1,372.00	-	-	-	(1,372.31)	-	(0.31)
Second Grade Club	3.44	-	3.44	4,105.30	4,001.53	-	-	-	107.21
Seventh Grade Club	491.63	-	491.63	7,445.00	7,153.93	-	-	-	782.70
Sixth Grade Club	547.68	-	547.68	11,162.00	9,891.31	-	-	-	1,818.37
Social Studies	22.00	-	22.00	-	-	-	-	-	22.00
Spanish Club	19.00	-	19.00	-	-	-	-	-	19.00
Spirit Squad	406.09	-	406.09	853.00	1,224.50	-	-	-	34.59
Student Council	569.01	-	569.01	-	-	-	-	-	569.01
T I Grant	1,003.00	-	1,003.00	-	-	-	(1,003.13)	-	(0.13)
Teacher Courtesy	1,074.55	-	1,074.55	1,120.00	1,346.73	-	-	-	847.82
Teens for Peace	4,000.00	-	4,000.00	-	131.18	-	(3,868.82)	-	-
Terri Dickson Memorial Fund	5,212.00	-	5,212.00	750.00	5,022.26	-	-	-	939.74
Third Grade Club	194.58	-	194.58	-	-	-	-	-	194.58
WalMart	-	-	-	-	-	-	1,500.00	-	1,500.00
Watch Dogs	2.00	-	2.00	-	-	-	(2.49)	-	(0.49)
Yearbook	299.62	-	299.62	80.00	-	-	-	-	379.62
<b>Other Accounts:</b>									
Bus Trips Grade 1	46.00	-	46.00	-	-	-	-	-	46.00
Bus Trips Grade 2	2.00	-	2.00	-	-	-	-	-	2.00
Bus Trips Grade 3	471.00	-	471.00	-	-	-	-	-	471.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Snowden Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Bus Trips Grade 4	995.00	-	995.00	-	-	-	-	-	995.00
Bus Trips Grade 5	180.00	-	180.00	-	-	-	-	-	180.00
Bus Trips KK	265.00	-	265.00	-	-	-	-	-	265.00
Charity Drives	-	-	-	1,135.87	1,135.87	-	-	-	-
SACC Reim.	(270.00)	-	(270.00)	-	-	-	-	-	(270.00)
SACC Tuition	-	-	-	131,466.50	131,466.50	-	-	-	-
<b>Total Restricted</b>	<b>51,653.06</b>	<b>-</b>	<b>51,653.06</b>	<b>295,322.40</b>	<b>296,445.01</b>	<b>-</b>	<b>(7,448.59)</b>	<b>-</b>	<b>43,081.86</b>
<b>Total General and Restricted</b>	<b>\$ 193,230.52</b>	<b>-</b>	<b>193,230.52</b>	<b>335,505.44</b>	<b>325,369.03</b>	<b>7,448.59</b>	<b>(7,448.59)</b>	<b>-</b>	<b>203,366.93</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Southside Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	51,333.77	-	51,333.77	-	51,837.49	-	-	-	(503.72)
<b>Restricted Fund:</b>									
Athletic Activity	507.72	-	507.72	-	-	-	-	-	507.72
Charmette Club	(4.00)	-	(4.00)	-	-	-	-	-	(4.00)
<b>Other Accounts:</b>									
<b>Total Restricted</b>	<u>503.72</u>	<u>-</u>	<u>503.72</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>503.72</u>
<b>Total General and Restricted</b>	<u>\$ 51,837.49</u>	<u>-</u>	<u>51,837.49</u>	<u>-</u>	<u>51,837.49</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Treadwell Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	28,297.60	-	28,297.60	7,246.55	12,427.34	-	-	-	23,116.81
<b>Restricted Fund:</b>									
Athletic Activity	5,810.21	-	5,810.21	17,261.20	15,206.83	-	(165.00)	-	7,699.58
Band	577.46	-	577.46	2,796.58	3,134.68	-	-	-	239.36
Basketball Club Boys	193.00	-	193.00	-	-	-	-	-	193.00
Beta Club	-	-	-	3,120.00	1,638.75	-	-	-	1,481.25
Charmette Club	-	-	-	3,176.83	2,499.71	-	-	-	677.12
Cheerleaders	93.00	-	93.00	-	200.00	-	165.00	-	58.00
Choir	156.56	-	156.56	-	-	-	-	-	156.56
Eighth Grade Club	371.07	-	371.07	7,106.32	7,288.45	-	-	-	188.94
FBLA	10.00	-	10.00	-	-	-	-	-	10.00
Fox 13 (Scholarship)	1,772.00	-	1,772.00	-	-	-	-	-	1,772.00
History Club	362.00	-	362.00	-	-	-	-	-	362.00
Honor Society	240.00	-	240.00	-	-	-	-	-	240.00
Laura Bush Grant	54.98	-	54.98	-	-	-	-	-	54.98
Library Club	15.00	-	15.00	-	-	-	-	-	15.00
Lowes	31.00	-	31.00	-	-	-	-	-	31.00
Majorettes	62.00	-	62.00	-	-	-	-	-	62.00
Peer Mediation	85.00	-	85.00	-	-	-	-	-	85.00
PTO	95.00	-	95.00	-	-	-	-	-	95.00
Sch Uniform Donations	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
School Beautification	321.38	-	321.38	-	300.00	-	-	-	21.38
Seventh Grade Club	136.48	-	136.48	-	-	-	-	-	136.48
Sixth Grade Club	521.79	-	521.79	5,060.00	4,793.67	-	-	-	788.12
Soccer Club	22.50	-	22.50	-	-	-	-	-	22.50
SPED Club	3.00	-	3.00	-	-	-	-	-	3.00
Teacher Courtesy	(27.75)	-	(27.75)	-	-	-	-	-	(27.75)
Vending	56.17	-	56.17	-	-	-	-	-	56.17
Yearbook	134.00	-	134.00	-	-	-	-	-	134.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Treadwell Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Other Accounts:</b>									
Bus Trips	-	-	-	109.26	109.26	-	-	-	-
Charity Drives	-	-	-	830.00	830.00	-	-	-	-
Home Economics	24.00	-	24.00	-	-	-	-	-	24.00
Technology Education	350.00	-	350.00	-	-	-	-	-	350.00
Title One/NCLB	(225.56)	-	(225.56)	225.56	-	-	-	-	-
<b>Total Restricted</b>	<b><u>12,244.29</u></b>	<b><u>-</u></b>	<b><u>12,244.29</u></b>	<b><u>39,685.75</u></b>	<b><u>36,001.35</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>15,928.69</u></b>
<b>Total General and Restricted</b>	<b><u>\$ 40,541.89</u></b>	<b><u>-</u></b>	<b><u>40,541.89</u></b>	<b><u>46,932.30</u></b>	<b><u>48,428.69</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>39,045.50</u></b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**White Station Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In	Transfers Out	Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
General Fund	21,012.41	-	21,012.41	28,895.59	17,722.86	-	-	-	32,185.14
<b>Restricted Fund:</b>									
Athletic Activity	11,537.15	-	11,537.15	22,560.12	21,875.44	-	-	-	12,221.83
Art Club	11.00	-	11.00	-	-	-	-	-	11.00
Band	654.00	-	654.00	-	-	-	-	-	654.00
Band Booster Cl	9.00	-	9.00	-	-	-	-	-	9.00
Baseball Club	1,657.64	-	1,657.64	9,135.00	10,626.96	-	-	-	165.68
Basketball Club - Girls	-	-	-	-	-	-	1,837.00	-	1,837.00
Basketball Club Boys	(0.20)	-	(0.20)	-	-	-	-	-	(0.20)
Basketball Club Girls	0.26	-	0.26	4,420.00	4,724.23	-	-	-	(303.97)
Beta Club	4,909.89	-	4,909.89	8,025.50	9,315.54	-	-	-	3,619.85
Blue Ribbon	81.32	-	81.32	-	-	-	-	-	81.32
Bridge Builders	85.00	-	85.00	-	42.50	-	-	-	42.50
Charmette Club	8.24	-	8.24	-	-	-	-	-	8.24
Cheerleaders	15,663.65	-	15,663.65	23,811.57	21,281.23	-	-	-	18,193.99
Chess Club	3.00	-	3.00	200.00	100.00	-	-	-	103.00
Choir	1,469.00	-	1,469.00	28.00	-	-	-	-	1,497.00
Choir Trip/Chamber Choir	230.00	-	230.00	-	-	-	-	-	230.00
Clapsadle Grant	328.00	-	328.00	-	320.00	-	-	-	8.00
CLUE	3,199.06	-	3,199.06	1,071.50	1,126.71	-	-	-	3,143.85
Debate Club	37.14	-	37.14	518.94	556.08	-	-	-	-
Dollar General Literacy Grant	60.23	-	60.23	-	-	-	-	-	60.23
Drama Club	1,189.93	-	1,189.93	-	-	-	-	-	1,189.93
Eighth Grade Club	807.94	-	807.94	16,623.00	14,610.16	-	-	-	2,820.78
English Club	4.00	-	4.00	615.00	503.20	-	-	-	115.80
Environmental Club	(0.42)	-	(0.42)	-	-	-	-	-	(0.42)
ESL	609.93	-	609.93	738.00	1,015.25	-	-	-	332.68
Football Club	2,088.69	-	2,088.69	11,786.54	13,049.01	-	-	-	826.22
French Club	175.54	-	175.54	3,321.00	3,119.11	-	-	-	377.43
GENYOUth Foundation	88.28	-	88.28	-	75.00	-	-	-	13.28
Golf	(0.25)	-	(0.25)	-	-	-	-	-	(0.25)
Health/Care	271.00	-	271.00	996.83	996.83	-	-	-	271.00
Hearing Impaired	56.00	-	56.00	-	-	-	-	-	56.00
Honor Society	6,969.93	-	6,969.93	2,440.00	2,676.59	-	-	-	6,733.34

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**White Station Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
International Club	2,855.18	-	2,855.18	4,946.85	3,420.33	-	-	-	4,381.70
Junior League	751.00	-	751.00	-	-	-	-	-	751.00
Key Club	-	-	-	3,632.00	3,594.53	-	-	-	37.47
Latin Club	10.00	-	10.00	529.00	537.50	-	-	-	1.50
Leadership	83.37	-	83.37	690.00	487.58	-	-	-	285.79
Library Club	146.21	-	146.21	10,005.03	9,617.44	-	-	-	533.80
Majorettes	5,601.51	-	5,601.51	9,234.47	8,584.39	-	-	-	6,251.59
Michael Howse Fund	308.23	-	308.23	-	225.00	-	-	-	83.23
Newspaper Club	1,150.00	-	1,150.00	-	-	-	-	-	1,150.00
Orchestra	6,403.39	-	6,403.39	5,559.00	6,726.78	-	-	-	5,235.61
Outdoor Classroom Grant	356.58	-	356.58	-	-	-	-	-	356.58
P.I.E.	16,539.13	-	16,539.13	13,596.26	15,270.55	-	(1,837.00)	-	13,027.84
School Beautification	35.00	-	35.00	-	-	-	-	-	35.00
Science Club	2,860.65	-	2,860.65	1,220.00	618.93	-	-	-	3,461.72
Science Lab	5,978.95	-	5,978.95	745.00	817.02	-	-	-	5,906.93
Science Olympiad	1,319.71	-	1,319.71	2,765.00	3,008.92	-	-	-	1,075.79
Seventh Grade Club	420.20	-	420.20	9,246.00	9,403.51	-	-	-	262.69
Sixth Grade Club	1,389.07	-	1,389.07	4,720.00	4,759.10	-	-	-	1,349.97
Soccer Club	101.24	-	101.24	1,094.00	998.55	-	-	-	196.69
Softball Club	24.92	-	24.92	1,415.50	1,278.53	-	-	-	161.89
Spanish Club	79.94	-	79.94	1,050.00	973.43	-	-	-	156.51
SPED Club	1.00	-	1.00	-	-	-	-	-	1.00
STEM Club	-	-	-	250.00	-	-	-	-	250.00
STEM Grant	7,771.00	-	7,771.00	-	-	-	-	-	7,771.00
Step Team	119.70	-	119.70	10,460.53	9,117.37	-	-	-	1,462.86
Student Council	21.06	-	21.06	1,110.00	687.30	-	-	-	443.76
Summer Prep	543.99	-	543.99	890.00	1,129.67	-	-	-	304.32
Swim Club	315.43	-	315.43	1,471.00	1,272.38	-	-	-	514.05
Target Grant	-	-	-	700.00	381.45	-	-	-	318.55
Teacher Courtesy	224.47	-	224.47	-	110.13	-	-	-	114.34
Teens for Peace	34.82	-	34.82	2,553.40	2,380.17	-	-	-	208.05
Tennis Club	839.14	-	839.14	2,603.16	2,969.03	-	-	-	473.27
Track Club	(0.02)	-	(0.02)	2,553.00	2,524.68	-	-	-	28.30
Vending	(0.17)	-	(0.17)	-	-	-	-	-	(0.17)
Volleyball Club	494.89	-	494.89	932.00	1,004.34	-	-	-	422.55
Yearbook	6,577.55	-	6,577.55	6,466.70	4,480.85	-	-	-	8,563.40

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**White Station Middle**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
<b>Other Accounts:</b>									
SACC Reim.	-	-	-	1,453.01	1,323.01	-	-	-	130.00
SACC Tuition	-	-	-	165,449.00	165,449.00	-	-	-	-
Title One/NCLB	(0.16)	-	(0.16)	-	-	-	-	-	(0.16)
<b>Total Restricted</b>	<b>115,560.93</b>	<b>-</b>	<b>115,560.93</b>	<b>373,630.91</b>	<b>369,165.31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,026.53</b>
<b>Total General and Restricted</b>	<b>\$ 136,573.34</b>	<b>-</b>	<b>136,573.34</b>	<b>402,526.50</b>	<b>386,888.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,211.67</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Woodstock Middle**  
**June 30, 2017**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
General Fund	13,114.48	-	13,114.48	2,529.44	3,371.46	517.71	-	-	12,790.17
<b>Restricted Fund:</b>									
Athletic Activity	2,044.20	-	2,044.20	11,324.21	11,215.48	-	-	-	2,152.93
20th Century Club	(47.00)	-	(47.00)	-	-	-	-	-	(47.00)
Ambassadors	15.00	-	15.00	-	-	-	-	-	15.00
Art Club	33.00	-	33.00	-	-	-	-	-	33.00
Band	332.43	-	332.43	21,326.55	20,975.08	-	-	-	683.90
Baseball Club	460.00	-	460.00	-	-	-	-	-	460.00
Basketball Club Boys	40.00	-	40.00	-	-	-	-	-	40.00
Beta Club	82.36	-	82.36	30.00	40.42	-	-	-	71.94
Boys to Men Club	2,030.42	-	2,030.42	-	-	-	-	-	2,030.42
Cheerleaders	1,311.48	-	1,311.48	740.00	809.04	-	-	-	1,242.44
Choir	181.00	-	181.00	-	-	-	-	-	181.00
Computer Club	339.00	-	339.00	-	-	-	-	-	339.00
Dance Team	375.05	-	375.05	-	-	-	-	-	375.05
Drama Club	20.00	-	20.00	-	-	-	-	-	20.00
Eighth Grade Club	311.56	-	311.56	-	163.50	-	-	-	148.06
English Club	284.00	-	284.00	-	-	-	-	-	284.00
FBLA	13.00	-	13.00	-	-	-	-	-	13.00
Football Club	115.00	-	115.00	-	-	-	-	-	115.00
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
GLO Club	1,426.00	-	1,426.00	-	-	-	-	-	1,426.00
Guidance	921.65	-	921.65	-	214.26	-	-	-	707.39
Honor Society	114.00	-	114.00	-	-	-	-	-	114.00
Leadership	34.21	-	34.21	-	-	-	-	-	34.21
Library Club	312.16	-	312.16	-	-	-	-	-	312.16
Newspaper Club	969.00	-	969.00	-	-	-	-	-	969.00
Optimist Club	115.00	-	115.00	-	-	-	-	-	115.00
PTO	25.00	-	25.00	-	-	-	-	-	25.00
School Beautification	300.00	-	300.00	-	-	-	-	-	300.00
Science Club	4,705.86	-	4,705.86	-	-	-	-	-	4,705.86
Seventh Grade Club	152.00	-	152.00	1,125.00	1,228.25	-	-	-	48.75

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Woodstock Middle**  
**June 30, 2017**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Sixth Grade Club	23.00	-	23.00	-	-	-	-	-	23.00
Softball Club	460.00	-	460.00	-	-	-	-	-	460.00
SPED Club	162.14	-	162.14	20.00	54.47	-	-	-	127.67
Student Council	619.21	-	619.21	-	-	-	-	-	619.21
Sunshine Club	20.18	-	20.18	-	-	-	-	-	20.18
Target Grant	25.00	-	25.00	-	-	-	-	-	25.00
Teacher Courtesy	-	-	-	100.00	100.00	-	-	-	-
Technology	(144.00)	-	(144.00)	-	-	-	-	-	(144.00)
Teen Living	2.00	-	2.00	-	-	-	-	-	2.00
Track Club	464.10	-	464.10	-	-	-	-	-	464.10
Volleyball Club	1,906.18	-	1,906.18	-	188.87	-	-	-	1,717.31
Yearbook	(351.24)	-	(351.24)	810.00	811.50	-	-	-	(352.74)
<b>Other Accounts:</b>									
Bus Trips	-	-	-	1,465.00	947.29	-	(517.71)	-	-
Bus Trips Grade 3	29.00	-	29.00	-	-	-	-	-	29.00
Bus Trips Grade 4	29.00	-	29.00	-	-	-	-	-	29.00
Bus Trips Grade 5	32.00	-	32.00	-	-	-	-	-	32.00
Cafeteria Payments	-	-	-	3.75	3.75	-	-	-	-
Charity Drives	(0.05)	-	(0.05)	579.86	579.86	-	-	-	(0.05)
SPED Home Environment	-	-	-	147.85	147.85	-	-	-	-
<b>Total Restricted</b>	<b>21,291.90</b>	<b>-</b>	<b>21,291.90</b>	<b>37,672.22</b>	<b>37,479.62</b>	<b>-</b>	<b>(517.71)</b>	<b>-</b>	<b>20,966.79</b>
<b>Total General and Restricted</b>	<b>\$ 34,406.38</b>	<b>-</b>	<b>34,406.38</b>	<b>40,201.66</b>	<b>40,851.08</b>	<b>517.71</b>	<b>(517.71)</b>	<b>-</b>	<b>33,756.96</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Avon Lenox High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	16,386.27	-	16,386.27	6,734.19	875.37	-	-	-	22,245.09
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Class of 2017	2,514.16	-	2,514.16	3,300.29	1,849.62	-	-	-	3,964.83
Class of 2018	-	-	-	825.00	-	-	-	-	825.00
Crafts	40.00	-	40.00	-	-	-	-	-	40.00
Jablonski Scholarship	295.00	-	295.00	-	-	-	-	-	295.00
Prom	561.99	-	561.99	261.11	705.50	-	-	-	117.60
Reading is Fun	40.00	-	40.00	-	-	-	-	-	40.00
School Based Enterprise	582.21	-	582.21	-	-	-	-	-	582.21
Special Olympic Athl	1,156.16	-	1,156.16	-	-	-	-	-	1,156.16
Sunshine Club	188.00	-	188.00	-	-	-	-	-	188.00
Teacher Courtesy	22.00	-	22.00	-	-	-	-	-	22.00
Caps and Gowns	4,478.81	-	4,478.81	-	-	-	-	-	4,478.81
SPED Home Environment	(384.47)	-	(384.47)	2,258.38	1,872.23	-	-	-	1.68
<b>Total Restricted Fund</b>	<b>9,493.86</b>	<b>-</b>	<b>9,493.86</b>	<b>6,644.78</b>	<b>4,427.35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,711.29</b>
<b>Total General and Restricted Fund</b>	<b>25,880.13</b>	<b>-</b>	<b>25,880.13</b>	<b>13,378.97</b>	<b>5,302.72</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,956.38</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Bolton High School**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	122,559.22	-	122,559.22	30,210.80	19,869.15	182.84	-	-	133,083.71
<b>Restricted Fund:</b>									
Athletic Activity	34,689.45	-	34,689.45	42,093.79	33,073.06	-	-	-	43,710.18
<b>Club Accounts:</b>									
Art - Byard	846.38	-	846.38	-	808.39	-	-	-	37.99
Art - McClanahan	2,765.84	-	2,765.84	264.00	711.47	-	-	-	2,318.37
Art - Sherry	1,218.36	-	1,218.36	-	660.38	-	-	-	557.98
Art Club	749.37	-	749.37	-	-	-	-	-	749.37
Art Honor Society	1,647.67	-	1,647.67	3,742.09	3,156.15	-	-	-	2,233.61
Ashley Scott Memorial	4,300.00	-	4,300.00	-	-	-	-	-	4,300.00
Band	5.86	-	5.86	-	-	-	-	-	5.86
Barret's Trust Donation	8,852.60	-	8,852.60	23,092.50	23,996.97	-	-	-	7,948.13
Beta Club	5,133.66	-	5,133.66	700.00	526.84	-	-	-	5,306.82
Bolton Pre School	4,523.51	-	4,523.51	4,695.25	8,099.62	-	-	-	1,119.14
Business - Forrester	0.07	-	0.07	-	-	-	-	-	0.07
Business - Hayes	607.15	-	607.15	-	-	-	-	-	607.15
Business Club	259.10	-	259.10	-	-	-	-	-	259.10
Cheerleaders	681.22	-	681.22	3,507.94	3,792.86	-	-	-	396.30
Cheerleaders Club - BB	2,917.75	-	2,917.75	470.00	2,823.15	-	-	-	564.60
Choir	822.91	-	822.91	1,750.00	1,486.39	-	-	-	1,086.52
Computer Club	584.44	-	584.44	-	-	-	-	-	584.44
Cosmetology	3.50	-	3.50	225.00	140.00	-	-	-	88.50
Drama Club	6,572.85	-	6,572.85	1,370.00	917.58	-	-	-	7,025.27
English Honors	98.00	-	98.00	5,576.00	5,674.00	-	-	-	-
Exxon Grant	500.00	-	500.00	-	-	-	-	-	500.00
FBLA	(137.13)	-	(137.13)	423.00	423.00	-	-	-	(137.13)
FCA	15.44	-	15.44	-	-	-	-	-	15.44
French Club	293.98	-	293.98	-	55.00	-	-	-	238.98
Grants-Misc.CALL AUDITING 1ST	1,714.00	-	1,714.00	-	-	-	-	-	1,714.00
Guidance	385.49	-	385.49	-	309.75	-	-	-	75.74
History Club	19.82	-	19.82	1,430.00	730.20	-	-	-	719.62
Honor Society	12,211.37	-	12,211.37	30,001.58	33,987.65	-	-	-	8,225.30
Key Club	1,613.30	-	1,613.30	120.00	167.75	-	-	-	1,565.55

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Bolton High School**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Knowledge Bowl	1,763.92	-	1,763.92	-	205.00	-	-	-	1,558.92
Latin Club	18.00	-	18.00	-	-	-	-	-	18.00
Library Club	878.40	-	878.40	2.90	690.90	-	-	-	190.40
Lowes	2,000.00	-	2,000.00	-	676.63	-	-	-	1,323.37
Math Club	3,237.00	-	3,237.00	500.00	-	-	-	-	3,737.00
Memphis Works Managerial Club	4,000.00	-	4,000.00	-	-	-	-	-	4,000.00
Newspaper Club	827.18	-	827.18	-	24.48	-	-	-	802.70
Orchestra	994.03	-	994.03	940.00	1,154.00	-	-	-	780.03
Outdoor Classroom Grant	291.26	-	291.26	-	101.02	-	-	-	190.24
Performing Arts Cl	9,259.88	-	9,259.88	-	3,900.00	-	-	-	5,359.88
Phizer Grant	652.00	-	652.00	-	-	-	-	-	652.00
Physics	927.60	-	927.60	1,488.98	1,206.38	-	-	-	1,210.20
Prom	29,277.11	-	29,277.11	11,600.00	11,717.10	-	-	-	29,160.01
Quill and Scroll	64.00	-	64.00	-	-	-	-	-	64.00
Science Club	4,642.12	-	4,642.12	500.00	1,377.94	-	-	-	3,764.18
Senior Activities	1,584.57	-	1,584.57	52,289.95	46,586.35	-	(6,875.00)	-	413.17
Spanish Honor Soc.	1,338.59	-	1,338.59	630.00	1,406.02	-	-	-	562.57
SPED Club	64.33	-	64.33	-	-	-	-	-	64.33
STEM Club	-	-	-	142.25	-	-	-	-	142.25
Student Council	5,654.69	-	5,654.69	3,508.45	9,675.35	-	6,875.00	-	6,362.79
Teacher Courtesy	0.34	-	0.34	1,164.33	-	-	-	-	1,164.67
<b>Other Accounts:</b>									
AP Tests	-	-	-	5,268.00	4,383.00	-	-	-	885.00
Auto Mechanics	3,468.03	-	3,468.03	839.62	2,644.84	-	-	-	1,662.81
BPA	185.00	-	185.00	-	-	-	-	-	185.00
Bus Trips	-	-	-	600.00	417.16	-	(182.84)	-	-
Caps and Gowns	13,856.85	-	13,856.85	-	-	-	-	-	13,856.85
Carpentry	2,751.57	-	2,751.57	592.54	592.54	-	-	-	2,751.57
Charity Drives	(600.00)	-	(600.00)	1,600.68	1,600.68	-	-	-	(600.00)
Cosmetology I	1,374.14	-	1,374.14	4,933.84	5,669.19	-	-	-	638.79
Criminal Justice	357.00	-	357.00	-	-	-	-	-	357.00
Deca	(0.10)	-	(0.10)	3,268.00	2,793.16	-	-	-	474.74
FBLA	52.00	-	52.00	175.00	-	-	-	-	227.00
FCCLA	1,715.81	-	1,715.81	4,432.09	5,339.02	-	-	-	808.88
FCCLA II - Genus	610.32	-	610.32	-	530.60	-	-	-	79.72

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Bolton High School**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
FCCLA III - Morgan	714.69	-	714.69	21,483.30	22,135.65	-	-	-	62.34
FFA	20.00	-	20.00	-	-	-	-	-	20.00
Home Economics	52.18	-	52.18	-	-	-	-	-	52.18
Horticulture	16.00	-	16.00	-	-	-	-	-	16.00
HOSA	643.29	-	643.29	1,009.00	1,083.41	-	-	-	568.88
PSAT/PLAN	-	-	-	432.00	432.00	-	-	-	-
Skills USA	251.94	-	251.94	1,673.00	1,876.00	-	-	-	48.94
SPED Home Environment	(11.36)	-	(11.36)	323.51	289.52	-	-	-	22.63
<b>Total Restricted Fund</b>	<b>186,828.34</b>	<b>-</b>	<b>186,828.34</b>	<b>238,858.59</b>	<b>250,298.15</b>	<b>-</b>	<b>(182.84)</b>	<b>-</b>	<b>175,205.94</b>
<b>Total General and Restricted Fund</b>	<b>309,387.56</b>	<b>-</b>	<b>309,387.56</b>	<b>269,069.39</b>	<b>270,167.30</b>	<b>182.84</b>	<b>(182.84)</b>	<b>-</b>	<b>308,289.65</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Booker T. Washington High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	25,109.67	-	25,109.67	6,242.17	1,744.25	194.39	-	-	29,801.98
<b>Restricted Fund:</b>									
Athletic Activity	1,820.71	-	1,820.71	16,833.81	18,300.92	-	-	-	353.60
<b>Club Accounts:</b>									
Alumni Scholarship	5,180.00	-	5,180.00	-	-	-	-	-	5,180.00
Alumni Supporters	9,389.41	-	9,389.41	7,321.34	9,547.87	-	-	-	7,162.88
Alumni Wall of Fame	637.00	-	637.00	-	-	-	-	-	637.00
Athletic Booster	102.45	-	102.45	5,137.47	2,428.84	-	-	-	2,811.08
Band	377.29	-	377.29	-	-	-	-	-	377.29
Baseball Club	1.00	-	1.00	-	-	-	-	-	1.00
Basketball Club Boys	59.26	-	59.26	-	-	-	-	-	59.26
Basketball Club Girls	9,715.77	-	9,715.77	14,765.42	18,293.40	-	-	-	6,187.79
Cheerleaders	342.78	-	342.78	1,422.46	1,394.06	-	(100.75)	-	270.43
Choir	2.00	-	2.00	-	-	-	-	-	2.00
Class of 2015	1.33	-	1.33	-	-	-	-	-	1.33
Class of 2016	0.50	-	0.50	-	-	-	-	-	0.50
Class of 2017	8,264.41	-	8,264.41	(130.00)	7,466.18	-	-	-	668.23
Class of 2018	1,312.43	-	1,312.43	21,740.62	19,541.54	-	-	-	3,511.51
Class of 2019	-	-	-	2,794.00	2,749.72	-	(41.60)	-	2.68
Cook Scholarship	734.00	-	734.00	-	-	-	-	-	734.00
FedEx Grant	1,562.00	-	1,562.00	-	-	-	-	-	1,562.00
Flag Girls	358.08	-	358.08	-	-	-	-	-	358.08
Football	5,151.14	-	5,151.14	5,985.65	5,587.79	-	-	-	5,549.00
Golf Club	-	-	-	2,475.00	898.96	-	-	-	1,576.04
Guidance	6.69	-	6.69	-	-	-	-	-	6.69
Honor Society	60.12	-	60.12	414.00	249.20	-	-	-	224.92
HS Trans PI Grant	54.00	-	54.00	-	-	-	-	-	54.00
Jordan's Fundamental	157.00	-	157.00	-	-	-	-	-	157.00
JROTC	124.00	-	124.00	550.00	522.95	-	-	-	151.05
Leadership	0.68	-	0.68	-	-	-	-	-	0.68
Majorettes	373.35	-	373.35	654.00	853.99	-	(52.04)	-	121.32
Men of Distinction	1,838.75	-	1,838.75	-	1,141.82	-	-	-	696.93
Ninth Grade Academy	1,564.17	-	1,564.17	2,852.10	3,456.67	-	-	-	959.60
Ninth Grade Club	10.00	-	10.00	50.00	50.00	-	-	-	10.00
Oliver Youth Camp	20.00	-	20.00	-	-	-	-	-	20.00
Pom Squad	182.45	-	182.45	-	88.05	-	-	-	94.40

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Booker T. Washington High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Robotics Club	422.00	-	422.00	-	-	-	-	-	422.00
Scholarship Fund	12,479.00	-	12,479.00	10,000.00	-	-	-	-	22,479.00
Soccer Club	-	-	-	100.00	-	-	-	-	100.00
Student Council	77.00	-	77.00	-	-	-	-	-	77.00
Track Club	136.00	-	136.00	50.00	160.00	-	-	-	26.00
Vern. Brown Scholar	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Volleyball Club	-	-	-	220.00	200.00	-	-	-	20.00
Warrior Bucks	4,305.98	-	4,305.98	-	2,420.38	-	-	-	1,885.60
Women's Foundation for Greater Memph	-	-	-	-	-	-	-	-	-
<b>Other Accounts:</b>									
Charity Drives	82.80	-	82.80	-	82.80	-	-	-	-
Cosmetology I	63.39	-	63.39	240.00	284.00	-	-	-	19.39
FBLA	130.41	-	130.41	-	-	-	-	-	130.41
Home Economics	34.47	-	34.47	1,171.12	1,102.12	-	-	-	103.47
JROTC Uniforms	-	-	-	(1,755.00)	(1,755.00)	-	-	-	-
Printing	730.99	-	730.99	-	70.00	-	-	-	660.99
Prof. Development	762.92	-	762.92	-	513.55	-	-	-	249.37
Skills USA	42.00	-	42.00	-	-	-	-	-	42.00
VICA	115.00	-	115.00	-	-	-	-	-	115.00
<b>Total Restricted Fund</b>	<b>69,784.73</b>	<b>-</b>	<b>69,784.73</b>	<b>92,891.99</b>	<b>96,039.81</b>	<b>-</b>	<b>(194.39)</b>	<b>-</b>	<b>66,442.52</b>
<b>Total General and Restricted Fund</b>	<b>94,894.40</b>	<b>-</b>	<b>94,894.40</b>	<b>99,134.16</b>	<b>97,784.06</b>	<b>194.39</b>	<b>(194.39)</b>	<b>-</b>	<b>96,244.50</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Central High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	83,339.28	-	83,339.28	28,800.01	9,434.29	-	-	-	102,705.00
<b>Restricted Fund:</b>									
Athletic Activity	49,004.74	-	49,004.74	112,480.66	111,403.82	-	-	-	50,081.58
<b>Club Accounts:</b>									
Accel Alg Lab Fees	495.00	-	495.00	-	-	-	-	-	495.00
Afr.Am Study Club	928.03	-	928.03	-	-	-	-	-	928.03
Art Club	1,091.40	-	1,091.40	1,360.01	332.14	-	-	-	2,119.27
Art Exch.-Thames	55.00	-	55.00	-	-	-	-	-	55.00
ATSP Alloc	355.00	-	355.00	-	-	-	-	-	355.00
Band	10,399.68	-	10,399.68	50,858.57	50,360.80	-	-	-	10,897.45
Basketball Club Boys	152.00	-	152.00	-	-	-	-	-	152.00
Beta Club	165.00	-	165.00	-	-	-	-	-	165.00
Biology Club	5,504.58	-	5,504.58	200.00	1,378.70	-	-	-	4,325.88
Blue Ribbon	161.42	-	161.42	-	-	-	-	-	161.42
Botany Cl.-Baxter	321.00	-	321.00	-	-	-	-	-	321.00
Bridge Builders	1,082.00	-	1,082.00	-	-	-	-	-	1,082.00
Career Club	8.00	-	8.00	-	-	-	-	-	8.00
Career Exp-Young	47.00	-	47.00	-	-	-	-	-	47.00
Cental Ed Trust	364.00	-	364.00	-	-	-	-	-	364.00
Cheerleaders	3,564.66	-	3,564.66	24,531.34	15,203.03	-	-	-	12,892.97
Chemical Club	126.00	-	126.00	-	-	-	-	-	126.00
Chemistry Club	30.00	-	30.00	-	-	-	-	-	30.00
Chess Club	195.00	-	195.00	-	-	-	-	-	195.00
Choir	430.63	-	430.63	31,379.85	30,758.96	-	-	-	1,051.52
CHS Extravaganza	317.00	-	317.00	-	-	-	-	-	317.00
CHS Wrtg Assoc	79.00	-	79.00	-	-	-	-	-	79.00
Class of 2012	(275.00)	-	(275.00)	-	-	-	-	-	(275.00)
Class of 2017	6,734.23	-	6,734.23	6,776.00	4,732.21	-	-	-	8,778.02
Class of 2018	45.09	-	45.09	85,328.00	85,373.09	-	-	-	-
Class of 2019	5.44	-	5.44	1,335.92	1,021.85	-	-	-	319.51
CLUE	5.00	-	5.00	-	-	-	-	-	5.00
Colorblind	91.00	-	91.00	-	-	-	-	-	91.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Central High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Computer Club	113.00	-	113.00	-	-	-	-	-	113.00
Crusaders Club	315.00	-	315.00	-	-	-	-	-	315.00
Donations/Stu Aid	261.00	-	261.00	-	-	-	-	-	261.00
Drama Club	10,564.35	-	10,564.35	17,116.00	19,843.47	-	-	-	7,836.88
Drop-Out Fd-Raiser	163.00	-	163.00	-	-	-	-	-	163.00
English Club	10.00	-	10.00	-	-	-	-	-	10.00
English Honors	178.00	-	178.00	-	-	-	-	-	178.00
FBLA	1,262.78	-	1,262.78	4,285.00	5,313.49	-	-	-	234.29
FCA	57.00	-	57.00	30.00	-	-	-	-	87.00
Football	-	-	-	480.00	329.00	-	-	-	151.00
French Club	638.00	-	638.00	-	-	-	-	-	638.00
Future Teachers Club	60.00	-	60.00	-	-	-	-	-	60.00
Gamers Club	119.00	-	119.00	-	-	-	-	-	119.00
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
German Club	387.00	-	387.00	-	-	-	-	-	387.00
Gospel Choir	310.00	-	310.00	-	-	-	-	-	310.00
Green Cl/Prewitt	579.85	-	579.85	120.00	418.10	-	-	-	281.75
Guidance	931.15	-	931.15	-	819.77	-	-	-	111.38
High-Jumpers	16.00	-	16.00	-	-	-	-	-	16.00
History Club	1,293.51	-	1,293.51	365.00	315.41	-	-	-	1,343.10
Honor Society	2,290.07	-	2,290.07	665.00	1,102.20	-	-	-	1,852.87
Interact Club	332.00	-	332.00	-	-	-	-	-	332.00
International Club	1,261.05	-	1,261.05	2,502.29	2,936.93	-	-	-	826.41
Jedidiah Club	156.00	-	156.00	-	-	-	-	-	156.00
Journalism Club	68.00	-	68.00	-	-	-	-	-	68.00
JROTC	1,960.55	-	1,960.55	1,424.15	1,882.73	-	-	-	1,501.97
Kashmir Club	197.00	-	197.00	-	-	-	-	-	197.00
Key Club	26.11	-	26.11	-	-	-	-	-	26.11
Latin Club	74.00	-	74.00	-	-	-	-	-	74.00
Library Club	5,128.01	-	5,128.01	731.90	799.68	-	-	-	5,060.23
Math Club	1,593.94	-	1,593.94	1,009.20	1,750.60	-	-	-	852.54
Model UN	50.00	-	50.00	-	-	-	-	-	50.00
Mu Alpha Theta	3,078.43	-	3,078.43	7,676.98	5,216.02	-	-	-	5,539.39
Ninth Grade Academy	289.16	-	289.16	-	-	-	-	-	289.16
Orchestra	2,882.68	-	2,882.68	4,781.00	4,047.48	-	-	-	3,616.20
Pep Club	-	-	-	1,069.00	897.90	-	-	-	171.10

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Central High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Pom Squad	(29.85)	-	(29.85)	-	-	-	-	-	(29.85)
Pre Health Med	42.00	-	42.00	-	-	-	-	-	42.00
Prom	1,330.45	-	1,330.45	18,050.00	16,395.72	-	-	-	2,984.73
PTO	169.00	-	169.00	-	-	-	-	-	169.00
Quill and Scroll	52.00	-	52.00	-	-	-	-	-	52.00
Rotary-Doss	51.00	-	51.00	-	-	-	-	-	51.00
Rotary-L Brooks	100.00	-	100.00	-	-	-	-	-	100.00
Rotary-Spearman	11.00	-	11.00	-	-	-	-	-	11.00
Russian Club	408.11	-	408.11	336.00	526.04	-	-	-	218.07
SADD	99.00	-	99.00	-	-	-	-	-	99.00
Scholarship Fund	6,850.00	-	6,850.00	1,500.00	1,000.00	-	-	-	7,350.00
Sci Fi Club	10.00	-	10.00	-	-	-	-	-	10.00
Science Club	992.37	-	992.37	1,745.00	-	-	-	-	2,737.37
SECME	306.00	-	306.00	-	-	-	-	-	306.00
Senior Activities	1,873.96	-	1,873.96	-	-	-	-	-	1,873.96
Sign Language Cl	54.00	-	54.00	-	-	-	-	-	54.00
Spanish Club	(0.25)	-	(0.25)	-	-	-	-	-	(0.25)
Spanish Honor Soc.	208.46	-	208.46	140.00	142.99	-	-	-	205.47
SPED Club	34.66	-	34.66	120.00	154.66	-	-	-	-
Speech Club	1,356.00	-	1,356.00	-	-	-	-	-	1,356.00
STEM Grant	250.00	-	250.00	-	-	-	-	-	250.00
Student Council	15,254.23	-	15,254.23	19,928.96	16,510.47	-	-	-	18,672.72
Summer Prep	83.00	-	83.00	-	-	-	-	-	83.00
Teacher Courtesy	(0.43)	-	(0.43)	1,070.00	1,070.00	-	-	-	(0.43)
Ultimate Frisbee Club	73.00	-	73.00	-	-	-	-	-	73.00
Univ of Mph	1,500.00	-	1,500.00	-	-	-	-	-	1,500.00
Vending	-	-	-	29.33	-	-	-	-	29.33
Volunteers of Central	370.00	-	370.00	-	-	-	-	-	370.00
Yearbook	(251.19)	-	(251.19)	8,173.50	7,922.50	-	-	-	(0.19)
<b>Other Accounts:</b>									
AP Tests	275.33	-	275.33	13,396.00	11,580.61	-	-	-	2,090.72
Deca	273.00	-	273.00	-	-	-	-	-	273.00
FBLA	34.00	-	34.00	587.00	-	-	-	-	621.00
FCCLA	92.97	-	92.97	4,610.87	4,455.65	-	-	-	248.19
Home Economics	-	-	-	573.00	300.00	-	-	-	273.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Central High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
PSAT/PLAN	-	-	-	2,720.00	2,360.00	-	-	-	360.00
TOEC Club	90.00	-	90.00	-	-	-	-	-	90.00
VICA	910.00	-	910.00	-	-	-	-	-	910.00
<b>Total Restricted Fund</b>	<b>151,999.36</b>	<b>-</b>	<b>151,999.36</b>	<b>429,485.53</b>	<b>408,656.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,828.87</b>
<b>Total General and Restricted Fund</b>	<b>235,338.64</b>	<b>-</b>	<b>235,338.64</b>	<b>458,285.54</b>	<b>418,090.31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,533.87</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cordova High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	3,148.90	-	3,148.90	16,650.12	15,143.16	557.65	-	-	5,213.51
<b>Restricted Fund:</b>									
Athletic Activity	20,679.58	-	20,679.58	47,737.00	41,717.90	-	5,679.00	-	32,377.68
<b>Club Accounts:</b>									-
Art Club	3,288.01	-	3,288.01	7,538.00	5,565.69	-	(2,235.00)	-	3,025.32
AVID / Maps	239.44	-	239.44	833.16	656.76	-	-	-	415.84
Band	4,894.37	-	4,894.37	3,000.00	5,633.81	-	-	-	2,260.56
Baseball Club	1,221.38	-	1,221.38	2,525.29	2,000.00	-	-	-	1,746.67
Basketball Club Boys	12,218.94	-	12,218.94	12,172.90	7,811.31	-	(575.00)	-	16,005.53
Basketball Club Girls	5,621.44	-	5,621.44	10,483.00	6,689.56	-	(425.00)	-	8,989.88
Beta Club	1,441.90	-	1,441.90	5,045.50	5,331.01	-	(81.45)	-	1,074.94
Book Club	79.82	-	79.82	-	-	-	-	-	79.82
Business Club	498.00	-	498.00	-	-	-	-	-	498.00
Cheerleaders	1,615.06	-	1,615.06	16,435.00	10,894.47	-	(950.00)	-	6,205.59
Chemistry Club	1,021.00	-	1,021.00	-	-	-	-	-	1,021.00
Choir	3,088.39	-	3,088.39	15,560.77	14,699.88	-	-	-	3,949.28
Circulation Library	41.00	-	41.00	-	-	-	-	-	41.00
Class of 2014	(23.00)	-	(23.00)	-	-	-	-	-	(23.00)
Class of 2016	8,963.78	-	8,963.78	-	-	-	-	-	8,963.78
Class of 2017	(6,963.82)	-	(6,963.82)	-	-	-	-	-	(6,963.82)
Class of 2018	-	-	-	57,529.34	35,295.62	-	-	-	22,233.72
College Bound Stu	2,040.16	-	2,040.16	-	-	-	-	-	2,040.16
College Guidance	4,576.44	-	4,576.44	6,806.00	10,595.08	-	-	-	787.36
Computer Club	1,148.00	-	1,148.00	-	42.86	-	-	-	1,105.14
Computer-Boozer	482.00	-	482.00	-	286.10	-	-	-	195.90
Computer-Connell	10.00	-	10.00	-	-	-	-	-	10.00
Cosmetology	7.00	-	7.00	-	-	-	-	-	7.00
Dance Team	170.00	-	170.00	1,268.14	685.15	-	-	-	752.99
Dollar General Literacy Grant	164.96	-	164.96	-	-	-	-	-	164.96
Economics Club	123.00	-	123.00	-	-	-	-	-	123.00
Exxon Grant	506.45	-	506.45	-	-	-	-	-	506.45
FCA	1,165.45	-	1,165.45	-	842.05	-	-	-	323.40
FCCLA	(1,337.86)	-	(1,337.86)	-	-	-	-	-	(1,337.86)
FCS	181.00	-	181.00	-	-	-	-	-	181.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cordova High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			<u>Other Financing Sources (Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
Film/Video Boyle	401.00	-	401.00	-	-	-	-	-	401.00
Film/Video Nelms	1,415.22	-	1,415.22	920.00	747.98	-	-	-	1,587.24
Football	14,029.63	-	14,029.63	39,017.98	49,623.52	-	-	-	3,424.09
Free Thinkers AI	407.00	-	407.00	-	-	-	-	-	407.00
French Club	109.00	-	109.00	-	-	-	-	-	109.00
GENYOUth Foundation	195.18	-	195.18	-	-	-	-	-	195.18
German Club	573.00	-	573.00	-	-	-	-	-	573.00
German Honors Club	14.00	-	14.00	-	-	-	-	-	14.00
Grants-Misc.CALL AUDITING 1ST	10.17	-	10.17	-	-	-	-	-	10.17
Hackeysack Club	10.00	-	10.00	-	-	-	-	-	10.00
Honor Society	65.16	-	65.16	4,541.50	4,239.81	-	-	-	366.85
International Club	331.00	-	331.00	-	-	-	-	-	331.00
JROTC	4,005.46	-	4,005.46	11,017.27	12,039.85	-	-	-	2,982.88
Key Club	0.36	-	0.36	-	-	-	-	-	0.36
Knowledge Bowl	1.00	-	1.00	-	-	-	-	-	1.00
L.I.G.H.T.	15.00	-	15.00	-	-	-	-	-	15.00
Library Club	52.00	-	52.00	8.80	-	-	-	-	60.80
Literary Magazine	710.00	-	710.00	-	-	-	-	-	710.00
Lowes	716.31	-	716.31	-	-	-	-	-	716.31
Majorettes	342.00	-	342.00	1,520.00	700.00	-	-	-	1,162.00
Math Club	346.00	-	346.00	365.00	344.32	-	-	-	366.68
Mini Golf Club	280.00	-	280.00	-	-	-	-	-	280.00
Mu Alpha Theta	537.00	-	537.00	-	-	-	-	-	537.00
Music	1,381.90	-	1,381.90	63,723.70	63,724.00	-	-	-	1,381.60
National Art Honor Society	-	-	-	371.20	2,560.73	-	2,235.00	-	45.47
Ninth Grade Academy	1,012.16	-	1,012.16	0.96	507.39	-	-	-	505.73
Orchestra	1,718.44	-	1,718.44	1,700.00	770.00	-	-	-	2,648.44
Pep Club	116.00	-	116.00	-	-	-	-	-	116.00
Performing Arts	1,033.56	-	1,033.56	784.00	600.00	-	-	-	1,217.56
Performing Arts Cl	-	-	-	4,510.00	1,923.75	-	-	-	2,586.25
Photography Club	757.22	-	757.22	82.00	-	-	-	-	839.22
Physics	(0.04)	-	(0.04)	-	-	-	-	-	(0.04)
Ping Pong Club	147.00	-	147.00	-	-	-	-	-	147.00
Play Productions	3,356.32	-	3,356.32	2,815.50	3,658.09	-	-	-	2,513.73
Prom	11,205.56	-	11,205.56	29,455.00	23,304.99	-	-	-	17,355.57
Robotics Club	3,039.00	-	3,039.00	-	-	-	-	-	3,039.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cordova High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Rock Club-Abernathy	315.00	-	315.00	-	-	-	-	-	315.00
Sch Clay Trgt-Nabd	1,290.00	-	1,290.00	-	-	-	-	-	1,290.00
Sch Uniform Donations	50.00	-	50.00	-	-	-	-	-	50.00
Scholarship Fund	1,907.00	-	1,907.00	1,000.00	-	-	-	-	2,907.00
Science Club	1,028.75	-	1,028.75	-	31.72	-	-	-	997.03
Science-Hatch/Fletca	152.00	-	152.00	-	-	-	-	-	152.00
Senior Activities	1,147.07	-	1,147.07	3,150.00	3,118.71	-	-	-	1,178.36
Soccer Club	4,028.38	-	4,028.38	11,425.00	10,235.57	-	(1,100.00)	-	4,117.81
Softball Club	3,426.16	-	3,426.16	4,755.00	3,051.60	-	-	-	5,129.56
Spanish Club	709.03	-	709.03	-	-	-	-	-	709.03
Spanish Honor Soc.	1,934.07	-	1,934.07	100.00	65.00	-	-	-	1,969.07
Step Team	1.63	-	1.63	385.00	349.87	-	-	-	36.76
Student Council	1,848.55	-	1,848.55	2,917.96	3,051.33	-	-	-	1,715.18
Tailgate Club	2,270.00	-	2,270.00	61.00	2,042.73	-	-	-	288.27
Teacher Courtesy	798.50	-	798.50	4,874.36	1,306.14	-	-	-	4,366.72
Technical Honor Society	8.24	-	8.24	689.00	483.69	-	-	-	213.55
Teens for Peace	278.23	-	278.23	163.00	189.87	-	-	-	251.36
Track Club	3,343.21	-	3,343.21	7,010.00	7,282.51	-	(1,375.00)	-	1,695.70
Univ of Mph	30.00	-	30.00	-	-	-	-	-	30.00
Video Club-Bethel	453.00	-	453.00	-	-	-	-	-	453.00
Volleyball Club	2,075.52	-	2,075.52	8,865.00	6,377.78	-	(800.00)	-	3,762.74
Wolf Pack Foundation	13.18	-	13.18	-	-	-	-	-	13.18
Wolf Tales Newspaper	155.00	-	155.00	-	-	-	-	-	155.00
Wrestling Club	2,540.82	-	2,540.82	6,676.40	6,429.05	-	(550.00)	-	2,238.17
Yearbook	2,821.30	-	2,821.30	10,375.00	9,835.70	-	-	-	3,360.60
<b>Other Accounts:</b>									
AP Tests	-	-	-	10,787.00	9,715.00	-	-	-	1,072.00
Auto Mechanics	1,224.85	-	1,224.85	4,768.00	4,821.93	-	-	-	1,170.92
Auto Parts Marketing	10.00	-	10.00	-	-	-	-	-	10.00
Bus Trips	-	-	-	2,384.00	2,003.80	-	(380.20)	-	-
CADD	6.90	-	6.90	-	-	-	-	-	6.90
Carpentry	189.00	-	189.00	-	-	-	-	-	189.00
Charity Drives	200.92	-	200.92	399.50	600.42	-	-	-	-
Computer-LWilliams	439.00	-	439.00	-	-	-	-	-	439.00
Cosmetology II	300.30	-	300.30	11,120.00	10,519.82	-	-	-	900.48

