

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS**

For the Year Ended June 30, 2017



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

For the Year Ended June 30, 2017

| COMMISSIONER | DISTRICT | TERM EXPIRATION |
|------------------------------------|----------------------|------------------------|
| Christopher Caldwell, Chairperson | District 1 (elected) | 8/31/2018 |
| Miska Clay-Bibbs, Vice-Chairperson | District 7 (elected) | 8/31/2020 |
| Kevin Woods | District 4 (elected) | 8/31/2020 |
| Teresa D. Jones | District 2 (elected) | 8/31/2020 |
| Stephanie P. Love | District 3 (elected) | 8/31/2020 |
| Scott McCormick | District 5 (elected) | 8/31/2020 |
| Shante Avant | District 6 (elected) | 8/31/2018 |
| 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, 2017

Dorsey E. Hopson, II – Superintendent

Leon Pattman – Chief Internal Auditor

Lin Johnson, III – Chief Financial Officer

Rodney Moore – General Counsel

Sharon P. Griffin – Chief of Schools

Elizabeth Phalen – Chief of Business Operations

Natalia Powers – Executive Director of Communications

Trinette Small – Chief 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 Chairman 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, 2017, 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, as defined by the Government Accounting Standards Board, in the accompanying individual school financial statements as of and for the year ended June 30, 2017, 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*. 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, 2017, 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, 2017, 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, 2017, and the related revenues, 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, 2017, 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 that 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, 2016 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, as defined by the Government Accounting Standard Board. 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 15, 2017, 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 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 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.

A handwritten signature in black ink that reads "Watkins Kilgusall, PLLC". The signature is written in a cursive, flowing style.

Memphis, Tennessee
December 15, 2017

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET – REGULATORY BASIS
June 30, 2017**

| | <u>ELEMENTARY</u> | <u>JUNIOR/MIDDLE</u> | <u>SENIOR HIGH</u> | <u>TOTAL</u> |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|
| ASSETS | | | | |
| CASH | | | | |
| CHECKING ACCOUNTS | \$ 3,995,250.42 | \$ 1,940,224.50 | \$ 4,176,035.65 | \$ 10,111,510.57 |
| CASH EQUIVALENTS | 168,281.52 | 38,363.14 | 91,611.36 | 298,256.02 |
| TOTAL | <u>4,163,531.94</u> | <u>1,978,587.64</u> | <u>4,267,647.01</u> | <u>10,409,766.59</u> |
| INVENTORIES | | | | |
| BOOKSTORE | 41,320.09 | 8,013.75 | - | 49,333.84 |
| ACCOUNTS RECEIVABLE | <u>63,774.27</u> | <u>30,437.96</u> | <u>89,493.00</u> | <u>183,705.23</u> |
| TOTAL ASSETS | <u>\$ 4,268,626.30</u> | <u>\$ 2,017,039.35</u> | <u>\$ 4,357,140.01</u> | <u>10,642,805.66</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| ACCOUNTS PAYABLE | <u>\$ 165,547.36</u> | <u>\$ 65,328.38</u> | <u>\$ 80,666.23</u> | <u>\$ 311,541.97</u> |
| TOTAL LIABILITIES | 165,547.36 | 65,328.38 | 80,666.23 | 311,541.97 |
| FUND BALANCES | | | | |
| GENERAL FUND | | | | |
| NONSPENDABLE | 41,320.09 | 8,013.75 | - | 49,333.84 |
| UNASSIGNED | 3,204,331.49 | 1,043,067.02 | 2,072,057.60 | 6,319,456.11 |
| RESTRICTED FUND | <u>857,427.36</u> | <u>900,630.20</u> | <u>2,204,416.18</u> | <u>3,962,473.74</u> |
| TOTAL FUND BALANCES | <u>4,103,078.94</u> | <u>1,951,710.97</u> | <u>4,276,473.78</u> | <u>10,331,263.69</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 4,268,626.30</u> | <u>\$ 2,017,039.35</u> | <u>\$ 4,357,140.01</u> | <u>\$ 10,642,805.66</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, 2017 (As Restated)**

| | <u>ELEMENTARY</u> | <u>JUNIOR/MIDDLE</u> | <u>SENIOR HIGH</u> | <u>TOTAL</u> |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|
| FUND BALANCE JULY 1, 2016 | \$ 4,134,359.89 | \$ 2,020,305.05 | \$ 4,167,418.30 | \$ 10,322,083.24 |
| PRIOR PERIOD ADJUSTMENT | - | - | (9,926.34) ** | (9,926.34) |
| FUND BALANCE JULY 1, 2016 (RESTATED) | 4,134,359.89 | 2,020,305.05 | 4,157,491.96 | 10,312,156.90 |
| REVENUE | 10,172,636.70 | 4,436,121.54 | 7,736,535.04 | 22,345,293.28 |
| EXPENDITURES | <u>10,203,917.65</u> | <u>4,504,715.62</u> | <u>7,617,553.22</u> | <u>22,326,186.49</u> |
| EXCESS OF REVENUE OVER/UNDER (-) EXPENDITURES | (31,280.95) | (68,594.08) | 118,981.82 | 19,106.79 |
| OTHER FINANCING SOURCES (USES) | | | | |
| OPERATING TRANSFERS IN GENERAL FUND | 74,933.15 | 33,855.18 | 138,300.96 | 247,089.29 |
| OPERATING TRANSFERS OUT GENERAL FUND | <u>(74,933.15)</u> | <u>(33,855.18)</u> | <u>(138,300.96)</u> | <u>(247,089.29)</u> |
| TOTAL OTHER FINANCIAL SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS OF REVENUE AND OTHER SOURCES OVER/UNDER (-) EXPENDITURES AND OTHER USES | <u>(31,280.95)</u> | <u>(68,594.08)</u> | <u>118,981.82</u> | <u>19,106.79</u> |
| FUND BALANCE JUNE 30, 2017 | <u>\$ 4,103,078.94</u> | <u>\$ 1,951,710.97</u> | <u>\$ 4,276,473.78</u> | <u>\$ 10,331,263.69</u> |

** See NOTE G FOR PRIOR PERIOD ADJUSTMENT

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINING BALANCE SHEET — REGULATORY BASIS
June 30, 2017**

| 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 | |
| ELEMENTARY | | | | | | | | | | |
| A. B. Hill Elementary | \$ 40,305.51 | \$ - | \$ 847.62 | \$ - | \$ 41,153.13 | \$ 152.43 | \$ 38,385.66 | \$ 2,615.04 | \$ 41,153.13 | |
| Alcy Elementary | 41,724.56 | - | 150.30 | - | 41,874.86 | - | 38,606.77 | 3,268.09 | 41,874.86 | |
| Alton Elementary | 29,096.79 | - | - | - | 29,096.79 | 5.00 | 28,989.88 | 101.91 | 29,096.79 | |
| Balmoral/Ridgeway Elementary | 34,923.80 | - | 1,716.32 | 537.02 | 37,177.14 | 635.00 | 31,438.83 | 5,103.31 | 37,177.14 | |
| Barret's Chapel Elementary | 27,402.74 | - | - | 7,390.45 | 34,793.19 | 984.36 | 20,182.39 | 13,626.44 | 34,793.19 | |
| Belle Forest Elementary | 52,079.43 | - | 445.59 | - | 52,525.02 | 257.58 | 44,002.35 | 8,265.09 | 52,525.02 | |
| Berclair Elementary | 45,404.65 | - | 166.74 | - | 45,571.39 | 1,428.19 | 32,733.90 | 11,409.30 | 45,571.39 | |
| Bethel Grove Elementary | 20,335.98 | - | 143.41 | 148.88 | 20,628.27 | 60.00 | 12,058.96 | 8,509.31 | 20,628.27 | |
| Brookmeade Elementary | - | - | - | - | - | - | (173.09) | 173.09 | (0.00) | |
| Brownsville Road Elementary | 45,164.02 | 15,638.34 | 1,520.69 | 2,210.96 | 64,534.01 | 1,914.48 | 56,284.19 | 6,335.34 | 64,534.01 | |
| Bruce Elementary | 5,425.74 | - | 300.99 | - | 5,726.73 | 91.16 | 1,896.19 | 3,739.38 | 5,726.73 | |
| Carnes Elementary | 34,929.72 | - | 1,053.76 | - | 35,983.48 | 14.00 | 23,059.83 | 12,909.65 | 35,983.48 | |
| Charjean Elementary | 15,917.86 | - | - | - | 15,917.86 | 106.55 | 5,512.46 | 10,298.85 | 15,917.86 | |
| Cherokee Elementary | 13,151.77 | - | 954.65 | - | 14,106.42 | 1,542.76 | 11,753.07 | 810.59 | 14,106.42 | |
| Chimneyrock Elementary | 48,547.81 | - | 2,100.00 | 873.83 | 51,521.64 | 2,950.99 | 40,110.36 | 8,460.29 | 51,521.64 | |
| Coleman Elementary | - | - | - | - | - | - | (578.35) | 578.35 | 0.00 | |
| Cordova Elementary | 68,900.61 | - | 480.00 | 85.19 | 69,465.80 | 125.00 | 56,204.95 | 13,135.85 | 69,465.80 | |
| Cromwell Elementary | 38,650.54 | - | 861.52 | - | 39,512.06 | 140.00 | 30,465.61 | 8,906.45 | 39,512.06 | |
| Crump Elementary | 101,482.51 | - | - | - | 101,482.51 | 19,739.33 | 71,890.19 | 9,852.99 | 101,482.51 | |
| Delano Elementary | 17,895.48 | - | 656.00 | 711.15 | 19,262.63 | 2,121.37 | 10,301.90 | 6,839.36 | 19,262.63 | |
| Denver Elementary | - | - | - | - | - | - | 1,341.52 | (1,341.52) | - | |
| Dexter Elementary | 43,533.59 | - | 2,411.65 | 4,101.05 | 50,046.29 | 526.00 | 48,854.37 | 665.92 | 50,046.29 | |
| DoubleTree Elementary | 41,777.12 | - | 606.42 | - | 42,383.54 | 1,026.77 | 36,226.00 | 5,130.77 | 42,383.54 | |
| Downtown Elementary | 170,775.77 | - | 987.67 | 1,876.72 | 173,640.16 | - | 146,109.72 | 27,530.44 | 173,640.16 | |
| Dunbar Elementary | 6,612.12 | - | 904.27 | - | 7,516.39 | 364.14 | 3,622.07 | 3,530.18 | 7,516.39 | |
| E. E. Jeter School | 18,779.21 | - | 20.00 | 2,417.31 | 21,216.52 | - | 9,259.58 | 11,956.94 | 21,216.52 | |
| Egypt Elementary | 35,199.92 | - | 987.36 | - | 36,187.28 | 455.50 | 29,156.84 | 6,574.94 | 36,187.28 | |
| Evans Elementary | 11,082.46 | - | 469.27 | - | 11,551.73 | 349.60 | 7,539.77 | 3,662.36 | 11,551.73 | |
| Fairley Elementary | - | - | - | - | - | - | (2,270.96) | 2,270.96 | - | |
| Florida-Kansas Elementary | 5,000.00 | - | - | - | 5,000.00 | - | 4,902.46 | 97.54 | 5,000.00 | |
| Ford Road Elementary | 26,884.51 | - | 188.77 | - | 27,073.28 | 245.00 | 21,229.95 | 5,598.33 | 27,073.28 | |
| Fox Meadows Elementary | 36,438.23 | - | - | - | 36,438.23 | - | 33,926.26 | 2,511.97 | 36,438.23 | |
| Gardenview Elementary | 6,225.25 | - | - | - | 6,225.25 | 193.15 | 323.23 | 5,708.87 | 6,225.25 | |
| Germanshire Elementary | 39,956.98 | - | - | 2,992.84 | 42,949.82 | 7,463.66 | 5,693.21 | 29,792.95 | 42,949.82 | |
| Germantown Elementary | 70,503.45 | - | 384.90 | 481.70 | 71,370.05 | - | 63,382.08 | 7,987.97 | 71,370.05 | |
| Getwell Elementary | 31,434.94 | - | 749.55 | - | 32,184.49 | 45.72 | 24,736.79 | 7,401.98 | 32,184.49 | |
| Goodlett Elementary | 47,223.65 | - | 1,408.55 | 106.30 | 48,738.50 | 339.26 | 34,975.99 | 13,423.25 | 48,738.50 | |
| Gordon Elementary | - | - | - | - | - | - | - | - | - | |
| Grahamwood Elementary | 119,453.84 | 9,658.71 | 790.00 | - | 129,902.55 | 10,899.68 | 65,613.47 | 53,389.40 | 129,902.55 | |
| Graves Elementary | - | - | - | - | - | - | (0.00) | - | (0.00) | |
| Guthrie Elementary | - | - | - | - | - | - | (3,217.53) | 3,217.53 | 0.00 | |
| Hamilton Elementary | 94,034.17 | - | - | - | 94,034.17 | - | 90,702.37 | 3,331.80 | 94,034.17 | |
| Hawkins Mill Elementary | 29,533.36 | - | 826.00 | - | 30,359.36 | 0.16 | 23,907.34 | 6,451.86 | 30,359.36 | |
| Hickory Ridge Elementary | 72,658.43 | - | 590.88 | - | 73,249.31 | - | 55,655.99 | 17,593.32 | 73,249.31 | |
| Highland Oaks Elementary | 36,239.52 | - | 847.80 | - | 37,087.32 | 43.00 | 32,675.20 | 4,369.12 | 37,087.32 | |
| Holmes Road Elementary | 64,269.58 | - | 300.00 | - | 64,569.58 | 119.33 | 54,391.24 | 10,059.01 | 64,569.58 | |
| Idlewild Elementary | 40,919.62 | - | 70.00 | - | 40,989.62 | 317.82 | 23,528.25 | 17,143.55 | 40,989.62 | |
| Jackson Elementary | 8,327.60 | - | 130.00 | - | 8,457.60 | - | 6,201.61 | 2,255.99 | 8,457.60 | |
| Kate Bond Elementary | 8,107.47 | - | 277.52 | 729.86 | 9,114.85 | - | 4,373.10 | 4,741.75 | 9,114.85 | |
| Keystone Elementary | 41,000.22 | - | 263.86 | 11.76 | 41,275.84 | 348.93 | 32,932.23 | 7,994.68 | 41,275.84 | |
| Kingsbury Elementary | 50,990.02 | - | 382.56 | - | 51,372.58 | 1,111.80 | 44,134.47 | 6,126.31 | 51,372.58 | |
| Klondike Elementary | - | - | - | - | - | - | (579.00) | 579.00 | (0.00) | |
| Knight Road Elementary | 60,668.12 | - | 331.52 | 562.19 | 61,561.83 | 620.10 | 56,485.48 | 4,456.25 | 61,561.83 | |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINING BALANCE SHEET — REGULATORY BASIS
June 30, 2017**

| 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 |
| LaRose Elementary | 30,500.06 | - | 536.74 | - | 31,036.80 | - | 27,065.89 | 3,970.91 | 31,036.80 |
| Levi Elementary | 27,453.87 | - | 767.13 | - | 28,221.00 | - | 21,119.25 | 7,101.75 | 28,221.00 |
| Lincoln Elementary | - | - | - | - | - | - | (127.28) | 127.28 | 0.00 |
| Lowrance Elementary | 20,317.34 | - | 152.00 | - | 20,469.34 | 2.00 | 11,530.76 | 8,936.58 | 20,469.34 |
| Lucie E. Campbell Elementary | 53,350.19 | - | 993.57 | - | 54,343.76 | 280.52 | 47,073.59 | 6,989.65 | 54,343.76 |
| Lucy Elementary | 61,232.20 | - | 371.19 | 642.08 | 62,245.47 | - | 53,196.24 | 9,049.23 | 62,245.47 |
| Macon Hall Elementary | 81,017.00 | - | - | 1,966.17 | 82,983.17 | - | 70,079.26 | 12,903.91 | 82,983.17 |
| Magnolia Elementary | 857.57 | 12,206.87 | 14,040.49 | - | 27,104.93 | 1,982.32 | 22,582.75 | 2,539.86 | 27,104.93 |
| Manor Lake Elementary | 22,289.64 | - | - | 600.38 | 22,890.02 | 692.97 | 19,650.29 | 2,546.76 | 22,890.02 |
| Newberry Elementary | 11,209.78 | - | - | - | 11,209.78 | 3,735.15 | (1,190.39) | 8,665.02 | 11,209.78 |
| Norris Elementary | 0.24 | 3,460.72 | - | - | 3,460.96 | - | 3,460.96 | - | 3,460.96 |
| Northaven Elementary | 19,328.77 | - | 155.45 | - | 19,484.22 | - | 14,930.78 | 4,553.44 | 19,484.22 |
| Oak Forest Elementary | 92,811.48 | - | 208.08 | - | 93,019.56 | 9,506.00 | 66,489.65 | 17,023.91 | 93,019.56 |
| Oakhaven Elementary | 62,697.50 | - | 69.17 | - | 62,766.67 | - | 54,071.43 | 8,695.24 | 62,766.67 |
| Oakshire Elementary | 15,556.40 | - | 408.36 | 29.35 | 15,994.11 | 1,035.15 | 12,782.80 | 2,176.16 | 15,994.11 |
| Peabody Elementary | 30,739.15 | - | 1,252.98 | - | 31,992.13 | 260.68 | 24,025.38 | 7,706.07 | 31,992.13 |
| Raineshaven Elementary | - | - | - | - | - | - | 0.00 | 0.00 | 0.00 |
| Raleigh-Bartlett Elementary | 97,327.48 | 31,766.53 | 1,345.04 | - | 130,439.05 | 160.00 | 118,384.68 | 11,894.37 | 130,439.05 |
| Richland Elementary | 141,033.51 | 56,669.72 | 293.29 | 265.85 | 198,262.37 | 1,681.00 | 60,581.96 | 135,999.41 | 198,262.37 |
| Ridgeway Early Learning | 16,584.89 | - | - | - | 16,584.89 | 2,063.20 | 13,550.25 | 971.44 | 16,584.89 |
| Riverwood Elementary | 148,343.91 | - | 5,812.16 | 3,000.76 | 157,156.83 | 3,590.00 | 146,463.09 | 7,103.74 | 157,156.83 |
| Robert R. Church Elementary | 76,715.24 | - | 384.56 | - | 77,099.80 | 568.62 | 72,210.45 | 4,320.73 | 77,099.80 |
| Ross Elementary | 51,732.84 | - | 742.26 | 2,875.77 | 55,350.87 | 704.98 | 50,044.64 | 4,601.25 | 55,350.87 |
| Rozelle Elementary | 25,512.40 | - | 215.60 | 204.68 | 25,932.68 | 443.96 | 15,092.85 | 10,395.87 | 25,932.68 |
| Scenic Hills Elementary | 22,786.10 | - | 98.98 | - | 22,885.08 | - | 21,534.53 | 1,350.55 | 22,885.08 |
| Sea Isle Elementary | 49,323.41 | 25,674.64 | 531.49 | 742.15 | 76,271.69 | 518.62 | 70,306.28 | 5,446.79 | 76,271.69 |
| Shady Grove Elementary | 29,681.58 | - | 82.82 | 308.56 | 30,072.96 | - | 26,999.97 | 3,072.99 | 30,072.96 |
| Shannon Elementary | - | - | - | - | - | - | (536.10) | 536.10 | - |
| Sharpe Elementary | 20,661.32 | - | 148.55 | - | 20,809.87 | - | 21,331.20 | (521.33) | 20,809.87 |
| Sheffield Elementary | 14,866.85 | - | 639.02 | - | 15,505.87 | - | 10,289.29 | 5,216.58 | 15,505.87 |
| Shelby Oaks Elementary | 133,131.03 | - | 602.10 | 2,375.35 | 136,108.48 | - | 126,066.08 | 10,042.40 | 136,108.48 |
| Sherwood Elementary | 16,593.92 | - | 4,920.00 | - | 21,513.92 | 4,073.44 | 12,792.81 | 4,647.67 | 21,513.92 |
| South Park Elementary | 12,198.19 | - | 294.44 | 92.97 | 12,585.60 | - | 7,518.28 | 5,067.32 | 12,585.60 |
| Southwind Elementary | 86,883.59 | - | 1,007.98 | 662.12 | 88,553.69 | - | 81,828.48 | 6,725.21 | 88,553.69 |
| Spring Hill Elementary | - | - | - | - | - | - | (56.74) | 56.74 | (0.00) |
| Springdale Elementary | 8,642.17 | - | 134.37 | 123.47 | 8,900.01 | 526.09 | 6,078.78 | 2,295.14 | 8,900.01 |
| Treadwell Elementary | 51,962.91 | - | - | - | 51,962.91 | 1,139.95 | 32,256.93 | 18,566.03 | 51,962.91 |
| Vollentine Elementary | 49,693.45 | - | 232.18 | - | 49,925.63 | - | 43,557.34 | 6,368.29 | 49,925.63 |
| Wells Station Elementary | 47,226.10 | - | 163.96 | 458.04 | 47,848.10 | 3,708.98 | 40,509.05 | 3,630.07 | 47,848.10 |
| Westhaven Elementary | 28,442.73 | - | - | - | 28,442.73 | 67.00 | 24,675.96 | 3,699.77 | 28,442.73 |
| Westside Elementary | 10,064.58 | - | 379.95 | - | 10,444.53 | - | 2,065.73 | 8,378.80 | 10,444.53 |
| Westwood Elementary | - | - | - | - | - | - | (168.94) | 168.94 | 0.00 |
| White Station Elementary | 162,143.62 | - | 172.40 | 1,430.05 | 163,746.07 | 62,832.23 | 83,584.87 | 17,328.97 | 163,746.07 |
| White's Chapel Elementary | - | - | - | - | - | - | - | - | - |
| Whitehaven Elementary | 18,403.27 | - | - | 82.10 | 18,485.37 | 185.57 | 9,923.59 | 8,376.21 | 18,485.37 |
| William H. Brewster Elementary | 65,127.63 | - | 610.76 | 223.03 | 65,961.42 | 8,428.84 | 35,964.62 | 21,567.96 | 65,961.42 |
| Willow Oaks Elementary | 35,491.73 | 13,205.99 | 438.64 | - | 49,136.36 | 10.48 | 31,786.16 | 17,339.72 | 49,136.36 |
| Winchester Elementary | 14,239.69 | - | 242.42 | - | 14,482.11 | 337.79 | 9,998.41 | 4,145.91 | 14,482.11 |
| Winridge Elementary | 132,106.42 | - | - | - | 132,106.42 | 274.00 | 115,336.57 | 16,495.85 | 132,106.42 |
| ELEMENTARY TOTAL | 3,995,250.42 | 168,281.52 | 63,774.27 | 41,320.09 | 4,268,626.30 | 165,547.36 | 3,245,651.58 | 857,427.36 | 4,268,626.30 |

See notes to the financial statements.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINING BALANCE SHEET — REGULATORY BASIS
June 30, 2017**

| 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 |
| JUNIOR/MIDDLE | | | | | | | | | |
| A. Maceo Walker Middle | 92,370.30 | - | 700.91 | - | 93,071.21 | 925.29 | 77,770.28 | 14,375.64 | 93,071.21 |
| Airways Middle | - | - | - | - | - | - | (10.00) | 10.00 | - |
| American Way Middle | 72,850.77 | - | 3,121.00 | - | 75,971.77 | 1,861.63 | 50,525.00 | 23,585.14 | 75,971.77 |
| Bellevue Middle | 48,737.12 | - | 600.00 | 360.40 | 49,697.52 | 6,683.30 | 27,559.42 | 15,454.80 | 49,697.52 |
| Chickasaw Middle | 5,138.29 | - | - | - | 5,138.29 | 372.65 | (486.89) | 5,252.53 | 5,138.29 |
| Colonial Middle | 110,487.82 | - | 698.02 | - | 111,185.84 | 1,586.86 | 38,727.44 | 70,871.54 | 111,185.84 |
| Cordova Middle | 58,644.59 | - | 1,809.25 | - | 60,453.84 | - | 46,852.95 | 13,600.89 | 60,453.84 |
| Corry Middle | - | - | - | - | - | - | - | - | - |
| Craigmont Middle | 78,416.65 | - | 259.98 | 70.93 | 78,747.56 | 163.49 | 53,996.22 | 24,587.85 | 78,747.56 |
| Cummings Middle | 26,445.70 | - | 150.00 | - | 26,595.70 | 9,418.99 | 2,916.54 | 14,260.17 | 26,595.70 |
| Cypress Middle | - | - | - | - | - | - | (24.75) | 24.75 | (0.00) |
| Dexter Middle | 30,006.15 | - | 859.08 | - | 30,865.23 | 52.40 | 17,763.98 | 13,048.85 | 30,865.23 |
| Douglass Middle | 47,694.79 | - | 647.25 | - | 48,342.04 | 60.60 | 30,858.50 | 17,422.94 | 48,342.04 |
| Fairview Middle | - | - | - | - | - | - | (6,994.75) | 6,994.75 | - |
| Geeter Middle | 44,792.86 | - | 1,039.49 | - | 45,832.35 | - | 32,956.29 | 12,876.29 | 45,832.35 |
| Georgian Hills Middle | 11,079.54 | - | - | - | 11,079.54 | 20.00 | 6,548.14 | 4,511.40 | 11,079.54 |
| Germanatown Middle | 43,533.92 | - | 1,905.58 | 5,124.58 | 50,564.08 | 4,475.86 | 25,403.47 | 20,684.75 | 50,564.08 |
| Grandview Heights Middle | 14,157.85 | - | 90.48 | - | 14,248.33 | 314.96 | 2,995.65 | 10,937.72 | 14,248.33 |
| Hamilton Middle | 48,624.18 | - | 303.57 | - | 48,927.75 | - | 42,221.56 | 6,706.19 | 48,927.75 |
| Havenview Middle | 66,915.28 | - | 929.80 | - | 67,845.08 | 10,530.07 | 18,604.16 | 38,710.85 | 67,845.08 |
| Hickory Ridge Middle | 70,730.99 | - | 1,000.00 | - | 71,730.99 | 2,979.10 | 43,831.11 | 24,920.78 | 71,730.99 |
| Highland Oaks Middle | 42,827.19 | - | 300.00 | - | 43,127.19 | 10.44 | 13,750.66 | 29,366.09 | 43,127.19 |
| Humes Middle | - | - | - | - | - | - | - | - | - |
| Ida B. Wells Middle | 10,948.09 | - | - | - | 10,948.09 | 83.47 | 4,706.65 | 6,157.97 | 10,948.09 |
| John P. Freeman Middle | 63,012.04 | - | 1,790.82 | - | 64,802.86 | 3,928.52 | 4,967.08 | 55,907.26 | 64,802.86 |
| Kate Bond Middle | 160,097.31 | - | 4,579.00 | - | 164,676.31 | 12,914.56 | 86,774.92 | 64,986.83 | 164,676.31 |
| Kingsbury Middle | 23,585.29 | - | - | - | 23,585.29 | 744.21 | 8,030.49 | 14,810.59 | 23,585.29 |
| Kirby Middle | - | - | - | - | - | - | (1,053.45) | 1,053.45 | 0.00 |
| Lanier Middle | - | - | - | - | - | - | - | - | - |
| Lester Middle | - | - | - | - | - | - | 195.00 | (195.00) | 0.00 |
| Maxine Smith STEAM Academy | 22,706.08 | - | 543.26 | - | 23,249.34 | 1,994.20 | 11,309.89 | 9,945.25 | 23,249.34 |
| Mt. Pisgah Middle | 57,015.42 | - | 1,424.58 | - | 58,440.00 | 1,424.91 | 27,021.17 | 29,993.92 | 58,440.00 |
| Oakhaven Middle | 51,551.60 | - | - | 2.65 | 51,554.25 | - | 4,661.58 | 46,892.67 | 51,554.25 |
| Raleigh-Egypt Middle | 22,173.84 | - | - | - | 22,173.84 | - | 26,199.66 | (4,025.82) | 22,173.84 |
| Ridgeway Middle | 87,627.12 | - | 1,856.00 | - | 89,483.12 | 200.00 | 31,656.08 | 57,627.04 | 89,483.12 |
| Riverview Middle | 69,687.60 | - | 682.39 | - | 70,369.99 | 2,440.17 | 57,731.22 | 10,198.60 | 70,369.99 |
| Sherwood Middle | 45,594.63 | - | 255.00 | - | 45,849.63 | 250.00 | 7,934.91 | 37,664.72 | 45,849.63 |
| Snowden Middle | 153,567.38 | 38,363.14 | 1,300.00 | - | 193,230.52 | - | 141,577.46 | 51,653.06 | 193,230.52 |
| Southside Middle | 51,837.49 | - | - | - | 51,837.49 | - | 51,333.77 | 503.72 | 51,837.49 |
| Treadwell Middle | 40,717.89 | - | 500.00 | - | 41,217.89 | 676.00 | 28,297.60 | 12,244.29 | 41,217.89 |
| Vance Middle | - | - | - | - | - | - | (155.13) | 155.13 | - |
| White Station Middle | 134,697.54 | - | 3,092.50 | - | 137,790.04 | 1,216.70 | 21,012.41 | 115,560.93 | 137,790.04 |
| Wooddale Middle | - | - | - | - | - | - | (0.00) | 0.00 | 0.00 |
| Woodstock Middle | 31,951.19 | - | - | 2,455.19 | 34,406.38 | - | 13,114.48 | 21,291.90 | 34,406.38 |
| JUNIOR/MIDDLE TOTAL | 1,940,224.50 | 38,363.14 | 30,437.96 | 8,013.75 | 2,017,039.35 | 65,328.38 | 1,051,080.77 | 900,630.20 | 2,017,039.35 |
| SENIOR HIGH | | | | | | | | | |
| Avon Lenox High | 23,602.58 | - | 2,277.55 | - | 25,880.13 | - | 16,386.27 | 9,493.86 | 25,880.13 |
| Bolton High School | 307,014.10 | - | 2,373.46 | - | 309,387.56 | - | 122,559.22 | 186,828.34 | 309,387.56 |
| Booker T. Washington High | 93,667.90 | - | 2,981.50 | - | 96,649.40 | 1,755.00 | 25,109.67 | 69,784.73 | 96,649.40 |
| Carver High | - | - | - | - | - | - | (313.00) | 313.00 | (0.00) |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINING BALANCE SHEET — REGULATORY BASIS
June 30, 2017**

| 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 | |
| Central High | 206,043.19 | 28,854.33 | 8,937.37 | - | 243,834.89 | 8,496.25 | 83,339.28 | 151,999.36 | 243,834.89 | |
| Cordova High | 164,921.07 | - | 1,397.02 | - | 166,318.09 | - | 3,148.90 | 163,169.19 | 166,318.09 | |
| Craigmont High | 70,495.62 | - | 12,529.50 | - | 83,025.12 | - | 52,027.20 | 30,997.92 | 83,025.12 | |
| Douglass High | 33,073.70 | - | 1,586.71 | - | 34,660.41 | 106.75 | 20,095.81 | 14,457.85 | 34,660.41 | |
| East High | 97,864.33 | - | 1,577.00 | - | 99,441.33 | 2,154.00 | 47,675.06 | 49,612.27 | 99,441.33 | |
| Frayser High | - | - | - | - | - | - | 0.00 | 0.00 | 0.00 | |
| Germantown High | 466,955.40 | - | 2,668.10 | - | 469,623.50 | 9,176.60 | 107,195.92 | 353,250.98 | 469,623.50 | |
| Hamilton High | 115,337.88 | - | - | - | 115,337.88 | 1,216.48 | 55,157.86 | 58,963.54 | 115,337.88 | |
| Hillcrest High | - | - | - | - | - | - | 486.47 | (486.47) | 0.00 | |
| Hollis F. Price High | 15,593.52 | - | 565.00 | - | 16,158.52 | - | 13,232.09 | 2,926.43 | 16,158.52 | |
| Kingsbury Career - Technology | 76,402.66 | - | - | - | 76,402.66 | - | 63,494.88 | 12,907.78 | 76,402.66 | |
| Kingsbury High | 89,065.55 | - | 6,469.00 | - | 95,534.55 | 13,431.91 | 26,659.75 | 55,442.89 | 95,534.55 | |
| Kirby High | 99,222.62 | - | 1,600.00 | - | 100,822.62 | 30.00 | 62,039.16 | 38,753.46 | 100,822.62 | |
| Manassas High | 67,218.63 | - | 915.05 | - | 68,133.68 | 6,169.10 | 46,449.60 | 15,514.98 | 68,133.68 | |
| Melrose High | 60,126.27 | - | 1,689.24 | - | 61,815.51 | 355.36 | 32,381.63 | 29,078.52 | 61,815.51 | |
| Memphis Health Careers | 2,443.06 | - | - | - | 2,443.06 | - | (12,400.42) | 14,843.48 | 2,443.06 | |
| Messick Adult Center | 12,738.13 | - | - | - | 12,738.13 | - | 10,910.05 | 1,828.08 | 12,738.13 | |
| Middle College High | 70,036.97 | - | 1,555.65 | - | 71,592.62 | 953.26 | 58,041.89 | 12,597.47 | 71,592.62 | |
| Mitchell High | 125,993.38 | - | 3,308.49 | - | 129,301.87 | - | 102,505.40 | 26,796.47 | 129,301.87 | |
| Northside High | - | - | - | - | - | - | (2,485.83) | 2,485.83 | 0.00 | |
| Northwest Prep Academy | 8,619.98 | - | - | - | 8,619.98 | - | 6,219.24 | 2,400.74 | 8,619.98 | |
| Oakhaven High | 38,173.85 | - | 2,438.47 | - | 40,612.32 | - | 32,808.51 | 7,803.81 | 40,612.32 | |
| Overton High | 221,963.73 | 26,411.18 | 3,178.00 | - | 251,552.91 | 606.00 | 71,624.06 | 179,322.85 | 251,552.91 | |
| Raleigh-Egypt High | 38,410.59 | - | 4,736.96 | - | 43,147.55 | 2,144.50 | 45,588.55 | (4,585.50) | 43,147.55 | |
| Ridgeway High | 92,776.08 | - | 2,500.00 | - | 95,276.08 | 1,059.66 | 46,426.54 | 47,789.88 | 95,276.08 | |
| Sheffield Career - Technology | 12,823.73 | - | - | - | 12,823.73 | - | 3,391.13 | 9,432.60 | 12,823.73 | |
| Sheffield High | 70,216.98 | - | 354.11 | - | 70,571.09 | 8,125.16 | 18,087.33 | 44,358.60 | 70,571.09 | |
| Shrine High | 13,462.14 | - | 1,036.89 | - | 14,499.03 | 498.39 | 12,548.45 | 1,452.19 | 14,499.03 | |
| Southeast Prep Academy | - | - | - | - | - | - | - | - | - | |
| Southwest Career - Technology | 16,843.14 | - | 1,466.83 | - | 18,309.97 | 384.81 | 13,676.97 | 4,248.19 | 18,309.97 | |
| Southwest Prep Academy | - | - | - | - | - | - | 9.60 | (9.60) | - | |
| Southwind High | 172,395.32 | - | 574.25 | - | 172,969.57 | 81.87 | 93,538.37 | 79,349.33 | 172,969.57 | |
| Trezevant Career - Technology | 88,739.06 | 15,481.05 | 412.00 | - | 104,632.11 | - | 94,570.83 | 10,061.28 | 104,632.11 | |
| Trezevant High School | 55,233.58 | - | - | - | 55,233.58 | 7,878.13 | 33,098.59 | 14,256.86 | 55,233.58 | |
| Westwood High | 30,367.24 | - | 300.00 | - | 30,667.24 | 159.00 | 11,189.59 | 19,318.65 | 30,667.24 | |
| White Station High | 468,883.90 | - | 11,200.00 | - | 480,083.90 | 10,842.21 | 275,291.04 | 193,950.65 | 480,083.90 | |
| Whitehaven High | 473,661.41 | 20,864.80 | 8,364.85 | - | 502,891.06 | 4,998.79 | 283,163.43 | 214,728.84 | 502,891.06 | |
| Wooddale High | 175,648.36 | - | 500.00 | - | 176,148.36 | 43.00 | 97,128.51 | 78,976.85 | 176,148.36 | |
| SENIOR HIGH TOTAL | 4,176,035.65 | 91,611.36 | 89,493.00 | - | 4,357,140.01 | 80,666.23 | 2,072,057.60 | 2,204,416.18 | 4,357,140.01 | |
| GRAND TOTAL | \$ 10,111,510.57 | \$ 298,256.02 | \$ 183,705.23 | \$ 49,333.84 | \$ 10,642,805.66 | \$ 311,541.97 | \$ 6,368,789.95 | \$ 3,962,473.74 | \$ 10,642,805.66 | |

SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES — REGULATORY BASIS
For the Year Ended June 30, 2017 (As Restated)

| SCHOOL | GENERAL FUND | | | | RESTRICTED FUND | | | | | |
|------------------------------|------------------------------|--------------|--------------|--------------------|-----------------|------------------------------|--------------|--------------|--------------------|---------------|
| | FUND BALANCE | REVENUE | EXPENDITURES | TRANSFERS IN (OUT) | FUND BALANCE | FUND BALANCE | REVENUE | EXPENDITURES | TRANSFERS IN (OUT) | FUND BALANCE |
| | (RESTATED)** July 1, 2016 | | | | June 30, 2017 | (RESTATED)** July 1, 2016 | | | | June 30, 2017 |
| ELEMENTARY | | | | | | | | | | |
| A. B. Hill Elementary | \$ 8,493.56 | \$ 45,187.30 | \$ 15,770.01 | \$ 474.81 | \$ 38,385.66 | \$ 2,404.95 | \$ 21,496.64 | \$ 20,811.74 | \$ (474.81) | \$ 2,615.04 |
| Alcy Elementary | 37,919.99 | 6,946.19 | 6,499.69 | 240.28 | 38,606.77 | 3,387.26 | 1,130.38 | 1,009.27 | (240.28) | 3,268.09 |
| Alton Elementary | 37,059.39 | 14,767.40 | 22,836.91 | - | 28,989.88 | 754.75 | 3,100.45 | 3,753.29 | - | 101.91 |
| Balmoral/Ridgeway Elementary | 32,449.49 | 15,072.26 | 16,866.02 | 783.10 | 31,438.83 | 9,108.02 | 189,678.50 | 192,900.11 | (783.10) | 5,103.31 |
| Barret's Chapel Elementary | 22,928.20 | 45,648.40 | 50,602.72 | 2,208.51 | 20,182.39 | 6,533.75 | 130,742.94 | 121,441.74 | (2,208.51) | 13,626.44 |
| Belle Forest Elementary | 30,701.78 | 48,341.23 | 37,912.80 | 2,872.14 | 44,002.35 | 4,467.70 | 238,093.44 | 231,423.91 | (2,872.14) | 8,265.09 |
| Berclair Elementary | 33,121.89 | 13,943.62 | 14,417.47 | 85.86 | 32,733.90 | 9,288.29 | 14,691.08 | 12,484.21 | (85.86) | 11,409.30 |
| Bethel Grove Elementary | 12,095.23 | 12,819.94 | 12,901.22 | 45.01 | 12,058.96 | 8,554.32 | 10,774.47 | 10,774.47 | (45.01) | 8,509.31 |
| Brookmeade Elementary | 304.95 | - | 478.04 | - | (173.09) | 173.09 | - | - | - | 173.09 |
| Brownsville Road Elementary | 48,456.01 | 25,529.61 | 22,842.24 | 5,140.81 | 56,284.19 | 10,364.90 | 130,020.37 | 128,909.12 | (5,140.81) | 6,335.34 |
| Bruce Elementary | 1,436.61 | 13,931.17 | 13,689.75 | 218.16 | 1,896.19 | 3,509.36 | 63,161.09 | 62,712.91 | (218.16) | 3,739.38 |
| Carnes Elementary | 21,585.60 | 12,458.81 | 10,984.58 | - | 23,059.83 | 19,633.75 | 8,692.73 | 15,416.83 | - | 12,909.65 |
| Charjean Elementary | 8,357.46 | 14,205.69 | 17,193.52 | 142.83 | 5,512.46 | 11,751.78 | 8,194.10 | 9,504.20 | (142.83) | 10,298.85 |
| Cherokee Elementary | 5,955.03 | 28,303.74 | 22,712.83 | 207.13 | 11,753.07 | 1,647.17 | 15,320.01 | 15,949.46 | (207.13) | 810.59 |
| Chimneyrock Elementary | 36,917.18 | 47,282.89 | 44,551.30 | 461.59 | 40,110.36 | 7,888.72 | 224,889.18 | 223,856.02 | (461.59) | 8,460.29 |
| Coleman Elementary | 25,912.34 | - | 26,490.87 | 0.18 | (578.35) | 578.53 | - | - | (0.18) | 578.35 |
| Cordova Elementary | 56,817.70 | 42,219.28 | 43,123.59 | 291.56 | 56,204.95 | 8,678.87 | 225,253.95 | 220,505.41 | (291.56) | 13,135.85 |
| Cromwell Elementary | 20,740.73 | 21,312.50 | 13,564.14 | 1,976.52 | 30,465.61 | 8,470.77 | 57,202.57 | 54,790.37 | (1,976.52) | 8,906.45 |
| Crump Elementary | 93,177.18 | 20,404.51 | 42,306.14 | 614.64 | 71,890.19 | 9,078.20 | 79,416.97 | 78,027.54 | (614.64) | 9,852.99 |
| Delano Elementary | 5,841.09 | 29,968.87 | 29,656.97 | 4,148.91 | 10,301.90 | 5,304.40 | 77,820.95 | 72,137.08 | (4,148.91) | 6,839.36 |
| Denver Elementary | 4,438.86 | - | 3,097.34 | - | 1,341.52 | (1,341.52) | - | - | - | (1,341.52) |
| Dexter Elementary | 48,263.94 | 35,222.82 | 36,464.69 | 1,832.30 | 48,854.37 | 958.79 | 205,692.61 | 204,153.18 | (1,832.30) | 665.92 |
| DoubleTree Elementary | 35,352.04 | 30,384.07 | 29,510.11 | - | 36,226.00 | 5,311.64 | 74,859.03 | 75,039.90 | - | 5,130.77 |
| Downtown Elementary | 82,939.65 | 81,997.44 | 20,753.42 | 1,926.05 | 146,109.72 | 24,793.07 | 296,948.16 | 292,284.74 | (1,926.05) | 27,530.44 |
| Dunbar Elementary | 1,972.54 | 14,828.77 | 13,395.74 | 216.50 | 3,622.07 | 3,691.89 | 15,315.57 | 15,260.78 | (216.50) | 3,530.18 |
| E. E. Jeter School | 4,781.29 | 62,233.26 | 58,721.86 | 966.89 | 9,259.58 | 11,601.63 | 52,687.97 | 51,365.77 | (966.89) | 11,956.94 |
| Egypt Elementary | (2,319.06) | 50,001.41 | 18,720.88 | 195.37 | 29,156.84 | 5,603.88 | 13,670.30 | 12,503.87 | (195.37) | 6,574.94 |
| Evans Elementary | 7,001.31 | 11,899.58 | 11,978.48 | 617.36 | 7,539.77 | 3,417.87 | 59,503.19 | 58,641.34 | (617.36) | 3,662.36 |
| Fairley Elementary | 5,195.72 | - | 7,466.68 | - | (2,270.96) | 2,191.46 | - | (79.50) | - | 2,270.96 |
| Florida-Kansas Elementary | 53,596.48 | - | 48,694.02 | - | 4,902.46 | 97.54 | - | - | - | 97.54 |
| Ford Road Elementary | 20,944.81 | 9,446.05 | 9,220.91 | 60.00 | 21,229.95 | 6,634.02 | 41,770.98 | 42,746.67 | (60.00) | 5,598.33 |
| Fox Meadows Elementary | 36,874.36 | 9,138.74 | 12,091.84 | 5.00 | 33,926.26 | 2,566.94 | 83,188.99 | 83,238.96 | (5.00) | 2,511.97 |
| Gardenview Elementary | 22,619.75 | 1,052.24 | 23,776.41 | 427.65 | 323.23 | 5,597.02 | 850.00 | 310.50 | (427.65) | 5,708.87 |
| Germanshire Elementary | 21,879.78 | 63,525.15 | 79,711.72 | - | 5,693.21 | 24,534.47 | 409,414.43 | 404,155.95 | - | 29,792.95 |
| Germantown Elementary | 57,254.46 | 30,441.78 | 26,151.98 | 1,837.82 | 63,382.08 | 11,069.22 | 219,378.37 | 220,621.80 | (1,837.82) | 7,987.97 |
| Getwell Elementary | 19,902.60 | 19,695.08 | 15,719.63 | 858.74 | 24,736.79 | 8,894.71 | 9,458.64 | 10,092.63 | (858.74) | 7,401.98 |
| Goodlett Elementary | 27,842.15 | 33,223.90 | 26,765.38 | 675.32 | 34,975.99 | 11,820.87 | 36,340.17 | 34,062.47 | (675.32) | 13,423.25 |
| Gordon Elementary | 13,241.15 | - | 13,241.15 | - | - | - | - | - | - | - |
| Grahamwood Elementary | 60,354.04 | 30,953.50 | 28,421.25 | 2,727.18 | 65,613.47 | 38,169.46 | 416,254.53 | 398,307.41 | (2,727.18) | 53,389.40 |
| Graves Elementary | 9,145.10 | - | 9,145.10 | - | - | - | - | - | - | - |
| Guthrie Elementary | 28,358.54 | - | 31,576.07 | - | (3,217.53) | 3,482.53 | (265.00) | - | - | 3,217.53 |
| Hamilton Elementary | 93,407.26 | 1,067.02 | 4,573.53 | 801.62 | 90,702.37 | 5,193.70 | 6,091.55 | 7,151.83 | (801.62) | 3,331.80 |
| Hawkins Mill Elementary | 24,014.80 | 8,764.08 | 8,871.54 | - | 23,907.34 | 5,291.12 | 7,327.39 | 6,166.65 | - | 6,451.86 |
| Hickory Ridge Elementary | 52,841.58 | 20,435.91 | 19,410.56 | 1,789.06 | 55,655.99 | 17,600.14 | 65,774.28 | 63,992.04 | (1,789.06) | 17,593.32 |
| Highland Oaks Elementary | 26,908.02 | 35,191.37 | 30,169.91 | 745.72 | 32,675.20 | 6,412.10 | 196,166.85 | 197,464.11 | (745.72) | 4,369.12 |
| Holmes Road Elementary | 54,419.18 | 13,271.15 | 14,345.61 | 1,046.52 | 54,391.24 | 11,447.07 | 91,493.07 | 91,834.61 | (1,046.52) | 10,059.01 |
| Idlewild Elementary | 28,181.20 | 12,964.05 | 17,617.00 | - | 23,528.25 | 12,474.13 | 231,516.30 | 226,846.88 | - | 17,143.55 |
| Jackson Elementary | 5,838.91 | 13,885.91 | 14,880.66 | 1,357.45 | 6,201.61 | 3,499.88 | 5,564.61 | 5,451.05 | (1,357.45) | 2,255.99 |
| Kate Bond Elementary | 538.01 | 22,925.88 | 19,312.38 | 221.59 | 4,373.10 | 4,837.87 | 247,225.42 | 247,099.95 | (221.59) | 4,741.75 |
| Keystone Elementary | 20,509.77 | 24,400.54 | 11,831.98 | (146.10) | 32,932.23 | 5,244.16 | 75,088.40 | 72,483.98 | 146.10 | 7,994.68 |
| Kingsbury Elementary | 66,268.39 | 39,547.28 | 62,002.67 | 321.47 | 44,134.47 | 5,042.51 | 18,758.74 | 17,353.47 | (321.47) | 6,126.31 |
| Klondike Elementary | 14,166.32 | - | 14,745.32 | - | (579.00) | 579.00 | - | - | - | 579.00 |

SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES — REGULATORY BASIS
For the Year Ended June 30, 2017 (As Restated)

| SCHOOL | GENERAL FUND | | | | RESTRICTED FUND | | | | | |
|--------------------------------|---|---------------------|---------------------|--------------------|-------------------------------|---|---------------------|---------------------|-----------------------|-------------------------------|
| | FUND BALANCE (RESTATE)** July 1, 2016 | REVENUE | EXPENDITURES | TRANSFERS IN (OUT) | FUND BALANCE June 30, 2017 | FUND BALANCE (RESTATE)** July 1, 2016 | REVENUE | EXPENDITURES | TRANSFERS IN (OUT) | FUND BALANCE June 30, 2017 |
| Knight Road Elementary | 59,643.38 | 19,370.63 | 22,881.75 | 353.22 | 56,485.48 | 4,297.84 | 15,509.66 | 14,998.03 | (353.22) | 4,456.25 |
| LaRose Elementary | 24,492.00 | 4,691.20 | 2,307.31 | 190.00 | 27,065.89 | 3,959.91 | 5,355.95 | 5,154.95 | (190.00) | 3,970.91 |
| Levi Elementary | 18,667.94 | 31,911.60 | 29,460.29 | - | 21,119.25 | 2,659.51 | 23,689.35 | 19,247.11 | - | 7,101.75 |
| Lincoln Elementary | 37,189.47 | - | 37,097.42 | (219.33) | (127.28) | 182.28 | (274.33) | - | 219.33 | 127.28 |
| Lowrance Elementary | 12,967.49 | 33,857.61 | 35,646.58 | 352.24 | 11,530.76 | 16,087.04 | 170,526.00 | 177,324.22 | (352.24) | 8,936.58 |
| Lucie E. Campbell Elementary | 46,526.15 | 16,773.52 | 16,236.38 | 10.30 | 47,073.59 | 10,748.97 | 19,784.92 | 23,533.94 | (10.30) | 6,989.65 |
| Lucy Elementary | 54,414.35 | 1,181.03 | 2,698.05 | 298.91 | 53,196.24 | 8,871.17 | 41,985.00 | 41,508.03 | (298.91) | 9,049.23 |
| Macon Hall Elementary | 52,530.33 | 88,511.30 | 71,657.37 | 695.00 | 70,079.26 | 16,348.03 | 10,306.57 | 13,055.69 | (695.00) | 12,903.91 |
| Magnolia Elementary | 23,566.54 | 23,110.72 | 24,306.66 | 212.15 | 22,582.75 | 5,532.68 | 6,483.17 | 9,263.84 | (212.15) | 2,539.86 |
| Manor Lake Elementary | 17,107.83 | 12,845.08 | 10,329.32 | 26.70 | 19,650.29 | 4,317.85 | 4,278.71 | 6,023.10 | (26.70) | 2,546.76 |
| Newberry Elementary | 2,315.08 | 24,397.89 | 30,462.47 | 2,559.11 | (1,190.39) | 8,592.82 | 61,233.47 | 58,602.16 | (2,559.11) | 8,665.02 |
| Norris Elementary | 3,460.56 | 0.40 | - | - | 3,460.96 | - | - | - | - | - |
| Northaven Elementary | 14,496.04 | 5,202.04 | 4,821.73 | 54.43 | 14,930.78 | 643.97 | 6,563.41 | 2,599.51 | (54.43) | 4,553.44 |
| Oak Forest Elementary | 67,411.96 | 1,284.31 | 2,306.64 | 100.02 | 66,489.65 | 20,157.02 | 199,658.98 | 202,692.07 | (100.02) | 17,023.91 |
| Oakhaven Elementary | 52,280.14 | 18,639.48 | 16,865.37 | 17.18 | 54,071.43 | 2,991.10 | 51,715.75 | 45,994.43 | (17.18) | 8,695.24 |
| Oakshire Elementary | 12,777.14 | 19,874.02 | 20,312.32 | 443.96 | 12,782.80 | 4,048.60 | 40,445.76 | 41,874.24 | (443.96) | 2,176.16 |
| Peabody Elementary | 21,348.38 | 31,305.74 | 30,712.13 | 2,083.39 | 24,025.38 | 6,765.97 | 161,934.69 | 158,911.20 | (2,083.39) | 7,706.07 |
| Raineshaven Elementary | 39,022.05 | - | 42,859.24 | 3,837.19 | - | 3,837.19 | - | - | (3,837.19) | - |
| Raleigh-Bartlett Elementary | 110,987.98 | 17,921.54 | 11,172.59 | 647.75 | 118,384.68 | 12,782.73 | 84,414.57 | 84,655.18 | (647.75) | 11,894.37 |
| Richland Elementary | 53,692.80 | 105,115.32 | 99,451.57 | 1,225.41 | 60,581.96 | 127,754.51 | 445,162.49 | 435,692.18 | (1,225.41) | 135,999.41 |
| Ridgeway Early Learning | 11,107.06 | 20,700.11 | 18,256.92 | - | 13,550.25 | 1,310.24 | 94,731.97 | 95,070.77 | - | 971.44 |
| Riverwood Elementary | 117,932.49 | 113,273.15 | 89,451.02 | 4,708.47 | 146,463.09 | 11,625.48 | 362,838.99 | 362,652.26 | (4,708.47) | 7,103.74 |
| Robert R. Church Elementary | 72,545.64 | 20,895.68 | 21,230.87 | - | 72,210.45 | 4,063.13 | 24,563.55 | 24,305.95 | - | 4,320.73 |
| Ross Elementary | 44,853.28 | 44,133.94 | 38,942.58 | - | 50,044.64 | 3,642.96 | 137,953.55 | 136,995.26 | - | 4,601.25 |
| Rozelle Elementary | 11,527.72 | 7,584.53 | 5,988.22 | 1,968.82 | 15,092.85 | 23,644.88 | 65,233.78 | 76,513.97 | (1,968.82) | 10,395.87 |
| Scenic Hills Elementary | 26,413.22 | 4,960.38 | 9,839.07 | - | 21,534.53 | 1,342.55 | 27,809.10 | 27,809.10 | - | 1,350.55 |
| Sea Isle Elementary | 66,337.41 | 22,855.19 | 19,657.66 | 771.34 | 70,306.28 | 6,572.00 | 178,797.36 | 179,151.23 | (771.34) | 5,446.79 |
| Shady Grove Elementary | 22,872.29 | 21,051.99 | 17,258.89 | 334.58 | 26,999.97 | 1,929.76 | 11,407.26 | 9,929.45 | (334.58) | 3,072.99 |
| Shannon Elementary | 6,833.85 | - | 7,369.95 | - | (536.10) | 536.10 | - | - | - | 536.10 |
| Sharpe Elementary | 18,743.32 | 13,228.14 | 11,343.30 | 703.04 | 21,331.20 | 138.00 | 3,953.21 | 3,909.50 | (703.04) | (521.33) |
| Sheffield Elementary | 9,224.14 | 13,393.53 | 12,670.27 | 341.89 | 10,289.29 | 5,903.98 | 12,805.80 | 13,151.31 | (341.89) | 5,216.58 |
| Shelby Oaks Elementary | 138,190.73 | 22,252.03 | 35,297.09 | 920.41 | 126,066.08 | 10,033.20 | 147,235.43 | 146,305.82 | (920.41) | 10,042.40 |
| Sherwood Elementary | 12,697.37 | 14,528.91 | 15,167.13 | 733.66 | 12,792.81 | 8,773.86 | 90,588.35 | 93,980.88 | (733.66) | 4,647.67 |
| South Park Elementary | 3,099.19 | 21,406.89 | 16,987.80 | - | 7,518.28 | 3,225.39 | 22,476.13 | 20,634.20 | - | 5,067.32 |
| Southwind Elementary | 99,034.45 | 40,998.84 | 60,394.17 | 2,189.36 | 81,828.48 | 8,397.56 | 130,344.62 | 129,827.61 | (2,189.36) | 6,725.21 |
| Spring Hill Elementary | 10,633.85 | 10,973.44 | 21,898.93 | 234.90 | (56.74) | 281.14 | - | (10.50) | (234.90) | 56.74 |
| Springdale Elementary | 4,646.46 | 16,214.63 | 14,952.44 | 170.13 | 6,078.78 | 2,442.72 | 9,222.75 | 9,200.20 | (170.13) | 2,295.14 |
| Treadwell Elementary | 32,639.62 | 24,155.02 | 25,380.93 | 843.22 | 32,256.93 | 22,941.49 | 12,408.15 | 15,940.39 | (843.22) | 18,566.03 |
| Vollentine Elementary | 29,934.84 | 29,382.36 | 15,856.46 | 96.60 | 43,557.34 | 8,061.85 | 9,681.00 | 11,277.96 | (96.60) | 6,368.29 |
| Wells Station Elementary | 36,376.37 | 22,008.66 | 19,345.26 | 1,469.28 | 40,509.05 | 3,316.16 | 26,753.48 | 24,970.29 | (1,469.28) | 3,630.07 |
| Westhaven Elementary | 6,961.49 | 108,059.33 | 90,803.20 | 458.34 | 24,675.96 | 625.88 | 16,580.28 | 13,048.05 | (458.34) | 3,699.77 |
| Westside Elementary | 1,983.61 | 16,664.13 | 16,658.25 | 76.24 | 2,065.73 | 2,074.82 | 18,384.79 | 12,004.57 | (76.24) | 8,378.80 |
| Westwood Elementary | 1,856.65 | - | 2,025.59 | - | (168.94) | 168.94 | - | - | - | 168.94 |
| White Station Elementary | 72,917.27 | 44,277.69 | 36,081.33 | 2,471.24 | 83,584.87 | 15,289.25 | 443,106.40 | 438,595.44 | (2,471.24) | 17,328.97 |
| White's Chapel Elementary | 3,195.05 | - | 3,195.05 | - | - | - | - | - | - | - |
| Whitehaven Elementary | 11,159.73 | 22,855.70 | 24,091.84 | - | 9,923.59 | 24,716.61 | 96,654.75 | 112,995.15 | - | 8,376.21 |
| William H. Brewster Elementary | 31,450.41 | 18,200.91 | 15,606.88 | 1,920.18 | 35,964.62 | 26,994.09 | 32,658.97 | 36,164.92 | (1,920.18) | 21,567.96 |
| Willow Oaks Elementary | 30,728.32 | 32,245.25 | 33,330.90 | 2,143.49 | 31,786.16 | 16,722.55 | 39,116.05 | 36,355.39 | (2,143.49) | 17,339.72 |
| Winchester Elementary | 3,085.10 | 33,984.55 | 27,435.61 | 364.37 | 9,998.41 | 3,914.70 | 18,521.61 | 17,926.03 | (364.37) | 4,145.91 |
| Winridge Elementary | 108,232.05 | 23,668.51 | 17,294.40 | 730.41 | 115,336.57 | 17,680.71 | 35,493.57 | 35,948.02 | (730.41) | 16,495.85 |
| ELEMENTARY TOTAL | 3,259,114.95 | 2,374,787.31 | 2,463,183.83 | 74,933.15 | 3,245,651.58 | 875,244.94 | 7,797,849.39 | 7,740,733.82 | (74,933.15) | 857,427.36 |

SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES — REGULATORY BASIS
For the Year Ended June 30, 2017 (As Restated)

| SCHOOL | GENERAL FUND | | | | RESTRICTED FUND | | | | | |
|----------------------------|------------------------------|-------------------|-------------------|--------------------|---------------------|------------------------------|---------------------|---------------------|--------------------|-------------------|
| | FUND BALANCE | REVENUE | EXPENDITURES | TRANSFERS IN (OUT) | FUND BALANCE | FUND BALANCE | REVENUE | EXPENDITURES | TRANSFERS IN (OUT) | FUND BALANCE |
| | (RESTATED)** July 1, 2016 | | | | June 30, 2017 | (RESTATED)** July 1, 2016 | | | | June 30, 2017 |
| JUNIOR/MIDDLE | | | | | | | | | | |
| A. Maceo Walker Middle | 75,202.00 | 8,811.70 | 6,243.42 | - | 77,770.28 | 11,854.35 | 51,657.44 | 49,136.15 | - | 14,375.64 |
| Airways Middle | 37,290.96 | - | 37,305.96 | 5.00 | (10.00) | 10.00 | - | (5.00) | (5.00) | 10.00 |
| American Way Middle | 15,143.16 | 63,604.78 | 28,739.68 | 516.74 | 50,525.00 | 24,158.03 | 68,866.01 | 68,922.16 | (516.74) | 23,585.14 |
| Bellevue Middle | 14,986.91 | 30,535.78 | 22,745.45 | 4,782.18 | 27,559.42 | 29,115.38 | 257,716.36 | 266,594.76 | (4,782.18) | 15,454.80 |
| Chickasaw Middle | (561.21) | 377.25 | 302.93 | - | (486.89) | 5,822.75 | 32,798.57 | 33,368.79 | - | 5,252.53 |
| Colonial Middle | 43,931.05 | 24,993.65 | 30,197.26 | - | 38,727.44 | 73,765.65 | 438,257.06 | 441,151.17 | - | 70,871.54 |
| Cordova Middle | 45,741.40 | 9,094.28 | 8,080.86 | 98.13 | 46,852.95 | 20,441.57 | 73,744.29 | 80,486.84 | (98.13) | 13,600.89 |
| Corry Middle | - | - | - | - | - | - | - | - | - | - |
| Craigmont Middle | 54,343.03 | 16,446.53 | 16,903.34 | 110.00 | 53,996.22 | 24,711.19 | 45,145.27 | 45,158.61 | (110.00) | 24,587.85 |
| Cummings Middle | (266.83) | 24,466.07 | 21,841.36 | 558.66 | 2,916.54 | 16,123.53 | 30,823.08 | 32,127.78 | (558.66) | 14,260.17 |
| Cypress Middle | 3,898.11 | - | 3,922.86 | - | (24.75) | 24.75 | - | - | - | 24.75 |
| Dexter Middle | 14,595.75 | 11,408.33 | 8,283.25 | 43.15 | 17,763.98 | 19,738.67 | 41,165.25 | 47,811.92 | (43.15) | 13,048.85 |
| Douglass Middle | 30,836.76 | 11,689.48 | 11,948.29 | 280.55 | 30,858.50 | 16,410.64 | 31,204.27 | 29,911.42 | (280.55) | 17,422.94 |
| Fairview Middle | 8,112.71 | (13.58) | 15,093.88 | - | (6,994.75) | 6,994.75 | - | - | - | 6,994.75 |
| Geeter Middle | 33,670.66 | 5,679.62 | 6,796.96 | 402.97 | 32,956.29 | 18,501.11 | 31,726.73 | 36,948.81 | (402.97) | 12,876.06 |
| Georgian Hills Middle | 6,845.66 | 3,488.40 | 3,959.27 | 173.35 | 6,548.14 | 6,150.92 | 35,744.27 | 37,210.44 | (173.35) | 4,511.40 |
| Germantown Middle | 23,779.25 | 22,862.02 | 21,237.80 | - | 25,403.47 | 27,269.63 | 151,102.14 | 157,687.02 | - | 20,684.75 |
| Grandview Heights Middle | (252.53) | 16,143.23 | 12,895.05 | - | 2,995.65 | 10,767.25 | 17,828.52 | 17,658.05 | - | 10,937.72 |
| Hamilton Middle | 39,577.61 | 22,292.04 | 19,941.70 | 293.61 | 42,221.56 | 18,007.51 | 16,103.05 | 19,910.76 | (293.61) | 6,706.19 |
| Havenview Middle | 34,928.05 | 25,035.05 | 41,358.94 | - | 18,604.16 | 25,554.21 | 128,063.32 | 114,906.68 | - | 38,710.85 |
| Hickory Ridge Middle | 41,368.57 | 27,410.05 | 24,947.51 | - | 43,831.11 | 16,753.16 | 114,424.64 | 106,257.02 | - | 24,920.78 |
| Highland Oaks Middle | 13,656.44 | 20,581.90 | 20,495.78 | 8.10 | 13,750.66 | 36,964.71 | 104,652.67 | 112,243.19 | (8.10) | 29,366.09 |
| Humes Middle | - | - | - | - | - | - | - | - | - | - |
| Ida B. Wells Middle | 7,810.23 | 2,867.49 | 6,315.60 | 344.53 | 4,706.65 | 7,530.30 | 14,750.42 | 15,778.22 | (344.53) | 6,157.97 |
| John P. Freeman Middle | 4,902.69 | 35,359.73 | 36,573.03 | 1,277.69 | 4,967.08 | 42,526.63 | 319,817.00 | 305,158.68 | (1,277.69) | 55,907.26 |
| Kate Bond Middle | 82,870.86 | 28,783.50 | 24,879.44 | - | 86,774.92 | 72,145.42 | 268,261.99 | 275,420.58 | - | 64,986.83 |
| Kingsbury Middle | 15,165.59 | 14,392.71 | 14,527.81 | - | 8,030.49 | 10,769.18 | 34,942.44 | 30,901.03 | - | 14,810.59 |
| Kirby Middle | 3,047.91 | (4,158.00) | 17,379.04 | 17,435.68 | (1,053.45) | 18,724.13 | (300.00) | (65.00) | (17,435.68) | 1,053.45 |
| Lamier Middle | 6,146.73 | 0.50 | 6,147.23 | - | - | - | - | - | - | - |
| Lester Middle | 9,597.90 | (1,127.48) | 8,275.42 | - | 195.00 | - | (195.00) | - | - | (195.00) |
| Maxine Smith STEAM Academy | 15,333.33 | 35,871.84 | 41,798.79 | 1,903.51 | 11,309.89 | 7,067.93 | 79,071.06 | 74,290.23 | (1,903.51) | 9,945.25 |
| Mt. Pisgah Middle | 35,704.45 | 19,028.94 | 28,354.89 | 642.67 | 27,021.17 | 29,732.61 | 47,033.96 | 46,129.98 | (642.67) | 29,993.92 |
| Oakhaven Middle | 14,648.05 | 19,893.28 | 29,879.75 | - | 4,661.58 | 42,452.62 | 51,333.86 | 46,893.81 | - | 46,892.67 |
| Raleigh-Egypt Middle | 26,199.66 | - | - | - | 26,199.66 | (3,397.32) | (628.50) | - | - | (4,025.82) |
| Ridgeway Middle | 30,003.56 | 28,731.09 | 27,261.70 | 183.13 | 31,656.08 | 38,072.33 | 263,231.24 | 243,493.40 | (183.13) | 57,627.04 |
| Riverview Middle | 60,784.94 | 4,031.00 | 7,084.72 | - | 57,731.22 | 15,129.89 | 33,039.11 | 37,970.40 | - | 10,198.60 |
| Sherwood Middle | 7,285.43 | 7,140.56 | 6,521.08 | 30.00 | 7,934.91 | 27,518.94 | 117,741.43 | 107,565.65 | (30.00) | 37,664.72 |
| Snowden Middle | 138,614.31 | 43,116.58 | 40,857.81 | 704.38 | 141,577.46 | 60,824.59 | 358,939.68 | 367,406.83 | (704.38) | 51,653.06 |
| Southside Middle | 51,360.77 | - | 31.00 | 4.00 | 51,333.77 | 507.72 | - | - | (4.00) | 503.72 |
| Treadwell Middle | 32,281.59 | 3,696.74 | 7,680.73 | - | 28,297.60 | 11,606.31 | 27,250.00 | 26,612.02 | - | 12,244.29 |
| Vance Middle | 3,438.34 | - | 3,593.47 | - | (155.13) | 155.13 | - | - | - | 155.13 |
| White Station Middle | 12,117.79 | 37,511.49 | 32,514.60 | 3,897.73 | 21,012.41 | 104,449.66 | 500,112.62 | 485,103.62 | (3,897.73) | 115,560.93 |
| Wooddale Middle | - | - | - | - | - | - | - | - | - | - |
| Woodstock Middle | 12,246.67 | 4,477.90 | 3,769.51 | 159.42 | 13,114.48 | 26,160.91 | 26,172.84 | 30,882.43 | (159.42) | 21,291.90 |
| JUNIOR/MIDDLE TOTAL | 1,106,388.31 | 624,524.45 | 713,687.17 | 33,855.18 | 1,051,080.77 | 913,916.74 | 3,811,597.09 | 3,791,028.45 | (33,855.18) | 900,630.20 |
| SENIOR HIGH | | | | | | | | | | |
| Avon Lenox High | 17,192.02 | 637.50 | 1,443.25 | - | 16,386.27 | 7,352.61 | 7,360.99 | 5,219.74 | - | 9,493.86 |
| Bolton High School | 116,994.32 | 69,471.49 | 97,389.57 | 33,482.98 | 122,559.22 | 214,042.29 | 366,289.39 | 360,020.36 | (33,482.98) | 186,828.34 |
| Booker T. Washington High | 19,069.58 | 21,435.45 | 15,724.32 | 328.96 | 25,109.67 | 63,940.50 | 117,801.56 | 111,628.37 | (328.96) | 69,784.73 |

SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES — REGULATORY BASIS
For the Year Ended June 30, 2017 (As Restated)

| SCHOOL | GENERAL FUND | | | | RESTRICTED FUND | | | | | |
|-------------------------------|------------------------------|------------------------|------------------------|----------------------|------------------------|------------------------------|-------------------------|-------------------------|------------------------|------------------------|
| | FUND BALANCE | REVENUE | EXPENDITURES | TRANSFERS IN (OUT) | FUND BALANCE | FUND BALANCE | REVENUE | EXPENDITURES | TRANSFERS IN (OUT) | FUND BALANCE |
| | (RESTATED)** July 1, 2016 | | | | June 30, 2017 | (RESTATED)** July 1, 2016 | | | | June 30, 2017 |
| Carver High | 33,751.71 | 571.57 | 47,428.80 | 12,792.52 | (313.00) | 9,329.19 | (749.00) | (4,525.33) | (12,792.52) | 313.00 |
| Central High | 77,169.27 | 21,170.15 | 16,711.36 | 1,711.22 | 83,339.28 | 137,284.58 | 473,139.37 | 456,713.37 | (1,711.22) | 151,999.36 |
| Cordova High | (5,258.13) | 29,129.22 | 28,342.28 | 7,620.09 | 3,148.90 | 157,265.94 | 504,315.01 | 490,791.67 | (7,620.09) | 163,169.19 |
| Craigmont High | 52,842.96 | 11,456.29 | 12,286.05 | 14.00 | 52,027.20 | 30,625.94 | 229,273.78 | 228,887.80 | (14.00) | 30,997.92 |
| Douglass High | 16,725.48 | 3,674.69 | 4,146.39 | 3,842.03 | 20,095.81 | 17,110.45 | 132,175.96 | 130,986.53 | (3,842.03) | 14,457.85 |
| East High | 58,200.68 | 2,998.80 | 14,143.53 | 619.11 | 47,675.06 | 39,239.45 | 155,587.91 | 144,595.98 | (619.11) | 49,612.27 |
| Frayser High | 15,674.92 | (48.14) | 15,726.74 | 99.96 | - | 51.82 | - | (48.14) | (99.96) | - |
| Germantown High | 81,319.23 | 95,051.75 | 69,175.06 | - | 107,195.92 | 336,718.56 | 710,397.12 | 693,864.70 | - | 353,250.98 |
| Hamilton High | 23,488.77 | 46,732.59 | 15,077.36 | 13.86 | 55,157.86 | 62,353.71 | 124,086.78 | 127,463.09 | (13.86) | 58,963.54 |
| Hillcrest High | 100,291.71 | (2,656.28) | 113,433.24 | 16,284.28 | 486.47 | 15,465.81 | - | (332.00) | (16,284.28) | (486.47) |
| Hollis F. Price High | 18,420.51 | 6,596.10 | 14,971.00 | 3,186.48 | 13,232.09 | 3,415.39 | 18,637.80 | 15,940.28 | (3,186.48) | 2,926.43 |
| Kingsbury Career - Technology | 72,669.73 | 2,549.49 | 11,724.34 | - | 63,494.88 | 16,736.05 | 27,577.09 | 31,405.36 | - | 12,907.78 |
| Kingsbury High | 38,824.51 | 16,408.82 | 28,638.58 | 65.00 | 26,659.75 | 32,825.31 | 155,533.91 | 132,851.33 | (65.00) | 55,442.89 |
| Kirby High | 54,541.78 | 12,053.12 | 4,589.01 | 33.27 | 62,039.16 | 21,739.39 | 182,694.09 | 165,646.75 | (33.27) | 38,753.46 |
| Manassas High | 19,431.51 | 29,760.85 | 2,742.76 | - | 46,449.60 | (7,888.64) | 89,912.06 | 66,508.44 | - | 15,514.98 |
| Melrose High | 31,519.02 | 10,506.52 | 10,055.91 | 412.00 | 32,381.63 | 15,797.03 | 143,308.68 | 129,615.19 | (412.00) | 29,078.52 |
| Memphis Health Careers | (12,400.42) | - | - | - | (12,400.42) | 14,843.48 | - | - | - | 14,843.48 |
| Messick Adult Center | 17,118.80 | (0.32) | 6,208.43 | - | 10,910.05 | 3,189.54 | (1,361.46) | - | - | 1,828.08 |
| Middle College High | 63,018.71 | 69,558.51 | 74,863.60 | 328.27 | 58,041.89 | 8,825.21 | 128,647.28 | 124,546.75 | (328.27) | 12,597.47 |
| Mitchell High | 4,758.41 | 103,170.27 | 6,300.36 | 877.08 | 102,505.40 | 27,938.75 | 149,224.80 | 149,490.00 | (877.08) | 26,796.47 |
| Northside High | 24,557.99 | (1,893.79) | 36,523.02 | 11,372.99 | (2,485.83) | 14,087.05 | (228.23) | - | (11,372.99) | 2,485.83 |
| Northwest Prep Academy | 6,239.82 | 60.98 | 81.56 | - | 6,219.24 | 2,955.12 | 6,241.51 | 6,795.89 | - | 2,400.74 |
| Oakhaven High | 32,022.13 | 6,760.65 | 6,328.57 | 354.30 | 32,808.51 | 9,639.87 | 100,045.82 | 101,527.58 | (354.30) | 7,803.81 |
| Overton High | 92,537.38 | (4,318.94) | 18,186.05 | 1,591.67 | 71,624.06 | 176,895.78 | 298,473.58 | 294,454.84 | (1,591.67) | 179,322.85 |
| Raleigh-Egypt High | 44,486.55 | 24,927.99 | 23,825.99 | - | 45,588.55 | (5,305.83) | 146,918.44 | 146,198.11 | - | (4,585.50) |
| Ridgeway High | 44,439.52 | 7,497.69 | 5,710.57 | 199.90 | 46,426.54 | 59,921.26 | 353,106.81 | 365,038.29 | (199.90) | 47,789.88 |
| Sheffield Career - Technology | 2,576.59 | 7,364.38 | 6,625.91 | 76.07 | 3,391.13 | 8,709.82 | 26,655.28 | 25,856.43 | (76.07) | 9,432.60 |
| Sheffield High | 21,894.41 | 3,003.11 | 6,810.19 | - | 18,087.33 | 41,890.77 | 105,515.49 | 103,047.66 | - | 44,358.60 |
| Shrine High | 8,269.45 | 19,365.13 | 15,086.13 | - | 12,548.45 | 1,987.12 | 20,457.88 | 20,992.81 | - | 1,452.19 |
| Southeast Prep Academy | 8,721.24 | - | 8,721.24 | - | - | - | - | - | - | - |
| Southwest Career - Technology | 13,223.98 | 3,129.18 | 2,676.19 | - | 13,676.97 | 3,333.95 | 26,704.65 | 25,790.41 | - | 4,248.19 |
| Southwest Prep Academy | - | - | - | 9.60 | 9.60 | - | - | - | (9.60) | (9.60) |
| Southwind High | 90,731.28 | 33,302.79 | 33,164.96 | 2,669.26 | 93,538.37 | 69,093.54 | 512,186.03 | 499,260.98 | (2,669.26) | 79,349.33 |
| Trezevant Career - Technology | 93,428.41 | 3,123.63 | 1,981.21 | - | 94,570.83 | 12,751.30 | 41,963.73 | 44,653.75 | - | 10,061.28 |
| Trezevant High School | 15,795.23 | 25,764.28 | 8,860.08 | 399.16 | 33,098.59 | 33,850.97 | 85,113.86 | 104,308.81 | (399.16) | 14,256.86 |
| Westwood High | 13,403.63 | 7,882.38 | 10,096.42 | - | 11,189.59 | 23,168.02 | 87,774.42 | 91,623.79 | - | 19,318.65 |
| White Station High | 255,617.09 | 56,315.70 | 52,215.37 | 15,573.62 | 275,291.04 | 191,177.59 | 769,107.42 | 750,760.74 | (15,573.62) | 193,950.65 |
| Whitehaven High | 250,669.50 | 37,129.64 | 28,973.75 | 24,338.04 | 283,163.43 | 182,812.23 | 516,110.66 | 459,856.01 | (24,338.04) | 214,728.84 |
| Wooddale High | 101,179.30 | 20,506.51 | 24,562.54 | 5.24 | 97,128.51 | 67,162.46 | 126,384.82 | 114,565.19 | (5.24) | 78,976.85 |
| SENIOR HIGH TOTAL | 2,035,158.58 | 800,149.75 | 901,551.69 | 138,300.96 | 2,072,057.60 | 2,122,333.38 | 6,936,385.29 | 6,716,001.53 | (138,300.96) | 2,204,416.18 |
| GRAND TOTAL | \$ 6,400,661.84 | \$ 3,799,461.51 | \$ 4,078,422.69 | \$ 247,089.29 | \$ 6,368,789.95 | \$ 3,911,495.06 | \$ 18,545,831.77 | \$ 18,247,763.80 | \$ (247,089.29) | \$ 3,962,473.74 |

** See NOTE G FOR PRIOR PERIOD ADJUSTMENT

NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS
SHELBY COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
JUNE 30, 2017

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 financial reporting framework.

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

The 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

NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS
SHELBY COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
JUNE 30, 2017

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.

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, 2017 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, 2017 was \$10,925,896.

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 schools are recorded as expenditures at the time of purchase. Title and accountability for fixed assets purchased pass automatically to the Board of Education.

**NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS
SHELBY COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
JUNE 30, 2017**

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

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, 2017, is reflected below. Additional detail is provided on the individual school financial statements.

| | <u>General Fund</u> | <u>Restricted Fund</u> |
|-----------------------|------------------------|------------------------|
| Fund Balances: | | |
| Nonspendable: | | |
| Inventory | \$ 49,333.84 | \$ - |
| Restricted for: | | |
| Grants | | 469,201.86 |
| Assigned to: | | |
| Internal school funds | | 3,493,271.88 |
| Unassigned | 6,319,456.11 | |
| Total fund balances | <u>\$ 6,368,789.95</u> | <u>\$ 3,962,473.74</u> |

NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS
SHELBY COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
JUNE 30, 2017

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 \$39,328.01 at June 30, 2017.

Note D – Accounts Payable

Accounts payable to the Shelby County Board of Education totaled \$225,720.61 at June 30, 2017. All accounts payable at June 30, 2017, have been approved by the Superintendent of the Shelby County Board of Education for carryover into the 2017-18 fiscal year.

Note E – Salary Supplements

No salary supplements were paid from internal school funds for the year ended June 30, 2017.

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.

**NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS
SHELBY COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
JUNE 30, 2017**

Note G – Prior Period Adjustment

The following school was removed from the prior year’s financial report since it was determined that it was not a school, but just a residential facility used to take care of special needs children. It will operate under the Shelby County Board of Education. Therefore the beginning fund balances for July 1, 2016 have been adjusted to reflect the following changes:

| | <u>Restricted Fund</u> Balance at 7/1/16 | <u>Prior Period</u> Adjustment | <u>Restricted Fund</u> Balance at 7/1/16 (As Restated) | <u>General Fund</u> Balance at 7/1/16 | <u>Prior Period</u> Adjustment | <u>General Fund</u> Balance at 7/1/16 (As Restated) |
|--|---|-----------------------------------|--|--|-----------------------------------|---|
| <u>High School</u> RAINESWOOD RESIDENTIAL | \$ 7,475.08 | \$(7,475.08) | \$ - | \$ 2,451.26 | \$(2,451.26) | \$ - |

Note H – Deficit Account Balances

At June 30, 2017, the following schools had a deficit in either the General Fund or the Restricted Fund:

| <u>ELEMENTARY SCHOOLS</u> | <u>FUND/RESTRICTED ACCOUNT</u> | <u>AMOUNT</u> |
|---------------------------|--------------------------------|---------------|
| AB Hill | Pre KK Club | \$ 473.00 |
| Alton | Honor Society | 82.95 |
| Belle Forest | SACC Reimbursement | 445.59 |
| Belle Forest | Yearbook | 2,209.52 |
| Brownsville Road | SPED Reimbursement | 48.00 |
| Carnes | SACC Reimbursement | 150.13 |
| Carnes | Kindergarten Club | 67.46 |
| Cromwell | SPED Reimbursement | 400.95 |
| Dexter | SPED Reimbursement | 54.92 |
| Dunbar | Yearbook | 57.30 |
| Ford Road Elementary | Title One/NCLB | 188.77 |
| Germantown | SACC Reimbursement | 384.90 |
| Germantown | Yearbook | 756.30 |
| Grahamwood | ELOP Reimbursement | 1,126.25 |
| Highland Oaks | Title One | 671.85 |
| Highland Oaks | ESL | 14.76 |
| Keystone | SPED Reimbursement | 384.78 |
| Keystone | CLUE | 60.06 |
| Magnolia | Title One | 199.10 |
| Newberry | Title One | 529.40 |
| Newberry | Vending | 39.95 |
| Riverwood | SACC Reimbursement | 174.37 |
| Ross | Bus Trips | 68.57 |
| Ross | ELOP Reimbursement | 3,273.88 |
| Ross | Title One | 374.75 |
| Ross | Second Grade Club | 141.61 |
| Ross | Kindergarten Club | 392.43 |
| Ross | ESL | 16.27 |
| Sea Isle | ELOP Reimbursement | 4,815.95 |
| Sharpe | Professional Development | 75.00 |
| Sharpe | Vending | 2,108.41 |
| Springdale | ELOP Reimbursement | 124.86 |
| Westhaven | Cheerleaders | 100.00 |
| Westhaven | Basketball Club - Girls | 760.00 |
| White Station | Beta Club | 9.43 |
| Winchester | Second Grade Club | 147.53 |

NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS
SHELBY COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
JUNE 30, 2017

| MIDDLE SCHOOLS | FUND/RESTRICTED ACCOUNT | AMOUNT |
|-----------------------|--------------------------------|---------------|
| American Way Middle | Professional Development | \$1,521.00 |
| Bellevue Middle | Title One | 1,585.85 |
| Bellevue Middle | Cheerleaders | 2,147.99 |
| Chicksaw Middle | General Fund | 486.89 |
| Georgian Hills Middle | Professional Development | 150.00 |
| Georgian Hills Middle | Title One | 341.00 |
| Georgian Hills Middle | SPED Reimbursement | 205.90 |
| Georgian Hills Middle | PTO | 253.02 |
| Grandview Heights | Title One | 90.48 |
| Havenview | Teacher Courtesy | 338.57 |
| John P Freeman | Class Piano | 819.54 |
| Kate Bond | ELOP Reimbursement | 6,220.93 |
| Kate Bond | SPED Reimbursement | 1,503.50 |
| Kate Bond | Vending | 3.65 |
| Raleigh-Egypt | Athletic Activity | 4,923.65 |
| Raleigh-Egypt | Title One | 421.63 |
| Raleigh-Egypt | SPED Reimbursement | 203.87 |
| Ridgeway | Leadership | 891.03 |
| Ridgeway | Honor Society | 29.12 |
| Ridgeway | Soccer Club | 266.63 |
| Ridgeway | Teacher Courtesy | 1,430.79 |
| Riverview | Athletic Activity | 50.86 |
| Riverview | Title One | 43.16 |
| Riverview | SPED Reimbursement | 639.23 |
| Sherwood | SPED Reimbursement | 912.24 |
| Sherwood | Home Economics | 62.71 |
| Sherwood | Basketball Club Boys | 160.00 |
| Sherwood | Volleyball Club | 86.85 |
| Sherwood | GENYOUth Foundation | 196.38 |
| Sherwood | Sunshine Club | 403.18 |
| Treadwell | Title One | 225.56 |

| HIGH SCHOOLS | FUND/RESTRICTED ACCOUNT | AMOUNT |
|---------------------|--------------------------------|---------------|
| Avon Lenox | SPED Reimbursement | 2,662.02 |
| Central | Yearbook | 251.00 |
| Craigmont | SPED Reimbursement | 510.25 |
| Craigmont | Class of 2017 | 5,626.29 |
| Craigmont | Class of 2016 | 6,415.76 |
| Craigmont | Ninth Grade Academy | 147.75 |
| East | Class of 2015 | 82.11 |
| East | Class of 2016 | 1,032.37 |
| East | Yearbook | 1,141.23 |
| Germantown | Deca | 345.42 |
| Kingsbury | AP Tests | 2,087.00 |
| Kingsbury | Ninth Grade Club | 168.71 |
| Kingsbury | Yearbook | 555.64 |
| Kingsbury | Honor Society | 73.17 |

NOTES TO COMBINED AND COMBINING FINANCIAL STATEMENTS
SHELBY COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
JUNE 30, 2017

| HIGH SCHOOLS | FUND/RESTRICTED ACCOUNT | AMOUNT |
|----------------------|--------------------------|----------------------|
| Kirby | Class of 2014 | 3,223.50 |
| Manassas | SPED Reimbursement | 47.34 |
| Manassas | Culinary Arts | 240.16 |
| Manassas | Class of 2016 | 100.00 |
| Manassas | Library Club | 826.10 |
| Manassas | Majorettes | 1,049.72 |
| Manassas | Cheerleaders | 115.05 |
| Manassas | Music | 148.79 |
| Manassas | Honor Society | 1,701.39 |
| Manassas | Softball | 174.50 |
| Manassas | Rotary Grant | 81.73 |
| Manassas | Roberts Foundation Grant | 2,244.45 |
| Manassas | Athletic Activity | 2,969.92 |
| Manassas | Teacher Courtesy | 3,738.10 |
| Manassas | Sunshine | 493.18 |
| Melrose | Class of 2018 | 293.30 |
| Melrose | Class of 2019 | 273.30 |
| Melrose | Ninth Grade Club | 311.30 |
| Messick Adult Center | Professional Development | 1,361.46 |
| Middle College | Charity Drives | 305.00 |
| Middle College | ACT | 3,000.00 |
| Middle College | Senior Activities | 3,113.62 |
| Middle College | Band | 70.50 |
| Mitchell | Basketball club Boys | 1,062.20 |
| Oakhaven | SPED Reimbursement | 300.00 |
| Raleigh-Egypt | Athletic Activity | 8,663.85 |
| Raleigh-Egypt | Track Club | 263.07 |
| Ridgeway | ESL | 82.00 |
| Sheffield | International Club | 122.93 |
| Sheffield | SPED Reimbursement | 354.11 |
| Southwest CTC | Professional Development | 776.00 |
| Southwind | Professional Development | 699.84 |
| Trezevant | Class of 2016 | 1,239.11 |
| Trezevant | Cheerleaders | 70.25 |
| Trezevant | Basketball Club Boys | 1,654.07 |
| Trezevant | Basketball Club Girls | 328.18 |
| Wooddale | AP Tests | 186.00 |
| Grand Total | | \$ 110,326.95 |

Shelby County Schools
Balance Sheet-Regulatory Basis
A. B. Hill Elementary
June 30, 2017

| | 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 | - | 37,928.47 | - | - | 847.62 | 38,776.09 | 152.43 | 152.43 | - | - | - | 38,385.66 | 38,385.66 | 38,538.09 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Basketball Club Boys | | 736.23 | - | - | - | 736.23 | - | - | | | | 736.84 | 736.84 | 736.84 |
| Beta Club | | 100.00 | - | - | - | 100.00 | - | - | | | | 100.00 | 100.00 | 100.00 |
| Blue Ribbon | | 100.72 | - | - | - | 100.72 | - | - | | | | 100.72 | 100.72 | 100.72 |
| Charmette Club | | 458.20 | - | - | - | 458.20 | - | - | | | | 458.53 | 458.53 | 458.53 |
| Dollar General Literacy Grant | | 7.29 | - | - | - | 7.29 | - | - | | | | 7.29 | 7.29 | 7.29 |
| Exceptional Children | | 35.96 | - | - | - | 35.96 | - | - | | | | 36.00 | 36.00 | 36.00 |
| Fifth Grade Club | | 22.47 | - | - | - | 22.47 | - | - | | | | 22.47 | 22.47 | 22.47 |
| First Grade Club | | 36.64 | - | - | - | 36.64 | - | - | | | | 36.87 | 36.87 | 36.87 |
| Fourth Grade Club | | 7.84 | - | - | - | 7.84 | - | - | | | | 7.55 | 7.55 | 7.55 |
| GENYOUth Foundation | | 29.27 | - | - | - | 29.27 | - | - | | | | 29.27 | 29.27 | 29.27 |
| Kindergarten Club | | 63.32 | - | - | - | 63.32 | - | - | | | | 62.95 | 62.95 | 62.95 |
| Leadership | | 160.40 | - | - | - | 160.40 | - | - | | | | 160.00 | 160.00 | 160.00 |
| Majorettes | | 118.13 | - | - | - | 118.13 | - | - | | | | 118.00 | 118.00 | 118.00 |
| PreKK Club | | (473.00) | - | - | - | (473.00) | - | - | | | | 7.00 | 7.00 | 7.00 |
| PTO | | 62.36 | - | - | - | 62.36 | - | - | | | | 62.00 | 62.00 | 62.00 |
| Sch Uniform Donations | | 82.31 | - | - | - | 82.31 | - | - | | | | 81.90 | 81.90 | 81.90 |
| Second Grade Club | | 44.35 | - | - | - | 44.35 | - | - | | | | 44.35 | 44.35 | 44.35 |
| SPED Club | | 160.00 | - | - | - | 160.00 | - | - | | | | 160.00 | 160.00 | 160.00 |
| Step Team | | 74.58 | - | - | - | 74.58 | - | - | | | | 74.58 | 74.58 | 74.58 |
| Target Grant | | 491.50 | - | - | - | 491.50 | - | - | | | | 491.75 | 491.75 | 491.75 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | | | | (240.00) | (240.00) | (240.00) |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | | (0.00) | (0.00) | (0.00) |
| Bus Trips KK | | - | - | - | - | - | - | - | | | | (0.00) | (0.00) | (0.00) |
| Cafeteria Payments | | 2.00 | - | - | - | 2.00 | - | - | | | | - | - | - |
| Charity Drives | | 36.97 | - | - | - | 36.97 | - | - | | | | 36.97 | 36.97 | 36.97 |
| SPED Home Environment | | 19.50 | - | - | - | 19.50 | - | - | | | | 20.00 | 20.00 | 20.00 |
| Total Restricted | - | 2,377.04 | - | - | - | 2,377.04 | - | - | - | - | 2,615.04 | - | 2,615.04 | 2,615.04 |
| Total Restricted and General Fund | - | 40,305.51 | - | - | 847.62 | 41,153.13 | 152.43 | 152.43 | - | - | 2,615.04 | 38,385.66 | 41,000.70 | 41,153.13 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Alcy Elementary
June 30, 2017

| | 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 | - | 38,668.78 | - | - | 150.30 | 38,819.08 | - | - | - | - | - | 38,606.77 | 38,606.77 | 38,606.77 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Basketball Club Girls | | 15.00 | - | - | - | 15.00 | - | - | - | - | 15.00 | | 15.00 | 15.00 |
| Black History | | | | | | | | | | | | | | |
| 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 | | 174.06 | - | - | - | 174.06 | - | - | - | 174.08 | | 174.08 | 174.08 | 174.08 |
| 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 | | 73.85 | - | - | - | 73.85 | - | - | - | 74.00 | | 74.00 | 74.00 | 74.00 |
| Library Club | | 1,368.69 | - | - | - | 1,368.69 | - | - | - | 1,368.23 | | 1,368.23 | 1,368.23 | 1,368.23 |
| Pom Squad | | 21.11 | - | - | - | 21.11 | - | - | - | 21.00 | | 21.00 | 21.00 | 21.00 |
| PTO | | - | - | - | - | - | - | - | - | 0.10 | | 0.10 | 0.10 | 0.10 |
| Sch Uniform Donations | | 387.42 | - | - | - | 387.42 | - | - | - | 387.41 | | 387.41 | 387.41 | 387.41 |
| 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 | | - | - | - | - | - | - | - | - | (0.28) | | (0.28) | (0.28) | (0.28) |
| Vending | | - | - | - | - | - | - | - | - | (0.33) | | (0.33) | (0.33) | (0.33) |
| Yearbook | | 269.43 | - | - | - | 269.43 | - | - | - | 269.43 | | 269.43 | 269.43 | 269.43 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | 204.00 | | 204.00 | 204.00 | 204.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | - | 9.00 | | 9.00 | 9.00 | 9.00 |
| Charity Drives | | - | - | - | - | - | - | - | - | 0.00 | | 0.00 | 0.00 | 0.00 |
| Total Restricted | - | 3,055.78 | - | - | - | 3,055.78 | - | - | - | 3,268.09 | - | 3,268.09 | 3,268.09 | 3,268.09 |
| Total Restricted and General Fund | - | 41,724.56 | - | - | 150.30 | 41,874.86 | - | - | - | 3,268.09 | 38,606.77 | 41,874.86 | 41,874.86 | 41,874.86 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Alton Elementary
June 30, 2017

| | 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 | - | 27,456.80 | - | - | - | 27,456.80 | 5.00 | 5.00 | - | - | - | 28,989.88 | 28,989.88 | 28,994.88 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Black History | | | | | | | | | | | | | | |
| CLUE | | 91.54 | - | - | - | 91.54 | - | - | - | - | 92.00 | 92.00 | 92.00 | 92.00 |
| Fifth Grade Club | | 85.05 | - | - | - | 85.05 | - | - | - | - | 85.00 | 85.00 | 85.00 | 85.00 |
| First Grade Club | | 36.28 | - | - | - | 36.28 | - | - | - | - | 35.50 | 35.50 | 35.50 | 35.50 |
| Fourth Grade Club | | 30.68 | - | - | - | 30.68 | - | - | - | - | 31.00 | 31.00 | 31.00 | 31.00 |
| GENYOUth Foundation | | 298.91 | - | - | - | 298.91 | - | - | - | - | 298.91 | 298.91 | 298.91 | 298.91 |
| Honor Society | | (82.95) | - | - | - | (82.95) | - | - | - | - | (82.95) | (82.95) | (82.95) | (82.95) |
| Kindergarten Club | | 43.22 | - | - | - | 43.22 | - | - | - | - | 43.89 | 43.89 | 43.89 | 43.89 |
| Music | | 18.00 | - | - | - | 18.00 | - | - | - | - | 18.00 | 18.00 | 18.00 | 18.00 |
| PreKK Club | | 7.25 | - | - | - | 7.25 | - | - | - | - | 7.00 | 7.00 | 7.00 | 7.00 |
| PTO | | 19.87 | - | - | - | 19.87 | - | - | - | - | 20.00 | 20.00 | 20.00 | 20.00 |
| SACC Summer Camp | | - | - | - | - | - | - | - | - | - | (5.00) | (5.00) | (5.00) | (5.00) |
| 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 | | 0.19 | - | - | - | 0.19 | - | - | - | - | 0.19 | 0.19 | 0.19 | 0.19 |
| Third Grade Club | | 22.89 | - | - | - | 22.89 | - | - | - | - | 23.00 | 23.00 | 23.00 | 23.00 |
| Vending | | 201.72 | - | - | - | 201.72 | - | - | - | - | 201.64 | 201.64 | 201.64 | 201.64 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | (1,534.00) | (1,534.00) | (1,534.00) | (1,534.00) |
| Misc. Clearing | | 9.38 | - | - | - | 9.38 | - | - | - | - | 9.39 | 9.39 | 9.39 | 9.39 |
| Total Restricted | - | 1,639.99 | - | - | - | 1,639.99 | - | - | - | - | 101.91 | - | 101.91 | 101.91 |
| Total Restricted and General Fund | - | 29,096.79 | - | - | - | 29,096.79 | 5.00 | 5.00 | - | - | 101.91 | 28,989.88 | 29,091.79 | 29,096.79 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Balmoral/Ridgeway Elementary
June 30, 2017