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Cordova High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Deca	553.35	-	553.35	14,904.00	11,601.14	-	-	-	3,856.21
FBLA	1,474.09	-	1,474.09	10,369.60	9,058.02	-	-	-	2,785.67
FCCLA	2,175.67	-	2,175.67	6,302.84	7,748.71	-	-	-	729.80
Home Economics	1,910.29	-	1,910.29	850.00	2,627.96	-	-	-	132.33
Home Economics Thomas	30.00	-	30.00	-	-	-	-	-	30.00
JROTC Uniforms	-	-	-	70.00	70.00	-	-	-	-
Misc. Clearing	393.23	-	393.23	-	-	-	-	-	393.23
PSAT/PLAN	-	-	-	1,456.00	992.00	-	-	-	464.00
Radio Broadcasting	2,513.39	-	2,513.39	3,044.00	3,855.76	-	-	-	1,701.63
Residential Constr	23.00	-	23.00	-	-	-	-	-	23.00
Skills USA	-	-	-	242.00	102.86	-	-	-	139.14
SPED Home Environment	2.00	-	2.00	-	-	-	-	-	2.00
Technology Education	78.00	-	78.00	-	-	-	-	-	78.00
TSA	534.00	-	534.00	410.00	302.86	-	-	-	641.14
VICA	2,852.00	-	2,852.00	-	-	-	-	-	2,852.00
VICA-Nance	2.00	-	2.00	-	-	-	-	-	2.00
Voc Fund-Raising	32.06	-	32.06	-	-	-	-	-	32.06
Voc. Office Education	106.00	-	106.00	-	-	-	-	-	106.00
<b>Total Restricted Fund</b>	<b>163,169.19</b>	<b>-</b>	<b>163,169.19</b>	<b>477,320.67</b>	<b>431,363.23</b>	<b>-</b>	<b>(557.65)</b>	<b>-</b>	<b>208,568.98</b>
<b>Total General and Restricted Fund</b>	<b>166,318.09</b>	<b>-</b>	<b>166,318.09</b>	<b>493,970.79</b>	<b>446,506.39</b>	<b>557.65</b>	<b>(557.65)</b>	<b>-</b>	<b>213,782.49</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Craigmont High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	52,027.20	-	52,027.20	11,471.08	14,021.87	7.99	-	-	49,484.40
<b>Restricted Fund:</b>									
Athletic Activity	(6,668.40)	-	(6,668.40)	81,678.26	68,734.90	-	-	-	6,274.96
<b>Club Accounts:</b>									
Angel Science Club	47.00	-	47.00	-	-	-	-	-	47.00
Art Club	15.32	-	15.32	2,822.00	2,710.75	-	-	-	126.57
AVID / Maps	184.00	-	184.00	2,821.50	1,614.71	-	-	-	1,390.79
Band	1,049.89	-	1,049.89	27,482.13	28,481.93	-	(50.00)	-	0.09
Basketball Club Boys	(60.00)	-	(60.00)	65.00	(60.00)	-	-	-	65.00
BHAM	21.00	-	21.00	-	-	-	-	-	21.00
Biology Club	949.00	-	949.00	-	-	-	-	-	949.00
Blue Ribbon	302.00	-	302.00	-	-	-	-	-	302.00
Brock	8.00	-	8.00	-	-	-	-	-	8.00
Buckner	139.00	-	139.00	-	-	-	-	-	139.00
Cheerleaders	424.70	-	424.70	-	-	-	-	-	424.70
Chemistry Club	53.00	-	53.00	-	-	-	-	-	53.00
Choir	174.00	-	174.00	-	-	-	-	-	174.00
Class of 2012	(0.39)	-	(0.39)	-	-	-	-	-	(0.39)
Class of 2013	0.29	-	0.29	-	-	-	-	-	0.29
Class of 2015	0.28	-	0.28	-	-	-	-	-	0.28
Class of 2016	(9,357.76)	-	(9,357.76)	6,415.76	-	-	-	-	(2,942.00)
Class of 2017	163.71	-	163.71	6.00	-	-	-	-	169.71
Class of 2018	-	-	-	78,933.02	70,674.98	-	750.00	-	9,008.04
College Tour	220.00	-	220.00	-	-	-	-	-	220.00
Cook	6.00	-	6.00	-	-	-	-	-	6.00
Cosmetology	-	-	-	982.17	735.77	-	(190.00)	-	56.40
Dance Team	595.00	-	595.00	-	-	-	-	-	595.00
Drama Club	68.00	-	68.00	-	-	-	-	-	68.00
FBLA	20.00	-	20.00	-	-	-	-	-	20.00
Football	11,203.40	-	11,203.40	(120.00)	-	-	-	-	11,083.40
French Club	25.00	-	25.00	-	-	-	-	-	25.00
Gentlemen's Club	22.00	-	22.00	-	-	-	-	-	22.00
German Club	63.00	-	63.00	-	-	-	-	-	63.00
Gilbreath	30.00	-	30.00	-	-	-	-	-	30.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Craigmont High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Grants-Misc.CALL AUDITING 1ST	634.99	-	634.99	-	-	-	-	-	634.99
Guidance	1,236.97	-	1,236.97	-	148.34	-	-	-	1,088.63
Harville	179.00	-	179.00	-	-	-	-	-	179.00
Holt-Gray	21.82	-	21.82	-	-	-	-	-	21.82
Honor Society	73.55	-	73.55	1,747.00	1,710.77	-	-	-	109.78
International Club	8.00	-	8.00	-	-	-	-	-	8.00
Jenkins	159.00	-	159.00	-	-	-	-	-	159.00
JROTC	1,457.74	-	1,457.74	3,251.57	4,487.61	-	-	-	221.70
Ladies Club	184.00	-	184.00	-	-	-	-	-	184.00
Majorettes	0.24	-	0.24	-	-	-	-	-	0.24
Marik	15.00	-	15.00	-	-	-	-	-	15.00
Math Club	60.00	-	60.00	-	-	-	-	-	60.00
Mosley	2.00	-	2.00	-	-	-	-	-	2.00
Mu Alpha Theta	2.00	-	2.00	-	-	-	-	-	2.00
Music	5.40	-	5.40	-	-	-	-	-	5.40
Ninth Grade Academy	(148.18)	-	(148.18)	147.75	-	-	-	-	(0.43)
Ninth Grade Club	22.00	-	22.00	-	-	-	-	-	22.00
Orchestra	34.00	-	34.00	-	-	-	-	-	34.00
Pacente	274.00	-	274.00	-	-	-	-	-	274.00
Planetarium Grant	2,964.00	-	2,964.00	-	-	-	-	-	2,964.00
Prom	2,722.06	-	2,722.06	(445.00)	-	-	-	-	2,277.06
PTO	75.00	-	75.00	-	-	-	-	-	75.00
Robotics Club	6,275.49	-	6,275.49	2,242.63	7,065.91	-	-	-	1,452.21
Russian Club	17.00	-	17.00	-	-	-	-	-	17.00
Sch Uniform Donations	169.00	-	169.00	-	-	-	-	-	169.00
Scholarship Fund	65.00	-	65.00	-	-	-	-	-	65.00
Science Club	-	-	-	1,502.50	1,450.35	-	-	-	52.15
Science-Kilzer	4.00	-	4.00	-	-	-	-	-	4.00
Senior Activities	1,446.24	-	1,446.24	-	-	-	-	-	1,446.24
Senior Field Trip	2,424.00	-	2,424.00	11,442.00	6,540.38	-	(750.00)	-	6,575.62
Spanish Club	-	-	-	1,146.77	1,146.82	-	-	-	(0.05)
Step Team	119.00	-	119.00	-	-	-	-	-	119.00
Student Council	166.23	-	166.23	2,713.33	2,879.65	-	-	-	(0.09)
Target Grant	88.84	-	88.84	-	-	-	-	-	88.84
Teacher Courtesy	0.31	-	0.31	-	(35.00)	-	-	-	35.31
Vending	200.16	-	200.16	-	-	-	-	-	200.16

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Craigmont High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
WalMart	1.29	-	1.29	-	-	-	-	-	1.29
Yearbook	605.70	-	605.70	2,140.00	840.13	-	-	-	1,905.57
<b>Other Accounts:</b>									
AP Tests	2,269.00	-	2,269.00	687.00	1,065.00	-	-	-	1,891.00
Charity Drives	(0.04)	-	(0.04)	1,752.76	1,752.76	-	-	-	(0.04)
Culinary Arts	-	-	-	2,991.60	2,742.82	-	-	-	248.78
FBLA	2,308.15	-	2,308.15	19,574.45	20,287.84	-	50.00	-	1,644.76
FCCLA	129.00	-	129.00	-	-	-	-	-	129.00
FCCLA J. Miller	784.55	-	784.55	-	-	-	-	-	784.55
FCCLA-Reed	560.00	-	560.00	-	-	-	-	-	560.00
FFA	15.00	-	15.00	-	-	-	-	-	15.00
Home Economics	29.00	-	29.00	-	-	-	-	-	29.00
Horticulture	23.00	-	23.00	-	-	-	-	-	23.00
JROTC Uniforms	-	-	-	25.00	25.00	-	-	-	-
Prof. Development	449.38	-	449.38	-	-	-	-	-	449.38
PSAT/PLAN	123.00	-	123.00	-	-	-	-	-	123.00
Radio Broadcasting	21.00	-	21.00	15.00	-	-	-	-	36.00
Skills USA	2,335.99	-	2,335.99	19,538.18	17,874.05	-	182.01	-	4,182.13
SPED Home Environment	-	-	-	465.91	465.91	-	-	-	(0.00)
TSA	689.00	-	689.00	-	-	-	-	-	689.00
<b>Total Restricted Fund</b>	<b>30,997.92</b>	<b>-</b>	<b>30,997.92</b>	<b>272,024.29</b>	<b>243,341.38</b>	<b>-</b>	<b>(7.99)</b>	<b>-</b>	<b>59,672.84</b>
<b>Total General and Restricted Fund</b>	<b>83,025.12</b>	<b>-</b>	<b>83,025.12</b>	<b>283,495.37</b>	<b>257,363.25</b>	<b>7.99</b>	<b>(7.99)</b>	<b>-</b>	<b>109,157.24</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Douglass High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	20,095.81	-	20,095.81	2,023.99	1,457.52	806.00	-	-	21,468.28
<b>Restricted Fund:</b>									
Athletic Activity	2,848.17	-	2,848.17	61,162.04	50,852.55	-	490.00	-	13,647.66
<b>Club Accounts:</b>									
Art Club	216.00	-	216.00	-	-	-	-	-	216.00
Athletic Booster	30.00	-	30.00	-	-	-	-	-	30.00
Band	168.75	-	168.75	3,155.00	2,520.20	-	-	-	803.55
Baseball Club	71.25	-	71.25	-	62.00	-	-	-	9.25
Basketball Club Boys	-	-	-	1,920.00	1,368.37	-	-	-	551.63
Basketball Club Girls	100.00	-	100.00	829.00	836.50	-	-	-	92.50
Biology Club	-	-	-	172.00	-	-	-	-	172.00
Blue Ribbon	80.17	-	80.17	-	78.50	-	-	-	1.67
Cheerleaders	1,793.23	-	1,793.23	11,051.00	11,604.60	-	-	-	1,239.63
Chess Club	-	-	-	1,200.00	721.18	-	-	-	478.82
Choir	668.07	-	668.07	-	181.75	-	-	-	486.32
Class of 2016	(0.23)	-	(0.23)	-	-	-	-	-	(0.23)
Class of 2017	-	-	-	20.00	20.00	-	-	-	-
Class of 2018	155.52	-	155.52	102,446.85	100,254.80	-	(490.00)	-	1,857.57
Class of 2019	-	-	-	3,680.00	2,747.65	-	-	-	932.35
Daughters of Douglass	(13.24)	-	(13.24)	-	-	-	-	-	(13.24)
Environmental Club	2,205.00	-	2,205.00	1,700.00	2,970.30	-	-	-	934.70
ESL	184.00	-	184.00	264.00	285.00	-	-	-	163.00
FBLA	296.00	-	296.00	-	230.00	-	-	-	66.00
Guidance	429.25	-	429.25	1,041.50	1,303.15	-	-	-	167.60
Honor Society	291.80	-	291.80	460.00	555.99	-	-	-	195.81
International Club	6.00	-	6.00	-	-	-	-	-	6.00
JROTC	111.76	-	111.76	234.60	320.00	-	-	-	26.36
Leadership	5.00	-	5.00	-	-	-	-	-	5.00
National Forensic League	60.00	-	60.00	-	-	-	-	-	60.00
Ninth Grade Club	95.50	-	95.50	438.00	488.92	-	-	-	44.58
Optional Studies	36.00	-	36.00	-	-	-	-	-	36.00
Orchestra	21.64	-	21.64	219.00	153.06	-	-	-	87.58
Performing Arts	17.00	-	17.00	-	-	-	-	-	17.00
Physical Science Grant	218.00	-	218.00	-	-	-	-	-	218.00
PTO	27.10	-	27.10	-	-	-	-	-	27.10
Rotary Grant	7.00	-	7.00	-	-	-	-	-	7.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Douglass High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
S. Williams/FBLA	30.00	-	30.00	-	-	-	-	-	30.00
Scholarship Fund	805.00	-	805.00	5,259.00	1,000.00	-	-	-	5,064.00
Senior Activities	7.47	-	7.47	25.00	-	-	-	-	32.47
Social Studies	434.00	-	434.00	370.00	716.00	-	-	-	88.00
Softball Club	25.00	-	25.00	-	-	-	-	-	25.00
Spanish Club	38.00	-	38.00	-	-	-	-	-	38.00
SPED Club	40.00	-	40.00	15.00	15.00	-	-	-	40.00
Student Council	619.00	-	619.00	-	-	-	-	-	619.00
Teacher Courtesy	33.19	-	33.19	-	-	-	-	-	33.19
The Sons of Douglass	59.00	-	59.00	-	-	-	-	-	59.00
Vanderpool Life Skills	9.00	-	9.00	-	-	-	-	-	9.00
Yearbook	252.00	-	252.00	-	-	-	-	-	252.00
<b>Other Accounts:</b>									
Bus Trips	-	-	-	3,414.00	2,608.00	-	(806.00)	-	-
FBLA	118.40	-	118.40	270.00	190.00	-	-	-	198.40
FCCLA	370.17	-	370.17	-	267.55	-	-	-	102.62
Home Economics	43.00	-	43.00	-	31.00	-	-	-	12.00
JROTC Uniforms	1,182.76	-	1,182.76	(1,021.71)	161.00	-	-	-	0.05
Radio Broadcasting	261.34	-	261.34	-	-	-	-	-	261.34
Skills USA	(0.22)	-	(0.22)	5.00	-	-	-	-	4.78
Skills USA - Visual	2.00	-	2.00	-	-	-	-	-	2.00
<b>Total Restricted Fund</b>	<b>14,457.85</b>	<b>-</b>	<b>14,457.85</b>	<b>198,329.28</b>	<b>182,543.07</b>	<b>-</b>	<b>(806.00)</b>	<b>-</b>	<b>29,438.06</b>
<b>Total General and Restricted Fund</b>	<b>34,553.66</b>	<b>-</b>	<b>34,553.66</b>	<b>200,353.27</b>	<b>184,000.59</b>	<b>806.00</b>	<b>(806.00)</b>	<b>-</b>	<b>50,906.34</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**East High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	47,675.06	-	47,675.06	11,677.92	7,691.84	-	-	-	51,661.14
<b>Restricted Fund:</b>									
Athletic Activity	21,779.51	-	21,779.51	96,536.33	80,334.64	-	-	-	37,981.20
<b>Club Accounts:</b>									
Alumni Assoc	1,450.00	-	1,450.00	-	-	-	-	-	1,450.00
Art Club	781.00	-	781.00	99.95	99.95	-	-	-	781.00
Attendance Incentive	991.12	-	991.12	586.30	-	-	-	-	1,577.42
Band	1,471.04	-	1,471.04	-	-	-	-	-	1,471.04
Basketball Club Boys	104.00	-	104.00	-	-	-	-	-	104.00
Basketball Club Girls	2,500.00	-	2,500.00	-	-	-	-	-	2,500.00
Beta Club	440.00	-	440.00	1,648.50	1,950.78	-	-	-	137.72
Cheerleaders	375.02	-	375.02	-	-	-	-	-	375.02
Class of 1957	100.00	-	100.00	-	-	-	-	-	100.00
Class of 2015	(81.85)	-	(81.85)	82.11	-	-	-	-	0.26
Class of 2016	(1,032.86)	-	(1,032.86)	1,032.37	-	-	-	-	(0.49)
Class of 2017	1,701.76	-	1,701.76	-	(458.03)	-	-	-	2,159.79
Class of 2018	-	-	-	36,903.00	36,592.19	-	-	-	310.81
Dance Team	20.00	-	20.00	130.00	130.00	-	-	-	20.00
Debate Club	178.00	-	178.00	-	-	-	-	-	178.00
Engineering - Booker	1,161.04	-	1,161.04	1,035.00	1,264.67	-	-	-	931.37
English Club	-	-	-	1,620.00	1,453.60	-	-	-	166.40
ESL	-	-	-	120.00	-	-	-	-	120.00
Exxon Grant	500.00	-	500.00	-	-	-	-	-	500.00
Flag Girls	144.00	-	144.00	-	-	-	-	-	144.00
Football Club	836.00	-	836.00	-	-	-	-	-	836.00
Health Sciences	677.00	-	677.00	-	-	-	-	-	677.00
Honor Society	1,029.92	-	1,029.92	1,040.00	1,309.40	-	-	-	760.52
JP Snyder Scholarship	2,988.00	-	2,988.00	-	-	-	-	-	2,988.00
JROTC	231.86	-	231.86	655.00	840.54	-	-	-	46.32
Key Club	12.00	-	12.00	-	-	-	-	-	12.00
Latin Club	-	-	-	299.00	202.00	-	-	-	97.00
Leadership	2,809.33	-	2,809.33	1,114.60	1,383.35	-	-	-	2,540.58
Majorettes	17.00	-	17.00	-	-	-	-	-	17.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**East High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Mu Alpha Theta	150.00	-	150.00	-	-	-	-	-	150.00
Ninth Grade Academy	1,006.00	-	1,006.00	-	-	-	-	-	1,006.00
Ninth Grade Club	1,412.00	-	1,412.00	787.00	546.21	-	-	-	1,652.79
Phizer Grant	320.00	-	320.00	-	-	-	-	-	320.00
Planning Grant	538.00	-	538.00	-	-	-	-	-	538.00
PTO	340.00	-	340.00	-	-	-	-	-	340.00
Sch Uniform Donations	-	-	-	565.00	565.00	-	-	-	-
Scholarship Fund	72.00	-	72.00	-	-	-	-	-	72.00
Spanish Club	-	-	-	1,626.00	1,468.81	-	-	-	157.19
STEM Robotics Club	263.95	-	263.95	-	-	-	-	-	263.95
Student Council	1,329.25	-	1,329.25	1,541.00	1,265.05	-	-	-	1,605.20
Target Grant	151.78	-	151.78	700.00	699.51	-	-	-	152.27
Teacher Courtesy	-	-	-	240.00	239.80	-	-	-	0.20
Teen Living	506.00	-	506.00	-	-	-	-	-	506.00
Track Club	557.00	-	557.00	-	-	-	-	-	557.00
TSA	92.00	-	92.00	-	-	-	-	-	92.00
Vending	591.00	-	591.00	-	-	-	-	-	591.00
WalMart	750.00	-	750.00	-	-	-	-	-	750.00
We the People	91.00	-	91.00	-	-	-	-	-	91.00
Yearbook	(1,141.23)	-	(1,141.23)	1,141.23	-	-	-	-	-
<b>Other Accounts:</b>									
AP Tests	-	-	-	1,252.00	1,252.00	-	-	-	-
Bus Trips	-	-	-	356.58	356.58	-	-	-	-
Culinary Arts	1,098.33	-	1,098.33	1,459.14	2,296.19	-	-	-	261.28
FBLA	45.00	-	45.00	-	-	-	-	-	45.00
Graphic Arts	-	-	-	423.78	423.78	-	-	-	-
HOSA	257.40	-	257.40	-	-	-	-	-	257.40
JROTC Uniforms	(0.10)	-	(0.10)	-	-	-	-	-	(0.10)
<b>Total Restricted Fund</b>	<b>49,612.27</b>	<b>-</b>	<b>49,612.27</b>	<b>152,993.89</b>	<b>134,216.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,390.14</b>
<b>Total General and Restricted Fund</b>	<b>97,287.33</b>	<b>-</b>	<b>97,287.33</b>	<b>164,671.81</b>	<b>141,907.86</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,051.28</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germantown High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	107,195.92	-	107,195.92	41,997.28	20,237.99	-	-	-	128,955.21
<b>Restricted Fund:</b>									
Athletic Activity	87,279.77	-	87,279.77	175,998.80	201,298.41	-	-	-	61,980.16
<b>Club Accounts:</b>									
Animation Club	828.51	-	828.51	105.00	24.19	-	-	-	909.32
Art Club	846.77	-	846.77	883.10	253.10	-	-	-	1,476.77
Art Honor Society	2,233.51	-	2,233.51	6,719.57	4,786.29	-	-	-	4,166.79
Arts Alliance	270.00	-	270.00	-	-	-	-	-	270.00
Arts Exchange	185.00	-	185.00	100.00	-	-	-	-	285.00
Barbell Club	1,962.67	-	1,962.67	-	-	-	-	-	1,962.67
Basketball Club Boys	2,427.10	-	2,427.10	-	-	-	-	-	2,427.10
Beta Club	5,389.99	-	5,389.99	3,525.00	3,947.40	-	-	-	4,967.59
Biology Club	-	-	-	30.00	-	-	-	-	30.00
Blue Ribbon	9.42	-	9.42	1,440.00	974.49	-	-	-	474.93
Broadway Scholarship	4,719.21	-	4,719.21	26,000.00	25,500.00	-	-	-	5,219.21
Business Club	963.00	-	963.00	-	-	-	-	-	963.00
Calaway Scholarship	2,953.00	-	2,953.00	-	500.00	-	-	-	2,453.00
Cheerleader Club - BB	1,309.08	-	1,309.08	-	-	-	-	-	1,309.08
Cheerleaders	15,177.00	-	15,177.00	41,436.46	40,124.02	-	-	-	16,489.44
Choir	4,759.62	-	4,759.62	52,152.63	52,408.41	-	-	-	4,503.84
Cinematography	343.47	-	343.47	-	(1.00)	-	-	-	344.47
Class of 2016	159.79	-	159.79	-	-	-	-	-	159.79
Class of 2017	2,003.63	-	2,003.63	-	350.40	-	-	-	1,653.23
Class of 2018	34.65	-	34.65	-	-	-	-	-	34.65
Click	228.00	-	228.00	-	-	-	-	-	228.00
Computer Club	754.56	-	754.56	1,184.00	906.45	-	-	-	1,032.11
Drama Club	24,154.89	-	24,154.89	20,560.69	26,442.14	-	-	-	18,273.44
Engineering Club	1,325.01	-	1,325.01	390.00	-	-	-	-	1,715.01
English Club	3,489.29	-	3,489.29	-	482.18	-	-	-	3,007.11
English Honors	1,521.42	-	1,521.42	890.00	643.20	-	-	-	1,768.22
Environmental Club	505.00	-	505.00	-	-	-	-	-	505.00
ESL	105.00	-	105.00	295.00	162.00	-	-	-	238.00
Fashion Club	64.00	-	64.00	-	-	-	-	-	64.00
FCA	304.00	-	304.00	-	-	-	-	-	304.00

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germantown High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Fischer Scholarship	40.00	-	40.00	-	-	-	-	-	40.00
Footprints	(0.16)	-	(0.16)	-	-	-	-	-	(0.16)
French Club	2,121.75	-	2,121.75	4,635.00	4,671.33	-	-	-	2,085.42
Future Teachers Club	91.00	-	91.00	-	-	-	-	-	91.00
GENYOUth Foundation	491.17	-	491.17	-	-	-	-	-	491.17
German Club	126.68	-	126.68	-	-	-	-	-	126.68
Gospel Choir	87.90	-	87.90	-	-	-	-	-	87.90
GSA Club	412.00	-	412.00	-	60.00	-	-	-	352.00
Habitat for Humanity	1.00	-	1.00	2,595.36	2,566.49	-	-	-	29.87
Hand in Hand	(0.33)	-	(0.33)	1,231.35	883.96	-	-	-	347.06
Hero Club	159.00	-	159.00	-	-	-	-	-	159.00
History Club	10.97	-	10.97	-	-	-	-	-	10.97
Honor Society	2,816.60	-	2,816.60	4,394.00	4,602.17	-	-	-	2,608.43
Humanitarian Grant	63.00	-	63.00	-	-	-	-	-	63.00
IB Department	4,437.05	-	4,437.05	46,675.00	43,947.70	-	-	-	7,164.35
Iconoclast Club	6,832.97	-	6,832.97	2,377.25	2,637.29	-	-	-	6,572.93
International Club	1,109.02	-	1,109.02	260.00	481.94	-	-	-	887.08
Japanese Club	105.00	-	105.00	322.00	217.31	-	-	-	209.69
Jets	125.00	-	125.00	150.00	-	-	-	-	275.00
Jr. Civitan Club	0.04	-	0.04	-	-	-	-	-	0.04
Key Club	1,407.58	-	1,407.58	1,215.00	1,134.88	-	-	-	1,487.70
Knowledge Bowl	160.00	-	160.00	-	125.00	-	-	-	35.00
L. Hall Scholarship	400.00	-	400.00	-	-	-	-	-	400.00
Latin Club	1,096.68	-	1,096.68	9,008.00	8,817.98	-	-	-	1,286.70
Library Club	883.98	-	883.98	531.52	198.60	-	-	-	1,216.90
Literacy Club	2,452.09	-	2,452.09	450.85	-	-	-	-	2,902.94
Luther Scholarship	(295.00)	-	(295.00)	-	-	-	-	-	(295.00)
Make a Wish Foundation	3,541.40	-	3,541.40	3,984.00	5,000.00	-	-	-	2,525.40
Math Club	9.00	-	9.00	265.00	250.00	-	-	-	24.00
Model UN	235.59	-	235.59	2,128.35	1,210.00	-	-	-	1,153.94
Mu Alpha Theta	1,624.75	-	1,624.75	875.00	590.00	-	-	-	1,909.75
Newspaper Club	174.00	-	174.00	-	-	-	-	-	174.00
Orchestra	606.17	-	606.17	1,700.00	1,785.22	-	-	-	520.95
Performing Arts Cl	18,784.66	-	18,784.66	66,380.59	66,737.88	-	-	-	18,427.37
Pom Squad	72.00	-	72.00	-	-	-	-	-	72.00
Prom	8,509.23	-	8,509.23	19,450.00	13,702.57	-	-	-	14,256.66
Quill and Scroll	204.00	-	204.00	-	-	-	-	-	204.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germantown High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Race for Education	17.40	-	17.40	540.00	540.00	-	-	-	17.40
Rho Kappa NSSHS	858.14	-	858.14	2,522.39	2,090.27	-	-	-	1,290.26
Robotics	712.00	-	712.00	225.00	889.24	-	-	-	47.76
Rotary Grant	9.00	-	9.00	-	-	-	-	-	9.00
SADD	310.00	-	310.00	44.00	50.00	-	-	-	304.00
School Beautification	70.00	-	70.00	-	-	-	-	-	70.00
Science Club	359.12	-	359.12	10,868.33	12,143.00	-	-	-	(915.55)
Science Club III	397.43	-	397.43	-	-	-	-	-	397.43
Science Olympiad	-	-	-	4,252.00	4,249.06	-	-	-	2.94
Senior Activities	11,497.42	-	11,497.42	15,051.70	1,893.86	-	-	-	24,655.26
Social Studies	1,998.72	-	1,998.72	-	-	-	-	-	1,998.72
Softball Club	(0.38)	-	(0.38)	-	-	-	-	-	(0.38)
Spanish Club	1,574.72	-	1,574.72	105.00	482.99	-	-	-	1,196.73
Spanish Honor Soc.	58.71	-	58.71	266.65	100.00	-	-	-	225.36
Spanish Instruction	1,875.54	-	1,875.54	9,582.00	9,562.43	-	-	-	1,895.11
Spectrum	142.00	-	142.00	-	-	-	-	-	142.00
SPED Club	157.28	-	157.28	410.00	450.00	-	-	-	117.28
Spikers	208.00	-	208.00	-	-	-	-	-	208.00
Student Council	1,096.24	-	1,096.24	3,787.00	3,487.94	-	-	-	1,395.30
Swim Team Club	157.16	-	157.16	300.00	178.00	-	-	-	279.16
Teacher Courtesy	133.48	-	133.48	-	-	-	-	-	133.48
Technical Honor Society	34.00	-	34.00	26,230.00	26,262.00	-	-	-	2.00
Technology	33,331.00	-	33,331.00	-	-	-	-	-	33,331.00
Teen Living	4,745.98	-	4,745.98	169.06	1,179.73	-	-	-	3,735.31
Tempo Club	463.50	-	463.50	-	-	-	-	-	463.50
Thespians	5,401.35	-	5,401.35	13,813.00	12,010.00	-	-	-	7,204.35
Trap Team	3,294.82	-	3,294.82	2,128.00	4,805.95	-	-	-	616.87
Tri-M Scholarship	8.50	-	8.50	1,880.00	907.00	-	-	-	981.50
TV Broadcasting	5,431.37	-	5,431.37	1,450.00	1,457.01	-	-	-	5,424.36
Vending	22,245.45	-	22,245.45	-	-	-	-	-	22,245.45
Wrestling Club	(0.47)	-	(0.47)	-	-	-	-	-	(0.47)
Yearbook	-	-	-	3,995.00	3,228.56	-	-	-	766.44
Y-Teens	186.00	-	186.00	-	-	-	-	-	186.00
<b>Other Accounts:</b>									
AP Tests	2,097.78	-	2,097.78	17,225.00	15,868.65	-	-	-	3,454.13
Auto Mechanics	145.00	-	145.00	2,612.00	2,459.16	-	-	-	297.84

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Germantown High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Carpentry	500.46	-	500.46	1,152.00	1,550.29	-	-	-	102.17
Child Care	1,412.96	-	1,412.96	3,002.00	2,205.29	-	-	-	2,209.67
Consumer Science	1,795.61	-	1,795.61	968.54	2,119.43	-	-	-	644.72
Cosmetology I	2,474.05	-	2,474.05	10,216.05	10,983.29	-	-	-	1,706.81
Craft Skills	718.77	-	718.77	43.00	275.71	-	-	-	486.06
Craft Skills II	27.47	-	27.47	-	-	-	-	-	27.47
Craft Skills III	1,222.69	-	1,222.69	2,971.00	3,088.38	-	-	-	1,105.31
Criminal Justice	14,655.98	-	14,655.98	52,188.76	56,855.24	-	-	-	9,989.50
Deca	322.50	-	322.50	1,575.00	1,115.00	-	-	-	782.50
FBLA	1,299.44	-	1,299.44	6,036.73	4,621.96	-	-	-	2,714.21
FCCLA	2,454.31	-	2,454.31	4,652.57	5,382.32	-	-	-	1,724.56
FCCLA II	60.00	-	60.00	-	-	-	-	-	60.00
Graphic Arts	933.26	-	933.26	1,793.28	1,509.91	-	-	-	1,216.63
Home Economics	116.35	-	116.35	-	-	-	-	-	116.35
HOSA	637.66	-	637.66	3,632.25	3,476.89	-	-	-	793.02
Hosa Club	-	-	-	81.95	-	-	-	-	81.95
PSAT/PLAN	381.06	-	381.06	3,960.00	3,341.97	-	-	-	999.09
VICA	20.00	-	20.00	-	-	-	-	-	20.00
<b>Total Restricted Fund</b>	<b>353,250.98</b>	<b>-</b>	<b>353,250.98</b>	<b>710,067.78</b>	<b>720,861.46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>342,457.30</b>
<b>Total General and Restricted Fund</b>	<b>460,446.90</b>	<b>-</b>	<b>460,446.90</b>	<b>752,065.06</b>	<b>741,099.45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>471,412.51</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hamilton High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	55,157.86	-	55,157.86	22,955.85	15,255.44	-	-	-	62,858.27
<b>Restricted Fund:</b>									
Athletic Activity	25,792.49	-	25,792.49	64,469.69	86,857.37	-	-	-	3,404.81
<b>Club Accounts:</b>									
Art Club	46.00	-	46.00	1,559.50	1,295.76	-	-	-	309.74
AVID / Maps	721.00	-	721.00	-	-	-	-	-	721.00
Band	1,745.00	-	1,745.00	400.00	1,012.67	-	-	-	1,132.33
Baseball Club	110.00	-	110.00	-	-	-	-	-	110.00
Basketball Club Girls	229.00	-	229.00	-	-	-	-	-	229.00
Career Club	133.58	-	133.58	-	-	-	-	-	133.58
Charmette Club	-	-	-	10.00	-	-	-	-	10.00
Cheerleaders	545.00	-	545.00	4,451.10	4,603.58	-	-	-	392.52
Choir	(164.00)	-	(164.00)	-	-	-	-	-	(164.00)
Class of 2015	(1,163.40)	-	(1,163.40)	-	-	-	-	-	(1,163.40)
Class of 2016	0.06	-	0.06	-	-	-	-	-	0.06
Class of 2017	3,854.96	-	3,854.96	-	3,542.33	-	-	-	312.63
Class of 2018	-	-	-	53,559.80	49,378.97	-	-	-	4,180.83
English Club	0.51	-	0.51	1,183.50	1,157.70	-	-	-	26.31
FBLA	94.00	-	94.00	-	-	-	-	-	94.00
Grants-Misc.CALL AUDITING 1ST	264.00	-	264.00	-	-	-	-	-	264.00
History Club	13.16	-	13.16	-	-	-	-	-	13.16
Honor Society	351.00	-	351.00	260.00	-	-	-	-	611.00
JROTC	621.69	-	621.69	71.50	617.36	-	-	-	75.83
Leadership	(456.00)	-	(456.00)	-	-	-	-	-	(456.00)
Majorettes	736.70	-	736.70	4,156.52	4,891.14	-	-	-	2.08
Military Club	502.14	-	502.14	-	-	-	-	-	502.14
Music	63.00	-	63.00	-	-	-	-	-	63.00
Ninth Grade Club	1,146.52	-	1,146.52	-	-	-	-	-	1,146.52
O J Johnson Scholar	3,360.00	-	3,360.00	-	-	-	-	-	3,360.00
Prom	3,569.60	-	3,569.60	7,070.00	7,147.34	-	-	-	3,492.26
Scholarship Fund	4,379.00	-	4,379.00	-	-	-	-	-	4,379.00
Science Club	646.00	-	646.00	-	-	-	-	-	646.00
SECME	2,038.00	-	2,038.00	-	-	-	-	-	2,038.00
Senior Activities	227.00	-	227.00	-	-	-	-	-	227.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hamilton High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
Spanish Club	305.00	-	305.00	-	-	-	-	-	305.00
SPED Club	-	-	-	865.17	800.11	-	-	-	65.06
Student Council	537.71	-	537.71	-	-	-	-	-	537.71
Student Courtesy	530.00	-	530.00	-	-	-	-	-	530.00
Student Government	164.00	-	164.00	-	-	-	-	-	164.00
T I Grant	(292.00)	-	(292.00)	-	-	-	-	-	(292.00)
Teacher Courtesy	(35.00)	-	(35.00)	-	-	-	-	-	(35.00)
Vending	-	-	-	17.85	-	-	-	-	17.85
Yearbook	(914.00)	-	(914.00)	114.78	-	-	-	-	(799.22)
<b>Other Accounts:</b>									
Auto Boosters	213.00	-	213.00	-	-	-	-	-	213.00
Auto Mechanics	386.00	-	386.00	-	-	-	-	-	386.00
Charity Drives	769.27	-	769.27	-	-	-	-	-	769.27
Child Care	-	-	-	1,562.07	1,562.07	-	-	-	-
Commerical Cooking	1,837.37	-	1,837.37	1,783.63	3,550.01	-	-	-	70.99
Cosmetology I	186.31	-	186.31	1,924.50	2,056.98	-	-	-	53.83
Criminal Justice	185.00	-	185.00	-	-	-	-	-	185.00
Deca	379.00	-	379.00	-	-	-	-	-	379.00
FBLA	289.50	-	289.50	7,135.54	5,299.64	-	-	-	2,125.40
FCCLA	78.16	-	78.16	-	-	-	-	-	78.16
FFA	2.00	-	2.00	-	-	-	-	-	2.00
FHA Club	57.00	-	57.00	-	-	-	-	-	57.00
Home Economics	54.73	-	54.73	2.42	800.17	-	-	-	(743.02)
Home Economics Reim	-	-	-	743.02	-	-	-	-	743.02
Media Center Club	9.00	-	9.00	-	-	-	-	-	9.00
Misc. Clearing	3,836.36	-	3,836.36	-	-	-	-	-	3,836.36
Printing	22.12	-	22.12	-	-	-	-	-	22.12
Radio Broadcasting	-	-	-	764.00	684.00	-	-	-	80.00
Registration Fees	280.00	-	280.00	-	-	-	-	-	280.00
VICA	240.00	-	240.00	-	-	-	-	-	240.00
Voc. Office Education	58.00	-	58.00	-	-	-	-	-	58.00
Vocational Misc.	379.00	-	379.00	-	-	-	-	-	379.00
<b>Total Restricted Fund</b>	<b>58,963.54</b>	<b>-</b>	<b>58,963.54</b>	<b>152,104.59</b>	<b>175,257.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,810.93</b>
<b>Total General and Restricted Fund</b>	<b>114,121.40</b>	<b>-</b>	<b>114,121.40</b>	<b>175,060.44</b>	<b>190,512.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,669.20</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Hollis F. Price High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	13,232.09	-	13,232.09	1,563.87	12,753.20	588.45	-	-	2,631.21
<b>Restricted Fund:</b>									
Athletic Activity	404.76	-	404.76	5,824.75	4,052.51	-	-	-	2,177.00
<b>Club Accounts:</b>									
Bridge Builders	14.10	-	14.10	-	-	-	-	-	14.10
Class of 2016	0.40	-	0.40	-	-	-	-	-	0.40
Class of 2017	1,475.02	-	1,475.02	-	922.37	-	(552.65)	-	-
Class of 2018	-	-	-	6,681.00	6,681.00	-	-	-	-
HFP Apparel	48.65	-	48.65	3,182.00	3,229.43	-	-	-	1.22
Honor Society	115.00	-	115.00	260.00	289.00	-	-	-	86.00
Mu Alpha Theta	15.00	-	15.00	79.00	20.00	-	-	-	74.00
Student Council	63.26	-	63.26	140.00	191.19	-	-	-	12.07
Teacher Courtesy	30.24	-	30.24	-	-	-	-	-	30.24
Yearbook	760.00	-	760.00	2,120.00	340.00	-	-	-	2,540.00
<b>Other Accounts:</b>									
Bus Trips	-	-	-	5,383.90	5,348.10	-	(35.80)	-	(0.00)
PSAT/PLAN	-	-	-	160.00	160.00	-	-	-	-
<b>Total Restricted Fund</b>	<b>2,926.43</b>	<b>-</b>	<b>2,926.43</b>	<b>23,830.65</b>	<b>21,233.60</b>	<b>-</b>	<b>(588.45)</b>	<b>-</b>	<b>4,935.03</b>
<b>Total General and Restricted Fund</b>	<b>16,158.52</b>	<b>-</b>	<b>16,158.52</b>	<b>25,394.52</b>	<b>33,986.80</b>	<b>588.45</b>	<b>(588.45)</b>	<b>-</b>	<b>7,566.24</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kingsbury Career - Technology**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	63,494.88	-	63,494.88	-	7,265.94	4,619.91	-	-	60,848.85
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Art Club	11.00	-	11.00	-	-	-	(10.95)	-	0.05
Aspire	15.00	-	15.00	-	-	-	(15.25)	-	(0.25)
FBLA	1.00	-	1.00	-	-	-	-	-	1.00
Honor Society	100.23	-	100.23	960.00	934.83	-	-	-	125.40
Service Learning/Wood	9.00	-	9.00	-	-	-	(9.06)	-	(0.06)
Student Council	179.00	-	179.00	-	-	-	(178.91)	-	0.09
<b>Other Accounts:</b>									
Barbering	580.13	-	580.13	1,189.00	1,277.40	-	-	-	491.73
Carpentry	6.00	-	6.00	-	-	-	(5.75)	-	0.25
Child Care	376.60	-	376.60	275.00	79.35	-	-	-	572.25
Clothing Services	636.00	-	636.00	-	-	-	(635.88)	-	0.12
Computer Repair	105.00	-	105.00	460.00	543.03	-	-	-	21.97
Consumer Science	409.00	-	409.00	-	-	-	(409.19)	-	(0.19)
Cosmetology I	(132.54)	-	(132.54)	2,241.00	1,871.02	-	-	-	237.44
Cosmetology II	971.22	-	971.22	4,204.43	4,443.03	-	-	-	732.62
Culinary Arts	921.33	-	921.33	2,266.48	1,996.14	-	-	-	1,191.67
Deca	1,084.37	-	1,084.37	-	-	-	(1,084.54)	-	(0.17)
FBLA	46.20	-	46.20	-	-	-	-	-	46.20
FCCLA Culinary Arts	350.29	-	350.29	2,526.55	1,952.35	-	-	-	924.49
Health Occupations	33.56	-	33.56	1,627.31	1,574.89	-	-	-	85.98
Health Science	13.38	-	13.38	-	-	-	-	-	13.38
HERO Child Care	1,098.83	-	1,098.83	2,102.13	2,489.43	-	-	-	711.53
HERO Clothing Service	1,757.00	-	1,757.00	-	-	-	(1,757.18)	-	(0.18)
Leisure Craft	366.41	-	366.41	-	-	-	-	-	366.41
Millwright Apprentice	85.00	-	85.00	-	-	-	(85.19)	-	(0.19)
Printing	197.00	-	197.00	-	-	-	(197.07)	-	(0.07)
Recording Occupation	81.40	-	81.40	-	68.90	-	-	-	12.50
VICA Carpentry	231.00	-	231.00	-	-	-	(230.94)	-	0.06
VICA Commercial Art	327.66	-	327.66	2,339.00	2,577.68	-	-	-	88.98
VICA Leisure Craft	698.76	-	698.76	181.00	126.00	-	-	-	753.76