| | 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 | - | 30,572.64 | - | 537.00 | 1,716.32 | 32,825.96 | 635.00 | 635.00 | 537.00 | - | - | 30,901.83 | 31,438.83 | 32,073.83 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 1.66 | - | - | - | 1.66 | - | - | - | - | 1.66 | | 1.66 | 1.66 |
| Beta Club | | - | - | - | - | - | - | - | - | (0.04) | | (0.04) | (0.04) | (0.04) |
| Black History | | | | | | | | | | | | | | |
| Charmette Club | | 955.98 | - | - | - | 955.98 | - | - | - | 956.46 | | 956.46 | 956.46 | 956.46 |
| Cheerleaders | | 1,193.14 | - | - | - | 1,193.14 | - | - | - | 1,193.14 | | 1,193.14 | 1,193.14 | 1,193.14 |
| Elementary Sports Club | | 1.29 | - | - | - | 1.29 | - | - | - | 1.29 | | 1.29 | 1.29 | 1.29 |
| Fifth Grade Club | | 412.35 | - | - | - | 412.35 | - | - | - | 412.63 | | 412.63 | 412.63 | 412.63 |
| Fourth Grade Club | | 267.00 | - | - | - | 267.00 | - | - | - | 266.62 | | 266.62 | 266.62 | 266.62 |
| Library Club | | 39.00 | - | - | - | 39.00 | - | - | - | 39.00 | | 39.00 | 39.00 | 39.00 |
| Music | | 63.39 | - | - | - | 63.39 | - | - | - | 63.39 | | 63.39 | 63.39 | 63.39 |
| Optimist Club | | 22.51 | - | - | - | 22.51 | - | - | - | 22.47 | | 22.47 | 22.47 | 22.47 |
| Outdoor Classroom Grant | | 60.69 | - | - | - | 60.69 | - | - | - | 61.00 | | 61.00 | 61.00 | 61.00 |
| Pep Club | | 69.51 | - | - | - | 69.51 | - | - | - | 70.00 | | 70.00 | 70.00 | 70.00 |
| Rotary Grant | | 56.34 | - | - | - | 56.34 | - | - | - | 56.00 | | 56.00 | 56.00 | 56.00 |
| Sch Uniform Donations | | 0.99 | - | - | - | 0.99 | - | - | - | 1.45 | | 1.45 | 1.45 | 1.45 |
| 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 |
| Teacher Courtesy | | 185.81 | - | - | - | 185.81 | - | - | - | 185.81 | | 185.81 | 185.81 | 185.81 |
| Third Grade Club | | 21.26 | - | - | - | 21.26 | - | - | - | 21.26 | | 21.26 | 21.26 | 21.26 |
| WalMart | | 151.36 | - | - | - | 151.36 | - | - | - | 151.36 | | 151.36 | 151.36 | 151.36 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | 404.00 | | 404.00 | 404.00 | 404.00 |
| Cafeteria Payments | | 41.00 | - | - | - | 41.00 | - | - | - | - | | - | - | - |
| Memphis Arts Council | | 0.22 | - | - | - | 0.22 | - | - | - | 0.22 | | 0.22 | 0.22 | 0.22 |
| SACC Reim. | | 188.79 | - | - | - | 188.79 | - | - | - | 621.59 | | 621.59 | 621.59 | 621.59 |
| SACC Tuition | | 594.00 | - | - | - | 594.00 | - | - | - | 549.00 | | 549.00 | 549.00 | 549.00 |
| Total Restricted | - | 4,351.18 | - | - | - | 4,351.18 | - | - | - | 5,103.31 | - | 5,103.31 | 5,103.31 | 5,103.31 |
| Total Restricted and General Fund | - | 34,923.82 | - | 537.00 | 1,716.32 | 37,177.14 | 635.00 | 635.00 | 537.00 | - | 5,103.31 | 30,901.83 | 36,542.14 | 37,177.14 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Barret's Chapel Elementary
June 30, 2017

| | 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 | - | 15,019.14 | - | 7,390.45 | - | 22,409.59 | 984.36 | 984.36 | 7,390.45 | - | - | 12,791.94 | 20,182.39 | 21,166.75 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | | 6,627.58 | - | | - | 6,627.58 | - | - | | | 6,271.78 | | 6,271.78 | 6,271.78 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 239.22 | - | | - | 239.22 | - | - | | | 239.18 | | 239.18 | 239.18 |
| Band | | 217.61 | - | | - | 217.61 | - | - | | | 217.61 | | 217.61 | 217.61 |
| 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 | | 656.20 | - | | - | 656.20 | - | - | | | 656.20 | | 656.20 | 656.20 |
| Black History | | | | | | | | | | | | | | |
| Choir | | 27.08 | - | | - | 27.08 | - | - | | | 27.08 | | 27.08 | 27.08 |
| CLUE | | 199.81 | - | | - | 199.81 | - | - | | | 199.81 | | 199.81 | 199.81 |
| ESL | | 9.61 | - | | - | 9.61 | - | - | | | 9.61 | | 9.61 | 9.61 |
| GENYOUth Foundation | | 20.20 | - | | - | 20.20 | - | - | | | 20.20 | | 20.20 | 20.20 |
| Greater Memphis Grant | | 625.95 | - | | - | 625.95 | - | - | | | 625.95 | | 625.95 | 625.95 |
| Honor Society | | 92.26 | - | | - | 92.26 | - | - | | | 92.26 | | 92.26 | 92.26 |
| Music | | 249.06 | - | | - | 249.06 | - | - | | | 249.26 | | 249.26 | 249.26 |
| Race for Education | | 29.57 | - | | - | 29.57 | - | - | | | 30.00 | | 30.00 | 30.00 |
| 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 | | 164.00 | - | | - | 164.00 | - | - | | | 164.00 | | 164.00 | 164.00 |
| Student Council | | 989.08 | - | | - | 989.08 | - | - | | | 989.08 | | 989.08 | 989.08 |
| Yearbook | | 35.00 | - | | - | 35.00 | - | - | | | 35.00 | | 35.00 | 35.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 496.72 | - | | - | 496.72 | - | - | | | 412.00 | | 412.00 | 412.00 |
| Bus Trips Grade 4 | | 467.64 | - | | - | 467.64 | - | - | | | - | | - | - |
| Total Restricted | - | 12,383.60 | - | - | - | 12,383.60 | - | - | - | - | 13,626.44 | - | 13,626.44 | 13,626.44 |
| Total Restricted and General Fund | - | 27,402.74 | - | 7,390.45 | - | 34,793.19 | 984.36 | 984.36 | 7,390.45 | - | 13,626.44 | 12,791.94 | 33,808.83 | 34,793.19 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Belle Forest Elementary
June 30, 2017

| | 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 | - | 45,996.66 | - | - | 445.59 | 46,442.25 | 257.58 | 257.58 | - | - | - | 44,002.35 | 44,002.35 | 44,259.93 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 60.00 | - | - | - | 60.00 | - | - | | | 60.00 | 60.00 | 60.00 | 60.00 |
| Beta Club | | 151.28 | - | - | - | 151.28 | - | - | | | 151.31 | 151.31 | 151.31 | 151.31 |
| Black History | | | | | | | | | | | | | | |
| Charmette Club | | 5.00 | - | - | - | 5.00 | - | - | | | 5.00 | 5.00 | 5.00 | 5.00 |
| Cheerleaders | | 132.77 | - | - | - | 132.77 | - | - | | | 132.80 | 132.80 | 132.80 | 132.80 |
| Chess Club | | 15.00 | - | - | - | 15.00 | - | - | | | 15.00 | 15.00 | 15.00 | 15.00 |
| Choir | | 80.00 | - | - | - | 80.00 | - | - | | | 80.00 | 80.00 | 80.00 | 80.00 |
| Computer Club | | 14.78 | - | - | - | 14.78 | - | - | | | 15.00 | 15.00 | 15.00 | 15.00 |
| Dance Team | | 1,126.28 | - | - | - | 1,126.28 | - | - | | | 1,126.28 | 1,126.28 | 1,126.28 | 1,126.28 |
| Elementary Sports Club | | 189.57 | - | - | - | 189.57 | - | - | | | 189.57 | 189.57 | 189.57 | 189.57 |
| Environmental Club | | 18.05 | - | - | - | 18.05 | - | - | | | 18.05 | 18.05 | 18.05 | 18.05 |
| ESL | | 232.52 | - | - | - | 232.52 | - | - | | | 232.88 | 232.88 | 232.88 | 232.88 |
| 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 | | 42.00 | - | - | - | 42.00 | - | - | | | 42.00 | 42.00 | 42.00 | 42.00 |
| Music | | 174.00 | - | - | - | 174.00 | - | - | | | 174.00 | 174.00 | 174.00 | 174.00 |
| Optimist Club | | 173.97 | - | - | - | 173.97 | - | - | | | 174.00 | 174.00 | 174.00 | 174.00 |
| 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 Cl | | 2,356.66 | - | - | - | 2,356.66 | - | - | | | 2,356.92 | 2,356.92 | 2,356.92 | 2,356.92 |
| PreKK Club | | 234.40 | - | - | - | 234.40 | - | - | | | 234.06 | 234.06 | 234.06 | 234.06 |
| Science Club | | 834.85 | - | - | - | 834.85 | - | - | | | 835.27 | 835.27 | 835.27 | 835.27 |
| Science Olympiad | | 54.43 | - | - | - | 54.43 | - | - | | | 54.00 | 54.00 | 54.00 | 54.00 |
| Second Grade Club | | 2.77 | - | - | - | 2.77 | - | - | | | 2.77 | 2.77 | 2.77 | 2.77 |
| Soccer Club | | 70.00 | - | - | - | 70.00 | - | - | | | 70.00 | 70.00 | 70.00 | 70.00 |
| Step Team | | 415.30 | - | - | - | 415.30 | - | - | | | 414.80 | 414.80 | 414.80 | 414.80 |
| Teacher Courtesy | | 5.00 | - | - | - | 5.00 | - | - | | | 5.00 | 5.00 | 5.00 | 5.00 |
| Yearbook | | (2,209.52) | - | - | - | (2,209.52) | - | - | | | (2,209.58) | (2,209.58) | (2,209.58) | (2,209.58) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 1,957.00 | 1,957.00 | 1,957.00 | 1,957.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | (0.00) | (0.00) | (0.00) | (0.00) |
| Class Piano | | 220.00 | - | - | - | 220.00 | - | - | | | - | - | - | - |
| SACC Reim. | | (445.59) | - | - | - | (445.59) | - | - | | | 0.00 | 0.00 | 0.00 | 0.00 |
| SPED Home Environment | | 55.74 | - | - | - | 55.74 | - | - | | | 55.74 | 55.74 | 55.74 | 55.74 |
| Total Restricted | - | 6,082.77 | - | - | - | 6,082.77 | - | - | - | - | 8,265.09 | - | 8,265.09 | 8,265.09 |
| Total Restricted and General Fund | - | 52,079.43 | - | - | 445.59 | 52,525.02 | 257.58 | 257.58 | - | - | 8,265.09 | 44,002.35 | 52,267.44 | 52,525.02 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Berclair Elementary
June 30, 2017**

| | 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 | - | 34,165.80 | - | - | 166.74 | 34,332.54 | 1,428.19 | 1,428.19 | - | - | - | 32,733.90 | 32,733.90 | 34,162.09 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 1,500.00 | - | - | - | 1,500.00 | - | - | | | | 1,500.00 | 1,500.00 | 1,500.00 |
| Black History | | | | | | | | | | | | | | |
| Enhancement Grant | | 544.99 | - | - | - | 544.99 | - | - | | | | 545.00 | 545.00 | 545.00 |
| Exxon Grant | | 1,000.00 | - | - | - | 1,000.00 | - | - | | | | 1,000.00 | 1,000.00 | 1,000.00 |
| First Grade Club | | 111.69 | - | - | - | 111.69 | - | - | | | | 111.69 | 111.69 | 111.69 |
| Fourth Grade Club | | 216.00 | - | - | - | 216.00 | - | - | | | | 18.14 | 18.14 | 18.14 |
| GENYOUth Foundation | | 740.01 | - | - | - | 740.01 | - | - | | | | 740.01 | 740.01 | 740.01 |
| Junior League | | 750.00 | - | - | - | 750.00 | - | - | | | | 750.00 | 750.00 | 750.00 |
| Kindergarten Club | | 599.39 | - | - | - | 599.39 | - | - | | | | 599.39 | 599.39 | 599.39 |
| Library Club | | 0.92 | - | - | - | 0.92 | - | - | | | | - | - | - |
| Optimist Club | | 1,393.63 | - | - | - | 1,393.63 | - | - | | | | 1,394.00 | 1,394.00 | 1,394.00 |
| Orff Music | | 31.37 | - | - | - | 31.37 | - | - | | | | 31.67 | 31.67 | 31.67 |
| Photography Club | | 53.00 | - | - | - | 53.00 | - | - | | | | 53.00 | 53.00 | 53.00 |
| Sch Uniform Donations | | 602.59 | - | - | - | 602.59 | - | - | | | | 603.00 | 603.00 | 603.00 |
| School Beautification | | 296.43 | - | - | - | 296.43 | - | - | | | | 296.00 | 296.00 | 296.00 |
| Soccer Club | | 14.10 | - | - | - | 14.10 | - | - | | | | 14.10 | 14.10 | 14.10 |
| Spanish Club | | 4.31 | - | - | - | 4.31 | - | - | | | | 4.00 | 4.00 | 4.00 |
| Target Grant | | 205.09 | - | - | - | 205.09 | - | - | | | | 205.00 | 205.00 | 205.00 |
| Teacher Courtesy | | 34.83 | - | - | - | 34.83 | - | - | | | | 34.83 | 34.83 | 34.83 |
| Young Astronauts | | 2,632.18 | - | - | - | 2,632.18 | - | - | | | | 2,632.20 | 2,632.20 | 2,632.20 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 201.36 | - | - | - | 201.36 | - | - | | | | (367.14) | (367.14) | (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 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | | 489.34 | 489.34 | 489.34 |
| Bus Trips KK | | - | - | - | - | - | - | - | | | | (114.73) | (114.73) | (114.73) |
| SACC Reim. | | 224.96 | - | - | - | 224.96 | - | - | | | | 69.21 | 69.21 | 69.21 |
| SACC Tuition | | 82.00 | - | - | - | 82.00 | - | - | | | | - | - | - |
| Total Restricted | - | 11,238.85 | - | - | - | 11,238.85 | - | - | - | - | 11,409.30 | - | 11,409.30 | 11,409.30 |
| Total Restricted and General Fund | - | 45,404.65 | - | - | 166.74 | 45,571.39 | 1,428.19 | 1,428.19 | - | - | 11,409.30 | 32,733.90 | 44,143.20 | 45,571.39 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Bethel Grove Elementary
June 30, 2017

| | 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 | - | 11,766.67 | - | 148.88 | 143.41 | 12,058.96 | 60.00 | 60.00 | 148.88 | - | - | 11,910.08 | 12,058.96 | 12,118.96 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 263.90 | - | - | - | 263.90 | - | - | - | - | 264.00 | 264.00 | 264.00 | 264.00 |
| Black History | | | | | | | | | | | | | | |
| Blue Ribbon | | 1,748.98 | - | - | - | 1,748.98 | - | - | - | 1,749.26 | 1,749.26 | 1,749.26 | 1,749.26 | 1,749.26 |
| Choir | | 0.24 | - | - | - | 0.24 | - | - | - | - | - | - | - | - |
| CLUE | | 17.09 | - | - | - | 17.09 | - | - | - | 17.00 | 17.00 | 17.00 | 17.00 | 17.00 |
| Fifth Grade Club | | 1,247.99 | - | - | - | 1,247.99 | - | - | - | 1,248.37 | 1,248.37 | 1,248.37 | 1,248.37 | 1,248.37 |
| 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 | | 372.83 | - | - | - | 372.83 | - | - | - | 372.83 | 372.83 | 372.83 | 372.83 | 372.83 |
| 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 | | 240.63 | - | - | - | 240.63 | - | - | - | 265.00 | 265.00 | 265.00 | 265.00 | 265.00 |
| Teacher Courtesy | | 1.04 | - | - | - | 1.04 | - | - | - | 1.04 | 1.04 | 1.04 | 1.04 | 1.04 |
| Third Grade Club | | - | - | - | - | - | - | - | - | (0.16) | (0.16) | (0.16) | (0.16) | (0.16) |
| Other Accounts: | | | | | | | | | | | | | | |
| Cafeteria Payments | | 60.00 | - | - | - | 60.00 | - | - | - | - | - | - | - | - |
| Charity Drives | | 63.50 | - | - | - | 63.50 | - | - | - | 64.00 | 64.00 | 64.00 | 64.00 | 64.00 |
| SPED Home Environment | | - | - | - | - | - | - | - | - | (24.77) | (24.77) | (24.77) | (24.77) | (24.77) |
| Total Restricted | - | 8,569.31 | - | - | - | 8,569.31 | - | - | - | 8,509.31 | - | 8,509.31 | 8,509.31 | 8,509.31 |
| Total Restricted and General Fund | - | 20,335.98 | - | 148.88 | 143.41 | 20,628.27 | 60.00 | 60.00 | 148.88 | - | 8,509.31 | 11,910.08 | 20,568.27 | 20,628.27 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Brookmeade Elementary
June 30, 2017

| | 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 | - | (173.09) | - | - | - | (173.09) | - | - | - | - | - | (173.09) | (173.09) | (173.09) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Black History | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Chess Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fourth Grade Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GENYOUth Foundation | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Kindergarten Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Laura Bush Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Majorettes | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Music | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PreKK Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PTO | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sch Uniform Donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Step Team | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sunshine Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Teacher Courtesy | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vending | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | 173.09 | - | - | - | 173.09 | - | - | - | - | 173.09 | - | 173.09 | 173.09 |
| Total Restricted | - | 173.09 | - | - | - | 173.09 | - | - | - | - | 173.09 | - | 173.09 | 173.09 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | 173.09 | (173.09) | - | - | - |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Brownsville Road Elementary
June 30, 2017**

| | 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 | - | 40,210.80 | 15,638.34 | 2,210.96 | 1,520.69 | 59,580.79 | 1,914.48 | 1,914.48 | 2,210.96 | - | - | 54,073.23 | 56,284.19 | 58,198.67 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 38.36 | - | | - | 38.36 | - | - | | | 38.36 | | 38.36 | 38.36 |
| Black History | | | | | | | | | | | | | | |
| Charmette Club | | 29.98 | - | | - | 29.98 | - | - | | | 29.98 | | 29.98 | 29.98 |
| Choir | | 12.38 | - | | - | 12.38 | - | - | | | 12.00 | | 12.00 | 12.00 |
| CLUE | | 185.69 | - | | - | 185.69 | - | - | | | 185.68 | | 185.68 | 185.68 |
| Fifth Grade Club | | 212.63 | - | | - | 212.63 | - | - | | | 212.87 | | 212.87 | 212.87 |
| Library Club | | 7.06 | - | | - | 7.06 | - | - | | | 6.96 | | 6.96 | 6.96 |
| Music | | 35.01 | - | | - | 35.01 | - | - | | | 35.00 | | 35.00 | 35.00 |
| Optimist Club | | 960.86 | - | | - | 960.86 | - | - | | | 961.42 | | 961.42 | 961.42 |
| Orchestra | | 59.69 | - | | - | 59.69 | - | - | | | 60.00 | | 60.00 | 60.00 |
| PTO | | 100.00 | - | | - | 100.00 | - | - | | | 99.44 | | 99.44 | 99.44 |
| Student Council | | 1,401.46 | - | | - | 1,401.46 | - | - | | | 1,401.47 | | 1,401.47 | 1,401.47 |
| Yearbook | | 979.47 | - | | - | 979.47 | - | - | | | 979.00 | | 979.00 | 979.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | | - | - | - | - | | | 2,313.00 | | 2,313.00 | 2,313.00 |
| Class Piano | | 570.79 | - | | - | 570.79 | - | - | | | (0.00) | | (0.00) | (0.00) |
| SACC Reim. | | 407.84 | - | | - | 407.84 | - | - | | | 0.16 | | 0.16 | 0.16 |
| SACC Tuition | | - | - | | - | - | - | - | | | 0.00 | | 0.00 | 0.00 |
| SPED Home Environment | | (48.00) | - | | - | (48.00) | - | - | | | - | | - | - |
| Total Restricted | - | 4,953.22 | - | - | - | 4,953.22 | - | - | - | - | 6,335.34 | - | 6,335.34 | 6,335.34 |
| Total Restricted and General Fund | - | 45,164.02 | 15,638.34 | 2,210.96 | 1,520.69 | 64,534.01 | 1,914.48 | 1,914.48 | 2,210.96 | - | 6,335.34 | 54,073.23 | 62,619.53 | 64,534.01 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Bruce Elementary
June 30, 2017

| | 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 | - | 4,534.54 | - | - | 300.99 | 4,835.53 | 91.16 | 91.16 | - | - | - | 1,896.19 | 1,896.19 | 1,987.35 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Black History | | | | | | | | | | | | | | |
| Blue Ribbon | | 729.03 | - | - | - | 729.03 | - | - | | | 729.00 | 729.00 | 729.00 | 729.00 |
| Choir | | - | - | - | - | - | - | - | | | 70.00 | 70.00 | 70.00 | 70.00 |
| Orff Music | | 49.50 | - | - | - | 49.50 | - | - | | | 50.00 | 50.00 | 50.00 | 50.00 |
| Student Council | | 81.05 | - | - | - | 81.05 | - | - | | | 81.00 | 81.00 | 81.00 | 81.00 |
| Teacher Courtesy | | 18.61 | - | - | - | 18.61 | - | - | | | 19.18 | 19.18 | 19.18 | 19.18 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 2,789.00 | 2,789.00 | 2,789.00 | 2,789.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | | | 1.20 | 1.20 | 1.20 | 1.20 |
| Cafeteria Payments | | 13.00 | - | - | - | 13.00 | - | - | | | - | - | - | - |
| SPED Home Environment | | 0.01 | - | - | - | 0.01 | - | - | | | - | - | - | - |
| Total Restricted | - | 891.20 | - | - | - | 891.20 | - | - | - | - | 3,739.38 | - | 3,739.38 | 3,739.38 |
| Total Restricted and General Fund | - | 5,425.74 | - | - | 300.99 | 5,726.73 | 91.16 | 91.16 | - | - | 3,739.38 | 1,896.19 | 5,635.57 | 5,726.73 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Carnes Elementary
June 30, 2017

| | 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 | - | 22,156.20 | - | - | 1,053.76 | 23,209.96 | 14.00 | 14.00 | - | - | - | 23,059.83 | 23,059.83 | 23,073.83 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 0.46 | - | - | - | 0.46 | - | - | | | (0.52) | | (0.52) | (0.52) |
| Black History | | | | | | | | | | | | | | |
| Boys to Men | | 27.74 | - | - | - | 27.74 | - | - | | | 28.00 | | 28.00 | 28.00 |
| Dance Team | | - | - | - | - | - | - | - | | | (0.25) | | (0.25) | (0.25) |
| E-Club | | 146.50 | - | - | - | 146.50 | - | - | | | 146.00 | | 146.00 | 146.00 |
| Fifth Grade Club | | 199.51 | - | - | - | 199.51 | - | - | | | 199.95 | | 199.95 | 199.95 |
| First Grade Club | | 58.16 | - | - | - | 58.16 | - | - | | | 58.16 | | 58.16 | 58.16 |
| Fourth Grade Club | | 25.23 | - | - | - | 25.23 | - | - | | | 25.23 | | 25.23 | 25.23 |
| GENYOUth Foundation | | 29.02 | - | - | - | 29.02 | - | - | | | 29.00 | | 29.00 | 29.00 |
| Grants-Misc.CALL AUDITING 1ST | | 10,797.79 | - | - | - | 10,797.79 | - | - | | | 10,798.00 | | 10,798.00 | 10,798.00 |
| Honor Society | | 89.89 | - | - | - | 89.89 | - | - | | | 90.00 | | 90.00 | 90.00 |
| Kindergarten Club | | (67.46) | - | - | - | (67.46) | - | - | | | (66.99) | | (66.99) | (66.99) |
| Laura Bush Grant | | 46.70 | - | - | - | 46.70 | - | - | | | 46.70 | | 46.70 | 46.70 |
| PreKK Club | | 94.89 | - | - | - | 94.89 | - | - | | | 95.00 | | 95.00 | 95.00 |
| PTO | | 8.59 | - | - | - | 8.59 | - | - | | | 9.00 | | 9.00 | 9.00 |
| Rotary Grant | | 514.03 | - | - | - | 514.03 | - | - | | | 514.00 | | 514.00 | 514.00 |
| S.T.A.R.S | | 78.40 | - | - | - | 78.40 | - | - | | | 78.00 | | 78.00 | 78.00 |
| Sch Uniform Donations | | 275.18 | - | - | - | 275.18 | - | - | | | 275.00 | | 275.00 | 275.00 |
| Second Grade Club | | 9.34 | - | - | - | 9.34 | - | - | | | 9.34 | | 9.34 | 9.34 |
| Sixth Grade Club | | 37.56 | - | - | - | 37.56 | - | - | | | 38.00 | | 38.00 | 38.00 |
| STEM Grant | | 386.00 | - | - | - | 386.00 | - | - | | | 386.00 | | 386.00 | 386.00 |
| Teacher Courtesy | | 69.67 | - | - | - | 69.67 | - | - | | | 69.28 | | 69.28 | 69.28 |
| Third Grade Club | | 8.00 | - | - | - | 8.00 | - | - | | | 8.00 | | 8.00 | 8.00 |
| Vending | | 74.45 | - | - | - | 74.45 | - | - | | | 74.75 | | 74.75 | 74.75 |
| Other Accounts: | | | | | | | | | | | | | | |
| Cafeteria Payments | | 14.00 | - | - | - | 14.00 | - | - | | | - | | - | - |
| SACC Reim. | | (150.13) | - | - | - | (150.13) | - | - | | | - | | - | - |
| Total Restricted | - | 12,773.52 | - | - | - | 12,773.52 | - | - | - | - | 12,909.65 | - | 12,909.65 | 12,909.65 |
| Total Restricted and General Fund | - | 34,929.72 | - | - | 1,053.76 | 35,983.48 | 14.00 | 14.00 | - | - | 12,909.65 | 23,059.83 | 35,969.48 | 35,983.48 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Charjean Elementary
June 30, 2017

| | 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 | - | 6,439.84 | - | - | - | 6,439.84 | 106.55 | 106.55 | - | - | - | 5,512.46 | 5,512.46 | 5,619.01 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 310.90 | - | - | - | 310.90 | - | - | | | 311.00 | | 311.00 | 311.00 |
| Black History | | | | | | | | | | | | | | |
| Blue Ribbon | | 239.00 | - | - | - | 239.00 | - | - | | | 239.00 | | 239.00 | 239.00 |
| Choir | | 329.59 | - | - | - | 329.59 | - | - | | | 330.00 | | 330.00 | 330.00 |
| DOC | | 424.29 | - | - | - | 424.29 | - | - | | | 424.00 | | 424.00 | 424.00 |
| ESL | | 81.82 | - | - | - | 81.82 | - | - | | | 81.82 | | 81.82 | 81.82 |
| Fifth Grade Club | | - | - | - | - | - | - | - | | | 0.36 | | 0.36 | 0.36 |
| First Grade Club | | 543.56 | - | - | - | 543.56 | - | - | | | 543.77 | | 543.77 | 543.77 |
| Fourth Grade Club | | 445.69 | - | - | - | 445.69 | - | - | | | 445.29 | | 445.29 | 445.29 |
| GENYOUth Foundation | | 1,000.00 | - | - | - | 1,000.00 | - | - | | | 1,000.00 | | 1,000.00 | 1,000.00 |
| Honor Society | | 225.55 | - | - | - | 225.55 | - | - | | | 225.52 | | 225.52 | 225.52 |
| Host | | 1,660.43 | - | - | - | 1,660.43 | - | - | | | 1,660.00 | | 1,660.00 | 1,660.00 |
| Junior League | | 32.58 | - | - | - | 32.58 | - | - | | | 33.00 | | 33.00 | 33.00 |
| Kellogg Contribution | | 24.38 | - | - | - | 24.38 | - | - | | | 24.00 | | 24.00 | 24.00 |
| Kindergarten Club | | 281.76 | - | - | - | 281.76 | - | - | | | 281.29 | | 281.29 | 281.29 |
| Library Club | | 843.76 | - | - | - | 843.76 | - | - | | | 843.34 | | 843.34 | 843.34 |
| MACE | | 26.15 | - | - | - | 26.15 | - | - | | | 26.00 | | 26.00 | 26.00 |
| PTO | | 1,237.36 | - | - | - | 1,237.36 | - | - | | | (3,786.86) | | (3,786.86) | (3,786.86) |
| SACC Summer Camp | | 15.00 | - | - | - | 15.00 | - | - | | | - | | - | - |
| Sch Uniform Donations | | 306.55 | - | - | - | 306.55 | - | - | | | 307.00 | | 307.00 | 307.00 |
| School Beautification | | 400.00 | - | - | - | 400.00 | - | - | | | 400.00 | | 400.00 | 400.00 |
| Second Grade Club | | 32.50 | - | - | - | 32.50 | - | - | | | 32.35 | | 32.35 | 32.35 |
| Sixth Grade Club | | 73.63 | - | - | - | 73.63 | - | - | | | 73.24 | | 73.24 | 73.24 |
| Student Council | | 61.98 | - | - | - | 61.98 | - | - | | | 62.40 | | 62.40 | 62.40 |
| Third Grade Club | | 379.14 | - | - | - | 379.14 | - | - | | | 379.42 | | 379.42 | 379.42 |
| Vending | | 151.18 | - | - | - | 151.18 | - | - | | | 150.69 | | 150.69 | 150.69 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 840.41 | | 840.41 | 840.41 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | 10.00 | | 10.00 | 10.00 |
| Charity Drives | | 337.22 | - | - | - | 337.22 | - | - | | | 337.41 | | 337.41 | 337.41 |
| Misc. Clearing | | - | - | - | - | - | - | - | | | 5,024.40 | | 5,024.40 | 5,024.40 |
| SACC Tuition | | 14.00 | - | - | - | 14.00 | - | - | | | - | | - | - |
| Total Restricted | - | 9,478.02 | - | - | - | 9,478.02 | - | - | - | - | 10,298.85 | - | 10,298.85 | 10,298.85 |
| Total Restricted and General Fund | - | 15,917.86 | - | - | - | 15,917.86 | 106.55 | 106.55 | - | - | 10,298.85 | 5,512.46 | 15,811.31 | 15,917.86 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Cherokee Elementary
June 30, 2017

| | 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 | - | 11,091.05 | - | - | 954.65 | 12,045.70 | 1,542.76 | 1,542.76 | - | - | - | 11,753.07 | 11,753.07 | 13,295.83 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Black History | | | | | | | | | | | | | | |
| Charmette Club | | 240.19 | - | - | - | 240.19 | - | - | | | 240.19 | 240.19 | 240.19 | 240.19 |
| Choir | | 98.00 | - | - | - | 98.00 | - | - | | | 98.00 | 98.00 | 98.00 | 98.00 |
| Environmental Club | | 0.06 | - | - | - | 0.06 | - | - | | | 0.06 | 0.06 | 0.06 | 0.06 |
| Fifth Grade Club | | 91.60 | - | - | - | 91.60 | - | - | | | 91.60 | 91.60 | 91.60 | 91.60 |
| Junior League | | 5.66 | - | - | - | 5.66 | - | - | | | 5.66 | 5.66 | 5.66 | 5.66 |
| Kindergarten Club | | 63.16 | - | - | - | 63.16 | - | - | | | 63.16 | 63.16 | 63.16 | 63.16 |
| PTO | | 0.29 | - | - | - | 0.29 | - | - | | | - | - | - | - |
| Teacher Courtesy | | 19.00 | - | - | - | 19.00 | - | - | | | 19.00 | 19.00 | 19.00 | 19.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 |
| Bus Trips KK | | - | - | - | - | - | - | - | | | 0.00 | 0.00 | 0.00 | 0.00 |
| SACC Reim. | | 1,354.25 | - | - | - | 1,354.25 | - | - | | | (0.25) | (0.25) | (0.25) | (0.25) |
| SACC Tuition | | - | - | - | - | - | - | - | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Title One/NCLB | | 188.51 | - | - | - | 188.51 | - | - | | | - | - | - | - |
| Total Restricted | - | 2,060.72 | - | - | - | 2,060.72 | - | - | - | - | 810.59 | - | 810.59 | 810.59 |
| Total Restricted and General Fund | - | 13,151.77 | - | - | 954.65 | 14,106.42 | 1,542.76 | 1,542.76 | - | - | 810.59 | 11,753.07 | 12,563.66 | 14,106.42 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Chimneyrock Elementary
June 30, 2017**

| | 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 | - | 42,509.97 | - | 873.83 | 2,100.00 | 45,483.80 | 2,950.99 | 2,950.99 | 873.83 | - | - | 39,236.53 | 40,110.36 | 43,061.35 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 1,820.50 | - | - | - | 1,820.50 | - | - | | | | 1,820.50 | 1,820.50 | 1,820.50 |
| Black History | | | | | | | | | | | | | | |
| Chess Club | | 47.50 | - | - | - | 47.50 | - | - | | | | 47.50 | 47.50 | 47.50 |
| CLUE | | 203.59 | - | - | - | 203.59 | - | - | | | | 203.94 | 203.94 | 203.94 |
| Environmental Club | | 349.59 | - | - | - | 349.59 | - | - | | | | 350.00 | 350.00 | 350.00 |
| Fifth Grade Club | | 40.86 | - | - | - | 40.86 | - | - | | | | 41.17 | 41.17 | 41.17 |
| GENYOUth Foundation | | 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 |
| Performing Arts Cl | | 566.00 | - | - | - | 566.00 | - | - | | | | 566.00 | 566.00 | 566.00 |
| School Beautification | | 200.00 | - | - | - | 200.00 | - | - | | | | 200.00 | 200.00 | 200.00 |
| Teacher Courtesy | | 0.59 | - | - | - | 0.59 | - | - | | | | - | - | - |
| Yearbook | | 1,473.22 | - | - | - | 1,473.22 | - | - | | | | 1,472.87 | 1,472.87 | 1,472.87 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | | 2,785.44 | 2,785.44 | 2,785.44 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | | | | 236.00 | 236.00 | 236.00 |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | | | | (62.22) | (62.22) | (62.22) |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | | (330.00) | (330.00) | (330.00) |
| Bus Trips KK | | - | - | - | - | - | - | - | | | | (0.00) | (0.00) | (0.00) |
| Class Piano | | 206.99 | - | - | - | 206.99 | - | - | | | | 0.09 | 0.09 | 0.09 |
| Total Restricted | - | 6,037.84 | - | - | - | 6,037.84 | - | - | - | - | 8,460.29 | - | 8,460.29 | 8,460.29 |
| Total Restricted and General Fund | - | 48,547.81 | - | 873.83 | 2,100.00 | 51,521.64 | 2,950.99 | 2,950.99 | 873.83 | - | 8,460.29 | 39,236.53 | 48,570.65 | 51,521.64 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Coleman Elementary
June 30, 2017**

| | 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 | - | (578.35) | - | - | - | (578.35) | - | - | - | - | - | (578.35) | (578.35) | (578.35) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Black History | | - | | | | | | | | | | | | |
| Kindergarten Club | | (0.18) | - | - | (0.18) | - | - | | | | (0.18) | | (0.18) | (0.18) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 578.53 | - | - | 578.53 | - | - | | | | 578.53 | | 578.53 | 578.53 |
| Total Restricted | - | 578.35 | - | - | 578.35 | - | - | - | - | 578.35 | - | 578.35 | 578.35 | 578.35 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | 578.35 | (578.35) | 0.00 | 0.00 | 0.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Cordova Elementary
June 30, 2017

| | 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 | - | 56,101.03 | - | 85.19 | 480.00 | 56,666.22 | 125.00 | 125.00 | 85.19 | - | - | 56,119.76 | 56,204.95 | 56,329.95 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Black History | | | | | | | | | | | | | | |
| Chess Club | | 2,822.99 | - | | - | 2,822.99 | - | - | | | 2,823.28 | 2,823.28 | 2,823.28 | 2,823.28 |
| Exxon Grant | | 550.00 | - | | - | 550.00 | - | - | | | 550.00 | 550.00 | 550.00 | 550.00 |
| 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 | | 4,164.88 | - | | - | 4,164.88 | - | - | | | 4,164.88 | 4,164.88 | 4,164.88 | 4,164.88 |
| Lowes | | 143.21 | - | | - | 143.21 | - | - | | | 143.70 | 143.70 | 143.70 | 143.70 |
| Science Club | | 58.00 | - | | - | 58.00 | - | - | | | 58.00 | 58.00 | 58.00 | 58.00 |
| SECME | | 4,507.10 | - | | - | 4,507.10 | - | - | | | 4,507.03 | 4,507.03 | 4,507.03 | 4,507.03 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | | - | - | - | - | | | 336.00 | 336.00 | 336.00 | 336.00 |
| Total Restricted | - | 12,799.58 | - | - | - | 12,799.58 | - | - | - | - | 13,135.85 | - | 13,135.85 | 13,135.85 |
| Total Restricted and General Fund | - | 68,900.61 | - | 85.19 | 480.00 | 69,465.80 | 125.00 | 125.00 | 85.19 | - | 13,135.85 | 56,119.76 | 69,340.80 | 69,465.80 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Cromwell Elementary
June 30, 2017

| | 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 | - | 31,201.04 | - | - | 861.52 | 32,062.56 | 140.00 | 140.00 | - | - | - | 30,465.61 | 30,465.61 | 30,605.61 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 58.47 | - | - | - | 58.47 | - | - | | | 58.00 | 58.00 | 58.00 | 58.00 |
| Black History | | | | | | | | | | | | | | |
| 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) |
| ESL | | 47.97 | - | - | - | 47.97 | - | - | | 47.94 | 47.94 | 47.94 | 47.94 | 47.94 |
| Fifth Grade Club | | 77.90 | - | - | - | 77.90 | - | - | | 78.00 | 78.00 | 78.00 | 78.00 | 78.00 |
| 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 | | 12.75 | - | - | - | 12.75 | - | - | | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| Newspaper Club | | 492.00 | - | - | - | 492.00 | - | - | | 492.00 | 492.00 | 492.00 | 492.00 | 492.00 |
| 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 | | 109.05 | - | - | - | 109.05 | - | - | | 109.05 | 109.05 | 109.05 | 109.05 | 109.05 |
| Sixth Grade Club | | 1.00 | - | - | - | 1.00 | - | - | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Student Council | | 286.34 | - | - | - | 286.34 | - | - | | 286.20 | 286.20 | 286.20 | 286.20 | 286.20 |
| 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 | | - | - | - | - | - | - | - | | (35.31) | (35.31) | (35.31) | (35.31) | (35.31) |
| Third Grade Club | | 626.68 | - | - | - | 626.68 | - | - | | 612.07 | 612.07 | 612.07 | 612.07 | 612.07 |
| Vending | | 295.25 | - | - | - | 295.25 | - | - | | 295.70 | 295.70 | 295.70 | 295.70 | 295.70 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 |
| Misc. Clearing | | 440.00 | - | - | - | 440.00 | - | - | | 440.00 | 440.00 | 440.00 | 440.00 | 440.00 |
| SACC Tuition | | - | - | - | - | - | - | - | | 50.00 | 50.00 | 50.00 | 50.00 | 50.00 |
| SPED Home Environment | | (400.95) | - | - | - | (400.95) | - | - | | - | - | - | - | - |
| Total Restricted | - | 7,449.50 | - | - | - | 7,449.50 | - | - | - | 8,906.45 | - | 8,906.45 | 8,906.45 | 8,906.45 |
| Total Restricted and General Fund | - | 38,650.54 | - | - | 861.52 | 39,512.06 | 140.00 | 140.00 | - | 8,906.45 | 30,465.61 | 39,372.06 | 39,512.06 | 39,512.06 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Crump Elementary
June 30, 2017

| | 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 | - | 93,845.55 | - | - | - | 93,845.55 | 19,739.33 | 19,739.33 | - | - | - | 71,890.19 | 71,890.19 | 91,629.52 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| B.J. Dance Stars | | 660.00 | - | - | - | 660.00 | - | - | | | 660.00 | | 660.00 | 660.00 |
| Black History | | | | | | | | | | | | | | |
| Bobo Grant Mathematics | | 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 |
| Choir | | 6.55 | - | - | - | 6.55 | - | - | | | 7.00 | | 7.00 | 7.00 |
| D.O.G.S. | | 267.20 | - | - | - | 267.20 | - | - | | | 267.00 | | 267.00 | 267.00 |
| Drummers | | 102.00 | - | - | - | 102.00 | - | - | | | 102.00 | | 102.00 | 102.00 |
| Fifth Grade Club | | 546.60 | - | - | - | 546.60 | - | - | | | 546.95 | | 546.95 | 546.95 |
| Fire Club Reading | | 24.19 | - | - | - | 24.19 | - | - | | | 24.19 | | 24.19 | 24.19 |
| First Grade Club | | 588.00 | - | - | - | 588.00 | - | - | | | (67.20) | | (67.20) | (67.20) |
| Fourth Grade Club | | 2.71 | - | - | - | 2.71 | - | - | | | 3.00 | | 3.00 | 3.00 |
| Inspiration Keys | | 300.00 | - | - | - | 300.00 | - | - | | | 300.00 | | 300.00 | 300.00 |
| Majorettes | | 56.14 | - | - | - | 56.14 | - | - | | | 55.76 | | 55.76 | 55.76 |
| Music | | 495.96 | - | - | - | 495.96 | - | - | | | 495.53 | | 495.53 | 495.53 |
| NIKE | | 300.00 | - | - | - | 300.00 | - | - | | | 300.00 | | 300.00 | 300.00 |
| Orchestra | | 20.00 | - | - | - | 20.00 | - | - | | | 20.00 | | 20.00 | 20.00 |
| Paraeducator Grant | | 144.00 | - | - | - | 144.00 | - | - | | | 144.00 | | 144.00 | 144.00 |
| Physical Education | | 891.96 | - | - | - | 891.96 | - | - | | | 892.16 | | 892.16 | 892.16 |
| Poetry Club | | 65.00 | - | - | - | 65.00 | - | - | | | 65.00 | | 65.00 | 65.00 |
| PTO | | 17.00 | - | - | - | 17.00 | - | - | | | 17.00 | | 17.00 | 17.00 |
| Rotary Grant | | 64.59 | - | - | - | 64.59 | - | - | | | 65.00 | | 65.00 | 65.00 |
| Second Grade Club | | 157.50 | - | - | - | 157.50 | - | - | | | 157.10 | | 157.10 | 157.10 |
| Strings | | 888.12 | - | - | - | 888.12 | - | - | | | 888.00 | | 888.00 | 888.00 |
| Student Council | | 25.04 | - | - | - | 25.04 | - | - | | | 25.00 | | 25.00 | 25.00 |
| WalMart | | 21.55 | - | - | - | 21.55 | - | - | | | 22.00 | | 22.00 | 22.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 1,517.16 | | 1,517.16 | 1,517.16 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | | | 125.84 | | 125.84 | 125.84 |
| Bus Trips KK | | - | - | - | - | - | - | - | | | 489.00 | | 489.00 | 489.00 |
| SACC Tuition | | 205.00 | - | - | - | 205.00 | - | - | | | 943.50 | | 943.50 | 943.50 |
| Total Restricted | - | 7,636.96 | - | - | - | 7,636.96 | - | - | - | - | 9,852.99 | - | 9,852.99 | 9,852.99 |
| Total Restricted and General Fund | - | 101,482.51 | - | - | - | 101,482.51 | 19,739.33 | 19,739.33 | - | - | 9,852.99 | 71,890.19 | 81,743.18 | 101,482.51 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Delano Elementary
June 30, 2017

| | 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 | - | 10,850.04 | - | 711.15 | 656.00 | 12,217.19 | 2,121.37 | 2,121.37 | 711.15 | - | - | 9,590.75 | 10,301.90 | 12,423.27 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 110.38 | - | - | - | 110.38 | - | - | - | - | - | 110.38 | 110.38 | 110.38 |
| Arts/Crafts 2/3 | | 48.46 | - | - | - | 48.46 | - | - | - | - | - | 48.83 | 48.83 | 48.83 |
| Band | | 84.59 | - | - | - | 84.59 | - | - | - | - | - | 84.91 | 84.91 | 84.91 |
| Basketball Club Boys | | 235.45 | - | - | - | 235.45 | - | - | - | - | - | 235.34 | 235.34 | 235.34 |
| Beta Club | | 47.72 | - | - | - | 47.72 | - | - | - | - | - | 47.38 | 47.38 | 47.38 |
| Black History | | | | | | | | | | | | | | |
| Chess Club | | 53.51 | - | - | - | 53.51 | - | - | - | - | - | 54.00 | 54.00 | 54.00 |
| Computer Club 1-2 | | 275.27 | - | - | - | 275.27 | - | - | - | - | - | 275.46 | 275.46 | 275.46 |
| Computer Club 3-4 | | 7.42 | - | - | - | 7.42 | - | - | - | - | - | 7.42 | 7.42 | 7.42 |
| Computer Club 5-6 | | 19.27 | - | - | - | 19.27 | - | - | - | - | - | 19.27 | 19.27 | 19.27 |
| Computer Club KK | | 189.27 | - | - | - | 189.27 | - | - | - | - | - | 189.00 | 189.00 | 189.00 |
| Dance Team | | 88.31 | - | - | - | 88.31 | - | - | - | - | - | 88.31 | 88.31 | 88.31 |
| Delano Jumpers | | 69.90 | - | - | - | 69.90 | - | - | - | - | - | 69.62 | 69.62 | 69.62 |
| Drill Team | | 160.00 | - | - | - | 160.00 | - | - | - | - | - | 160.00 | 160.00 | 160.00 |
| Environmental Club | | 24.65 | - | - | - | 24.65 | - | - | - | - | - | 25.00 | 25.00 | 25.00 |
| Fifth Grade Club | | 946.06 | - | - | - | 946.06 | - | - | - | - | - | 945.84 | 945.84 | 945.84 |
| First Grade Club | | 20.00 | - | - | - | 20.00 | - | - | - | - | - | 20.00 | 20.00 | 20.00 |
| Fitness Club K-3 | | 32.20 | - | - | - | 32.20 | - | - | - | - | - | 32.20 | 32.20 | 32.20 |
| Fourth Grade Club | | 0.10 | - | - | - | 0.10 | - | - | - | - | - | - | - | - |
| GENYOUth Foundation | | 82.67 | - | - | - | 82.67 | - | - | - | - | - | 83.00 | 83.00 | 83.00 |
| Good Manners Club | | 19.83 | - | - | - | 19.83 | - | - | - | - | - | 19.59 | 19.59 | 19.59 |
| 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 | | 51.96 | - | - | - | 51.96 | - | - | - | - | - | 52.10 | 52.10 | 52.10 |
| Library Club | | 138.41 | - | - | - | 138.41 | - | - | - | - | - | 138.49 | 138.49 | 138.49 |
| Music | | 40.00 | - | - | - | 40.00 | - | - | - | - | - | 40.00 | 40.00 | 40.00 |
| Nutrition Club | | 30.02 | - | - | - | 30.02 | - | - | - | - | - | 30.00 | 30.00 | 30.00 |
| Orchestra | | 27.43 | - | - | - | 27.43 | - | - | - | - | - | 27.43 | 27.43 | 27.43 |
| Photography Club | | 364.87 | - | - | - | 364.87 | - | - | - | - | - | 364.87 | 364.87 | 364.87 |
| Pom Squad | | 119.04 | - | - | - | 119.04 | - | - | - | - | - | 119.31 | 119.31 | 119.31 |
| SACC Summer Camp | | 1,980.77 | - | - | - | 1,980.77 | - | - | - | - | - | - | - | - |
| Safety Patrol | | 3.30 | - | - | - | 3.30 | - | - | - | - | - | 3.30 | 3.30 | 3.30 |
| Science Club | | 144.99 | - | - | - | 144.99 | - | - | - | - | - | 145.00 | 145.00 | 145.00 |
| Spanish Club | | 88.52 | - | - | - | 88.52 | - | - | - | - | - | 88.52 | 88.52 | 88.52 |
| 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, 2017

| | 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 |
| Bus Trips KK | | - | - | | - | - | - | - | | | 0.00 | | 0.00 | 0.00 |
| SACC Reim. | | - | - | | - | - | - | - | | | 588.00 | | 588.00 | 588.00 |
| SACC Tuition | | 140.60 | - | | - | 140.60 | - | - | | | 0.00 | | 0.00 | 0.00 |
| Total Restricted | - | <u>7,045.44</u> | - | - | - | <u>7,045.44</u> | - | - | - | - | <u>6,839.36</u> | - | <u>6,839.36</u> | <u>6,839.36</u> |
| Total Restricted and General Fund | - | <u>17,895.48</u> | - | <u>711.15</u> | <u>656.00</u> | <u>19,262.63</u> | <u>2,121.37</u> | <u>2,121.37</u> | <u>711.15</u> | - | <u>6,839.36</u> | <u>9,590.75</u> | <u>17,141.26</u> | <u>19,262.63</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Denver Elementary
June 30, 2017

| | 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 | - | 1,341.52 | - | - | - | 1,341.52 | - | - | - | - | - | 1,341.52 | 1,341.52 | 1,341.52 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Black History | | 453.19 | | | | 453.19 | | | | | | | 453.19 | 453.19 |
| GENYOUth Foundation | | (453.19) | | | | (453.19) | | | | | 453.19 | | 453.19 | 453.19 |
| Grants-Misc.CALL AUDITING 1ST | | - | | | | - | | | | | (453.19) | | (453.19) | (453.19) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 292.00 | | | | 292.00 | | | | | 292.00 | | 292.00 | 292.00 |
| Bus Trips Grade 1 | | 10.00 | | | | 10.00 | | | | | 10.00 | | 10.00 | 10.00 |
| Bus Trips Grade 2 | | 17.00 | | | | 17.00 | | | | | 17.00 | | 17.00 | 17.00 |
| SACC Reim. | | (1,660.52) | | | | (1,660.52) | | | | | (1,660.52) | | (1,660.52) | (1,660.52) |
| Total Restricted | - | (1,341.52) | - | - | - | (1,341.52) | - | - | - | - | (1,341.52) | - | (1,341.52) | (1,341.52) |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | (1,341.52) | 1,341.52 | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Dexter Elementary
June 30, 2017