Shelby County Schools  
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis  
Kingsbury Career - Technology  
June 30, 2018

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
VICA Recording Occupation	1,585.63	-	1,585.63	2,193.40	2,382.90	-	-	-	1,396.13
VICA Welding	464.32	-	464.32	2,653.40	2,500.55	-	-	-	617.17
Voc. Office Education	299.00	-	299.00	-	-	-	-	-	299.00
<b>Total Restricted Fund</b>	<b>12,907.78</b>	<b>-</b>	<b>12,907.78</b>	<b>25,218.70</b>	<b>24,817.50</b>	<b>-</b>	<b>(4,619.91)</b>	<b>-</b>	<b>8,689.07</b>
<b>Total General and Restricted Fund</b>	<b>76,402.66</b>	<b>-</b>	<b>76,402.66</b>	<b>25,218.70</b>	<b>32,083.44</b>	<b>4,619.91</b>	<b>(4,619.91)</b>	<b>-</b>	<b>69,537.92</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kingsbury High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	26,659.75	-	26,659.75	20,728.00	26,153.91	-	-	-	21,233.84
<b>Restricted Fund:</b>									
Athletic Activity	9,353.46	-	9,353.46	41,748.77	44,584.60	-	-	-	6,517.63
<b>Club Accounts:</b>									
Art Club	155.00	-	155.00	553.00	549.23	-	-	-	158.77
Athletic Booster	155.00	-	155.00	-	-	-	-	-	155.00
Band	582.66	-	582.66	5,883.83	5,831.43	-	-	-	635.06
Basketball Club Boys	2,525.96	-	2,525.96	4,125.15	3,929.03	-	-	-	2,722.08
Basketball Club Girls	104.20	-	104.20	6,546.60	5,468.09	-	-	-	1,182.71
Blue Ribbon	580.00	-	580.00	-	-	-	-	-	580.00
Business Club	172.48	-	172.48	636.00	631.79	-	-	-	176.69
Cheerleaders	93.48	-	93.48	6,647.91	2,972.77	-	-	-	3,768.62
Choir	57.00	-	57.00	2,411.50	1,877.97	-	-	-	590.53
Class of 2014	0.46	-	0.46	-	-	-	-	-	0.46
Computer Club	24.00	-	24.00	-	-	-	-	-	24.00
Diversified Tech	177.00	-	177.00	-	-	-	-	-	177.00
Drama Club	418.78	-	418.78	70.00	(271.56)	-	-	-	760.34
Economics Club	8.05	-	8.05	-	-	-	-	-	8.05
Environmental Club	247.35	-	247.35	240.00	-	-	-	-	487.35
ESL	5.67	-	5.67	-	-	-	-	-	5.67
FBLA	777.58	-	777.58	4,699.21	4,993.25	-	-	-	483.54
Football	1,444.35	-	1,444.35	1,255.00	2,036.10	-	-	-	663.25
French Club	34.00	-	34.00	-	-	-	-	-	34.00
Guidance	500.88	-	500.88	1,060.00	924.71	-	-	-	636.17
History Club	-	-	-	432.00	324.00	-	-	-	108.00
Honor Society	(73.17)	-	(73.17)	677.38	175.00	-	-	-	429.21
International Club	575.00	-	575.00	-	-	-	-	-	575.00
Japanese Club	-	-	-	34.00	21.00	-	-	-	13.00
JROTC	1,400.52	-	1,400.52	1,154.45	1,492.02	-	-	-	1,062.95
Key Club	0.31	-	0.31	-	-	-	-	-	0.31
Ladies of Class	7.00	-	7.00	1,039.72	1,045.77	-	-	-	0.95
Laura Bush Grant	6,800.00	-	6,800.00	-	-	-	-	-	6,800.00
Library Club	41.31	-	41.31	540.00	546.50	-	-	-	34.81
Lowes	89.00	-	89.00	-	-	-	-	-	89.00
Military Club	187.00	-	187.00	-	-	-	-	-	187.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kingsbury High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
MJEC/CAD Prog.	6.00	-	6.00	-	-	-	-	-	6.00
Music	23.00	-	23.00	15.00	-	-	-	-	38.00
Ninth Grade Academy	459.50	-	459.50	-	-	-	-	-	459.50
Ninth Grade Club	(168.71)	-	(168.71)	179.35	-	-	-	-	10.64
Orchestra	6,399.44	-	6,399.44	6,836.00	8,083.69	-	-	-	5,151.75
Outdoor Classroom Grant	4,319.26	-	4,319.26	3,045.00	2,597.96	-	-	-	4,766.30
Pep Club	5.00	-	5.00	-	-	-	-	-	5.00
Prom	4,172.63	-	4,172.63	6,105.00	9,753.57	-	-	-	524.06
Science Club	661.00	-	661.00	-	-	-	-	-	661.00
Senior Activities	10,098.95	-	10,098.95	8,327.00	14,977.52	-	-	-	3,448.43
Softball Club	-	-	-	620.00	616.00	-	-	-	4.00
Spanish Club	1,376.17	-	1,376.17	1,404.00	1,888.92	-	-	-	891.25
Spanish Honor Soc.	23.00	-	23.00	360.00	-	-	-	-	383.00
SpEd Bookstore	66.00	-	66.00	-	-	-	-	-	66.00
STEM Grant	3.25	-	3.25	520.00	515.65	-	-	-	7.60
Step Team	38.00	-	38.00	-	-	-	-	-	38.00
Student Council	1,490.92	-	1,490.92	3,228.00	1,621.57	-	-	-	3,097.35
Teacher Courtesy	146.54	-	146.54	2,503.48	2,145.52	-	-	-	504.50
Volleyball Club	233.30	-	233.30	42.00	-	-	-	-	275.30
Wrestling Club	1,070.90	-	1,070.90	4,968.00	6,038.77	-	-	-	0.13
Yearbook	(555.24)	-	(555.24)	1,852.15	1,296.51	-	-	-	0.40
<b>Other Accounts:</b>									
ACT	-	-	-	1,698.00	-	-	-	-	1,698.00
AP Tests	(2,087.00)	-	(2,087.00)	3,228.00	680.00	-	-	-	461.00
Charity Drives	-	-	-	117.00	117.00	-	-	-	-
FBLA	684.00	-	684.00	-	683.33	-	-	-	0.67
Horticulture	60.00	-	60.00	-	-	-	-	-	60.00
HOSA	457.24	-	457.24	75.00	75.00	-	-	-	457.24
Ind.Art Sp Ed	15.00	-	15.00	-	-	-	-	-	15.00
Misc. Clearing	-	-	-	869.55	810.55	-	-	-	59.00
SPED Home Environment	0.68	-	0.68	-	-	-	-	-	0.68
Title One/NCLB	(0.27)	-	(0.27)	-	(0.91)	-	-	-	0.64
<b>Total Restricted Fund</b>	<b>55,442.89</b>	<b>-</b>	<b>55,442.89</b>	<b>125,747.05</b>	<b>129,032.35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,157.59</b>
<b>Total General and Restricted Fund</b>	<b>82,102.64</b>	<b>-</b>	<b>82,102.64</b>	<b>146,475.05</b>	<b>155,186.26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,391.43</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kirby High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	62,039.16	-	62,039.16	10,393.17	6,470.75	0.48	-	-	65,962.06
<b>Restricted Fund:</b>									
Athletic Activity	26,015.03	-	26,015.03	73,861.98	73,336.57	-	-	-	26,540.44
<b>Club Accounts:</b>									
Art Club	62.00	-	62.00	-	-	-	-	-	62.00
AVID / Maps	476.20	-	476.20	-	-	-	-	-	476.20
Band	180.90	-	180.90	3,190.00	3,255.61	-	-	-	115.29
Baseball Club	15.00	-	15.00	-	-	-	-	-	15.00
Basketball Club Boys	44.14	-	44.14	-	-	-	-	-	44.14
Basketball Club Girls	110.75	-	110.75	780.56	712.55	-	-	-	178.76
Business Club	34.00	-	34.00	-	-	-	-	-	34.00
Cheerleaders	656.36	-	656.36	779.00	834.69	-	-	-	600.67
Chemistry Club	202.00	-	202.00	-	-	-	-	-	202.00
Choir	260.54	-	260.54	20.00	20.00	-	-	-	260.54
Class of 2010	0.23	-	0.23	-	-	-	-	-	0.23
Class of 2014	(3,223.37)	-	(3,223.37)	3,223.50	-	-	-	-	0.13
Class of 2015	(0.15)	-	(0.15)	-	-	-	-	-	(0.15)
Class of 2017	1,586.97	-	1,586.97	-	-	-	-	-	1,586.97
Class of 2018	-	-	-	17,695.00	17,474.10	-	-	-	220.90
Cosmetology	78.93	-	78.93	-	-	-	-	-	78.93
Cougar Stop and Shop	523.75	-	523.75	120.00	295.52	-	-	-	348.23
Cougarettes	46.00	-	46.00	-	-	-	-	-	46.00
Dance Team	215.53	-	215.53	-	-	-	-	-	215.53
Debate Club	21.12	-	21.12	-	-	-	-	-	21.12
Drama Club	37.00	-	37.00	80.00	-	-	-	-	117.00
English Club	95.97	-	95.97	-	-	-	-	-	95.97
ESL	-	-	-	350.00	271.45	-	-	-	78.55
FBLA	0.35	-	0.35	-	-	-	-	-	0.35
Football Club	-	-	-	3,500.00	-	-	-	-	3,500.00
GENYOUth Foundation	538.28	-	538.28	-	-	-	-	-	538.28
Grant/Bussell	209.00	-	209.00	-	-	-	-	-	209.00
Grants-Misc.CALL AUDITING 1ST	1,500.00	-	1,500.00	-	-	-	-	-	1,500.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kirby High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
Guidance	472.89	-	472.89	190.71	657.46	-	-	-	6.14
History Club	121.74	-	121.74	-	-	-	-	-	121.74
Honor Society	324.89	-	324.89	13,931.05	13,428.89	-	-	-	827.05
International Club	264.98	-	264.98	-	-	-	-	-	264.98
Journalism Club	11.98	-	11.98	-	-	-	-	-	11.98
JROTC	35.35	-	35.35	331.00	220.00	-	-	-	146.35
Laura Bush Grant	1,014.10	-	1,014.10	-	-	-	-	-	1,014.10
Leadership	15.00	-	15.00	-	-	-	-	-	15.00
Majorettes	144.33	-	144.33	65.00	209.00	-	-	-	0.33
Music	1.00	-	1.00	-	-	-	-	-	1.00
Ninth Grade Academy	340.00	-	340.00	-	-	-	-	-	340.00
Ninth Grade Club	146.82	-	146.82	-	-	-	-	-	146.82
Outdoor Classroom Grant	36.00	-	36.00	-	-	-	-	-	36.00
Performing Arts Cl	20.00	-	20.00	-	-	-	-	-	20.00
Prom	680.60	-	680.60	14,580.00	14,230.15	-	-	-	1,030.45
Science Club	58.00	-	58.00	112.00	50.94	-	-	-	119.06
Senior Activities	2,004.79	-	2,004.79	9,923.74	9,850.38	-	-	-	2,078.15
Spanish Club	69.00	-	69.00	-	-	-	-	-	69.00
Spanish Honor Soc.	1.19	-	1.19	-	-	-	-	-	1.19
Sunshine Club	-	-	-	-	-	-	(0.48)	-	(0.48)
Teens for Peace	14.00	-	14.00	-	-	-	-	-	14.00
Track Club	14.00	-	14.00	-	-	-	-	-	14.00
Volleyball Club	-	-	-	50.00	-	-	-	-	50.00
<b>Other Accounts:</b>									
Banking	103.00	-	103.00	-	-	-	-	-	103.00
Caps and Gowns	441.00	-	441.00	-	-	-	-	-	441.00
Consumer Science	-	-	-	4.00	-	-	-	-	4.00
Culinary Arts	5.00	-	5.00	-	-	-	-	-	5.00
Deca	14.00	-	14.00	-	-	-	-	-	14.00
FFA	480.00	-	480.00	50.00	-	-	-	-	530.00
Home Economics	196.52	-	196.52	-	-	-	-	-	196.52
Horticulture	286.64	-	286.64	891.12	1,074.19	-	-	-	103.57
JROTC Uniforms	-	-	-	128.91	53.91	-	-	-	75.00
Radio Broadcasting	1,748.51	-	1,748.51	-	-	-	-	-	1,748.51
Skills USA	1.00	-	1.00	-	-	-	-	-	1.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Kirby High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
SPED Home Environment	0.60	-	0.60	468.89	449.16	-	-	-	20.33
<b>Total Restricted Fund</b>	<b>38,753.46</b>	-	<b>38,753.46</b>	<b>144,326.46</b>	<b>136,424.57</b>	-	<b>(0.48)</b>	-	<b>46,654.87</b>
<b>Total General and Restricted Fund</b>	<b>100,792.62</b>	-	<b>100,792.62</b>	<b>154,719.63</b>	<b>142,895.32</b>	<b>0.48</b>	<b>(0.48)</b>	-	<b>112,616.93</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Manassas High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	46,449.60	-	46,449.60	8,015.53	4,946.11	422.25	-	-	49,941.27
<b>Restricted Fund:</b>									
Athletic Activity	(2,670.47)	-	(2,670.47)	45,982.63	39,353.97	-	-	-	3,958.19
<b>Club Accounts:</b>									
Alumni Gift-Bus	191.00	-	191.00	-	77.90	-	-	-	113.10
Alumni Scholarship	1,600.00	-	1,600.00	-	-	-	-	-	1,600.00
Art Club	19.47	-	19.47	-	-	-	-	-	19.47
Band	3,438.13	-	3,438.13	30.00	491.03	-	-	-	2,977.10
Baseball Club	82.15	-	82.15	-	-	-	-	-	82.15
Basketball Club Boys	1,349.55	-	1,349.55	160.00	-	-	-	-	1,509.55
Basketball Club Girls	165.00	-	165.00	-	-	-	-	-	165.00
Beta Club	246.11	-	246.11	-	-	-	-	-	246.11
Cheerleaders	0.15	-	0.15	50.00	50.00	-	-	-	0.15
Choir	522.24	-	522.24	-	-	-	-	-	522.24
Class of 2015	888.92	-	888.92	-	-	-	-	-	888.92
Class of 2016	(988.95)	-	(988.95)	100.00	-	-	-	-	(888.95)
Class of 2017	4,260.15	-	4,260.15	335.00	1,347.75	-	-	-	3,247.40
Class of 2018	-	-	-	19,690.95	15,533.07	-	-	-	4,157.88
College App Fees	972.00	-	972.00	-	-	-	-	-	972.00
English Honors	5.00	-	5.00	-	-	-	-	-	5.00
Football Club	334.13	-	334.13	-	-	-	-	-	334.13
G.Q./Lady Preps Club	11.00	-	11.00	-	-	-	-	-	11.00
Honor Society	(1,701.39)	-	(1,701.39)	1,701.39	-	-	-	-	-
JROTC	416.23	-	416.23	170.00	292.40	-	-	-	293.83
Ladies of Distinction	27.00	-	27.00	-	-	-	-	-	27.00
Laura Bush Grant	487.75	-	487.75	-	-	-	-	-	487.75
Library Club	(825.83)	-	(825.83)	826.10	-	-	-	-	0.27
Majorettes	(1,049.94)	-	(1,049.94)	1,049.72	-	-	-	-	(0.22)
Math Club	135.00	-	135.00	-	-	-	-	-	135.00
Military Club	647.00	-	647.00	-	-	-	-	-	647.00
Music	(148.47)	-	(148.47)	148.79	-	-	-	-	0.32
NEA Library Grant	85.00	-	85.00	-	-	-	-	-	85.00
Ninth Grade Academy	41.00	-	41.00	-	-	-	-	-	41.00
Old Timers Club	251.00	-	251.00	-	-	-	-	-	251.00
Parents for Manassas	239.00	-	239.00	-	-	-	-	-	239.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Manassas High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Pep Club	60.00	-	60.00	-	-	-	-	-	60.00
Prom	(942.91)	-	(942.91)	5,920.00	2,012.57	-	-	-	2,964.52
PTO	206.21	-	206.21	-	-	-	-	-	206.21
Roberts Foundation Grant	(2,244.72)	-	(2,244.72)	2,244.45	-	-	-	-	(0.27)
Rotary Grant	(81.96)	-	(81.96)	81.73	-	-	-	-	(0.23)
Sch Uniform Donations	655.24	-	655.24	-	-	-	-	-	655.24
Scholarship Fund	5,775.23	-	5,775.23	-	1,000.00	-	-	-	4,775.23
Science Club	-	-	-	75.00	-	-	-	-	75.00
Senior Activities	4,661.41	-	4,661.41	3,183.00	6,548.78	-	-	-	1,295.63
Softball Club	(174.50)	-	(174.50)	174.50	-	-	-	-	-
Spanish Club	140.00	-	140.00	-	-	-	-	-	140.00
SPED Club	779.66	-	779.66	555.00	475.82	-	-	-	858.84
Student Council	290.53	-	290.53	-	-	-	-	-	290.53
Summer Prep	28.00	-	28.00	-	-	-	-	-	28.00
Sunshine Club	(493.00)	-	(493.00)	493.18	-	-	-	-	0.18
T I Grant	300.00	-	300.00	-	-	-	-	-	300.00
Target Grant	161.00	-	161.00	-	-	-	-	-	161.00
Teacher Courtesy	(5,338.12)	-	(5,338.12)	3,738.10	-	-	-	-	(1,600.02)
Technology	148.00	-	148.00	-	-	-	-	-	148.00
Vending	47.00	-	47.00	-	-	-	-	-	47.00
Volleyball Club	305.88	-	305.88	-	-	-	-	-	305.88
Yearbook	325.94	-	325.94	118.00	-	-	-	-	443.94
<b>Other Accounts:</b>									
Bus Trips	-	-	-	10,633.94	10,211.69	-	(422.25)	-	-
Caps and Gowns	80.00	-	80.00	110.00	97.75	-	-	-	92.25
Carpentry	10.00	-	10.00	-	-	-	-	-	10.00
Charity Drives	55.00	-	55.00	-	55.00	-	-	-	-
Culinary Arts	(240.22)	-	(240.22)	240.16	-	-	-	-	(0.06)
FBLA	105.64	-	105.64	-	-	-	-	-	105.64
Misc. Clearing	1,600.00	-	1,600.00	-	-	-	-	-	1,600.00
SPED Home Environment	(47.26)	-	(47.26)	197.34	150.00	-	-	-	0.08
Technology Education	300.00	-	300.00	-	-	-	-	-	300.00
TSA	14.00	-	14.00	155.75	170.00	-	-	-	(0.25)
<b>Total Restricted Fund</b>	<b>15,514.98</b>	<b>-</b>	<b>15,514.98</b>	<b>98,164.73</b>	<b>77,867.73</b>	<b>-</b>	<b>(422.25)</b>	<b>-</b>	<b>35,389.73</b>
<b>Total General and Restricted Fund</b>	<b>61,964.58</b>	<b>-</b>	<b>61,964.58</b>	<b>106,180.26</b>	<b>82,813.84</b>	<b>422.25</b>	<b>(422.25)</b>	<b>-</b>	<b>85,331.00</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Melrose High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	32,381.63	-	32,381.63	10,493.46	10,684.74	-	-	-	32,190.35
<b>Restricted Fund:</b>									
Athletic Activity	5,221.99	-	5,221.99	67,904.65	73,926.52	-	(80.00)	-	(879.88)
<b>Club Accounts:</b>									
Acad. Imp. Program	2.00	-	2.00	-	-	-	-	-	2.00
Art Club	342.00	-	342.00	-	-	-	-	-	342.00
Band	0.46	-	0.46	197.00	194.46	-	-	-	3.00
Band Booster Cl	4.00	-	4.00	-	-	-	-	-	4.00
Basketball Club Boys	65.00	-	65.00	-	28.80	-	-	-	36.20
Blue Ribbon	-	-	-	3,540.00	3,497.39	-	-	-	42.61
Career Club	646.17	-	646.17	1,933.00	1,665.39	-	-	-	913.78
Charmette Club	456.33	-	456.33	859.00	1,121.25	-	-	-	194.08
Cheerleaders	3,118.54	-	3,118.54	5,145.42	7,495.59	-	-	-	768.37
Choir	336.00	-	336.00	-	-	-	-	-	336.00
Class of 2017	263.23	-	263.23	-	-	-	-	-	263.23
Class of 2018	(293.30)	-	(293.30)	293.30	-	-	-	-	-
Class of 2019	(273.30)	-	(273.30)	1,393.30	960.00	-	-	-	160.00
Computer Club	227.26	-	227.26	13.94	-	-	-	-	241.20
Cosmetology	70.00	-	70.00	64.00	-	-	-	-	134.00
Dahlman Grant	500.00	-	500.00	-	-	-	-	-	500.00
Dollar General Literacy Grant	2.10	-	2.10	-	-	-	-	-	2.10
English Club	0.01	-	0.01	-	-	-	-	-	0.01
English Honors	76.53	-	76.53	-	-	-	-	-	76.53
FBLA	8.00	-	8.00	-	-	-	-	-	8.00
Football	694.38	-	694.38	-	694.19	-	-	-	0.19
GENYOUth Foundation	119.44	-	119.44	-	-	-	-	-	119.44
Guidance	94.36	-	94.36	240.00	271.16	-	-	-	63.20
History Club	-	-	-	33.00	32.45	-	-	-	0.55
Honor Society	242.20	-	242.20	400.00	522.96	-	-	-	119.24
Journalism Club	24.11	-	24.11	-	-	-	-	-	24.11
JROTC	158.60	-	158.60	-	-	-	-	-	158.60
Lawson-Sci.Gift	2,070.00	-	2,070.00	-	-	-	-	-	2,070.00
Majorettes	21.06	-	21.06	18.00	-	-	-	-	39.06
Ninth Grade Club	(311.30)	-	(311.30)	311.30	-	-	-	-	-



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Melrose High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Norton Sci. Gift	12.00	-	12.00	-	-	-	-	-	12.00
Prom	50.00	-	50.00	2,970.00	2,164.35	-	-	-	855.65
Sch Uniform Donations	507.32	-	507.32	325.00	745.00	-	-	-	87.32
Scholarship Fund	1,094.00	-	1,094.00	-	-	-	-	-	1,094.00
Science Club	-	-	-	1,245.00	1,188.55	-	-	-	56.45
Senior Activities	10,205.44	-	10,205.44	32,535.00	35,972.64	-	80.00	-	6,847.80
Spanish Club	41.00	-	41.00	-	-	-	-	-	41.00
SPED Club	91.92	-	91.92	160.50	236.38	-	-	-	16.04
Student Council	563.94	-	563.94	493.29	611.60	-	-	-	445.63
Teacher Courtesy	91.83	-	91.83	-	-	-	-	-	91.83
Tennessee Arts Commission Grant	-	-	-	2,625.00	2,612.72	-	-	-	12.28
Thespians	-	-	-	830.00	439.85	-	-	-	390.15
Track Club	277.31	-	277.31	-	-	-	-	-	277.31
Yearbook	70.06	-	70.06	800.00	870.00	-	-	-	0.06
<b>Other Accounts:</b>									
Auto Body	102.00	-	102.00	-	-	-	-	-	102.00
Auto Mechanics	49.00	-	49.00	-	-	-	-	-	49.00
Barbering	0.38	-	0.38	360.00	360.00	-	-	-	0.38
Charity Drives	205.00	-	205.00	-	205.40	-	-	-	(0.40)
Cosmetology II	10.00	-	10.00	-	-	-	-	-	10.00
Criminal Justice	213.00	-	213.00	-	-	-	-	-	213.00
Deca	770.00	-	770.00	384.00	191.56	-	-	-	962.44
FBLA	271.00	-	271.00	-	-	-	-	-	271.00
FCCLA	473.00	-	473.00	-	-	-	-	-	473.00
Gen. Shop 2-IA	1.00	-	1.00	-	-	-	-	-	1.00
Gen. Shop 1-IA	1.00	-	1.00	-	-	-	-	-	1.00
Marketing	-	-	-	1,481.75	1,242.61	-	-	-	239.14
Media Tech	40.00	-	40.00	-	-	-	-	-	40.00
Skills USA	41.00	-	41.00	-	-	-	-	-	41.00
SPED Home Environment	-	-	-	288.74	208.90	-	-	-	79.84
Voc Fund-Raising	11.45	-	11.45	-	-	-	-	-	11.45
<b>Total Restricted Fund</b>	<b>29,078.52</b>	<b>-</b>	<b>29,078.52</b>	<b>126,844.19</b>	<b>137,459.72</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,462.99</b>
<b>Total General and Restricted Fund</b>	<b>61,460.15</b>	<b>-</b>	<b>61,460.15</b>	<b>137,337.65</b>	<b>148,144.46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,653.34</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Memphis Health Careers**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	(12,400.42)	-	(12,400.42)	-	2,707.46	-	-	-	(15,107.88)
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Beta Club	11.72	-	11.72	-	-	-	-	-	11.72
Choir	47.00	-	47.00	-	-	-	-	-	47.00
Honor Society	5.84	-	5.84	-	-	-	-	-	5.84
Ladies of Honor	0.91	-	0.91	-	-	-	-	-	0.91
Prom	135.00	-	135.00	-	-	-	-	-	135.00
Senior Activities	9,943.91	-	9,943.91	-	(261.40)	-	-	-	10,205.31
Spanish Club	0.55	-	0.55	-	-	-	-	-	0.55
Yearbook	5.37	-	5.37	-	-	-	-	-	5.37
<b>Other Accounts:</b>									
AP Tests	208.00	-	208.00	-	-	-	-	-	208.00
Commerical Cooking	3.86	-	3.86	-	-	-	-	-	3.86
Culinary Arts	388.40	-	388.40	-	-	-	-	-	388.40
Deca	97.00	-	97.00	-	-	-	-	-	97.00
FBLA	184.98	-	184.98	-	-	-	-	-	184.98
FCCLA	1,155.00	-	1,155.00	-	-	-	-	-	1,155.00
HOSA	552.01	-	552.01	-	(3.00)	-	-	-	555.01
Skills USA	2,103.93	-	2,103.93	-	-	-	-	-	2,103.93
<b>Total Restricted Fund</b>	<b>14,843.48</b>	<b>-</b>	<b>14,843.48</b>	<b>-</b>	<b>(264.40)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,107.88</b>
<b>Total General and Restricted Fund</b>	<b>2,443.06</b>	<b>-</b>	<b>2,443.06</b>	<b>-</b>	<b>2,443.06</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Shelby County Schools  
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis  
Messick Adult Center  
June 30, 2018

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	10,910.05	-	10,910.05	-	12,752.13	-	-	-	(1,842.08)
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Scholarship Fund	50.00	-	50.00	-	-	-	-	-	50.00
Teacher Courtesy	445.00	-	445.00	-	-	-	-	-	445.00
Technology	2,194.54	-	2,194.54	-	-	-	-	-	2,194.54
WalMart	500.00	-	500.00	-	-	-	-	-	500.00
<b>Other Accounts:</b>									
Prof. Development	(1,361.46)	-	(1,361.46)	-	-	-	-	-	(1,361.46)
<b>Total Restricted Fund</b>	<b>1,828.08</b>	<b>-</b>	<b>1,828.08</b>	<b>-</b>	<b>(14.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,842.08</b>
<b>Total General and Restricted Fund</b>	<b>12,738.13</b>	<b>-</b>	<b>12,738.13</b>	<b>-</b>	<b>12,738.13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Middle College High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	58,041.89	-	58,041.89	51,006.00	52,749.50	28.80	-	-	56,327.19
<b>Restricted Fund:</b>									
Athletic Activity	2,328.81	-	2,328.81	69,750.87	61,275.51	-	-	-	10,804.17
<b>Club Accounts:</b>									
Art Club	-	-	-	52.00	40.00	-	-	-	12.00
AVID / Maps	218.75	-	218.75	275.00	414.82	-	-	-	78.93
Band	(70.50)	-	(70.50)	980.50	447.50	-	-	-	462.50
Baseball Club	-	-	-	1,220.00	1,037.25	-	-	-	182.75
Career Club	118.00	-	118.00	-	-	-	-	-	118.00
Cheerleaders	31.00	-	31.00	13,401.97	13,369.02	-	-	-	63.95
Chemical Club	-	-	-	55.84	55.84	-	-	-	-
Class of 2017	3,160.74	-	3,160.74	(272.00)	77.89	-	(2,810.85)	-	-
Class of 2018	361.68	-	361.68	68,076.58	64,572.13	-	-	-	3,866.13
Debate Team	659.23	-	659.23	-	282.00	-	-	-	377.23
Dollar General Literacy Grant	149.00	-	149.00	-	-	-	-	-	149.00
Drama Club	914.00	-	914.00	-	-	-	-	-	914.00
English Club	-	-	-	8.00	-	-	-	-	8.00
English Honors	119.00	-	119.00	-	-	-	-	-	119.00
FBLA	0.28	-	0.28	-	-	-	-	-	0.28
FedEx Grant	317.00	-	317.00	-	-	-	-	-	317.00
First Tennessee Adopter	1,149.97	-	1,149.97	-	1,020.09	-	-	-	129.88
Fitness Club	201.00	-	201.00	-	-	-	-	-	201.00
Future Teachers Club	64.00	-	64.00	-	-	-	-	-	64.00
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Honor Society	860.48	-	860.48	5,253.00	4,795.00	-	-	-	1,318.48
J.R. Hyde Foundation	87.00	-	87.00	-	-	-	-	-	87.00
Library Club	251.73	-	251.73	-	-	-	-	-	251.73
Modeling Society	32.00	-	32.00	-	-	-	-	-	32.00
Orchestra	81.88	-	81.88	119.00	176.85	-	-	-	24.03
Pep Club	-	-	-	680.00	554.44	-	-	-	125.56
Physics	50.00	-	50.00	-	-	-	-	-	50.00
Pom Squad	73.00	-	73.00	-	-	-	-	-	73.00
Prom	335.28	-	335.28	650.00	-	-	(302.77)	-	682.51

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Middle College High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Rotary - Duncan	178.00	-	178.00	-	-	-	-	-	178.00
Scholarship Fund	200.00	-	200.00	500.00	500.00	-	-	-	200.00
Science Club	2.00	-	2.00	1,398.12	991.97	-	-	-	408.15
Senior Activities	(1,209.96)	-	(1,209.96)	-	-	-	3,113.62	-	1,903.66
Social Studies	22.00	-	22.00	-	-	-	-	-	22.00
Softball Club	30.00	-	30.00	814.90	-	-	-	-	844.90
Spanish Club	2.00	-	2.00	-	-	-	-	-	2.00
Student Conference	214.00	-	214.00	-	-	-	-	-	214.00
Student Council	26.50	-	26.50	-	-	-	-	-	26.50
Teacher Courtesy	0.34	-	0.34	-	-	-	-	-	0.34
Tennessee Arts Commission Gran	-	-	-	600.00	600.00	-	-	-	-
Vending	126.28	-	126.28	273.80	342.59	-	-	-	57.49
Volunteer Club	10.00	-	10.00	145.00	155.00	-	-	-	-
Yearbook	100.46	-	100.46	-	-	-	-	-	100.46
Yearbook - Mitchell	3,106.00	-	3,106.00	-	-	-	-	-	3,106.00
<b>Other Accounts:</b>									
ACT	(3,000.00)	-	(3,000.00)	3,000.00	-	-	-	-	-
AP Tests	-	-	-	45.00	-	-	-	-	45.00
Bus Trips	-	-	-	4,638.00	4,609.20	-	(28.80)	-	0.00
Cafeteria Payments	-	-	-	87.00	87.00	-	-	-	-
Charity Drives	(305.00)	-	(305.00)	621.00	316.00	-	-	-	-
FBLA	527.52	-	527.52	5,317.68	5,461.03	-	-	-	384.17
Skills USA	70.00	-	70.00	-	28.00	-	-	-	42.00
TSA	4.00	-	4.00	5,727.00	5,729.20	-	-	-	1.80
<b>Total Restricted Fund</b>	<b>12,597.47</b>	<b>-</b>	<b>12,597.47</b>	<b>183,418.26</b>	<b>166,656.33</b>	<b>-</b>	<b>(28.80)</b>	<b>-</b>	<b>29,330.60</b>
<b>Total General and Restricted Fund</b>	<b>70,639.36</b>	<b>-</b>	<b>70,639.36</b>	<b>234,424.26</b>	<b>219,405.83</b>	<b>28.80</b>	<b>(28.80)</b>	<b>-</b>	<b>85,657.79</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Mitchell High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	102,505.40	-	102,505.40	7,056.37	3,447.37	394.03	-	-	106,508.43
<b>Restricted Fund:</b>									
Athletic Activity	6,179.03	-	6,179.03	45,273.98	49,169.77	-	-	-	2,283.24
<b>Club Accounts:</b>									
A.I.A.	79.00	-	79.00	-	-	-	-	-	79.00
Art Club	113.82	-	113.82	-	-	-	-	-	113.82
Band	697.85	-	697.85	891.39	1,589.34	-	-	-	(0.10)
Basketball Club Boys	(1,062.20)	-	(1,062.20)	2,905.00	1,227.61	-	-	-	615.19
Basketball Club Girls	1,236.76	-	1,236.76	9,771.02	2,509.38	-	-	-	8,498.40
Cheerleaders	237.15	-	237.15	610.00	400.00	-	-	-	447.15
Choir	50.00	-	50.00	-	-	-	-	-	50.00
Class of 2012	(0.28)	-	(0.28)	-	-	-	-	-	(0.28)
Class of 2013	1.09	-	1.09	-	-	-	-	-	1.09
Class of 2015	(0.35)	-	(0.35)	-	-	-	-	-	(0.35)
Class of 2017	2.89	-	2.89	-	-	-	-	-	2.89
Class of 2018	-	-	-	8,313.53	7,975.63	-	-	-	337.90
Dollar General Literacy Grant	3,000.00	-	3,000.00	-	-	-	-	-	3,000.00
Drama Club	234.00	-	234.00	-	-	-	-	-	234.00
English Club	1,818.38	-	1,818.38	-	-	-	-	-	1,818.38
Exxon Grant	214.10	-	214.10	-	-	-	-	-	214.10
French Club	4.00	-	4.00	-	-	-	-	-	4.00
Guidance	57.60	-	57.60	330.00	331.15	-	-	-	56.45
History Club	184.00	-	184.00	-	-	-	-	-	184.00
Honor Society	67.42	-	67.42	132.00	-	-	-	-	199.42
JROTC	202.36	-	202.36	120.00	285.00	-	-	-	37.36
Just Say No	117.00	-	117.00	-	-	-	-	-	117.00
Library Club	36.00	-	36.00	-	-	-	-	-	36.00
Majorettes	2.00	-	2.00	-	-	-	-	-	2.00
Military Club	267.09	-	267.09	-	-	-	-	-	267.09
Ninth Grade Club	-	-	-	837.49	788.18	-	-	-	49.31
Pom Squad	7.00	-	7.00	-	-	-	-	-	7.00
Prom	290.61	-	290.61	9,029.05	8,967.18	-	-	-	352.48
PTO	72.00	-	72.00	-	-	-	-	-	72.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Mitchell High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Rotary Grant	8.00	-	8.00	-	-	-	-	-	8.00
Science Club	952.91	-	952.91	-	-	-	-	-	952.91
Senior Activities	2,482.26	-	2,482.26	16,404.00	18,088.08	-	-	-	798.18
Student Council	627.28	-	627.28	-	-	-	-	-	627.28
Target Grant	57.52	-	57.52	-	-	-	-	-	57.52
Teacher Courtesy	0.14	-	0.14	-	-	-	-	-	0.14
Yearbook	7,310.08	-	7,310.08	1,045.00	5,666.98	-	-	-	2,688.10
<b>Other Accounts:</b>									
Bus Trips	-	-	-	864.00	469.97	-	(394.03)	-	-
Deca	333.62	-	333.62	115.00	105.00	-	-	-	343.62
FBLA	587.00	-	587.00	30.00	120.00	-	-	-	497.00
FCCLA	329.34	-	329.34	-	-	-	-	-	329.34
SPED Home Environment	-	-	-	298.84	298.84	-	-	-	-
<b>Total Restricted Fund</b>	<b>26,796.47</b>	<b>-</b>	<b>26,796.47</b>	<b>96,970.30</b>	<b>97,992.11</b>	<b>-</b>	<b>(394.03)</b>	<b>-</b>	<b>25,380.63</b>
<b>Total General and Restricted Fund</b>	<b>129,301.87</b>	<b>-</b>	<b>129,301.87</b>	<b>104,026.67</b>	<b>101,439.48</b>	<b>394.03</b>	<b>(394.03)</b>	<b>-</b>	<b>131,889.06</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Northwest Prep Academy**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	6,219.24	-	6,219.24	11,127.27	2,319.50	-	-	-	15,027.01
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Class of 2013	1,141.18	-	1,141.18	-	-	-	-	-	1,141.18
Class of 2014	(1,390.70)	-	(1,390.70)	-	-	-	-	-	(1,390.70)
GENYOUth Foundation	415.00	-	415.00	-	-	-	-	-	415.00
Rotary Grant	2.00	-	2.00	-	-	-	-	-	2.00
Senior Activities	1,997.91	-	1,997.91	11,000.20	10,425.24	-	-	-	2,572.87
Student Council	169.83	-	169.83	-	-	-	-	-	169.83
T I Grant	5.00	-	5.00	-	-	-	-	-	5.00
<b>Other Accounts:</b>									
Caps and Gowns	60.52	-	60.52	-	-	-	-	-	60.52
<b>Total Restricted Fund</b>	<b>2,400.74</b>	<b>-</b>	<b>2,400.74</b>	<b>11,000.20</b>	<b>10,425.34</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,975.60</b>
<b>Total General and Restricted Fund</b>	<b>8,619.98</b>	<b>-</b>	<b>8,619.98</b>	<b>22,127.47</b>	<b>12,744.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,002.61</b>



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Oakhaven High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	32,808.51	-	32,808.51	5,400.33	8,879.15	2,494.00	-	-	31,823.69
<b>Restricted Fund:</b>									
Athletic Activity	258.70	-	258.70	36,564.75	24,315.98	-	-	-	12,507.47
<b>Club Accounts:</b>									
Airport Auth Adopter	47.00	-	47.00	-	-	-	(46.70)	-	0.30
Art Club	737.94	-	737.94	-	-	-	-	-	737.94
Band	1,167.63	-	1,167.63	24,792.66	24,318.11	-	-	-	1,642.18
Band Booster Cl	90.00	-	90.00	-	-	-	(90.00)	-	-
Baseball Club	-	-	-	410.00	340.23	-	-	-	69.77
Basketball Club Boys	-	-	-	2,326.23	1,857.91	-	-	-	468.32
Basketball Club Girls	-	-	-	841.89	464.15	-	-	-	377.74
Biology Club	15.00	-	15.00	-	-	-	(15.00)	-	-
Blue Ribbon	31.00	-	31.00	-	-	-	(30.55)	-	0.45
Cheerleaders	0.09	-	0.09	5,927.50	5,736.85	-	-	-	190.74
Choir	40.00	-	40.00	-	-	-	-	-	40.00
Class of 2011	(0.32)	-	(0.32)	-	-	-	-	-	(0.32)
Class of 2012	(0.40)	-	(0.40)	-	-	-	-	-	(0.40)
Class of 2013	0.38	-	0.38	-	-	-	-	-	0.38
Class of 2014	(0.18)	-	(0.18)	-	-	-	-	-	(0.18)
Class of 2015	(0.40)	-	(0.40)	-	-	-	-	-	(0.40)
Class of 2016	(2,140.00)	-	(2,140.00)	-	-	-	-	-	(2,140.00)
Class of 2017	2,693.27	-	2,693.27	10.00	73.80	-	-	-	2,629.47
Class of 2018	-	-	-	34,358.80	31,367.09	-	-	-	2,991.71
Clayton Sch	409.00	-	409.00	-	-	-	(408.56)	-	0.44
Dance Team	1.09	-	1.09	-	-	-	-	-	1.09
English Club	-	-	-	882.00	829.55	-	-	-	52.45
Football Club	(0.42)	-	(0.42)	-	-	-	-	-	(0.42)
Guidance	75.00	-	75.00	-	-	-	-	-	75.00
History Club	-	-	-	100.00	100.00	-	-	-	-
Honor Society	(306.00)	-	(306.00)	-	-	-	-	-	(306.00)
Majorettes	266.26	-	266.26	-	-	-	-	-	266.26
Math Club	96.00	-	96.00	-	-	-	(96.12)	-	(0.12)
Military Club	521.62	-	521.62	180.00	370.00	-	-	-	331.62
Newspaper Club	24.00	-	24.00	-	-	-	(24.50)	-	(0.50)