| | 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 | - | 43,010.79 | - | 4,101.05 | 2,411.65 | 49,523.49 | 526.00 | 526.00 | 4,101.05 | - | - | 44,753.32 | 48,854.37 | 49,380.37 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Black History | | | | | | | | | | | | | | |
| Exxon Grant | | 500.00 | - | - | - | 500.00 | - | - | - | - | 500.00 | 500.00 | 500.00 | 500.00 |
| GENYOUth Foundation | | 15.03 | - | - | - | 15.03 | - | - | - | - | 14.79 | 14.79 | 14.79 | 14.79 |
| Race for Education | | 32.69 | - | - | - | 32.69 | - | - | - | - | 33.00 | 33.00 | 33.00 | 33.00 |
| Yearbook | | - | - | - | - | - | - | - | - | - | (0.45) | (0.45) | (0.45) | (0.45) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | 78.50 | 78.50 | 78.50 | 78.50 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | - | - | 64.00 | 64.00 | 64.00 | 64.00 |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | - | - | 31.00 | 31.00 | 31.00 | 31.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | - | - | 496.00 | 496.00 | 496.00 | 496.00 |
| Charity Drives | | 30.00 | - | - | - | 30.00 | - | - | - | - | - | - | - | - |
| SACC Tuition | | - | - | - | - | - | - | - | - | - | (496.00) | (496.00) | (496.00) | (496.00) |
| SPED Home Environment | | (54.92) | - | - | - | (54.92) | - | - | - | - | (54.92) | (54.92) | (54.92) | (54.92) |
| Total Restricted | - | 522.80 | - | - | - | 522.80 | - | - | - | - | 665.92 | - | 665.92 | 665.92 |
| Total Restricted and General Fund | - | 43,533.59 | - | 4,101.05 | 2,411.65 | 50,046.29 | 526.00 | 526.00 | 4,101.05 | - | 665.92 | 44,753.32 | 49,520.29 | 50,046.29 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Doubletree Elementary
June 30, 2017

| | 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 | - | 36,087.20 | - | - | 606.42 | 36,693.62 | 1,026.77 | 1,026.77 | - | - | - | 36,226.00 | 36,226.00 | 37,252.77 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 25.00 | - | - | - | 25.00 | - | - | | | 25.00 | | 25.00 | 25.00 |
| 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 | | 429.12 | - | - | - | 429.12 | - | - | | | 429.00 | | 429.00 | 429.00 |
| 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 | | 80.45 | - | - | - | 80.45 | - | - | | | 80.50 | | 80.50 | 80.50 |
| Music | | 20.00 | - | - | - | 20.00 | - | - | | | 20.00 | | 20.00 | 20.00 |
| PreKK Club | | 57.50 | - | - | - | 57.50 | - | - | | | 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 | | - | - | - | - | - | - | - | | | 0.31 | | 0.31 | 0.31 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| SACC Reim. | | 596.15 | - | - | - | 596.15 | - | - | | | (0.15) | | (0.15) | (0.15) |
| SACC Tuition | | 205.00 | - | - | - | 205.00 | - | - | | | 290.00 | | 290.00 | 290.00 |
| Title One/NCLB | | 48.00 | - | - | - | 48.00 | - | - | | | - | | - | - |
| | | 5,689.92 | - | - | - | 5,689.92 | - | - | | | 5,130.77 | | 5,130.77 | 5,130.77 |
| Total Restricted | - | 5,689.92 | - | - | - | 5,689.92 | - | - | - | - | 5,130.77 | - | 5,130.77 | 5,130.77 |
| Total Restricted and General Fund | - | 41,777.12 | - | - | 606.42 | 42,383.54 | 1,026.77 | 1,026.77 | - | - | 5,130.77 | 36,226.00 | 41,356.77 | 42,383.54 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Downtown Elementary
June 30, 2017

| | 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 | - | 149,568.22 | - | 1,876.72 | 987.67 | 152,432.61 | - | - | 1,876.72 | - | - | 144,233.00 | 146,109.72 | 146,109.72 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| ACT Program Grant | | 222.80 | - | - | - | 222.80 | - | - | - | - | 223.00 | - | 223.00 | 223.00 |
| Beta Club | | 501.76 | - | - | - | 501.76 | - | - | - | - | 501.78 | - | 501.78 | 501.78 |
| Blue Ribbon | | 285.32 | - | - | - | 285.32 | - | - | - | - | 285.00 | - | 285.00 | 285.00 |
| CLUE | | 176.39 | - | - | - | 176.39 | - | - | - | - | 176.00 | - | 176.00 | 176.00 |
| Computer Club | | 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 |
| 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 | | 2,266.11 | - | - | - | 2,266.11 | - | - | - | 2,266.52 | - | 2,266.52 | 2,266.52 | 2,266.52 |
| Junior League-Maxwell | | 225.82 | - | - | - | 225.82 | - | - | - | 226.00 | - | 226.00 | 226.00 | 226.00 |
| Orff Music | | 192.19 | - | - | - | 192.19 | - | - | - | 192.15 | - | 192.15 | 192.15 | 192.15 |
| PIE | | 1.65 | - | - | - | 1.65 | - | - | - | 1.16 | - | 1.16 | 1.16 | 1.16 |
| PreKK Club | | 83.70 | - | - | - | 83.70 | - | - | - | 84.00 | - | 84.00 | 84.00 | 84.00 |
| School Beautification | | 1.66 | - | - | - | 1.66 | - | - | - | 2.00 | - | 2.00 | 2.00 | 2.00 |
| 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 | | 3,498.32 | - | - | - | 3,498.32 | - | - | - | 3,498.65 | - | 3,498.65 | 3,498.65 | 3,498.65 |
| 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) |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 Grade 3 | | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 | 0.00 |
| 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) |
| Total Restricted | - | 21,207.55 | - | - | - | 21,207.55 | - | - | - | 27,530.44 | - | 27,530.44 | 27,530.44 | 27,530.44 |
| Total Restricted and General Fund | - | 170,775.77 | - | 1,876.72 | 987.67 | 173,640.16 | - | - | 1,876.72 | 27,530.44 | 144,233.00 | 173,640.16 | 173,640.16 | 173,640.16 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Dunbar Elementary
June 30, 2017**

| | 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 | - | 3,145.71 | - | - | 904.27 | 4,049.98 | 364.14 | 364.14 | - | - | - | 3,622.07 | 3,622.07 | 3,986.21 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Band | | 30.00 | - | - | - | 30.00 | - | - | | | 30.00 | 30.00 | 30.00 | 30.00 |
| 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 |
| Cheerleaders | | 78.60 | - | - | - | 78.60 | - | - | | | 78.60 | 78.60 | 78.60 | 78.60 |
| Fifth Grade Club | | 98.71 | - | - | - | 98.71 | - | - | | | 98.82 | 98.82 | 98.82 | 98.82 |
| First Grade Club | | 362.47 | - | - | - | 362.47 | - | - | | | 362.50 | 362.50 | 362.50 | 362.50 |
| Honor Society | | 135.04 | - | - | - | 135.04 | - | - | | | 135.00 | 135.00 | 135.00 | 135.00 |
| Kindergarten Club | | 154.38 | - | - | - | 154.38 | - | - | | | 154.36 | 154.36 | 154.36 | 154.36 |
| Orff Music | | 12.50 | - | - | - | 12.50 | - | - | | | 12.00 | 12.00 | 12.00 | 12.00 |
| Performing Arts | | 35.08 | - | - | - | 35.08 | - | - | | | 35.00 | 35.00 | 35.00 | 35.00 |
| Pom Squad | | 365.60 | - | - | - | 365.60 | - | - | | | 366.00 | 366.00 | 366.00 | 366.00 |
| PreKK Club | | 42.40 | - | - | - | 42.40 | - | - | | | 42.24 | 42.24 | 42.24 | 42.24 |
| PTO | | 108.97 | - | - | - | 108.97 | - | - | | | 108.96 | 108.96 | 108.96 | 108.96 |
| Sch Uniform Donations | | 346.45 | - | - | - | 346.45 | - | - | | | 346.00 | 346.00 | 346.00 | 346.00 |
| Second Grade Club | | 41.52 | - | - | - | 41.52 | - | - | | | 41.22 | 41.22 | 41.22 | 41.22 |
| Step Team | | 136.94 | - | - | - | 136.94 | - | - | | | 137.00 | 137.00 | 137.00 | 137.00 |
| Student Council | | 465.00 | - | - | - | 465.00 | - | - | | | 465.00 | 465.00 | 465.00 | 465.00 |
| Teacher Courtesy | | 48.77 | - | - | - | 48.77 | - | - | | | 48.94 | 48.94 | 48.94 | 48.94 |
| Third Grade Club | | 167.44 | - | - | - | 167.44 | - | - | | | 167.35 | 167.35 | 167.35 | 167.35 |
| Vending | | 82.97 | - | - | - | 82.97 | - | - | | | 83.43 | 83.43 | 83.43 | 83.43 |
| Yearbook | | (57.30) | - | - | - | (57.30) | - | - | | | (57.30) | (57.30) | (57.30) | (57.30) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 415.00 | 415.00 | 415.00 | 415.00 |
| Cafeteria Payments | | 138.00 | - | - | - | 138.00 | - | - | | | - | - | - | - |
| Charity Drives | | 420.99 | - | - | - | 420.99 | - | - | | | 420.99 | 420.99 | 420.99 | 420.99 |
| SACC Reim. | | 212.93 | - | - | - | 212.93 | - | - | | | 0.07 | 0.07 | 0.07 | 0.07 |
| Total Restricted | - | 3,466.41 | - | - | - | 3,466.41 | - | - | - | - | 3,530.18 | - | 3,530.18 | 3,530.18 |
| Total Restricted and General Fund | - | 6,612.12 | - | - | 904.27 | 7,516.39 | 364.14 | 364.14 | - | - | 3,530.18 | 3,622.07 | 7,152.25 | 7,516.39 |

Shelby County Schools
Balance Sheet-Regulatory Basis
E. E. Jeter School
June 30, 2017

| | 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 | - | 6,834.27 | - | 2,417.31 | 20.00 | 9,271.58 | - | - | 2,417.31 | - | - | 6,842.27 | 9,259.58 | 9,259.58 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | | 3,454.68 | - | | - | 3,454.68 | - | - | | | 3,455.90 | | 3,455.90 | 3,455.90 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 1,310.09 | - | | - | 1,310.09 | - | - | | | 1,310.09 | | 1,310.09 | 1,310.09 |
| Band | | 2,519.91 | - | | - | 2,519.91 | - | - | | | 2,520.26 | | 2,520.26 | 2,520.26 |
| Beta Club | | 66.80 | - | | - | 66.80 | - | - | | | 66.80 | | 66.80 | 66.80 |
| Cheerleaders | | 1,824.53 | - | | - | 1,824.53 | - | - | | | 1,825.00 | | 1,825.00 | 1,825.00 |
| Choir | | 614.93 | - | | - | 614.93 | - | - | | | 614.43 | | 614.43 | 614.43 |
| Library Club | | 297.47 | - | | - | 297.47 | - | - | | | 297.21 | | 297.21 | 297.21 |
| Sch Uniform Donations | | 32.26 | - | | - | 32.26 | - | - | | | 32.00 | | 32.00 | 32.00 |
| Science Club | | 289.05 | - | | - | 289.05 | - | - | | | 289.05 | | 289.05 | 289.05 |
| Target Grant | | 218.22 | - | | - | 218.22 | - | - | | | 217.77 | | 217.77 | 217.77 |
| Vending | | - | - | | - | - | - | - | | | (0.44) | | (0.44) | (0.44) |
| Yearbook | | 40.00 | - | | - | 40.00 | - | - | | | 40.00 | | 40.00 | 40.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | | - | - | - | - | | | 48.04 | | 48.04 | 48.04 |
| Bus Trips Grade 4 | | - | - | | - | - | - | - | | | (36.17) | | (36.17) | (36.17) |
| Charity Drives | | 1,277.00 | - | | - | 1,277.00 | - | - | | | 1,277.00 | | 1,277.00 | 1,277.00 |
| Total Restricted | - | 11,944.94 | - | - | - | 11,944.94 | - | - | - | - | 11,956.94 | - | 11,956.94 | 11,956.94 |
| Total Restricted and General Fund | - | 18,779.21 | - | 2,417.31 | 20.00 | 21,216.52 | - | - | 2,417.31 | - | 11,956.94 | 6,842.27 | 21,216.52 | 21,216.52 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Egypt Elementary
June 30, 2017

| | 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 | - | 28,425.57 | - | - | 987.36 | 29,412.93 | 455.50 | 455.50 | - | - | - | 29,156.84 | 29,156.84 | 29,612.34 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 2,154.59 | - | - | - | 2,154.59 | - | - | | | 2,154.59 | 2,154.59 | | 2,154.59 |
| Blue Ribbon | | 26.64 | - | - | - | 26.64 | - | - | | | 27.00 | 27.00 | | 27.00 |
| 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 | | 76.82 | - | - | - | 76.82 | - | - | | | 76.50 | 76.50 | | 76.50 |
| First Grade Club | | 110.00 | - | - | - | 110.00 | - | - | | | 110.00 | 110.00 | | 110.00 |
| Fourth Grade Club | | 16.94 | - | - | - | 16.94 | - | - | | | 16.94 | 16.94 | | 16.94 |
| 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 | | 89.93 | - | - | - | 89.93 | - | - | | | 90.00 | 90.00 | | 90.00 |
| PE2GO | | 300.00 | - | - | - | 300.00 | - | - | | | 300.00 | 300.00 | | 300.00 |
| PreKK Club | | 0.50 | - | - | - | 0.50 | - | - | | | - | - | | - |
| PTO | | 1,011.70 | - | - | - | 1,011.70 | - | - | | | 1,012.14 | 1,012.14 | | 1,012.14 |
| Ready School Grant | | 74.90 | - | - | - | 74.90 | - | - | | | 75.00 | 75.00 | | 75.00 |
| RFIS | | 142.17 | - | - | - | 142.17 | - | - | | | 142.00 | 142.00 | | 142.00 |
| 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 | | 474.00 | - | - | - | 474.00 | - | - | | | 474.00 | 474.00 | | 474.00 |
| Second Grade Club | | 257.83 | - | - | - | 257.83 | - | - | | | 258.00 | 258.00 | | 258.00 |
| Spring Fling | | 6.35 | - | - | - | 6.35 | - | - | | | 6.00 | 6.00 | | 6.00 |
| 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) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 74.00 | 74.00 | | 74.00 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | | | - | - | | - |
| SACC Reim. | | 243.50 | - | - | - | 243.50 | - | - | | | 0.50 | 0.50 | | 0.50 |
| SACC Tuition | | 30.00 | - | - | - | 30.00 | - | - | | | - | - | | - |
| Total Restricted | - | 6,774.35 | - | - | - | 6,774.35 | - | - | - | - | 6,574.94 | - | 6,574.94 | 6,574.94 |
| Total Restricted and General Fund | - | 35,199.92 | - | - | 987.36 | 36,187.28 | 455.50 | 455.50 | - | - | 6,574.94 | 29,156.84 | 35,731.78 | 36,187.28 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Evans Elementary
June 30, 2017

| | 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 | - | 7,420.88 | - | - | 469.27 | 7,890.15 | 349.60 | 349.60 | - | - | - | 7,539.77 | 7,539.77 | 7,889.37 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | | 219.59 | - | - | - | 219.59 | - | - | | | 220.00 | 220.00 | 220.00 | 220.00 |
| 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 | | 1,000.00 | - | - | - | 1,000.00 | - | - | | | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 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 | | 84.63 | - | - | - | 84.63 | - | - | | | 84.71 | 84.71 | 84.71 | 84.71 |
| 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 | | 60.78 | - | - | - | 60.78 | - | - | | | 61.00 | 61.00 | 61.00 | 61.00 |
| 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 | | 132.14 | - | - | - | 132.14 | - | - | | | 132.52 | 132.52 | 132.52 | 132.52 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 23.00 | 23.00 | 23.00 | 23.00 |
| Charity Drives | | 521.93 | - | - | - | 521.93 | - | - | | | 521.77 | 521.77 | 521.77 | 521.77 |
| SACC Reim. | | 22.60 | - | - | - | 22.60 | - | - | | | 0.40 | 0.40 | 0.40 | 0.40 |
| Total Restricted | - | 3,661.58 | - | - | - | 3,661.58 | - | - | - | - | 3,662.36 | - | 3,662.36 | 3,662.36 |
| Total Restricted and General Fund | - | 11,082.46 | - | - | 469.27 | 11,551.73 | 349.60 | 349.60 | - | - | 3,662.36 | 7,539.77 | 11,202.13 | 11,551.73 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Fairley Elementary
June 30, 2017

| | 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 | - | (2,270.96) | - | - | - | (2,270.96) | - | - | - | - | - | (2,270.96) | (2,270.96) | (2,270.96) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Clothes Closet | | 4.00 | - | - | - | 4.00 | - | - | - | - | 4.00 | | 4.00 | 4.00 |
| Dance Team | | 3.00 | - | - | - | 3.00 | - | - | - | - | 3.00 | | 3.00 | 3.00 |
| Fifth Grade Club | | 184.00 | - | - | - | 184.00 | - | - | - | - | 184.00 | | 184.00 | 184.00 |
| GENYOUth Foundation | | 327.00 | - | - | - | 327.00 | - | - | - | - | 327.00 | | 327.00 | 327.00 |
| Grants-Misc.CALL AUDITING 1ST | | 26.00 | - | - | - | 26.00 | - | - | - | - | 26.00 | | 26.00 | 26.00 |
| Honor Society | | 311.00 | - | - | - | 311.00 | - | - | - | - | 311.00 | | 311.00 | 311.00 |
| Kindergarten Club | | - | - | - | - | - | - | - | - | - | - | | - | - |
| PreKK Club | | 23.00 | - | - | - | 23.00 | - | - | - | - | 23.00 | | 23.00 | 23.00 |
| Rotary Grant | | 286.00 | - | - | - | 286.00 | - | - | - | - | 286.00 | | 286.00 | 286.00 |
| Sch Uniform Donations | | 181.02 | - | - | - | 181.02 | - | - | - | - | 181.02 | | 181.02 | 181.02 |
| Spirit Club | | 5.00 | - | - | - | 5.00 | - | - | - | - | 5.00 | | 5.00 | 5.00 |
| Step Team | | 52.00 | - | - | - | 52.00 | - | - | - | - | 52.00 | | 52.00 | 52.00 |
| Teacher Courtesy | | - | - | - | - | - | - | - | - | - | - | | - | - |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 684.44 | - | - | - | 684.44 | - | - | - | - | 684.44 | | 684.44 | 684.44 |
| Bus Trips Grade 1 | | 74.50 | - | - | - | 74.50 | - | - | - | - | 74.50 | | 74.50 | 74.50 |
| SACC Reim. | | 100.00 | - | - | - | 100.00 | - | - | - | - | 100.00 | | 100.00 | 100.00 |
| SACC Tuition | | 10.00 | - | - | - | 10.00 | - | - | - | - | 10.00 | | 10.00 | 10.00 |
| Title One/NCLB | | - | - | - | - | - | - | - | - | - | - | | - | - |
| Total Restricted | - | 2,270.96 | - | - | - | 2,270.96 | - | - | - | - | 2,270.96 | - | 2,270.96 | 2,270.96 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | 2,270.96 | (2,270.96) | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Florida-Kansas Elementary
June 30, 2017

| | 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 | - | 1,201.93 | - | - | - | 1,201.93 | - | - | - | - | - | 4,902.46 | 4,902.46 | 4,902.46 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 60.87 | - | - | - | 60.87 | - | - | - | - | - | - | - | - |
| Exxon Grant | | 1,000.00 | - | - | - | 1,000.00 | - | - | - | - | - | - | - | - |
| Fifth Grade Club | | 114.80 | - | - | - | 114.80 | - | - | - | - | - | - | - | - |
| Fourth Grade Club | | 65.52 | - | - | - | 65.52 | - | - | - | - | - | - | - | - |
| Honor Society | | 111.00 | - | - | - | 111.00 | - | - | - | - | - | - | - | - |
| Math/Science Grant | | 1,250.00 | - | - | - | 1,250.00 | - | - | - | - | - | - | - | - |
| Pep Club | | 179.53 | - | - | - | 179.53 | - | - | - | - | - | - | - | - |
| PTO | | 95.72 | - | - | - | 95.72 | - | - | - | - | - | - | - | - |
| RFIS | | 840.00 | - | - | - | 840.00 | - | - | - | - | - | - | - | - |
| Second Grade Club | | 68.02 | - | - | - | 68.02 | - | - | - | - | - | - | - | - |
| Vending | | 12.61 | - | - | - | 12.61 | - | - | - | - | - | - | - | - |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | 97.54 | - | 97.54 | 97.54 |
| Total Restricted | - | 3,798.07 | - | - | - | 3,798.07 | - | - | - | 97.54 | - | - | 97.54 | 97.54 |
| Total Restricted and General Fund | - | 5,000.00 | - | - | - | 5,000.00 | - | - | - | 97.54 | 4,902.46 | 5,000.00 | 5,000.00 | 5,000.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Ford Road Elementary
June 30, 2017

| | 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 | - | 21,472.16 | - | - | 188.77 | 21,660.93 | 245.00 | 245.00 | - | - | - | 21,229.95 | 21,229.95 | 21,474.95 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Blue Ribbon | | 3,355.38 | - | - | - | 3,355.38 | - | - | | | | 3,355.00 | 3,355.00 | 3,355.00 |
| Cheerleaders | | 18.57 | - | - | - | 18.57 | - | - | | | | 19.00 | 19.00 | 19.00 |
| Fifth Grade Club | | 350.71 | - | - | - | 350.71 | - | - | | | | 349.51 | 349.51 | 349.51 |
| First Grade Club | | 174.85 | - | - | - | 174.85 | - | - | | | | 175.31 | 175.31 | 175.31 |
| Fourth Grade Club | | 127.47 | - | - | - | 127.47 | - | - | | | | 127.77 | 127.77 | 127.77 |
| GENYOUth Foundation | | 69.94 | - | - | - | 69.94 | - | - | | | | 70.25 | 70.25 | 70.25 |
| Kindergarten Club | | - | - | - | - | - | - | - | | | | 191.95 | 191.95 | 191.95 |
| Majorettes | | 242.70 | - | - | - | 242.70 | - | - | | | | 242.58 | 242.58 | 242.58 |
| Music | | 4.50 | - | - | - | 4.50 | - | - | | | | 4.00 | 4.00 | 4.00 |
| Outdoor Classroom Grant | | 130.29 | - | - | - | 130.29 | - | - | | | | 130.00 | 130.00 | 130.00 |
| PreKK Club | | 19.55 | - | - | - | 19.55 | - | - | | | | (171.47) | (171.47) | (171.47) |
| PTO | | 79.66 | - | - | - | 79.66 | - | - | | | | 80.00 | 80.00 | 80.00 |
| Sch Uniform Donations | | 122.57 | - | - | - | 122.57 | - | - | | | | 123.00 | 123.00 | 123.00 |
| Second Grade Club | | 60.22 | - | - | - | 60.22 | - | - | | | | 60.22 | 60.22 | 60.22 |
| SPED Club | | 227.88 | - | - | - | 227.88 | - | - | | | | 228.38 | 228.38 | 228.38 |
| Step Team | | 110.00 | - | - | - | 110.00 | - | - | | | | 110.00 | 110.00 | 110.00 |
| Third Grade Club | | 261.83 | - | - | - | 261.83 | - | - | | | | 261.83 | 261.83 | 261.83 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | | 241.00 | 241.00 | 241.00 |
| SACC Tuition | | 245.00 | - | - | - | 245.00 | - | - | | | | - | - | - |
| Title One/NCLB | | (188.77) | - | - | - | (188.77) | - | - | | | | - | - | - |
| Total Restricted | - | 5,412.35 | - | - | - | 5,412.35 | - | - | - | - | 5,598.33 | - | 5,598.33 | 5,598.33 |
| Total Restricted and General Fund | - | 26,884.51 | - | - | 188.77 | 27,073.28 | 245.00 | 245.00 | - | - | 5,598.33 | 21,229.95 | 26,828.28 | 27,073.28 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Fox Meadows Elementary
June 30, 2017

| | 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 | - | 34,214.63 | - | - | - | 34,214.63 | - | - | - | - | - | 33,926.26 | 33,926.26 | 33,926.26 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 0.53 | - | - | - | 0.53 | - | - | - | - | - | - | - | - |
| 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 |
| Choir | | 247.45 | - | - | - | 247.45 | - | - | - | 247.70 | - | 247.70 | 247.70 | 247.70 |
| Fifth Grade Club | | 96.28 | - | - | - | 96.28 | - | - | - | 96.43 | - | 96.43 | 96.43 | 96.43 |
| First Grade Club | | 115.77 | - | - | - | 115.77 | - | - | - | 115.28 | - | 115.28 | 115.28 | 115.28 |
| Fourth Grade Club | | 11.17 | - | - | - | 11.17 | - | - | - | 11.00 | - | 11.00 | 11.00 | 11.00 |
| GENYOUth Foundation | | 666.30 | - | - | - | 666.30 | - | - | - | 666.30 | - | 666.30 | 666.30 | 666.30 |
| 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) |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 |
| Total Restricted | - | 2,223.60 | - | - | - | 2,223.60 | - | - | - | 2,511.97 | - | 2,511.97 | 2,511.97 | 2,511.97 |
| Total Restricted and General Fund | - | 36,438.23 | - | - | - | 36,438.23 | - | - | - | 2,511.97 | 33,926.26 | 36,438.23 | 36,438.23 | 36,438.23 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Gardenview Elementary
June 30, 2017**

| | 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 | - | 516.40 | - | - | - | 516.40 | 193.15 | 193.15 | - | - | - | 323.23 | 323.23 | 516.38 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Blue Ribbon | | 765.65 | - | - | - | 765.65 | - | - | | | 765.50 | | 765.50 | 765.50 |
| 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 | | 408.72 | - | - | - | 408.72 | - | - | | | 409.00 | | 409.00 | 409.00 |
| 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 | | 1,081.21 | - | - | - | 1,081.21 | - | - | | | 750.13 | | 750.13 | 750.13 |
| Third Grade Club | | 542.17 | - | - | - | 542.17 | - | - | | | 541.61 | | 541.61 | 541.61 |
| Vending | | - | - | - | - | - | - | - | | | (0.01) | | (0.01) | (0.01) |
| Other Accounts: | | | | | | | | | | | | | | |
| Total Restricted | - | 5,708.85 | - | - | - | 5,708.85 | - | - | - | - | 5,708.87 | - | 5,708.87 | 5,708.87 |
| Total Restricted and General Fund | - | 6,225.25 | - | - | - | 6,225.25 | 193.15 | 193.15 | - | - | 5,708.87 | 323.23 | 6,032.10 | 6,225.25 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Germanshire Elementary
June 30, 2017**

| | 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 | - | 4,074.96 | - | 2,992.84 | - | 7,067.80 | 7,463.66 | 7,463.66 | 2,992.84 | - | - | 2,700.37 | 5,693.21 | 13,156.87 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 1,899.17 | - | | - | 1,899.17 | - | - | | | 1,899.20 | | 1,899.20 | 1,899.20 |
| Cheerleaders | | 106.74 | - | | - | 106.74 | - | - | | | 107.00 | | 107.00 | 107.00 |
| Chess Club | | 471.45 | - | | - | 471.45 | - | - | | | 471.00 | | 471.00 | 471.00 |
| Choir | | 976.26 | - | | - | 976.26 | - | - | | | 976.26 | | 976.26 | 976.26 |
| Computer Club | | 1,564.00 | - | | - | 1,564.00 | - | - | | | 1,564.00 | | 1,564.00 | 1,564.00 |
| Environmental Club | | 5.00 | - | | - | 5.00 | - | - | | | 5.00 | | 5.00 | 5.00 |
| Exxon Grant | | 500.00 | - | | - | 500.00 | - | - | | | 500.00 | | 500.00 | 500.00 |
| Fifth Grade Club | | 6,498.98 | - | | - | 6,498.98 | - | - | | | 6,498.69 | | 6,498.69 | 6,498.69 |
| First Grade Club | | 346.10 | - | | - | 346.10 | - | - | | | 345.75 | | 345.75 | 345.75 |
| Fourth Grade Club | | 604.71 | - | | - | 604.71 | - | - | | | 605.11 | | 605.11 | 605.11 |
| Honor Society | | 3,481.44 | - | | - | 3,481.44 | - | - | | | 3,481.16 | | 3,481.16 | 3,481.16 |
| 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 | | 445.97 | - | | - | 445.97 | - | - | | | 49.69 | | 49.69 | 49.69 |
| Library Club | | 1,036.49 | - | | - | 1,036.49 | - | - | | | 1,036.33 | | 1,036.33 | 1,036.33 |
| 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 | | 176.42 | - | | - | 176.42 | - | - | | | 176.17 | | 176.17 | 176.17 |
| SACC Summer Camp | | 2,780.71 | - | | - | 2,780.71 | - | - | | | - | | - | - |
| 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 | | 1,733.71 | - | | - | 1,733.71 | - | - | | | 1,734.18 | | 1,734.18 | 1,734.18 |
| Science Olympiad | | 773.93 | - | | - | 773.93 | - | - | | | 773.88 | | 773.88 | 773.88 |
| Second Grade Club | | 4,622.76 | - | | - | 4,622.76 | - | - | | | 4,622.75 | | 4,622.75 | 4,622.75 |
| SPED Club | | 28.67 | - | | - | 28.67 | - | - | | | 29.00 | | 29.00 | 29.00 |
| Student Council | | 825.97 | - | | - | 825.97 | - | - | | | 826.07 | | 826.07 | 826.07 |
| Technical Honor Society | | 852.08 | - | | - | 852.08 | - | - | | | 852.08 | | 852.08 | 852.08 |
| Third Grade Club | | 145.52 | - | | - | 145.52 | - | - | | | 146.07 | | 146.07 | 146.07 |
| Yearbook | | 2,025.50 | - | | - | 2,025.50 | - | - | | | 2,025.50 | | 2,025.50 | 2,025.50 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | | - | - | - | - | | | (500.00) | | (500.00) | (500.00) |
| Bus Trips KK | | - | - | | - | - | - | - | | | 140.00 | | 140.00 | 140.00 |
| Charity Drives | | 5.00 | - | | - | 5.00 | - | - | | | 5.00 | | 5.00 | 5.00 |
| SACC Tuition | | - | - | | - | - | - | - | | | (2,552.00) | | (2,552.00) | (2,552.00) |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Germanshire Elementary
June 30, 2017**

| | 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 |
| Total Restricted | - | 35,882.02 | - | - | - | 35,882.02 | - | - | - | - | 29,792.95 | - | 29,792.95 | 29,792.95 |
| Total Restricted and General Fund | - | 39,956.98 | - | 2,992.84 | - | 42,949.82 | 7,463.66 | 7,463.66 | 2,992.84 | - | 29,792.95 | 2,700.37 | 35,486.16 | 42,949.82 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Germantown Elementary
June 30, 2017

| | 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 | - | 63,677.15 | - | 481.70 | 384.90 | 64,543.75 | - | - | 481.70 | - | - | 62,900.38 | 63,382.08 | 63,382.08 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 1,471.95 | - | - | - | 1,471.95 | - | - | - | - | 1,471.92 | 1,471.92 | 1,471.92 | 1,471.92 |
| 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 | | 169.30 | - | - | - | 169.30 | - | - | - | - | 169.30 | 169.30 | 169.30 | 169.30 |
| 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 | | 150.66 | - | - | - | 150.66 | - | - | - | - | 150.63 | 150.63 | 150.63 | 150.63 |
| Library Club | | 445.00 | - | - | - | 445.00 | - | - | - | - | 445.00 | 445.00 | 445.00 | 445.00 |
| Music | | 30.27 | - | - | - | 30.27 | - | - | - | - | 30.02 | 30.02 | 30.02 | 30.02 |
| 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 | | 2,225.00 | - | - | - | 2,225.00 | - | - | - | - | 2,225.00 | 2,225.00 | 2,225.00 | 2,225.00 |
| 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 | | 32.36 | - | - | - | 32.36 | - | - | - | - | 777.97 | 777.97 | 777.97 | 777.97 |
| Vending | | 18.15 | - | - | - | 18.15 | - | - | - | - | 18.15 | 18.15 | 18.15 | 18.15 |
| Yearbook | | (756.30) | - | - | - | (756.30) | - | - | - | - | (756.30) | (756.30) | (756.30) | (756.30) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | (303.00) | (303.00) | (303.00) | (303.00) |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | - | - | 6.00 | 6.00 | 6.00 | 6.00 |
| SACC Reim. | | (384.90) | - | - | - | (384.90) | - | - | - | - | (384.90) | (384.90) | (384.90) | (384.90) |
| SACC Tuition | | - | - | - | - | - | - | - | - | - | 409.05 | 409.05 | 409.05 | 409.05 |
| Total Restricted | - | 6,826.30 | - | - | - | 6,826.30 | - | - | - | 7,987.97 | - | 7,987.97 | 7,987.97 | 7,987.97 |
| Total Restricted and General Fund | - | 70,503.45 | - | 481.70 | 384.90 | 71,370.05 | - | - | 481.70 | - | 7,987.97 | 62,900.38 | 71,370.05 | 71,370.05 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Getwell Elementary
June 30, 2017

| | 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 | - | 26,379.30 | - | - | 749.55 | 27,128.85 | 45.72 | 45.72 | - | - | - | 24,736.79 | 24,736.79 | 24,782.51 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Back to School Grant | | 7.79 | - | - | - | 7.79 | - | - | - | - | 8.00 | 8.00 | 8.00 | 8.00 |
| Choir | | 73.67 | - | - | - | 73.67 | - | - | - | - | 73.57 | 73.57 | 73.57 | 73.57 |
| Dance Team | | 966.43 | - | - | - | 966.43 | - | - | - | - | 966.79 | 966.79 | 966.79 | 966.79 |
| ESL | | 391.17 | - | - | - | 391.17 | - | - | - | - | 391.00 | 391.00 | 391.00 | 391.00 |
| Exxon Grant | | 1,000.00 | - | - | - | 1,000.00 | - | - | - | - | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| Fifth Grade Club | | 172.47 | - | - | - | 172.47 | - | - | - | - | 172.52 | 172.52 | 172.52 | 172.52 |
| First Grade Club | | 1.00 | - | - | - | 1.00 | - | - | - | - | - | - | - | - |
| Fourth Grade Club | | 54.07 | - | - | - | 54.07 | - | - | - | - | 54.00 | 54.00 | 54.00 | 54.00 |
| GENYOUth Foundation | | 182.09 | - | - | - | 182.09 | - | - | - | - | 182.09 | 182.09 | 182.09 | 182.09 |
| Honor Society | | 16.00 | - | - | - | 16.00 | - | - | - | - | 16.00 | 16.00 | 16.00 | 16.00 |
| Junior League | | 0.39 | - | - | - | 0.39 | - | - | - | - | - | - | - | - |
| Kindergarten Club | | 567.17 | - | - | - | 567.17 | - | - | - | - | 567.32 | 567.32 | 567.32 | 567.32 |
| Library Club | | 12.88 | - | - | - | 12.88 | - | - | - | - | 13.00 | 13.00 | 13.00 | 13.00 |
| Music | | 16.99 | - | - | - | 16.99 | - | - | - | - | 17.00 | 17.00 | 17.00 | 17.00 |
| Orchestra | | 177.03 | - | - | - | 177.03 | - | - | - | - | 177.03 | 177.03 | 177.03 | 177.03 |
| PreKK Club | | 80.09 | - | - | - | 80.09 | - | - | - | - | 80.00 | 80.00 | 80.00 | 80.00 |
| PTO | | 82.72 | - | - | - | 82.72 | - | - | - | - | 83.00 | 83.00 | 83.00 | 83.00 |
| Sch Uniform Donations | | 93.00 | - | - | - | 93.00 | - | - | - | - | 93.00 | 93.00 | 93.00 | 93.00 |
| Second Grade Club | | 37.68 | - | - | - | 37.68 | - | - | - | - | 38.00 | 38.00 | 38.00 | 38.00 |
| Spanish Club | | 178.53 | - | - | - | 178.53 | - | - | - | - | 178.35 | 178.35 | 178.35 | 178.35 |
| SPED Club | | 79.08 | - | - | - | 79.08 | - | - | - | - | 79.00 | 79.00 | 79.00 | 79.00 |
| Student Council | | 100.00 | - | - | - | 100.00 | - | - | - | - | 100.00 | 100.00 | 100.00 | 100.00 |
| Target Grant | | 82.45 | - | - | - | 82.45 | - | - | - | - | 82.45 | 82.45 | 82.45 | 82.45 |
| Teacher Courtesy | | - | - | - | - | - | - | - | - | - | (38.37) | (38.37) | (38.37) | (38.37) |
| Third Grade Club | | 19.70 | - | - | - | 19.70 | - | - | - | - | 20.00 | 20.00 | 20.00 | 20.00 |
| Vending | | - | - | - | - | - | - | - | - | - | 37.95 | 37.95 | 37.95 | 37.95 |
| Yearbook | | 617.52 | - | - | - | 617.52 | - | - | - | - | 618.00 | 618.00 | 618.00 | 618.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | 2,160.00 | 2,160.00 | 2,160.00 | 2,160.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | - | - | 166.00 | 166.00 | 166.00 | 166.00 |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | - | - | 47.00 | 47.00 | 47.00 | 47.00 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | - | - | 19.00 | 19.00 | 19.00 | 19.00 |
| SACC Reim. | | 45.72 | - | - | - | 45.72 | - | - | - | - | 0.28 | 0.28 | 0.28 | 0.28 |
| Total Restricted | - | 5,055.64 | - | - | - | 5,055.64 | - | - | - | - | 7,401.98 | - | 7,401.98 | 7,401.98 |
| Total Restricted and General Fund | - | 31,434.94 | - | - | 749.55 | 32,184.49 | 45.72 | 45.72 | - | - | 7,401.98 | 24,736.79 | 32,138.77 | 32,184.49 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Goodlett Elementary
June 30, 2017

| | 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 | - | 34,563.03 | - | 106.30 | 1,408.55 | 36,077.88 | 339.26 | 339.26 | 106.30 | - | - | 34,869.69 | 34,975.99 | 35,315.25 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Blue Ribbon | | 500.00 | - | - | - | 500.00 | - | - | - | - | 500.00 | | 500.00 | 500.00 |
| Cheerleaders | | 846.12 | - | - | - | 846.12 | - | - | - | 846.00 | | 846.00 | 846.00 | 846.00 |
| ESL | | 2.71 | - | - | - | 2.71 | - | - | - | 2.71 | | 2.71 | 2.71 | 2.71 |
| Exxon Grant | | 862.49 | - | - | - | 862.49 | - | - | - | 862.44 | | 862.44 | 862.44 | 862.44 |
| Fifth Grade Club | | 2,023.51 | - | - | - | 2,023.51 | - | - | - | 1,636.99 | | 1,636.99 | 1,636.99 | 1,636.99 |
| Fourth Grade Club | | 252.26 | - | - | - | 252.26 | - | - | - | 252.26 | | 252.26 | 252.26 | 252.26 |
| Grants-Misc.CALL AUDITING 1ST | | 500.00 | - | - | - | 500.00 | - | - | - | 500.00 | | 500.00 | 500.00 | 500.00 |
| Honor Society | | - | - | - | - | - | - | - | - | (0.02) | | (0.02) | (0.02) | (0.02) |
| Kindergarten Club | | - | - | - | - | - | - | - | - | 0.21 | | 0.21 | 0.21 | 0.21 |
| Majorettes | | - | - | - | - | - | - | - | - | 47.00 | | 47.00 | 47.00 | 47.00 |
| PTO | | 3,682.75 | - | - | - | 3,682.75 | - | - | - | 4,882.24 | | 4,882.24 | 4,882.24 | 4,882.24 |
| Sch Uniform Donations | | 202.43 | - | - | - | 202.43 | - | - | - | (197.82) | | (197.82) | (197.82) | (197.82) |
| Scholarship Fund | | 1,599.83 | - | - | - | 1,599.83 | - | - | - | 1,600.00 | | 1,600.00 | 1,600.00 | 1,600.00 |
| Science Club | | - | - | - | - | - | - | - | - | (0.29) | | (0.29) | (0.29) | (0.29) |
| Science Olympiad | | - | - | - | - | - | - | - | - | 0.50 | | 0.50 | 0.50 | 0.50 |
| Student Council | | 1,991.22 | - | - | - | 1,991.22 | - | - | - | 1,990.74 | | 1,990.74 | 1,990.74 | 1,990.74 |
| T I Grant | | 16.00 | - | - | - | 16.00 | - | - | - | 16.00 | | 16.00 | 16.00 | 16.00 |
| Target Grant | | 8.00 | - | - | - | 8.00 | - | - | - | 8.00 | | 8.00 | 8.00 | 8.00 |
| Teacher Courtesy | | 155.55 | - | - | - | 155.55 | - | - | - | (593.71) | | (593.71) | (593.71) | (593.71) |
| WalMart | | 17.75 | - | - | - | 17.75 | - | - | - | 18.00 | | 18.00 | 18.00 | 18.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | 1,045.00 | | 1,045.00 | 1,045.00 | 1,045.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | - | 45.00 | | 45.00 | 45.00 | 45.00 |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | - | 12.00 | | 12.00 | 12.00 | 12.00 |
| Caps and Gowns | | - | - | - | - | - | - | - | - | (50.00) | | (50.00) | (50.00) | (50.00) |
| Total Restricted | - | 12,660.62 | - | - | - | 12,660.62 | - | - | - | 13,423.25 | - | 13,423.25 | 13,423.25 | 13,423.25 |
| Total Restricted and General Fund | - | 47,223.65 | - | 106.30 | 1,408.55 | 48,738.50 | 339.26 | 339.26 | 106.30 | - | 13,423.25 | 34,869.69 | 48,399.24 | 48,738.50 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Gordon Elementary
June 30, 2017

| | 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 | - | - | - | - | - | - | - | - | - | - | - | 0.00 | 0.00 | 0.00 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | - | - | | | | | | | | |
| Total Restricted | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | - | 0.00 | 0.00 | 0.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Grahamwood Elementary
June 30, 2017

| | 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 | - | 60,366.67 | 9,658.71 | - | 790.00 | 70,815.38 | 10,899.68 | 10,899.68 | - | - | - | 65,613.47 | 65,613.47 | 76,513.15 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 502.69 | - | - | - | 502.69 | - | - | - | - | 503.00 | 503.00 | 503.00 | 503.00 |
| Beta Club | | 146.33 | - | - | - | 146.33 | - | - | - | - | 146.65 | 146.65 | 146.65 | 146.65 |
| Cheerleaders | | 1.90 | - | - | - | 1.90 | - | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 |
| Chess Club | | 9,152.13 | - | - | - | 9,152.13 | - | - | - | - | 9,017.44 | 9,017.44 | 9,017.44 | 9,017.44 |
| Chinese Club | | 12,438.98 | - | - | - | 12,438.98 | - | - | - | - | 12,304.93 | 12,304.93 | 12,304.93 | 12,304.93 |
| CLUE | | 5,851.37 | - | - | - | 5,851.37 | - | - | - | - | 5,851.60 | 5,851.60 | 5,851.60 | 5,851.60 |
| Dance Team | | 6,168.19 | - | - | - | 6,168.19 | - | - | - | - | 6,033.87 | 6,033.87 | 6,033.87 | 6,033.87 |
| ESL | | 70.47 | - | - | - | 70.47 | - | - | - | - | 70.47 | 70.47 | 70.47 | 70.47 |
| Exxon Grant | | 588.00 | - | - | - | 588.00 | - | - | - | - | 588.00 | 588.00 | 588.00 | 588.00 |
| FedEx Grant | | 0.19 | - | - | - | 0.19 | - | - | - | - | - | - | - | - |
| Fifth Grade Club | | 2,126.90 | - | - | - | 2,126.90 | - | - | - | - | 2,127.91 | 2,127.91 | 2,127.91 | 2,127.91 |
| 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 | | 12,975.91 | - | - | - | 12,975.91 | - | - | - | - | 9,759.02 | 9,759.02 | 9,759.02 | 9,759.02 |
| 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 | | 929.88 | - | - | - | 929.88 | - | - | - | - | 930.01 | 930.01 | 930.01 | 930.01 |
| 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 | | 512.28 | - | - | - | 512.28 | - | - | - | - | 512.00 | 512.00 | 512.00 | 512.00 |
| PTO | | 0.21 | - | - | - | 0.21 | - | - | - | - | 0.52 | 0.52 | 0.52 | 0.52 |
| SACC Summer Camp | | 4,945.00 | - | - | - | 4,945.00 | - | - | - | - | - | - | - | - |
| School Beautification | | 44.38 | - | - | - | 44.38 | - | - | - | - | 44.00 | 44.00 | 44.00 | 44.00 |
| Target Grant | | 1,162.85 | - | - | - | 1,162.85 | - | - | - | - | 1,162.38 | 1,162.38 | 1,162.38 | 1,162.38 |
| Teacher Courtesy | | 6.49 | - | - | - | 6.49 | - | - | - | - | 6.09 | 6.09 | 6.09 | 6.09 |
| Third Grade Club | | 4.00 | - | - | - | 4.00 | - | - | - | - | 4.00 | 4.00 | 4.00 | 4.00 |
| Vending | | 154.29 | - | - | - | 154.29 | - | - | - | - | 154.22 | 154.22 | 154.22 | 154.22 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | - | - | 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 | | - | - | - | - | - | - | - | - | - | 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 | - | - | - | - | 323.01 | 323.01 | 323.01 | 323.01 |
| Class Piano | | - | - | - | - | - | - | - | - | - | (34.93) | (34.93) | (34.93) | (34.93) |
| SACC Reim. | | (1,916.25) | - | - | - | (1,916.25) | - | - | - | - | (55.97) | (55.97) | (55.97) | (55.97) |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Grahamwood Elementary
June 30, 2017**

| | 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 Tuition | | 1,498.80 | - | | - | 1,498.80 | - | - | | | 521.23 | | 521.23 | 521.23 |
| Total Restricted | - | 59,087.17 | - | - | - | 59,087.17 | - | - | - | - | 53,389.40 | - | 53,389.40 | 53,389.40 |
| Total Restricted and General Fund | - | 119,453.84 | 9,658.71 | - | 790.00 | 129,902.55 | 10,899.68 | 10,899.68 | - | - | 53,389.40 | 65,613.47 | 119,002.87 | 129,902.55 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Graves Elementary
June 30, 2017**

| | 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | - | - | | | | | - | | | |
| Total Restricted | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Guthrie Elementary
June 30, 2017

| | 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 | - | 2,098.90 | - | - | - | 2,098.90 | - | - | - | - | - | (3,217.53) | (3,217.53) | (3,217.53) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 147.25 | - | - | - | 147.25 | - | - | | | | 121.75 | 121.75 | 121.75 |
| Choir | | (47.00) | - | - | - | (47.00) | - | - | | | | 47.00 | 47.00 | 47.00 |
| Fifth Grade Club | | 88.59 | - | - | - | 88.59 | - | - | | | | 29.41 | 29.41 | 29.41 |
| Girl Scout | | (521.00) | - | - | - | (521.00) | - | - | | | | 521.00 | 521.00 | 521.00 |
| Grants-Misc.CALL AUDITING 1ST | | (9.00) | - | - | - | (9.00) | - | - | | | | 9.00 | 9.00 | 9.00 |
| Kids Kreative Kooking | | (24.00) | - | - | - | (24.00) | - | - | | | | 24.00 | 24.00 | 24.00 |
| Kindergarten Club | | (25.00) | - | - | - | (25.00) | - | - | | | | 25.00 | 25.00 | 25.00 |
| PreKK Club | | 97.03 | - | - | - | 97.03 | - | - | | | | 154.60 | 154.60 | 154.60 |
| PTO | | (226.00) | - | - | - | (226.00) | - | - | | | | 226.00 | 226.00 | 226.00 |
| RFIS | | (33.00) | - | - | - | (33.00) | - | - | | | | 33.00 | 33.00 | 33.00 |
| Rotary Grant | | (72.00) | - | - | - | (72.00) | - | - | | | | 72.00 | 72.00 | 72.00 |
| Sch Uniform Donations | | (527.00) | - | - | - | (527.00) | - | - | | | | 527.00 | 527.00 | 527.00 |
| SECME | | (46.00) | - | - | - | (46.00) | - | - | | | | 46.00 | 46.00 | 46.00 |
| Student Council | | (222.00) | - | - | - | (222.00) | - | - | | | | 222.00 | 222.00 | 222.00 |
| Target Grant | | 50.00 | - | - | - | 50.00 | - | - | | | | - | - | - |
| Teacher Courtesy | | (115.00) | - | - | - | (115.00) | - | - | | | | 115.00 | 115.00 | 115.00 |
| Vending | | 60.20 | - | - | - | 60.20 | - | - | | | | 188.80 | 188.80 | 188.80 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips Grade 1 | | (40.16) | - | - | - | (40.16) | - | - | | | | 40.16 | 40.16 | 40.16 |
| Bus Trips Grade 2 | | (45.94) | - | - | - | (45.94) | - | - | | | | 45.94 | 45.94 | 45.94 |
| Bus Trips Grade 3 | | 7.00 | - | - | - | 7.00 | - | - | | | | (7.00) | (7.00) | (7.00) |
| Bus Trips KK | | (304.41) | - | - | - | (304.41) | - | - | | | | 304.41 | 304.41 | 304.41 |
| Cafeteria Payments | | 27.50 | - | - | - | 27.50 | - | - | | | | 93.50 | 93.50 | 93.50 |
| Charity Drives | | (183.26) | - | - | - | (183.26) | - | - | | | | 243.26 | 243.26 | 243.26 |
| Title One/NCLB | | (135.70) | - | - | - | (135.70) | - | - | | | | 135.70 | 135.70 | 135.70 |
| Total Restricted | - | (2,098.90) | - | - | - | (2,098.90) | - | - | - | - | 3,217.53 | - | 3,217.53 | 3,217.53 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | 3,217.53 | (3,217.53) | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Hamilton Elementary
June 30, 2017

| | 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 | - | 90,702.37 | - | - | - | 90,702.37 | - | - | - | - | - | 90,702.37 | 90,702.37 | 90,702.37 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | | 1,283.20 | - | - | - | 1,283.20 | - | - | - | - | 1,282.91 | | 1,282.91 | 1,282.91 |
| Rotary Grant | | 88.65 | - | - | - | 88.65 | - | - | - | - | 89.00 | | 89.00 | 89.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 132.00 | - | - | - | 132.00 | - | - | - | - | 132.00 | | 132.00 | 132.00 |
| Bus Trips Grade 1 | | 28.00 | - | - | - | 28.00 | - | - | - | - | - | | - | - |
| Bus Trips Grade 2 | | 11.00 | - | - | - | 11.00 | - | - | - | - | 28.00 | | 28.00 | 28.00 |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | - | - | 11.00 | | 11.00 | 11.00 |
| Total Restricted | - | 3,331.80 | - | - | - | 3,331.80 | - | - | - | - | 3,331.80 | - | 3,331.80 | 3,331.80 |
| Total Restricted and General Fund | - | 94,034.17 | - | - | - | 94,034.17 | - | - | - | - | 3,331.80 | 90,702.37 | 94,034.17 | 94,034.17 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Hawkins Mill Elementary
June 30, 2017

| | 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 | - | 23,081.50 | - | - | 826.00 | 23,907.50 | 0.16 | 0.16 | - | - | - | 23,907.34 | 23,907.34 | 23,907.50 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Chess Club | | 131.00 | - | - | - | 131.00 | - | - | | | | 131.00 | 131.00 | 131.00 |
| Choir | | 228.00 | - | - | - | 228.00 | - | - | | | | 228.00 | 228.00 | 228.00 |
| Fifth Grade Club | | 2.17 | - | - | - | 2.17 | - | - | | | | 2.17 | 2.17 | 2.17 |
| First Grade Club | | 46.58 | - | - | - | 46.58 | - | - | | | | 46.58 | 46.58 | 46.58 |
| Honor Society | | 74.22 | - | - | - | 74.22 | - | - | | | | 74.22 | 74.22 | 74.22 |
| Kindergarten Club | | 106.45 | - | - | - | 106.45 | - | - | | | | 106.45 | 106.45 | 106.45 |
| Playground Equipment | | 4,259.00 | - | - | - | 4,259.00 | - | - | | | | 4,259.00 | 4,259.00 | 4,259.00 |
| Pom Squad | | 35.66 | - | - | - | 35.66 | - | - | | | | 35.66 | 35.66 | 35.66 |
| PreKK Club | | 24.00 | - | - | - | 24.00 | - | - | | | | 24.00 | 24.00 | 24.00 |
| PTO | | (0.31) | - | - | - | (0.31) | - | - | | | | (0.31) | (0.31) | (0.31) |
| Sch Uniform Donations | | 9.00 | - | - | - | 9.00 | - | - | | | | 9.00 | 9.00 | 9.00 |
| Second Grade Club | | 250.56 | - | - | - | 250.56 | - | - | | | | 250.56 | 250.56 | 250.56 |
| Sixth Grade Club | | 151.00 | - | - | - | 151.00 | - | - | | | | 151.00 | 151.00 | 151.00 |
| Step Team | | 2.00 | - | - | - | 2.00 | - | - | | | | 2.00 | 2.00 | 2.00 |
| Vending | | 33.50 | - | - | - | 33.50 | - | - | | | | 33.50 | 33.50 | 33.50 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 610.00 | - | - | - | 610.00 | - | - | | | | 610.00 | 610.00 | 610.00 |
| Bus Trips Grade 1 | | 76.00 | - | - | - | 76.00 | - | - | | | | 76.00 | 76.00 | 76.00 |
| Bus Trips Grade 2 | | 75.00 | - | - | - | 75.00 | - | - | | | | 75.00 | 75.00 | 75.00 |
| Bus Trips Grade 3 | | 75.00 | - | - | - | 75.00 | - | - | | | | 75.00 | 75.00 | 75.00 |
| Bus Trips KK | | 106.00 | - | - | - | 106.00 | - | - | | | | 106.00 | 106.00 | 106.00 |
| Charity Drives | | 157.00 | - | - | - | 157.00 | - | - | | | | 157.00 | 157.00 | 157.00 |
| SACC Reim. | | (0.16) | - | - | - | (0.16) | - | - | | | | (0.16) | (0.16) | (0.16) |
| Title One/NCLB | | 0.19 | - | - | - | 0.19 | - | - | | | | 0.19 | 0.19 | 0.19 |
| Total Restricted | - | 6,451.86 | - | - | - | 6,451.86 | - | - | - | - | 6,451.86 | - | 6,451.86 | 6,451.86 |
| Total Restricted and General Fund | - | 29,533.36 | - | - | 826.00 | 30,359.36 | 0.16 | 0.16 | - | - | 6,451.86 | 23,907.34 | 30,359.20 | 30,359.36 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Hickory Ridge Elementary
June 30, 2017**

| | 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 | - | 58,213.17 | - | - | 590.88 | 58,804.05 | - | - | - | - | - | 55,655.99 | 55,655.99 | 55,655.99 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Band | | 22.81 | - | - | - | 22.81 | - | - | - | - | - | 23.00 | 23.00 | 23.00 |
| Charmette Club | | 722.04 | - | - | - | 722.04 | - | - | - | - | - | 722.00 | 722.00 | 722.00 |
| Cheerleaders | | 285.00 | - | - | - | 285.00 | - | - | - | - | - | 285.00 | 285.00 | 285.00 |
| 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 | | 478.30 | - | - | - | 478.30 | - | - | - | - | - | 478.35 | 478.35 | 478.35 |
| First Grade Club | | 71.22 | - | - | - | 71.22 | - | - | - | - | - | 70.95 | 70.95 | 70.95 |
| Fourth Grade Club | | 34.01 | - | - | - | 34.01 | - | - | - | - | - | 34.00 | 34.00 | 34.00 |
| Grants-Misc.CALL AUDITING 1ST | | 64.25 | - | - | - | 64.25 | - | - | - | - | - | 64.00 | 64.00 | 64.00 |
| IPP | | 29.13 | - | - | - | 29.13 | - | - | - | - | - | 29.00 | 29.00 | 29.00 |
| 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 |
| Music | | 250.49 | - | - | - | 250.49 | - | - | - | - | - | 250.00 | 250.00 | 250.00 |
| 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 | | 45.89 | - | - | - | 45.89 | - | - | - | - | - | 46.00 | 46.00 | 46.00 |
| Step Team | | 741.29 | - | - | - | 741.29 | - | - | - | - | - | 741.47 | 741.47 | 741.47 |
| 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 | | - | - | - | - | - | - | - | - | - | - | 0.01 | 0.01 | 0.01 |
| Vending | | - | - | - | - | - | - | - | - | - | - | 0.30 | 0.30 | 0.30 |
| Yearbook | | 481.31 | - | - | - | 481.31 | - | - | - | - | - | 481.31 | 481.31 | 481.31 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | - | 2,773.00 | 2,773.00 | 2,773.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | - | - | - | 0.00 | 0.00 | 0.00 |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | - | - | - | 253.00 | 253.00 | 253.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | - | - | - | 41.00 | 41.00 | 41.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | - | - | - | 82.00 | 82.00 | 82.00 |
| SPED Home Environment | | - | - | - | - | - | - | - | - | - | - | 0.36 | 0.36 | 0.36 |
| Total Restricted | - | 14,445.26 | - | - | - | 14,445.26 | - | - | - | - | - | 17,593.32 | 17,593.32 | 17,593.32 |
| Total Restricted and General Fund | - | 72,658.43 | - | - | 590.88 | 73,249.31 | - | - | - | - | - | 55,655.99 | 73,249.31 | 73,249.31 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Highland Oaks Elementary
June 30, 2017

| | 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 | - | 31,113.78 | - | - | 847.80 | 31,961.58 | 43.00 | 43.00 | - | - | - | 32,675.20 | 32,675.20 | 32,718.20 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 124.98 | - | - | - | 124.98 | - | - | | | 125.00 | | 125.00 | 125.00 |
| Basketball Club Boys | | 733.42 | - | - | - | 733.42 | - | - | | | 733.00 | | 733.00 | 733.00 |
| Cheerleaders | | 180.26 | - | - | - | 180.26 | - | - | | | 180.00 | | 180.00 | 180.00 |
| Chess Club | | 35.66 | - | - | - | 35.66 | - | - | | | 35.66 | | 35.66 | 35.66 |
| CLUE | | 20.63 | - | - | - | 20.63 | - | - | | | 20.63 | | 20.63 | 20.63 |
| ESL | | (14.76) | - | - | - | (14.76) | - | - | | | (14.76) | | (14.76) | (14.76) |
| Fifth Grade Club | | 35.25 | - | - | - | 35.25 | - | - | | | 35.25 | | 35.25 | 35.25 |
| Grants-Misc.CALL AUDITING 1ST | | 0.30 | - | - | - | 0.30 | - | - | | | 0.30 | | 0.30 | 0.30 |
| Jewels Club | | 25.65 | - | - | - | 25.65 | - | - | | | 26.00 | | 26.00 | 26.00 |
| Junior League | | 106.77 | - | - | - | 106.77 | - | - | | | 106.77 | | 106.77 | 106.77 |
| Math Club | | 151.94 | - | - | - | 151.94 | - | - | | | 152.00 | | 152.00 | 152.00 |
| Music | | 83.83 | - | - | - | 83.83 | - | - | | | 84.00 | | 84.00 | 84.00 |
| PreKK Club | | 74.08 | - | - | - | 74.08 | - | - | | | 74.08 | | 74.08 | 74.08 |
| Science Club | | 1.28 | - | - | - | 1.28 | - | - | | | 1.00 | | 1.00 | 1.00 |
| Scrabble Club | | 15.00 | - | - | - | 15.00 | - | - | | | 15.00 | | 15.00 | 15.00 |
| Student Council | | 951.95 | - | - | - | 951.95 | - | - | | | 952.00 | | 952.00 | 952.00 |
| Teacher Courtesy | | 24.15 | - | - | - | 24.15 | - | - | | | 24.00 | | 24.00 | 24.00 |
| Ties/Pearls | | 2,038.01 | - | - | - | 2,038.01 | - | - | | | 2,038.14 | | 2,038.14 | 2,038.14 |
| Vending | | 353.71 | - | - | - | 353.71 | - | - | | | 353.86 | | 353.86 | 353.86 |
| Yearbook | | 842.48 | - | - | - | 842.48 | - | - | | | 842.19 | | 842.19 | 842.19 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 60.00 | | 60.00 | 60.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | | | (95.00) | | (95.00) | (95.00) |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | | | (200.81) | | (200.81) | (200.81) |
| Bus Trips KK | | - | - | - | - | - | - | - | | | (507.19) | | (507.19) | (507.19) |
| Class Piano | | 13.00 | - | - | - | 13.00 | - | - | | | - | | - | - |
| Title One/NCLB | | (671.85) | - | - | - | (671.85) | - | - | | | (672.00) | | (672.00) | (672.00) |
| Total Restricted | - | 5,125.74 | - | - | - | 5,125.74 | - | - | - | - | 4,369.12 | - | 4,369.12 | 4,369.12 |
| Total Restricted and General Fund | - | 36,239.52 | - | - | 847.80 | 37,087.32 | 43.00 | 43.00 | - | - | 4,369.12 | 32,675.20 | 37,044.32 | 37,087.32 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Holmes Road Elementary
June 30, 2017**

| | 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 | - | 57,192.70 | - | - | 300.00 | 57,492.70 | 119.33 | 119.33 | - | - | - | 54,391.24 | 54,391.24 | 54,510.57 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 122.29 | - | - | - | 122.29 | - | - | | | 122.00 | 122.00 | 122.00 | 122.00 |
| Basketball | | 5.00 | - | - | - | 5.00 | - | - | | | 5.00 | 5.00 | 5.00 | 5.00 |
| Chick-Fil-A | | 39.93 | - | - | - | 39.93 | - | - | | | 40.00 | 40.00 | 40.00 | 40.00 |
| Choir | | 100.00 | - | - | - | 100.00 | - | - | | | 100.00 | 100.00 | 100.00 | 100.00 |
| Dance Team | | 15.12 | - | - | - | 15.12 | - | - | | | 15.00 | 15.00 | 15.00 | 15.00 |
| Exxon Grant | | 2,503.28 | - | - | - | 2,503.28 | - | - | | | 2,503.00 | 2,503.00 | 2,503.00 | 2,503.00 |
| Fifth Grade Club | | - | - | - | - | - | - | - | | | (0.46) | (0.46) | (0.46) | (0.46) |
| First Grade Club | | 102.70 | - | - | - | 102.70 | - | - | | | 103.00 | 103.00 | 103.00 | 103.00 |
| Fourth Grade Club | | 270.80 | - | - | - | 270.80 | - | - | | | 271.00 | 271.00 | 271.00 | 271.00 |
| Gentlemen's Club | | 300.00 | - | - | - | 300.00 | - | - | | | 300.00 | 300.00 | 300.00 | 300.00 |
| GENYOUTH Foundation | | 300.72 | - | - | - | 300.72 | - | - | | | 300.72 | 300.72 | 300.72 | 300.72 |
| Honor Society | | 0.49 | - | - | - | 0.49 | - | - | | | - | - | - | - |
| Kindergarten Club | | 255.00 | - | - | - | 255.00 | - | - | | | 255.00 | 255.00 | 255.00 | 255.00 |
| Majorettes | | 0.13 | - | - | - | 0.13 | - | - | | | - | - | - | - |
| Mother/Daughter Tea | | 307.40 | - | - | - | 307.40 | - | - | | | 307.00 | 307.00 | 307.00 | 307.00 |
| Music | | 123.47 | - | - | - | 123.47 | - | - | | | 123.00 | 123.00 | 123.00 | 123.00 |
| Orchestra | | 937.40 | - | - | - | 937.40 | - | - | | | 937.00 | 937.00 | 937.00 | 937.00 |
| Orff Music | | 209.00 | - | - | - | 209.00 | - | - | | | 209.00 | 209.00 | 209.00 | 209.00 |
| PE 2 Go | | 300.00 | - | - | - | 300.00 | - | - | | | 300.00 | 300.00 | 300.00 | 300.00 |
| Performing Arts Cl | | 0.65 | - | - | - | 0.65 | - | - | | | 1.00 | 1.00 | 1.00 | 1.00 |
| Pom Squad | | 543.69 | - | - | - | 543.69 | - | - | | | 544.00 | 544.00 | 544.00 | 544.00 |
| PTO | | - | - | - | - | - | - | - | | | 0.09 | 0.09 | 0.09 | 0.09 |
| Science Club | | 2.58 | - | - | - | 2.58 | - | - | | | 3.00 | 3.00 | 3.00 | 3.00 |
| Second Grade Club | | 26.13 | - | - | - | 26.13 | - | - | | | 26.22 | 26.22 | 26.22 | 26.22 |
| Step Team | | 80.00 | - | - | - | 80.00 | - | - | | | 80.00 | 80.00 | 80.00 | 80.00 |
| Student Council | | 180.95 | - | - | - | 180.95 | - | - | | | 181.00 | 181.00 | 181.00 | 181.00 |
| Sunshine Club | | 17.89 | - | - | - | 17.89 | - | - | | | 18.00 | 18.00 | 18.00 | 18.00 |
| Target Grant | | 181.64 | - | - | - | 181.64 | - | - | | | 181.14 | 181.14 | 181.14 | 181.14 |
| WalMart | | 75.74 | - | - | - | 75.74 | - | - | | | 76.00 | 76.00 | 76.00 | 76.00 |
| Watch Dogs | | 30.00 | - | - | - | 30.00 | - | - | | | 30.00 | 30.00 | 30.00 | 30.00 |
| Yearbook | | 25.55 | - | - | - | 25.55 | - | - | | | 25.67 | 25.67 | 25.67 | 25.67 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 2,999.00 | 2,999.00 | 2,999.00 | 2,999.00 |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | | | 4.00 | 4.00 | 4.00 | 4.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | (0.00) | (0.00) | (0.00) | (0.00) |
| SACC Reim. | | 19.33 | - | - | - | 19.33 | - | - | | | (0.33) | (0.33) | (0.33) | (0.33) |
| SPED Home Environment | | - | - | - | - | - | - | - | | | (0.04) | (0.04) | (0.04) | (0.04) |
| Total Restricted | - | 7,076.88 | - | - | - | 7,076.88 | - | - | - | - | 10,059.01 | - | 10,059.01 | 10,059.01 |
| Total Restricted and General Fund | - | 64,269.58 | - | - | 300.00 | 64,569.58 | 119.33 | 119.33 | - | - | 10,059.01 | 54,391.24 | 64,450.25 | 64,569.58 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Idlewild Elementary
June 30, 2017

| | 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 | - | 22,960.09 | - | - | 70.00 | 23,030.09 | 317.82 | 317.82 | - | - | - | 23,528.25 | 23,528.25 | 23,846.07 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 1.63 | - | - | - | 1.63 | - | - | | | 1.15 | 1.15 | 1.15 | 1.15 |
| 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 | | 277.69 | - | - | - | 277.69 | - | - | | | 278.69 | 278.69 | 278.69 | 278.69 |
| Choir | | 8.32 | - | - | - | 8.32 | - | - | | | 8.00 | 8.00 | 8.00 | 8.00 |
| CLUE | | 101.75 | - | - | - | 101.75 | - | - | | | 102.00 | 102.00 | 102.00 | 102.00 |
| Community Ed. Project | | 154.31 | - | - | - | 154.31 | - | - | | | 154.00 | 154.00 | 154.00 | 154.00 |
| 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 |
| Exon Grant | | 18.05 | - | - | - | 18.05 | - | - | | | 18.05 | 18.05 | 18.05 | 18.05 |
| Fifth Grade Club | | 261.60 | - | - | - | 261.60 | - | - | | | 261.31 | 261.31 | 261.31 | 261.31 |
| First Grade Club | | 96.67 | - | - | - | 96.67 | - | - | | | 96.65 | 96.65 | 96.65 | 96.65 |
| Fourth Grade Club | | 444.98 | - | - | - | 444.98 | - | - | | | 445.24 | 445.24 | 445.24 | 445.24 |
| 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 | | 241.13 | - | - | - | 241.13 | - | - | | | 241.13 | 241.13 | 241.13 | 241.13 |
| Music | | 22.55 | - | - | - | 22.55 | - | - | | | 22.43 | 22.43 | 22.43 | 22.43 |
| Optimist Club | | 934.62 | - | - | - | 934.62 | - | - | | | 934.62 | 934.62 | 934.62 | 934.62 |
| 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 | | 437.86 | - | - | - | 437.86 | - | - | | | 437.86 | 437.86 | 437.86 | 437.86 |
| 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 | | 224.91 | - | - | - | 224.91 | - | - | | | 212.85 | 212.85 | 212.85 | 212.85 |
| STEM Grant | | 185.00 | - | - | - | 185.00 | - | - | | | 185.00 | 185.00 | 185.00 | 185.00 |
| Student Council | | 1,978.28 | - | - | - | 1,978.28 | - | - | | | 1,978.28 | 1,978.28 | 1,978.28 | 1,978.28 |
| 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 | | 305.76 | - | - | - | 305.76 | - | - | | | - | - | - | - |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | (592.00) | (592.00) | (592.00) | (592.00) |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | 23.00 | 23.00 | 23.00 | 23.00 |
| SACC Tuition | | - | - | - | - | - | - | - | | | (27,347.96) | (27,347.96) | (27,347.96) | (27,347.96) |
| Total Restricted | - | 17,959.53 | - | - | - | 17,959.53 | - | - | - | - | 17,143.55 | - | 17,143.55 | 17,143.55 |
| Total Restricted and General Fund | - | 40,919.62 | - | - | 70.00 | 40,989.62 | 317.82 | 317.82 | - | - | 17,143.55 | 23,528.25 | 40,671.80 | 40,989.62 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Jackson Elementary
June 30, 2017

| | 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 | - | 6,389.24 | - | - | 130.00 | 6,519.24 | - | - | - | - | - | 6,201.61 | 6,201.61 | 6,201.61 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 3.18 | - | - | - | 3.18 | - | - | | | 3.00 | | 3.00 | 3.00 |
| Choir | | 37.75 | - | - | - | 37.75 | - | - | | | 38.21 | | 38.21 | 38.21 |
| Drama Club | | 33.93 | - | - | - | 33.93 | - | - | | | 34.21 | | 34.21 | 34.21 |
| Exxon Grant | | 1,794.67 | - | - | - | 1,794.67 | - | - | | | 1,794.64 | | 1,794.64 | 1,794.64 |
| Fifth Grade Club | | 62.87 | - | - | - | 62.87 | - | - | | | 62.87 | | 62.87 | 62.87 |
| Laura Bush Grant | | 2.97 | - | - | - | 2.97 | - | - | | | 3.00 | | 3.00 | 3.00 |
| Orff Music | | 2.99 | - | - | - | 2.99 | - | - | | | 3.09 | | 3.09 | 3.09 |
| PTO | | - | - | - | - | - | - | - | | | 0.20 | | 0.20 | 0.20 |
| Teacher Courtesy | | - | - | - | - | - | - | - | | | (0.23) | | (0.23) | (0.23) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 243.00 | | 243.00 | 243.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | 4.00 | | 4.00 | 4.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | | | 70.00 | | 70.00 | 70.00 |
| Title One/NCLB | | - | - | - | - | - | - | - | | | 0.00 | | 0.00 | 0.00 |
| Total Restricted | - | 1,938.36 | - | - | - | 1,938.36 | - | - | - | - | 2,255.99 | - | 2,255.99 | 2,255.99 |
| Total Restricted and General Fund | - | 8,327.60 | - | - | 130.00 | 8,457.60 | - | - | - | - | 2,255.99 | 6,201.61 | 8,457.60 | 8,457.60 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Kate Bond Elementary
June 30, 2017

| | 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 | - | 7,093.99 | - | 729.86 | 277.52 | 8,101.37 | - | - | 729.86 | - | - | 3,643.24 | 4,373.10 | 4,373.10 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 1.57 | - | - | - | 1.57 | - | - | - | - | - | 1.57 | 1.57 | 1.57 |
| Cheerleaders | | 2.05 | - | - | - | 2.05 | - | - | - | - | - | 2.00 | 2.00 | 2.00 |
| CLUE | | 131.87 | - | - | - | 131.87 | - | - | - | - | - | 131.60 | 131.60 | 131.60 |
| Elementary Sports Club | | 40.53 | - | - | - | 40.53 | - | - | - | - | - | 40.53 | 40.53 | 40.53 |
| 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 |
| School Beautification | | 184.85 | - | - | - | 184.85 | - | - | - | - | - | 185.29 | 185.29 | 185.29 |
| Science Club | | 26.42 | - | - | - | 26.42 | - | - | - | - | - | 26.42 | 26.42 | 26.42 |
| Teacher Courtesy | | 123.56 | - | - | - | 123.56 | - | - | - | - | - | 123.56 | 123.56 | 123.56 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | - | 3,202.00 | 3,202.00 | 3,202.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | - | - | - | 505.00 | 505.00 | 505.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | - | - | - | (41.00) | (41.00) | (41.00) |
| Bus Trips KK | | - | - | - | - | - | - | - | - | - | - | 63.00 | 63.00 | 63.00 |
| Class Piano | | - | - | - | - | - | - | - | - | - | - | 0.22 | 0.22 | 0.22 |
| SACC Tuition | | - | - | - | - | - | - | - | - | - | - | (13,639.37) | (13,639.37) | (13,639.37) |
| Total Restricted | - | 1,013.48 | - | - | - | 1,013.48 | - | - | - | - | - | 4,741.75 | 4,741.75 | 4,741.75 |
| Total Restricted and General Fund | - | 8,107.47 | - | 729.86 | 277.52 | 9,114.85 | - | - | 729.86 | - | - | 3,643.24 | 9,114.85 | 9,114.85 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Keystone Elementary
June 30, 2017

| | 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 | - | 33,748.28 | - | 11.76 | 263.86 | 34,023.90 | 348.93 | 348.93 | 11.76 | - | - | 32,920.47 | 32,932.23 | 33,281.16 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Autozone Student Fund | | 1,150.32 | - | - | - | 1,150.32 | - | - | - | - | - | 1,150.02 | 1,150.02 | 1,150.02 |
| CLUE | | (60.06) | - | - | - | (60.06) | - | - | - | - | (320.00) | (320.00) | (320.00) | (320.00) |
| Fifth Grade Club | | 623.99 | - | - | - | 623.99 | - | - | - | - | 623.99 | 623.99 | 623.99 | 623.99 |
| First Grade Club | | 4.62 | - | - | - | 4.62 | - | - | - | - | 4.62 | 4.62 | 4.62 | 4.62 |
| Fourth Grade Club | | 107.97 | - | - | - | 107.97 | - | - | - | - | - | - | - | - |
| GENYOUth Foundation | | 1.75 | - | - | - | 1.75 | - | - | - | - | 1.75 | 1.75 | 1.75 | 1.75 |
| Guidance | | 1,494.16 | - | - | - | 1,494.16 | - | - | - | - | 1,494.24 | 1,494.24 | 1,494.24 | 1,494.24 |
| Kindergarten Club | | 0.28 | - | - | - | 0.28 | - | - | - | - | 0.28 | 0.28 | 0.28 | 0.28 |
| Library Club | | 1,769.59 | - | - | - | 1,769.59 | - | - | - | - | 735.59 | 735.59 | 735.59 | 735.59 |
| Music | | 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 |
| Orchestra | | 550.00 | - | - | - | 550.00 | - | - | - | - | 550.00 | 550.00 | 550.00 | 550.00 |
| Outdoor Classroom Grant | | - | - | - | - | - | - | - | - | - | 58.82 | 58.82 | 58.82 | 58.82 |
| PTO | | 753.80 | - | - | - | 753.80 | - | - | - | - | 753.80 | 753.80 | 753.80 | 753.80 |
| Sch Uniform Donations | | 195.08 | - | - | - | 195.08 | - | - | - | - | 195.50 | 195.50 | 195.50 | 195.50 |
| Science Club | | 500.00 | - | - | - | 500.00 | - | - | - | - | 500.00 | 500.00 | 500.00 | 500.00 |
| Third Grade Club | | 417.57 | - | - | - | 417.57 | - | - | - | - | 417.57 | 417.57 | 417.57 | 417.57 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | - | 942.00 | 942.00 | 942.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | - | - | 106.13 | 106.13 | 106.13 | 106.13 |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | - | - | 411.58 | 411.58 | 411.58 | 411.58 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | - | - | (257.78) | (257.78) | (257.78) | (257.78) |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | - | - | 107.97 | 107.97 | 107.97 | 107.97 |
| Cafeteria Payments | | - | - | - | - | - | - | - | - | - | (25.00) | (25.00) | (25.00) | (25.00) |
| Charity Drives | | - | - | - | - | - | - | - | - | - | 25.00 | 25.00 | 25.00 | 25.00 |
| Misc. Clearing | | - | - | - | - | - | - | - | - | - | 775.33 | 775.33 | 775.33 | 775.33 |
| SACC Reim. | | - | - | - | - | - | - | - | - | - | 45.00 | 45.00 | 45.00 | 45.00 |
| SACC Tuition | | - | - | - | - | - | - | - | - | - | (45.00) | (45.00) | (45.00) | (45.00) |
| SPED Home Environment | | (384.78) | - | - | - | (384.78) | - | - | - | - | (384.38) | (384.38) | (384.38) | (384.38) |
| Total Restricted | - | 7,251.94 | - | - | - | 7,251.94 | - | - | - | - | 7,994.68 | - | 7,994.68 | 7,994.68 |
| Total Restricted and General Fund | - | 41,000.22 | - | 11.76 | 263.86 | 41,275.84 | 348.93 | 348.93 | 11.76 | - | 7,994.68 | 32,920.47 | 40,926.91 | 41,275.84 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Kingsbury Elementary
June 30, 2017

| | 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 | - | 46,713.60 | - | - | 382.56 | 47,096.16 | 1,111.80 | 1,111.80 | - | - | - | 44,134.47 | 44,134.47 | 45,246.27 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | | 164.78 | - | - | - | 164.78 | - | - | | | 165.00 | 165.00 | 165.00 | 165.00 |
| GENYOUth Foundation | | 336.54 | - | - | - | 336.54 | - | - | | | 336.54 | 336.54 | 336.54 | 336.54 |
| Kindergarten Club | | 392.54 | - | - | - | 392.54 | - | - | | | 392.54 | 392.54 | 392.54 | 392.54 |
| Lowes | | 1,741.46 | - | - | - | 1,741.46 | - | - | | | 1,741.46 | 1,741.46 | 1,741.46 | 1,741.46 |
| Music | | 32.39 | - | - | - | 32.39 | - | - | | | 31.99 | 31.99 | 31.99 | 31.99 |
| 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 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | | | 144.00 | 144.00 | 144.00 | 144.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | 130.99 | 130.99 | 130.99 | 130.99 |
| Bus Trips KK | | - | - | - | - | - | - | - | | | 110.35 | 110.35 | 110.35 | 110.35 |
| Total Restricted | - | 4,276.42 | - | - | - | 4,276.42 | - | - | - | - | 6,126.31 | - | 6,126.31 | 6,126.31 |
| Total Restricted and General Fund | - | 50,990.02 | - | - | 382.56 | 51,372.58 | 1,111.80 | 1,111.80 | - | - | 6,126.31 | 44,134.47 | 50,260.78 | 51,372.58 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Klondike Elementary
June 30, 2017

| | 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 | - | (579.00) | - | - | - | (579.00) | - | - | - | - | - | (579.00) | (579.00) | (579.00) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 579.00 | - | - | - | 579.00 | - | - | - | - | 579.00 | - | 579.00 | 579.00 |
| Total Restricted | - | 579.00 | - | - | - | 579.00 | - | - | - | - | 579.00 | - | 579.00 | 579.00 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | 579.00 | (579.00) | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Knight Road Elementary
June 30, 2017

| | 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 | - | 56,722.27 | - | 562.19 | 331.52 | 57,615.98 | 620.10 | 620.10 | 562.19 | - | - | 55,923.29 | 56,485.48 | 57,105.58 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Blue Ribbon | | 17.70 | - | - | - | 17.70 | - | - | - | - | - | 18.00 | 18.00 | 18.00 |
| Elementary Sports Club | | 100.00 | - | - | - | 100.00 | - | - | - | - | 100.00 | 100.00 | 100.00 | 100.00 |
| Fifth Grade Club | | 762.96 | - | - | - | 762.96 | - | - | - | - | 762.55 | 762.55 | 762.55 | 762.55 |
| Fourth Grade Club | | 81.97 | - | - | - | 81.97 | - | - | - | - | 81.97 | 81.97 | 81.97 | 81.97 |
| GENYOUth Foundation | | 24.34 | - | - | - | 24.34 | - | - | - | - | 24.34 | 24.34 | 24.34 | 24.34 |
| Kindergarten Club | | 14.05 | - | - | - | 14.05 | - | - | - | - | 14.05 | 14.05 | 14.05 | 14.05 |
| Majorettes | | 492.66 | - | - | - | 492.66 | - | - | - | - | 492.47 | 492.47 | 492.47 | 492.47 |
| Outdoor Classroom Grant | | 1,388.45 | - | - | - | 1,388.45 | - | - | - | - | 1,387.00 | 1,387.00 | 1,387.00 | 1,387.00 |
| Pom Squad | | 23.03 | - | - | - | 23.03 | - | - | - | - | 22.65 | 22.65 | 22.65 | 22.65 |
| PreKK Club | | 79.50 | - | - | - | 79.50 | - | - | - | - | 80.00 | 80.00 | 80.00 | 80.00 |
| 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 | | 33.22 | - | - | - | 33.22 | - | - | - | - | 33.22 | 33.22 | 33.22 | 33.22 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | 437.00 | 437.00 | 437.00 | 437.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | - | - | 74.00 | 74.00 | 74.00 | 74.00 |
| Total Restricted | - | 3,945.85 | - | - | - | 3,945.85 | - | - | - | - | 4,456.25 | - | 4,456.25 | 4,456.25 |
| Total Restricted and General Fund | - | 60,668.12 | - | 562.19 | 331.52 | 61,561.83 | 620.10 | 620.10 | 562.19 | - | 4,456.25 | 55,923.29 | 60,941.73 | 61,561.83 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Larose Elementary
June 30, 2017

| | 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 | - | 26,842.10 | - | - | 536.74 | 27,378.84 | - | - | - | - | - | 27,065.89 | 27,065.89 | 27,065.89 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 39.42 | - | - | - | 39.42 | - | - | - | - | 39.42 | 39.42 | 39.42 | 39.42 |
| Blue Ribbon | | 96.48 | - | - | - | 96.48 | - | - | - | 96.00 | 96.00 | 96.00 | 96.00 | 96.00 |
| Class 30 Funds | | 78.44 | - | - | - | 78.44 | - | - | - | 78.00 | 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 | 1,500.00 |
| Fifth Grade Club | | 347.38 | - | - | - | 347.38 | - | - | - | 570.96 | 570.96 | 570.96 | 570.96 | 570.96 |
| First Grade Club | | 28.57 | - | - | - | 28.57 | - | - | - | 29.00 | 29.00 | 29.00 | 29.00 | 29.00 |
| Fourth Grade Club | | 346.99 | - | - | - | 346.99 | - | - | - | 347.11 | 347.11 | 347.11 | 347.11 | 347.11 |
| GENYOUth Foundation | | 1.00 | - | - | - | 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 | 288.00 |
| Kindergarten Club | | 119.35 | - | - | - | 119.35 | - | - | - | 119.00 | 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 | 111.00 |
| Student Council | | 617.78 | - | - | - | 617.78 | - | - | - | 618.00 | 618.00 | 618.00 | 618.00 | 618.00 |
| Target Grant | | 50.42 | - | - | - | 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 | 14.00 |
| Vending | | 20.00 | - | - | - | 20.00 | - | - | - | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | - | 63.00 | 63.00 | 63.00 | 63.00 | 63.00 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | - | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Restricted | - | 3,657.96 | - | - | - | 3,657.96 | - | - | - | 3,970.91 | - | 3,970.91 | 3,970.91 | 3,970.91 |
| Total Restricted and General Fund | - | 30,500.06 | - | - | 536.74 | 31,036.80 | - | - | - | 3,970.91 | 27,065.89 | 31,036.80 | 31,036.80 | 31,036.80 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Levi Elementary
June 30, 2017

| | 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 | - | 20,352.12 | - | - | 767.13 | 21,119.25 | - | - | - | - | - | 21,119.25 | 21,119.25 | 21,119.25 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 6.81 | - | - | - | 6.81 | - | - | - | - | - | 7.00 | 7.00 | 7.00 |
| Cheerleaders | | 13.62 | - | - | - | 13.62 | - | - | - | - | - | 14.00 | 14.00 | 14.00 |
| Choir | | 67.69 | - | - | - | 67.69 | - | - | - | - | - | 67.22 | 67.22 | 67.22 |
| Exxon Grant | | 25.60 | - | - | - | 25.60 | - | - | - | - | - | 25.40 | 25.40 | 25.40 |
| Fashion Club | | 0.60 | - | - | - | 0.60 | - | - | - | - | - | 1.08 | 1.08 | 1.08 |
| Fifth Grade Club | | 393.90 | - | - | - | 393.90 | - | - | - | - | - | 394.24 | 394.24 | 394.24 |
| First Grade Club | | 48.34 | - | - | - | 48.34 | - | - | - | - | - | 48.08 | 48.08 | 48.08 |
| Fourth Grade Club | | 139.81 | - | - | - | 139.81 | - | - | - | - | - | 140.71 | 140.71 | 140.71 |
| Honor Society | | 40.00 | - | - | - | 40.00 | - | - | - | - | - | 40.00 | 40.00 | 40.00 |
| Kindergarten Club | | 15.45 | - | - | - | 15.45 | - | - | - | - | - | 15.02 | 15.02 | 15.02 |
| Library Club | | 18.40 | - | - | - | 18.40 | - | - | - | - | - | 18.00 | 18.00 | 18.00 |
| MTI | | 5,454.94 | - | - | - | 5,454.94 | - | - | - | - | - | 5,454.89 | 5,454.89 | 5,454.89 |
| Music | | 160.08 | - | - | - | 160.08 | - | - | - | - | - | 160.50 | 160.50 | 160.50 |
| PreKK Club | | 69.67 | - | - | - | 69.67 | - | - | - | - | - | 69.72 | 69.72 | 69.72 |
| PTO | | 1.51 | - | - | - | 1.51 | - | - | - | - | - | 2.24 | 2.24 | 2.24 |
| Second Grade Club | | 77.47 | - | - | - | 77.47 | - | - | - | - | - | 77.00 | 77.00 | 77.00 |
| Sixth Grade Club | | 7.39 | - | - | - | 7.39 | - | - | - | - | - | 7.00 | 7.00 | 7.00 |
| Target Grant | | 14.24 | - | - | - | 14.24 | - | - | - | - | - | 13.81 | 13.81 | 13.81 |
| Teacher Courtesy | | 275.30 | - | - | - | 275.30 | - | - | - | - | - | 274.91 | 274.91 | 274.91 |
| Third Grade Club | | 270.93 | - | - | - | 270.93 | - | - | - | - | - | 270.93 | 270.93 | 270.93 |
| Other Accounts: | | | | | - | - | - | - | - | - | - | - | - | - |
| Total Restricted | - | 7,101.75 | - | - | - | 7,101.75 | - | - | - | - | 7,101.75 | - | 7,101.75 | 7,101.75 |
| Total Restricted and General Fund | - | 27,453.87 | - | - | 767.13 | 28,221.00 | - | - | - | - | 7,101.75 | 21,119.25 | 28,221.00 | 28,221.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Lincoln Elementary
June 30, 2017

| | 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 | - | (851.86) | - | - | - | (851.86) | - | - | - | - | - | (127.28) | (127.28) | (127.28) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Sunshine Club | | (89.44) | - | - | - | (89.44) | - | - | | | 0.20 | | 0.20 | 0.20 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | (26.43) | - | - | - | (26.43) | - | - | | | 124.08 | | 124.08 | 124.08 |
| Bus Trips KK | | (20.00) | - | - | - | (20.00) | - | - | | | 3.00 | | 3.00 | 3.00 |
| Total Restricted | - | <u>851.86</u> | - | - | - | <u>851.86</u> | - | - | - | - | <u>127.28</u> | - | <u>127.28</u> | <u>127.28</u> |
| Total Restricted and General Fund | - | <u>-</u> | - | - | - | <u>-</u> | - | - | - | - | <u>127.28</u> | <u>(127.28)</u> | <u>0.00</u> | <u>0.00</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Lowrance Elementary
June 30, 2017

| | 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 | - | 11,568.39 | - | - | 152.00 | 11,720.39 | 2.00 | 2.00 | - | - | - | 11,530.76 | 11,530.76 | 11,532.76 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | | 3,981.17 | - | - | - | 3,981.17 | - | - | | | 3,981.05 | | 3,981.05 | 3,981.05 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 87.03 | - | - | - | 87.03 | - | - | | | 87.37 | | 87.37 | 87.37 |
| Band | | 441.47 | - | - | - | 441.47 | - | - | | | 441.00 | | 441.00 | 441.00 |
| Beta Club | | 109.65 | - | - | - | 109.65 | - | - | | | 109.88 | | 109.88 | 109.88 |
| Cheerleaders | | 0.21 | - | - | - | 0.21 | - | - | | | - | | - | - |
| Choir | | 10.21 | - | - | - | 10.21 | - | - | | | 10.00 | | 10.00 | 10.00 |
| Dance Team | | 228.74 | - | - | - | 228.74 | - | - | | | 229.00 | | 229.00 | 229.00 |
| Drama Club | | 397.33 | - | - | - | 397.33 | - | - | | | 396.91 | | 396.91 | 396.91 |
| Eighth Grade Club | | 280.29 | - | - | - | 280.29 | - | - | | | 280.38 | | 280.38 | 280.38 |
| 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 | | 1,180.19 | - | - | - | 1,180.19 | - | - | | | 1,180.10 | | 1,180.10 | 1,180.10 |
| Happy Kids Club | | 30.12 | - | - | - | 30.12 | - | - | | | 30.56 | | 30.56 | 30.56 |
| 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 | | 151.89 | - | - | - | 151.89 | - | - | | | 152.00 | | 152.00 | 152.00 |
| Library Club | | 404.70 | - | - | - | 404.70 | - | - | | | 405.00 | | 405.00 | 405.00 |
| Lowes | | 8.62 | - | - | - | 8.62 | - | - | | | 8.55 | | 8.55 | 8.55 |
| Race for Education | | 123.21 | - | - | - | 123.21 | - | - | | | 123.00 | | 123.00 | 123.00 |
| 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 | | 428.00 | - | - | - | 428.00 | - | - | | | 428.35 | | 428.35 | 428.35 |
| Sixth Grade Club | | 16.38 | - | - | - | 16.38 | - | - | | | 16.38 | | 16.38 | 16.38 |
| Spanish Club | | 153.00 | - | - | - | 153.00 | - | - | | | 153.00 | | 153.00 | 153.00 |
| 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 | | 61.76 | - | - | - | 61.76 | - | - | | | 61.76 | | 61.76 | 61.76 |
| Teacher Courtesy | | 469.16 | - | - | - | 469.16 | - | - | | | 469.65 | | 469.65 | 469.65 |
| Third Grade Club | | 7.50 | - | - | - | 7.50 | - | - | | | 8.00 | | 8.00 | 8.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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, 2017**

| | 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) | |
| Total Restricted | - | 8,748.95 | - | - | - | 8,748.95 | - | - | - | - | 8,936.58 | - | 8,936.58 | 8,936.58 |
| Total Restricted and General Fund | - | 20,317.34 | - | - | 152.00 | 20,469.34 | 2.00 | 2.00 | - | - | 8,936.58 | 11,530.76 | 20,467.34 | 20,469.34 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Lucie E. Campbell Elementary
June 30, 2017

| | 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 | - | 46,529.92 | - | - | 993.57 | 47,523.49 | 280.52 | 280.52 | - | - | - | 47,073.59 | 47,073.59 | 47,354.11 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Dance Team | | 339.82 | - | - | - | 339.82 | - | - | | | 339.82 | 339.82 | 339.82 | 339.82 |
| Eagle Store | | 668.96 | - | - | - | 668.96 | - | - | | | 669.07 | 669.07 | 669.07 | 669.07 |
| Fifth Grade Club | | 354.11 | - | - | - | 354.11 | - | - | | | 354.36 | 354.36 | 354.36 | 354.36 |
| 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 | | 2,750.00 | - | - | - | 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 | 14.50 |
| Kindergarten Club | | 213.39 | - | - | - | 213.39 | - | - | | | 213.39 | 213.39 | 213.39 | 213.39 |
| Lowes | | 23.00 | - | - | - | 23.00 | - | - | | | 23.00 | 23.00 | 23.00 | 23.00 |
| Majorettes | | 6.49 | - | - | - | 6.49 | - | - | | | 6.00 | 6.00 | 6.00 | 6.00 |
| Music | | 5.50 | - | - | - | 5.50 | - | - | | | 5.00 | 5.00 | 5.00 | 5.00 |
| Orff Music | | 73.60 | - | - | - | 73.60 | - | - | | | 74.00 | 74.00 | 74.00 | 74.00 |
| PreKK Club | | 20.00 | - | - | - | 20.00 | - | - | | | 20.00 | 20.00 | 20.00 | 20.00 |
| PTO | | 35.48 | - | - | - | 35.48 | - | - | | | 35.00 | 35.00 | 35.00 | 35.00 |
| Sch Uniform Donations | | 99.61 | - | - | - | 99.61 | - | - | | | 100.00 | 100.00 | 100.00 | 100.00 |
| SECME | | 8.83 | - | - | - | 8.83 | - | - | | | 9.00 | 9.00 | 9.00 | 9.00 |
| Step Team | | 24.55 | - | - | - | 24.55 | - | - | | | 24.16 | 24.16 | 24.16 | 24.16 |
| Student Council | | 649.64 | - | - | - | 649.64 | - | - | | | 649.64 | 649.64 | 649.64 | 649.64 |
| Teacher Courtesy | | 72.66 | - | - | - | 72.66 | - | - | | | 71.13 | 71.13 | 71.13 | 71.13 |
| Teacher Resource Grant | | 179.61 | - | - | - | 179.61 | - | - | | | 180.00 | 180.00 | 180.00 | 180.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 410.00 | 410.00 | 410.00 | 410.00 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | | | 40.00 | 40.00 | 40.00 | 40.00 |
| SACC Tuition | | 263.00 | - | - | - | 263.00 | - | - | | | - | - | - | - |
| SPED Home Environment | | - | - | - | - | - | - | - | | | 1.58 | 1.58 | 1.58 | 1.58 |
| Title One/NCLB | | 17.52 | - | - | - | 17.52 | - | - | | | - | - | - | - |
| Total Restricted | - | 6,820.27 | - | - | - | 6,820.27 | - | - | - | - | 6,989.65 | 6,989.65 | 6,989.65 | 6,989.65 |
| Total Restricted and General Fund | - | 53,350.19 | - | - | 993.57 | 54,343.76 | 280.52 | 280.52 | - | - | 6,989.65 | 47,073.59 | 54,063.24 | 54,343.76 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Lucy Elementary
June 30, 2017

| | 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 | - | 52,189.61 | - | 642.08 | 371.19 | 53,202.88 | - | - | 642.08 | - | - | 52,554.16 | 53,196.24 | 53,196.24 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 557.17 | - | - | - | 557.17 | - | - | - | - | 557.47 | 557.47 | 557.47 | 557.47 |
| Beta Club | | 67.40 | - | - | - | 67.40 | - | - | - | 67.00 | 67.00 | 67.00 | 67.00 | 67.00 |
| Exxon Grant | | 1,966.34 | - | - | - | 1,966.34 | - | - | - | 1,966.55 | 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 | 76.08 |
| GENYOUth Foundation | | 1,000.00 | - | - | - | 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 | 227.21 |
| Ingram Micro Donation | | 1,077.00 | - | - | - | 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 | 500.00 |
| Library Club | | 157.20 | - | - | - | 157.20 | - | - | - | 157.00 | 157.00 | 157.00 | 157.00 | 157.00 |
| Music | | 244.75 | - | - | - | 244.75 | - | - | - | 245.09 | 245.09 | 245.09 | 245.09 | 245.09 |
| Orff Music | | 92.57 | - | - | - | 92.57 | - | - | - | 92.57 | 92.57 | 92.57 | 92.57 | 92.57 |
| Race for Education | | 156.65 | - | - | - | 156.65 | - | - | - | 156.57 | 156.57 | 156.57 | 156.57 | 156.57 |
| Sch Uniform Donations | | 378.03 | - | - | - | 378.03 | - | - | - | 378.24 | 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 | 1,000.00 |
| Student Council | | 167.82 | - | - | - | 167.82 | - | - | - | 168.00 | 168.00 | 168.00 | 168.00 | 168.00 |
| WalMart | | 900.58 | - | - | - | 900.58 | - | - | - | 901.00 | 901.00 | 901.00 | 901.00 | 901.00 |
| Yearbook | | 38.25 | - | - | - | 38.25 | - | - | - | 38.25 | 38.25 | 38.25 | 38.25 | 38.25 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | - | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Charity Drives | | 435.00 | - | - | - | 435.00 | - | - | - | 435.00 | 435.00 | 435.00 | 435.00 | 435.00 |
| Misc. Clearing | | - | - | - | - | - | - | - | - | (0.80) | (0.80) | (0.80) | (0.80) | (0.80) |
| Total Restricted | - | 9,042.59 | - | - | - | 9,042.59 | - | - | - | 9,049.23 | - | 9,049.23 | 9,049.23 | 9,049.23 |
| Total Restricted and General Fund | - | 61,232.20 | - | 642.08 | 371.19 | 62,245.47 | - | - | 642.08 | 9,049.23 | 52,554.16 | 62,245.47 | 62,245.47 | 62,245.47 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Macon Hall Elementary
June 30, 2017