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Oakhaven High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Ninth Grade Academy	327.89	-	327.89	-	-	-	-	-	327.89
Pep Club	89.00	-	89.00	-	-	-	-	-	89.00
Poe Scholarship	203.00	-	203.00	-	-	-	-	-	203.00
PTO	165.00	-	165.00	-	-	-	(165.00)	-	-
Science Club	404.00	-	404.00	-	-	-	(404.46)	-	(0.46)
Spanish Club	259.46	-	259.46	-	-	-	-	-	259.46
Student Council	396.96	-	396.96	1,075.00	1,456.74	-	-	-	15.22
Suspension Grant	1,046.00	-	1,046.00	-	-	-	(1,046.10)	-	(0.10)
Teacher Courtesy	200.15	-	200.15	476.00	534.26	-	-	-	141.89
Track Club	1.00	-	1.00	2,215.00	2,215.00	-	-	-	1.00
TVA Adpopters	167.00	-	167.00	-	-	-	(167.01)	-	(0.01)
Vending	(34.53)	-	(34.53)	-	-	-	-	-	(34.53)
Yearbook	1.00	-	1.00	700.00	700.00	-	-	-	1.00
<b>Other Accounts:</b>									
AP Tests	-	-	-	170.00	170.00	-	-	-	-
Charity Drives	44.20	-	44.20	-	119.77	-	-	-	(75.57)
Deca	22.82	-	22.82	100.00	75.00	-	-	-	47.82
FBLA	370.60	-	370.60	-	-	-	-	-	370.60
FCCLA	30.00	-	30.00	-	-	-	-	-	30.00
HOSA	84.00	-	84.00	-	-	-	-	-	84.00
<b>Total Restricted Fund</b>	<b>7,803.81</b>	<b>-</b>	<b>7,803.81</b>	<b>111,129.83</b>	<b>95,044.44</b>	<b>-</b>	<b>(2,494.00)</b>	<b>-</b>	<b>21,395.20</b>
<b>Total General and Restricted Fund</b>	<b>40,612.32</b>	<b>-</b>	<b>40,612.32</b>	<b>116,530.16</b>	<b>103,923.59</b>	<b>2,494.00</b>	<b>(2,494.00)</b>	<b>-</b>	<b>53,218.89</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Overton High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	71,624.06	-	71,624.06	15,392.20	4,714.47	-	-	-	82,301.79
<b>Restricted Fund:</b>									
Athletic Activity	37,248.47	-	37,248.47	82,942.04	75,156.97	-	-	-	45,033.54
<b>Club Accounts:</b>									
Anti-Violence Club	1,990.00	-	1,990.00	-	-	-	-	-	1,990.00
Art 1 Mosby/Tipton	3,980.09	-	3,980.09	2,330.00	5,000.16	-	-	-	1,309.93
Art 3 Hooper	3,083.76	-	3,083.76	3,980.00	4,831.07	-	-	-	2,232.69
Art Club	113.00	-	113.00	-	-	-	-	-	113.00
Astra Club	15.00	-	15.00	-	-	-	-	-	15.00
Auditorium Improvement	88.00	-	88.00	-	6.97	-	-	-	81.03
Band	2,227.23	-	2,227.23	17,182.00	17,578.02	-	-	-	1,831.21
Band Booster CI	169.00	-	169.00	-	-	-	-	-	169.00
Baseball Club	515.53	-	515.53	-	78.00	-	-	-	437.53
Basketball Club Boys	467.49	-	467.49	-	91.88	-	-	-	375.61
Basketball Club Girls	879.39	-	879.39	-	271.87	-	-	-	607.52
Biology Club	569.58	-	569.58	-	158.92	-	-	-	410.66
Broadcasting Boosters	50.00	-	50.00	-	-	-	-	-	50.00
Broadcasting Club	1,603.35	-	1,603.35	3,606.00	4,551.07	-	-	-	658.28
CAPA Showcase	-	-	-	15,000.00	-	-	-	-	15,000.00
Charmette Club	21.00	-	21.00	-	-	-	-	-	21.00
Cheerleaders	2,783.96	-	2,783.96	938.60	897.95	-	-	-	2,824.61
Chemistry Club	17.42	-	17.42	225.00	163.88	-	-	-	78.54
Choir	193.78	-	193.78	3,384.84	3,426.45	-	-	-	152.17
Choir Booster Club	198.00	-	198.00	-	175.00	-	-	-	23.00
Class of 2012	(0.06)	-	(0.06)	-	-	-	-	-	(0.06)
Class of 2013	0.34	-	0.34	-	-	-	-	-	0.34
Class of 2015	(36.38)	-	(36.38)	-	-	-	-	-	(36.38)
Class of 2016	13,656.41	-	13,656.41	1,960.00	(4,284.00)	-	-	-	19,900.41
Class of 2017	49,571.26	-	49,571.26	(580.00)	14,191.91	-	-	-	34,799.35
Class of 2018	-	-	-	74,706.00	62,829.28	-	-	-	11,876.72
Creative Writing	380.41	-	380.41	235.00	443.70	-	-	-	171.71
Dance Team	614.17	-	614.17	5,288.00	4,805.91	-	-	-	1,096.26
Debate Team	11.00	-	11.00	-	-	-	-	-	11.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Overton High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Drama	9,225.29	-	9,225.29	4,345.00	3,089.00	-	-	-	10,481.29
Drama Club	612.00	-	612.00	-	160.00	-	-	-	452.00
Drama-Musical	7,650.30	-	7,650.30	-	3,859.29	-	-	-	3,791.01
Drama-Play	-	-	-	700.00	226.00	-	-	-	474.00
Economics Club	10.00	-	10.00	-	-	-	-	-	10.00
English Club	48.00	-	48.00	-	-	-	-	-	48.00
English Honors	-	-	-	95.00	95.00	-	-	-	-
Environmental Club	571.67	-	571.67	-	317.69	-	-	-	253.98
Exxon Grant	290.00	-	290.00	-	-	-	-	-	290.00
Fashion Club	159.90	-	159.90	75.00	184.35	-	-	-	50.55
FBLA	16.00	-	16.00	-	-	-	-	-	16.00
FCCLA CLUB	2,226.72	-	2,226.72	17,277.36	18,879.35	-	-	-	624.73
Football Club	22.14	-	22.14	-	-	-	-	-	22.14
French Club	350.00	-	350.00	-	-	-	-	-	350.00
Future Teachers Club	207.77	-	207.77	-	85.99	-	-	-	121.78
GENYOUth Foundation	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
German Club	869.78	-	869.78	4,002.07	4,358.22	-	-	-	513.63
Grants-Misc.CALL AUDITING 1ST	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
Guidance	75.74	-	75.74	-	59.98	-	-	-	15.76
History Club	1,066.00	-	1,066.00	-	100.00	-	-	-	966.00
Honor Society	538.19	-	538.19	1,442.25	1,192.90	-	-	-	787.54
Interact Club	483.05	-	483.05	-	-	-	-	-	483.05
International Club	748.29	-	748.29	579.00	483.75	-	-	-	843.54
Japanese Club	289.34	-	289.34	-	28.98	-	-	-	260.36
Jazz Band	53.29	-	53.29	6,310.80	4,691.15	-	-	-	1,672.94
JROTC	983.59	-	983.59	2,650.00	3,011.83	-	-	-	621.76
Key Club	1,158.36	-	1,158.36	4,164.00	5,013.82	-	-	-	308.54
Knowledge Bowl	15.00	-	15.00	-	-	-	-	-	15.00
Latin Club	770.50	-	770.50	-	-	-	-	-	770.50
Leadership	272.87	-	272.87	74.52	183.70	-	-	-	163.69
Library Club	68.00	-	68.00	-	-	-	-	-	68.00
Math Club	42.00	-	42.00	-	-	-	-	-	42.00
Ms OHS	1,625.14	-	1,625.14	1,880.00	1,124.55	-	-	-	2,380.59
Mu Alpha Theta	1,233.00	-	1,233.00	835.00	555.50	-	-	-	1,512.50
Music	527.20	-	527.20	10.00	50.00	-	-	-	487.20
Ninth Grade Academy	61.00	-	61.00	-	-	-	-	-	61.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Overton High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Ninth Grade Club	438.51	-	438.51	2,500.00	2,109.98	-	-	-	828.53
Orchestra	709.29	-	709.29	3,515.00	4,057.99	-	-	-	166.30
Peace Jam	24.00	-	24.00	-	-	-	-	-	24.00
Performing Arts	95.00	-	95.00	-	-	-	-	-	95.00
Photography Club	89.00	-	89.00	-	-	-	-	-	89.00
Piano Class	669.38	-	669.38	5,565.00	5,419.50	-	-	-	814.88
Piano Lab	216.25	-	216.25	100.00	-	-	-	-	316.25
Pom Squad	50.00	-	50.00	-	-	-	-	-	50.00
PTO	45.00	-	45.00	-	-	-	-	-	45.00
Quill and Scroll	0.30	-	0.30	757.00	727.00	-	-	-	30.30
Sch Uniform Donations	25.00	-	25.00	-	-	-	-	-	25.00
Scholarship Fund	5,695.00	-	5,695.00	1,000.00	1,375.00	-	-	-	5,320.00
Science Club	-	-	-	5,670.00	5,670.00	-	-	-	-
SECME	557.00	-	557.00	-	-	-	-	-	557.00
Soccer Club	2,024.25	-	2,024.25	-	745.00	-	-	-	1,279.25
Social Studies	694.86	-	694.86	2,852.00	3,010.26	-	-	-	536.60
Softball Club	50.31	-	50.31	-	50.00	-	-	-	0.31
Spanish Club	1,908.93	-	1,908.93	1,160.00	1,730.43	-	-	-	1,338.50
Spanish Honor Soc.	8.00	-	8.00	-	-	-	-	-	8.00
SPED Club	150.00	-	150.00	-	-	-	-	-	150.00
Student Council	632.44	-	632.44	20.00	102.95	-	-	-	549.49
Student Support	-	-	-	(850.00)	-	-	-	-	(850.00)
T I Grant	325.00	-	325.00	-	-	-	-	-	325.00
Target Grant	355.00	-	355.00	-	-	-	-	-	355.00
Teen Living	10.00	-	10.00	-	-	-	-	-	10.00
Teens for Peace	1,353.29	-	1,353.29	365.00	770.80	-	-	-	947.49
Track Club	245.00	-	245.00	-	-	-	-	-	245.00
Volleyball Club	664.00	-	664.00	-	598.75	-	-	-	65.25
We Got Milk Grant	-	-	-	(350.00)	-	-	-	-	(350.00)
Yearbook	4,861.49	-	4,861.49	395.00	8,581.68	-	-	-	(3,325.19)
<b>Other Accounts:</b>									
AP Tests	-	-	-	6,376.00	5,852.00	-	-	-	524.00
Charity Drives	6.00	-	6.00	1,584.00	1,590.35	-	-	-	(0.35)
Child Care	2.00	-	2.00	-	-	-	-	-	2.00
Culinary Arts	736.81	-	736.81	144.00	422.42	-	-	-	458.39

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Overton High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Deca	10.00	-	10.00	-	-	-	-	-	10.00
FBLA	12.00	-	12.00	-	-	-	-	-	12.00
FCCLA	(16.25)	-	(16.25)	-	-	-	-	-	(16.25)
FHA Club	60.00	-	60.00	-	-	-	-	-	60.00
Home Economics	1,844.35	-	1,844.35	1,031.00	1,376.71	-	-	-	1,498.64
Prof. Development	1.42	-	1.42	412.00	409.08	-	-	-	4.34
PSAT/PLAN	-	-	-	288.00	272.00	-	-	-	16.00
Radio Broadcasting	(13.11)	-	(13.11)	-	-	-	-	-	(13.11)
Skills USA	102.00	-	102.00	40.00	-	-	-	-	142.00
<b>Total Restricted Fund</b>	<b>179,322.85</b>	<b>-</b>	<b>179,322.85</b>	<b>288,211.48</b>	<b>282,997.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>184,536.37</b>
<b>Total General and Restricted Fund</b>	<b>250,946.91</b>	<b>-</b>	<b>250,946.91</b>	<b>303,603.68</b>	<b>287,712.43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266,838.16</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**\*Raleigh-Egypt High (9-12 Campus)**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	45,588.55	-	45,588.55	24,411.13	33,585.61	-	-	-	36,414.07
<b>Restricted Fund:</b>									
Athletic Activity	(10,724.67)	-	(10,724.67)	81,644.38	68,752.89	-	-	-	2,166.82
<b>Club Accounts:</b>									
Art Club	20.00	-	20.00	-	-	-	-	-	20.00
Athletic Booster	-	-	-	140.00	140.00	-	-	-	-
Band	456.55	-	456.55	-	-	-	-	-	456.55
Band Booster Cl	7.00	-	7.00	-	-	-	-	-	7.00
Band Boosters	(7.44)	-	(7.44)	-	-	-	-	-	(7.44)
Baseball Club	97.85	-	97.85	20.00	-	-	-	-	117.85
Basketball Club Boys	104.00	-	104.00	-	-	-	-	-	104.00
Basketball Club Girls	259.40	-	259.40	600.00	-	-	-	-	859.40
Beta Club	24.78	-	24.78	-	-	-	-	-	24.78
Biology Club	19.92	-	19.92	-	-	-	-	-	19.92
Business Club	160.00	-	160.00	-	-	-	-	-	160.00
Cheerleaders	0.08	-	0.08	140.00	-	-	-	-	140.08
Choir	49.00	-	49.00	8,461.69	8,310.69	-	-	-	200.00
Class of 2016	783.11	-	783.11	-	-	-	-	-	783.11
Class of 2017	149.56	-	149.56	-	-	-	-	-	149.56
Debate Club	0.23	-	0.23	-	-	-	-	-	0.23
Economics Club	-	-	-	246.33	246.33	-	-	-	-
English Club	8.00	-	8.00	2,195.00	1,730.66	-	-	-	472.34
Environmental Club	2,500.00	-	2,500.00	-	-	-	-	-	2,500.00
Football Club	5.08	-	5.08	-	-	-	-	-	5.08
Grants-Misc.CALL AUDITING 1ST	27.00	-	27.00	-	-	-	-	-	27.00
Guidance	331.63	-	331.63	-	-	-	-	-	331.63
History Club	263.00	-	263.00	95.00	100.00	-	-	-	258.00
Honor Society	15.47	-	15.47	320.00	-	-	-	-	335.47
International Club	309.26	-	309.26	-	-	-	-	-	309.26
JROTC	(363.73)	-	(363.73)	8,923.98	6,374.60	-	-	-	2,185.65
Majorettes	(0.23)	-	(0.23)	708.04	508.04	-	-	-	199.77
Mu Alpha Theta	6.00	-	6.00	-	-	-	-	-	6.00
Music	20.00	-	20.00	-	-	-	-	-	20.00
Ninth Grade Academy	2.00	-	2.00	-	-	-	-	-	2.00
Ninth Grade Club	0.34	-	0.34	20.00	-	-	-	-	20.34

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**\*Raleigh-Egypt High (9-12 Campus)**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
PRIDE	0.02	-	0.02	-	-	-	-	-	0.02
Prom	328.56	-	328.56	-	-	-	-	-	328.56
Science Club	4.78	-	4.78	-	-	-	-	-	4.78
Senior Activities	100.38	-	100.38	43,364.30	39,201.61	-	-	-	4,263.07
Social Studies	-	-	-	230.00	192.95	-	-	-	37.05
Softball Club	26.30	-	26.30	-	-	-	-	-	26.30
Spanish Club	48.00	-	48.00	800.00	777.80	-	-	-	70.20
Student Council	24.23	-	24.23	-	-	-	-	-	24.23
Teacher Courtesy	69.98	-	69.98	250.90	270.86	-	-	-	50.02
Teen Living	50.00	-	50.00	-	-	-	-	-	50.00
Track Club	(263.07)	-	(263.07)	-	(667.68)	-	-	-	404.61
Volleyball Club	0.05	-	0.05	-	-	-	-	-	0.05
Yearbook	413.00	-	413.00	50.00	-	-	-	-	463.00
Bus Trips	-	-	-	749.76	749.76	-	-	-	-
Deca	-	-	-	311.00	170.00	-	-	-	141.00
FBLA	74.72	-	74.72	-	-	-	-	-	74.72
FCCLA	13.15	-	13.15	150.00	24.00	-	-	-	139.15
Home Economics	1.21	-	1.21	-	-	-	-	-	1.21
PSAT/PLAN	-	-	-	96.00	16.00	-	-	-	80.00
SPED Home Environment	-	-	-	437.50	437.50	-	-	-	-
<b>Total Restricted Fund</b>	<b>(4,585.50)</b>	<b>-</b>	<b>(4,585.50)</b>	<b>149,953.88</b>	<b>127,336.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,032.37</b>
<b>Total General and Restricted Fund</b>	<b>41,003.05</b>	<b>-</b>	<b>41,003.05</b>	<b>174,365.01</b>	<b>160,921.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,446.44</b>

*\*Raleigh Egypt is a 6-12 School*



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Ridgeway High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	46,426.54	-	46,426.54	10,876.22	10,998.32	8.04	-	-	46,312.48
<b>Restricted Fund:</b>									
Athletic Activity	7,595.33	-	7,595.33	96,896.23	85,038.15	-	(331.78)	-	19,121.63
<b>Club Accounts:</b>									
Art Club	1,139.59	-	1,139.59	-	-	-	-	-	1,139.59
Band	1,897.70	-	1,897.70	3,605.00	3,085.53	-	-	-	2,417.17
Basketball Club Boys	1,220.47	-	1,220.47	-	1,552.57	-	331.78	-	(0.32)
Basketball Club Girls	2,912.73	-	2,912.73	10.00	532.35	-	-	-	2,390.38
Beta Club	545.24	-	545.24	-	-	-	-	-	545.24
Blue Ribbon	71.51	-	71.51	-	-	-	-	-	71.51
Book Club	128.00	-	128.00	-	-	-	-	-	128.00
Business Club	100.00	-	100.00	-	-	-	-	-	100.00
Campus Awning	2,046.00	-	2,046.00	-	-	-	-	-	2,046.00
Career Club	4,801.20	-	4,801.20	12,557.89	15,947.56	-	-	-	1,411.53
Cheerleaders	3,602.31	-	3,602.31	39,196.60	39,024.35	-	-	-	3,774.56
Choir	2,213.87	-	2,213.87	24,350.66	22,366.84	-	-	-	4,197.69
Class of 2013	-	-	-	150.00	-	-	-	-	150.00
Class of 2014	74.00	-	74.00	-	-	-	-	-	74.00
Class of 2016	3,000.00	-	3,000.00	-	-	-	-	-	3,000.00
Class of 2017	8,942.61	-	8,942.61	50.00	8,992.61	-	-	-	-
Class of 2018	-	-	-	77,893.90	73,755.16	-	-	-	4,138.74
CLUE	21.00	-	21.00	-	-	-	-	-	21.00
Community Day	31.64	-	31.64	-	-	-	-	-	31.64
Drama Club	(601.27)	-	(601.27)	-	-	-	-	-	(601.27)
ESL	(82.00)	-	(82.00)	47.98	(90.00)	-	-	-	55.98
Facing History Cl	6.00	-	6.00	-	-	-	-	-	6.00
FBLA	427.18	-	427.18	25,863.06	23,279.07	-	-	-	3,011.17
Football	(6,414.25)	-	(6,414.25)	-	-	-	-	-	(6,414.25)
French Club	39.00	-	39.00	-	-	-	-	-	39.00
Guidance	2,005.72	-	2,005.72	2,914.00	3,823.50	-	-	-	1,096.22
History Club	47.00	-	47.00	-	-	-	-	-	47.00
Honor Society	1,953.71	-	1,953.71	740.00	1,765.85	-	-	-	927.86
IB Fees	978.63	-	978.63	5,884.00	5,000.00	-	-	-	1,862.63

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Ridgeway High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Japanese Club	17.00	-	17.00	-	-	-	-	-	17.00
Jewish Student Assoc	80.00	-	80.00	-	-	-	-	-	80.00
Library Club	434.80	-	434.80	54.79	-	-	-	-	489.59
Majorettes	-	-	-	600.00	-	-	-	-	600.00
Model UN	27.52	-	27.52	35.00	(85.00)	-	-	-	147.52
Ninth Grade Academy	0.20	-	0.20	10,753.49	10,651.75	-	-	-	101.94
Orchestra	236.73	-	236.73	2,908.50	2,579.46	-	-	-	565.77
Performing Arts	4,501.97	-	4,501.97	3,713.14	6,064.97	-	-	-	2,150.14
Photography Club	(57.00)	-	(57.00)	-	-	-	-	-	(57.00)
Pom Squad	0.35	-	0.35	-	-	-	-	-	0.35
Rotary-Markovitz	23.00	-	23.00	-	-	-	-	-	23.00
Scholarship Fund	850.00	-	850.00	500.00	500.00	-	-	-	850.00
Science Olympiad	14.00	-	14.00	-	-	-	-	-	14.00
Soccer Club	746.93	-	746.93	-	-	-	-	-	746.93
Social Studies	9.00	-	9.00	-	-	-	-	-	9.00
Softball Club	127.46	-	127.46	-	-	-	-	-	127.46
Spanish Club	67.00	-	67.00	-	-	-	-	-	67.00
SPED Club	114.14	-	114.14	867.00	773.06	-	-	-	208.08
Student Council	119.00	-	119.00	-	-	-	-	-	119.00
Student Support	352.46	-	352.46	1,349.90	379.53	-	-	-	1,322.83
Teacher Courtesy	(1,300.33)	-	(1,300.33)	-	-	-	-	-	(1,300.33)
Track Club	469.12	-	469.12	-	-	-	-	-	469.12
Volleyball Club	2,461.30	-	2,461.30	440.62	789.00	-	-	-	2,112.92
Yearbook	(2,914.65)	-	(2,914.65)	-	39.95	-	-	-	(2,954.60)
<b>Other Accounts:</b>									
Bus Trips	-	-	-	3,690.00	3,681.96	-	(8.04)	-	(0.00)
Charity Drives	359.00	-	359.00	53.30	412.30	-	-	-	-
FBLA	335.00	-	335.00	80.00	-	-	-	-	415.00
Leisure Craft	529.86	-	529.86	-	529.98	-	-	-	(0.12)
Marketing	1,273.92	-	1,273.92	30,585.17	30,204.31	-	-	-	1,654.78
Skills USA	209.18	-	209.18	357.00	308.00	-	-	-	258.18
<b>Total Restricted Fund</b>	<b>47,789.88</b>	<b>-</b>	<b>47,789.88</b>	<b>346,147.23</b>	<b>340,902.81</b>	<b>-</b>	<b>(8.04)</b>	<b>-</b>	<b>53,026.26</b>
<b>Total General and Restricted Fund</b>	<b>94,216.42</b>	<b>-</b>	<b>94,216.42</b>	<b>357,023.45</b>	<b>351,901.13</b>	<b>8.04</b>	<b>(8.04)</b>	<b>-</b>	<b>99,338.74</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sheffield Career - Technology**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	3,391.13	-	3,391.13	215.00	168.58	73.70	-	-	3,511.25
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Guidance	14.53	-	14.53	240.00	250.00	-	-	-	4.53
<b>Other Accounts:</b>									
Auto Body	85.51	-	85.51	164.00	143.54	-	-	-	105.97
Auto Mechanics	2,056.67	-	2,056.67	435.00	-	-	-	-	2,491.67
Barbering	21.77	-	21.77	3,668.20	3,689.97	-	-	-	-
Carpentry	1.00	-	1.00	-	-	-	-	-	1.00
Child Care	12.00	-	12.00	-	-	-	-	-	12.00
Commerical Cooking	291.00	-	291.00	-	-	-	-	-	291.00
Cosmetology I	120.79	-	120.79	5,050.00	5,080.08	-	-	-	90.71
Cosmetology II	1,087.57	-	1,087.57	120.00	98.94	-	-	-	1,108.63
Criminal Justice	8.00	-	8.00	-	-	-	-	-	8.00
Culinary Arts	3,718.59	-	3,718.59	6,127.12	7,456.80	-	(73.70)	-	2,315.21
Deca	102.00	-	102.00	35.00	15.00	-	-	-	122.00
Electronics	3.00	-	3.00	-	-	-	-	-	3.00
FBLA	6.00	-	6.00	-	-	-	-	-	6.00
FCCLA	22.23	-	22.23	182.00	182.00	-	-	-	22.23
Health Science	3.08	-	3.08	-	-	-	-	-	3.08
HOSA	70.15	-	70.15	-	-	-	-	-	70.15
Legal Prot Serv	9.00	-	9.00	-	-	-	-	-	9.00
Marketing	47.54	-	47.54	280.00	259.25	-	-	-	68.29
Skills USA	1,671.77	-	1,671.77	4,247.07	4,053.95	-	-	-	1,864.89
TDL Club	65.40	-	65.40	90.00	106.65	-	-	-	48.75
Tourism Lodging	5.00	-	5.00	-	-	-	-	-	5.00
Upholstery	2.00	-	2.00	-	-	-	-	-	2.00
Vocational Honor Society	8.00	-	8.00	-	-	-	-	-	8.00
<b>Total Restricted Fund</b>	<b>9,432.60</b>	<b>-</b>	<b>9,432.60</b>	<b>20,638.39</b>	<b>21,336.18</b>	<b>-</b>	<b>(73.70)</b>	<b>-</b>	<b>8,661.11</b>
<b>Total General and Restricted Fund</b>	<b>12,823.73</b>	<b>-</b>	<b>12,823.73</b>	<b>20,853.39</b>	<b>21,504.76</b>	<b>73.70</b>	<b>(73.70)</b>	<b>-</b>	<b>12,172.36</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sheffield High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	18,087.33	-	18,087.33	6,754.89	5,014.66	161.51	-	-	19,989.07
<b>Restricted Fund:</b>									
Athletic Activity	4,048.94	-	4,048.94	37,521.99	35,386.50	-	-	-	6,184.43
<b>Club Accounts:</b>									
Art Club	381.00	-	381.00	-	-	-	-	-	381.00
AVID / Maps	-	-	-	510.00	509.94	-	-	-	0.06
Band	52.00	-	52.00	-	-	-	-	-	52.00
Barnes-Rotary Award	44.00	-	44.00	-	-	-	-	-	44.00
Basketball Club Boys	560.00	-	560.00	20.00	121.50	-	-	-	458.50
Blue Ribbon	1,310.15	-	1,310.15	584.00	1,505.93	-	-	-	388.22
Career Club	784.00	-	784.00	-	-	-	-	-	784.00
Cheerleaders	1,255.00	-	1,255.00	1,215.00	1,389.80	-	-	-	1,080.20
Chemistry Club	250.00	-	250.00	-	-	-	-	-	250.00
Choir	54.00	-	54.00	685.26	695.03	-	-	-	44.23
Class of 2016	10,608.20	-	10,608.20	90.00	2,583.16	-	-	-	8,115.04
Class of 2017	(3,268.02)	-	(3,268.02)	7,966.64	241.63	-	-	-	4,456.99
Class of 2018	-	-	-	46,287.72	45,451.42	-	-	-	836.30
Creations by Knight	164.00	-	164.00	-	-	-	-	-	164.00
Dollar General Literacy Grant	150.00	-	150.00	-	-	-	-	-	150.00
Drama Club	1.00	-	1.00	-	-	-	-	-	1.00
Drill Team	1,081.00	-	1,081.00	-	-	-	-	-	1,081.00
English Club	197.00	-	197.00	-	-	-	-	-	197.00
Environmental Club	63.00	-	63.00	-	-	-	-	-	63.00
Eskridge-GTE Grant	70.00	-	70.00	-	-	-	-	-	70.00
ESL	570.85	-	570.85	371.24	508.65	-	-	-	433.44
Fashion Club	468.00	-	468.00	-	-	-	-	-	468.00
FBLA	175.46	-	175.46	140.04	-	-	-	-	315.50
FCA	6.00	-	6.00	-	-	-	-	-	6.00
Flag Girls	37.00	-	37.00	-	-	-	-	-	37.00
French Club	120.00	-	120.00	-	-	-	-	-	120.00
Future Teachers Club	543.00	-	543.00	-	-	-	-	-	543.00
GENYOUth Foundation	4,288.77	-	4,288.77	-	-	-	-	-	4,288.77
Glee Club	33.00	-	33.00	-	-	-	-	-	33.00
Guidance	19.00	-	19.00	-	-	-	-	-	19.00
History Club	99.97	-	99.97	-	-	-	-	-	99.97
Honor Society	60.65	-	60.65	-	-	-	-	-	60.65

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sheffield High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
Inter-Act Club	1,014.00	-	1,014.00	-	-	-	-	-	1,014.00
International Club	(122.52)	-	(122.52)	500.00	-	-	-	-	377.48
JROTC	690.98	-	690.98	490.00	366.96	-	-	-	814.02
Just Say No	311.00	-	311.00	-	-	-	-	-	311.00
Knight Sounds	5,984.00	-	5,984.00	31.00	535.00	-	-	-	5,480.00
Knowledge Bowl	70.00	-	70.00	-	-	-	-	-	70.00
Latin Club	6.00	-	6.00	-	-	-	-	-	6.00
Laura Bush Grant	7.00	-	7.00	-	-	-	-	-	7.00
Leadership	114.00	-	114.00	-	-	-	-	-	114.00
Library Club	3.85	-	3.85	-	-	-	-	-	3.85
Majorettes	177.70	-	177.70	-	-	-	-	-	177.70
Math Club	1,211.00	-	1,211.00	119.80	258.84	-	-	-	1,071.96
Math Honor Society	327.00	-	327.00	-	-	-	-	-	327.00
Military Club	601.00	-	601.00	-	-	-	-	-	601.00
Music	4.00	-	4.00	-	-	-	-	-	4.00
Ninth Grade Academy	1,248.45	-	1,248.45	-	767.89	-	-	-	480.56
Ninth Grade Club	518.00	-	518.00	-	204.49	-	-	-	313.51
Pep Club	48.00	-	48.00	-	-	-	-	-	48.00
Performing Arts	105.00	-	105.00	-	-	-	-	-	105.00
Pink Ladies	102.00	-	102.00	-	-	-	-	-	102.00
PRIDE	62.00	-	62.00	-	-	-	-	-	62.00
PTO	256.00	-	256.00	-	-	-	-	-	256.00
Rotary and Stansbury	96.00	-	96.00	-	-	-	-	-	96.00
Rotary Award-Duck	298.00	-	298.00	-	-	-	-	-	298.00
Rotary Grant	34.00	-	34.00	-	-	-	-	-	34.00
Scholarship Fund	34.00	-	34.00	-	-	-	-	-	34.00
Science Club	936.51	-	936.51	-	-	-	-	-	936.51
Senior Activities	112.00	-	112.00	-	-	-	-	-	112.00
SHS Book Club	41.00	-	41.00	-	-	-	-	-	41.00
Soccer Club	-	-	-	238.00	198.39	-	-	-	39.61
Spanish Club	725.00	-	725.00	-	-	-	-	-	725.00
Special Olympics	65.00	-	65.00	-	-	-	-	-	65.00
SPED Club	5.00	-	5.00	-	-	-	-	-	5.00
Step Team	339.00	-	339.00	-	-	-	-	-	339.00
Student Council	480.26	-	480.26	520.00	345.00	-	-	-	655.26
Sunshine Club	190.64	-	190.64	-	189.85	-	-	-	0.79
T I Grant	500.00	-	500.00	-	-	-	-	-	500.00
Teacher Courtesy	68.39	-	68.39	700.00	693.63	-	-	-	74.76
Technology	140.00	-	140.00	-	-	-	-	-	140.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Sheffield High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Teens for Peace	11.00	-	11.00	-	-	-	-	-	11.00
TIG Grant J. Taylor	914.00	-	914.00	-	-	-	-	-	914.00
TN Career Assoc,	534.00	-	534.00	-	-	-	-	-	534.00
Vending	50.00	-	50.00	-	-	-	-	-	50.00
<b>Other Accounts:</b>									
AP Tests	96.00	-	96.00	102.00	198.00	-	-	-	-
Bus Trips	-	-	-	6,251.00	6,089.49	-	(161.51)	-	0.00
Charity Drives	305.00	-	305.00	-	305.84	-	-	-	(0.84)
Deca	146.00	-	146.00	-	-	-	-	-	146.00
FBLA	829.37	-	829.37	-	4.95	-	-	-	824.42
FHA Club	286.00	-	286.00	-	-	-	-	-	286.00
General Metals	39.00	-	39.00	-	-	-	-	-	39.00
Home Economics	2.00	-	2.00	-	-	-	-	-	2.00
Misc. Vocational	24.00	-	24.00	-	-	-	-	-	24.00
Skills USA	72.00	-	72.00	-	-	-	-	-	72.00
SPED Home Environment	-	-	-	322.07	322.07	-	-	-	(0.00)
TSA	20.00	-	20.00	-	-	-	-	-	20.00
<b>Total Restricted Fund</b>	<b>44,358.60</b>	<b>-</b>	<b>44,358.60</b>	<b>104,665.76</b>	<b>97,846.70</b>	<b>-</b>	<b>(161.51)</b>	<b>-</b>	<b>51,016.15</b>
<b>Total General and Restricted Fund</b>	<b>62,445.93</b>	<b>-</b>	<b>62,445.93</b>	<b>111,420.65</b>	<b>102,861.36</b>	<b>161.51</b>	<b>(161.51)</b>	<b>-</b>	<b>71,005.22</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Shrine High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	12,548.45	-	12,548.45	16,251.11	15,203.31	-	-	-	13,596.25
<b>Restricted Fund:</b>									
Athletic Activity	3.75	-	3.75	-	-	-	-	-	3.75
<b>Club Accounts:</b>									
PTO	1.12	-	1.12	-	-	-	-	-	1.12
Shrine BOC	1,439.80	-	1,439.80	25,516.92	24,849.61	-	-	-	2,107.11
Student Council	8.00	-	8.00	-	-	-	-	-	8.00
Teacher Courtesy	58.00	-	58.00	-	-	-	-	-	58.00
Vending	(58.48)	-	(58.48)	-	-	-	-	-	(58.48)
Zoology Club	-	-	-	(286.16)	(498.39)	-	-	-	212.23
<b>Other Accounts:</b>									
<b>Total Restricted Fund</b>	<b>1,452.19</b>	<b>-</b>	<b>1,452.19</b>	<b>25,230.76</b>	<b>24,351.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,331.73</b>
<b>Total General and Restricted Fund</b>	<b>14,000.64</b>	<b>-</b>	<b>14,000.64</b>	<b>41,481.87</b>	<b>39,554.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,927.98</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Southwest Career - Technology**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	13,676.97	-	13,676.97	1,523.42	2,059.46	-	-	-	13,140.93
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Guidance	60.00	-	60.00	-	-	-	-	-	60.00
PTO	17.00	-	17.00	-	-	-	-	-	17.00
Vending	(0.48)	-	(0.48)	-	-	-	-	-	(0.48)
<b>Other Accounts:</b>									
Air Conditioner Repair	23.00	-	23.00	-	-	-	-	-	23.00
Auto Mechanics	7.00	-	7.00	-	-	-	-	-	7.00
Barbering	509.90	-	509.90	6,567.00	6,898.89	-	-	-	178.01
Bus Trips	(77.81)	-	(77.81)	-	(77.81)	-	-	-	-
Carpentry	11.00	-	11.00	-	-	-	-	-	11.00
Child Care	3.38	-	3.38	849.00	695.50	-	-	-	156.88
Cosmetology I	38.36	-	38.36	232.00	220.00	-	-	-	50.36
Cosmetology II	196.90	-	196.90	110.00	279.69	-	-	-	27.21
Culinary Arts	550.07	-	550.07	745.47	1,217.29	-	-	-	78.25
Diesel Mechanics	79.00	-	79.00	-	-	-	-	-	79.00
Electronics	50.00	-	50.00	-	-	-	-	-	50.00
FBLA	66.00	-	66.00	-	-	-	-	-	66.00
FCCLA	584.86	-	584.86	869.00	1,445.61	-	-	-	8.25
FCCLA II	199.41	-	199.41	1,229.50	1,417.49	-	-	-	11.42
General Metals	24.00	-	24.00	-	-	-	-	-	24.00
Horticulture	160.56	-	160.56	-	-	-	-	-	160.56
Legal Prot Serv	3.00	-	3.00	-	-	-	-	-	3.00
Physical Therapy	184.74	-	184.74	550.00	570.17	-	-	-	164.57
Skills USA	6.00	-	6.00	3,126.86	3,121.80	-	-	-	11.06
Skills USA Amos	74.39	-	74.39	1,102.00	1,174.44	-	-	-	1.95
Skills USA Davis	41.00	-	41.00	-	-	-	-	-	41.00
Skills USA Hogue	80.00	-	80.00	-	-	-	-	-	80.00
Skills USA Jackson	221.81	-	221.81	1,466.00	1,687.52	-	-	-	0.29
Skills USA Knox	442.88	-	442.88	1,905.00	1,802.19	-	-	-	545.69
Skills USA Montgomery	54.00	-	54.00	-	-	-	-	-	54.00



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Southwest Career - Technology**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Skills USA Reyes	12.00	-	12.00	-	-	-	-	-	12.00
Skills USA Schwindt	32.00	-	32.00	-	-	-	-	-	32.00
Skills USA Streeter	346.22	-	346.22	1,690.00	1,829.09	-	-	-	207.13
Upholstery	244.00	-	244.00	-	-	-	-	-	244.00
Vocational Honor Society	4.00	-	4.00	1,030.91	1,035.00	-	-	-	(0.09)
<b>Total Restricted Fund</b>	<b>4,248.19</b>	<b>-</b>	<b>4,248.19</b>	<b>21,472.74</b>	<b>23,283.87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,437.06</b>
<b>Total General and Restricted Fund</b>	<b>17,925.16</b>	<b>-</b>	<b>17,925.16</b>	<b>22,996.16</b>	<b>25,343.33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,577.99</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Southwest Prep Academy**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	<u>Other Financing Sources(Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	9.60	-	9.60	-	-	-	-	-	9.60
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
GENYOUth Foundation	(9.60)	-	(9.60)	-	-	-	-	-	(9.60)
<b>Other Accounts:</b>									
<b>Total Restricted Fund</b>	<u>(9.60)</u>	<u>-</u>	<u>(9.60)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9.60)</u>
<b>Total General and Restricted Fund</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Southwind High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	93,538.37	-	93,538.37	20,224.95	18,429.36	-	-	-	95,333.96
<b>Restricted Fund:</b>									
Athletic Activity	4,020.06	-	4,020.06	153,620.37	154,764.65	-	-	-	2,875.78
<b>Club Accounts:</b>									
Accounting	113.00	-	113.00	-	-	-	-	-	113.00
Ambassadors	505.35	-	505.35	9,234.72	9,529.74	-	-	-	210.33
Art Club	887.07	-	887.07	740.00	631.90	-	-	-	995.17
Band	(3,751.28)	-	(3,751.28)	2,388.00	516.64	-	-	-	(1,879.92)
Basketball Club Boys	4,362.33	-	4,362.33	16,098.40	20,023.83	-	-	-	436.90
Beta Club	330.00	-	330.00	-	-	-	-	-	330.00
Biology Club	61.00	-	61.00	855.00	299.98	-	-	-	616.02
Cheerleaders	7,797.36	-	7,797.36	3,456.01	9,767.67	-	-	-	1,485.70
Chemical Club	20.00	-	20.00	-	-	-	-	-	20.00
Chemistry Club	1,299.98	-	1,299.98	930.00	744.92	-	-	-	1,485.06
Chess Club	90.00	-	90.00	-	-	-	-	-	90.00
Choir	3,310.16	-	3,310.16	28,800.00	25,614.32	-	-	-	6,495.84
Class of 2015	(667.16)	-	(667.16)	-	-	-	-	-	(667.16)
Class of 2016	8,764.35	-	8,764.35	-	-	-	-	-	8,764.35
Class of 2017	21,004.91	-	21,004.91	-	19,550.93	-	-	-	1,453.98
Class of 2018	-	-	-	92,076.03	87,624.94	-	(315.00)	-	4,136.09
Computer Club	105.00	-	105.00	-	-	-	-	-	105.00
Dance Team	55.40	-	55.40	4,787.55	5,149.20	-	315.00	-	8.75
Drama Club	4,348.81	-	4,348.81	8,179.75	7,604.71	-	-	-	4,923.85
Economics Club	-	-	-	932.56	932.56	-	-	-	-
English Club	46.00	-	46.00	-	-	-	-	-	46.00
Environmental Club	203.76	-	203.76	-	-	-	-	-	203.76
FBLA	856.75	-	856.75	-	745.35	-	-	-	111.40
Foreign Language Club	1,463.00	-	1,463.00	-	-	-	-	-	1,463.00
French Club	687.00	-	687.00	70.00	64.00	-	-	-	693.00
Future Teachers Club	85.00	-	85.00	-	-	-	-	-	85.00
GENYOUth Foundation	252.82	-	252.82	-	-	-	-	-	252.82
History Club	155.65	-	155.65	1,800.00	1,908.88	-	-	-	46.77
Honor Society	201.37	-	201.37	870.00	739.75	-	-	-	331.62

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Southwind High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
International Club	263.93	-	263.93	1,790.68	1,143.11	-	-	-	911.50
Key Club	852.68	-	852.68	2,360.66	1,062.13	-	-	-	2,151.21
KIVA	107.00	-	107.00	-	100.00	-	-	-	7.00
Latin Club	408.00	-	408.00	-	-	-	-	-	408.00
Leading Ladies	374.00	-	374.00	-	-	-	-	-	374.00
Library Club	1,374.10	-	1,374.10	800.00	716.90	-	-	-	1,457.20
Microfinance in Action	191.00	-	191.00	-	-	-	-	-	191.00
MOCK	73.00	-	73.00	-	-	-	-	-	73.00
Mu Alpha Theta	1,029.00	-	1,029.00	-	-	-	-	-	1,029.00
Ninth Grade Club	75.00	-	75.00	-	-	-	-	-	75.00
Orchestra	-	-	-	370.00	170.00	-	-	-	200.00
Pep Club	1,429.97	-	1,429.97	520.00	1,076.38	-	-	-	873.59
Physics	170.00	-	170.00	-	-	-	-	-	170.00
Prom	3,630.40	-	3,630.40	18,650.00	21,429.02	-	-	-	851.38
Race for Education	330.00	-	330.00	-	-	-	-	-	330.00
SADD	1,411.00	-	1,411.00	-	-	-	-	-	1,411.00
Science Club	2,033.55	-	2,033.55	-	169.00	-	-	-	1,864.55
Science Olympiad	199.83	-	199.83	-	-	-	-	-	199.83
Senior Activities	205.00	-	205.00	2,035.00	-	-	-	-	2,240.00
Spanish Club	1,085.80	-	1,085.80	2,245.00	2,178.73	-	-	-	1,152.07
SPED Club	271.89	-	271.89	360.00	524.65	-	-	-	107.24
STEM	469.74	-	469.74	10,612.60	8,371.97	-	-	-	2,710.37
Step Team	345.00	-	345.00	-	-	-	-	-	345.00
Student Council	8.98	-	8.98	-	-	-	-	-	8.98
Swag Shoppe	1,616.00	-	1,616.00	-	-	-	-	-	1,616.00
Technology	563.46	-	563.46	-	-	-	-	-	563.46
Tennessee Arts Commission Gran	-	-	-	3,000.00	3,000.00	-	-	-	-
Thespians	644.00	-	644.00	-	-	-	-	-	644.00
TV Broadcasting	34.91	-	34.91	-	-	-	-	-	34.91
Vogue	1,015.48	-	1,015.48	-	933.87	-	-	-	81.61
Yearbook	(3,000.97)	-	(3,000.97)	1,790.00	1,561.25	-	-	-	(2,772.22)
<b>Other Accounts:</b>									
AP Tests	-	-	-	2,919.00	2,919.00	-	-	-	-
Bus Trips	-	-	-	197.87	197.87	-	-	-	-
Charity Drives	-	-	-	781.00	781.00	-	-	-	-

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Southwind High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Cosmetology I	221.35	-	221.35	8,245.00	8,262.99	-	-	-	203.36
Culinary Arts	234.10	-	234.10	-	-	-	-	-	234.10
Deca	288.44	-	288.44	2,350.00	1,513.42	-	-	-	1,125.02
FBLA	1,029.28	-	1,029.28	7,091.00	6,973.80	-	-	-	1,146.48
FCCLA	552.00	-	552.00	-	-	-	-	-	552.00
FFA	1,664.00	-	1,664.00	280.00	258.38	-	-	-	1,685.62
Health Science	638.56	-	638.56	-	-	-	-	-	638.56
Home Economics	170.00	-	170.00	-	-	-	-	-	170.00
HOSA	1,144.97	-	1,144.97	875.00	1,150.00	-	-	-	869.97
Misc. Clearing	0.40	-	0.40	-	-	-	-	-	0.40
Prof. Development	(699.84)	-	(699.84)	699.84	-	-	-	-	-
PSAT/PLAN	-	-	-	1,500.00	1,304.00	-	-	-	196.00
Skills USA	193.98	-	193.98	152.00	50.00	-	-	-	295.98
SPED Home Environment	-	-	-	146.74	146.74	-	-	-	-
Title One/NCLB	(0.12)	-	(0.12)	-	(81.87)	-	-	-	81.75
Voc Fund-Raising	25.00	-	25.00	-	-	-	-	-	25.00
Voc. Office Education	67.77	-	67.77	525.00	565.56	-	-	-	27.21
<b>Total Restricted Fund</b>	<b>79,349.33</b>	<b>-</b>	<b>79,349.33</b>	<b>395,134.78</b>	<b>412,691.87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,792.24</b>
<b>Total General and Restricted Fund</b>	<b>172,887.70</b>	<b>-</b>	<b>172,887.70</b>	<b>415,359.73</b>	<b>431,121.23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,126.20</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Trezevant Career - Technology**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	94,570.83	-	94,570.83	4,328.32	6,342.10	180.77	-	-	92,737.82
<b>Restricted Fund:</b>									
<b>Club Accounts:</b>									
Blue Ribbon	139.00	-	139.00	-	101.70	-	-	-	37.30
Cosmetology	157.78	-	157.78	3,145.40	3,297.09	-	-	-	6.09
Guidance	6.70	-	6.70	-	-	-	-	-	6.70
Science Club	-	-	-	65.00	35.00	-	-	-	30.00
Technical Honor Society	-	-	-	390.30	390.30	-	-	-	-
<b>Other Accounts:</b>									
Auto Body	134.00	-	134.00	-	80.32	-	-	-	53.68
Auto Mechanics	1,687.36	-	1,687.36	5.00	90.00	-	-	-	1,602.36
Auto Parts Marketing	21.00	-	21.00	-	-	-	-	-	21.00
Bank Saving Deposit	3,030.23	-	3,030.23	95.00	170.00	-	-	-	2,955.23
Banking	257.00	-	257.00	-	23.48	-	-	-	233.52
Barbering	2,068.97	-	2,068.97	2,732.00	3,487.36	-	-	-	1,313.61
Bus Trips	-	-	-	1,842.00	1,661.23	-	(180.77)	-	-
Consumer Science	22.00	-	22.00	-	-	-	-	-	22.00
Cosmetology I	869.83	-	869.83	-	97.67	-	-	-	772.16
Cosmetology II	238.25	-	238.25	-	38.29	-	-	-	199.96
Culinary Arts	624.05	-	624.05	1,690.00	1,245.11	-	-	-	1,068.94
Culinary Arts Dual Enrollment	185.21	-	185.21	9,174.18	5,497.83	-	-	-	3,861.56
Diesel Mechanics	423.85	-	423.85	533.48	753.85	-	-	-	203.48
Electronics	74.00	-	74.00	-	-	-	-	-	74.00
FBLA	995.99	-	995.99	2,448.65	2,881.07	-	-	-	563.57
FCCLA II	-	-	-	(178.00)	20.15	-	-	-	(198.15)
Forensic Science	0.18	-	0.18	-	-	-	-	-	0.18
Health Science	353.25	-	353.25	-	-	-	-	-	353.25
HOSA	389.27	-	389.27	8,178.65	8,308.49	-	-	-	259.43
Hosa Club	-	-	-	296.00	-	-	-	-	296.00
HVAC	37.00	-	37.00	-	-	-	-	-	37.00
Skills USA	(1,802.19)	-	(1,802.19)	19,678.15	13,557.75	-	-	-	4,318.21
Technology Education	10.00	-	10.00	-	-	-	-	-	10.00
Transportation Logistics	78.55	-	78.55	-	-	-	-	-	78.55

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Trezevant Career - Technology**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources(Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Welding	60.00	-	60.00	-	-	-	-	-	60.00
<b>Total Restricted Fund</b>	<b>10,061.28</b>	<b>-</b>	<b>10,061.28</b>	<b>50,095.81</b>	<b>41,736.69</b>	<b>-</b>	<b>(180.77)</b>	<b>-</b>	<b>18,239.63</b>
<b>Total General and Restricted Fund</b>	<b>104,632.11</b>	<b>-</b>	<b>104,632.11</b>	<b>54,424.13</b>	<b>48,078.79</b>	<b>180.77</b>	<b>(180.77)</b>	<b>-</b>	<b>110,977.45</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Trezevant High School**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	33,098.59	-	33,098.59	17,785.17	4,961.80	246.08	-	-	46,168.04
<b>Restricted Fund:</b>									
Athletic Activity	14,354.70	-	14,354.70	59,648.46	59,003.95	-	-	-	14,999.21
<b>Club Accounts:</b>									
Art Club	(0.24)	-	(0.24)	-	-	-	-	-	(0.24)
Band	(393.96)	-	(393.96)	1,142.00	970.67	-	-	-	(222.63)
Baseball Club	686.77	-	686.77	-	-	-	-	-	686.77
Basketball Club Boys	(1,653.72)	-	(1,653.72)	1,654.07	-	-	-	-	0.35
Basketball Club Girls	(327.99)	-	(327.99)	867.90	539.72	-	-	-	0.19
Biology Club	(0.39)	-	(0.39)	-	-	-	-	-	(0.39)
Cheerleaders	(69.99)	-	(69.99)	70.25	-	-	-	-	0.26
Chemistry Club	0.15	-	0.15	-	-	-	-	-	0.15
Choir	0.32	-	0.32	185.00	185.00	-	-	-	0.32
Class of 2016	(1,239.11)	-	(1,239.11)	1,239.11	-	-	-	-	-
Class of 2017	(246.96)	-	(246.96)	1,433.97	(2,385.51)	-	-	-	3,572.52
Class of 2018	-	-	-	23,019.07	22,626.00	-	-	-	393.07
Dance Team	1,654.04	-	1,654.04	-	-	-	-	-	1,654.04
FBLA	164.00	-	164.00	277.00	420.00	-	-	-	21.00
Flag Girls	(0.33)	-	(0.33)	-	-	-	-	-	(0.33)
Football Club	75.91	-	75.91	-	-	-	-	-	75.91
Future Teachers Club	(0.49)	-	(0.49)	-	-	-	-	-	(0.49)
Golf Club	863.36	-	863.36	-	-	-	-	-	863.36
Honor Society	329.88	-	329.88	-	125.00	-	-	-	204.88
JROTC	(1,999.60)	-	(1,999.60)	960.00	811.17	-	-	-	(1,850.77)
Majorettes	248.70	-	248.70	-	-	-	-	-	248.70
Military Club	57.00	-	57.00	-	-	-	-	-	57.00
Mr./Miss Trezevant	1.00	-	1.00	-	-	-	-	-	1.00
Ninth Grade Club	79.00	-	79.00	2,038.00	1,876.26	-	-	-	240.74
Performing Arts Cl	0.05	-	0.05	-	-	-	-	-	0.05
Pom Squad	(0.26)	-	(0.26)	-	-	-	-	-	(0.26)
Prom	623.13	-	623.13	-	-	-	-	-	623.13
Scholarship Fund	0.05	-	0.05	-	-	-	-	-	0.05
Senior Activities	(912.03)	-	(912.03)	10,248.34	9,163.56	-	-	-	172.75



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Trezevant High School**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Softball Club	(447.86)	-	(447.86)	-	-	-	-	-	(447.86)
SPED Club	2.00	-	2.00	-	-	-	-	-	2.00
Student Council	-	-	-	135.00	-	-	-	-	135.00
Teacher Courtesy	0.09	-	0.09	-	-	-	-	-	0.09
Track Club	(457.07)	-	(457.07)	-	-	-	-	-	(457.07)
Volleyball Club	(100.00)	-	(100.00)	-	-	-	-	-	(100.00)
We Got Milk Grant	73.56	-	73.56	-	-	-	-	-	73.56
<b>Other Accounts:</b>									
Bus Trips	-	-	-	6,177.00	5,930.92	-	(246.08)	-	-
Consumer Science	90.00	-	90.00	-	-	-	-	-	90.00
FBLA	26.00	-	26.00	-	-	-	-	-	26.00
FCCLA	971.50	-	971.50	-	-	-	-	-	971.50
FHA Club	153.00	-	153.00	-	-	-	-	-	153.00
JROTC Uniforms	2,000.00	-	2,000.00	-	-	-	-	-	2,000.00
SPED Home Environment	(26.24)	-	(26.24)	140.08	140.08	-	-	-	(26.24)
Title One/NCLB	(321.11)	-	(321.11)	-	-	-	-	-	(321.11)
<b>Total Restricted Fund</b>	<b>14,256.86</b>	<b>-</b>	<b>14,256.86</b>	<b>109,235.25</b>	<b>99,406.82</b>	<b>-</b>	<b>(246.08)</b>	<b>-</b>	<b>23,839.21</b>
<b>Total General and Restricted Fund</b>	<b>47,355.45</b>	<b>-</b>	<b>47,355.45</b>	<b>127,020.42</b>	<b>104,368.62</b>	<b>246.08</b>	<b>(246.08)</b>	<b>-</b>	<b>70,007.25</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Westwood High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	11,189.59	-	11,189.59	11,460.42	13,214.15	-	-	-	9,435.86
<b>Restricted Fund:</b>									
Athletic Activity	2,925.94	-	2,925.94	44,148.76	42,791.71	-	-	-	4,282.99
<b>Club Accounts:</b>									
Alumni-Westwood	43.05	-	43.05	-	-	-	-	-	43.05
Athletic Booster	30.00	-	30.00	-	-	-	-	-	30.00
Band	400.41	-	400.41	50.00	133.21	-	-	-	317.20
Basketball Club Boys	1,578.47	-	1,578.47	9,010.00	8,313.12	-	-	-	2,275.35
Basketball Club Girls	-	-	-	915.00	910.00	-	-	-	5.00
Blue Ribbon	251.00	-	251.00	-	-	-	-	-	251.00
Charmette Club	105.00	-	105.00	-	87.42	-	-	-	17.58
Cheerleaders	369.79	-	369.79	4,737.00	4,989.75	-	-	-	117.04
Class of 2018	53.53	-	53.53	2,177.00	1,990.00	-	-	-	240.53
Class of 2019	-	-	-	1,450.00	921.74	-	-	-	528.26
English Club	243.86	-	243.86	78.30	49.98	-	-	-	272.18
Football Club	-	-	-	980.00	481.00	-	-	-	499.00
Grants-Misc.CALL AUDITING 1ST	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
History Club	148.96	-	148.96	-	-	-	-	-	148.96
Honor Society	34.09	-	34.09	1,468.10	1,460.58	-	-	-	41.61
International Club	654.00	-	654.00	-	30.00	-	-	-	624.00
JROTC	805.29	-	805.29	3,440.40	2,628.31	-	-	-	1,617.38
Library Club	500.00	-	500.00	-	-	-	-	-	500.00
Lowes	2,665.50	-	2,665.50	-	-	-	-	-	2,665.50
Majorettes	208.22	-	208.22	-	-	-	-	-	208.22
Military Club	89.00	-	89.00	-	-	-	-	-	89.00
Nettye H. White Scholarship	25.00	-	25.00	-	-	-	-	-	25.00
Ninth Grade Academy	17.00	-	17.00	-	-	-	-	-	17.00
Pen Staff Literacy	75.00	-	75.00	-	75.00	-	-	-	-
Pep Club	1.00	-	1.00	-	-	-	-	-	1.00
Photography Club	47.00	-	47.00	-	-	-	-	-	47.00
Prom	1,217.95	-	1,217.95	2,913.00	2,908.11	-	-	-	1,222.84
PTO	263.00	-	263.00	10.00	-	-	-	-	273.00
Puff N Kids	316.00	-	316.00	-	250.00	-	-	-	66.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Westwood High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Retirees Scholarship	5.00	-	5.00	-	-	-	-	-	5.00
Scholarship Fund	2,000.00	-	2,000.00	1,165.00	2,000.00	-	-	-	1,165.00
Senior Activities	1,863.80	-	1,863.80	9,725.00	7,854.53	-	-	-	3,734.27
Spanish Club	0.43	-	0.43	-	-	-	-	-	0.43
STEM Grant	10.00	-	10.00	-	-	-	-	-	10.00
Student Council	138.63	-	138.63	23.00	104.00	-	-	-	57.63
Teens for Peace	296.39	-	296.39	-	171.00	-	-	-	125.39
Tennessee Arts Commission Gran	-	-	-	1,606.00	421.83	-	-	-	1,184.17
Yearbook	146.49	-	146.49	225.00	-	-	-	-	371.49
<b>Other Accounts:</b>									
Bus Trips	-	-	-	360.32	360.32	-	-	-	-
Deca	195.00	-	195.00	-	-	-	-	-	195.00
FBLA	280.85	-	280.85	-	-	-	-	-	280.85
FCCLA	290.00	-	290.00	-	-	-	-	-	290.00
Forensic Science	24.00	-	24.00	-	-	-	-	-	24.00
JROTC Uniforms	-	-	-	300.00	300.00	-	-	-	-
<b>Total Restricted Fund</b>	<b>19,318.65</b>	<b>-</b>	<b>19,318.65</b>	<b>84,781.88</b>	<b>79,231.61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,868.92</b>
<b>Total General and Restricted Fund</b>	<b>30,508.24</b>	<b>-</b>	<b>30,508.24</b>	<b>96,242.30</b>	<b>92,445.76</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,304.78</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**White Station High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	275,291.04	-	275,291.04	38,755.23	47,696.06	41.53	-	-	266,391.74
<b>Restricted Fund:</b>									
Athletic Activity	25,673.22	-	25,673.22	179,739.58	203,119.75	-	-	-	2,293.05
<b>Club Accounts:</b>									
Amnesty Group	125.00	-	125.00	-	-	-	-	-	125.00
Band	2,332.87	-	2,332.87	20,319.62	20,922.28	-	-	-	1,730.21
Bible Club	45.00	-	45.00	-	-	-	-	-	45.00
Biology Club	200.27	-	200.27	12,220.00	12,300.89	-	-	-	119.38
Blue Ribbon	79.00	-	79.00	-	-	-	-	-	79.00
Charmette Club	-	-	-	147.00	-	-	-	-	147.00
Cheerleaders	5,325.92	-	5,325.92	22,460.35	24,503.53	-	-	-	3,282.74
Chemistry Club	3,207.66	-	3,207.66	1,465.00	2,162.49	-	-	-	2,510.17
Child Advocacy Club	337.53	-	337.53	258.48	104.80	-	-	-	491.21
Choir	1,215.05	-	1,215.05	14,722.61	14,633.23	-	-	-	1,304.43
Class of 2017	1,023.00	-	1,023.00	-	-	-	-	-	1,023.00
Class of 2018	-	-	-	23,895.00	22,515.57	-	-	-	1,379.43
CLUE	11.00	-	11.00	-	-	-	-	-	11.00
Community Service Club	1,717.40	-	1,717.40	35.00	-	-	-	-	1,752.40
Dance Team	0.52	-	0.52	-	-	-	-	-	0.52
Deaf Drama Club	1,198.90	-	1,198.90	-	-	-	-	-	1,198.90
Deaf Ed Dept. Club	536.32	-	536.32	-	-	-	-	-	536.32
Deaf Reunion	42.56	-	42.56	-	-	-	-	-	42.56
English Club	-	-	-	865.00	850.00	-	-	-	15.00
Environmental Club	86.00	-	86.00	-	-	-	-	-	86.00
FBLA	3,258.39	-	3,258.39	20,234.14	21,970.04	-	-	-	1,522.49
French Club	318.58	-	318.58	192.00	162.17	-	-	-	348.41
German Club	51.65	-	51.65	-	-	-	-	-	51.65
Gospel Choir	2.00	-	2.00	-	-	-	-	-	2.00
Graduation	38,194.14	-	38,194.14	59,620.00	53,633.40	-	-	-	44,180.74
Grants-Misc.CALL AUDITING 1ST	68.00	-	68.00	-	-	-	-	-	68.00
Green Team	197.66	-	197.66	215.00	-	-	-	-	412.66
History Club	3.00	-	3.00	-	-	-	-	-	3.00
Honor Society	4,189.87	-	4,189.87	4,695.00	1,997.49	-	-	-	6,887.38

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**White Station High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017			<u>Other Financing Sources (Uses)</u>		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
				Revenues	Expenditures	Transfers In	Transfers Out		
Illustration Club	(0.03)	-	(0.03)	1,345.00	1,323.25	-	-	-	21.72
Indian Club	885.44	-	885.44	586.11	690.00	-	-	-	781.55
International Club	374.00	-	374.00	-	-	-	-	-	374.00
Japanese Club	3,574.00	-	3,574.00	304.00	368.00	-	-	-	3,510.00
Knowledge Bowl	2,820.48	-	2,820.48	3,788.00	2,860.37	-	-	-	3,748.11
Landscaping	691.00	-	691.00	-	-	-	-	-	691.00
Latin Club	2,359.70	-	2,359.70	3,538.54	4,950.61	-	-	-	947.63
Leadership	464.96	-	464.96	1,608.00	1,897.79	-	-	-	175.17
Library Club	26.00	-	26.00	-	-	-	-	-	26.00
Make-a-Wish	295.30	-	295.30	2,289.99	-	-	-	-	2,585.29
Math Club	5,392.00	-	5,392.00	3,632.00	240.00	-	-	-	8,784.00
Math Contest	2,258.47	-	2,258.47	818.50	346.00	-	-	-	2,730.97
Military Club	0.23	-	0.23	5,816.48	3,030.37	-	-	-	2,786.34
Mu Alpha Theta	(49.90)	-	(49.90)	310.00	10.00	-	-	-	250.10
Multi-Cultural Club	87.00	-	87.00	-	-	-	-	-	87.00
Music	1,581.97	-	1,581.97	1,349.61	720.00	-	-	-	2,211.58
Newspaper Club	662.22	-	662.22	9,165.00	8,725.90	-	-	-	1,101.32
Ninth Grade Academy	275.00	-	275.00	-	-	-	-	-	275.00
Optimist Club	787.65	-	787.65	-	-	-	-	-	787.65
Orchestra	4,346.84	-	4,346.84	5,666.00	3,336.01	-	-	-	6,676.83
Pan African Studies	164.02	-	164.02	452.00	439.19	-	-	-	176.83
Pan Hispanic	-	-	-	55.00	-	-	-	-	55.00
Physics	25.39	-	25.39	2,050.00	1,126.65	-	-	-	948.74
Prom	15,851.99	-	15,851.99	23,390.00	23,017.47	-	-	-	16,224.52
Provine/Johnson Memorial	241.00	-	241.00	-	-	-	-	-	241.00
Psychology Club	115.00	-	115.00	-	-	-	-	-	115.00
Purpose Driven Life	9.00	-	9.00	-	-	-	-	-	9.00
Robot Club	4,628.84	-	4,628.84	1,876.65	6,451.28	-	-	-	54.21
Rotary Grant	306.00	-	306.00	-	-	-	-	-	306.00
Rugby	436.29	-	436.29	-	430.00	-	-	-	6.29
Scholarship Fund	350.00	-	350.00	3,700.00	3,700.00	-	-	-	350.00
School Beautification	2,825.57	-	2,825.57	-	-	-	-	-	2,825.57
Science Club	197.30	-	197.30	-	-	-	-	-	197.30
Science Olympiad	1,855.64	-	1,855.64	5,645.00	5,608.59	-	-	-	1,892.05
Scribbler Club	6,563.00	-	6,563.00	3,995.99	1,399.43	-	-	-	9,159.56
SECME	737.75	-	737.75	-	40.00	-	-	-	697.75

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**White Station High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Sign Language	33.00	-	33.00	-	-	-	-	-	33.00
Social Studies	40.00	-	40.00	-	-	-	-	-	40.00
Spanish Club	426.41	-	426.41	1,214.00	969.56	-	-	-	670.85
Spanish Honor Soc.	999.20	-	999.20	-	-	-	-	-	999.20
Spectrum	104.00	-	104.00	-	-	-	-	-	104.00
Speech Club	50.00	-	50.00	-	-	-	-	-	50.00
STEM Club	-	-	-	500.00	-	-	-	-	500.00
Step Team	1,629.25	-	1,629.25	120.00	-	-	-	-	1,749.25
Student Council	1,505.02	-	1,505.02	882.13	1,021.02	-	-	-	1,366.13
Summer Prep	2,889.80	-	2,889.80	6,730.00	8,408.55	-	-	-	1,211.25
Teacher Courtesy	1,148.48	-	1,148.48	250.00	654.25	-	-	-	744.23
Technical Honor Society	560.79	-	560.79	-	-	-	-	-	560.79
Technology	2.00	-	2.00	-	-	-	-	-	2.00
Teen Living	1,492.87	-	1,492.87	751.00	665.17	-	-	-	1,578.70
Thespians	11,051.81	-	11,051.81	2,813.00	5,306.09	-	-	-	8,558.72
UNICEF	0.42	-	0.42	390.53	390.00	-	-	-	0.95
United Nations	2,389.63	-	2,389.63	20,167.75	20,887.80	-	-	-	1,669.58
Yearbook	1,150.00	-	1,150.00	-	-	-	-	-	1,150.00
<b>Other Accounts:</b>									
ACT	-	-	-	110.00	-	-	-	-	110.00
AP Tests	-	-	-	116,754.50	112,620.38	-	-	-	4,134.12
Deca	15,960.99	-	15,960.99	68,990.00	68,411.59	-	-	-	16,539.40
FBLA	420.00	-	420.00	510.00	-	-	-	-	930.00
FCCLA	266.35	-	266.35	15,201.56	15,382.54	-	-	-	85.37
Home Economics	-	-	-	2,412.36	2,372.29	-	-	-	40.07
HOSA	1,210.00	-	1,210.00	426.98	1,047.22	-	-	-	589.76
PSAT/PLAN	-	-	-	8,412.00	7,220.71	-	-	-	1,191.29
Registration Fees	-	-	-	95.00	-	-	-	-	95.00
TSA	41.00	-	41.00	-	-	-	-	-	41.00
<b>Total Restricted Fund</b>	<b>193,950.65</b>	<b>-</b>	<b>193,950.65</b>	<b>689,237.99</b>	<b>694,943.72</b>	<b>-</b>	<b>(41.53)</b>	<b>-</b>	<b>188,203.39</b>
<b>Total General and Restricted Fund</b>	<b>469,241.69</b>	<b>-</b>	<b>469,241.69</b>	<b>727,993.22</b>	<b>742,639.78</b>	<b>41.53</b>	<b>(41.53)</b>	<b>-</b>	<b>454,595.13</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Whitehaven High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	283,163.43	-	283,163.43	25,331.69	20,021.56	0.10	-	-	288,473.66
<b>Restricted Fund:</b>									
Athletic Activity	129,866.51	-	129,866.51	114,031.60	104,467.83	-	-	-	139,430.28
<b>Club Accounts:</b>									
Arabic Club	60.00	-	60.00	-	-	-	-	-	60.00
Art Club	1,853.83	-	1,853.83	645.00	813.81	-	-	-	1,685.02
ATSP Suspension Prog	2,676.00	-	2,676.00	-	-	-	-	-	2,676.00
Band	3.30	-	3.30	500.00	-	-	-	-	503.30
Basketball Club Boys	0.57	-	0.57	-	-	-	-	-	0.57
Beta Club	1,439.00	-	1,439.00	-	-	-	-	-	1,439.00
Bridge Builders	18.00	-	18.00	-	-	-	-	-	18.00
Cheerleaders	8,621.07	-	8,621.07	68,532.10	69,800.12	-	-	-	7,353.05
Chess Club	45.00	-	45.00	-	-	-	-	-	45.00
Choir	901.35	-	901.35	17,947.26	18,607.04	-	-	-	241.57
Class of 2017	6,893.00	-	6,893.00	2,130.88	6,801.80	-	-	-	2,222.08
Class of 2018	-	-	-	150,351.10	145,016.46	-	-	-	5,334.64
Class of 2019	-	-	-	894.76	894.76	-	-	-	-
Computer Club	32.00	-	32.00	-	-	-	-	-	32.00
Cosmetology	740.76	-	740.76	6,760.00	6,289.49	-	-	-	1,211.27
Dance Team	32.00	-	32.00	-	-	-	-	-	32.00
Debate Team	125.00	-	125.00	-	-	-	-	-	125.00
Economics Club	120.00	-	120.00	-	-	-	-	-	120.00
English Club	1,845.00	-	1,845.00	-	-	-	-	-	1,845.00
English Honors	728.89	-	728.89	1,190.00	766.63	-	-	-	1,152.26
Exceptional Children	852.00	-	852.00	-	-	-	-	-	852.00
Exxon Grant	500.00	-	500.00	-	-	-	-	-	500.00
FBLA	-	-	-	562.00	-	-	-	-	562.00
Flag Girls	65.00	-	65.00	-	-	-	-	-	65.00
Football Club	55.00	-	55.00	-	-	-	-	-	55.00
French Club	(0.37)	-	(0.37)	1,000.00	-	-	-	-	999.63
Future Teachers Club	359.00	-	359.00	-	-	-	-	-	359.00
Gospel Choir	16.37	-	16.37	200.00	-	-	-	-	216.37
Guidance	9,856.84	-	9,856.84	13,070.00	13,692.99	-	-	-	9,233.85
History Club	555.00	-	555.00	-	-	-	-	-	555.00

See Independent Auditor's Report

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Whitehaven High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Honor Society	384.91	-	384.91	2,231.00	2,067.10	-	-	-	548.81
International Club	78.02	-	78.02	340.00	371.45	-	-	-	46.57
JROTC	333.69	-	333.69	1,090.50	487.08	-	-	-	937.11
Key Club	1,340.51	-	1,340.51	1,640.00	928.62	-	-	-	2,051.89
Library Club	10.00	-	10.00	-	-	-	-	-	10.00
Locque Club	85.00	-	85.00	-	-	-	-	-	85.00
Mu Alpha Theta	260.50	-	260.50	-	65.00	-	-	-	195.50
Music	103.00	-	103.00	-	-	-	-	-	103.00
Newspaper Club	45.00	-	45.00	-	-	-	-	-	45.00
Orchestra	333.40	-	333.40	460.00	505.96	-	-	-	287.44
Pom Squad	4,078.34	-	4,078.34	19,916.00	23,433.85	-	-	-	560.49
Race for Education	30.00	-	30.00	-	-	-	-	-	30.00
ROTC Officers Club	102.00	-	102.00	-	-	-	-	-	102.00
ROTC Scholarship	650.00	-	650.00	-	-	-	-	-	650.00
Russian Club	20.97	-	20.97	168.00	188.97	-	-	-	-
School Beautification	-	-	-	2,000.00	-	-	-	-	2,000.00
Science Club	726.00	-	726.00	-	281.44	-	-	-	444.56
Science-Ratchford	197.00	-	197.00	-	193.00	-	-	-	4.00
SECME	28.00	-	28.00	-	-	-	-	-	28.00
Sigma Beta	80.00	-	80.00	-	-	-	-	-	80.00
Spanish Club	1.00	-	1.00	-	-	-	-	-	1.00
Spanish Honor Soc.	1,035.00	-	1,035.00	100.00	-	-	-	-	1,135.00
Special Grant	1,546.00	-	1,546.00	-	-	-	-	-	1,546.00
Student Council	5,893.62	-	5,893.62	3,310.00	3,373.95	-	-	-	5,829.67
Sunshine Club	-	-	-	69.17	-	-	-	-	69.17
T I Grant	163.00	-	163.00	-	-	-	-	-	163.00
Teacher Courtesy	45.81	-	45.81	-	-	-	-	-	45.81
Technical Honor Society	100.03	-	100.03	525.00	583.00	-	-	-	42.03
Teens for Peace	27.00	-	27.00	-	-	-	-	-	27.00
Thespians	6,906.05	-	6,906.05	850.00	3,656.90	-	-	-	4,099.15
W Club	568.95	-	568.95	2,729.85	2,428.20	-	-	-	870.60
WHS Book Club	73.00	-	73.00	-	-	-	-	-	73.00
Yearbook	1,700.12	-	1,700.12	3,345.00	418.42	-	-	-	4,626.70
<b>Other Accounts:</b>									
AP Tests	-	-	-	7,864.00	7,039.00	-	-	-	825.00
Auto Mechanics	703.00	-	703.00	62.00	98.00	-	-	-	667.00

See Independent Auditor's Report



**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Whitehaven High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Barbering	886.13	-	886.13	3,497.00	2,926.39	-	-	-	1,456.74
Bus Trips	0.10	-	0.10	-	-	-	(0.10)	-	-
CADD	769.46	-	769.46	188.00	253.88	-	-	-	703.58
Charity Drives	2,919.00	-	2,919.00	666.00	3,585.00	-	-	-	-
Child Care	26.00	-	26.00	-	-	-	-	-	26.00
Cosmetology I	2,650.64	-	2,650.64	2,020.00	2,544.00	-	-	-	2,126.64
Cosmetology II	2,022.00	-	2,022.00	-	-	-	-	-	2,022.00
Deca	4,128.57	-	4,128.57	37,686.40	39,714.91	-	-	-	2,100.06
FBLA	2,118.83	-	2,118.83	8,824.93	8,790.01	-	-	-	2,153.75
FCCLA	498.07	-	498.07	888.00	1,292.11	-	-	-	93.96
JROTC Uniforms	-	-	-	60.00	60.00	-	-	-	-
PSAT/PLAN	422.00	-	422.00	2,896.00	2,864.00	-	-	-	454.00
Skills USA	-	-	-	25.00	-	-	-	-	25.00
SPED Home Environment	-	-	-	85.00	85.00	-	-	-	-
TSA	439.00	-	439.00	-	-	-	-	-	439.00
VICA	24.00	-	24.00	-	-	-	-	-	24.00
VICA Auto Shop	487.00	-	487.00	-	-	-	-	-	487.00
VICA Cosmetology	1,414.00	-	1,414.00	-	-	-	-	-	1,414.00
VICA Drafting	15.00	-	15.00	-	-	-	-	-	15.00
<b>Total Restricted Fund</b>	<b>214,728.84</b>	<b>-</b>	<b>214,728.84</b>	<b>481,351.55</b>	<b>475,386.17</b>	<b>-</b>	<b>(0.10)</b>	<b>-</b>	<b>220,694.12</b>
<b>Total General and Restricted Fund</b>	<b>497,892.27</b>	<b>-</b>	<b>497,892.27</b>	<b>506,683.24</b>	<b>495,407.73</b>	<b>0.10</b>	<b>(0.10)</b>	<b>-</b>	<b>509,167.78</b>

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Wooddale High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
General Fund	97,128.51	-	97,128.51	15,033.06	14,269.99	-	-	-	97,891.58
<b>Restricted Fund:</b>									
Athletic Activity	36,152.51	-	36,152.51	59,816.52	51,358.28	-	-	-	44,610.75
<b>Club Accounts:</b>									
Art Club	61.00	-	61.00	330.00	339.70	-	-	-	51.30
Aviation Academy	261.45	-	261.45	641.00	406.55	-	-	-	495.90
Aviation Donations	11,042.11	-	11,042.11	-	-	-	-	-	11,042.11
Band	882.49	-	882.49	340.00	381.46	-	-	-	841.03
Biology Club	2,051.00	-	2,051.00	-	-	-	-	-	2,051.00
Cheerleaders	3,136.34	-	3,136.34	2,230.00	2,886.68	-	-	-	2,479.66
Chemistry Club	652.54	-	652.54	-	-	-	-	-	652.54
Choir	285.00	-	285.00	-	-	-	-	-	285.00
Class of 2015	102.40	-	102.40	-	-	-	-	-	102.40
Class of 2016	132.54	-	132.54	-	-	-	-	-	132.54
Class of 2017	6,424.93	-	6,424.93	-	3,138.00	-	-	-	3,286.93
Class of 2018	-	-	-	58,593.99	48,768.21	-	(200.00)	-	9,625.78
Dance Team	109.00	-	109.00	-	-	-	-	-	109.00
Drama Club	352.00	-	352.00	-	-	-	-	-	352.00
English Honors	338.00	-	338.00	-	(10.00)	-	-	-	348.00
Environmental Club	-	-	-	113.00	105.00	-	-	-	8.00
ESL	24.00	-	24.00	660.00	684.00	-	-	-	-
FBLA	11.00	-	11.00	-	-	-	-	-	11.00
Flag Girls	226.00	-	226.00	-	-	-	-	-	226.00
Future Teachers Club	270.00	-	270.00	-	-	-	-	-	270.00
GENYOUth Foundation	3.16	-	3.16	-	-	-	-	-	3.16
Guidance	77.87	-	77.87	-	-	-	-	-	77.87
History Club	96.00	-	96.00	-	-	-	-	-	96.00
Honor Society	224.29	-	224.29	1,440.00	1,679.86	-	200.00	-	184.43
HS Trans Pl Grant	2,592.00	-	2,592.00	-	-	-	-	-	2,592.00
International Club	149.25	-	149.25	-	-	-	-	-	149.25
JROTC	-	-	-	585.00	262.21	-	-	-	322.79
Just Say No	559.40	-	559.40	-	501.00	-	-	-	58.40
Key Club	652.00	-	652.00	-	-	-	-	-	652.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Wooddale High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Knowledge Bowl	-	-	-	25.00	-	-	-	-	25.00
Latin Club	-	-	-	425.00	334.11	-	-	-	90.89
Laura Bush Grant	1.00	-	1.00	-	-	-	-	-	1.00
Library Club	28.00	-	28.00	-	-	-	-	-	28.00
Majorettes	646.14	-	646.14	-	-	-	-	-	646.14
Math Club	248.00	-	248.00	-	-	-	-	-	248.00
Military Club	1,583.22	-	1,583.22	3,667.27	4,018.09	-	-	-	1,232.40
Mu Alpha Theta	40.00	-	40.00	-	-	-	-	-	40.00
Ninth Grade Academy	58.00	-	58.00	-	-	-	-	-	58.00
Orchestra	253.00	-	253.00	-	-	-	-	-	253.00
Pep Club	49.00	-	49.00	-	-	-	-	-	49.00
Performing Arts Cl	2.00	-	2.00	-	-	-	-	-	2.00
Pom Squad	284.00	-	284.00	1,225.00	1,107.02	-	-	-	401.98
Prom	380.00	-	380.00	-	-	-	-	-	380.00
Rotary Grant	400.00	-	400.00	-	-	-	-	-	400.00
Science Club	379.00	-	379.00	-	-	-	-	-	379.00
Service Learning Grant	182.00	-	182.00	-	-	-	-	-	182.00
Social Studies	423.82	-	423.82	-	-	-	-	-	423.82
Spanish Club	61.71	-	61.71	-	-	-	-	-	61.71
SPED Club	115.57	-	115.57	-	-	-	-	-	115.57
Speech Club	2.00	-	2.00	-	-	-	-	-	2.00
STEM Club	65.00	-	65.00	-	-	-	-	-	65.00
Step Team	17.00	-	17.00	-	-	-	-	-	17.00
Student Council	1,791.90	-	1,791.90	1,165.64	1,810.57	-	-	-	1,146.97
Teens for Peace	142.05	-	142.05	-	-	-	-	-	142.05
Thespians	2,082.00	-	2,082.00	-	-	-	-	-	2,082.00
Track Club	265.86	-	265.86	-	-	-	-	-	265.86
<b>Other Accounts:</b>									
AP Tests	(186.00)	-	(186.00)	765.00	440.00	-	-	-	139.00
Charity Drives	476.00	-	476.00	107.00	583.22	-	-	-	(0.22)
Deca	35.49	-	35.49	2,049.54	2,078.33	-	-	-	6.70
FBLA	613.20	-	613.20	-	-	-	-	-	613.20
FCCLA	114.24	-	114.24	-	-	-	-	-	114.24
FHA Club	243.00	-	243.00	-	-	-	-	-	243.00
Home Economics	1.00	-	1.00	-	-	-	-	-	1.00

**Shelby County Schools**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis**  
**Wooddale High**  
**June 30, 2018**

	Fund Balances 7/1/2017	Prior Period Adjustments	Adjusted Fund Balances 7/1/2017	Revenues	Expenditures	Other Financing Sources (Uses)		Change {Increase (Decrease)} in Inventory	Fund Balances 6/30/2018
						Transfers In	Transfers Out		
Home Economics II	332.72	-	332.72	-	-	-	-	-	332.72
Printing	70.00	-	70.00	-	-	-	-	-	70.00
Skills USA	281.95	-	281.95	-	-	-	-	-	281.95
SPED Home Environment	5.00	-	5.00	-	-	-	-	-	5.00
Technology Education	36.00	-	36.00	-	-	-	-	-	36.00
TSA	585.70	-	585.70	120.00	-	-	-	-	705.70
<b>Total Restricted Fund</b>	<b>78,976.85</b>	<b>-</b>	<b>78,976.85</b>	<b>134,298.96</b>	<b>120,872.29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,403.52</b>
<b>Total General and Restricted Fund</b>	<b>176,105.36</b>	<b>-</b>	<b>176,105.36</b>	<b>149,332.02</b>	<b>135,142.28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,295.10</b>

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF GRANT ACTIVITY**  
**For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
<b>ELEMENTARY</b>						
A.B. HILL	Target	\$ 491.50	\$ -	\$ -	\$ -	\$ 491.50
A.B. HILL	Imagination Destination	-	350.00	-	158.92	191.08
A.B. HILL	Roller Skating Foundation	-	500.00	-	-	500.00
A.B. HILL	Gen Youth Foundation	29.27	-	-	-	29.27
A.B. HILL	Dollar General Literacy Foundation	7.29	-	-	-	7.29
ALCY	Exxon Mobil	-	221.94	-	-	221.94
ALTON	Target	773.02	64.09	-	-	837.11
ALTON	State of Tennessee Arts Commission	-	3,000.00	-	3,000.00	-
ALTON	Gen Youth Foundation	298.91	44.38	-	343.29	-
BALMORAL RIDGEWAY	TN Arts Commission	-	1,259.00	-	1,258.55	0.45
BALMORAL RIDGEWAY	Target Educational Enchancement Grant	-	1,000.00	-	997.80	2.20
BALMORAL RIDGEWAY	Gen Youth Foundation	3.71	-	-	-	3.71
BALMORAL RIDGEWAY	Rotary Grant	-	56.34	-	54.86	1.48
BALMORAL RIDGEWAY	Walmart	936.16	-	-	926.81	9.35
BALMORAL RIDGEWAY	Memphis Art Council	-	0.22	-	-	0.22
BARRET CHAPEL	Gen Youth Foundation	20.20	-	-	-	20.20
BELLE FOREST	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
BELLE FOREST	River Arts Fest Inc	10.85	-	-	-	10.85
BERCLAIR	Community Enhancement	544.99	-	-	-	544.99
BERCLAIR	Shelby County Education Foundation	-	1,000.00	-	999.90	0.10
BERCLAIR	Memphis University	1,500.00	-	-	-	1,500.00
BERCLAIR	Target	205.09	-	-	-	205.09
BERCLAIR	Exxon	1,000.00	-	-	-	1,000.00
BERCLAIR	Community Impact Grant-Junior League of Memphis	750.00	-	-	-	750.00
BERCLAIR	Gen Youth Foundation	740.01	-	-	-	740.01
BETHEL GROVE	Blue Ribbon	-	1,748.98	-	175.00	1,573.98
BETHEL GROVE	Outdoor Classroom Grant	154.15	1,098.26	-	-	1,252.41
BETHEL GROVE	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
BRUCE	Junior League of Memphis	2,000.00	-	-	2,000.00	-
BRUCE	River Arts Fest Inc	500.00	-	-	500.00	-
BRUCE	New leaders/Robert's Foun	-	25,000.00	-	12,194.69	12,805.31
BRUCE	Gen Youth Foundation	1,000.00	-	-	1,000.00	-
CARNES	Calvary Outreach	10,797.79	-	-	10,797.79	-
CARNES	Gen Youth Foundation	29.02	-	-	29.02	-
CARNES	Laura Bush Foundation for America's Libraries	46.70	-	-	46.70	-
CHARJEAN	Junior League	32.58	-	-	15.94	16.64
CHARJEAN	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
CHEROKEE	River Arts Fest Inc	500.00	-	-	500.00	-
CHEROKEE	Innovative Teaching Grant	5.66	-	-	-	5.66
CHIMNEYROCK	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
COLEMAN	TI Grant	489.85	-	-	489.85	-
COLEMAN	International Paper Co	5,667.83	-	(5,667.83)	-	-
COLEMAN	Exxon Grant	135.58	-	-	135.58	-
COLEMAN	PBIS Incentives	141.71	-	-	141.71	-
CORDOVA	Lowe's	143.21	-	-	48.49	94.72

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF GRANT ACTIVITY**  
**For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
CORDOVA	Gen Youth Foundation	534.96	-	-	-	534.96
CORDOVA	Exxon Mobil	550.00	-	-	150.00	400.00
CROMWELL	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
CRUMP	Nike Go	300.00	-	-	-	300.00
CUMMINGS	Gen Youth Foundation	68.82	-	-	-	68.82
DELANO OPTIONAL	Junior League-McA/Boyd	147.79	-	-	147.79	-
DELANO OPTIONAL	Blue Cross Blue Shield	54.80	-	-	-	54.80
DELANO OPTIONAL	Gen Youth Foundation	82.67	-	-	-	82.67
DELANO OPTIONAL	RAI Services	1,000.00	-	-	-	1,000.00
DEXTER	Exxon	500.00	-	-	371.52	128.48
DEXTER	Gen Youth Foundation	15.03	-	-	-	15.03
DOUBLETREE	Junior League	18.69	-	-	-	18.69
DOUBLETREE	TN Valley Authority	1,000.00	-	-	-	1,000.00
DOUBLETREE	TN Arts Commission	750.00	-	-	-	750.00
DOUBLETREE	River Arts Fest Inc	262.00	-	-	-	262.00
DOUBLETREE	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
DOWNTOWN	Whole Kids Foundation	-	2,001.66	-	-	2,001.66
DOWNTOWN	Auto Zone	222.80	-	-	-	222.80
DOWNTOWN	Betty Brinson	581.23	-	-	-	581.23
DOWNTOWN	Junior League	225.82	-	-	-	225.82
DOWNTOWN	TN Arts Commission	-	1,200.00	-	1,200.00	-
DOWNTOWN	Blue Ribbon	-	285.32	-	-	285.32
DOWNTOWN	Gen Youth Foundation	434.91	100.00	-	-	534.91
E.E. JETER	Exxon Grant	164.67	-	-	164.67	-
E.E. JETER	Target Grant	145.45	72.77	-	145.22	73.00
E.E JETER K-8	Walmart Foundation	-	600.00	-	359.27	240.73
EGYPT	Toyota Grants	152.68	-	-	-	152.68
EGYPT	Exxon Grant	623.28	-	-	-	623.28
EGYPT	RFIS	142.17	-	-	100.00	42.17
EGYPT	Blue Ribbon	-	32.71	-	-	32.71
EGYPT	School Beautification	150.00	-	-	150.00	-
EGYPT	Gen Youth Foundation	0.72	-	-	-	0.72
EVANS	Gen Youth Foundation	1,000.00	-	-	985.61	14.39
FAIRLEY	Grant	26.26	-	-	26.26	-
FAIRLEY	Gen Youth Foundation	347.14	-	-	347.14	-
FLORIDA-KANSAS	iBM Grant	1,250.00	-	-	1,250.00	-
FLORIDA-KANSAS	Exxon Mobile	1,000.00	-	-	1,000.00	-
FORD ROAD	Outdoor Classroom Grant	-	130.29	-	-	130.29
FORD ROAD	Gen Youth Foundation	69.94	-	-	-	69.94
FOX MEADOWS	Gen Youth Foundation	666.30	-	-	279.09	387.21
GARDENVIEW	Blue Ribbon	765.65	332.64	-	32.96	1,065.33
GARDENVIEW	Exxon Mobile	1,103.07	-	-	-	1,103.07
GARDENVIEW	Target Grant	27.78	52.14	-	-	79.92
GARDENVIEW	Trustmark Bank	331.21	-	-	331.21	-
GARDENVIEW	Gen Youth Foundation	60.91	-	-	-	60.91
GARDENVIEW	Target Field Trip Grant	51.86	552.31	-	155.00	449.17

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF GRANT ACTIVITY**  
**For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
GERMANSHIRE	Junior League of Memphis	5.05	-	-	-	5.05
GERMANSHIRE	TN Arts Commission	-	1,000.00	-	1,000.00	-
GERMANSHIRE	Exxon Mobil	500.00	-	-	-	500.00
GERMANSHIRE	Nike	-	7.96	-	-	7.96
GERMANSHIRE	Eastman Chemical Co	76.97	-	-	76.97	-
GERMANTOWN	SCEF Race for Education	175.27	-	-	70.00	105.27
GERMANTOWN	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
GERMANTOWN	River Arts Fest Inc	500.00	-	-	500.00	-
GERMANTOWN	Junior League of Memphis	250.00	-	-	250.00	-
GETWELL	Gen Youth Foundation	182.09	-	-	-	182.09
GETWELL	Excell Petroleum	1,000.00	-	-	-	1,000.00
GOODLETT	Target Field Trip	702.71	-	-	700.00	2.71
GOODLETT	Target grant	-	708.00	-	613.04	94.96
GOODLETT	Exxon Grant	862.49	-	-	-	862.49
GRAHAMWOOD	Fed Ex	-	0.19	-	-	0.19
GRAHAMWOOD	Exxon	588.00	-	-	-	588.00
GRAHAMWOOD	Target Grant	388.10	700.00	-	343.85	744.25
GRAHAMWOOD	Gen Youth Foundation	79.44	-	-	-	79.44
HAMILTON	TN Arts Commission	-	3,000.00	-	3,000.00	-
HAMILTON	Exxon Grant	750.00	-	-	-	750.00
HAMILTON	Lowe's Grant	4.41	-	-	-	4.41
HAMILTON	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
HAWKINS MILLS	Gen Youth Foundation	49.55	-	-	49.55	-
HAWKINS MILLS	TN Arts Commission	-	2,000.00	-	2,000.00	-
HICKORY RIDGE	Junior League	95.34	-	-	-	95.34
HICKORY RIDGE	Gen Youth Foundation	64.25	-	-	-	64.25
HICKORY RIDGE	Dollar General Literacy Foundation	116.97	-	-	-	116.97
HIGHLAND OAKS	Tennessee Arts Commission Grant	-	1,591.00	-	1,590.54	0.46
HIGHLAND OAKS	Memphis Herb Society	-	100.00	-	82.98	17.02
HOLMES ROAD	Exxon	2,503.28	-	-	-	2,503.28
HOLMES ROAD	Target Grant	68.79	-	-	68.79	-
HOLMES ROAD	Gen Youth Foundation	300.72	-	-	-	300.72
IDLEWILD	Junior League	165.03	-	-	-	165.03
IDLEWILD	Exxon Mobil	18.05	-	-	-	18.05
IDLEWILD	Monarchs in the Class	9.59	-	-	-	9.59
IDLEWILD	Landers Auto Group	300.00	393.03	-	-	693.03
IDLEWILD	Gen Youth Foundation	28.61	-	-	-	28.61
JACKSON	Exxon Mobil	1,794.67	-	-	-	1,794.67
JACKSON	Target Field Trip Grant	23.37	-	-	23.37	-
KATE BOND	Exxon Grant	500.00	-	-	-	500.00
KATE BOND	Gen Youth Foundation	1,000.00	-	-	1,000.00	-
KATE BOND	State of TN	184.85	-	-	-	184.85
KEYSTONE	Lowes Charitable	361.27	-	-	361.27	-
KEYSTONE	TN Foundation	207.12	-	-	207.12	-
KEYSTONE	Gen Youth Foundation	51.75	-	-	50.00	1.75
KINGSBURY	Gen Youth Foundation	336.54	-	-	-	336.54