| | 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 | - | 68,113.33 | - | 1,966.17 | - | 70,079.50 | - | - | 1,966.17 | - | - | 68,113.09 | 70,079.26 | 70,079.26 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 832.24 | - | - | - | 832.24 | - | - | - | - | - | 832.24 | 832.24 | 832.24 |
| Choir | | 382.52 | - | - | - | 382.52 | - | - | - | - | - | 382.75 | 382.75 | 382.75 |
| First Grade Club | | 768.77 | - | - | - | 768.77 | - | - | - | - | - | 768.79 | 768.79 | 768.79 |
| Fitness Club | | 7,112.57 | - | - | - | 7,112.57 | - | - | - | - | - | 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 |
| Judy Nasdahl Memorial | | 894.26 | - | - | - | 894.26 | - | - | - | - | - | 894.00 | 894.00 | 894.00 |
| Kathy Dale Memorial | | 41.28 | - | - | - | 41.28 | - | - | - | - | - | 41.00 | 41.00 | 41.00 |
| Kindergarten Club | | 1,039.05 | - | - | - | 1,039.05 | - | - | - | - | - | 1,039.00 | 1,039.00 | 1,039.00 |
| Library Club | | 474.08 | - | - | - | 474.08 | - | - | - | - | - | 475.00 | 475.00 | 475.00 |
| Second Grade Club | | 4.05 | - | - | - | 4.05 | - | - | - | - | - | 4.00 | 4.00 | 4.00 |
| Teacher Courtesy | | 214.85 | - | - | - | 214.85 | - | - | - | - | - | 214.13 | 214.13 | 214.13 |
| Watch Dogs | | 140.00 | - | - | - | 140.00 | - | - | - | - | - | 140.00 | 140.00 | 140.00 |
| Other Accounts: | | | | | - | | - | | | - | | | | |
| Total Restricted | - | 12,903.67 | - | - | - | 12,903.67 | - | - | - | - | 12,903.91 | - | 12,903.91 | 12,903.91 |
| Total Restricted and General Fund | - | 81,017.00 | - | 1,966.17 | - | 82,983.17 | - | - | 1,966.17 | - | 12,903.91 | 68,113.09 | 82,983.17 | 82,983.17 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Magnolia Elementary
June 30, 2017

| | 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 | - | (2,766.42) | 12,206.87 | - | 14,040.49 | 23,480.94 | 1,982.32 | 1,982.32 | - | - | - | 22,582.75 | 22,582.75 | 24,565.07 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Basketball Club Girls | | 0.75 | - | - | - | 0.75 | - | - | | | 1.05 | 1.05 | 1.05 | 1.05 |
| Blue Ribbon | | 69.71 | - | - | - | 69.71 | - | - | | 70.00 | 70.00 | 70.00 | 70.00 | 70.00 |
| Choir | | 29.99 | - | - | - | 29.99 | - | - | | 227.36 | 227.36 | 227.36 | 227.36 | 227.36 |
| Elementary Sports Club | | 0.80 | - | - | - | 0.80 | - | - | | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| Fashion Club | | 5.29 | - | - | - | 5.29 | - | - | | 5.29 | 5.29 | 5.29 | 5.29 | 5.29 |
| Fifth Grade Club | | 27.49 | - | - | - | 27.49 | - | - | | 27.72 | 27.72 | 27.72 | 27.72 | 27.72 |
| Fourth Grade Club | | 14.55 | - | - | - | 14.55 | - | - | | 14.31 | 14.31 | 14.31 | 14.31 | 14.31 |
| Honor Society | | - | - | - | - | - | - | - | | (0.32) | (0.32) | (0.32) | (0.32) | (0.32) |
| Intermediate Club | | 282.90 | - | - | - | 282.90 | - | - | | 283.00 | 283.00 | 283.00 | 283.00 | 283.00 |
| Lowes | | 3.80 | - | - | - | 3.80 | - | - | | 3.45 | 3.45 | 3.45 | 3.45 | 3.45 |
| Majorettes | | 152.30 | - | - | - | 152.30 | - | - | | 152.36 | 152.36 | 152.36 | 152.36 | 152.36 |
| Music | | 8.23 | - | - | - | 8.23 | - | - | | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| NIKE | | 135.25 | - | - | - | 135.25 | - | - | | - | - | - | - | - |
| Orff Music | | 21.75 | - | - | - | 21.75 | - | - | | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| Performing Arts Cl | | 21.25 | - | - | - | 21.25 | - | - | | 21.00 | 21.00 | 21.00 | 21.00 | 21.00 |
| Pom Squad | | 561.38 | - | - | - | 561.38 | - | - | | 561.00 | 561.00 | 561.00 | 561.00 | 561.00 |
| PTO | | 864.86 | - | - | - | 864.86 | - | - | | 864.99 | 864.99 | 864.99 | 864.99 | 864.99 |
| Sch Uniform Donations | | 106.50 | - | - | - | 106.50 | - | - | | 106.00 | 106.00 | 106.00 | 106.00 | 106.00 |
| Science Club | | 158.38 | - | - | - | 158.38 | - | - | | (0.38) | (0.38) | (0.38) | (0.38) | (0.38) |
| Sixth Grade Club | | 50.84 | - | - | - | 50.84 | - | - | | 51.00 | 51.00 | 51.00 | 51.00 | 51.00 |
| Step Team | | 50.00 | - | - | - | 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 | 247.25 |
| Third Grade Club | | 36.24 | - | - | - | 36.24 | - | - | | 36.24 | 36.24 | 36.24 | 36.24 | 36.24 |
| Vending | | - | - | - | - | - | - | - | | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | 160.00 | 160.00 | 160.00 | 160.00 | 160.00 |
| Bus Trips Grade 2 | | 121.50 | - | - | - | 121.50 | - | - | | - | - | - | - | - |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| Bus Trips Grade 5 | | 116.06 | - | - | - | 116.06 | - | - | | (197.50) | (197.50) | (197.50) | (197.50) | (197.50) |
| Bus Trips KK | | 138.00 | - | - | - | 138.00 | - | - | | - | - | - | - | - |
| SACC Reim. | | 597.91 | - | - | - | 597.91 | - | - | | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 |
| Title One/NCLB | | (199.10) | - | - | - | (199.10) | - | - | | (198.96) | (198.96) | (198.96) | (198.96) | (198.96) |
| Total Restricted | - | 3,623.99 | - | - | - | 3,623.99 | - | - | - | 2,539.86 | - | 2,539.86 | 2,539.86 | 2,539.86 |
| Total Restricted and General Fund | - | 857.57 | 12,206.87 | - | 14,040.49 | 27,104.93 | 1,982.32 | 1,982.32 | - | 2,539.86 | 22,582.75 | 25,122.61 | 27,104.93 | 27,104.93 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Manor Lake Elementary
June 30, 2017

| | 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 | - | 19,062.44 | - | 600.38 | - | 19,662.82 | 692.97 | 692.97 | 600.38 | - | - | 19,049.91 | 19,650.29 | 20,343.26 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | | 126.77 | - | - | - | 126.77 | - | - | | | 126.41 | 126.41 | 126.41 | 126.41 |
| 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 | | 312.61 | - | - | - | 312.61 | - | - | | | 312.53 | 312.53 | 312.53 | 312.53 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | | | (0.00) | (0.00) | (0.00) | (0.00) |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | | | 1.00 | 1.00 | 1.00 | 1.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | (0.00) | (0.00) | (0.00) | (0.00) |
| Bus Trips KK | | - | - | - | - | - | - | - | | | 12.00 | 12.00 | 12.00 | 12.00 |
| SACC Reim. | | 692.97 | - | - | - | 692.97 | - | - | | | 0.03 | 0.03 | 0.03 | 0.03 |
| Total Restricted | - | 3,227.20 | - | - | - | 3,227.20 | - | - | - | - | 2,546.76 | - | 2,546.76 | 2,546.76 |
| Total Restricted and General Fund | - | 22,289.64 | - | 600.38 | - | 22,890.02 | 692.97 | 692.97 | 600.38 | - | 2,546.76 | 19,049.91 | 22,197.05 | 22,890.02 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Newberry Elementary
June 30, 2017

| | 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 | - | 4,320.06 | - | - | - | 4,320.06 | 3,735.15 | 3,735.15 | - | - | - | (1,190.39) | (1,190.39) | 2,544.76 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 4th,5th Gr Baseball | | 21.17 | - | - | - | 21.17 | - | - | | | 21.00 | | 21.00 | 21.00 |
| Charmette Club | | 215.81 | - | - | - | 215.81 | - | - | | | 215.81 | | 215.81 | 215.81 |
| Cheerleaders | | 247.77 | - | - | - | 247.77 | - | - | | | 248.00 | | 248.00 | 248.00 |
| Choir | | 1,246.92 | - | - | - | 1,246.92 | - | - | | | 1,246.87 | | 1,246.87 | 1,246.87 |
| Etiquette Training | | 139.97 | - | - | - | 139.97 | - | - | | | 140.00 | | 140.00 | 140.00 |
| Exxon Grant | | 1,500.00 | - | - | - | 1,500.00 | - | - | | | 1,500.00 | | 1,500.00 | 1,500.00 |
| 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 | | 21.93 | - | - | - | 21.93 | - | - | | | 22.38 | | 22.38 | 22.38 |
| 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 | | 44.20 | - | - | - | 44.20 | - | - | | | 44.28 | | 44.28 | 44.28 |
| 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 | | 100.62 | - | - | - | 100.62 | - | - | | | 101.00 | | 101.00 | 101.00 |
| Target Grant | | 138.36 | - | - | - | 138.36 | - | - | | | 138.03 | | 138.03 | 138.03 |
| Third Grade Club | | 363.00 | - | - | - | 363.00 | - | - | | | 363.00 | | 363.00 | 363.00 |
| Vending | | (39.95) | - | - | - | (39.95) | - | - | | | (39.95) | | (39.95) | (39.95) |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 |
| Cafeteria Payments | | 102.00 | - | - | - | 102.00 | - | - | | | - | | - | - |
| SACC Reim. | | 352.15 | - | - | - | 352.15 | - | - | | | (0.37) | | (0.37) | (0.37) |
| SACC Tuition | | 695.00 | - | - | - | 695.00 | - | - | | | - | | - | - |
| Title One/NCLB | | (529.40) | - | - | - | (529.40) | - | - | | | (528.26) | | (528.26) | (528.26) |
| Total Restricted | - | 6,889.72 | - | - | - | 6,889.72 | - | - | - | - | 8,665.02 | - | 8,665.02 | 8,665.02 |
| Total Restricted and General Fund | - | 11,209.78 | - | - | - | 11,209.78 | 3,735.15 | 3,735.15 | - | - | 8,665.02 | (1,190.39) | 7,474.63 | 11,209.78 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Norris Elementary
June 30, 2017

| | 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 | - | 0.24 | 3,460.72 | - | - | 3,460.96 | - | - | - | - | - | 3,460.96 | 3,460.96 | 3,460.96 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | - | | - | | | | - | | | |
| Total Restricted | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Restricted and General Fund | - | 0.24 | 3,460.72 | - | - | 3,460.96 | - | - | - | - | - | 3,460.96 | 3,460.96 | 3,460.96 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Northaven Elementary
June 30, 2017

| | 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 | - | 14,775.88 | - | - | 155.45 | 14,931.33 | - | - | - | - | - | 14,930.78 | 14,930.78 | 14,930.78 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | | 4,041.66 | - | - | - | 4,041.66 | - | - | - | - | 4,041.66 | 4,041.66 | 4,041.66 | 4,041.66 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Restricted | - | 4,552.89 | - | - | - | 4,552.89 | - | - | - | - | 4,553.44 | - | 4,553.44 | 4,553.44 |
| Total Restricted and General Fund | - | 19,328.77 | - | - | 155.45 | 19,484.22 | - | - | - | - | 4,553.44 | 14,930.78 | 19,484.22 | 19,484.22 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Oak Forest Elementary
June 30, 2017

| | 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 | - | 69,172.01 | - | - | 208.08 | 69,380.09 | 9,506.00 | 9,506.00 | - | - | - | 66,489.65 | 66,489.65 | 75,995.65 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Blue Ribbon | | 1,255.20 | - | - | - | 1,255.20 | - | - | | | | 1,255.66 | 1,255.66 | 1,255.66 |
| 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 | | 6,888.91 | - | - | - | 6,888.91 | - | - | | | | 6,888.78 | 6,888.78 | 6,888.78 |
| 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 |
| SACC Summer Camp | | 4,647.00 | - | - | - | 4,647.00 | - | - | | | | 208.08 | 208.08 | 208.08 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 |
| SACC Reim. | | 4,859.00 | - | - | - | 4,859.00 | - | - | | | | - | - | - |
| SACC Tuition | | - | - | - | - | - | - | - | | | | (0.00) | (0.00) | (0.00) |
| Total Restricted | - | 23,639.47 | - | - | - | 23,639.47 | - | - | - | - | 17,023.91 | - | 17,023.91 | 17,023.91 |
| Total Restricted and General Fund | - | 92,811.48 | - | - | 208.08 | 93,019.56 | 9,506.00 | 9,506.00 | - | - | 17,023.91 | 66,489.65 | 83,513.56 | 93,019.56 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Oakhaven Elementary
June 30, 2017

| | 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 | - | 54,098.26 | - | - | 69.17 | 54,167.43 | - | - | - | - | - | 54,071.43 | 54,071.43 | 54,071.43 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Chess Club | | 194.04 | - | - | - | 194.04 | - | - | | | 194.00 | | 194.00 | 194.00 |
| Elementary Sports Club | | 210.00 | - | - | - | 210.00 | - | - | | | 210.00 | | 210.00 | 210.00 |
| Exxon Grant | | 1,000.00 | - | - | - | 1,000.00 | - | - | | | 1,000.00 | | 1,000.00 | 1,000.00 |
| Laura Bush Grant | | 6,000.00 | - | - | - | 6,000.00 | - | - | | | 6,000.00 | | 6,000.00 | 6,000.00 |
| Orff Music | | 7.64 | - | - | - | 7.64 | - | - | | | 8.00 | | 8.00 | 8.00 |
| Sch Uniform Donations | | 301.90 | - | - | - | 301.90 | - | - | | | 302.00 | | 302.00 | 302.00 |
| Science Club | | 695.97 | - | - | - | 695.97 | - | - | | | 696.00 | | 696.00 | 696.00 |
| Yearbook | | 174.00 | - | - | - | 174.00 | - | - | | | 174.00 | | 174.00 | 174.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 95.39 | | 95.39 | 95.39 |
| SACC Reim. | | 15.69 | - | - | - | 15.69 | - | - | | | 15.85 | | 15.85 | 15.85 |
| Total Restricted | - | 8,599.24 | - | - | - | 8,599.24 | - | - | - | 8,695.24 | - | 8,695.24 | 8,695.24 | 8,695.24 |
| Total Restricted and General Fund | - | 62,697.50 | - | - | 69.17 | 62,766.67 | - | - | - | 8,695.24 | 54,071.43 | 62,766.67 | 62,766.67 | 62,766.67 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Oakshire Elementary
June 30, 2017**

| | 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 | - | 12,581.44 | - | 29.35 | 408.36 | 13,019.15 | 1,035.15 | 1,035.15 | 29.35 | - | - | 12,753.45 | 12,782.80 | 13,817.95 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Fifth Grade Club | | 441.01 | - | - | - | 441.01 | - | - | | | 441.01 | 441.01 | 441.01 | 441.01 |
| GENYOUth Foundation | | 186.12 | - | - | - | 186.12 | - | - | | | 186.12 | 186.12 | 186.12 | 186.12 |
| Music | | 451.28 | - | - | - | 451.28 | - | - | | | 450.89 | 450.89 | 450.89 | 450.89 |
| Orff Music | | 130.66 | - | - | - | 130.66 | - | - | | | 130.31 | 130.31 | 130.31 | 130.31 |
| PTO | | 700.74 | - | - | - | 700.74 | - | - | | | 700.66 | 700.66 | 700.66 | 700.66 |
| Video Club | | 50.00 | - | - | - | 50.00 | - | - | | | 50.00 | 50.00 | 50.00 | 50.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 146.00 | 146.00 | 146.00 | 146.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | | | 6.00 | 6.00 | 6.00 | 6.00 |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | | | 12.00 | 12.00 | 12.00 | 12.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | 52.00 | 52.00 | 52.00 | 52.00 |
| Misc. Clearing | | - | - | - | - | - | - | - | | | 0.32 | 0.32 | 0.32 | 0.32 |
| SACC Reim. | | 1,015.15 | - | - | - | 1,015.15 | - | - | | | 0.85 | 0.85 | 0.85 | 0.85 |
| Total Restricted | - | 2,974.96 | - | - | - | 2,974.96 | - | - | - | - | 2,176.16 | - | 2,176.16 | 2,176.16 |
| Total Restricted and General Fund | - | 15,556.40 | - | 29.35 | 408.36 | 15,994.11 | 1,035.15 | 1,035.15 | 29.35 | - | 2,176.16 | 12,753.45 | 14,958.96 | 15,994.11 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Peabody Elementary
June 30, 2017

| | 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 | - | 26,881.55 | - | - | 1,252.98 | 28,134.53 | 260.68 | 260.68 | - | - | - | 24,025.38 | 24,025.38 | 24,286.06 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 3.92 | - | - | - | 3.92 | - | - | - | - | - | 4.38 | 4.38 | 4.38 |
| Basketball Club Girls | | 159.09 | - | - | - | 159.09 | - | - | - | - | - | 159.25 | 159.25 | 159.25 |
| Beta Club | | 390.29 | - | - | - | 390.29 | - | - | - | - | - | 390.43 | 390.43 | 390.43 |
| Chess Club | | 842.31 | - | - | - | 842.31 | - | - | - | - | - | 842.00 | 842.00 | 842.00 |
| Choir | | 12.38 | - | - | - | 12.38 | - | - | - | - | - | 12.00 | 12.00 | 12.00 |
| CLUE | | 23.63 | - | - | - | 23.63 | - | - | - | - | - | 23.63 | 23.63 | 23.63 |
| Computer Club | | 33.82 | - | - | - | 33.82 | - | - | - | - | - | 33.98 | 33.98 | 33.98 |
| Cooking Club | | 9.75 | - | - | - | 9.75 | - | - | - | - | - | 9.46 | 9.46 | 9.46 |
| Environmental Club | | 28.24 | - | - | - | 28.24 | - | - | - | - | - | 28.60 | 28.60 | 28.60 |
| ESL | | 20.00 | - | - | - | 20.00 | - | - | - | - | - | 20.00 | 20.00 | 20.00 |
| Fashion Club | | 177.29 | - | - | - | 177.29 | - | - | - | - | - | 177.04 | 177.04 | 177.04 |
| FCA | | 15.84 | - | - | - | 15.84 | - | - | - | - | - | 16.40 | 16.40 | 16.40 |
| Fifth Grade Club | | 267.61 | - | - | - | 267.61 | - | - | - | - | - | 267.43 | 267.43 | 267.43 |
| 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 | | 49.98 | - | - | - | 49.98 | - | - | - | - | - | 50.00 | 50.00 | 50.00 |
| 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 | | 70.00 | - | - | - | 70.00 | - | - | - | - | - | 70.00 | 70.00 | 70.00 |
| Performing Arts | | 118.00 | - | - | - | 118.00 | - | - | - | - | - | 118.00 | 118.00 | 118.00 |
| Performing Arts Cl | | 4.14 | - | - | - | 4.14 | - | - | - | - | - | 4.34 | 4.34 | 4.34 |
| 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 | | 55.37 | - | - | - | 55.37 | - | - | - | - | - | 55.56 | 55.56 | 55.56 |
| Science Club | | 150.19 | - | - | - | 150.19 | - | - | - | - | - | 149.92 | 149.92 | 149.92 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | - | 1,945.00 | 1,945.00 | 1,945.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | - | - | - | 43.00 | 43.00 | 43.00 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Peabody Elementary
June 30, 2017**

| | 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 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 Grade 5 | - | - | - | - | - | - | - | - | - | - | (0.00) | - | (0.00) | (0.00) |
| Bus Trips KK | - | - | - | - | - | - | - | - | - | - | 27.00 | - | 27.00 | 27.00 |
| SACC Reim. | - | - | - | - | - | - | - | - | - | - | 0.23 | - | 0.23 | 0.23 |
| SACC Tuition | - | - | - | - | - | - | - | - | - | - | 645.00 | - | 645.00 | 645.00 |
| Total Restricted | - | 3,857.60 | - | - | - | 3,857.60 | - | - | - | - | 7,706.07 | - | 7,706.07 | 7,706.07 |
| Total Restricted and General Fund | - | 30,739.15 | - | - | 1,252.98 | 31,992.13 | 260.68 | 260.68 | - | - | 7,706.07 | 24,025.38 | 31,731.45 | 31,992.13 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Raineshaven Elementary
June 30, 2017

| | 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Kindergarten Club | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lowes | | (0.19) | - | - | - | (0.19) | - | - | - | - | (0.19) | - | (0.19) | (0.19) |
| Music | | (0.43) | - | - | - | (0.43) | - | - | - | - | (0.43) | - | (0.43) | (0.43) |
| Orff Music | | 0.16 | - | - | - | 0.16 | - | - | - | - | 0.16 | - | 0.16 | 0.16 |
| PTO | | (0.27) | - | - | - | (0.27) | - | - | - | - | (0.27) | - | (0.27) | (0.27) |
| Target Grant | | 0.25 | - | - | - | 0.25 | - | - | - | - | 0.25 | - | 0.25 | 0.25 |
| Teacher Courtesy | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vending | | 0.48 | - | - | - | 0.48 | - | - | - | - | 0.48 | - | 0.48 | 0.48 |
| Other Accounts: | | | | | - | - | - | - | - | - | - | - | - | - |
| Total Restricted | - | (0.00) | - | - | - | (0.00) | - | - | - | - | (0.00) | - | (0.00) | (0.00) |
| Total Restricted and General Fund | - | - | - | - | - | (0.00) | - | - | - | - | (0.00) | - | (0.00) | (0.00) |

Shelby County Schools
Balance Sheet-Regulatory Basis
Raleigh-Bartlett Elementary
June 30, 2017

| | 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 | - | 85,553.11 | 31,766.53 | - | 1,345.04 | 118,664.68 | 160.00 | 160.00 | - | - | - | 118,384.68 | 118,384.68 | 118,544.68 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Choir | | 291.09 | - | - | - | 291.09 | - | - | | | 291.00 | 291.00 | 291.00 | 291.00 |
| CI/CI's | | 1,462.51 | - | - | - | 1,462.51 | - | - | | | 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 |
| Dollar General Literacy Grant | | 2.80 | - | - | - | 2.80 | - | - | | | 3.00 | 3.00 | 3.00 | 3.00 |
| Exxon Grant | | 53.31 | - | - | - | 53.31 | - | - | | | 53.12 | 53.12 | 53.12 | 53.12 |
| Fifth Grade Club | | 106.06 | - | - | - | 106.06 | - | - | | | 106.14 | 106.14 | 106.14 | 106.14 |
| First Grade Club | | 280.37 | - | - | - | 280.37 | - | - | | | 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 |
| Honor Society | | 121.47 | - | - | - | 121.47 | - | - | | | 121.00 | 121.00 | 121.00 | 121.00 |
| Library Club | | 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 |
| Pep Club | | 79.08 | - | - | - | 79.08 | - | - | | | 79.08 | 79.08 | 79.08 | 79.08 |
| PTO | | 341.02 | - | - | - | 341.02 | - | - | | | 341.00 | 341.00 | 341.00 | 341.00 |
| Rotary Grant | | 47.91 | - | - | - | 47.91 | - | - | | | 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 |
| School Beautification | | 1,249.06 | - | - | - | 1,249.06 | - | - | | | 1,249.44 | 1,249.44 | 1,249.44 | 1,249.44 |
| Sunshine Club | | 155.48 | - | - | - | 155.48 | - | - | | | 155.00 | 155.00 | 155.00 | 155.00 |
| Teacher Courtesy | | 167.86 | - | - | - | 167.86 | - | - | | | 168.58 | 168.58 | 168.58 | 168.58 |
| Third Grade Club | | 355.46 | - | - | - | 355.46 | - | - | | | 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 |
| TN Grant (Cole) | | 3,000.00 | - | - | - | 3,000.00 | - | - | | | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Charity Drives | | 620.65 | - | - | - | 620.65 | - | - | | | 621.00 | 621.00 | 621.00 | 621.00 |
| Misc. Clearing | | 5.00 | - | - | - | 5.00 | - | - | | | 5.00 | 5.00 | 5.00 | 5.00 |
| SACC Reim. | | 129.31 | - | - | - | 129.31 | - | - | | | 128.92 | 128.92 | 128.92 | 128.92 |
| SACC Tuition | | - | - | - | - | - | - | - | | | 120.00 | 120.00 | 120.00 | 120.00 |
| Total Restricted | - | 11,774.37 | - | - | - | 11,774.37 | - | - | - | - | 11,894.37 | - | 11,894.37 | 11,894.37 |
| Total Restricted and General Fund | - | 97,327.48 | 31,766.53 | - | 1,345.04 | 130,439.05 | 160.00 | 160.00 | - | - | 11,894.37 | 118,384.68 | 130,279.05 | 130,439.05 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Richland Elementary
June 30, 2017

| | 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 | - | 6,600.37 | 56,669.72 | 265.85 | 293.29 | 63,829.23 | 1,681.00 | 1,681.00 | 265.85 | - | - | 60,316.11 | 60,581.96 | 62,262.96 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 1st TN Grant | | 63.95 | - | - | - | 63.95 | - | - | - | - | - | 64.00 | 64.00 | 64.00 |
| Ballet | | 2,420.42 | - | - | - | 2,420.42 | - | - | - | - | - | 2,420.46 | 2,420.46 | 2,420.46 |
| Blue Ribbon | | 1,162.50 | - | - | - | 1,162.50 | - | - | - | - | - | 1,162.00 | 1,162.00 | 1,162.00 |
| Character/Cafe Incentives | | 472.37 | - | - | - | 472.37 | - | - | - | - | - | 472.00 | 472.00 | 472.00 |
| Chess Club | | 5,983.24 | - | - | - | 5,983.24 | - | - | - | - | - | 5,983.17 | 5,983.17 | 5,983.17 |
| Children in Need | | 122.00 | - | - | - | 122.00 | - | - | - | - | - | 122.00 | 122.00 | 122.00 |
| CLUE | | 525.76 | - | - | - | 525.76 | - | - | - | - | - | 526.19 | 526.19 | 526.19 |
| Cultural Arts | | 4,298.18 | - | - | - | 4,298.18 | - | - | - | - | - | 4,298.28 | 4,298.28 | 4,298.28 |
| Exxon Grant | | 1,066.94 | - | - | - | 1,066.94 | - | - | - | - | - | 1,067.00 | 1,067.00 | 1,067.00 |
| Fifth Grade Club | | 2,662.97 | - | - | - | 2,662.97 | - | - | - | - | - | 2,662.50 | 2,662.50 | 2,662.50 |
| GENYOUth Foundation | | 27.18 | - | - | - | 27.18 | - | - | - | - | - | 27.18 | 27.18 | 27.18 |
| Golf Club | | 524.79 | - | - | - | 524.79 | - | - | - | - | - | 524.79 | 524.79 | 524.79 |
| Gymnastics | | 12,034.86 | - | - | - | 12,034.86 | - | - | - | - | - | 12,035.04 | 12,035.04 | 12,035.04 |
| Junior League | | 46.52 | - | - | - | 46.52 | - | - | - | - | - | 47.00 | 47.00 | 47.00 |
| Kang Rhee | | 1,797.17 | - | - | - | 1,797.17 | - | - | - | - | - | 1,797.08 | 1,797.08 | 1,797.08 |
| Kindergarten Club | | 220.43 | - | - | - | 220.43 | - | - | - | - | - | 220.00 | 220.00 | 220.00 |
| Music | | 150.00 | - | - | - | 150.00 | - | - | - | - | - | 150.00 | 150.00 | 150.00 |
| Parental Involvement | | 81.10 | - | - | - | 81.10 | - | - | - | - | - | 81.00 | 81.00 | 81.00 |
| Performing Arts | | 15,339.33 | - | - | - | 15,339.33 | - | - | - | - | - | 15,339.20 | 15,339.20 | 15,339.20 |
| Prestigiacom Interest | | 11,899.09 | - | - | - | 11,899.09 | - | - | - | - | - | 11,899.06 | 11,899.06 | 11,899.06 |
| Prestigiacom, Suzy | | 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 |
| Race for Education | | 240.00 | - | - | - | 240.00 | - | - | - | - | - | 240.00 | 240.00 | 240.00 |
| Rotary Grant | | 66.29 | - | - | - | 66.29 | - | - | - | - | - | 66.00 | 66.00 | 66.00 |
| SACC Summer Camp | | 152.00 | - | - | - | 152.00 | - | - | - | - | - | - | - | - |
| Safety Patrol | | - | - | - | - | - | - | - | - | - | - | 0.25 | 0.25 | 0.25 |
| Science Club | | 9,167.95 | - | - | - | 9,167.95 | - | - | - | - | - | 9,168.22 | 9,168.22 | 9,168.22 |
| Science Olympiad | | 400.00 | - | - | - | 400.00 | - | - | - | - | - | 400.00 | 400.00 | 400.00 |
| Sixth Grade Club | | 92.66 | - | - | - | 92.66 | - | - | - | - | - | 93.00 | 93.00 | 93.00 |
| Student Council | | 90.63 | - | - | - | 90.63 | - | - | - | - | - | 91.00 | 91.00 | 91.00 |
| Tap | | 5,374.75 | - | - | - | 5,374.75 | - | - | - | - | - | 5,374.03 | 5,374.03 | 5,374.03 |
| Teacher Courtesy | | 5,868.72 | - | - | - | 5,868.72 | - | - | - | - | - | 5,868.46 | 5,868.46 | 5,868.46 |
| Technology | | 2,643.96 | - | - | - | 2,643.96 | - | - | - | - | - | 1,114.78 | 1,114.78 | 1,114.78 |
| Tennis | | 1,023.29 | - | - | - | 1,023.29 | - | - | - | - | - | 1,023.16 | 1,023.16 | 1,023.16 |
| Third Grade Club | | 38.80 | - | - | - | 38.80 | - | - | - | - | - | 39.00 | 39.00 | 39.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Richland Elementary
June 30, 2017

| | 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 | | - | - | | - | - | - | - | | | 77.00 | | 77.00 | 77.00 |
| Prof. Development | | 7,310.95 | - | | - | 7,310.95 | - | - | | | 7,311.21 | | 7,311.21 | 7,311.21 |
| SACC Reim. | | 563.42 | - | | - | 563.42 | - | - | | | 563.42 | | 563.42 | 563.42 |
| Total Restricted | - | 134,433.14 | - | - | - | 134,433.14 | - | - | - | - | 135,999.41 | - | 135,999.41 | 135,999.41 |
| Total Restricted and General Fund | - | 141,033.51 | 56,669.72 | 265.85 | 293.29 | 198,262.37 | 1,681.00 | 1,681.00 | 265.85 | - | 135,999.41 | 60,316.11 | 196,581.37 | 198,262.37 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Ridgeway Early Learning
June 30, 2017

| | 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 | - | 13,622.25 | - | - | - | 13,622.25 | 2,063.20 | 2,063.20 | - | - | - | 13,550.25 | 13,550.25 | 15,613.45 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | | 300.59 | - | - | - | 300.59 | - | - | | | 300.46 | | 300.46 | 300.46 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 65.35 | | 65.35 | 65.35 |
| Charity | | - | - | - | - | - | - | - | | | 7.00 | | 7.00 | 7.00 |
| SACC Tuition | | 2,063.20 | - | - | - | 2,063.20 | - | - | | | - | | - | - |
| Total Restricted | - | 2,962.64 | - | - | - | 2,962.64 | - | - | - | - | 971.44 | - | 971.44 | 971.44 |
| Total Restricted and General Fund | - | 16,584.89 | - | - | - | 16,584.89 | 2,063.20 | 2,063.20 | - | - | 971.44 | 13,550.25 | 14,521.69 | 16,584.89 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Riverview Elementary
June 30, 2017

| | 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | (609.83) | - | - | - | (609.83) | - | - | - | - | 609.83 | | 609.83 | 609.83 |
| Misc. Clearing | | 609.83 | - | - | - | 609.83 | - | - | - | - | (609.83) | | (609.83) | (609.83) |
| Total Restricted | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Riverwood Elementary
June 30, 2017

| | 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 | - | 143,095.33 | - | 3,000.76 | 5,812.16 | 151,908.25 | 3,590.00 | 3,590.00 | 3,000.76 | - | - | 143,462.33 | 146,463.09 | 150,053.09 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 2,665.25 | - | | - | 2,665.25 | - | - | | | 2,665.12 | | 2,665.12 | 2,665.12 |
| Choir | | 211.81 | - | | - | 211.81 | - | - | | | 211.09 | | 211.09 | 211.09 |
| Junior League | | 16.03 | - | | - | 16.03 | - | - | | | 15.72 | | 15.72 | 15.72 |
| Performing Arts Cl | | 1,085.68 | - | | - | 1,085.68 | - | - | | | 1,086.06 | | 1,086.06 | 1,086.06 |
| Photography Club | | 127.92 | - | | - | 127.92 | - | - | | | 128.00 | | 128.00 | 128.00 |
| PTO | | 25.00 | - | | - | 25.00 | - | - | | | 25.00 | | 25.00 | 25.00 |
| Third Grade Club | | 0.54 | - | | - | 0.54 | - | - | | | 1.00 | | 1.00 | 1.00 |
| Yearbook | | 1,290.72 | - | | - | 1,290.72 | - | - | | | 1,291.00 | | 1,291.00 | 1,291.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | | - | - | - | - | | | 4,192.00 | | 4,192.00 | 4,192.00 |
| Bus Trips Grade 1 | | - | - | | - | - | - | - | | | 26.00 | | 26.00 | 26.00 |
| Bus Trips Grade 2 | | - | - | | - | - | - | - | | | 50.00 | | 50.00 | 50.00 |
| Bus Trips Grade 3 | | - | - | | - | - | - | - | | | 539.00 | | 539.00 | 539.00 |
| Bus Trips Grade 4 | | - | - | | - | - | - | - | | | (3,590.00) | | (3,590.00) | (3,590.00) |
| Bus Trips Grade 5 | | - | - | | - | - | - | - | | | 0.00 | | 0.00 | 0.00 |
| Bus Trips KK | | - | - | | - | - | - | - | | | 21.00 | | 21.00 | 21.00 |
| SACC Reim. | | (174.37) | - | | - | (174.37) | - | - | | | 257.00 | | 257.00 | 257.00 |
| SACC Tuition | | - | - | | - | - | - | - | | | 185.75 | | 185.75 | 185.75 |
| Total Restricted | - | 5,248.58 | - | - | - | 5,248.58 | - | - | - | - | 7,103.74 | - | 7,103.74 | 7,103.74 |
| Total Restricted and General Fund | - | 148,343.91 | - | 3,000.76 | 5,812.16 | 157,156.83 | 3,590.00 | 3,590.00 | 3,000.76 | - | 7,103.74 | 143,462.33 | 153,566.83 | 157,156.83 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Robert R. Church Elementary
June 30, 2017

| | 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 | - | 72,394.60 | - | - | 384.56 | 72,779.16 | 568.62 | 568.62 | - | - | - | 72,210.45 | 72,210.45 | 72,779.07 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 121.45 | - | - | - | 121.45 | - | - | | | 120.61 | | 120.61 | 120.61 |
| Exxon Grant | | 753.23 | - | - | - | 753.23 | - | - | | | 753.23 | | 753.23 | 753.23 |
| Fifth Grade Club | | 2,037.79 | - | - | - | 2,037.79 | - | - | | | 2,037.27 | | 2,037.27 | 2,037.27 |
| First Grade Club | | 13.45 | - | - | - | 13.45 | - | - | | | 13.86 | | 13.86 | 13.86 |
| Fourth Grade Club | | 8.78 | - | - | - | 8.78 | - | - | | | 8.78 | | 8.78 | 8.78 |
| GENYOUth Foundation | | 12.53 | - | - | - | 12.53 | - | - | | | 12.85 | | 12.85 | 12.85 |
| Kindergarten Club | | 136.49 | - | - | - | 136.49 | - | - | | | 136.76 | | 136.76 | 136.76 |
| Library Club | | 21.72 | - | - | - | 21.72 | - | - | | | 22.00 | | 22.00 | 22.00 |
| Orchestra | | 15.82 | - | - | - | 15.82 | - | - | | | 16.00 | | 16.00 | 16.00 |
| Orff Music | | 2.00 | - | - | - | 2.00 | - | - | | | 2.00 | | 2.00 | 2.00 |
| Pom Squad | | 191.65 | - | - | - | 191.65 | - | - | | | 192.13 | | 192.13 | 192.13 |
| PreKK Club | | 169.11 | - | - | - | 169.11 | - | - | | | 169.42 | | 169.42 | 169.42 |
| Race for Education | | 577.10 | - | - | - | 577.10 | - | - | | | 577.10 | | 577.10 | 577.10 |
| Second Grade Club | | 180.44 | - | - | - | 180.44 | - | - | | | 180.72 | | 180.72 | 180.72 |
| T I Grant | | 0.47 | - | - | - | 0.47 | - | - | | | - | | - | - |
| Target Grant | | 0.76 | - | - | - | 0.76 | - | - | | | - | | - | - |
| Target Grant - Whaley | | 0.10 | - | - | - | 0.10 | - | - | | | - | | - | - |
| Teacher Courtesy | | 50.00 | - | - | - | 50.00 | - | - | | | 50.00 | | 50.00 | 50.00 |
| Third Grade Club | | 27.75 | - | - | - | 27.75 | - | - | | | 28.00 | | 28.00 | 28.00 |
| Other Accounts: | | | | | - | - | - | - | | | - | | - | - |
| Total Restricted | - | 4,320.64 | - | - | - | 4,320.64 | - | - | - | - | 4,320.73 | - | 4,320.73 | 4,320.73 |
| Total Restricted and General Fund | - | 76,715.24 | - | - | 384.56 | 77,099.80 | 568.62 | 568.62 | - | - | 4,320.73 | 72,210.45 | 76,531.18 | 77,099.80 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Ross Elementary
June 30, 2017

| | 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 | - | 48,488.09 | - | 2,875.77 | 742.26 | 52,106.12 | 704.98 | 704.98 | 2,875.77 | - | - | 47,168.87 | 50,044.64 | 50,749.62 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Basketball Club Girls | | 2,352.86 | - | - | - | 2,352.86 | - | - | - | - | - | 2,353.04 | 2,353.04 | 2,353.04 |
| Cheerleaders | | 910.40 | - | - | - | 910.40 | - | - | - | - | - | 790.72 | 790.72 | 790.72 |
| Choir | | 9.00 | - | - | - | 9.00 | - | - | - | - | - | 9.00 | 9.00 | 9.00 |
| ESL | | (16.27) | - | - | - | (16.27) | - | - | - | - | - | (16.27) | (16.27) | (16.27) |
| Exxon Grant | | 422.06 | - | - | - | 422.06 | - | - | - | - | - | 421.98 | 421.98 | 421.98 |
| Fifth Grade Club | | 540.82 | - | - | - | 540.82 | - | - | - | - | - | 197.36 | 197.36 | 197.36 |
| 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 | | (392.43) | - | - | - | (392.43) | - | - | - | - | - | (392.85) | (392.85) | (392.85) |
| Library Club | | 11.00 | - | - | - | 11.00 | - | - | - | - | - | 11.00 | 11.00 | 11.00 |
| Majorettes | | 279.72 | - | - | - | 279.72 | - | - | - | - | - | 280.00 | 280.00 | 280.00 |
| Music | | 165.79 | - | - | - | 165.79 | - | - | - | - | - | 166.00 | 166.00 | 166.00 |
| Orff Music | | 18.00 | - | - | - | 18.00 | - | - | - | - | - | 18.00 | 18.00 | 18.00 |
| PreKK Club | | 235.00 | - | - | - | 235.00 | - | - | - | - | - | 235.00 | 235.00 | 235.00 |
| 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 |
| Science Club | | 120.00 | - | - | - | 120.00 | - | - | - | - | - | 120.00 | 120.00 | 120.00 |
| Second Grade Club | | (141.61) | - | - | - | (141.61) | - | - | - | - | - | (141.64) | (141.64) | (141.64) |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | (68.57) | - | - | - | (68.57) | - | - | - | - | - | 1,222.14 | 1,222.14 | 1,222.14 |
| Charity Drives | | 1,202.05 | - | - | - | 1,202.05 | - | - | - | - | - | 1,202.05 | 1,202.05 | 1,202.05 |
| SACC Reim. | | (3,273.88) | - | - | - | (3,273.88) | - | - | - | - | - | (3,274.15) | (3,274.15) | (3,274.15) |
| SACC Tuition | | 0.03 | - | - | - | 0.03 | - | - | - | - | - | 409.81 | 409.81 | 409.81 |
| Title One/NCLB | | (374.75) | - | - | - | (374.75) | - | - | - | - | - | (374.75) | (374.75) | (374.75) |
| Total Restricted | - | 3,244.75 | - | - | - | 3,244.75 | - | - | - | - | 4,601.25 | - | 4,601.25 | 4,601.25 |
| Total Restricted and General Fund | - | 51,732.84 | - | 2,875.77 | 742.26 | 55,350.87 | 704.98 | 704.98 | 2,875.77 | - | 4,601.25 | 47,168.87 | 54,645.89 | 55,350.87 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Rozelle Elementary
June 30, 2017**

| | 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 | - | 14,880.52 | - | 204.68 | 215.60 | 15,300.80 | 443.96 | 443.96 | 204.68 | - | - | 14,888.17 | 15,092.85 | 15,536.81 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Choir | | 502.24 | - | - | - | 502.24 | - | - | | | 58.04 | 58.04 | 58.04 | 58.04 |
| CLUE | | 155.65 | - | - | - | 155.65 | - | - | | | 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 |
| Junior League | | 2.09 | - | - | - | 2.09 | - | - | | | 2.00 | 2.00 | 2.00 | 2.00 |
| Lowes | | 647.23 | - | - | - | 647.23 | - | - | | | 647.16 | 647.16 | 647.16 | 647.16 |
| Outdoor Classroom Grant | | 100.00 | - | - | - | 100.00 | - | - | | | 100.00 | 100.00 | 100.00 | 100.00 |
| Performing Arts | | 6,563.10 | - | - | - | 6,563.10 | - | - | | | 6,563.35 | 6,563.35 | 6,563.35 | 6,563.35 |
| Target Grant | | 64.20 | - | - | - | 64.20 | - | - | | | 64.00 | 64.00 | 64.00 | 64.00 |
| Teacher Courtesy | | 498.50 | - | - | - | 498.50 | - | - | | | 498.50 | 498.50 | 498.50 | 498.50 |
| Watch Dogs | | 9.82 | - | - | - | 9.82 | - | - | | | 10.00 | 10.00 | 10.00 | 10.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | | | (26.53) | (26.53) | (26.53) | (26.53) |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | 67.00 | 67.00 | 67.00 | 67.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | | | 167.67 | 167.67 | 167.67 | 167.67 |
| Charity Drives | | 127.22 | - | - | - | 127.22 | - | - | | | 127.00 | 127.00 | 127.00 | 127.00 |
| Total Restricted | - | 10,631.88 | - | - | - | 10,631.88 | - | - | - | - | 10,395.87 | - | 10,395.87 | 10,395.87 |
| Total Restricted and General Fund | - | 25,512.40 | - | 204.68 | 215.60 | 25,932.68 | 443.96 | 443.96 | 204.68 | - | 10,395.87 | 14,888.17 | 25,488.72 | 25,932.68 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Scenic Hills Elementary
June 30, 2017

| | 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 | - | 22,382.60 | - | - | 98.98 | 22,481.58 | - | - | - | - | - | 21,534.53 | 21,534.53 | 21,534.53 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Basketball Club Boys | | 1.38 | - | - | - | 1.38 | - | - | | | - | - | - | - |
| Cheerleaders | | 395.74 | - | - | - | 395.74 | - | - | | | 396.00 | 396.00 | 396.00 | 396.00 |
| Science Club | | 6.38 | - | - | - | 6.38 | - | - | | | 6.38 | 6.38 | 6.38 | 6.38 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 891.00 | 891.00 | 891.00 | 891.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | | | 57.00 | 57.00 | 57.00 | 57.00 |
| SACC Reim. | | - | - | - | - | - | - | - | | | 0.17 | 0.17 | 0.17 | 0.17 |
| Total Restricted | - | 403.50 | - | - | - | 403.50 | - | - | - | - | 1,350.55 | - | 1,350.55 | 1,350.55 |
| Total Restricted and General Fund | - | 22,786.10 | - | - | 98.98 | 22,885.08 | - | - | - | - | 1,350.55 | 21,534.53 | 22,885.08 | 22,885.08 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Sea Isle Elementary
June 30, 2017

| | 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 | - | 44,121.62 | 25,674.64 | 742.15 | 531.49 | 71,069.90 | 518.62 | 518.62 | 742.15 | - | - | 69,564.13 | 70,306.28 | 70,824.90 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 130.00 | - | - | - | 130.00 | - | - | - | - | - | 130.00 | 130.00 | 130.00 |
| CLUE | | 2.47 | - | - | - | 2.47 | - | - | - | - | - | 2.84 | 2.84 | 2.84 |
| Exxon Grant | | 1,086.56 | - | - | - | 1,086.56 | - | - | - | - | - | 1,086.56 | 1,086.56 | 1,086.56 |
| Fifth Grade Club | | 8.36 | - | - | - | 8.36 | - | - | - | - | - | 8.36 | 8.36 | 8.36 |
| 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 | | 117.27 | - | - | - | 117.27 | - | - | - | - | - | 117.02 | 117.02 | 117.02 |
| Junior League | | 604.19 | - | - | - | 604.19 | - | - | - | - | - | 604.58 | 604.58 | 604.58 |
| Karate | | 1.32 | - | - | - | 1.32 | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| Kindergarten Club | | 190.72 | - | - | - | 190.72 | - | - | - | - | - | 190.72 | 190.72 | 190.72 |
| Math Club | | 508.63 | - | - | - | 508.63 | - | - | - | - | - | 509.00 | 509.00 | 509.00 |
| NIKE | | 0.85 | - | - | - | 0.85 | - | - | - | - | - | - | - | - |
| Orff Music | | 532.09 | - | - | - | 532.09 | - | - | - | - | - | 532.49 | 532.49 | 532.49 |
| 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 | | 100.60 | - | - | - | 100.60 | - | - | - | - | - | 100.60 | 100.60 | 100.60 |
| Spring Fling Trip | | 1,512.14 | - | - | - | 1,512.14 | - | - | - | - | - | 1,512.00 | 1,512.00 | 1,512.00 |
| T I Grant | | 100.00 | - | - | - | 100.00 | - | - | - | - | - | 100.00 | 100.00 | 100.00 |
| Third Grade Club | | 112.50 | - | - | - | 112.50 | - | - | - | - | - | 112.50 | 112.50 | 112.50 |
| Welch Grant | | 37.94 | - | - | - | 37.94 | - | - | - | - | - | 38.00 | 38.00 | 38.00 |
| Yearbook | | 25.00 | - | - | - | 25.00 | - | - | - | - | - | 25.00 | 25.00 | 25.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Charity Drives | | 1,600.00 | - | - | - | 1,600.00 | - | - | - | - | - | 1,600.00 | 1,600.00 | 1,600.00 |
| SACC Reim. | | (4,815.95) | - | - | - | (4,815.95) | - | - | - | - | - | (4,816.04) | (4,816.04) | (4,816.04) |
| SACC Tuition | | - | - | - | - | - | - | - | - | - | - | 245.00 | 245.00 | 245.00 |
| Total Restricted | - | 5,201.79 | - | - | - | 5,201.79 | - | - | - | - | 5,446.79 | - | 5,446.79 | 5,446.79 |
| Total Restricted and General Fund | - | 49,323.41 | 25,674.64 | 742.15 | 531.49 | 76,271.69 | 518.62 | 518.62 | 742.15 | - | 5,446.79 | 69,564.13 | 75,753.07 | 76,271.69 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Shady Grove Elementary
June 30, 2017