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS  
SCHEDULE OF GRANT ACTIVITY  
For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
KINGSBURY	Race for Education	35.00	-	-	-	35.00
KINGSBURY	Tennessee Foundation for Agriculture in the Classroom	78.66	-	-	-	78.66
KINGSBURY	LOWE'S Tool Box for Education	1,741.46	-	-	306.04	1,435.42
KNIGHT ROAD	Whole Kids Foundation	1,283.26	105.19	-	-	1,388.45
KNIGHT ROAD	Target	93.00	-	-	-	93.00
KNIGHT ROAD	Gen Youth Foundation	24.34	-	-	-	24.34
LAROSE	Exxon Mobil	1,000.00	500.00	-	-	1,500.00
LAROSE	Gen Youth Foundation	1.00	-	-	-	1.00
LAROSE	TN Arts Commission	-	3,000.00	-	3,000.00	-
LEVI	Target Grant	21.67	-	-	7.43	14.24
LEVI	Exxon Grant	25.60	-	-	-	25.60
LEVI	Junior League	1,267.50	-	-	1,267.50	-
LEVI	Lowe's Grant	2,000.00	-	-	2,000.00	-
LEVI	The Mockingbird Foundation	5,000.00	-	-	2,802.06	2,197.94
LEVI	SCS Ed. Foundation	1,200.00	-	-	1,200.00	-
LEVI	TN Arts Commission	-	1,750.00	-	1,750.00	-
LOWRANCE	Lowe's	8.62	-	-	-	8.62
LOWRANCE	Target	61.76	700.00	-	669.35	92.41
LUCIE E CAMPBELL	West TN Episcopal	179.61	-	-	-	179.61
LUCIE E CAMPBELL	Nea Foundation	2,000.00	-	-	-	2,000.00
LUCIE E CAMPBELL	Valero Corporation Grant	-	1,603.16	-	1,603.16	-
LUCIE E CAMPBELL	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
LUCIE E CAMPBELL	Learn Thru Movement	750.00	-	-	-	750.00
LUCIE E CAMPBELL	Junior League of Memphis	-	14.50	-	-	14.50
LUCIE E CAMPBELL	Lowe's	5,000.00	-	(4,977.00)	-	23.00
LUCY	Exxon	1,965.37	0.97	-	-	1,966.34
LUCY	SCS Ed. Foundation	339.54	1,000.00	-	1,181.68	157.86
LUCY	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
MACON HALL	Tennessee Arts Commission	-	1,100.00	-	1,100.00	-
MAGNOLIA	Lowe's	32.35	-	-	28.55	3.80
MAGNOLIA	Gen Youth Foundation	135.25	-	-	135.25	-
MAGNOLIA	Target Grant	-	268.93	-	21.57	247.36
MANOR LAKE	Rotary	102.05	193.14	-	-	295.19
MANOR LAKE	Exxon	496.85	-	-	-	496.85
MANOR LAKE	Target Grant	340.00	-	-	-	340.00
NEWBERRY	Target	118.33	-	-	58.44	59.89
NEWBERRY	Exxon	1,500.00	-	-	1,491.41	8.59
NEWBERRY	Box Tops Education	159.20	-	-	159.20	-
NEWBERRY	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
NEWBERRY	SCEF(Shelby County Education Foundation)	35.00	-	-	-	35.00
NORTHAVEN	SCEF Race for Education	0.21	-	-	-	0.21
NORTHAVEN	Read Across America	1,000.00	-	-	1,000.00	-
OAK FOREST	Rotary	203.06	-	-	203.06	-
OAK FOREST	Exxon Mobile	-	1,500.00	-	-	1,500.00
OAK FOREST	Gen Youth Foundation	16.78	-	-	-	16.78
OAK HAVEN	CAF America	-	10,000.00	(210.00)	794.76	8,995.24



**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF GRANT ACTIVITY**  
**For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
OAK HAVEN	Excell Petroleum	1,500.00	-	-	500.00	1,000.00
OAKSHIRE	Junior League	171.09	-	-	-	171.09
OAKSHIRE	Target Grant	15.00	-	-	-	15.00
OAKSHIRE	Gen Youth Foundation	186.12	-	-	-	186.12
PEABODY ELEMENTARY	Grant	1.04	-	-	-	1.04
RALEIGH BARTLETT MDWS	TN Enhancement	1,957.30	-	-	-	1,957.30
RALEIGH BARTLETT MDWS	Gen Youth Foundation	1,000.00	-	-	946.39	53.61
RALEIGH BARTLETT MDWS	Exxon Mobile Grant	53.31	-	-	-	53.31
RICHLAND	Junior League	46.52	-	-	-	46.52
RICHLAND	Gen Youth Foundation	27.18	-	-	-	27.18
RICHLAND	Exxon Grant	1,000.00	-	-	-	1,000.00
RICHLAND	SCEF Race for Education	240.00	-	-	-	240.00
RIDGEWAY LEARNING CENTER	Ezra Jack Keats Foundation	450.00	-	-	-	450.00
RIDGEWAY LEARNING CENTER	Target	2,000.00	-	-	-	2,000.00
RIDGEWAY LEARNING CENTER	Junior League	2.10	-	-	-	2.10
RIVERWOOD	Junior League	16.03	710.00	-	726.03	-
ROBERT R. CHURCH	Target Stores	514.83	-	-	-	514.83
ROBERT R. CHURCH	Lowes	-	5,000.00	-	4,982.70	17.30
ROBERT R. CHURCH	Dollar General Literacy	2,000.00	-	-	2,000.00	-
ROBERT R. CHURCH	Exxon Grant	1,000.00	-	-	981.42	18.58
ROBERT R. CHURCH	Gen Youth Foundation	156.03	-	-	143.50	12.53
ROSS	Target Grant	232.02	-	-	-	232.02
ROSS	Exxon Grant	422.06	-	-	-	422.06
ROSS	SCEF(Shelby County Education Foundation)	1.03	-	-	-	1.03
ROZELLE	Lowe's Charitable	647.23	-	-	441.65	205.58
ROZELLE	River Arts Fest Inc	500.00	-	-	500.00	-
ROZELLE	STS GRANT	950.00	-	-	950.00	-
SEA ISLE	Dollar General	-	50,000.00	-	-	50,000.00
SEA ISLE	Quota International	37.41	-	-	-	37.41
SEA ISLE	Quota International	-	27.42	-	-	27.42
SEA ISLE	Junior League	1,029.41	-	-	516.20	513.21
SEA ISLE	High Scope	45.46	-	-	17.49	27.97
SEA ISLE	Excel Petroleum	1,086.56	-	-	-	1,086.56
SEA ISLE	Gen Youth Foundation	15.17	-	-	-	15.17
SEA ISLE	SCEF Race for Education	1,080.00	1,000.00	-	-	2,080.00
SHADY GROVE	Orion Bank School Uniform Grant	250.00	-	-	250.00	-
SHARPE	Excell Petroleum	530.35	-	-	-	530.35
SHARPE	Gen Youth Foundation	2.96	-	-	-	2.96
SHEFFIELD	Target	1,660.30	-	-	702.03	958.27
SHEFFIELD	Elmer's Teacher Tool Kit Grant	-	3.74	-	-	3.74
SHEFFIELD	Gen Youth Foundation	0.17	-	-	-	0.17
SHELBY OAKS	Gen Youth Foundation	0.17	999.83	-	-	1,000.00
SHERWOOD	Target	91.91	-	-	76.01	15.90
SHERWOOD	E.C. Stymbert Fund	100.00	220.00	-	-	320.00
SHERWOOD	Gen Youth Foundation	1,000.00	-	-	898.00	102.00
SHERWOOD	Dollar General Literacy	3.46	-	-	-	3.46

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS  
SCHEDULE OF GRANT ACTIVITY  
For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
SHERWOOD	TN Arts Commission	4,620.00	20,000.00	-	21,485.49	3,134.51
SOUTH PARK	Rotary	75.65	32.89	-	-	108.54
SOUTH PARK	Tennessee Arts Comm	1,700.00	-	-	1,700.00	-
SOUTH PARK	Gen Youth Foundation	464.12	-	-	237.49	226.63
SOUTHWIND	Local/City Grants	146.27	-	-	-	146.27
SOUTHWIND	Excell Petroleum	1,000.00	-	-	-	1,000.00
SOUTHWIND	Gen Youth Foundation	565.88	-	-	79.08	486.80
SOUTHWIND	SCEF Race for Education	90.00	218.25	-	-	308.25
SPRINGDALE	STS GRANT	1,090.00	-	-	1,090.00	-
SPRINGDALE	Gen Youth Foundation	1.17	-	-	-	1.17
SPRING HILL	U of M	86.38	-	-	86.38	-
SPRING HILL	Target Field Trip Grant	198.90	-	-	198.90	-
TREADWELL	Lowe's Grant	997.35	-	-	915.00	82.35
TREADWELL	Smart from the Start	20,000.00	-	(6,862.75)	-	13,137.25
TREADWELL	River Arts Fest Inc	-	664.05	-	270.88	393.17
TREADWELL	TN Arts Commission	-	3,000.00	-	3,000.00	-
WESTSIDE	Gen Youth Foundation	1,000.00	-	-	1,000.00	-
WESTSIDE	Innovative Teaching	0.67	2,012.43	-	2,013.10	-
WESTSIDE	Race for Education	-	500.00	-	393.00	107.00
WESTSIDE	USDA Grant	348.37	-	-	-	348.37
WESTSIDE	Laura Bush Foundation for America's Libraries	6,000.00	-	-	5,996.15	3.85
WHITE STATION	Target Stores	137.02	10.06	-	-	147.08
WHITE STATION	Exxon Mobil	531.67	-	-	210.36	321.31
WHITE STATION	Research Study/UT grant	-	1,000.00	-	1,000.00	-
WHITE STATION	TN Arts Commission	-	456.00	-	456.00	-
WHITE STATION	TN Arts Commission	-	2,544.00	-	2,544.00	-
WHITE STATION	Memphis Herbal	330.00	1,049.72	-	-	1,379.72
WHITE STATION	Quota	-	200.00	-	-	200.00
WHITEHAVEN	Exxon Grant	1,750.00	-	-	735.82	1,014.18
WHITEHAVEN	Oak Ridge Association University	800.00	-	-	-	800.00
WHITEHAVEN	Verizon Grant	14,391.91	-	(11,405.57)	-	2,986.34
WHITEHAVEN	TN STEM Leadership Grant	1,427.44	-	-	-	1,427.44
WHITEHAVEN	TVA-Roboticseducation.org	1,000.00	-	-	780.42	219.58
W.H. BREWSTER	Lowe's Charitable	3,865.90	889.45	-	-	4,755.35
W.H. BREWSTER	Junior League	1,102.00	36.48	-	-	1,138.48
W.H. BREWSTER	Greater Memphis	5,530.56	-	-	5,530.56	-
W.H. BREWSTER	Innovative Teaching	2,050.00	-	-	2,050.00	-
W.H. BREWSTER	Gen Youth Foundation	382.30	-	-	381.61	0.69
WILLOW OAKS	Junior League	34.05	-	-	-	34.05
WILLOW OAKS	Target Grant	700.00	-	-	700.00	-
WILLOW OAKS	Gen Youth Foundation	257.43	-	-	-	257.43
WILLOW OAKS	River Arts Fest Inc	81.40	-	-	-	81.40
WINRIDGE	DEAR Award	500.00	-	-	-	500.00
WINRIDGE	Rotary	65.91	-	-	-	65.91
WINRIDGE	Gen Youth Foundation	1,000.00	-	-	844.86	155.14
WINRIDGE	International Paper	10,337.06	10,000.00	-	7,077.95	13,259.11

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS  
SCHEDULE OF GRANT ACTIVITY  
For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
<b>ELEMENTARY TOTAL</b>		<b>203,925.07</b>	<b>172,513.44</b>	<b>(29,123.15)</b>	<b>151,186.05</b>	<b>196,129.31</b>
<b>JUNIOR/MIDDLE</b>						
A. MACEO WALKER	NASS Bridge Builders	178.79	-	-	-	178.79
A. MACEO WALKER	Excell Petroleum	5.50	-	-	-	5.50
A. MACEO WALKER	Blue Ribbon	-	63.00	-	-	63.00
AIRWAYS	Junior League	1,445.67	-	-	1,445.67	-
AIRWAYS	LMAS	41.48	-	-	41.48	-
AMERICAN WAY	Lowe's	2,277.53	-	-	2,251.54	25.99
AMERICAN WAY	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
BELLEVUE	Lowe's	466.50	-	-	466.50	-
BELLEVUE	Gen Youth Foundation	7.78	-	-	-	7.78
CHICKASAW	Laura Bush Foundation	122.45	-	-	122.45	-
CHICKASAW	Target Grant	-	-	-	-	-
CHICKASAW	TEE-Getting to the Core of Common Core Grant	497.00	-	-	496.40	0.60
CHICKASAW	Gen Youth Foundation Grant-After Schools Grant	4.55	-	-	-	4.55
CHICKASAW	Lowe's	-	5,000.00	-	-	5,000.00
CORDOVA	Shelby County Education	-	1,200.00	-	1,200.00	-
CORDOVA	Junior League	660.00	-	-	-	660.00
CORDOVA	TN Destination Imagine	85.00	-	-	-	85.00
CORDOVA	Dollar General Literacy Foundation	58.00	-	-	-	58.00
CRAIGMONT	Exxon Grant	27.17	-	-	-	27.17
CUMMINGS	Julius Lewis	1,620.97	-	-	245.43	1,375.54
CUMMINGS	Junior League	-	81.25	-	-	81.25
CUMMINGS	Gen Youth Foundation	68.82	-	-	-	68.82
CUMMINGS	Blue Cross Blue Shield	64.69	288.70	-	-	353.39
DEXTER	Walmart Foundation	-	-	-	-	-
DEXTER	General Youth Foundation	1,000.00	-	-	-	1,000.00
DOUGLASS MIDDLE	Fuel Up To Play	-	-	-	-	-
DOUGLASS MIDDLE	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
DOUGLASS MIDDLE	Voya Unsung Heroes grant	564.36	-	-	-	564.36
GEETER MIDDLE	Gen Youth Foundation	0.23	-	-	-	0.23
GEETER MIDDLE	Target Grant	163.84	-	-	-	163.84
GEETER MIDDLE	Junior League of Memphis	5.38	-	-	-	5.38
GEORGIAN HILLS	Junior League of Memphis	-	750.00	-	738.15	11.85
GEORGIAN HILLS	TN Arts Commission	-	3,000.00	-	3,000.00	-
GERMANTOWN	Gen Youth Foundation	1.80	-	-	-	1.80
GERMANTOWN	Community Foundation Grant	140.82	-	-	105.50	35.32
GRANDVIEW HEIGHTS	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
GRANDVIEW HEIGHTS	Target Take Charge of Education	275.00	-	-	-	275.00
GRANDVIEW HEIGHTS	Lowe's	-	2,700.00	-	-	2,700.00
HAMILTON MIDDLE	Greater Memphis Grant	11.69	-	-	-	11.69
HAMILTON MIDDLE	Gen Youth Foundation	46.89	-	-	-	46.89
HAMILTON MIDDLE	Junior League of Memphis	-	-	-	-	-
HAMILTON MIDDLE	TN Arts Commission	-	1,500.00	-	1,500.00	-
HAVENVIEW	Gen Youth Foundation	76.15	-	-	-	76.15

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF GRANT ACTIVITY**  
**For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
HAVENVIEW	Laura Bush Foundation	7,000.00	-	-	1,263.08	5,736.92
HICKORY RIDGE	Target	223.55	-	-	223.55	-
HICKORY RIDGE	TN Arts Commission	-	-	-	-	-
HIGHLAND OAKS	Walmart Foundation	276.39	-	-	25.44	250.95
HIGHLAND OAKS	Shelby County Education	-	600.00	-	600.00	-
HIGHLAND OAKS	Target Take Charge of Education	-	106.69	-	-	106.69
HIGHLAND OAKS	Gen Youth Foundation	551.18	-	-	500.51	50.67
IDA B. WELLS	U of M	461.09	-	-	461.09	-
IDA B. WELLS	Wal-Mart	250.00	-	-	3.01	246.99
JOHN P. FREEMAN	State of TN Arts	333.66	-	-	333.66	-
JOHN P. FREEMAN	TN Arts Commission	-	3,000.00	-	3,000.00	-
KATE BOND	Walmart Foundation	-	-	-	-	-
KATE BOND	Shelby County Education	-	3,197.00	-	3,126.47	70.53
KATE BOND	Target Field Trip Grant	-	-	-	-	-
KATE BOND	AKJ Education Counselor Grant	-	-	-	-	-
KINGSBURY	American Library Association	-	4,000.00	-	-	4,000.00
KINGSBURY	Greater Memphis Grant	1,000.00	-	-	-	1,000.00
KINGSBURY	Laura Bush foundation	7,000.00	-	-	6,995.66	4.34
MAXINE SMITH	Gen Youth Foundation	83.50	-	-	-	83.50
MAXINE SMITH	Tennessee Arts Commission	-	2,336.00	-	2,336.00	-
MAXINE SMITH	Targeted Educational Enhancement Mini-Grant	-	-	-	-	-
MAXINE SMITH	California Casualty	1,000.00	-	-	956.96	43.04
MT PISGAH	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
MT PISGAH	Kids In Need Foundation Teacher Grant	500.00	-	-	-	500.00
RALEIGH EGYPT	Target Field Trip Grant/Scholarship America	-	-	-	-	-
RALEIGH EGYPT	SC Active Schools Grant/Gen Youth Foundation	401.98	-	-	-	401.98
RALEIGH EGYPT	ICF International/School Participation Award-NYTS	-	-	-	-	-
RIDGEWAY MIDDLE	Grants	780.00	-	-	-	780.00
RIVERVIEW MIDDLE	Gen Youth Foundation	4,046.53	-	-	403.69	3,642.84
RIVERVIEW	Tennessee Arts Commission	-	1,800.00	-	1,800.00	-
SHERWOOD	Lowe's Education	504.25	-	-	-	504.25
SHERWOOD	Grants	1,000.00	-	-	-	1,000.00
SHERWOOD	Gen Youth Foundation	-	-	-	-	-
SHERWOOD	Fuel Up To Play 60	-	-	-	-	-
SHERWOOD	Project Lead the Way Grant	10,276.80	190.00	-	1,187.57	9,279.23
SHERWOOD	Junior League of Memphis	115.01	69.00	-	-	184.01
SNOWDEN	Gen Youth Foundation	27.72	-	-	-	27.72
SNOWDEN	Target	3.13	-	-	3.13	-
SNOWDEN	Goodlet Foundation	1,000.00	-	-	1,000.00	-
SNOWDEN	Rotary	7.80	-	-	7.80	-
SNOWDEN	Walmart Foundation	-	1,500.00	-	-	1,500.00
SNOWDEN	Walmart Foundation	1,406.04	-	-	1,406.04	-
TREADWELL	Lowe's	30.85	-	-	-	30.85
TREADWELL	Friends City Beautify	319.85	-	-	300.00	19.85
TREADWELL	Landers Auto Group	-	-	-	-	-
TREADWELL	TRPA-Garden Grant	1.18	-	-	1.18	-

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF GRANT ACTIVITY**  
**For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
TREADWELL	Laura Bush Foundation (Library Grant)	54.98	-	-	-	54.98
TREADWELL	Gen Youth Foundation-Grant for P.E.	2.93	-	-	2.86	0.07
WHITE STATION	Junior League	750.98	-	-	-	750.98
WHITE STATION	Outdoor Classroom Grant	356.31	-	-	-	356.31
WHITE STATION	Target Field trips	-	700.00	-	381.45	318.55
WHITE STATION	General Dollar Literacy Grant	60.73	-	-	-	60.73
WHITE STATION	Civil Air	-	-	-	-	-
WHITE STATION	Exxon Grant	98.30	-	-	98.30	-
WHITE STATION	Gen Youth Foundation	88.28	-	-	75.00	13.28
WOODDALE	Friends of City Beautiful	26.58	-	-	26.58	-
WOODDALE	Target	-	-	-	-	-
WOODSTOCK	20th Century	50.00	-	-	47.48	2.52
WOODSTOCK	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
WOODSTOCK	TN Arts Commission	-	-	-	-	-
<b>JUNIOR/MIDDLE TOTAL</b>		<b>55,007.66</b>	<b>32,081.64</b>	<b>-</b>	<b>38,179.63</b>	<b>48,909.67</b>
<b>SENIOR HIGH</b>						
BOLTON	Pfizer	652.48	-	-	150.00	502.48
BOLTON	TEE Grant	-	1,158.98	-	-	1,158.98
BOLTON	Exxon	500.00	-	-	-	500.00
BOLTON	ING Grant	1,713.62	-	-	-	1,713.62
BOLTON	Lowes Toolbox for EDU	2,000.00	-	-	676.63	1,323.37
BOLTON	Kappa Delta PI Classroom	150.00	-	-	150.00	-
BOLTON	TN Foundation for Agriculture	291.26	-	-	101.02	190.24
BOLTON	Harvard Unsung Heroes grant	1,000.00	-	-	-	1,000.00
BOLTON	Barret Trust Community grant	41,482.52	23,092.50	(32,629.95)	23,996.97	7,948.10
B.T. WASHINGTON	Michael Jordan	156.73	-	-	-	156.73
B.T. WASHINGTON	Buckman Trust	11,500.00	-	-	11,500.00	-
B.T. WASHINGTON	Ninth Grade Academy	307.88	-	-	307.88	-
B.T. WASHINGTON	Women's Foundation for a Greater Memphis	13,760.00	7,500.00	(7,500.00)	7,571.78	6,188.22
CENTRAL	Gen Youth Foundation/PE Health	1,000.00	-	-	-	1,000.00
CENTRAL	ToolBox for Education Grant	59.32	-	-	59.32	-
CORDOVA	Lowe's	5,720.51	-	(5,004.69)	-	715.82
CORDOVA	Medtronics	4,704.56	-	-	1,665.50	3,039.06
CORDOVA	Gen Youth Foundation	1,000.00	-	-	804.82	195.18
CORDOVA	Excel Petroleum	500.00	6.45	-	-	506.45
CORDOVA	Dollar General Literacy Grant	164.96	-	-	-	164.96
CORDOVA	River Arts Fest	10.17	-	-	-	10.17
CRAIGMONT	Medtronics	8,349.14	-	-	6,896.95	1,452.19
CRAIGMONT	Voya Unsung heroes award	-	2,000.00	-	2,000.00	-
CRAIGMONT	The Patterson Family Foundation	4,000.00	-	-	4,000.00	-
DOUGLASS	Physical Science	339.87	-	-	121.93	217.94
EAST	Pfizer Foundation	319.96	-	-	-	319.96
EAST	Target Grant	-	700.00	-	699.51	0.49
EAST	Wal-Mart	750.00	-	-	-	750.00
EAST	Gen Youth Foundation	1,000.00	-	-	1,000.00	-

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF GRANT ACTIVITY**  
**For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
GERMANTOWN	General Mills	17,500.00	-	(17,500.00)	-	-
GERMANTOWN	Humanitarian Grant	63.42	-	-	-	63.42
GERMANTOWN	Rotary Grant	9.02	-	-	-	9.02
GERMANTOWN	Race for Education	330.35	-	-	312.71	17.64
GERMANTOWN	Gen Youth Foundation	1,000.00	-	-	508.83	491.17
HAMILTON	Grants	264.10	-	-	-	264.10
HAMILTON	Medtronics	-	-	-	-	-
HILLCREST	Nineth Grade Academy	63.00	-	-	63.00	-
KINGSBURY	Lowes	89.00	-	-	-	89.00
KINGSBURY	Outdoor Classroom Grant	39.26	-	-	39.26	-
KINGSBURY	Laura Bush Foundation	6,800.00	-	-	-	6,800.00
KINGSBURY C&T	Meharry Medical College	639.11	-	-	639.11	-
KIRBY	Gen Youth Foundation	538.28	-	-	-	538.28
KIRBY	Laura Bush Foundation	6,800.00	-	(5,785.90)	-	1,014.10
MANASSAS	Indiana University	300.00	-	-	-	300.00
MANASSAS	Lowes	5,000.68	-	(5,000.00)	-	0.68
MANASSAS	Laura Bush Foundation	487.75	-	-	-	487.75
MANASSAS	Target Grant	161.19	-	-	-	161.19
MELROSE	Gen Youth Foundation	454.80	-	-	335.36	119.44
MELROSE	Kids in Need Teacher Grant	2.10	-	-	-	2.10
MIDDLE COLLEGE	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
MIDDLE COLLEGE	TN Arts Commission	-	600.00	-	600.00	-
MIDDLE COLLEGE	Life Blood High Scholarship	-	500.00	-	500.00	-
MITCHELL	Junior League of Memphis	1,000.00	-	-	1,000.00	-
MITCHELL	Buckman Charitable Trust	16,000.00	8,475.00	(13,467.06)	2,509.38	8,498.56
MITCHELL	Exxon Grant	174.48	40.10	-	-	214.58
MITCHELL	Dollar General Literacy Grant	3,000.00	-	-	-	3,000.00
NORTHWEST PREP	T I Grant	-	5.20	-	-	5.20
NORTHWEST PREP	Gen Youth Foundation	415.02	-	-	-	415.02
OVERTON	Exxon Mobile	218.17	72.00	-	-	290.17
OVERTON	Community Foundation	0.42	-	-	-	0.42
OVERTON	Facing History	1,000.00	-	-	-	1,000.00
OVERTON	Target	355.31	-	-	-	355.31
OVERTON	Gen Youth Foundation	1,000.00	-	-	-	1,000.00
OVERTON	Lowes	4,500.00	-	-	4,500.00	-
*RALEIGH-EGYPT HIGH (9-12 Campus)	Gen Youth Foundation	26.82	-	-	-	26.82
RIDGEWAY	Blue Ribbon	116.92	-	-	116.92	-
SHEFFIELD	TIG Grant J Taylor	828.00	86.00	-	-	914.00
SHEFFIELD	Eskridge GTE	69.87	-	-	-	69.87
SHEFFIELD	TI Grant	500.00	-	-	-	500.00
SHEFFIELD	Dollar General	149.51	-	-	-	149.51
SHEFFIELD	Cyto Sport	3,793.75	-	-	3,793.75	-
SHEFFIELD	Gen Youth Foundation	1,000.00	3,288.77	-	-	4,288.77
SHEFFIELD	NEA grant	16.45	1,000.00	-	1,000.00	16.45
SOUTHWIND	Microfinance in Action	190.86	-	-	-	190.86
SOUTHWIND	Gen Youth Foundation	252.82	-	-	-	252.82

**SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS  
SCHEDULE OF GRANT ACTIVITY  
For the Year Ended June 30, 2018**

SCHOOL	GRANTOR AGENCY	BALANCE July 1, 2017	CASH RECEIPTS	OTHER ADJUSTMENTS	EXPENSE	BALANCE June 30, 2018
TREZEVANT CTC	SCS Education Foundation	1,200.00	-	-	1,200.00	-
TREZEVANT	Got Milk	1,000.00	-	-	926.44	73.56
TREZEVANT	NFL Play	1,000.00	-	-	1,000.00	-
WESTWOOD	Tennessee Arts Commission	-	1,606.00	-	421.83	1,184.17
WESTWOOD	Lowe's	4,925.00	-	-	2,259.50	2,665.50
WESTWOOD	Tennessee Titans Foundation	1,000.00	-	-	-	1,000.00
WHITE STATION	Transition Grant	275.11	-	-	-	275.11
WHITE STATION	Rotary Grant	306.25	-	-	-	306.25
WHITE STATION	Target Reading	1,878.72	-	-	1,878.72	-
WHITE STATION	TN Association Inc	1,000.00	-	-	931.99	68.01
WHITE STATION	AXA Achievement Community Award Grant	2,500.00	-	-	2,500.00	-
WHITE STATION	Lowe's	1,682.78	-	-	1,682.78	-
WHITEHAVEN	TI Grant	162.93	-	-	-	162.93
WHITEHAVEN	Memphis City Schools	1,546.07	-	-	-	1,546.07
WHITEHAVEN	Gen Youth Foundation	1,000.00	-	-	1,000.00	-
WHITEHAVEN	Random House Foundation	2,500.00	-	-	1,695.78	804.22
WHITEHAVEN	Excell Grant	500.00	-	-	-	500.00
WHITEHAVEN	Qatar Grant Arabic Class	1,000.00	-	-	1,000.00	-
WHITEHAVEN	Lowe's Grant	5,201.05	-	-	3,770.95	1,430.10
WOODDALE	Laura Bush Foundation	0.66	-	-	-	0.66
WOODDALE	Rotary Grant	400.00	-	-	-	400.00
WOODDALE	High School Transition	2,591.88	-	-	-	2,591.88
WOODDALE	NEA Read Across America	15.24	-	-	15.24	-
WOODDALE	Gen Youth Foundation	1,000.00	-	-	996.84	3.16
<b>SENIOR HIGH TOTAL</b>		<b>210,269.13</b>	<b>50,131.00</b>	<b>(86,887.60)</b>	<b>98,900.70</b>	<b>74,611.83</b>
<b>GRAND TOTAL</b>		<b>\$ 469,201.86</b>	<b>\$ 254,726.08</b>	<b>\$ (116,010.75)</b>	<b>\$ 288,266.38</b>	<b>\$ 319,650.81</b>

\*Raleigh Egypt is a 6-12 School

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS  
For the Year Ended June 30, 2018**

SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
<b><u>ELEMENTARY</u></b>						
A. B. Hill Elementary	RE	Bus Trips	\$ 291.87	GR	Miscellaneous	\$ 291.87
A. B. Hill Elementary	RE	Bus Trips Grade 5	97.34	RR	Bus Trips	97.34
A. B. Hill Elementary	RE	Bus Trips Grade 2	58.81	RR	Bus Trips	58.81
A. B. Hill Elementary	RE	Bus Trips Grade 1	21.72	RR	Bus Trips	21.72
A. B. Hill Elementary	RE	Bus Trips Grade 4	17.00	RR	Bus Trips	17.00
<b>A. B. Hill Elementary Total</b>			<b>486.74</b>			<b>486.74</b>
Alcy Elementary	RE	Bus Trips	852.50	GR	Miscellaneous	852.50
Alcy Elementary	RE	Bus Trips KK	326.06	RR	Bus Trips	326.06
Alcy Elementary	RE	Bus Trips Grade 5	241.47	RR	Bus Trips	241.47
Alcy Elementary	RE	Bus Trips Grade 2	160.00	RR	Bus Trips	160.00
Alcy Elementary	RE	Bus Trips Grade 4	88.79	RR	Bus Trips	88.79
<b>Alcy Elementary Total</b>			<b>1,668.82</b>			<b>1,668.82</b>
Alton Elementary	RE	Bus Trips	534.62	GR	Miscellaneous	534.62
Alton Elementary	RE	Performing Arts Cl	378.95	RR	Fifth Grade Club	378.95
Alton Elementary	RE	Vending	201.72	GR	Vending	201.72
Alton Elementary	RE	PTO	19.87	GR	Gifts	19.87
Alton Elementary	RE	Bus Trips Grade 1	10.00	RR	Bus Trips	10.00
<b>Alton Elementary Total</b>			<b>1,145.16</b>			<b>1,145.16</b>
Balmoral/Ridgeway Elementary	RE	Bus Trips	1,893.13	GR	Miscellaneous	1,893.13
Balmoral/Ridgeway Elementary	RE	Bus Trips Grade 1	476.60	RR	Bus Trips	476.60
Balmoral/Ridgeway Elementary	RE	Bus Trips Grade 4	410.21	RR	Bus Trips	410.21
Balmoral/Ridgeway Elementary	RE	Bus Trips Grade 3	326.49	RR	Bus Trips	326.49
Balmoral/Ridgeway Elementary	RE	Bus Trips KK	268.42	RR	Bus Trips	268.42
Balmoral/Ridgeway Elementary	RE	Bus Trips Grade 2	268.29	RR	Bus Trips	268.29
Balmoral/Ridgeway Elementary	RE	Bus Trips Grade 5	143.12	RR	Bus Trips	143.12
<b>Balmoral/Ridgeway Elementary Total</b>			<b>3,786.26</b>			<b>3,786.26</b>
Barret's Chapel Elementary	RE	Bus Trips	1,175.19	GR	Miscellaneous	1,175.19
Barret's Chapel Elementary	RE	Bus Trips Grade 4	631.14	RR	Bus Trips	631.14
Barret's Chapel Elementary	RE	Bus Trips Grade 5	95.06	RR	Bus Trips	95.06
Barret's Chapel Elementary	RE	Bus Trips KK	68.45	RR	Bus Trips	68.45
<b>Barret's Chapel Elementary Total</b>			<b>1,969.84</b>			<b>1,969.84</b>
Belle Forest Elementary	RE	Bus Trips	3,534.44	GR	Miscellaneous	3,534.44
Belle Forest Elementary	RE	Bus Trips Grade 1	1,516.98	RR	Bus Trips	1,516.98
Belle Forest Elementary	RE	Bus Trips KK	968.37	RR	Bus Trips	968.37
Belle Forest Elementary	RE	Bus Trips Grade 3	451.96	RR	Bus Trips	451.96
Belle Forest Elementary	RE	Bus Trips Grade 5	308.05	RR	Bus Trips	308.05
Belle Forest Elementary	RE	Bus Trips Grade 2	275.42	RR	Bus Trips	275.42
<b>Belle Forest Elementary Total</b>			<b>7,055.22</b>			<b>7,055.22</b>
Berclair Elementary	RE	Bus Trips	201.36	GR	Miscellaneous	201.36
<b>Berclair Elementary Total</b>			<b>201.36</b>			<b>201.36</b>
Brownsville Road Elementary	RE	Bus Trips	366.73	GR	Miscellaneous	366.73
Brownsville Road Elementary	RE	Bus Trips Grade 5	264.39	RR	Bus Trips	264.39
Brownsville Road Elementary	RE	Bus Trips KK	102.34	RR	Bus Trips	102.34
<b>Brownsville Road Elementary Total</b>			<b>733.46</b>			<b>733.46</b>
Bruce Elementary	RE	Bus Trips	593.13	GR	Miscellaneous	593.13
Bruce Elementary	RE	Bus Trips Grade 4	452.70	RR	Bus Trips	452.70
Bruce Elementary	RE	Bus Trips KK	66.18	RR	Bus Trips	66.18
Bruce Elementary	RE	Bus Trips Grade 5	63.94	RR	Bus Trips	63.94
Bruce Elementary	RE	Bus Trips Grade 2	10.31	RR	Bus Trips	10.31
<b>Bruce Elementary Total</b>			<b>1,186.26</b>			<b>1,186.26</b>



**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS  
For the Year Ended June 30, 2018**

SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
Charjean Elementary	RE	Bus Trips	981.72	GR	Miscellaneous	981.72
Charjean Elementary	RE	Bus Trips Grade 1	318.34	RR	Bus Trips	318.34
Charjean Elementary	RE	Bus Trips Grade 5	317.84	RR	Bus Trips	317.84
Charjean Elementary	RE	Bus Trips Grade 3	280.27	RR	Bus Trips	280.27
Charjean Elementary	RE	Bus Trips Grade 2	35.27	RR	Bus Trips	35.27
Charjean Elementary	RE	Bus Trips Grade 4	30.00	RR	Bus Trips	30.00
<b>Charjean Elementary Total</b>			<b>1,963.44</b>			<b>1,963.44</b>
Cherokee Elementary	RE	Bus Trips	237.21	GR	Miscellaneous	237.21
Cherokee Elementary	RE	Bus Trips Grade 3	44.84	RR	Bus Trips	44.84
Cherokee Elementary	RE	Bus Trips Grade 2	18.92	RR	Bus Trips	18.92
<b>Cherokee Elementary Total</b>			<b>300.97</b>			<b>300.97</b>
Chimneyrock Elementary	RE	Bus Trips	662.79	GR	Miscellaneous	662.79
Chimneyrock Elementary	RE	Bus Trips Grade 5	375.77	RR	Bus Trips	375.77
Chimneyrock Elementary	RE	Bus Trips Grade 1	254.65	RR	Bus Trips	254.65
Chimneyrock Elementary	RE	Bus Trips Grade 4	27.07	RR	Bus Trips	27.07
Chimneyrock Elementary	RE	Bus Trips KK	5.30	RR	Bus Trips	5.30
<b>Chimneyrock Elementary Total</b>			<b>1,325.58</b>			<b>1,325.58</b>
Cordova Elementary	RE	Bus Trips	646.20	GR	Miscellaneous	646.20
Cordova Elementary	RE	Bus Trips KK	227.11	RR	Bus Trips	227.11
Cordova Elementary	RE	Bus Trips Grade 5	118.34	RR	Bus Trips	118.34
Cordova Elementary	RE	Bus Trips Grade 3	29.91	RR	Bus Trips	29.91
Cordova Elementary	RE	Bus Trips Grade 2	0.10	RR	Bus Trips	0.10
<b>Cordova Elementary Total</b>			<b>1,021.66</b>			<b>1,021.66</b>
Cromwell Elementary	RE	Bus Trips	1,326.21	GR	Miscellaneous	1,326.21
Cromwell Elementary	RE	Bus Trips KK	164.94	RR	Bus Trips	164.94
Cromwell Elementary	RE	Bus Trips Grade 5	129.21	RR	Bus Trips	129.21
Cromwell Elementary	RE	Bus Trips Grade 1	120.40	RR	Bus Trips	120.40
Cromwell Elementary	RE	Bus Trips Grade 4	71.55	RR	Bus Trips	71.55
Cromwell Elementary	RE	Bus Trips Grade 2	35.95	RR	Bus Trips	35.95
Cromwell Elementary	RE	Bus Trips Grade 3	0.16	RR	Bus Trips	0.16
<b>Cromwell Elementary Total</b>			<b>1,848.42</b>			<b>1,848.42</b>
Crump Elementary	RE	Bus Trips	575.66	GR	Miscellaneous	575.66
Crump Elementary	RE	Bus Trips Grade 3	254.31	RR	Bus Trips	254.31
Crump Elementary	RE	Bus Trips Grade 5	228.77	RR	Bus Trips	228.77
Crump Elementary	RE	Bus Trips KK	92.58	RR	Bus Trips	92.58
<b>Crump Elementary Total</b>			<b>1,151.32</b>			<b>1,151.32</b>
Delano Elementary	RE	Bus Trips	101.94	GR	Miscellaneous	101.94
Delano Elementary	RE	Bus Trips Grade 1	57.47	RR	Bus Trips	57.47
Delano Elementary	RE	Bus Trips Grade 3	35.23	RR	Bus Trips	35.23
Delano Elementary	RE	Bus Trips KK	9.24	RR	Bus Trips	9.24
<b>Delano Elementary Total</b>			<b>203.88</b>			<b>203.88</b>
Dexter Elementary	RE	Bus Trips	326.47	GR	Miscellaneous	326.47
<b>Dexter Elementary Total</b>			<b>326.47</b>			<b>326.47</b>
DoubleTree Elementary	RE	SACC Reim.	596.15	GR	Gifts	596.15
<b>DoubleTree Elementary Total</b>			<b>596.15</b>			<b>596.15</b>
Downtown Elementary	RE	Bus Trips	1,825.65	GR	Miscellaneous	1,825.65
Downtown Elementary	RE	Bus Trips KK	313.20	RR	Bus Trips	313.20
<b>Downtown Elementary Total</b>			<b>2,138.85</b>			<b>2,138.85</b>
Dunbar Elementary	RE	Pom Squad	365.00	GR	Gifts	365.00
Dunbar Elementary	RE	Bus Trips	242.48	GR	Miscellaneous	242.48
Dunbar Elementary	RE	Honor Society	135.04	GR	Gifts	135.04
Dunbar Elementary	RE	PTO	108.97	GR	Gifts	108.97
Dunbar Elementary	RE	Vending	82.97	GR	Gifts	82.97

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS  
For the Year Ended June 30, 2018**

SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
Dunbar Elementary	RE	Performing Arts	35.08	GR	Gifts	35.08
Dunbar Elementary	RE	Band	30.00	GR	Gifts	30.00
<b>Dunbar Elementary Total</b>			<b>999.54</b>			<b>999.54</b>
Egypt Elementary	RE	PTO	1,011.70	GR	Gifts	1,011.70
Egypt Elementary	RE	Bus Trips KK	484.00	RR	Bus Trips	484.00
Egypt Elementary	RE	Bus Trips Grade 4	389.01	RR	Fourth Grade Club	389.01
Egypt Elementary	RE	Bus Trips	244.72	GR	Miscellaneous	244.72
Egypt Elementary	RE	Vending	145.00	GR	Vending	145.00
Egypt Elementary	RE	Bus Trips Grade 4	(239.28)	RR	Bus Trips	(239.28)
<b>Egypt Elementary Total</b>			<b>2,035.15</b>			<b>2,035.15</b>
Evans Elementary	RE	Bus Trips KK	174.15	RR	Bus Trips	174.15
Evans Elementary	RE	Bus Trips Grade 2	84.62	RR	Bus Trips	84.62
Evans Elementary	RE	Bus Trips Grade 5	80.00	RR	Bus Trips	80.00
<b>Evans Elementary Total</b>			<b>338.77</b>			<b>338.77</b>
Fox Meadows Elementary	RE	Bus Trips	31.00	GR	Miscellaneous	31.00
Fox Meadows Elementary	RE	Bus Trips KK	31.00	RR	Bus Trips	31.00
Fox Meadows Elementary	RE	Bus Trips	0.50	GR	Miscellaneous	0.50
Fox Meadows Elementary	RE	Bus Trips KK	0.50	RR	Bus Trips	0.50
<b>Fox Meadows Elementary Total</b>			<b>63.00</b>			<b>63.00</b>
Germanshire Elementary	RE	Fifth Grade Club	269.21	RR	Computer Club	269.21
Germanshire Elementary	RE	Student Council	150.00	RR	CLUE	150.00
Germanshire Elementary	RE	Bus Trips Grade 5	50.00	RR	Fifth Grade Club	50.00
Germanshire Elementary	RE	Bus Trips	4.45	GR	Miscellaneous	4.45
Germanshire Elementary	RE	Bus Trips Grade 5	4.45	RR	Bus Trips	4.45
<b>Germanshire Elementary Total</b>			<b>478.11</b>			<b>478.11</b>
Germantown Elementary	RE	Bus Trips	2,047.79	GR	Miscellaneous	2,047.79
Germantown Elementary	RE	Bus Trips Grade 5	755.00	RR	Bus Trips	755.00
Germantown Elementary	RE	Bus Trips Grade 3	341.41	RR	Bus Trips	341.41
Germantown Elementary	RE	Bus Trips Grade 2	339.31	RR	Bus Trips	339.31
Germantown Elementary	RE	Bus Trips Grade 4	326.27	RR	Bus Trips	326.27
Germantown Elementary	RE	Bus Trips Grade 1	70.74	RR	Bus Trips	70.74
Germantown Elementary	RE	SACC Tuition	31.00	GR	Concessions	31.00
Germantown Elementary	RE	Bus Trips KK	10.06	RR	Bus Trips	10.06
Germantown Elementary	RE	Bus Trips	6.00	RR	Bus Trips KK	6.00
<b>Germantown Elementary Total</b>			<b>3,927.58</b>			<b>3,927.58</b>
Getwell Elementary	RE	Yearbook	617.52	GR	Awards	617.52
Getwell Elementary	RE	Spanish Club	178.53	RR	ESL	178.53
Getwell Elementary	RE	PTO	82.72	GR	Gifts	82.72
Getwell Elementary	RE	Bus Trips	13.29	GR	Miscellaneous	13.29
<b>Getwell Elementary Total</b>			<b>892.06</b>			<b>892.06</b>
Goodlett Elementary	RE	Bus Trips	893.49	GR	Miscellaneous	893.49
<b>Goodlett Elementary Total</b>			<b>893.49</b>			<b>893.49</b>
Grahamwood Elementary	RE	Bus Trips	3,440.07	GR	Miscellaneous	3,440.07
Grahamwood Elementary	RE	Bus Trips Grade 5	875.80	RR	Bus Trips	875.80
Grahamwood Elementary	RE	Bus Trips KK	654.32	RR	Bus Trips	654.32
Grahamwood Elementary	RE	Bus Trips Grade 2	531.75	RR	Bus Trips	531.75
Grahamwood Elementary	RE	Bus Trips Grade 4	458.99	RR	Bus Trips	458.99
Grahamwood Elementary	RE	Bus Trips Grade 3	349.15	RR	Bus Trips	349.15
Grahamwood Elementary	RE	Bus Trips Grade 1	336.36	RR	Bus Trips	336.36
Grahamwood Elementary	RE	Vending	211.46	GR	Vending	211.46
Grahamwood Elementary	RE	PTO	0.21	GR	Gifts	0.21
Grahamwood Elementary	RE	PTO	0.21	GR	Gifts	0.21
<b>Grahamwood Elementary Total</b>			<b>6,858.32</b>			<b>6,858.32</b>
Hamilton Elementary	RE	Bus Trips	29.00	GR	Miscellaneous	29.00

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS  
For the Year Ended June 30, 2018**

SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
<b>Hamilton Elementary Total</b>			<b>29.00</b>			<b>29.00</b>
Hickory Ridge Elementary	RE	Bus Trips	645.05	GR	Miscellaneous	645.05
Hickory Ridge Elementary	RE	Bus Trips KK	353.72	RR	Bus Trips	353.72
Hickory Ridge Elementary	RE	Bus Trips Grade 5	180.41	RR	Bus Trips	180.41
Hickory Ridge Elementary	RE	Bus Trips Grade 3	85.73	RR	Bus Trips	85.73
Hickory Ridge Elementary	RE	Bus Trips Grade 4	24.78	RR	Bus Trips	24.78
Hickory Ridge Elementary	RE	Bus Trips Grade 1	0.41	RR	Bus Trips	0.41
<b>Hickory Ridge Elementary Total</b>			<b>1,290.10</b>			<b>1,290.10</b>
Highland Oaks Elementary	RE	Bus Trips	898.25	GR	Miscellaneous	898.25
Highland Oaks Elementary	RE	Bus Trips KK	756.43	RR	Bus Trips	756.43
Highland Oaks Elementary	RE	Bus Trips Grade 3	92.16	RR	Bus Trips	92.16
Highland Oaks Elementary	RE	Bus Trips Grade 1	49.66	RR	Bus Trips	49.66
<b>Highland Oaks Elementary Total</b>			<b>1,796.50</b>			<b>1,796.50</b>
Holmes Road Elementary	RE	SACC Reimb	19.33	GR	Gifts	19.33
Holmes Road Elementary	RE	Sunshine Club	17.89	GR	Gifts	17.89
<b>Holmes Road Elementary Total</b>			<b>37.22</b>			<b>37.22</b>
Jackson Elementary	RE	Bus Trips	0.17	GR	Miscellaneous	0.17
<b>Jackson Elementary Total</b>			<b>0.17</b>			<b>0.17</b>
Kate Bond Elementary	RE	Bus Trips	1,613.23	GR	Miscellaneous	1,613.23
Kate Bond Elementary	RE	Bus Trips KK	957.46	RR	Bus Trips	957.46
Kate Bond Elementary	RE	Bus Trips Grade 1	379.86	RR	Bus Trips	379.86
Kate Bond Elementary	RE	Bus Trips Grade 5	170.91	RR	Bus Trips	170.91
Kate Bond Elementary	RE	Bus Trips Grade 2	76.00	RR	Bus Trips	76.00
Kate Bond Elementary	RE	Bus Trips Grade 4	29.00	RR	Bus Trips	29.00
<b>Kate Bond Elementary Total</b>			<b>3,226.46</b>			<b>3,226.46</b>
Keystone Elementary	RE	PTO	514.05	GR	Gifts	514.05
<b>Keystone Elementary Total</b>			<b>514.05</b>			<b>514.05</b>
Kingsbury Elementary	RE	Bus Trips	329.47	GR	Miscellaneous	329.47
Kingsbury Elementary	RE	Bus Trips KK	215.76	RR	Bus Trips	215.76
Kingsbury Elementary	RE	Bus Trips Grade 2	62.46	RR	Bus Trips	62.46
Kingsbury Elementary	RE	Bus Trips Grade 4	34.57	RR	Bus Trips	34.57
<b>Kingsbury Elementary Total</b>			<b>642.26</b>			<b>642.26</b>
Lowrance Elementary	RE	Band	441.47	GR	Gifts	441.47
Lowrance Elementary	RE	Library Club	404.70	GR	Gifts	404.70
Lowrance Elementary	RE	Drama Club	397.33	GR	Gifts	397.33
Lowrance Elementary	RE	Bus Trips	268.44	GR	Miscellaneous	268.44
Lowrance Elementary	RE	Spanish Club	153.00	GR	Gifts	153.00
Lowrance Elementary	RE	Beta Club	109.65	GR	Gifts	109.65
Lowrance Elementary	RE	Bus Trips KK	62.37	RR	Bus Trips	62.37
Lowrance Elementary	RE	Bus Trips Grade 3	15.79	RR	Bus Trips	15.79
<b>Lowrance Elementary Total</b>			<b>1,852.75</b>			<b>1,852.75</b>
Lucy Elementary	RE	Bus Trips	403.12	GR	Miscellaneous	403.12
Lucy Elementary	RE	Bus Trips Grade 5	268.29	RR	Bus Trips	268.29
Lucy Elementary	RE	Bus Trips Grade 1	72.13	RR	Bus Trips	72.13
Lucy Elementary	RE	Bus Trips KK	35.82	RR	Bus Trips	35.82
Lucy Elementary	RE	Bus Trips Grade 2	19.77	RR	Bus Trips	19.77

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SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
Lucy Elementary	RE	Bus Trips Grade 4	4.50	RR	Bus Trips	4.50
Lucy Elementary	RE	Bus Trips Grade 3	2.61	RR	Bus Trips	2.61
<b>Lucy Elementary Total</b>			<b>806.24</b>			<b>806.24</b>
Macon Hall Elementary	RE	Bus Trips	350.01	GR	Miscellaneous	350.01
<b>Macon Hall Elementary Total</b>			<b>350.01</b>			<b>350.01</b>
Magnolia Elementary	RE	Bus Trips	106.30	GR	Miscellaneous	106.30
Magnolia Elementary	RE	Bus Trips Grade 5	0.76	RR	Bus Trips	0.76
<b>Magnolia Elementary Total</b>			<b>107.06</b>			<b>107.06</b>
Manor Lake Elementary	RE	Bus Trips	44.78	GR	Miscellaneous	44.78
Manor Lake Elementary	RE	Bus Trips Grade 5	8.78	RR	Bus Trips	8.78
<b>Manor Lake Elementary Total</b>			<b>53.56</b>			<b>53.56</b>
Newberry Elementary	RE	Bus Trips	1,603.78	GR	Miscellaneous	1,603.78
Newberry Elementary	RE	Sunshine Club	100.62	GR	Gifts	100.62
Newberry Elementary	RE	PTO	44.20	GR	Gifts	44.20
Northaven Elementary	RE	Bus Trips	59.97	GR	Miscellaneous	59.97
Northaven Elementary	RE	Bus Trips KK	30.00	RR	Bus Trips	30.00
Northaven Elementary	RE	Bus Trips Grade 5	29.97	RR	Bus Trips	29.97
<b>Northaven Elementary Total</b>			<b>1,868.54</b>			<b>1,868.54</b>
Oak Forest Elementary	RE	Bus Trips	317.34	GR	Miscellaneous	317.34
Oak Forest Elementary	RE	Bus Trips KK	224.52	RR	Bus Trips	224.52
Oak Forest Elementary	RE	Bus Trips Grade 2	69.44	RR	Bus Trips	69.44
Oakhaven Elementary	RE	Bus Trips	3,013.22	GR	Miscellaneous	3,013.22
Oakhaven Elementary	RE	Chess Club	194.04	GR	Gifts	194.04
Oakhaven Elementary	RE	Yearbook	174.00	GR	Gifts	174.00
<b>Oakhaven Elementary Total</b>			<b>3,992.56</b>			<b>3,992.56</b>
Oakshire Elementary	RE	Bus Trips	440.32	GR	Miscellaneous	440.32
Oakshire Elementary	RE	Bus Trips Grade 2	440.32	RR	Bus Trips	440.32
<b>Oakshire Elementary Total</b>			<b>880.64</b>			<b>880.64</b>
Peabody Elementary	RE	Bus Trips	1,402.13	GR	Miscellaneous	1,402.13
Peabody Elementary	RE	Bus Trips Grade 1	455.36	RR	Bus Trips	455.36
Peabody Elementary	RE	Bus Trips Grade 5	357.59	RR	Bus Trips	357.59
Peabody Elementary	RE	Bus Trips Grade 2	274.84	RR	Bus Trips	274.84
Peabody Elementary	RE	Bus Trips Grade 4	180.90	RR	Bus Trips	180.90
Peabody Elementary	RE	Bus Trips Grade 3	133.44	RR	Bus Trips	133.44
<b>Peabody Elementary Total</b>			<b>2,804.26</b>			<b>2,804.26</b>
Raleigh-Bartlett Elementary	RE	Bus Trips	679.09	GR	Miscellaneous	679.09
Raleigh-Bartlett Elementary	RE	Bus Trips Grade 5	327.17	RR	Bus Trips	327.17
Raleigh-Bartlett Elementary	RE	Bus Trips Grade 1	156.02	RR	Bus Trips	156.02
Raleigh-Bartlett Elementary	RE	Bus Trips Grade 3	92.80	RR	Bus Trips	92.80
Raleigh-Bartlett Elementary	RE	Bus Trips Grade 4	89.72	RR	Bus Trips	89.72
Raleigh-Bartlett Elementary	RE	Bus Trips Grade 2	13.38	RR	Bus Trips	13.38
<b>Raleigh-Bartlett Elementary Total</b>			<b>1,358.18</b>			<b>1,358.18</b>
Richland Elementary	RE	Bus Trips	1,490.00	GR	Miscellaneous	1,490.00
Richland Elementary	RE	Bus Trips Grade 4	672.19	RR	Bus Trips	672.19
Richland Elementary	RE	Bus Trips KK	592.92	RR	Bus Trips	592.92
Richland Elementary	RE	Bus Trips Grade 1	224.89	RR	Bus Trips	224.89
<b>Richland Elementary Total</b>			<b>2,980.00</b>			<b>2,980.00</b>
Riverwood Elementary	RE	Bus Trips	251.55	GR	Miscellaneous	251.55
Riverwood Elementary	RE	Bus Trips Grade 5	125.34	RR	Bus Trips	125.34
Riverwood Elementary	RE	Bus Trips Grade 2	58.49	RR	Bus Trips	58.49
Riverwood Elementary	RE	Bus Trips KK	52.64	RR	Bus Trips	52.64

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SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
Riverwood Elementary	RE	Bus Trips Grade 4	9.07	RR	Bus Trips	9.07
Riverwood Elementary	RE	Bus Trips Grade 1	6.01	RR	Bus Trips	6.01
<b>Riverwood Elementary Total</b>			<b>503.10</b>			<b>503.10</b>
Ross Elementary	RE	Bus Trips	338.65	GR	Miscellaneous	338.65
Ross Elementary	RE	Bus Trips Grade 2	305.71	RR	Bus Trips	305.71
Ross Elementary	RE	Bus Trips Grade 1	32.94	RR	Bus Trips	32.94
<b>Ross Elementary Total</b>			<b>677.30</b>			<b>677.30</b>
Rozelle Elementary	RE	Performing Arts	397.00	GR	Gifts	397.00
Rozelle Elementary	RE	Bus Trips	242.84	GR	Miscellaneous	242.84
Rozelle Elementary	RE	Performing Arts	188.00	GR	Gifts	188.00
Rozelle Elementary	RE	Bus Trips Grade 5	169.00	RR	Bus Trips	169.00
<b>Rozelle Elementary Total</b>			<b>996.84</b>			<b>996.84</b>
Scenic Hills Elementary	RE	Cheerleaders	395.74	GR	Gifts	395.74
Scenic Hills Elementary	RE	Basketball Club - Boys	1.38	GR	Gifts	1.38
Scenic Hills Elementary	RE	Bus Trips	0.01	GR	Miscellaneous	0.01
Scenic Hills Elementary	RE	Bus Trips Grade 2	0.01	RR	Bus Trips	0.01
<b>Scenic Hills Elementary Total</b>			<b>397.14</b>			<b>397.14</b>
Sea Isle Elementary	RE	Bus Trips	589.26	GR	Miscellaneous	589.26
Sea Isle Elementary	RE	Bus Trips Grade 2	378.04	RR	Bus Trips	378.04
Sea Isle Elementary	RE	Bus Trips Grade 4	169.09	RR	Bus Trips	169.09
Sea Isle Elementary	RE	Bus Trips Grade 5	42.13	RR	Bus Trips	42.13
<b>Sea Isle Elementary Total</b>			<b>1,178.52</b>			<b>1,178.52</b>
Shady Grove Elementary	RE	Bus Trips	274.61	GR	Miscellaneous	274.61
Shady Grove Elementary	RE	Bus Trips Grade 1	89.96	RR	Bus Trips	89.96
Shady Grove Elementary	RE	Bus Trips Grade 5	81.82	RR	Bus Trips	81.82
Shady Grove Elementary	RE	Bus Trips KK	75.39	RR	Bus Trips	75.39
Shady Grove Elementary	RE	Bus Trips Grade 3	27.44	RR	Bus Trips	27.44
<b>Shady Grove Elementary Total</b>			<b>549.22</b>			<b>549.22</b>
Sharpe Elementary	RE	Bus Trips	22.52	GR	Miscellaneous	22.52
Sharpe Elementary	RE	Bus Trips Grade 5	1.08	RR	Bus Trips	1.08
Sharpe Elementary	RE	Bus Trips Grade 4	0.44	RR	Bus Trips	0.44
<b>Sharpe Elementary Total</b>			<b>24.04</b>			<b>24.04</b>
Shelby Oaks Elementary	RE	Bus Trips	850.62	GR	Miscellaneous	850.62
Shelby Oaks Elementary	RE	Bus Trips Grade 1	386.42	RR	Bus Trips	386.42
Shelby Oaks Elementary	RE	Bus Trips Grade 3	209.36	RR	Bus Trips	209.36
Shelby Oaks Elementary	RE	Bus Trips Grade 5	195.28	RR	Bus Trips	195.28
Shelby Oaks Elementary	RE	Bus Trips Grade 4	59.56	RR	Bus Trips	59.56
<b>Shelby Oaks Elementary Total</b>			<b>1,701.24</b>			<b>1,701.24</b>
Sherwood Elementary	RE	Sunshine Club	1,007.85	GR	Gifts	1,007.85
Sherwood Elementary	RE	Bus Trips	960.07	GR	Miscellaneous	960.07
Sherwood Elementary	RE	PTO	766.42	GR	Gifts	766.42
Sherwood Elementary	RE	Bus Trips Grade 5	680.61	RR	Bus Trips	680.61
Sherwood Elementary	RE	Bus Trips KK	116.59	RR	Bus Trips	116.59
Sherwood Elementary	RE	Bus Trips Grade 1	113.16	RR	Bus Trips	113.16
Sherwood Elementary	RE	Bus Trips Grade 4	65.01	RR	Bus Trips	65.01
Sherwood Elementary	RE	Teacher Courtesy	7.79	GR	Gifts	7.79
Sherwood Elementary	RE	Bus Trips Grade 2	(20.00)	RR	Bus Trips	(20.00)
<b>Sherwood Elementary Total</b>			<b>3,697.50</b>			<b>3,697.50</b>
South Park Elementary	RE	Bus Trips	331.18	GR	Miscellaneous	331.18
South Park Elementary	RE	Bus Trips Grade 4	294.44	RR	Bus Trips	294.44
South Park Elementary	RE	Bus Trips KK	32.74	RR	Bus Trips	32.74
<b>South Park Elementary Total</b>			<b>658.36</b>			<b>658.36</b>
Southwind Elementary	RE	Library Club	932.26	GR	Gifts	932.26

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SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
Southwind Elementary	RE	Bus Trips	490.48	GR	Miscellaneous	490.48
Southwind Elementary	RE	First Grade Club	71.41	GR	Gifts	71.41
Southwind Elementary	RE	Kindergarten Club	61.13	GR	Gifts	61.13
Southwind Elementary	RE	Fourth Grade Club	45.71	GR	Gifts	45.71
Southwind Elementary	RE	Second Grade Club	10.00	GR	Gifts	10.00
Southwind Elementary	RE	Third Grade Club	3.27	GR	Gifts	3.27
<b>Southwind Elementary Total</b>			<b>1,614.26</b>			<b>1,614.26</b>
Springdale Elementary	RE	Bus Trips	330.79	GR	Miscellaneous	330.79
Springdale Elementary	RE	Bus Trips Grade 1	315.00	RR	Bus Trips	315.00
Springdale Elementary	RE	Bus Trips KK	15.79	RR	Bus Trips	15.79
<b>Springdale Elementary Total</b>			<b>661.58</b>			<b>661.58</b>
Treadwell Elementary	RE	Bus Trips	35.50	GR	Miscellaneous	35.50
Treadwell Elementary	RE	Bus Trips Grade 5	35.50	RR	Bus Trips	35.50
<b>Treadwell Elementary Total</b>			<b>71.00</b>			<b>71.00</b>
Vollentine Elementary	RE	Misc. Clearing	698.19	RR	JAGS	698.19
Vollentine Elementary	RE	Bus Trips	303.36	GR	Miscellaneous	303.36
Vollentine Elementary	RE	Bus Trips Grade 2	126.95	RR	Bus Trips	126.95
Vollentine Elementary	RE	Bus Trips Grade 1	109.31	RR	Bus Trips	109.31
Vollentine Elementary	RE	Bus Trips Grade 5	67.06	RR	Bus Trips	67.06
Vollentine Elementary	RE	Vending	5.00	GR	Vending	5.00
Vollentine Elementary	RE	Bus Trips Grade 4	0.04	RR	Bus Trips	0.04
<b>Vollentine Elementary Total</b>			<b>1,309.91</b>			<b>1,309.91</b>
Wells Station Elementary	RE	PTO	491.11	GR	Gifts	491.11
Wells Station Elementary	RE	Bus Trips	371.50	RR	Cheerleaders	371.50
Wells Station Elementary	RE	Bus Trips	295.00	RR	Sixth Grade Club	295.00
Wells Station Elementary	RE	Bus Trips	255.90	GR	Miscellaneous	255.90
Wells Station Elementary	RE	Bus Trips	252.75	RR	Cafeteria Payments	252.75
Wells Station Elementary	RE	Bus Trips Grade 5	212.12	RR	Bus Trips	212.12
Wells Station Elementary	RE	Bus Trips Grade 1	140.00	RR	First Grade Club	140.00
Wells Station Elementary	RE	Bus Trips Grade 1	134.00	RR	Kindergarten Club	134.00
Wells Station Elementary	RE	Bus Trips KK	130.00	RR	Bus Trips Grade 1	130.00
Wells Station Elementary	RE	Teacher Courtesy	87.78	GR	Gifts	87.78
Wells Station Elementary	RE	Bus Trips Grade 3	39.00	RR	Bus Trips	39.00
Wells Station Elementary	RE	Bus Trips	35.34	RR	Sch Uniform Donations	35.34
Wells Station Elementary	RE	Bus Trips KK	4.00	RR	Bus Trips	4.00
<b>Wells Station Elementary Total</b>			<b>2,448.50</b>			<b>2,448.50</b>
Westside Elementary	RE	Bus Trips	180.22	GR	Miscellaneous	180.22
Westside Elementary	RE	Bus Trips KK	165.00	RR	Bus Trips	165.00
Westside Elementary	RE	Bus Trips Grade 2	8.35	RR	Bus Trips	8.35
Westside Elementary	RE	Bus Trips Grade 1	6.87	RR	Bus Trips	6.87
<b>Westside Elementary Total</b>			<b>360.44</b>			<b>360.44</b>
White Station Elementary	RE	Class Piano	1,650.16	GR	Gifts	1,650.16
White Station Elementary	RE	PTO	993.10	GR	Gifts	993.10
White Station Elementary	RE	Bus Trips	327.46	GR	Miscellaneous	327.46
White Station Elementary	RE	Bus Trips Grade 4	19.35	RR	Bus Trips	19.35
<b>White Station Elementary Total</b>			<b>2,990.07</b>			<b>2,990.07</b>
Whitehaven Elementary	RE	Cafeteria Payments	175.00	RR	SACC Tuition	175.00
<b>Whitehaven Elementary Total</b>			<b>175.00</b>			<b>175.00</b>
William H. Brewster Elementary	RE	Bus Trips Grade 4	24.00	RR	Bus Trips Grade 5	24.00
William H. Brewster Elementary	RE	Bus Trips	2.90	GR	Miscellaneous	2.90
<b>William H. Brewster Elementary Total</b>			<b>26.90</b>			<b>26.90</b>

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SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
Willow Oaks Elementary	RE	Bus Trips	1,843.47	GR	Miscellaneous	1,843.47
Willow Oaks Elementary	RE	Bus Trips Grade 3	746.86	RR	Bus Trips	746.86
Willow Oaks Elementary	RE	Bus Trips Grade 5	549.90	RR	Bus Trips	549.90
Willow Oaks Elementary	RE	Bus Trips Grade 2	377.52	RR	Bus Trips	377.52
Willow Oaks Elementary	RE	Bus Trips Grade 1	95.66	RR	Bus Trips	95.66
Willow Oaks Elementary	RE	Bus Trips KK	73.16	RR	Bus Trips	73.16
Willow Oaks Elementary	RE	Bus Trips Grade 4	0.37	RR	Bus Trips	0.37
<b>Willow Oaks Elementary Total</b>			<b>3,686.94</b>			<b>3,686.94</b>
Winchester Elementary	RE	Bus Trips	38.29	GR	Miscellaneous	38.29
<b>Winchester Elementary Total</b>			<b>38.29</b>			<b>38.29</b>
Winridge Elementary	RE	Bus Trips	1,423.24	GR	Miscellaneous	1,423.24
Winridge Elementary	RE	Bus Trips	570.00	GR	Miscellaneous	570.00
Winridge Elementary	RE	Bus Trips Grade 5	396.50	RR	Bus Trips	396.50
Winridge Elementary	RE	Bus Trips KK	386.27	RR	Bus Trips	386.27
Winridge Elementary	RE	Bus Trips Grade 3	334.75	RR	Bus Trips	334.75
Winridge Elementary	RE	Bus Trips Grade 3	315.00	RR	Bus Trips	315.00
Winridge Elementary	RE	Bus Trips Grade 1	255.00	RR	Bus Trips	255.00
Winridge Elementary	RE	Bus Trips Grade 1	174.86	RR	Bus Trips	174.86
Winridge Elementary	RE	Bus Trips Grade 2	130.86	RR	Bus Trips	130.86
<b>Winridge Elementary Total</b>			<b>3,986.48</b>			<b>3,986.48</b>
<b>ELEMENTARY TOTAL</b>			<b>97,938.07</b>			<b>97,938.07</b>
<b><u>MIDDLE</u></b>						
A. Maceo Walker Middle	RE	Bus Trips	388.40	GR	Miscellaneous	388.40
A. Maceo Walker Middle	RE	Athletic Fund-Raiser	240.00	RR	Football - Varsity	240.00
A. Maceo Walker Middle	RE	Athletic Fund-Raiser	145.00	RR	Football - Varsity	145.00
<b>A. Maceo Walker Middle Total</b>			<b>773.40</b>			<b>773.40</b>
American Way Middle	RE	Eighth Grade Trip	2,850.00	RR	Yearbook	2,850.00
American Way Middle	RE	Eighth Grade Trip	400.00	RR	Athletic Gift	400.00
American Way Middle	RE	Sunshine Club	0.91	GR	Gifts	0.91
<b>American Way Middle Total</b>			<b>3,250.91</b>			<b>3,250.91</b>
Bellevue Middle	RE	PTO	1,585.85	RR	Title One/NCLB	1,585.85
Bellevue Middle	RE	Bus Trips	565.00	RR	SACC Tuition	565.00
<b>Bellevue Middle Total</b>			<b>2,150.85</b>			<b>2,150.85</b>
Chickasaw Middle	RE	PTO	65.34	GR	Gifts	65.34
Chickasaw Middle	RE	Vending	0.67	GR	Vending	0.67
<b>Chickasaw Middle Total</b>			<b>66.01</b>			<b>66.01</b>
Colonial Middle	RE	Eighth Grade Trips	1,250.00	RR	Yearbook	1,250.00
<b>Colonial Middle Total</b>			<b>1,250.00</b>			<b>1,250.00</b>
Cordova Middle	RE	Bus Trips	8.86	GR	Miscellaneous	8.86
<b>Cordova Middle Total</b>			<b>8.86</b>			<b>8.86</b>
Craigmont Middle	RE	PTO	474.91	GR	Gifts	474.91
<b>Craigmont Middle Total</b>			<b>474.91</b>			<b>474.91</b>
Cummings Middle	RE	Bus Trips	65.79	GR	Miscellaneous	65.79
<b>Cummings Middle Total</b>			<b>65.79</b>			<b>65.79</b>
Dexter Middle	RE	Basketball-Boys	791.00	RR	Basketball - Girls	791.00
Dexter Middle	RE	Bus Trips	740.71	GR	Miscellaneous	740.71
Dexter Middle	RE	Basketball Club - Girls	165.00	RR	Basketball - Girls	165.00
<b>Dexter Middle Total</b>			<b>1,696.71</b>			<b>1,696.71</b>

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SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
Douglass Middle	RE	Bus Trips	228.35	GR	Miscellaneous	228.35
Douglass Middle	RE	Bus Trips Grade 1	47.65	RR	Bus Trips	47.65
Douglass Middle	RE	Bus Trips Grade 2	47.65	RR	Bus Trips	47.65
Douglass Middle	RE	Bus Trips KK	47.64	RR	Bus Trips	47.64
Douglass Middle	RE	Bus Trips Grade 5	11.07	RR	Bus Trips	11.07
Douglass Middle	RE	Bus Trips Grade 3	11.06	RR	Bus Trips	11.06
Douglass Middle	RE	Bus Trips Grade 4	11.06	RR	Bus Trips	11.06
<b>Douglass Middle Total</b>			<b>404.48</b>			<b>404.48</b>
E. E. Jeter School	RE	Bus Trips	283.08	GR	Miscellaneous	283.08
<b>E. E. Jeter School Total</b>			<b>283.08</b>			<b>283.08</b>
Geeter K-8 School	RE	PTO	90.66	GR	Gifts	90.66
Geeter K-8 School	RE	Bus Trips	8.41	GR	Miscellaneous	8.41
Geeter K-8 School	RE	Bus Trips Grade 4	7.65	RR	Bus Trips	7.65
Geeter K-8 School	RE	Bus Trips Grade 5	0.76	RR	Bus Trips	0.76
<b>Geeter K-8 School Total</b>			<b>107.48</b>			<b>107.48</b>
Grandview Heights Middle	RE	Athletic Concessions	241.00	GR	Concessions	241.00
Grandview Heights Middle	RE	Athletic Concessions	229.00	GR	Concessions	229.00
<b>Grandview Heights Middle Total</b>			<b>470.00</b>			<b>470.00</b>
Hamilton Middle	RE	Bus Trips	855.72	GR	Miscellaneous	855.72
<b>Hamilton Middle Total</b>			<b>855.72</b>			<b>855.72</b>
Havenview Middle	RE	Bus Trips	40.00	GR	Miscellaneous	40.00
<b>Havenview Middle Total</b>			<b>40.00</b>			<b>40.00</b>
Hickory Ridge Middle	RE	Vending	1,608.28	GR	Gifts	1,608.28
Hickory Ridge Middle	RE	Drama Club	500.81	GR	Gifts	500.81
Hickory Ridge Middle	RE	Performing Arts Cl	300.40	GR	Gifts	300.40
Hickory Ridge Middle	RE	Volleyball Club	200.00	RR	Athletic Profit	200.00
Hickory Ridge Middle	RE	Basketball Club Boys	197.86	RR	Athletic Profit	197.86
Hickory Ridge Middle	RE	Football	97.47	RR	Athletic Profit	97.47
Hickory Ridge Middle	RE	Vending	26.96	GR	Vending	26.96
<b>Hickory Ridge Middle Total</b>			<b>2,931.78</b>			<b>2,931.78</b>
Highland Oaks Middle	RE	Bus Trips	399.78	GR	Miscellaneous	399.78
Highland Oaks Middle	RE	Bus Trips Grade 2	173.35	RR	Bus Trips	173.35
Highland Oaks Middle	RE	Bus Trips Grade 1	115.11	RR	Bus Trips	115.11
<b>Highland Oaks Middle Total</b>			<b>688.24</b>			<b>688.24</b>
Ida B. Wells Middle	RE	Univ of Mph	461.09	GR	Office	461.09
Ida B. Wells Middle	RE	Bus Trips	123.03	GR	Miscellaneous	123.03
Ida B. Wells Middle	RE	Bus Trips KK	76.03	RR	Bus Trips	76.03
Ida B. Wells Middle	RE	Cheerleaders	70.00	RR	Cheerleaders	70.00
Ida B. Wells Middle	RE	Seventh Grade Club	61.30	GR	Office	61.30
Ida B. Wells Middle	RE	Basketball Club Boys	60.00	RR	Basketball-Boys	60.00
Ida B. Wells Middle	RE	Cheerleaders	14.37	RR	Cheerleaders	14.37
Ida B. Wells Middle	RE	Teacher Courtesy	9.63	GR	Office	9.63
Ida B. Wells Middle	RE	Leadership	7.50	GR	Office	7.50
<b>Ida B. Wells Middle Total</b>			<b>882.95</b>			<b>882.95</b>
John P. Freeman Middle	RE	Bus Trips	1,170.10	GR	Miscellaneous	1,170.10
John P. Freeman Middle	RE	Bus Trips Grade 1	301.29	RR	Bus Trips	301.29
John P. Freeman Middle	RE	Basketball Tourn.	206.40	GR	Instructional Materials	206.40
John P. Freeman Middle	RE	Bus Trips	200.00	RR	Basketball-Boys	200.00
John P. Freeman Middle	RE	Bus Trips Grade 5	147.84	RR	Bus Trips	147.84
John P. Freeman Middle	RE	Cheerleaders	128.82	GR	Instructional Materials	128.82
John P. Freeman Middle	RE	Basketball-Boys	85.00	GR	Office	85.00
John P. Freeman Middle	RE	Dance Team	71.46	RR	Athletic Concessions	71.46
John P. Freeman Middle	RE	Dance Team	44.32	GR	Office	44.32



**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS  
For the Year Ended June 30, 2018**

SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
John P. Freeman Middle	RE	Fashion Club	43.97	GR	Office	43.97
John P. Freeman Middle	RE	Fashion Club	43.95	GR	Office	43.95
John P. Freeman Middle	RE	Bus Trips Grade 4	37.13	RR	Bus Trips	37.13
John P. Freeman Middle	RE	Bus Trips Grade 2	3.00	RR	Bus Trips	3.00
<b>John P. Freeman Middle Total</b>			<b>2,483.28</b>			<b>2,483.28</b>
Kate Bond Middle	RE	Teen Living	187.25	RR	Leadership	187.25
<b>Kate Bond Middle Total</b>			<b>187.25</b>			<b>187.25</b>
Maxine Smith STEAM Academy	RE	Bus Trips	2,388.33	GR	Miscellaneous	2,388.33
Maxine Smith STEAM Academy	RE	Bus Trips Grade 1	1,126.87	RR	Bus Trips	1,126.87
Maxine Smith STEAM Academy	RE	Bus Trips Grade 2	792.80	RR	Bus Trips	792.80
Maxine Smith STEAM Academy	RE	Teacher Courtesy	303.20	GR	Gifts	303.20
<b>Maxine Smith STEAM Academy Total</b>			<b>4,611.20</b>			<b>4,611.20</b>
Mt. Pisgah Middle	RE	Bus Trips	2.75	GR	Miscellaneous	2.75
Mt. Pisgah Middle	RE	Cheerleaders	(2,683.87)	RR	Cheerleaders	(2,683.87)
<b>Mt. Pisgah Middle Total</b>			<b>(2,681.12)</b>			<b>(2,681.12)</b>
Oakhaven Middle	RE	PTO	145.00	GR	Gifts	145.00
<b>Oakhaven Middle Total</b>			<b>145.00</b>			<b>145.00</b>
*Raleigh-Egypt Middle (6-8 Campus)	RE	Bus Trips	105.19	GR	Miscellaneous	105.19
<b>*Raleigh-Egypt Middle (6-8 Campus) Total</b>			<b>105.19</b>			<b>105.19</b>
Ridgeway Middle	RE	Basketball-Boys	3,498.00	RR	Basketball Club Boys	3,498.00
Ridgeway Middle	RE	Pep Club	1,040.00	RR	Basketball - Girls	1,040.00
Ridgeway Middle	RE	Football Homecoming	504.00	RR	Football - Varsity	504.00
Ridgeway Middle	RE	Second Grade Club	345.00	RR	Seventh Grade Club	345.00
Ridgeway Middle	RE	Bus Trips	303.00	RR	Football - Varsity	303.00
Ridgeway Middle	RE	Bus Trips	218.56	GR	Miscellaneous	218.56
Ridgeway Middle	RE	Baseball Club	160.00	RR	Baseball	160.00
Ridgeway Middle	RE	Soccer Club	126.57	RR	Soccer - Boys	126.57
Ridgeway Middle	RE	Soccer Club	100.00	RR	Athletic Insurance	100.00
Riverview Middle	RE	GENYOUth Foundation	2,000.00	GR	Gifts	2,000.00
Riverview Middle	RE	Eighth Grade Club	485.00	GR	Field Day	485.00
Riverview Middle	RE	First Grade Club	40.00	RR	Third Grade Club	40.00
<b>Riverview Middle Total</b>			<b>8,820.13</b>			<b>8,820.13</b>
Sherwood Middle	RE	SPED Home Environment	30.00	GR	Office	30.00
Sherwood Middle	RE	Football Homecoming	15.00	RR	Sixth Grade Club	15.00
Sherwood Middle	RE	Volleyball	10.00	RR	Soccer- Girls	10.00
<b>Sherwood Middle Total</b>			<b>55.00</b>			<b>55.00</b>
Snowden Middle	RE	Teens for Peace	3,868.82	GR	Gifts	3,868.82
Snowden Middle	RE	Guidance	1,500.00	RR	WalMart	1,500.00
Snowden Middle	RE	Science Club Elem	1,372.31	GR	Gifts	1,372.31
Snowden Middle	RE	T I Grant	1,003.13	GR	Gifts	1,003.13
Snowden Middle	RE	Chess Club	440.12	GR	Gifts	440.12
Snowden Middle	RE	Earth Keepers Cl	261.89	GR	Gifts	261.89
Snowden Middle	RE	Club 180	218.89	GR	Gifts	218.89
Snowden Middle	RE	Cake Decorating Cl	94.39	GR	Gifts	94.39
Snowden Middle	RE	Math Club	93.00	GR	Gifts	93.00
Snowden Middle	RE	French Club	52.55	GR	Gifts	52.55
Snowden Middle	RE	PTO	40.00	GR	Gifts	40.00
Snowden Middle	RE	Watch Dogs	2.49	GR	Gifts	2.49
Snowden Middle	RE	Pep Club	1.00	GR	Gifts	1.00
<b>Snowden Middle Total</b>			<b>8,948.59</b>			<b>8,948.59</b>
Treadwell Middle	RE	Cheerleaders	165.00	RR	Cheerleaders	165.00
<b>Treadwell Middle Total</b>			<b>165.00</b>			<b>165.00</b>
White Station Middle	RE	P.I.E.	1,837.00	RR	Basketball Club - Girls	1,837.00

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS  
For the Year Ended June 30, 2018**

SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
<b>White Station Middle Total</b>			<b>1,837.00</b>			<b>1,837.00</b>
Woodstock Middle	RE	Bus Trips	517.71	GR	Miscellaneous	517.71
<b>Woodstock Middle Total</b>			<b>517.71</b>			<b>517.71</b>
<b>MIDDLE TOTAL</b>			<b>41,595.40</b>			<b>41,595.40</b>
<b><u>HIGH</u></b>						
Bolton High School	RE	Senior Activities	6,875.00	RR	Student Council	6,875.00
Bolton High School	RE	Bus Trips	182.84	GR	Miscellaneous	182.84
<b>Bolton High School Total</b>			<b>7,057.84</b>			<b>7,057.84</b>
Booker T. Washington High	RE	Cheerleaders	46.79	GR	Gifts	46.79
Booker T. Washington High	RE	Majorettes	46.38	GR	Gifts	46.38
Booker T. Washington High	RE	Cheerleaders	42.96	GR	Gifts	42.96
Booker T. Washington High	RE	Class of 2019	41.60	GR	Gifts	41.60
Booker T. Washington High	RE	Cheerleaders	11.00	GR	Gifts	11.00
Booker T. Washington High	RE	Majorettes	5.66	GR	Gifts	5.66
<b>Booker T. Washington High Total</b>			<b>194.39</b>			<b>194.39</b>
Cordova High	RE	Art Club	1,631.00	RR	National Art Honor Socie	1,631.00
Cordova High	RE	Track Club	1,375.00	RR	Athletic Insurance	1,375.00
Cordova High	RE	Basketball Tourn.	1,218.75	RR	Basketball-Boys	1,218.75
Cordova High	RE	Soccer Club	1,100.00	RR	Athletic Insurance	1,100.00
Cordova High	RE	Soccer- Girls	950.00	RR	Athletic Insurance	950.00
Cordova High	RE	Cheerleaders	950.00	RR	Athletic Insurance	950.00
Cordova High	RE	Volleyball Club	800.00	RR	Athletic Insurance	800.00
Cordova High	RE	Art Club	604.00	RR	National Art Honor Socie	604.00
Cordova High	RE	Basketball Club Boys	575.00	RR	Athletic Insurance	575.00
Cordova High	RE	Wrestling Club	550.00	RR	Athletic Insurance	550.00
Cordova High	RE	Tennis - Girls	425.00	RR	Athletic Insurance	425.00
Cordova High	RE	Basketball Club Girls	425.00	RR	Athletic Insurance	425.00
Cordova High	RE	Bus Trips	380.20	GR	Miscellaneous	380.20
Cordova High	RE	Bowling - Girls	375.00	RR	Athletic Insurance	375.00
Cordova High	RE	Cheerleaders	350.00	RR	Athletic Insurance	350.00
Cordova High	RE	Cross Country Boys	275.00	RR	Athletic Insurance	275.00
Cordova High	RE	Soccer- Girls	96.00	GR	Gifts	96.00
Cordova High	RE	Beta Club	81.45	GR	Gifts	81.45
<b>Cordova High Total</b>			<b>12,161.40</b>			<b>12,161.40</b>
Craigmont High	RE	Senior Field Trip	630.00	RR	Class of 2018	630.00
Craigmont High	RE	Cosmetology	120.00	RR	Skills USA	120.00
Craigmont High	RE	Basketball - Girls	94.79	RR	Basketball-Boys	94.79
Craigmont High	RE	Cosmetology	70.00	RR	Skills USA	70.00
Craigmont High	RE	Senior Field Trip	60.00	RR	Class of 2018	60.00
Craigmont High	RE	Senior Field Trip	60.00	RR	Class of 2018	60.00
Craigmont High	RE	Band	50.00	RR	FBLA	50.00
Craigmont High	RE	Skills USA	7.99	GR	Gifts	7.99
<b>Craigmont High Total</b>			<b>1,092.78</b>			<b>1,092.78</b>
Douglass High	RE	Bus Trips	806.00	GR	Miscellaneous	806.00
Douglass High	RE	Athletic Concessions	752.73	RR	Football - Varsity	752.73
Douglass High	RE	Class of 2018	490.00	RR	Basketball - Girls	490.00
<b>Douglass High Total</b>			<b>2,048.73</b>			<b>2,048.73</b>

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS  
For the Year Ended June 30, 2018**

SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
Hollis F. Price High	RE	Class of 2017	552.65	GR	Gifts	552.65
Hollis F. Price High	RE	Bus Trips	35.80	GR	Miscellaneous	35.80
<b>Hollis F. Price High Total</b>			<b>588.45</b>			<b>588.45</b>
Kingsbury Career - Technology	RE	HERO Clothing Service	1,757.18	GR	Gifts	1,757.18
Kingsbury Career - Technology	RE	Deca	1,084.54	GR	Gifts	1,084.54
Kingsbury Career - Technology	RE	Clothing Services	635.88	GR	Gifts	635.88
Kingsbury Career - Technology	RE	Consumer Science	409.19	GR	Gifts	409.19
Kingsbury Career - Technology	RE	VICA Carpentry	230.94	GR	Gifts	230.94
Kingsbury Career - Technology	RE	Printing	197.07	GR	Gifts	197.07
Kingsbury Career - Technology	RE	Student Council	178.91	GR	Gifts	178.91
Kingsbury Career - Technology	RE	Millwright Apprentice	85.19	GR	Gifts	85.19
Kingsbury Career - Technology	RE	Aspire	15.25	GR	Gifts	15.25
Kingsbury Career - Technology	RE	Art Club	10.95	GR	Gifts	10.95
Kingsbury Career - Technology	RE	Service Learning/Wood	9.06	GR	Gifts	9.06
Kingsbury Career - Technology	RE	Carpentry	5.75	GR	Gifts	5.75
<b>Kingsbury Career - Technology Total</b>			<b>4,619.91</b>			<b>4,619.91</b>
Kirby High	RE	Sunshine Club	0.48	GR	Gifts	0.48
<b>Kirby High Total</b>			<b>0.48</b>			<b>0.48</b>
Manassas High	RE	Bus Trips	422.25	GR	Miscellaneous	422.25
<b>Manassas High Total</b>			<b>422.25</b>			<b>422.25</b>
Melrose High	RE	Football - Varsity	80.00	RR	Senior Activities	80.00
<b>Melrose High Total</b>			<b>80.00</b>			<b>80.00</b>
Middle College High	RE	Class of 2017	3,082.85	RR	Senior Activities	3,082.85
Middle College High	RE	Athletic Equip	1,430.00	RR	Baseball	1,430.00
Middle College High	RE	Athletic Concessions	1,300.00	RR	Golf - Boys	1,300.00
Middle College High	RE	Basketball-Boys	1,025.00	RR	Athletic Memberships	1,025.00
Middle College High	RE	Basketball-Boys	302.00	RR	Athletic Awards	302.00
Middle College High	RE	Prom	272.00	RR	Class of 2017	272.00
Middle College High	RE	Football - Varsity	203.00	RR	Football - JV	203.00
Middle College High	RE	Basketball-Boys	180.00	RR	JV Basketball	180.00
Middle College High	RE	Prom	30.77	RR	Senior Activities	30.77
Middle College High	RE	Bus Trips	28.80	GR	Miscellaneous	28.80
<b>Middle College High Total</b>			<b>7,854.42</b>			<b>7,854.42</b>
Mitchell High	RE	Bus Trips	394.03	GR	Miscellaneous	394.03
<b>Mitchell High Total</b>			<b>394.03</b>			<b>394.03</b>
Oakhaven High	RE	Suspension Grant	1,046.10	GR	Gifts	1,046.10
Oakhaven High	RE	Clayton Sch	408.56	GR	Gifts	408.56
Oakhaven High	RE	Science Club	404.46	GR	Gifts	404.46
Oakhaven High	RE	TVA Adaptors	167.01	GR	Gifts	167.01
Oakhaven High	RE	PTO	165.00	GR	Gifts	165.00
Oakhaven High	RE	Math Club	96.12	GR	Gifts	96.12
Oakhaven High	RE	Band Booster Cl	90.00	GR	Gifts	90.00
Oakhaven High	RE	Airport Auth Adopter	46.70	GR	Gifts	46.70
Oakhaven High	RE	Blue Ribbon	30.55	GR	Gifts	30.55
Oakhaven High	RE	Newspaper Club	24.50	GR	Gifts	24.50
Oakhaven High	RE	Biology Club	15.00	GR	Gifts	15.00
<b>Oakhaven High Total</b>			<b>2,494.00</b>			<b>2,494.00</b>
Ridgeway High	RE	Basketball-Boys	331.78	RR	Basketball Club Boys	331.78
Ridgeway High	RE	Bus Trips	8.04	GR	Miscellaneous	8.04
<b>Ridgeway High Total</b>			<b>339.82</b>			<b>339.82</b>
Sheffield Career - Technology	RE	Culinary Arts	41.38	GR	Awards	41.38
Sheffield Career - Technology	RE	Culinary Arts	32.32	GR	Awards	32.32
<b>Sheffield Career - Technology Total</b>			<b>73.70</b>			<b>73.70</b>

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS  
For the Year Ended June 30, 2018**

SCHOOL	*	From Account Description	From Amount	*	To Account Description	To Amount
Sheffield High	RE	Bus Trips	161.51	GR	Miscellaneous	161.51
<b>Sheffield High Total</b>			<b>161.51</b>			<b>161.51</b>
Southwind High	RE	Class of 2018	315.00	RR	Dance Team	315.00
<b>Southwind High Total</b>			<b>315.00</b>			<b>315.00</b>
Trezevant Career - Technology	RE	Bus Trips	180.77	GR	Miscellaneous	180.77
<b>Trezevant Career - Technology Total</b>			<b>180.77</b>			<b>180.77</b>
Trezevant High School	RE	Bus Trips	246.08	GR	Miscellaneous	246.08
<b>Trezevant High School Total</b>			<b>246.08</b>			<b>246.08</b>
White Station High	RE	Vending	41.53	GR	Vending	41.53
<b>White Station High Total</b>			<b>41.53</b>			<b>41.53</b>
Whitehaven High	RE	Bus Trips	0.10	GR	Miscellaneous	0.10
<b>Whitehaven High Total</b>			<b>0.10</b>			<b>0.10</b>
Wooddale High	RE	Class of 2018	200.00	RR	Honor Society	200.00
<b>Wooddale High Total</b>			<b>200.00</b>			<b>200.00</b>
<b>HIGH TOTAL</b>			<b>40,567.19</b>			<b>40,567.19</b>
<b>Grand Total</b>			<b>\$ 180,100.66</b>			<b>\$ 180,100.66</b>

\*RE = RESTRICTED EXPENDITURE  
RR = RESTRICTED REVENUE  
GE = GENERAL EXPENDITURE  
GR = GENERAL REVENUE

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS**

For the Year Ended June 30, 2018

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Prior Year Findings

Prior year findings and comments have been resolved unless otherwise noted. An asterisk indicates the finding was also a finding for the school in the prior year.