| | 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 | - | 27,931.58 | - | 308.56 | 82.82 | 28,322.96 | - | - | 308.56 | - | - | 26,691.41 | 26,999.97 | 26,999.97 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| CLUE | | 0.82 | - | - | - | 0.82 | - | - | - | - | 0.82 | 0.82 | 0.82 | 0.82 |
| Environmental Club | | 70.37 | - | - | - | 70.37 | - | - | - | 70.00 | 70.00 | 70.00 | 70.00 | 70.00 |
| Fifth Grade Club | | 449.54 | - | - | - | 449.54 | - | - | - | 245.14 | 245.14 | 245.14 | 245.14 | 245.14 |
| Kindergarten Club | | 411.18 | - | - | - | 411.18 | - | - | - | 411.18 | 411.18 | 411.18 | 411.18 | 411.18 |
| Library Club | | 24.68 | - | - | - | 24.68 | - | - | - | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| Orchestra | | 7.93 | - | - | - | 7.93 | - | - | - | 7.93 | 7.93 | 7.93 | 7.93 | 7.93 |
| PreKK Club | | 7.00 | - | - | - | 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 | 7.00 |
| School Beautification | | 358.22 | - | - | - | 358.22 | - | - | - | 358.22 | 358.22 | 358.22 | 358.22 | 358.22 |
| Second Grade Club | | 0.81 | - | - | - | 0.81 | - | - | - | 0.81 | 0.81 | 0.81 | 0.81 | 0.81 |
| Teacher Courtesy | | 412.27 | - | - | - | 412.27 | - | - | - | 412.27 | 412.27 | 412.27 | 412.27 | 412.27 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 | 45.00 |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | - | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | - | (20.88) | (20.88) | (20.88) | (20.88) | (20.88) |
| Total Restricted | - | 1,750.00 | - | - | - | 1,750.00 | - | - | - | 3,072.99 | - | 3,072.99 | 3,072.99 | 3,072.99 |
| Total Restricted and General Fund | - | 29,681.58 | - | 308.56 | 82.82 | 30,072.96 | - | - | 308.56 | - | 3,072.99 | 26,691.41 | 30,072.96 | 30,072.96 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Shannon Elementary
June 30, 2017**

| | 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 | - | (536.10) | - | - | - | (536.10) | - | - | - | - | - | (536.10) | (536.10) | (536.10) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 536.10 | - | - | - | 536.10 | - | - | - | - | 536.10 | - | 536.10 | 536.10 |
| Total Restricted | - | 536.10 | - | - | - | 536.10 | - | - | - | - | 536.10 | - | 536.10 | 536.10 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | 536.10 | (536.10) | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Sharpe Elementary
June 30, 2017

| | 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 | - | 21,282.43 | - | - | 148.55 | 21,430.98 | - | - | - | - | - | 21,331.20 | 21,331.20 | 21,331.20 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 79.46 | - | - | 79.46 | - | - | | | | 80.00 | 80.00 | 80.00 | 80.00 |
| Beta Club | | 479.24 | - | - | 479.24 | - | - | | | | 479.42 | 479.42 | 479.42 | 479.42 |
| ESL | | 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 |
| First Grade Club | | - | - | - | - | - | - | | | | 0.25 | 0.25 | 0.25 | 0.25 |
| GENYOUth Foundation | | 2.96 | - | - | 2.96 | - | - | | | | 2.96 | 2.96 | 2.96 | 2.96 |
| Kindergarten Club | | - | - | - | - | - | - | | | | 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 |
| Sch Uniform Donations | | 46.27 | - | - | 46.27 | - | - | | | | 46.00 | 46.00 | 46.00 | 46.00 |
| School Beautification | | 250.00 | - | - | 250.00 | - | - | | | | 250.00 | 250.00 | 250.00 | 250.00 |
| Student Council | | - | - | - | - | - | - | | | | 0.68 | 0.68 | 0.68 | 0.68 |
| TCAP Tutoring Grant | | 13.38 | - | - | 13.38 | - | - | | | | 13.38 | 13.38 | 13.38 | 13.38 |
| Third Grade Club | | - | - | - | - | - | - | | | | (0.22) | (0.22) | (0.22) | (0.22) |
| Vending | | (2,108.41) | - | - | (2,108.41) | - | - | | | | (2,109.24) | (2,109.24) | (2,109.24) | (2,109.24) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | | | | 56.44 | 56.44 | 56.44 | 56.44 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | | | | 43.56 | 43.56 | 43.56 | 43.56 |
| Prof. Development | | (75.00) | - | - | (75.00) | - | - | | | | (75.00) | (75.00) | (75.00) | (75.00) |
| Total Restricted | - | (621.11) | - | - | - | (621.11) | - | - | - | - | (521.33) | - | (521.33) | (521.33) |
| Total Restricted and General Fund | - | 20,661.32 | - | - | 148.55 | 20,809.87 | - | - | - | - | (521.33) | 21,331.20 | 20,809.87 | 20,809.87 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Sheffield Elementary
June 30, 2017

| | 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 | - | 10,093.82 | - | - | 639.02 | 10,732.84 | - | - | - | - | - | 10,289.29 | 10,289.29 | 10,289.29 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 12.33 | - | - | - | 12.33 | - | - | - | - | 12.00 | | 12.00 | 12.00 |
| Basketball Club Girls | | 105.00 | - | - | - | 105.00 | - | - | - | - | 105.00 | | 105.00 | 105.00 |
| Beta Club | | 59.00 | - | - | - | 59.00 | - | - | - | - | 59.00 | | 59.00 | 59.00 |
| Cheerleaders | | 583.25 | - | - | - | 583.25 | - | - | - | - | 583.50 | | 583.50 | 583.50 |
| Crayola Grant | | 3.74 | - | - | - | 3.74 | - | - | - | - | 4.00 | | 4.00 | 4.00 |
| Fifth Grade Club | | 680.59 | - | - | - | 680.59 | - | - | - | - | 680.52 | | 680.52 | 680.52 |
| First Grade Club | | 174.32 | - | - | - | 174.32 | - | - | - | - | 173.89 | | 173.89 | 173.89 |
| GENYOUth Foundation | | 0.17 | - | - | - | 0.17 | - | - | - | - | - | | - | - |
| Honor Society | | 301.74 | - | - | - | 301.74 | - | - | - | - | 302.22 | | 302.22 | 302.22 |
| Junior League | | 13.20 | - | - | - | 13.20 | - | - | - | - | 13.00 | | 13.00 | 13.00 |
| Kindergarten Club | | 59.52 | - | - | - | 59.52 | - | - | - | - | 59.76 | | 59.76 | 59.76 |
| Music | | 13.50 | - | - | - | 13.50 | - | - | - | - | 14.00 | | 14.00 | 14.00 |
| PreKK Club | | 43.06 | - | - | - | 43.06 | - | - | - | - | 43.00 | | 43.00 | 43.00 |
| PTO | | - | - | - | - | - | - | - | - | - | (0.47) | | (0.47) | (0.47) |
| Sch Uniform Donations | | 364.42 | - | - | - | 364.42 | - | - | - | - | 363.62 | | 363.62 | 363.62 |
| School Beautification | | 209.69 | - | - | - | 209.69 | - | - | - | - | 209.69 | | 209.69 | 209.69 |
| Second Grade Club | | 69.40 | - | - | - | 69.40 | - | - | - | - | 69.83 | | 69.83 | 69.83 |
| Social Studies | | 524.00 | - | - | - | 524.00 | - | - | - | - | 524.00 | | 524.00 | 524.00 |
| Step Team | | 593.81 | - | - | - | 593.81 | - | - | - | - | 594.00 | | 594.00 | 594.00 |
| Target Grant | | 958.27 | - | - | - | 958.27 | - | - | - | - | 958.00 | | 958.00 | 958.00 |
| Third Grade Club | | 4.02 | - | - | - | 4.02 | - | - | - | - | 4.02 | | 4.02 | 4.02 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | 444.00 | | 444.00 | 444.00 |
| Total Restricted | - | 4,773.03 | - | - | - | 4,773.03 | - | - | - | - | 5,216.58 | | 5,216.58 | 5,216.58 |
| Total Restricted and General Fund | - | 14,866.85 | - | - | 639.02 | 15,505.87 | - | - | - | - | 5,216.58 | 10,289.29 | 15,505.87 | 15,505.87 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Shelby Oaks Elementary
June 30, 2017

| | 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 | - | 123,088.63 | - | 2,375.35 | 602.10 | 126,066.08 | - | - | 2,375.35 | - | - | 123,690.73 | 126,066.08 | 126,066.08 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Cheerleaders | | 73.00 | - | - | - | 73.00 | - | - | - | - | 73.00 | | 73.00 | 73.00 |
| CLUE | | 348.50 | - | - | - | 348.50 | - | - | - | 348.50 | | 348.50 | 348.50 | 348.50 |
| ESL | | 91.00 | - | - | - | 91.00 | - | - | - | 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 | | 81.00 | - | - | - | 81.00 | - | - | - | 81.00 | | 81.00 | 81.00 | 81.00 |
| Music | | 23.00 | - | - | - | 23.00 | - | - | - | 23.00 | | 23.00 | 23.00 | 23.00 |
| PreKK Club | | 379.00 | - | - | - | 379.00 | - | - | - | 379.00 | | 379.00 | 379.00 | 379.00 |
| Sixth Grade Club | | 154.00 | - | - | - | 154.00 | - | - | - | 154.00 | | 154.00 | 154.00 | 154.00 |
| Watch Dogs | | 195.00 | - | - | - | 195.00 | - | - | - | 195.00 | | 195.00 | 195.00 | 195.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 5,665.00 | - | - | - | 5,665.00 | - | - | - | 5,665.00 | | 5,665.00 | 5,665.00 | 5,665.00 |
| Bus Trips Grade 1 | | 325.00 | - | - | - | 325.00 | - | - | - | 325.00 | | 325.00 | 325.00 | 325.00 |
| Bus Trips Grade 2 | | 361.00 | - | - | - | 361.00 | - | - | - | 361.00 | | 361.00 | 361.00 | 361.00 |
| Bus Trips Grade 3 | | 361.00 | - | - | - | 361.00 | - | - | - | 361.00 | | 361.00 | 361.00 | 361.00 |
| Bus Trips Grade 5 | | 55.00 | - | - | - | 55.00 | - | - | - | 55.00 | | 55.00 | 55.00 | 55.00 |
| Bus Trips KK | | 796.00 | - | - | - | 796.00 | - | - | - | 796.00 | | 796.00 | 796.00 | 796.00 |
| Misc. Clearing | | (55.00) | - | - | - | (55.00) | - | - | - | (55.00) | | (55.00) | (55.00) | (55.00) |
| Prof. Development | | (0.42) | - | - | - | (0.42) | - | - | - | (0.42) | | (0.42) | (0.42) | (0.42) |
| SACC Tuition | | 190.32 | - | - | - | 190.32 | - | - | - | 190.32 | | 190.32 | 190.32 | 190.32 |
| Total Restricted | - | 10,042.40 | - | - | - | 10,042.40 | - | - | - | 10,042.40 | - | 10,042.40 | 10,042.40 | 10,042.40 |
| Total Restricted and General Fund | - | 133,131.03 | - | 2,375.35 | 602.10 | 136,108.48 | - | - | 2,375.35 | - | 10,042.40 | 123,690.73 | 136,108.48 | 136,108.48 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Sherwood Elementary
June 30, 2017

| | 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 | - | 12,618.21 | - | - | 4,920.00 | 17,538.21 | 4,073.44 | 4,073.44 | - | - | - | 12,792.81 | 12,792.81 | 16,866.25 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Chess Club | | 48.40 | - | - | - | 48.40 | - | - | | | 48.40 | 48.40 | 48.40 | 48.40 |
| Dollar General Literacy Grant | | 3.46 | - | - | - | 3.46 | - | - | | | 3.46 | 3.46 | 3.46 | 3.46 |
| ESL | | 30.00 | - | - | - | 30.00 | - | - | | | 30.00 | 30.00 | 30.00 | 30.00 |
| Fifth Grade Club | | 18.75 | - | - | - | 18.75 | - | - | | | 18.75 | 18.75 | 18.75 | 18.75 |
| 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 |
| Grants-Misc.CALL AUDITING 1ST | | - | - | - | - | - | - | - | | | (4,073.44) | (4,073.44) | (4,073.44) | (4,073.44) |
| 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 |
| Orff Music | | 59.00 | - | - | - | 59.00 | - | - | | | 59.00 | 59.00 | 59.00 | 59.00 |
| Pom Squad | | 532.67 | - | - | - | 532.67 | - | - | | | 533.12 | 533.12 | 533.12 | 533.12 |
| PreKK Club | | 126.00 | - | - | - | 126.00 | - | - | | | 126.00 | 126.00 | 126.00 | 126.00 |
| PTO | | 766.42 | - | - | - | 766.42 | - | - | | | 766.00 | 766.00 | 766.00 | 766.00 |
| Roberts Foundation Grant | | - | - | - | - | - | - | - | | | 4,620.00 | 4,620.00 | 4,620.00 | 4,620.00 |
| Second Grade Club | | 30.40 | - | - | - | 30.40 | - | - | | | 30.40 | 30.40 | 30.40 | 30.40 |
| 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 | | 1,007.85 | - | - | - | 1,007.85 | - | - | | | 1,007.97 | 1,007.97 | 1,007.97 | 1,007.97 |
| Target Grant | | 217.76 | - | - | - | 217.76 | - | - | | | 217.85 | 217.85 | 217.85 | 217.85 |
| Teacher Courtesy | | 7.79 | - | - | - | 7.79 | - | - | | | 7.80 | 7.80 | 7.80 | 7.80 |
| Third Grade Club | | - | - | - | - | - | - | - | | | 0.32 | 0.32 | 0.32 | 0.32 |
| Vending | | - | - | - | - | - | - | - | | | 0.20 | 0.20 | 0.20 | 0.20 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | | | (3.82) | (3.82) | (3.82) | (3.82) |
| Bus Trips KK | | - | - | - | - | - | - | - | | | (0.00) | (0.00) | (0.00) | (0.00) |
| Total Restricted | - | 3,975.71 | - | - | - | 3,975.71 | - | - | - | - | 4,647.67 | - | 4,647.67 | 4,647.67 |
| Total Restricted and General Fund | - | 16,593.92 | - | - | 4,920.00 | 21,513.92 | 4,073.44 | 4,073.44 | - | - | 4,647.67 | 12,792.81 | 17,440.48 | 21,513.92 |

Shelby County Schools
Balance Sheet-Regulatory Basis
South Park Elementary
June 30, 2017

| | 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 | - | 9,021.77 | - | 92.97 | 294.44 | 9,409.18 | - | - | 92.97 | - | - | 7,425.31 | 7,518.28 | 7,518.28 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 26.55 | - | - | - | 26.55 | - | - | - | - | 27.00 | 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 | 93.00 |
| Cheerleaders | | 204.67 | - | - | - | 204.67 | - | - | - | 205.00 | 205.00 | 205.00 | 205.00 | 205.00 |
| Environmental Club | | 5.40 | - | - | - | 5.40 | - | - | - | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Fifth Grade Club | | 1,549.50 | - | - | - | 1,549.50 | - | - | - | 1,549.50 | 1,549.50 | 1,549.50 | 1,549.50 | 1,549.50 |
| GENYOUth Foundation | | 226.63 | - | - | - | 226.63 | - | - | - | 226.51 | 226.51 | 226.51 | 226.51 | 226.51 |
| Junior League | | 149.76 | - | - | - | 149.76 | - | - | - | 150.00 | 150.00 | 150.00 | 150.00 | 150.00 |
| Majorettes | | 41.00 | - | - | - | 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 | 77.00 |
| PTO | | 71.68 | - | - | - | 71.68 | - | - | - | 72.00 | 72.00 | 72.00 | 72.00 | 72.00 |
| Rotary Grant | | 108.54 | - | - | - | 108.54 | - | - | - | 109.00 | 109.00 | 109.00 | 109.00 | 109.00 |
| Sch Uniform Donations | | 176.23 | - | - | - | 176.23 | - | - | - | 176.00 | 176.00 | 176.00 | 176.00 | 176.00 |
| Second Grade Club | | 78.50 | - | - | - | 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 | 70.00 |
| Toyota Grant | | 48.52 | - | - | - | 48.52 | - | - | - | 48.29 | 48.29 | 48.29 | 48.29 | 48.29 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | 987.10 | 987.10 | 987.10 | 987.10 | 987.10 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | - | 83.00 | 83.00 | 83.00 | 83.00 | 83.00 |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | - | 191.10 | 191.10 | 191.10 | 191.10 | 191.10 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | - | 15.98 | 15.98 | 15.98 | 15.98 | 15.98 |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | - | 294.50 | 294.50 | 294.50 | 294.50 | 294.50 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | - | 148.00 | 148.00 | 148.00 | 148.00 | 148.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | - | 170.00 | 170.00 | 170.00 | 170.00 | 170.00 |
| Charity Drives | | 13.16 | - | - | - | 13.16 | - | - | - | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| SPED Home Environment | | 236.39 | - | - | - | 236.39 | - | - | - | 236.84 | 236.84 | 236.84 | 236.84 | 236.84 |
| Total Restricted | - | 3,176.42 | - | - | - | 3,176.42 | - | - | - | 5,067.32 | - | 5,067.32 | 5,067.32 | 5,067.32 |
| Total Restricted and General Fund | - | 12,198.19 | - | 92.97 | 294.44 | 12,585.60 | - | - | 92.97 | - | 5,067.32 | 7,425.31 | 12,585.60 | 12,585.60 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Southwind Elementary
June 30, 2017

| | 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 | - | 80,159.69 | - | 662.12 | 1,007.98 | 81,829.79 | - | - | 662.12 | - | - | 81,166.36 | 81,828.48 | 81,828.48 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | | 71.41 | - | - | - | 71.41 | - | - | - | - | 71.00 | 71.00 | 71.00 | 71.00 |
| Fourth Grade Club | | 45.71 | - | - | - | 45.71 | - | - | - | - | 46.00 | 46.00 | 46.00 | 46.00 |
| GENYOUth Foundation | | 565.88 | - | - | - | 565.88 | - | - | - | - | 565.88 | 565.88 | 565.88 | 565.88 |
| Grants-Misc.CALL AUDITING 1ST | | 146.27 | - | - | - | 146.27 | - | - | - | - | 146.00 | 146.00 | 146.00 | 146.00 |
| Kindergarten Club | | 61.13 | - | - | - | 61.13 | - | - | - | - | 61.00 | 61.00 | 61.00 | 61.00 |
| Library Club | | 932.26 | - | - | - | 932.26 | - | - | - | - | 932.00 | 932.00 | 932.00 | 932.00 |
| Pep Club | | 1,356.61 | - | - | - | 1,356.61 | - | - | - | - | 1,356.93 | 1,356.93 | 1,356.93 | 1,356.93 |
| Race for Education | | 268.25 | - | - | - | 268.25 | - | - | - | - | 268.00 | 268.00 | 268.00 | 268.00 |
| Red Ribbon Club | | 545.49 | - | - | - | 545.49 | - | - | - | - | 545.93 | 545.93 | 545.93 | 545.93 |
| Second Grade Club | | 10.00 | - | - | - | 10.00 | - | - | - | - | 10.00 | 10.00 | 10.00 | 10.00 |
| Student Council | | 791.39 | - | - | - | 791.39 | - | - | - | - | 791.21 | 791.21 | 791.21 | 791.21 |
| Teacher Courtesy | | - | - | - | - | - | - | - | - | - | 0.05 | 0.05 | 0.05 | 0.05 |
| Third Grade Club | | 3.27 | - | - | - | 3.27 | - | - | - | - | 3.00 | 3.00 | 3.00 | 3.00 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | 1.17 | 1.17 | 1.17 | 1.17 |
| Charity Drives | | 14.80 | - | - | - | 14.80 | - | - | - | - | 15.00 | 15.00 | 15.00 | 15.00 |
| Total Restricted | - | 6,723.90 | - | - | - | 6,723.90 | - | - | - | - | 6,725.21 | - | 6,725.21 | 6,725.21 |
| Total Restricted and General Fund | - | 86,883.59 | - | 662.12 | 1,007.98 | 88,553.69 | - | - | 662.12 | - | 6,725.21 | 81,166.36 | 88,553.69 | 88,553.69 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Spring Hill Elementary
June 30, 2017

| | 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 | - | 62.86 | - | - | - | 62.86 | - | - | - | - | - | (56.74) | (56.74) | (56.74) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Cooking Club | | 0.50 | - | - | - | 0.50 | - | - | - | - | - | (0.50) | (0.50) | (0.50) |
| Grant - Jefferson | | 1.46 | - | - | - | 1.46 | - | - | - | - | - | (1.46) | (1.46) | (1.46) |
| Grant - Lopez | | 1.12 | - | - | - | 1.12 | - | - | - | - | - | (1.12) | (1.12) | (1.12) |
| Pep Club | | 5.00 | - | - | - | 5.00 | - | - | - | - | - | (5.00) | (5.00) | (5.00) |
| School Based Entrepreneurs | | 0.52 | - | - | - | 0.52 | - | - | - | - | - | (0.52) | (0.52) | (0.52) |
| Sunshine Club | | 194.08 | - | - | - | 194.08 | - | - | - | - | 20.92 | 20.92 | 20.92 | 20.92 |
| Target Grant | | (198.90) | - | - | - | (198.90) | - | - | - | - | 0.04 | 0.04 | 0.04 | 0.04 |
| Teacher Courtesy | | 718.46 | - | - | - | 718.46 | - | - | - | - | 832.28 | 832.28 | 832.28 | 832.28 |
| Vending | | (792.00) | - | - | - | (792.00) | - | - | - | - | (792.00) | (792.00) | (792.00) | (792.00) |
| Other Accounts: | | | | | | | | | | | | | | |
| Cafeteria Payments | | 6.00 | - | - | - | 6.00 | - | - | - | - | 5.00 | 5.00 | 5.00 | 5.00 |
| SPED Home Environment | | 0.90 | - | - | - | 0.90 | - | - | - | - | (0.90) | (0.90) | (0.90) | (0.90) |
| Total Restricted | - | (62.86) | - | - | - | (62.86) | - | - | - | - | 56.74 | - | 56.74 | 56.74 |
| Total Restricted and General Fund | - | (0.00) | - | - | - | (0.00) | - | - | - | - | 56.74 | (56.74) | 0.00 | 0.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Springdale Elementary
June 30, 2017

| | 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 | - | 7,209.06 | - | 123.47 | 134.37 | 7,466.90 | 526.09 | 526.09 | 123.47 | - | - | 5,955.31 | 6,078.78 | 6,604.87 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 24.00 | - | - | - | 24.00 | - | - | | | 24.00 | 24.00 | 24.00 | 24.00 |
| Fifth Grade Club | | 16.82 | - | - | - | 16.82 | - | - | | | 17.03 | 17.03 | 17.03 | 17.03 |
| Fourth Grade Club | | 1.69 | - | - | - | 1.69 | - | - | | | 2.00 | 2.00 | 2.00 | 2.00 |
| GENYOUth Foundation | | 1.17 | - | - | - | 1.17 | - | - | | | 1.17 | 1.17 | 1.17 | 1.17 |
| Music | | 307.04 | - | - | - | 307.04 | - | - | | | 306.97 | 306.97 | 306.97 | 306.97 |
| PTO | | 0.50 | - | - | - | 0.50 | - | - | | | - | - | - | - |
| Sch Uniform Donations | | 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 |
| Science Club | | 0.62 | - | - | - | 0.62 | - | - | | | 1.00 | 1.00 | 1.00 | 1.00 |
| Sixth Grade Club | | 4.59 | - | - | - | 4.59 | - | - | | | 5.00 | 5.00 | 5.00 | 5.00 |
| Student Council | | 318.05 | - | - | - | 318.05 | - | - | | | 317.99 | 317.99 | 317.99 | 317.99 |
| Teacher Courtesy | | 0.14 | - | - | - | 0.14 | - | - | | | - | - | - | - |
| Vending | | 6.76 | - | - | - | 6.76 | - | - | | | 7.40 | 7.40 | 7.40 | 7.40 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 1,268.00 | 1,268.00 | 1,268.00 | 1,268.00 |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | | | 10.00 | 10.00 | 10.00 | 10.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | 147.38 | 147.38 | 147.38 | 147.38 |
| Bus Trips KK | | - | - | - | - | - | - | - | | | (38.00) | (38.00) | (38.00) | (38.00) |
| Charity Drives | | 92.00 | - | - | - | 92.00 | - | - | | | 92.00 | 92.00 | 92.00 | 92.00 |
| SACC Reim. | | (124.86) | - | - | - | (124.86) | - | - | | | (124.80) | (124.80) | (124.80) | (124.80) |
| Title One/NCLB | | 526.09 | - | - | - | 526.09 | - | - | | | - | - | - | - |
| Total Restricted | - | 1,433.11 | - | - | - | 1,433.11 | - | - | - | - | 2,295.14 | - | 2,295.14 | 2,295.14 |
| Total Restricted and General Fund | - | 8,642.17 | - | 123.47 | 134.37 | 8,900.01 | 526.09 | 526.09 | 123.47 | - | 2,295.14 | 5,955.31 | 8,373.92 | 8,900.01 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Treadwell Elementary
June 30, 2017

| | 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 | - | 32,896.96 | - | - | - | 32,896.96 | 1,139.95 | 1,139.95 | - | - | - | 32,256.93 | 32,256.93 | 33,396.88 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 393.17 | - | - | - | 393.17 | - | - | | | | 393.17 | 393.17 | 393.17 |
| Charmette Club | | 2,350.00 | - | - | - | 2,350.00 | - | - | | | 2,350.00 | 2,350.00 | 2,350.00 | 2,350.00 |
| Dance Team | | 464.30 | - | - | - | 464.30 | - | - | | | 464.31 | 464.31 | 464.31 | 464.31 |
| Drama Club | | 5.44 | - | - | - | 5.44 | - | - | | | 5.44 | 5.44 | 5.44 | 5.44 |
| 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 | | 997.35 | - | - | - | 997.35 | - | - | | | 0.07 | 0.07 | 0.07 | 0.07 |
| School Beautification | | 281.15 | - | - | - | 281.15 | - | - | | | 158.20 | 158.20 | 158.20 | 158.20 |
| Sixth Grade Club | | 13.73 | - | - | - | 13.73 | - | - | | | 14.00 | 14.00 | 14.00 | 14.00 |
| Teacher Courtesy | | 296.44 | - | - | - | 296.44 | - | - | | | 296.44 | 296.44 | 296.44 | 296.44 |
| Yearbook | | 649.45 | - | - | - | 649.45 | - | - | | | 649.45 | 649.45 | 649.45 | 649.45 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 |
| SACC Reim. | | - | - | - | - | - | - | - | | | (0.32) | (0.32) | (0.32) | (0.32) |
| SACC Tuition | | 20.00 | - | - | - | 20.00 | - | - | | | - | - | - | - |
| Title One/NCLB | | - | - | - | - | - | - | - | | | 0.19 | 0.19 | 0.19 | 0.19 |
| Total Restricted | - | 19,065.95 | - | - | - | 19,065.95 | - | - | - | - | 18,566.03 | - | 18,566.03 | 18,566.03 |
| Total Restricted and General Fund | - | 51,962.91 | - | - | - | 51,962.91 | 1,139.95 | 1,139.95 | - | - | 18,566.03 | 32,256.93 | 50,822.96 | 51,962.91 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Vollentine Elementary
June 30, 2017

| | 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 | - | 43,970.65 | - | - | 232.18 | 44,202.83 | - | - | - | - | - | 43,557.34 | 43,557.34 | 43,557.34 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | | 1,701.45 | - | - | - | 1,701.45 | - | - | | | 1,702.78 | 1,702.78 | 1,702.78 | 1,702.78 |
| Blue Ribbon | | 20.37 | - | - | - | 20.37 | - | - | | | 20.00 | 20.00 | 20.00 | 20.00 |
| Charmette Club | | 707.53 | - | - | - | 707.53 | - | - | | | 707.53 | 707.53 | 707.53 | 707.53 |
| Cheerleaders | | 0.99 | - | - | - | 0.99 | - | - | | | - | - | - | - |
| Chess Club | | 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 |
| Fullview Baptist Church | | 133.43 | - | - | - | 133.43 | - | - | | | 133.00 | 133.00 | 133.00 | 133.00 |
| Rotary Grant | | 271.45 | - | - | - | 271.45 | - | - | | | 271.00 | 271.00 | 271.00 | 271.00 |
| Science Club | | 168.77 | - | - | - | 168.77 | - | - | | | 169.00 | 169.00 | 169.00 | 169.00 |
| Sheriff's Office Donations | | 2,432.99 | - | - | - | 2,432.99 | - | - | | | 2,432.61 | 2,432.61 | 2,432.61 | 2,432.61 |
| Vending | | 5.00 | - | - | - | 5.00 | - | - | | | 5.00 | 5.00 | 5.00 | 5.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 130.01 | 130.01 | 130.01 | 130.01 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | | | 62.50 | 62.50 | 62.50 | 62.50 |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | | | 39.65 | 39.65 | 39.65 | 39.65 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | (98.01) | (98.01) | (98.01) | (98.01) |
| Bus Trips KK | | - | - | - | - | - | - | - | | | 144.22 | 144.22 | 144.22 | 144.22 |
| Total Restricted | - | 5,722.80 | - | - | - | 5,722.80 | - | - | - | - | 6,368.29 | - | 6,368.29 | 6,368.29 |
| Total Restricted and General Fund | - | 49,693.45 | - | - | 232.18 | 49,925.63 | - | - | - | - | 6,368.29 | 43,557.34 | 49,925.63 | 49,925.63 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Wells Station Elementary
June 30, 2017

| | 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 | - | 40,328.71 | - | 458.04 | 163.96 | 40,950.71 | 3,708.98 | 3,708.98 | 458.04 | - | - | 40,051.01 | 40,509.05 | 44,218.03 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 536.59 | - | - | - | 536.59 | - | - | - | - | 536.59 | 536.59 | 536.59 | 536.59 |
| Beautiful N Blue | | 25.79 | - | - | - | 25.79 | - | - | - | 26.00 | 26.00 | 26.00 | 26.00 | 26.00 |
| Cheerleaders | | 3,595.88 | - | - | - | 3,595.88 | - | - | - | 679.00 | 679.00 | 679.00 | 679.00 | 679.00 |
| Chess Club | | 7.28 | - | - | - | 7.28 | - | - | - | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Drill Team | | 0.11 | - | - | - | 0.11 | - | - | - | - | - | - | - | - |
| ESL | | 273.50 | - | - | - | 273.50 | - | - | - | 273.15 | 273.15 | 273.15 | 273.15 | 273.15 |
| Fifth Grade Club | | 592.62 | - | - | - | 592.62 | - | - | - | 592.27 | 592.27 | 592.27 | 592.27 | 592.27 |
| First Grade Club | | 200.00 | - | - | - | 200.00 | - | - | - | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| Fourth Grade Club | | 100.00 | - | - | - | 100.00 | - | - | - | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Kindergarten Club | | 257.00 | - | - | - | 257.00 | - | - | - | 257.00 | 257.00 | 257.00 | 257.00 | 257.00 |
| Math Club | | 0.80 | - | - | - | 0.80 | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| PreKK Club | | 24.44 | - | - | - | 24.44 | - | - | - | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |
| PTO | | 491.11 | - | - | - | 491.11 | - | - | - | 490.70 | 490.70 | 490.70 | 490.70 | 490.70 |
| School Beautification | | 4.81 | - | - | - | 4.81 | - | - | - | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Second Grade Club | | 350.24 | - | - | - | 350.24 | - | - | - | 350.97 | 350.97 | 350.97 | 350.97 | 350.97 |
| Soccer Club | | 49.18 | - | - | - | 49.18 | - | - | - | 49.00 | 49.00 | 49.00 | 49.00 | 49.00 |
| Teacher Courtesy | | 87.78 | - | - | - | 87.78 | - | - | - | 88.22 | 88.22 | 88.22 | 88.22 | 88.22 |
| Technology Club | | 37.52 | - | - | - | 37.52 | - | - | - | 38.00 | 38.00 | 38.00 | 38.00 | 38.00 |
| Third Grade Club | | 200.00 | - | - | - | 200.00 | - | - | - | (228.44) | (228.44) | (228.44) | (228.44) | (228.44) |
| Vending | | - | - | - | - | - | - | - | - | 0.26 | 0.26 | 0.26 | 0.26 | 0.26 |
| Yearbook | | 51.32 | - | - | - | 51.32 | - | - | - | 51.00 | 51.00 | 51.00 | 51.00 | 51.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | - | 232.00 | 232.00 | 232.00 | 232.00 | 232.00 |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | - | (235.50) | (235.50) | (235.50) | (235.50) | (235.50) |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | - | 39.00 | 39.00 | 39.00 | 39.00 | 39.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | - | 59.00 | 59.00 | 59.00 | 59.00 | 59.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | - | (5.92) | (5.92) | (5.92) | (5.92) | (5.92) |
| Class Piano | | - | - | - | - | - | - | - | - | 1.19 | 1.19 | 1.19 | 1.19 | 1.19 |
| SACC Reim. | | 11.42 | - | - | - | 11.42 | - | - | - | (0.42) | (0.42) | (0.42) | (0.42) | (0.42) |
| Total Restricted | - | 6,897.39 | - | - | - | 6,897.39 | - | - | - | 3,630.07 | - | 3,630.07 | 3,630.07 | 3,630.07 |
| Total Restricted and General Fund | - | 47,226.10 | - | 458.04 | 163.96 | 47,848.10 | 3,708.98 | 3,708.98 | 458.04 | - | 3,630.07 | 40,051.01 | 44,139.12 | 47,848.10 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Westhaven Elementary
June 30, 2017

| | 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 | - | 25,301.84 | - | - | - | 25,301.84 | 67.00 | 67.00 | - | - | - | 24,675.96 | 24,675.96 | 24,742.96 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Basketball Club Girls | | (760.00) | - | - | - | (760.00) | - | - | - | - | (760.00) | | (760.00) | (760.00) |
| Cheerleaders | | (100.00) | - | - | - | (100.00) | - | - | - | - | (100.00) | | (100.00) | (100.00) |
| 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 |
| Lowes | | 1,521.11 | - | - | - | 1,521.11 | - | - | - | - | 1,521.11 | | 1,521.11 | 1,521.11 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | - | - | 625.88 | | 625.88 | 625.88 |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | - | - | (0.00) | | (0.00) | (0.00) |
| Bus Trips Grade 3 | | - | - | - | - | - | - | - | - | - | (0.00) | | (0.00) | (0.00) |
| SACC Tuition | | 67.00 | - | - | - | 67.00 | - | - | - | - | - | | - | - |
| Total Restricted | - | 3,140.89 | - | - | - | 3,140.89 | - | - | - | - | 3,699.77 | - | 3,699.77 | 3,699.77 |
| Total Restricted and General Fund | - | 28,442.73 | - | - | - | 28,442.73 | 67.00 | 67.00 | - | - | 3,699.77 | 24,675.96 | 28,375.73 | 28,442.73 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Westside Elementary
June 30, 2017**

| | 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 | - | 1,866.21 | - | - | 379.95 | 2,246.16 | - | - | - | - | - | 2,065.73 | 2,065.73 | 2,065.73 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Blue Ribbon | | 131.11 | - | - | - | 131.11 | - | - | | | 131.00 | | 131.00 | 131.00 |
| Book Club K-6 | | 42.82 | - | - | - | 42.82 | - | - | | | 42.55 | | 42.55 | 42.55 |
| Charmette Club | | 667.72 | - | - | - | 667.72 | - | - | | | 667.72 | | 667.72 | 667.72 |
| Choir | | 8.75 | - | - | - | 8.75 | - | - | | | 9.00 | | 9.00 | 9.00 |
| First Grade Club | | 32.00 | - | - | - | 32.00 | - | - | | | 32.00 | | 32.00 | 32.00 |
| GENYOUth Foundation | | 59.06 | - | - | - | 59.06 | - | - | | | 59.06 | | 59.06 | 59.06 |
| Junior League | | 0.67 | - | - | - | 0.67 | - | - | | | 0.67 | | 0.67 | 0.67 |
| Kindergarten Club | | 298.49 | - | - | - | 298.49 | - | - | | | 299.17 | | 299.17 | 299.17 |
| Laura Bush Grant | | 6,000.00 | - | - | - | 6,000.00 | - | - | | | 6,000.00 | | 6,000.00 | 6,000.00 |
| PreKK Club | | 27.25 | - | - | - | 27.25 | - | - | | | 27.00 | | 27.00 | 27.00 |
| Science Club | | 500.00 | - | - | - | 500.00 | - | - | | | 500.00 | | 500.00 | 500.00 |
| 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 |
| | | | | | | | | | | | - | | - | - |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 180.00 | | 180.00 | 180.00 |
| Bus Trips KK | | - | - | - | - | - | - | - | | | (0.00) | | (0.00) | (0.00) |
| Total Restricted | - | 8,198.37 | - | - | - | 8,198.37 | - | - | - | - | 8,378.80 | - | 8,378.80 | 8,378.80 |
| Total Restricted and General Fund | - | 10,064.58 | - | - | 379.95 | 10,444.53 | - | - | - | - | 8,378.80 | 2,065.73 | 10,444.53 | 10,444.53 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Westwood Elementary
June 30, 2017**

| | 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 | - | (168.94) | - | - | - | (168.94) | - | - | - | - | - | (168.94) | (168.94) | (168.94) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | - | - | | - | - | - | - | | | | - | - | - |
| Honor Society | | - | - | | - | - | - | - | | | | - | - | - |
| Just Say No | | - | - | | - | - | - | - | | | | - | - | - |
| PTO | | - | - | | - | - | - | - | | | | - | - | - |
| Rotary Grant | | - | - | | - | - | - | - | | | | - | - | - |
| SECME | | - | - | | - | - | - | - | | | | - | - | - |
| Sixth Grade Club | | - | - | | - | - | - | - | | | | - | - | - |
| Student Council | | - | - | | - | - | - | - | | | | - | - | - |
| Teacher Courtesy | | - | - | | - | - | - | - | | | | - | - | - |
| | | - | - | | - | - | - | - | | | | - | - | - |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 168.94 | - | | - | 168.94 | - | - | | | | 168.94 | 168.94 | 168.94 |
| SACC Tuition | | - | - | | - | - | - | - | | | | - | - | - |
| Total Restricted | - | 168.94 | - | - | - | 168.94 | - | - | - | - | 168.94 | - | 168.94 | 168.94 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | 168.94 | (168.94) | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
White Station Elementary
June 30, 2017

| | 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 | - | 85,765.45 | - | 1,430.05 | 172.40 | 87,367.90 | 62,832.23 | 62,832.23 | 1,430.05 | - | - | 82,154.82 | 83,584.87 | 146,417.10 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | | 3.05 | - | | - | 3.05 | - | - | | | 3.05 | | 3.05 | 3.05 |
| Beta Club | | (9.43) | - | | - | (9.43) | - | - | | (9.43) | | (9.43) | (9.43) | (9.43) |
| Charmette Club | | 1.00 | - | | - | 1.00 | - | - | | 1.00 | | 1.00 | 1.00 | 1.00 |
| Chess Club | | 1,905.72 | - | | - | 1,905.72 | - | - | | 1,905.72 | | 1,905.72 | 1,905.72 | 1,905.72 |
| Choir | | 35.20 | - | | - | 35.20 | - | - | | 35.00 | | 35.00 | 35.00 | 35.00 |
| CLUE | | 80.57 | - | | - | 80.57 | - | - | | 80.94 | | 80.94 | 80.94 | 80.94 |
| 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 | | 16.02 | - | | - | 16.02 | - | - | | 16.05 | | 16.05 | 16.05 | 16.05 |
| Quota Pilkington Grant | | 7.99 | - | | - | 7.99 | - | - | | 8.00 | | 8.00 | 8.00 | 8.00 |
| PIPE Grant | | 16.17 | - | | - | 16.17 | - | - | | 16.00 | | 16.00 | 16.00 | 16.00 |
| PTO | | 993.10 | - | | - | 993.10 | - | - | | 993.11 | | 993.11 | 993.11 | 993.11 |
| Quota Willingham | | 200.00 | - | | - | 200.00 | - | - | | 200.00 | | 200.00 | 200.00 | 200.00 |
| SACC Summer Camp | | 58,082.03 | - | | - | 58,082.03 | - | - | | - | | - | - | - |
| 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 | | 821.68 | - | | - | 821.68 | - | - | | 822.06 | | 822.06 | 822.06 | 822.06 |
| 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 | | 3.28 | - | | - | 3.28 | - | - | | 3.05 | | 3.05 | 3.05 | 3.05 |
| 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 | | 448.86 | - | | - | 448.86 | - | - | | 448.66 | | 448.66 | 448.66 | 448.66 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 | | 157.74 | - | | - | 157.74 | - | - | | (32.98) | | (32.98) | (32.98) | (32.98) |
| Bus Trips Grade 5 | | - | - | | - | - | - | - | | 21.14 | | 21.14 | 21.14 | 21.14 |
| Class Piano | | 4,272.11 | - | | - | 4,272.11 | - | - | | - | | - | - | - |
| Misc. Clearing | | 2,845.32 | - | | - | 2,845.32 | - | - | | 2,844.91 | | 2,844.91 | 2,844.91 | 2,844.91 |
| SACC Reim. | | - | - | | - | - | - | - | | 0.02 | | 0.02 | 0.02 | 0.02 |
| SACC Tuition | | 180.00 | - | | - | 180.00 | - | - | | - | | - | - | - |

**Shelby County Schools
Balance Sheet-Regulatory Basis
White Station Elementary
June 30, 2017**

| | 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 |
| Total Restricted | - | 76,378.17 | - | - | - | 76,378.17 | - | - | - | - | 17,328.97 | - | 17,328.97 | 17,328.97 |
| Total Restricted and General Fund | - | 162,143.62 | - | 1,430.05 | 172.40 | 163,746.07 | 62,832.23 | 62,832.23 | 1,430.05 | - | 17,328.97 | 82,154.82 | 100,913.84 | 163,746.07 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Whitehaven Elementary
June 30, 2017**

| | 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 | - | 10,027.06 | - | 82.10 | - | 10,109.16 | 185.57 | 185.57 | 82.10 | - | - | 9,841.49 | 9,923.59 | 10,109.16 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Choir | | 19.40 | - | | - | 19.40 | - | - | | | 19.40 | 19.40 | 19.40 | 19.40 |
| Environmental Club | | 200.00 | - | | - | 200.00 | - | - | | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| Exxon Grant | | 1,387.50 | - | | - | 1,387.50 | - | - | | 1,387.50 | 1,387.50 | 1,387.50 | 1,387.50 | 1,387.50 |
| Fifth Grade Club | | 473.97 | - | | - | 473.97 | - | - | | 473.97 | 473.97 | 473.97 | 473.97 | 473.97 |
| First Grade Club | | 18.08 | - | | - | 18.08 | - | - | | 18.08 | 18.08 | 18.08 | 18.08 | 18.08 |
| 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 | | 145.01 | - | | - | 145.01 | - | - | | 145.01 | 145.01 | 145.01 | 145.01 | 145.01 |
| Laura Bush Grant | | 352.21 | - | | - | 352.21 | - | - | | 352.21 | 352.21 | 352.21 | 352.21 | 352.21 |
| Music | | 99.11 | - | | - | 99.11 | - | - | | 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 | | 94.00 | - | | - | 94.00 | - | - | | 94.00 | 94.00 | 94.00 | 94.00 | 94.00 |
| Second Grade Club | | 82.72 | - | | - | 82.72 | - | - | | 82.72 | 82.72 | 82.72 | 82.72 | 82.72 |
| SPED Club | | 138.00 | - | | - | 138.00 | - | - | | 138.00 | 138.00 | 138.00 | 138.00 | 138.00 |
| STEM Grant | | 1,427.44 | - | | - | 1,427.44 | - | - | | 1,427.44 | 1,427.44 | 1,427.44 | 1,427.44 | 1,427.44 |
| Verizon Grant | | 2,986.34 | - | | - | 2,986.34 | - | - | | 2,986.34 | 2,986.34 | 2,986.34 | 2,986.34 | 2,986.34 |
| Yearbook | | 66.00 | - | | - | 66.00 | - | - | | 66.00 | 66.00 | 66.00 | 66.00 | 66.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Title One/NCLB | | 0.43 | - | | - | 0.43 | - | - | | 0.43 | 0.43 | 0.43 | 0.43 | 0.43 |
| Total Restricted | - | 8,376.21 | - | - | - | 8,376.21 | - | - | - | - | 8,376.21 | - | 8,376.21 | 8,376.21 |
| Total Restricted and General Fund | - | 18,403.27 | - | 82.10 | - | 18,485.37 | 185.57 | 185.57 | 82.10 | - | 8,376.21 | 9,841.49 | 18,299.80 | 18,485.37 |