Current Year Findings

**2018-001) Instance of Noncompliance – General Fund Money Was Transferred to a Restricted Account to Eliminate a Deficit Fund Balance**

Raleigh-Egypt High

Condition - Money was transferred from the general fund to a restricted account to eliminate a deficit balance.

Criteria – Comply with Section 5, Title 7, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Each primary account in the restricted fund must be self-supporting. Therefore, transfers may not be made from the general fund to a restricted fund to eliminate an account deficit."

Cause - School personnel did not follow the prescribed policy.

Effect – The funds are not being spent for the purpose of the general student body.

Recommendation – We recommend school personnel follow the prescribed policy.

**2018-002) Instance of Noncompliance - Dual Signatures Not Obtained on Checks Written for Expenditures**

Barret's Chapel Elementary	Kirby High
Craigmont High	Newberry Elementary *
Cromwell Elementary	Northwest Prep High
Douglass Middle	Sheffield High
Germantown Middle	Sherwood Middle
Hamilton Middle	Treadwell Middle
Hollis F. Price High	Trezevent CTC
Kingsbury Elementary	Trezevant High

Condition– Dual signatures not obtained on checks written for expenditures.

Criteria – Comply with Section 6, Title 3, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Two signatures are required for all checks. In most cases, the principal or principal's designee together with at least one other person must be authorized as cosigners of checks of all internal school fund accounts".

Cause – The school personnel did not follow the prescribed policy.

Effect – Inappropriate or unauthorized use of school funds could occur.

Recommendation – We recommend school personnel follow prescribed policy.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

**2018-003) Instance of Noncompliance – Teacher Receipt Books Not Adequately Maintained or Prepared**

Alcy Elementary	Grahamwood Elementary	Newberry Elementary *
American Way Middle	Havenview Middle	Peabody Elementary *
Bellevue Middle	Hawkins Mill Elementary	Ridgeway Early Learning Center
Bolton High	Hickory Ridge Elementary *	Ridgeway High
Booker T Washington High	Hickory Ridge Middle	Riverview Middle *
Colonial Middle	Holmes Road Elementary	Sheffield Elementary
Cordova Elementary *	Idlewild Elementary *	Sheffield High
Craigmont Middle	John P Freeman Middle	Shelby Oaks Elementary *
Cromwell Elementary *	Kate Bond Middle *	Sherwood Middle
Cummings Middle	Keystone Elementary	Snowden School *
Delano Elementary	Kingsbury Middle	Southwind High *
Douglass Middle	Kingsbury High *	Treadwell Elementary
East High	Kirby High	Trezevant CTC
Ford Road Elementary *	LaRose Elementary	Trezevant High
Gardenville Elementary	Lowrance Elementary	Wells Station Elementary *
Geeter Middle	Manassas High	Westhaven Elementary
Georgian Hills Middle *	Melrose High	Westwood High
Germantown Middle *	Middle College High *	White Station Middle
Goodlett Elementary		

Condition – Teacher receipt books not adequately maintained or prepared.

Criteria – Comply with Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Teachers/others who collect money should prepare a collection record (pre-numbered receipt, collection log, ticket reconciliation, signed record count, etc.) for each separate activity. All collections by teachers/others should be remitted to the cashier daily or more frequently, if necessary."

Cause – The school's personnel did not follow the prescribed policy.

Effect – There is no record of the safekeeping of cash.

Recommendation – We recommend the school's personnel follow prescribed policy.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

**2018-004) Instance of Noncompliance – Unexplained Shortages from Fundraising/Not Preparing Profit Analysis Report**

Craigmont High *	Ross Elementary *
Craigmont Middle	Sea Isle Elementary
Germantown Middle *	Sheffield CTC
Grandview Heights Middle	Sherwood Elementary
Mt. Pisgah Middle	Southwind High
Newberry Elementary *	Trezevant CTC
Oakhaven High	Trezevant High *
Overton High	Westwood High
Riverwood Elementary	Woodstock Middle

Condition – Unexplained shortages from fundraising.

Criteria – Comply with Section 4, Title 8, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "If the profit analysis report indicates a shortage, an explanation must be given for the shortage. If no reasonable explanation can be given, each subsequent day's activities must be recorded and evaluated until the reason for the shortage has been identified and corrected."

Cause – The school's personnel did not follow prescribed policy.

Effect – Funds could be misappropriated.

Recommendation – We recommend that the school's personnel follow prescribed policy.

**2018-005) Instance of Noncompliance – Sales Tax Not Paid on Items for Resale**

A.B. Hill Elementary	Hickory Ridge Middle	Shelby Oaks Elementary
A.Maceo Walker Middle	John P Freeman Middle	Sherwood Elementary
Alton Elementary	Lowrance Elementary	Snowden School
Avon Lenox High	Lucie E Campbell Elementary	Treadwell Middle
Belle Forest Elementary *	Maxine Smith STEAM Academy	Trezevant CTC
Central High	Middle College High	Trezevant High
Charjean Elementary	Oakhaven Elementary	Wells Station Elementary
Cherokee Elementary	Raleigh-Egypt High	Westside Elementary
Chickasaw Middle	Raleigh-Egypt Middle	Westwood High
Colonial Middle	Ridgeway High *	White Station Middle *
Georgian Hills Middle *	Robert R. Church Elementary	Winchester Elementary *
Grandview Heights Middle	Ross Elementary	Wooddale High
Hamilton High	Sharpe Elementary *	

Condition – Sales tax not paid on items for resale.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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Criteria – Comply with Section 4, Title 8, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Resale items include anything purchased by the school and subsequently resold to students, teachers, clubs or other school organizations, the public, etc. (regardless of whether items are resold for profit or at cost). Sales tax should be paid on the purchase price of all resale items except for the exemptions noted above regarding books and school lunches. "

Cause – The school's personnel did not follow the prescribed policy.

Effect – The school did not pay the applicable state sales tax.

Recommendation – We recommend the school's personnel follow the prescribed policy.

**2018-006) Instance of Noncompliance – Restricted Fund Account Has a Deficit Balance**

American Way Middle	Keystone Elementary *
Craigmont High *	Newberry Elementary *
Ford Road Elementary *	Sea Isle Elementary *
Germantown High	Sharpe Elementary *
Highland Oaks Elementary *	Springdale Elementary *

Condition – Restricted fund account had a deficit balance during annual internal audit.

Criteria – Comply with Section 4, Title 1, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "The restricted fund consists of accounts which include both revenues and expenditures, and each account maintains its own identity. Expenditures in each restricted fund account must not exceed the beginning balance plus current year revenue. A deficit balance in a restricted fund account is not allowable."

Cause – The school's personnel did not follow prescribed policy.

Effect – General purpose funds are being used for restricted purposes now.

Recommendation – We recommend the school's personnel follow prescribed policy.



**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-007) Instance of Noncompliance – Improperly Supported Disbursements**

American Way Middle	Mitchell High
Bellevue Middle	Raleigh-Egypt High *
Bruce Elementary	Raleigh-Egypt Middle
Central High *	Ridgeway High *
Charjean Elementary	Sheffield Elementary
Douglass Middle	Snowden School
East High	Trezevant High
Idlewild Elementary	Westside Elementary
John P Freeman Middle	Westwood High
Kate Bond Middle *	Wooddale High
Maxine Smith STEAM Academy	

Condition – Improperly supported disbursements.

Criteria – Comply with Section 5, Title 3, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Each purchase of goods and services should be supported by adequate documentation."

Cause – The school's personnel did not follow the prescribed policy.

Effect – An inadequate audit trail exists.

Recommendation – We recommend the school personnel maintain supporting documentation for all transactions.

**SHELBY COUNTY SCHOOLS  
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SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-008) Instance of Noncompliance – Equipment Items Unaccounted For**

A.B. Hill Elementary	Germantown Middle *	Oakhaven High *
American Way Middle	Grahamwood Elementary	Oakhaven Middle
Belle Forest Elementary	Grandview Heights Middle *	Raleigh-Egypt High *
Bellevue Middle *	Hamilton Elementary	Raleigh-Egypt Middle
Berclair Elementary	Hamilton High *	Ridgeway Early Learning Center
Bolton High *	Hawkins Mill Elementary *	Ridgeway High
Booker T Washington High *	Hickory Ridge Middle	Robert R. Church Elementary
Brownsville Road Elementary	Hollis F. Price High *	Ross Elementary *
Bruce Elementary	Holmes Road Elementary *	Sharpe Elementary
Chickasaw Middle *	Ida B Wells Middle	Sheffield CTC *
Colonial Middle	Idlewild Elementary *	Sheffield Elementary
Cordova High *	John P Freeman Middle *	Sheffield High
Cordova Middle	Kate Bond Elementary *	Shelby Oaks Elementary
Craigmont High *	Kate Bond Middle	Snowden School *
Craigmont Middle *	Kingsbury Middle	South Park Elementary *
Cromwell Elementary	Kingsbury High	Southwind Elementary *
Crump Elementary	Lowrance Elementary *	Southwest CTC
Cummings Middle	Lucie E Campbell Elementary *	Treadwell Elementary
Doubletree Elementary *	Macon-Hall Elementary	Treadwell Middle
Douglass Middle	Manassas High *	Trezevant CTC
Dunbar Elementary	Maxine Smith STEAM Academy	Trezevant High *
East High	Middle College High	Westwood High *
Evans Elementary	Mitchell High	Whitehaven Elementary *
Ford Road Elementary	Mt. Pisgah Middle	Winchester Elementary *
Geeter Middle *	Northwest Prep High *	Windridge Elementary *
Georgian Hills Middle *	Newberry Elementary *	Wooddale High *
Germanshire Elementary	Oakhaven Elementary *	Woodstock Middle *
Germantown High		

Condition – Equipment items unaccounted for at the school.

Criteria – Comply with Section 4, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Detailed property and equipment records should be maintained that include asset description, date purchased or received by donation, cost or fair value of donation, location, etc. Items should be kept secure and safeguarded from loss due to fire, theft, or misplacement."

Cause – The school's personnel did not follow prescribed policy.

Effect – Misappropriation of school assets; could be lost or stolen.

Recommendation – We recommend the school's personnel follow prescribed policy.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-009) Instance of Noncompliance – Ticket Reconciliation Not Prepared**

Craigmont Middle	Southwind Elementary
Grandview Heights Middle	Trezevant High
Sheffield High	

Condition – Ticket reconciliation not prepared.

Criteria – Comply with Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual*, where it states that use of a ticket reconciliation form is an internal control that is required for all events, such as athletics or entertainment, for which a fee is charged or paid in advance, and a collection log is not used.

Cause – The school’s personnel did not follow prescribed policy.

Effect – An inaccurate audit trail exists for this receipt; funds could be misappropriated.

Recommendation – We recommend the school follow the prescribed policies for all events requiring the use of tickets.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

**2018-010) Instance of Noncompliance – Failure to Follow the Purchase Authorization Policy/Purchase Orders Not Used**

A.B. Hill Elementary *	Grandview Heights Middle	Riverwood Elementary
Alton Elementary	Havenview Middle	Robert R. Church Elementary *
American Way Middle	Hawkins Mill Elementary *	Ross Elementary
Avon Lenox High	Highland Oaks Middle	Sea Isle Elementary *
Balmoral/Ridgeway Elementary	Idlewild Elementary	Sheffield Elementary
Bellevue Middle	John P Freeman Middle	Sheffield High
Bolton High	Kate Bond Middle *	Shelby Oaks Elementary
Booker T. Washington High *	Keystone Elementary	Sherwood Middle *
Brownsville Road Elementary	Kingsbury CTC	Snowden School
Bruce Elementary *	Kingsbury Elementary	Southwest CTC *
Charjean Elementary *	LaRose Elementary	Southwind High
Cherokee Elementary *	Levi Elementary	Springdale Elementary
Colonial Middle	Lucy Elementary	Treadwell Middle *
Cordova High *	Magnolia Elementary *	Treadwell Elementary
Craigmont High *	Manassas High	Trezevant CTC
Craigmonth Middle	Maxine Smith STEAM Academy	Trezevant High *
Cromwell Elementary	Mitchell High	Westside Elementary
Crump Elementary *	Northwest Prep High	White Station Elementary *
Douglass High	Oakhaven Elementary	White Station High
Douglass Middle *	Oakhaven High	William H. Brewster Elementary
Dunbar Elementary *	Peabody Elementary *	Winchester Elementary *
Egypt Elementary	Ridgeway High *	Windridge Elementary *
Germantown Middle	Riverview Middle *	Wooddale High
Grahamwood Elementary *		

Condition – Purchase orders not used and policy not followed.

Criteria – Comply with Section 5, Title 3, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "A purchase requisition is a request to make a purchase. A purchase authorization is a prior written authorization by the principal, or designee, approving the purchase of goods and services. A pre-numbered purchase authorization is required for each purchase of goods and/or services of \$100 or more except for emergency repairs and purchased. All requisitions should be properly approved prior to the purchase."

Cause – The school's personnel did not follow prescribed policy.

Effect – Unauthorized or inappropriate disbursements of school funds could be made.

Recommendation – We recommend the school's personnel follow the prescribed policy.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-011) Instance of Noncompliance – Pre-numbered Receipts Not Being Used**

Cromwell Elementary	Oakhaven High
Germantown Middle	Oakhaven Middle
John P Freeman Middle	Riverview Middle
Melrose High	White Station Middle

Condition – Pre-numbered receipts not used.

Criteria – Comply with Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Teachers/others who collect money should prepare a collection record (pre-numbered receipt, collection log, ticket reconciliation, signed recorded count, etc.) for each separate activity. All collections by teachers/others should be remitted to the cashier daily or more frequently, if necessary."

Cause – The school's personnel did not follow prescribed policy.

Effect – An inadequate audit trail exists for these receipts.

Recommendation – We recommend the school's personnel follow the prescribed policy.

**2018-012) Instance of Noncompliance – Bank Deposits Not Made Timely**

Avon Lenox High	Douglass High	Richland Elementary
Brownsville Road Elementary	Grandview Heights Middle *	Sheffield Elementary
Central High	Kingsbury High	Sherwood Middle
Charjean Elementary	Knight Road Elementary	Raleigh-Egypt Middle
Colonial Middle	Levi Elementary	Riverview Middle *
Craigmont High	Northwest Prep High	Westwood High
Cromwell Elementary	Mt. Pisgah Middle	Wooddale High *

Condition – Bank deposits not made timely.

Criteria – Comply with Section 6, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Collections should be deposited daily, if possible, but no more than three days after the initial collection. Night deposits may be necessary to avoid large sums of cash being on hand overnight."

Cause – The school's personnel did not follow prescribed policy.

Effect – The risk of loss of cash increases when money is not deposited timely.

Recommendation – We recommend that school personnel make deposits into bank within 3 days of collection.

**SHELBY COUNTY SCHOOLS  
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SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

**2018-013) Instance of Noncompliance – Information Not Entered into Accounting System in a Timely Manner**

Germantown Middle	Westwood High
Trezevant High	White Station Middle

Condition – Information is not being entered into the accounting system in a timely manner.

Criteria – Comply with Section 5, Title 1, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Internal accounting requires all transactions pertaining to school money to be recorded in the accounting records daily."

Cause – The school’s personnel did not follow prescribed policy.

Effect– An inadequate audit trail exists.

Recommendation – We recommend that school personnel follow prescribed policy.

**2018-014) Instance of Noncompliance – Competitive Bids Were Not Being Documented To Verify That the Lowest or Best Bids Were Obtained**

A.B. Hill Elementary *	Goodlett Elementary	Ridgeway High *
Alton Elementary	Grahamwood Elementary	Robert R. Church Elementary
Balmoral/Ridgeway Elementary	Havenview Middle	Ross Elementary *
Belle Forest Elementary	Highland Oaks Elementary	Sheffield Elementary
Bellevue Middle *	Jackson Elementary	Sheffield High
Brownsville Road Elementary	John P Freeman Middle	Southwind High
Central High	Kate Bond Middle *	Trezevant High
Charjean Elementary	Keystone Elementary	Wells Station Elementary
Chimneyrock Elementary	Lowrance Elementary	Westside Elementary
Colonial Middle	Lucie E. Campbell	Westwood High
Craigmont Middle	Lucy Elementary	White Station High *
Dexter Elementary	Mitchell High *	Willow Oaks Elementary
Douglass Middle *	Northwest Prep High	William H. Brewster Elementary
Evans Elementary	Oakhaven Middle	Winchester Elementary
Germantown Middle	Ridgeway Early Learning Center	Wooddale High

Condition – Competitive bids were not being documented to verify the lowest or best bids were obtained.

Criteria – Comply with Section 4, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Competitive bids or quotes should be required for purchases that exceed the school system’s bid limits established by the Board of Education or applicable statute."

Cause – The school’s personnel did not follow prescribed policy.

**SHELBY COUNTY SCHOOLS  
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SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

Effect– School could be over-paying for activities.

Recommendation – Comply with Section 4, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "Competitive bids or quotes should be required for purchases that exceed the school system's bid limits established by the Board of Education or applicable statute."

**2018-015) Instance of Noncompliance – Pre-numbered Receipt Book Log was not Properly Maintained**

Alcy Elementary	Germantown Elementary	Oakhaven Middle
Avon Lenox High	Germantown High	Raleigh-Egypt Middle
A.B. Hill Elementary	Germantown Middle	Riverview Middle *
Bolton High	Goodlett Elementary	Sheffield CTC
Bruce Elementary	Hollis F Price High	Sheffield High
Central High	John P Freeman Middle	Springdale Elementary *
Cordova Middle	Keystone Elementary	Treadwell Elementary
Craigmont Middle	Kirby High	Trezevant CTC
Douglass High	Levi Elementary	Whitehaven Elementary *
Douglass Middle	Maxine Smith STEAM Academy	White Station Elementary
Georgian Hills Middle *	Melrose High	Wooddale High
Germanshire Elementary	Newberry Elementary *	

Condition – Pre-numbered receipt book log not maintained.

Criteria – Comply with Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "All pre-numbered receipt books must be controlled by a designated individual, who issues the books sequentially. That individual must maintain a record showing the receipt book issued (beginning and ending receipt numbers), date issued, and the signature of the teacher/other who received the book."

Cause– The school's personnel did not follow prescribed policy.

Effect– Inaccurate accounting records.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-016) Instance of Noncompliance – Required Authorization for Fundraisers**

Brownsville Road Elementary	Ross Elementary
Central High	Sheffield High
Craigmont Middle	Springdale Elementary *
Cromwell Elementary *	Trezevant High

Condition – Personnel failed to obtain proper authorization for fundraising activities.

Criteria – Comply with Section 4, Title 8, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "The school board shall adopt policies regarding school-sponsored fundraising activities. Those policies must

**SHELBY COUNTY SCHOOLS  
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SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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address: (1) participation of the general student population and the use of school facilities and property in fundraising efforts; (2) board limitation, if any, on the expenditure of money thus raised; (3) disciplinary action, such as personal financial sanctions and/or formal reprimand, applicable to principals and/or sponsors of student organizations who knowingly authorize/allow unapproved fundraising activities and (4) other requirements or limitations that the board may choose to impose.”

Cause – The school’s personnel did not follow prescribed policy.

Effect– Unauthorized fundraising activities and use of vendors not approved by the Board.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-017) Instance of Noncompliance – Inadequate Records for Fundraisers**

Bellevue Middle	Ridgeway High
Craigmont High	Southwind High
John P Freeman Middle	White Station Elementary

Condition – Inadequate records kept for fundraising activities.

Criteria – Comply with Section 4, Title 8, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "A designated employee should prepare a fundraiser report. This report should include a summary of the expenditures showing how the profit was used. The disposition of excess proceeds or a change in authorized purpose must be approved by the director of schools.”

Cause – The school’s personnel did not follow prescribed policy.

Effect– Inadequate accounting records.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-018) Instance of Noncompliance – Lack of Segregation of Duties for Ticket/Concessions Sales**

Barret's Chapel Elementary	Sheffield High
Douglass High	Snowden School
Germanshire Elementary	Trezevant CTC
Macon-Hall Elementary	William H. Brewster Elementary
Manassass High	Windridge Elementary
Melrose High	

Condition – No segregation of duties.

Criteria – Comply with Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* "When at all possible, someone other than the bookkeeper should collect money and write receipts." "School personnel should develop alternative procedures that minimize the risks associated with this lack of segregation of duties."



**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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Cause – The school’s personnel did not follow prescribed policy.

Effect– Potential loss of funds.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-019) Instance of Noncompliance – Ticket Procedures Were Not Performed Properly**

Avon Lenox High	Grandview Heights Middle	Snowden School
Barret's Chapel Elementary	Highland Oaks Elementary	Southwind High
Belle Forest Elementary	Hollis F. Price High	Richland Elementary
Booker T. Washington High *	Jackson Elementary	Robert R. Church Elementary *
Colonial Middle *	John P Freeman Middle	Trezevant High
Cordova Middle	Kate Bond Elementary	Westside Elementary
Cromwell Elementary *	Kate Bond Middle *	Westwood High
East High	Keystone Elementary	White Station High
Georgian Hills Middle	Macon-Hall Elementary	W.H. Brwester Elementary
Germantown Middle	Newberry Elementary *	

Condition – Procedures not being followed for ticket sales.

Criteria – Comply with Section 5, Title 2, *The Tennessee Internal School Uniform Accounting Policy Manual* "Prior to the tickets and ticket reconciliation form being given to the ticket seller, a designated individual other than the ticket seller will record the beginning ticket number and the amount of change to be given to the ticket seller. The ticket seller should initial this information to document verification of the information on the form. When the event’s ticket sales are complete, the ticket seller should count and record the collections (with a subtotal for cash payments and a subtotal for check payments) and complete and sign the ticket reconciliation form. The ticket seller, or other designated individual, retains a copy of the original ticket reconciliation while the original must accompany the money and unsold tickets that are turned in to the cashier."

Cause – The school’s personnel did not follow prescribed policy.

Effect– Ticket sales not accounted for properly.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-020) Instance of Noncompliance – Voided Receipts Not Properly Maintained**

Alcy Elementary *	Lucy Elementary
Brownsville Road Elementary	Rideway Early Learning Center
Craigmont Middle *	Springdale Elementary
Germantown Middle *	

Condition – Procedures not being followed for receipts

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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Criteria – Comply with Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "The cashier is accountable for all pre-numbered receipts, including voided receipts, issued to him/her by the designated person controlling the pre-numbered receipt books. All copies of every voided receipt must be retained by the cashier."

Cause – The school's personnel did not follow prescribed policy.

Effect– No audit trail documentation.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-021) Instance of Noncompliance – Receipts Were Not Issued to Responsible Party**

Brownsville Road Elementary	Kingsbury High
Colonial Middle	Ross Elementary *
Cordova Middle	Robert R. Church Elementary
Cromwell Elementary	Shelby Oaks Elementary
Germantown High *	Sheffield High
Grandview Heights Middle	Springdale Elementary *
Havenview Middle *	William H. Brewster Elementary
John P Freeman Middle	

Condition – Procedures not being followed for receipts

Criteria– Comply with Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* states "The cashier must count the money and issue a pre-numbered receipt at the time money is remitted. In all cases, the cashier should issue a receipt to the responsible individual(s)."

Cause – The school's personnel did not follow prescribed policy.

Effect– Support not given to correct individual.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-022) Instance of Noncompliance – Supplemental Compensation Was Not Reimbursed Properly**

South Park Elementary

Condition – Procedures not being followed for supplemental compensation.

Criteria – Comply with Section 5, Title 6, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "Any supplemental compensation owed to board of education employees for extracurricular activities must be processed through the director of schools' office in the same manner as salary and other payroll payments. Board of education employees may not be compensated directly by individual schools from internal school funds."

Cause – The school's personnel did not follow prescribed policy.

**SHELBY COUNTY SCHOOLS  
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SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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Effect– Supplemental compensation not reimbursed properly.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-023) Instance of Noncompliance – Improper Segregation of Duties**

Ross Elementary

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "The use of a cashier is necessary for optimal separation of duties. However, some schools may not have adequate personnel to allow someone other than the bookkeeper to collect money and write receipts. In these situations, as noted throughout this Manual, school personnel should develop alternative procedures that minimize the risks associated with this lack of separation of duties."

Cause – The school's personnel did not follow prescribed policy.

Effect– Potential theft or loss.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-024) Instance of Noncompliance – Failure to Accurately Report the Bank Reconciliation**

Ross Elementary

Westwood High

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with Section 6, Title 4, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "Scan the bank statement for any bank charges and record the bank charges in the accounting records. All checks received with the bank statement should be matched with the checks listed on both the bank statement and the cash disbursements journal to identify those checks that have cleared the bank. Compare the amount shown on the "Balance per Books" line with the total bank balance shown in the general ledger. These amounts should agree. If not, determine the cause of the difference by examining recorded checks, deposits, bank charges, or other items that could affect the bank reconciliation. "

Cause – The school's personnel did not follow prescribed policy.

Effect– Potential theft or loss of funds not being detected timely.

Recommendation – We recommend school personnel follow prescribed policy.

**SHELBY COUNTY SCHOOLS  
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SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-025) Instance of Noncompliance – Failure to Maintain Adequate School Records and Follow Applicable Procedures**

Kingsbury CTC  
Southwind High

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with Section 1, Title 3, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "Each school must maintain adequate records and follow acceptable procedures to properly account for all internal school funds."

Cause – The school's personnel did not follow prescribed policy.

Effect– Inadequate audit trail of documentation.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-026) Instance of Noncompliance – Failure to Turn In Money**

Craigmont Middle  
Georgian Hills Middle  
Germantown High

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with Section 4, Title 4, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "School money should never be taken home by individuals for safekeeping."

Cause – The school's personnel did not follow prescribed policy.

Effect– Potential loss or theft.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-027) Instance of Noncompliance – Failure to Retain Documents for Five Years**

Colonial Middle \*  
Goodlett Elementary

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with Section 4, Title 6, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "Original records (including data in an electronic format) should be retained for a minimum of five years or until all applicable audit exceptions are resolved, whichever is later: pre-numbered cash receipts, contracts, agreements, and other authorizations."

**SHELBY COUNTY SCHOOLS  
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SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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Cause – The school’s personnel did not follow prescribed policy.

Effect– Audit trail is not being maintained for adequate period of time.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-028) Instance of Noncompliance – Failure to Agree Disbursements to the Authorized Amount**

Avon Lenox High	Douglass High
Bellevue Middle	Holmes Road Elementary
Bolton High	Middle College High
Craigmont Middle	Trezevant CTC
Colonial Middle	

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with Section 5, Title 3, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "When a vendor invoice or other invoice documentation is received, the bookkeeper should match the related purchase authorization and accompanying receiving/delivery receipt with the invoice to verify that the items/services shown on invoice were actually ordered and received and that prices charged are correct. Before payment is made, the bookkeeper should check the mathematical accuracy of amounts charged (unit costs multiplied by quantities), and should ensure that sales tax is not charged or paid for tax-exempted purchases. Payment should be made in time to take advantage of any discounts allowed for early payment."

Cause – The school’s personnel did not follow prescribed policy.

Effect– Disbursements could be made without matching the authorized documentation.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-029) Instance of Noncompliance - Recorded Counts not Signed by Two Individuals for Pay Activities**

Grandview Heights Middle  
Overton High

Condition – Procedures not performed in accordance with policy.

Criteria – Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* "For situations in which ticket reconciliations or collection logs are not used, two individuals should collect the admission fee and a recorded count of collections signed by both responsible individuals should be prepared."

Cause – The school’s personnel did not follow prescribed policy.

Effect– Recorded counts were not signed by two individuals for pay activity.

Recommendation – We recommend school personnel follow prescribed policy.

**SHELBY COUNTY SCHOOLS  
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SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-030) Instance of Noncompliance - Failure to Address Outstanding Checks Over One Year**

Barret's Chapel Elementary *	Melrose High *
Bolton High *	Northwest Prep High
Central High *	Oakhaven High *
Douglass High *	Snowden School *
Idlewild Elementary *	Trezevant High *

Condition – Procedures not performed in accordance with policy.

Criteria – Section 6, Title 3, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "The school should follow the guidelines for unclaimed property in Tennessee located at <http://www.tn.gov/treasury/unclaim/>." "Per TCA § 66-29-110, property held for the owner by a public corporation, agency, or authority that has remained unclaimed by the owner for more than one (1) year is presumed abandoned. Schools are responsible for reporting unclaimed property under their control."

Cause – The school's personnel did not follow prescribed policy.

Effect– Checks over 1 year old are on the outstanding checklist.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-031) Instance of Noncompliance - Failure to Record Detailed Information of Gift Cards Issued**

John P Freeman Middle  
Sheffield CTC  
South Park Elementary

Condition – Procedures not performed in accordance with policy.

Criteria – Section 4, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "When gift cards are given as awards, a listing should be prepared to document and account for all gift cards purchased. At a minimum, the listing must include columns for (1) the dollar amount(s) for each individual card, (2) the individuals who were awarded the respective cards, and (3) the signature of the recipient to indicate that they received the gift card. The reason for the awards should be clearly documented."

Cause – The school's personnel did not follow prescribed policy.

Effect– There was no detailed information of gift cards issued.

Recommendation – We recommend school personnel follow prescribed policy.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-032) Instance of Noncompliance - Failure to Maintain a Credit Card Log**

Trezevant CTC

Condition – Procedures not performed in accordance with policy.

Criteria – Section 4, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "When multiple employees use a credit card, a separate log should be maintained for each credit card. This log should include columns for (1) printed name of user, (2) signature of user, (3) date checked out, and (4) date returned. The bookkeeper should initial the entry twice: at the time the card is checked out and again when the card is turned in."

Cause – The school's personnel did not follow prescribed policy.

Effect – There was no separate log to maintain credit cards.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-033) Instance of Noncompliance - General Fund has a Deficit Balance**

Manassass High

Condition – Procedures not performed in accordance with policy.

Criteria – Section 4, Title 1, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "A deficit balance in the general fund (representing the net total of all account balances in the general fund) is not allowable."

Cause – The school's personnel did not follow prescribed policy.

Effect – There was a deficit balance in the general fund.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-034) Instance of Noncompliance – Documentation for Manual Disbursements Not Properly Maintained**

Keystone Elementary  
Snowden School

Condition – Procedures not performed in accordance with policy.

Criteria – Section 6, Title 3, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "Checks must be pre-numbered. All check numbers must be used sequentially and be accounted for. The name of the school must appear on the face of each check. The use of duplicate or multi-part checks is strongly recommended since the additional copies can be filed with paid invoices as well as filed numerically. If a manual check-writing system is used, pertinent information must be recorded on the check stubs."

**SHELBY COUNTY SCHOOLS  
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For the Year Ended June 30, 2018

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Cause – The school’s personnel did not follow prescribed policy.

Effect– There was not detailed information for manual check disbursements.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-035) Instance of Noncompliance - Disbursements Not Properly Recorded in the Accounting System**

Ridgeway High

Condition – Procedures not performed in accordance with policy.

Criteria – Section 5, Title 3, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "Each payment should be properly recorded in the school's cash disbursements journal".

Cause – The school’s personnel did not follow prescribed policy.

Effect– There were missing disbursements from the accounting system.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-036) Instance of Noncompliance - Failure to Redeposit Change in the School’s Bank Account**

Douglass Middle

Condition – Procedures not performed in accordance with policy.

Criteria – Section 5, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "When additional money is needed for the purpose of providing change for events, a check should be written to the individual responsible for the change. The change received should be recorded in the ‘Cash on Hand Account.’ The exact amount should be redeposited as soon as feasible and the deposit slip marked ‘Redeposit.’"

Cause – The school’s personnel did not follow prescribed policy.

Effect– There was no re-deposit of change for cash on hand.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-037) Instance of Noncompliance - Failure to Change the Safe Combination**

Sheffield Elementary

Condition – Procedures not performed in accordance with policy.

Criteria – Section 4, Title 4, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "The combination to the safe or vault should be changed whenever there is a change in personnel who had access to the vault. The combination should be changed at least once every two years more frequently as deemed necessary."



**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

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Cause – The school’s personnel did not follow prescribed policy.

Effect– There was no change in the safe combination.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-038) Instance of Noncompliance - Failure to Approve Adjusting Journal Entries**

Holmes Road Elementary  
Raleigh-Egypt High  
Wells Station Elementary

Condition – Procedures not performed in accordance with policy.

Criteria – Section 4, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "Adjusting entries should be properly approved and posted to the school's books and records."

Cause – The school’s personnel did not follow prescribed policy.

Effect– There was no approval of adjusting journal entries.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-039) Instance of Noncompliance - Failure to Verify Resale Items Received**

Brownsville Road Elementary

Condition – Procedures not performed in accordance with policy.

Criteria – Section 4, Title 8, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "A responsible school employee should verify the receipt of all incoming items for resale by comparing the items received to the invoiced amounts and descriptions noting any discrepancies on the invoice, and signing the invoice."

Cause – The school’s personnel did not follow prescribed policy.

Effect– There was no verification of resale items to the amount received.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-040) Instance of Noncompliance - Checks Out of Sequence**

Brownsville Road Elementary

Condition – Procedures not performed in accordance with policy.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2018

Criteria – Section 4, Title 8, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "All check numbers must be used sequentially and be accounted for."

Cause – The school’s personnel did not follow prescribed policy.

Effect– Check numbers were not issued sequentially.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-041) Instance of Noncompliance - Failure to Properly Void Checks**

Avon Lenox High	East High
Bellevue Middle	Raleigh-Egypt Middle
Cromwell Elementary	Sheffield Elementary

Condition – Procedures not performed in accordance with policy.

Criteria – Section 6, Title 3, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "A check must not be altered, erased, or destroyed. Should an error be made in preparing a check, the word “VOID” should be written on the face of the check, the signature section should be removed, and the check should be retained on file for future reference and audit purposes."

Cause– The school’s personnel did not follow prescribed policy.

Effect– There were checks that were not properly voided.

Recommendation – We recommend school personnel follow prescribed policy.

**2018-042) Audit Finding – Prior Period Adjustment**

<u>School</u>	<u>Restricted Fund</u> <u>Balance at 7/1/17</u>	<u>Prior Period</u> <u>Adjustment</u>	<u>Restricted Fund Balance at</u> <u>7/1/17 (As Restated)</u>	<u>General Fund</u> <u>Balance at 7/1/17</u>	<u>Prior Period</u> <u>Adjustment</u>	<u>General Fund Balance at</u> <u>7/1/17 (As Restated)</u>
FLORIDA-KANSAS	\$ 97.54	\$ (97.54)	\$ -	\$ 4,902.46	\$ (4,902.46)	\$ -

Condition – During our auditing procedures and discussions with the Office of School Compliance Department, it was noted that the above school should not have been included in the Internal School Funds financial statements in the prior year.

Criteria – It was determined that this school became a charter school and was not under Shelby County Schools at the end of prior year. However, it was incorrectly reported as a school under Shelby County Schools with a fund balance at the end of prior year and needs to be restated.

Cause – The school’s personnel did not thoroughly review financial statements and catch this error.

Effect– Material overstatement of restricted and general fund balance.

Recommendation – We recommend that management and all departments involved thoroughly assess and review all the schools operating within the District, at least annually, to ensure they are being reported correctly.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF PRIOR YEAR FINDINGS**

For the Year Ended June 30, 2018

<b>Finding Number</b>	<b>Finding Title</b>	<b>Status</b>
2017-1	Dual Signatures not obtained on checks	Partially corrected
2017-2	Teacher receipt books not adequately maintained or prepared	Partially corrected
2017-3	Unexplained shortages from fundraising/not preparing analysis report	Partially corrected
2017-4	Required authorization	Partially corrected
2017-5	Records for fundraisers	Partially corrected
2017-6	Sales tax not paid on items for resale	Partially corrected
2017-7	Restricted fund account has a deficit balance	Partially corrected
2017-8	Improperly supported disbursements	Partially corrected
2017-9	Lack of segregation of duties for ticket/concessions sales	Partially corrected
2017-10	Ticket procedures were not performed properly	Partially corrected
2017-11	Equipment items unaccounted for	Partially corrected
2017-12	Expenses improperly coded to the general fund	Corrected
2017-13	Ticket reconciliation not prepared	Partially corrected
2017-14	Failure to follow the purchase authorization policy/purchase orders not used	Partially corrected
2017-15	General fund has a deficit balance	Partially corrected
2017-16	Pre-numbered receipts not being used	Partially corrected
2017-17	Voided receipts not properly maintained	Partially corrected
2017-18	Bank deposits not made timely	Partially corrected
2017-19	Recorded counts not signed by two individuals for pay activity	Partially corrected
2017-20	Information not entered into accounting system in a timely manner	Partially corrected
2017-21	Pre-numbered receipt book log was not properly maintained	Partially corrected
2017-22	Receipts were not issued to responsible party	Partially corrected
2017-23	Competitive bids were not being documented to verify that the lowest or best bids were obtained	Partially corrected
2017-24	Supplemental compensation was not reimbursed properly	Partially corrected
2017-25	Ticket reconciliations were not properly authorized	Corrected
2017-26	Improper segregation of duties	Partially corrected
2017-27	General fund money was transferred to a restricted account to eliminate a deficit fund balance	Corrected
2017-28	Failure to maintain cash collections	Corrected
2017-29	Failure to accurately report the bank reconciliation	Partially corrected
2017-30	Journal entries not entered into the accounting system in a timely manner	Corrected
2017-31	Failure to maintain adequate school records and follow procedures	Partially corrected
2017-32	Failure to maintain a fundraiser summary report	Corrected
2017-33	Failure to turn money in	Partially corrected
2017-34	Failure to retain documents for five years	Partially corrected
2017-35	Failure to agree disbursements to the authorized amount	Partially corrected
2017-36	Failure to address outstanding checks over one year	Partially corrected
2017-37	Failure to obtain written approval of club sponsors to transfer funds	Corrected
2017-38	Failure to record detailed information of gift cards issued	Partially corrected
2017-39	Material audit adjustments	Corrected
2017-40	Prior period adjustments	Repeated

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN**

For the Year Ended June 30, 2018

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The Shelby County Board of Education respectfully submits the following corrective action plan for the year ended June 30, 2018.

**Corrective Action Plan Prepared by:** Marc Edinbugh, Director of Academic Operations and School Support

Name and address of independent public accounting firm:

**Watkins Uiberall, PLLC  
1661 Aaron Brenner Drive, Suite 300  
Memphis, TN 38120**

Audit period:

June 30, 2018

The findings from the June 30, 2018, schedule of findings and recommendations are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**2018-001) General Fund Money was Transferred to a Restricted Account to Eliminate a Deficit Fund Balance**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have targeted training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-002) Dual Signatures Not Obtained on Checks Written for Expenditures**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have targeted training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-003) Teacher Receipt Books Not Adequately Maintained or Prepared**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-004) Unexplained Shortages from Fundraising/Not Preparing Profit Analysis Report**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-005) Sales Tax Not Paid on Items for Resale**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have targeted training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-006) Restricted Fund Account Has a Deficit Balance**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-007) Improperly Supported Disbursements**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-008) Equipment Items Unaccounted For**

Person Responsible for Implementing the Corrective Action:

Brenda Allen, Director of Procurement Services

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

Asset Management will provide training (procedures and processes) in a group forum and under certain circumstances individually to the person(s) (designees) responsible for conducting a physical inventory at each site and recommunicate to those individuals the procedures that should be followed according to policy.

**2018-009) Ticket Reconciliation Not Prepared**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-010) Failure to Follow the Purchase Authorization Policy/Purchase Orders Not Used**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-011) Pre-numbered Receipts Not Being Used**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-012) Bank Deposits Not Made Timely**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-013) Information Not Entered into Accounting System in a Timely Manner**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-014) Competitive Bids Were Not Being Documented to Verify That the Lowest or Best Bids Were Obtained**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-015) Pre-numbered Receipt Book Log Was Not Properly Maintained**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-016) Required Authorization for Fundraisers**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.



**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-017) Inadequate Records for Fundraisers**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-018) Lack of Segregation of Duties for Ticket/Concession Sales**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-019) Ticket Procedures Were Not Performed Properly**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-020) Voided Receipts Not Properly Maintained**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-021) Receipts Were Not Issued to Responsible Party**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-022) Supplemental Compensation Was Not Reimbursed Properly**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-023) Improper Segregation of Duties**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-024) Failure to Accurately Report the Bank Reconciliation**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-025) Failure to Maintain Adequate School Records and Follow Applicable Procedures**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-026) Failure to Turn In Money**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-027) Failure to Retain Documents for Five Years**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-028) Failure to Agree Disbursement to the Authorized Amount**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-029) Recorded Counts Not Signed by Two Individuals for Pay Activities**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-030) Failure to Address Outstanding Checks Over One Year**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-031) Failure to Record Detailed Information of Gift Cards**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-032) Failure to Maintain a Credit Card Log**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-033) General Fund Has a Deficit Balance**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-034) Documentation for Manual Disbursements Not Properly Maintained**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-035) Disbursements Not Properly Recorded in The Accounting System**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-036) Failure to Redeposit Change in the School's Banking Account**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-037) Failure to Change the Safe Combination**

Person Responsible for Implementing the Corrective Action:

Marc Edinbugh, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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**2018-038) Failure to Approve Adjusting Journal Entries**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-039) Failure to Verify Resale Items Received**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-040) Checks Out of Sequence**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-041) Failure to Properly Void Checks**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

**SHELBY COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)**

For the Year Ended June 30, 2018

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Planned Corrective Action:

The Office of School Compliance will have district wide training for this finding to ensure that each location complies with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**2018-042) Audit Finding – Prior Period Adjustment**

Person Responsible for Implementing the Corrective Action:

Marc Edinbough, Director of Academic Operations and School Support

Anticipated Completion Date for Corrective Action: June 30, 2019

Planned Corrective Action:

The Office of School Compliance will review closed school's financial statements to ensure that all items are correct.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Chairwoman and Members of the  
Shelby County Board of Education  
Memphis, Tennessee

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the combined and combining balance sheets – regulatory basis and combined and combining statements of revenues, expenditures and changes in fund balances – regulatory basis, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Shelby County Schools' Internal School Funds' (the Entity) basic financial statements, and have issued our report thereon dated December 14, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Entity's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the preceding schedule of audit findings and recommendations, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the preceding schedule of audit findings and recommendations to be a material weakness, 2018-042.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the preceding schedule of audit findings and recommendations to be significant deficiencies, 2018-001 through 2018-041.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Entity's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the preceding schedule of audit findings and recommendations as items 2018-001 to 2018-041. A schedule of cash shortages and thefts has been filed with the State of Tennessee Division of County Audit. The schedule includes all cash shortages and thefts, and any investigative audits being performed. These matters were detected by the Shelby County Schools Department of Internal Audit during their school and special audits performed throughout the year.

## **Shelby County School's Responses to Findings**

Shelby County Schools' responses to the findings identified in our audit are described in the preceding schedule of management's corrective action plan. Shelby County Schools' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Watkins Mikusall, PLLC". The signature is written in a cursive, flowing style.

Memphis, Tennessee  
December 14, 2018