Shelby County Schools
Balance Sheet-Regulatory Basis
White's Chapel Elementary
June 30, 2017

| | 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | - | - | | | | - | | | | |
| Total Restricted | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
William H. Brewster Elementary
June 30, 2017

| | 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 | - | 35,634.79 | - | 223.03 | 610.76 | 36,468.58 | 8,428.84 | 8,428.84 | 223.03 | - | - | 35,741.59 | 35,964.62 | 44,393.46 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Blue Ribbon | | 376.87 | - | - | - | 376.87 | - | - | | | 376.70 | 376.70 | 376.70 | 376.70 |
| CLUE | | 21.25 | - | - | - | 21.25 | - | - | | | 21.00 | 21.00 | 21.00 | 21.00 |
| Drama Club | | 5,383.10 | - | - | - | 5,383.10 | - | - | | | 5,383.44 | 5,383.44 | 5,383.44 | 5,383.44 |
| 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 | | 1,750.00 | - | - | - | 1,750.00 | - | - | | | 1,750.00 | 1,750.00 | 1,750.00 | 1,750.00 |
| Greater Memphis Grant | | 5,530.56 | - | - | - | 5,530.56 | - | - | | | 5,530.00 | 5,530.00 | 5,530.00 | 5,530.00 |
| 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 | | 193.48 | - | - | - | 193.48 | - | - | | | 193.30 | 193.30 | 193.30 | 193.30 |
| 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 | | 5,006.79 | - | - | - | 5,006.79 | - | - | | | 5,007.04 | 5,007.04 | 5,007.04 | 5,007.04 |
| 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 | | 3.61 | - | - | - | 3.61 | - | - | | | 4.00 | 4.00 | 4.00 | 4.00 |
| Teacher Courtesy | | 1,468.62 | - | - | - | 1,468.62 | - | - | | | 1,468.62 | 1,468.62 | 1,468.62 | 1,468.62 |
| Yearbook | | 322.95 | - | - | - | 322.95 | - | - | | | 323.00 | 323.00 | 323.00 | 323.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | 335.52 | - | - | - | 335.52 | - | - | | | 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 | - | - | | | 85.00 | 85.00 | 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 | - | - | | | (0.32) | (0.32) | (0.32) | (0.32) |
| SACC Tuition | | 20.00 | - | - | - | 20.00 | - | - | | | - | - | - | - |
| Title One/NCLB | | - | - | - | - | - | - | - | | | 0.29 | 0.29 | 0.29 | 0.29 |
| Total Restricted | - | 29,492.84 | - | - | - | 29,492.84 | - | - | - | - | 21,567.96 | - | 21,567.96 | 21,567.96 |
| Total Restricted and General Fund | - | 65,127.63 | - | 223.03 | 610.76 | 65,961.42 | 8,428.84 | 8,428.84 | 223.03 | - | 21,567.96 | 35,741.59 | 57,532.58 | 65,961.42 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Willow Oaks Elementary
June 30, 2017

| | 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 | - | 32,768.71 | 13,205.99 | - | 438.64 | 46,413.34 | 10.48 | 10.48 | - | - | - | 31,786.16 | 31,786.16 | 31,796.64 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Adopt-a-Book | | 115.00 | - | - | - | 115.00 | - | - | | | 115.00 | 115.00 | 115.00 | 115.00 |
| CLUE | | 123.15 | - | - | - | 123.15 | - | - | | | 123.00 | 123.00 | 123.00 | 123.00 |
| 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 | | 73.68 | - | - | - | 73.68 | - | - | | | 74.00 | 74.00 | 74.00 | 74.00 |
| Orff Music | | 80.25 | - | - | - | 80.25 | - | - | | | 80.00 | 80.00 | 80.00 | 80.00 |
| Performing Arts Cl | | 54.09 | - | - | - | 54.09 | - | - | | | 54.09 | 54.09 | 54.09 | 54.09 |
| SACC Summer Camp | | 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 3 | | - | - | - | - | - | - | - | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | 20.00 | 20.00 | 20.00 | 20.00 |
| Charity Drives | | 172.91 | - | - | - | 172.91 | - | - | | | 172.91 | 172.91 | 172.91 | 172.91 |
| SACC Reim. | | 0.48 | - | - | - | 0.48 | - | - | | | 8,333.52 | 8,333.52 | 8,333.52 | 8,333.52 |
| SACC Tuition | | - | - | - | - | - | - | - | | | 30.00 | 30.00 | 30.00 | 30.00 |
| Title One/NCLB | | - | - | - | - | - | - | - | | | (164.00) | (164.00) | (164.00) | (164.00) |
| Total Restricted | - | 2,723.02 | - | - | - | 2,723.02 | - | - | - | - | 17,339.72 | - | 17,339.72 | 17,339.72 |
| Total Restricted and General Fund | - | 35,491.73 | 13,205.99 | - | 438.64 | 49,136.36 | 10.48 | 10.48 | - | - | 17,339.72 | 31,786.16 | 49,125.88 | 49,136.36 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Winchester Elementary
June 30, 2017

| | 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 | - | 10,150.66 | - | - | 242.42 | 10,393.08 | 337.79 | 337.79 | - | - | - | 9,998.41 | 9,998.41 | 10,336.20 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Blue Ribbon | | 0.81 | - | - | - | 0.81 | - | - | - | - | - | - | - | - |
| ESL | | 64.64 | - | - | - | 64.64 | - | - | - | 64.95 | - | 64.95 | 64.95 | 64.95 |
| Fifth Grade Club | | 990.48 | - | - | - | 990.48 | - | - | - | 990.33 | - | 990.33 | 990.33 | 990.33 |
| First Grade Club | | - | - | - | - | - | - | - | - | 0.29 | - | 0.29 | 0.29 | 0.29 |
| Fourth Grade Club | | 448.12 | - | - | - | 448.12 | - | - | - | 447.66 | - | 447.66 | 447.66 | 447.66 |
| Kindergarten Club | | 616.54 | - | - | - | 616.54 | - | - | - | 616.59 | - | 616.59 | 616.59 | 616.59 |
| Library Club | | 18.30 | - | - | - | 18.30 | - | - | - | 18.30 | - | 18.30 | 18.30 | 18.30 |
| Music | | 16.13 | - | - | - | 16.13 | - | - | - | 16.00 | - | 16.00 | 16.00 | 16.00 |
| PreKK Club | | 367.76 | - | - | - | 367.76 | - | - | - | 368.00 | - | 368.00 | 368.00 | 368.00 |
| 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 | | 1,000.88 | - | - | - | 1,000.88 | - | - | - | 1,000.88 | - | 1,000.88 | 1,000.88 | 1,000.88 |
| Second Grade Club | | (147.53) | - | - | - | (147.53) | - | - | - | 94.75 | - | 94.75 | 94.75 | 94.75 |
| Soccer Club | | 171.32 | - | - | - | 171.32 | - | - | - | 171.32 | - | 171.32 | 171.32 | 171.32 |
| Target Grant | | 275.00 | - | - | - | 275.00 | - | - | - | 275.00 | - | 275.00 | 275.00 | 275.00 |
| Third Grade Club | | 34.72 | - | - | - | 34.72 | - | - | - | 34.72 | - | 34.72 | 34.72 | 34.72 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| 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 | - | - | - | 0.40 | - | 0.40 | 0.40 | 0.40 |
| Title One/NCLB | | - | - | - | - | - | - | - | - | 0.18 | - | 0.18 | 0.18 | 0.18 |
| Total Restricted | - | 4,089.03 | - | - | - | 4,089.03 | - | - | - | 4,145.91 | - | 4,145.91 | 4,145.91 | 4,145.91 |
| Total Restricted and General Fund | - | 14,239.69 | - | - | 242.42 | 14,482.11 | 337.79 | 337.79 | - | - | 4,145.91 | 9,998.41 | 14,144.32 | 14,482.11 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Winridge Elementary
June 30, 2017**

| | 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 | - | 117,198.05 | - | - | - | 117,198.05 | 274.00 | 274.00 | - | - | - | 115,336.57 | 115,336.57 | 115,610.57 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Fifth Grade Club | | 1,020.81 | - | - | - | 1,020.81 | - | - | | | 1,020.81 | | 1,020.81 | 1,020.81 |
| GENYOUth Foundation | | 155.14 | - | - | - | 155.14 | - | - | | | 155.14 | | 155.14 | 155.14 |
| Honor Society | | 52.51 | - | - | - | 52.51 | - | - | | | 53.00 | | 53.00 | 53.00 |
| International Paper Grant | | 10,337.06 | - | - | - | 10,337.06 | - | - | | | 10,336.90 | | 10,336.90 | 10,336.90 |
| Kindergarten Club | | 87.93 | - | - | - | 87.93 | - | - | | | 88.00 | | 88.00 | 88.00 |
| Library Club | | 500.00 | - | - | - | 500.00 | - | - | | | 500.00 | | 500.00 | 500.00 |
| Majorettes | | 168.00 | - | - | - | 168.00 | - | - | | | 168.00 | | 168.00 | 168.00 |
| Orchestra | | 1,738.92 | - | - | - | 1,738.92 | - | - | | | 1,739.00 | | 1,739.00 | 1,739.00 |
| Rotary Grant | | 65.91 | - | - | - | 65.91 | - | - | | | 66.00 | | 66.00 | 66.00 |
| Step Team | | 431.01 | - | - | - | 431.01 | - | - | | | 431.00 | | 431.00 | 431.00 |
| T I Grant | | 26.00 | - | - | - | 26.00 | - | - | | | 26.00 | | 26.00 | 26.00 |
| Teacher Courtesy | | 1.00 | - | - | - | 1.00 | - | - | | | 1.00 | | 1.00 | 1.00 |
| Third Grade Club | | 50.08 | - | - | - | 50.08 | - | - | | | 50.00 | | 50.00 | 50.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | | - | - | - | - | - | - | - | | | 1,555.00 | | 1,555.00 | 1,555.00 |
| Bus Trips Grade 1 | | - | - | - | - | - | - | - | | | 45.00 | | 45.00 | 45.00 |
| Bus Trips Grade 2 | | - | - | - | - | - | - | - | | | 56.00 | | 56.00 | 56.00 |
| Bus Trips Grade 4 | | - | - | - | - | - | - | - | | | 84.00 | | 84.00 | 84.00 |
| Bus Trips Grade 5 | | - | - | - | - | - | - | - | | | 121.00 | | 121.00 | 121.00 |
| SACC Tuition | | 274.00 | - | - | - | 274.00 | - | - | | | - | | - | - |
| Total Restricted | - | 14,908.37 | - | - | - | 14,908.37 | - | - | - | - | 16,495.85 | - | 16,495.85 | 16,495.85 |
| Total Restricted and General Fund | - | 132,106.42 | - | - | - | 132,106.42 | 274.00 | 274.00 | - | - | 16,495.85 | 115,336.57 | 131,832.42 | 132,106.42 |

Shelby County Schools
Balance Sheet-Regulatory Basis
A. Maceo Walker Middle
June 30, 2017

| | 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 | - | 78,070.70 | - | - | 700.91 | 78,771.61 | 925.29 | 925.29 | - | - | - | 77,770.28 | 77,770.28 | 78,695.57 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 4,800.35 | - | - | - | 4,800.35 | - | - | - | - | 4,875.74 | - | 4,875.74 | 4,875.74 |
| Club Accounts: | | | | | | | | | | | | | | |
| Band | - | 757.28 | - | - | - | 757.28 | - | - | - | - | 757.62 | - | 757.62 | 757.62 |
| Band Boosters | - | 25.80 | - | - | - | 25.80 | - | - | - | - | 26.00 | - | 26.00 | 26.00 |
| Blue Ribbon | - | 63.00 | - | - | - | 63.00 | - | - | - | - | 63.00 | - | 63.00 | 63.00 |
| Cheerleaders | - | 15.00 | - | - | - | 15.00 | - | - | - | - | 15.00 | - | 15.00 | 15.00 |
| Choir | - | 9.93 | - | - | - | 9.93 | - | - | - | - | 10.00 | - | 10.00 | 10.00 |
| Christmas Tree | - | 148.62 | - | - | - | 148.62 | - | - | - | - | 148.62 | - | 148.62 | 148.62 |
| Dance Team | - | 19.14 | - | - | - | 19.14 | - | - | - | - | 19.14 | - | 19.14 | 19.14 |
| Dreyfus | - | 66.59 | - | - | - | 66.59 | - | - | - | - | 67.00 | - | 67.00 | 67.00 |
| Eighth Grade Club | - | 6,293.28 | - | - | - | 6,293.28 | - | - | - | - | 6,292.56 | - | 6,292.56 | 6,292.56 |
| Entrepreneur Club | - | 58.87 | - | - | - | 58.87 | - | - | - | - | 59.00 | - | 59.00 | 59.00 |
| Exxon Grant | - | 5.50 | - | - | - | 5.50 | - | - | - | - | 6.00 | - | 6.00 | 6.00 |
| Guidance | - | 49.69 | - | - | - | 49.69 | - | - | - | - | 50.00 | - | 50.00 | 50.00 |
| Honor Society | - | 79.39 | - | - | - | 79.39 | - | - | - | - | 78.98 | - | 78.98 | 78.98 |
| Leadership Conference | - | 759.64 | - | - | - | 759.64 | - | - | - | - | 759.50 | - | 759.50 | 759.50 |
| Music | - | 60.00 | - | - | - | 60.00 | - | - | - | - | 60.00 | - | 60.00 | 60.00 |
| Nass-Bridge Bui | - | 178.79 | - | - | - | 178.79 | - | - | - | - | 179.17 | - | 179.17 | 179.17 |
| Peer Mediation Club | - | 11.00 | - | - | - | 11.00 | - | - | - | - | 11.00 | - | 11.00 | 11.00 |
| Pep Club | - | 42.00 | - | - | - | 42.00 | - | - | - | - | 42.00 | - | 42.00 | 42.00 |
| Pink Palace | - | 103.88 | - | - | - | 103.88 | - | - | - | - | 104.00 | - | 104.00 | 104.00 |
| PTO | - | 17.23 | - | - | - | 17.23 | - | - | - | - | 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 |
| Sixth Grade Club | - | 41.45 | - | - | - | 41.45 | - | - | - | - | 41.45 | - | 41.45 | 41.45 |
| Student Council | - | 553.32 | - | - | - | 553.32 | - | - | - | - | 553.00 | - | 553.00 | 553.00 |
| Target Grant | - | 27.80 | - | - | - | 27.80 | - | - | - | - | 27.80 | - | 27.80 | 27.80 |
| Teacher Courtesy | - | - | - | - | - | - | - | - | - | - | 0.41 | - | 0.41 | 0.41 |
| Vending | - | - | - | - | - | - | - | - | - | - | (0.43) | - | (0.43) | (0.43) |
| Other Accounts: | | | | | | | | | | | | | | |
| Technology Education | - | 12.00 | - | - | - | 12.00 | - | - | - | - | 12.00 | - | 12.00 | 12.00 |
| Total Restricted Fund | - | 14,299.60 | - | - | - | 14,299.60 | - | - | - | - | 14,375.64 | - | 14,375.64 | 14,375.64 |
| Total Restricted and General Fund | - | 92,370.30 | - | - | 700.91 | 93,071.21 | 925.29 | 925.29 | - | - | 14,375.64 | 77,770.28 | 92,145.92 | 93,071.21 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Airways Middle
June 30, 2017

| | 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 | - | (7,514.92) | - | - | - | (7,514.92) | - | - | - | - | - | (10.00) | (10.00) | (10.00) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 1,589.02 | - | - | - | 1,589.02 | - | - | - | - | 9.98 | - | 9.98 | 9.98 |
| Club Accounts: | | | | | | | | | | | | | | |
| 8th Grade Activities | - | 89.19 | - | - | - | 89.19 | - | - | - | - | (0.19) | - | (0.19) | (0.19) |
| 8th Grade Trip | - | 38.25 | - | - | - | 38.25 | - | - | - | - | (0.25) | - | (0.25) | (0.25) |
| Art Club | - | 17.31 | - | - | - | 17.31 | - | - | - | - | (0.31) | - | (0.31) | (0.31) |
| AVID / Maps | - | 759.12 | - | - | - | 759.12 | - | - | - | - | 0.88 | - | 0.88 | 0.88 |
| Band | - | 0.18 | - | - | - | 0.18 | - | - | - | - | (0.18) | - | (0.18) | (0.18) |
| Cheerleaders | - | 233.68 | - | - | - | 233.68 | - | - | - | - | 0.32 | - | 0.32 | 0.32 |
| Choir | - | 520.26 | - | - | - | 520.26 | - | - | - | - | 520.00 | - | 520.00 | 520.00 |
| Dance Team | - | 366.66 | - | - | - | 366.66 | - | - | - | - | 0.34 | - | 0.34 | 0.34 |
| Debate Club | - | - | - | - | - | - | - | - | - | - | (520.26) | - | (520.26) | (520.26) |
| Grants-Misc.CALL AUDITING 1ST | - | 41.48 | - | - | - | 41.48 | - | - | - | - | (0.48) | - | (0.48) | (0.48) |
| Honor Society | - | 141.47 | - | - | - | 141.47 | - | - | - | - | (0.47) | - | (0.47) | (0.47) |
| Junior League | - | 1,124.77 | - | - | - | 1,124.77 | - | - | - | - | 0.33 | - | 0.33 | 0.33 |
| Lady Jets Ath.Cl | - | 90.71 | - | - | - | 90.71 | - | - | - | - | 0.29 | - | 0.29 | 0.29 |
| Laura Bush Grant | - | 446.74 | - | - | - | 446.74 | - | - | - | - | 10.07 | - | 10.07 | 10.07 |
| Library Club | - | 14.46 | - | - | - | 14.46 | - | - | - | - | (0.47) | - | (0.47) | (0.47) |
| NIKE | - | 155.32 | - | - | - | 155.32 | - | - | - | - | (0.32) | - | (0.32) | (0.32) |
| Optimist Club | - | - | - | - | - | - | - | - | - | - | (105.00) | - | (105.00) | (105.00) |
| Pep Club | - | 310.16 | - | - | - | 310.16 | - | - | - | - | (0.16) | - | (0.16) | (0.16) |
| Rotary-Bray | - | 1.00 | - | - | - | 1.00 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Rotary-Chick | - | 132.63 | - | - | - | 132.63 | - | - | - | - | 133.00 | - | 133.00 | 133.00 |
| Rotary-Currie | - | 1.47 | - | - | - | 1.47 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Rotary-Mathis | - | 4.53 | - | - | - | 4.53 | - | - | - | - | 5.00 | - | 5.00 | 5.00 |
| Rotary-Ringley | - | 152.65 | - | - | - | 152.65 | - | - | - | - | 153.00 | - | 153.00 | 153.00 |
| Seventh Grade Club | - | 73.14 | - | - | - | 73.14 | - | - | - | - | (0.14) | - | (0.14) | (0.14) |
| Sixth Grade Club | - | 73.14 | - | - | - | 73.14 | - | - | - | - | (0.14) | - | (0.14) | (0.14) |
| Sunshine Club | - | 209.19 | - | - | - | 209.19 | - | - | - | - | 209.00 | - | 209.00 | 209.00 |
| Teacher Courtesy | - | 85.72 | - | - | - | 85.72 | - | - | - | - | 86.00 | - | 86.00 | 86.00 |
| Technology | - | 105.00 | - | - | - | 105.00 | - | - | - | - | 105.00 | - | 105.00 | 105.00 |
| Teens for Peace | - | 37.14 | - | - | - | 37.14 | - | - | - | - | (0.14) | - | (0.14) | (0.14) |
| Yearbook | - | 2.70 | - | - | - | 2.70 | - | - | - | - | 0.30 | - | 0.30 | 0.30 |
| Other Accounts: | | | | | | | | | | | | | | |
| Prof. Development | - | (597.00) | - | - | - | (597.00) | - | - | - | - | (597.00) | - | (597.00) | (597.00) |
| Total Restricted Fund | - | 7,514.92 | - | - | - | 7,514.92 | - | - | - | - | 10.00 | - | 10.00 | 10.00 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | 10.00 | (10.00) | 0.00 | 0.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
American Way Middle
June 30, 2017

| | 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 | - | 50,551.63 | - | - | 3,121.00 | 53,672.63 | 1,861.63 | 1,861.63 | - | - | - | 50,525.00 | 50,525.00 | 52,386.63 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 6,748.55 | - | - | - | 6,748.55 | - | - | - | | 6,747.76 | | 6,747.76 | 6,747.76 |
| Club Accounts: | | | | | | | | | | | | | | |
| Band | - | 31.14 | - | - | - | 31.14 | - | - | - | | 31.44 | | 31.44 | 31.44 |
| 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 | - | 886.99 | - | - | - | 886.99 | - | - | - | | 887.00 | | 887.00 | 887.00 |
| Choir | - | 341.76 | - | - | - | 341.76 | - | - | - | | 342.00 | | 342.00 | 342.00 |
| 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 | - | 4,920.20 | - | - | - | 4,920.20 | - | - | - | | 5,609.15 | | 5,609.15 | 5,609.15 |
| 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 | - | 1,424.34 | - | - | - | 1,424.34 | - | - | - | | 1,423.11 | | 1,423.11 | 1,423.11 |
| 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 | - | 2,557.86 | - | - | - | 2,557.86 | - | - | - | | 2,558.00 | | 2,558.00 | 2,558.00 |
| Step Team | - | 5.68 | - | - | - | 5.68 | - | - | - | | 6.00 | | 6.00 | 6.00 |
| Student Council | - | 869.21 | - | - | - | 869.21 | - | - | - | | 869.00 | | 869.00 | 869.00 |
| Sunshine Club | - | 0.91 | - | - | - | 0.91 | - | - | - | | 1.00 | | 1.00 | 1.00 |
| Teacher Courtesy | - | - | - | - | - | - | - | - | - | | (0.30) | | (0.30) | (0.30) |
| Univ of Mph | - | 1,000.00 | - | - | - | 1,000.00 | - | - | - | | 1,000.00 | | 1,000.00 | 1,000.00 |
| Yearbook | - | 213.74 | - | - | - | 213.74 | - | - | - | | (475.79) | | (475.79) | (475.79) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | | (0.00) | | (0.00) | (0.00) |
| Cafeteria Payments | - | 10.00 | - | - | - | 10.00 | - | - | - | | 0.50 | | 0.50 | 0.50 |
| Charity Drives | - | 209.50 | - | - | - | 209.50 | - | - | - | | 210.00 | | 210.00 | 210.00 |
| 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 | - | (1,521.00) | - | - | - | (1,521.00) | - | - | - | | - | | - | - |
| SACC Tuition | - | 225.00 | - | - | - | 225.00 | - | - | - | | - | | - | - |
| Technology Education | - | 145.88 | - | - | - | 145.88 | - | - | - | | 146.00 | | 146.00 | 146.00 |
| Total Restricted Fund | - | 22,299.14 | - | - | - | 22,299.14 | - | - | - | | 23,585.14 | - | 23,585.14 | 23,585.14 |
| Total Restricted and General Fund | - | 72,850.77 | - | - | 3,121.00 | 75,971.77 | 1,861.63 | 1,861.63 | - | - | 23,585.14 | 50,525.00 | 74,110.14 | 75,971.77 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Bellevue Middle
June 30, 2017

| | 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 | - | 29,158.52 | - | 360.40 | 600.00 | 30,118.92 | 6,683.30 | 6,683.30 | 360.40 | - | - | 27,199.02 | 27,559.42 | 34,242.72 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 1,527.69 | - | - | - | 1,527.69 | - | - | - | | 5,518.59 | | 5,518.59 | 5,518.59 |
| Club Accounts: | | | | | | | | | | | | | | |
| Band | - | 100.28 | - | - | - | 100.28 | - | - | - | | 100.61 | | 100.61 | 100.61 |
| Beta Club | - | 377.98 | - | - | - | 377.98 | - | - | - | | 377.54 | | 377.54 | 377.54 |
| 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 | - | (2,147.99) | - | - | - | (2,147.99) | - | - | - | | (8,241.95) | | (8,241.95) | (8,241.95) |
| 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 | - | 7,385.94 | - | - | - | 7,385.94 | - | - | - | | 7,385.45 | | 7,385.45 | 7,385.45 |
| Drama Club | - | 257.33 | - | - | - | 257.33 | - | - | - | | 257.69 | | 257.69 | 257.69 |
| Eighth Grade Club | - | 488.97 | - | - | - | 488.97 | - | - | - | | 488.74 | | 488.74 | 488.74 |
| 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 | - | 482.68 | - | - | - | 482.68 | - | - | - | | 483.00 | | 483.00 | 483.00 |
| Jordan Fundamentals | - | 49.79 | - | - | - | 49.79 | - | - | - | | 49.40 | | 49.40 | 49.40 |
| Majorettes | - | 3,101.19 | - | - | - | 3,101.19 | - | - | - | | 3,102.63 | | 3,102.63 | 3,102.63 |
| Music | - | 661.54 | - | - | - | 661.54 | - | - | - | | 661.91 | | 661.91 | 661.91 |
| Orchestra | - | 3.77 | - | - | - | 3.77 | - | - | - | | 3.50 | | 3.50 | 3.50 |
| PTO | - | 2,717.11 | - | - | - | 2,717.11 | - | - | - | | 2,717.00 | | 2,717.00 | 2,717.00 |
| Read: Corder/Harris | - | 0.82 | - | - | - | 0.82 | - | - | - | | 1.00 | | 1.00 | 1.00 |
| Rotary Grant | - | 0.28 | - | - | - | 0.28 | - | - | - | | - | | - | - |
| SACC Summer Camp | - | 2,021.00 | - | - | - | 2,021.00 | - | - | - | | - | | - | - |
| Science Club | - | 285.00 | - | - | - | 285.00 | - | - | - | | 285.00 | | 285.00 | 285.00 |
| Science Olympiad | - | 0.56 | - | - | - | 0.56 | - | - | - | | 0.56 | | 0.56 | 0.56 |
| Seventh Grade Club | - | 30.47 | - | - | - | 30.47 | - | - | - | | 30.32 | | 30.32 | 30.32 |
| Sixth Grade Club | - | 1,165.72 | - | - | - | 1,165.72 | - | - | - | | 1,166.05 | | 1,166.05 | 1,166.05 |
| 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 | - | 430.52 | - | - | - | 430.52 | - | - | - | | 737.21 | | 737.21 | 737.21 |
| Teacher Courtesy | - | 214.01 | - | - | - | 214.01 | - | - | - | | 213.93 | | 213.93 | 213.93 |
| Technology | - | 60.00 | - | - | - | 60.00 | - | - | - | | 60.00 | | 60.00 | 60.00 |
| Vending | - | 26.77 | - | - | - | 26.77 | - | - | - | | 27.00 | | 27.00 | 27.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | | (587.07) | | (587.07) | (587.07) |
| Bus Trip Grade 1 | - | - | - | - | - | - | - | - | - | | (0.00) | | (0.00) | (0.00) |
| Bus Trip Grade 5 | - | - | - | - | - | - | - | - | - | | 5.00 | | 5.00 | 5.00 |
| Home Economics | - | 489.17 | - | - | - | 489.17 | - | - | - | | 488.80 | | 488.80 | 488.80 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Bellevue Middle
June 30, 2017

| | 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 |
| HOSA | - | 15.00 | - | - | - | 15.00 | - | - | - | - | 15.00 | 15.00 | 15.00 | 15.00 |
| SACC Reim. | - | - | - | - | - | - | - | - | - | - | 0.48 | 0.48 | 0.48 | 0.48 |
| SACC Tuition | - | - | - | - | - | - | - | - | - | - | (0.00) | (0.00) | (0.00) | (0.00) |
| Technology Education | - | 271.06 | - | - | - | 271.06 | - | - | - | - | 271.00 | 271.00 | 271.00 | 271.00 |
| Title One/NCLB | - | (1,585.85) | - | - | - | (1,585.85) | - | - | - | - | (1,585.75) | (1,585.75) | (1,585.75) | (1,585.75) |
| Total Restricted Fund | - | 19,578.60 | - | - | - | 19,578.60 | - | - | - | - | 15,454.80 | - | 15,454.80 | 15,454.80 |
| Total Restricted and General Fund | - | 48,737.12 | - | 360.40 | 600.00 | 49,697.52 | 6,683.30 | 6,683.30 | 360.40 | - | 15,454.80 | 27,199.02 | 43,014.22 | 49,697.52 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Chickasaw Middle
June 30, 2017

| | 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 | - | (486.89) | - | - | - | (486.89) | 372.65 | 372.65 | - | - | - | (486.89) | (486.89) | (114.24) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 4,127.08 | - | - | - | 4,127.08 | - | - | - | - | 4,126.69 | - | 4,126.69 | 4,126.69 |
| Club Accounts: | | | | | | | | | | | | | | |
| All Stars | - | 0.12 | - | - | - | 0.12 | - | - | - | - | - | - | - | - |
| Art Club | - | 17.70 | - | - | - | 17.70 | - | - | - | - | 18.00 | - | 18.00 | 18.00 |
| Band | - | 269.18 | - | - | - | 269.18 | - | - | - | - | 269.28 | - | 269.28 | 269.28 |
| Career Club | - | 8.00 | - | - | - | 8.00 | - | - | - | - | 8.00 | - | 8.00 | 8.00 |
| Charmette Club | - | 35.88 | - | - | - | 35.88 | - | - | - | - | 36.00 | - | 36.00 | 36.00 |
| Cheerleaders | - | 0.93 | - | - | - | 0.93 | - | - | - | - | 1.05 | - | 1.05 | 1.05 |
| Choir | - | 62.44 | - | - | - | 62.44 | - | - | - | - | 62.00 | - | 62.00 | 62.00 |
| Eighth Grade Club | - | 538.00 | - | - | - | 538.00 | - | - | - | - | 164.88 | - | 164.88 | 164.88 |
| 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 | - | 46.18 | - | - | - | 46.18 | - | - | - | - | 46.19 | - | 46.19 | 46.19 |
| Library Club | - | 56.28 | - | - | - | 56.28 | - | - | - | - | 56.00 | - | 56.00 | 56.00 |
| Majorettes | - | 40.00 | - | - | - | 40.00 | - | - | - | - | 40.00 | - | 40.00 | 40.00 |
| Music | - | 28.26 | - | - | - | 28.26 | - | - | - | - | 28.00 | - | 28.00 | 28.00 |
| PTO | - | 65.34 | - | - | - | 65.34 | - | - | - | - | 65.00 | - | 65.00 | 65.00 |
| Science Club | - | 3.30 | - | - | - | 3.30 | - | - | - | - | 3.30 | - | 3.30 | 3.30 |
| Seventh Grade Club | - | - | - | - | - | - | - | - | - | - | (0.17) | - | (0.17) | (0.17) |
| Sixth Grade Club | - | 0.25 | - | - | - | 0.25 | - | - | - | - | 1.43 | - | 1.43 | 1.43 |
| Softball Club | - | 10.65 | - | - | - | 10.65 | - | - | - | - | 10.65 | - | 10.65 | 10.65 |
| Spanish Club | - | 5.00 | - | - | - | 5.00 | - | - | - | - | 5.00 | - | 5.00 | 5.00 |
| Step Team | - | 0.02 | - | - | - | 0.02 | - | - | - | - | - | - | - | - |
| Student Council | - | 75.28 | - | - | - | 75.28 | - | - | - | - | 76.48 | - | 76.48 | 76.48 |
| Target Grant | - | 30.48 | - | - | - | 30.48 | - | - | - | - | 30.34 | - | 30.34 | 30.34 |
| 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 | - | 20.15 | - | - | - | 20.15 | - | - | - | - | 20.00 | - | 20.00 | 20.00 |
| TSA Club | - | 40.13 | - | - | - | 40.13 | - | - | - | - | 40.00 | - | 40.00 | 40.00 |
| Vending | - | 0.67 | - | - | - | 0.67 | - | - | - | - | 0.68 | - | 0.68 | 0.68 |
| Yearbook | - | 47.35 | - | - | - | 47.35 | - | - | - | - | 47.08 | - | 47.08 | 47.08 |
| Young Sphinxman | - | 80.88 | - | - | - | 80.88 | - | - | - | - | 81.00 | - | 81.00 | 81.00 |
| Total Restricted Fund | - | 5,625.18 | - | - | - | 5,625.18 | - | - | - | - | 5,252.53 | - | 5,252.53 | 5,252.53 |
| Total Restricted and General Fund | - | 5,138.29 | - | - | - | 5,138.29 | 372.65 | 372.65 | - | - | 5,252.53 | (486.89) | 4,765.64 | 5,138.29 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Colonial Middle
June 30, 2017

| | 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 | - | 40,956.65 | - | - | 698.02 | 41,654.67 | 1,586.86 | 1,586.86 | - | - | - | 38,727.44 | 38,727.44 | 40,314.30 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 6,139.78 | - | - | - | 6,139.78 | - | - | - | - | 8,332.89 | - | 8,332.89 | 8,332.89 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 1,856.51 | - | - | - | 1,856.51 | - | - | - | - | 1,856.15 | - | 1,856.15 | 1,856.15 |
| CAPA Band | - | 2,767.46 | - | - | - | 2,767.46 | - | - | - | - | 2,767.00 | - | 2,767.00 | 2,767.00 |
| CAPA Creative Writing | - | 236.48 | - | - | - | 236.48 | - | - | - | - | 236.07 | - | 236.07 | 236.07 |
| CAPA Dance | - | 1,527.29 | - | - | - | 1,527.29 | - | - | - | - | 1,527.18 | - | 1,527.18 | 1,527.18 |
| CAPA Donation | - | 874.54 | - | - | - | 874.54 | - | - | - | - | 874.51 | - | 874.51 | 874.51 |
| CAPA Drama | - | 4,545.19 | - | - | - | 4,545.19 | - | - | - | - | 4,545.24 | - | 4,545.24 | 4,545.24 |
| CAPA Orchestra | - | 629.47 | - | - | - | 629.47 | - | - | - | - | 629.97 | - | 629.97 | 629.97 |
| CAPA Piano | - | 398.97 | - | - | - | 398.97 | - | - | - | - | 399.11 | - | 399.11 | 399.11 |
| CAPA Trip | - | 306.96 | - | - | - | 306.96 | - | - | - | - | 306.71 | - | 306.71 | 306.71 |
| Cheerleaders | - | 0.52 | - | - | - | 0.52 | - | - | - | - | 0.52 | - | 0.52 | 0.52 |
| Chess Club | - | 3.63 | - | - | - | 3.63 | - | - | - | - | 4.00 | - | 4.00 | 4.00 |
| Choir | - | 1,949.92 | - | - | - | 1,949.92 | - | - | - | - | 1,950.36 | - | 1,950.36 | 1,950.36 |
| CLUE | - | 0.92 | - | - | - | 0.92 | - | - | - | - | 0.92 | - | 0.92 | 0.92 |
| Computer Lab Supplies | - | - | - | - | - | - | - | - | - | - | 0.02 | - | 0.02 | 0.02 |
| Drama Club | - | 186.68 | - | - | - | 186.68 | - | - | - | - | 186.90 | - | 186.90 | 186.90 |
| Eighth Grade Club | - | 16,067.85 | - | - | - | 16,067.85 | - | - | - | - | 16,067.45 | - | 16,067.45 | 16,067.45 |
| Eighth Grade Trips | - | 2,503.60 | - | - | - | 2,503.60 | - | - | - | - | 2,503.67 | - | 2,503.67 | 2,503.67 |
| English Club | - | 15.21 | - | - | - | 15.21 | - | - | - | - | 14.95 | - | 14.95 | 14.95 |
| ESL | - | 474.75 | - | - | - | 474.75 | - | - | - | - | 475.00 | - | 475.00 | 475.00 |
| 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 | - | 40.38 | - | - | - | 40.38 | - | - | - | - | 40.29 | - | 40.29 | 40.29 |
| Honor Society | - | 353.83 | - | - | - | 353.83 | - | - | - | - | 353.83 | - | 353.83 | 353.83 |
| Jets | - | 112.55 | - | - | - | 112.55 | - | - | - | - | 112.56 | - | 112.56 | 112.56 |
| Kindergarten Club | - | 62.68 | - | - | - | 62.68 | - | - | - | - | 63.00 | - | 63.00 | 63.00 |
| Leadership | - | 0.53 | - | - | - | 0.53 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Library Club | - | 804.60 | - | - | - | 804.60 | - | - | - | - | 1,072.81 | - | 1,072.81 | 1,072.81 |
| Majorettes | - | 95.08 | - | - | - | 95.08 | - | - | - | - | 95.00 | - | 95.00 | 95.00 |
| 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 | - | 556.38 | - | - | - | 556.38 | - | - | - | - | 556.72 | - | 556.72 | 556.72 |
| Sch Uniform Donations | - | 3,760.74 | - | - | - | 3,760.74 | - | - | - | - | 3,760.80 | - | 3,760.80 | 3,760.80 |
| Scholarship Fund | - | 1,439.63 | - | - | - | 1,439.63 | - | - | - | - | 1,440.00 | - | 1,440.00 | 1,440.00 |
| Science Lab Supplies | - | 863.57 | - | - | - | 863.57 | - | - | - | - | 864.00 | - | 864.00 | 864.00 |
| Second Grade Club | - | 26.41 | - | - | - | 26.41 | - | - | - | - | 26.00 | - | 26.00 | 26.00 |
| Seventh Grade Club | - | 1,916.58 | - | - | - | 1,916.58 | - | - | - | - | 1,916.91 | - | 1,916.91 | 1,916.91 |
| Sixth Grade Club | - | 2,170.52 | - | - | - | 2,170.52 | - | - | - | - | 2,170.40 | - | 2,170.40 | 2,170.40 |
| Spanish Club | - | 941.56 | - | - | - | 941.56 | - | - | - | - | 941.13 | - | 941.13 | 941.13 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Colonial Middle
June 30, 2017

| | 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 |
| Student Council | - | 1,167.31 | - | - | - | 1,167.31 | - | - | - | - | 1,167.44 | - | 1,167.44 | 1,167.44 |
| Subsidy - Arts Council | - | 171.54 | - | - | - | 171.54 | - | - | - | - | 172.00 | - | 172.00 | 172.00 |
| Summer Leadership School | - | 134.10 | - | - | - | 134.10 | - | - | - | - | 134.00 | - | 134.00 | 134.00 |
| 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) | - | 5,609.93 | - | - | - | 5,609.93 | - | - | - | - | 5,610.00 | - | 5,610.00 | 5,610.00 |
| 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 | - | 234.55 | - | - | - | 234.55 | - | - | - | - | 234.94 | - | 234.94 | 234.94 |
| Volleyball Club | - | 120.00 | - | - | - | 120.00 | - | - | - | - | 120.00 | - | 120.00 | 120.00 |
| Yearbook | - | 1,078.01 | - | - | - | 1,078.01 | - | - | - | - | 1,077.63 | - | 1,077.63 | 1,077.63 |
| Young Artists | - | 2,282.11 | - | - | - | 2,282.11 | - | - | - | - | 2,282.00 | - | 2,282.00 | 2,282.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| CAPA | - | 1.35 | - | - | - | 1.35 | - | - | - | - | 1.51 | - | 1.51 | 1.51 |
| SACC Reim. | - | 62.21 | - | - | - | 62.21 | - | - | - | - | (0.21) | - | (0.21) | (0.21) |
| SACC Tuition | - | 1,190.00 | - | - | - | 1,190.00 | - | - | - | - | 130.00 | - | 130.00 | 130.00 |
| SPED Home Environment | - | 236.68 | - | - | - | 236.68 | - | - | - | - | 236.84 | - | 236.84 | 236.84 |
| Total Restricted Fund | - | 69,531.17 | - | - | - | 69,531.17 | - | - | - | - | 70,871.54 | - | 70,871.54 | 70,871.54 |
| Total Restricted and General Fund | - | 110,487.82 | - | - | 698.02 | 111,185.84 | 1,586.86 | 1,586.86 | - | - | 70,871.54 | 38,727.44 | 109,598.98 | 111,185.84 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Cordova Middle
June 30, 2017

| | 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 | - | 45,163.70 | - | - | 1,809.25 | 46,972.95 | - | - | - | - | - | 46,852.95 | 46,852.95 | 46,852.95 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 6,342.39 | - | - | - | 6,342.39 | - | - | - | - | - | 6,342.63 | 6,342.63 | 6,342.63 |
| Club Accounts: | | | | | | | | | | | | | | |
| Arts Memphis-Spillman | - | 1.34 | - | - | - | 1.34 | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| Athletic Boosters | - | 3.28 | - | - | - | 3.28 | - | - | - | - | - | 3.00 | 3.00 | 3.00 |
| Beta Club | - | 225.00 | - | - | - | 225.00 | - | - | - | - | - | 225.00 | 225.00 | 225.00 |
| Cheerleaders | - | 258.98 | - | - | - | 258.98 | - | - | - | - | - | 259.00 | 259.00 | 259.00 |
| Choir | - | 302.32 | - | - | - | 302.32 | - | - | - | - | - | 302.00 | 302.00 | 302.00 |
| Choir Booster Gr 6 | - | 66.86 | - | - | - | 66.86 | - | - | - | - | - | 67.00 | 67.00 | 67.00 |
| CSI Club | - | 2.14 | - | - | - | 2.14 | - | - | - | - | - | 2.00 | 2.00 | 2.00 |
| Dollar General Grant | - | 7.38 | - | - | - | 7.38 | - | - | - | - | - | 7.00 | 7.00 | 7.00 |
| Dollar General Literacy Grant | - | 58.00 | - | - | - | 58.00 | - | - | - | - | - | 58.00 | 58.00 | 58.00 |
| Eighth Grade Club | - | 149.51 | - | - | - | 149.51 | - | - | - | - | - | 149.63 | 149.63 | 149.63 |
| Eighth Grade Trip | - | 785.59 | - | - | - | 785.59 | - | - | - | - | - | 785.84 | 785.84 | 785.84 |
| Exxon Grant | - | 7.41 | - | - | - | 7.41 | - | - | - | - | - | 7.00 | 7.00 | 7.00 |
| Fifth Grade Club | - | 276.63 | - | - | - | 276.63 | - | - | - | - | - | 277.00 | 277.00 | 277.00 |
| Film/Video Boyle | - | 1.19 | - | - | - | 1.19 | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| Grants-Misc.CALL AUDITING 1ST | - | 85.00 | - | - | - | 85.00 | - | - | - | - | - | 85.00 | 85.00 | 85.00 |
| Honor Society | - | 126.56 | - | - | - | 126.56 | - | - | - | - | - | 126.85 | 126.85 | 126.85 |
| Junior League | - | 660.00 | - | - | - | 660.00 | - | - | - | - | - | 660.00 | 660.00 | 660.00 |
| Library Grant | - | 2.22 | - | - | - | 2.22 | - | - | - | - | - | 2.00 | 2.00 | 2.00 |
| Newspaper Club | - | 29.50 | - | - | - | 29.50 | - | - | - | - | - | 30.00 | 30.00 | 30.00 |
| Orchestra | - | 1,598.78 | - | - | - | 1,598.78 | - | - | - | - | - | 1,598.30 | 1,598.30 | 1,598.30 |
| Project Citizen Grant | - | 19.50 | - | - | - | 19.50 | - | - | - | - | - | 20.00 | 20.00 | 20.00 |
| Rotary Grant | - | 45.00 | - | - | - | 45.00 | - | - | - | - | - | 45.00 | 45.00 | 45.00 |
| RPG Club | - | 143.18 | - | - | - | 143.18 | - | - | - | - | - | 143.00 | 143.00 | 143.00 |
| Science Club | - | 250.00 | - | - | - | 250.00 | - | - | - | - | - | 250.00 | 250.00 | 250.00 |
| Science Grade 7 | - | 254.55 | - | - | - | 254.55 | - | - | - | - | - | 255.00 | 255.00 | 255.00 |
| Science Grade 8 | - | 35.03 | - | - | - | 35.03 | - | - | - | - | - | 35.00 | 35.00 | 35.00 |
| Science Olympiad | - | 35.60 | - | - | - | 35.60 | - | - | - | - | - | 36.00 | 36.00 | 36.00 |
| Student Council | - | 1,294.98 | - | - | - | 1,294.98 | - | - | - | - | - | 1,295.00 | 1,295.00 | 1,295.00 |
| Teacher Courtesy | - | - | - | - | - | - | - | - | - | - | - | (0.48) | (0.48) | (0.48) |
| Technology 2000 | - | 312.97 | - | - | - | 312.97 | - | - | - | - | - | 313.26 | 313.26 | 313.26 |
| Vending | - | - | - | - | - | - | - | - | - | - | - | (0.14) | (0.14) | (0.14) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | - | - | 0.00 | 0.00 | 0.00 |
| SACC Tuition | - | - | - | - | - | - | - | - | - | - | - | 120.00 | 120.00 | 120.00 |
| Technology Education | - | 100.00 | - | - | - | 100.00 | - | - | - | - | - | 100.00 | 100.00 | 100.00 |
| Total Restricted Fund | - | 13,480.89 | - | - | - | 13,480.89 | - | - | - | - | - | 13,600.89 | 13,600.89 | 13,600.89 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Cordova Middle
June 30, 2017**

| | 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 | |
| Total Restricted and General Fund | - | 58,644.59 | - | - | 1,809.25 | 60,453.84 | - | - | - | - | 13,600.89 | 46,852.95 | 60,453.84 | 60,453.84 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Craigmont Middle
June 30, 2017

| | 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 | - | 53,828.80 | - | 70.93 | 259.98 | 54,159.71 | 163.49 | 163.49 | 70.93 | - | - | 53,925.29 | 53,996.22 | 54,159.71 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 10,945.07 | - | - | - | 10,945.07 | - | - | - | - | 10,945.02 | - | 10,945.02 | 10,945.02 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 348.83 | - | - | - | 348.83 | - | - | - | - | 349.00 | - | 349.00 | 349.00 |
| Band | - | 1,290.05 | - | - | - | 1,290.05 | - | - | - | - | 1,290.36 | - | 1,290.36 | 1,290.36 |
| Basketball Club Boys | - | 1,278.50 | - | - | - | 1,278.50 | - | - | - | - | 1,278.81 | - | 1,278.81 | 1,278.81 |
| Basketball Club Girls | - | 1,506.00 | - | - | - | 1,506.00 | - | - | - | - | 1,505.11 | - | 1,505.11 | 1,505.11 |
| Cheerleaders | - | 318.38 | - | - | - | 318.38 | - | - | - | - | 318.59 | - | 318.59 | 318.59 |
| Choir | - | 1,825.72 | - | - | - | 1,825.72 | - | - | - | - | 1,825.96 | - | 1,825.96 | 1,825.96 |
| CLUE | - | 234.37 | - | - | - | 234.37 | - | - | - | - | 234.79 | - | 234.79 | 234.79 |
| Dance Team | - | 51.13 | - | - | - | 51.13 | - | - | - | - | 51.13 | - | 51.13 | 51.13 |
| Exxon Grant | - | 27.17 | - | - | - | 27.17 | - | - | - | - | 27.00 | - | 27.00 | 27.00 |
| Football | - | 1,543.39 | - | - | - | 1,543.39 | - | - | - | - | 1,543.29 | - | 1,543.29 | 1,543.29 |
| GENYOUth Foundation | - | 1,000.00 | - | - | - | 1,000.00 | - | - | - | - | 1,000.00 | - | 1,000.00 | 1,000.00 |
| Honor Society | - | 46.44 | - | - | - | 46.44 | - | - | - | - | 45.69 | - | 45.69 | 45.69 |
| Orchestra | - | 2,479.82 | - | - | - | 2,479.82 | - | - | - | - | 2,480.21 | - | 2,480.21 | 2,480.21 |
| PTO | - | 474.91 | - | - | - | 474.91 | - | - | - | - | 475.00 | - | 475.00 | 475.00 |
| Sixth Grade Club | - | - | - | - | - | - | - | - | - | - | 0.50 | - | 0.50 | 0.50 |
| Soccer Club | - | 18.37 | - | - | - | 18.37 | - | - | - | - | 18.00 | - | 18.00 | 18.00 |
| Student Council | - | 5.27 | - | - | - | 5.27 | - | - | - | - | 5.07 | - | 5.07 | 5.07 |
| Technology Fees | - | 23.11 | - | - | - | 23.11 | - | - | - | - | 22.78 | - | 22.78 | 22.78 |
| Track Club | - | 32.63 | - | - | - | 32.63 | - | - | - | - | 33.00 | - | 33.00 | 33.00 |
| Vending | - | - | - | - | - | - | - | - | - | - | (0.48) | - | (0.48) | (0.48) |
| Yearbook | - | 18.05 | - | - | - | 18.05 | - | - | - | - | 18.00 | - | 18.00 | 18.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Charity Drives | - | 1,018.00 | - | - | - | 1,018.00 | - | - | - | - | 1,018.00 | - | 1,018.00 | 1,018.00 |
| 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 |
| Total Restricted Fund | - | 24,587.85 | - | - | - | 24,587.85 | - | - | - | - | 24,587.85 | - | 24,587.85 | 24,587.85 |
| Total Restricted and General Fund | - | 78,416.65 | - | 70.93 | 259.98 | 78,747.56 | 163.49 | 163.49 | 70.93 | - | 24,587.85 | 53,925.29 | 78,584.07 | 78,747.56 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Cummings Middle
June 30, 2017

| | 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 | - | 11,136.78 | - | - | 150.00 | 11,286.78 | 9,418.99 | 9,418.99 | - | - | - | 2,916.54 | 2,916.54 | 12,335.53 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 5,817.96 | - | - | - | 5,817.96 | - | - | - | - | 5,820.54 | - | 5,820.54 | 5,820.54 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 75.00 | - | - | - | 75.00 | - | - | - | - | 75.00 | - | 75.00 | 75.00 |
| Beta Club | - | 207.86 | - | - | - | 207.86 | - | - | - | - | 207.86 | - | 207.86 | 207.86 |
| 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 | - | 271.87 | - | - | - | 271.87 | - | - | - | - | 271.94 | - | 271.94 | 271.94 |
| 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 | - | 905.68 | - | - | - | 905.68 | - | - | - | - | 906.60 | - | 906.60 | 906.60 |
| 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 | - | 2,206.94 | - | - | - | 2,206.94 | - | - | - | - | 2,206.98 | - | 2,206.98 | 2,206.98 |
| Honor Society | - | 315.42 | - | - | - | 315.42 | - | - | - | - | 315.75 | - | 315.75 | 315.75 |
| Junior League | - | 70.19 | - | - | - | 70.19 | - | - | - | - | 70.00 | - | 70.00 | 70.00 |
| Kindergarten Club | - | 15.00 | - | - | - | 15.00 | - | - | - | - | 15.00 | - | 15.00 | 15.00 |
| Majorettes | - | 460.00 | - | - | - | 460.00 | - | - | - | - | 460.00 | - | 460.00 | 460.00 |
| Pep Club | - | 0.94 | - | - | - | 0.94 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Pom Squad | - | 0.62 | - | - | - | 0.62 | - | - | - | - | 0.62 | - | 0.62 | 0.62 |
| 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 |
| Step Team | - | 737.68 | - | - | - | 737.68 | - | - | - | - | 738.04 | - | 738.04 | 738.04 |
| Student Council | - | 466.58 | - | - | - | 466.58 | - | - | - | - | 466.58 | - | 466.58 | 466.58 |
| Sunshine Club | - | - | - | - | - | - | - | - | - | - | (0.28) | - | (0.28) | (0.28) |
| Teacher Courtesy | - | - | - | - | - | - | - | - | - | - | (0.25) | - | (0.25) | (0.25) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trip Grade 3 | - | - | - | - | - | - | - | - | - | - | 4.00 | - | 4.00 | 4.00 |
| Charity Drives | - | 50.90 | - | - | - | 50.90 | - | - | - | - | 51.00 | - | 51.00 | 51.00 |
| SACC Tuition | - | 155.00 | - | - | - | 155.00 | - | - | - | - | - | - | - | - |
| Total Restricted Fund | - | 15,308.92 | - | - | - | 15,308.92 | - | - | - | - | 14,260.17 | - | 14,260.17 | 14,260.17 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Cummings Middle
June 30, 2017**

| | 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 |
| Total Restricted and General Fund | - | 26,445.70 | - | - | 150.00 | 26,595.70 | 9,418.99 | 9,418.99 | - | - | 14,260.17 | 2,916.54 | 17,176.71 | 26,595.70 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Cypress Middle
June 30, 2017

| | 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 | - | - | - | - | - | - | - | - | - | - | - | (24.75) | (24.75) | (24.75) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | - | - | - | - | - | - | - | - | - | 24.75 | - | 24.75 | 24.75 |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | | | | | | | | | | |
| Total Restricted Fund | - | - | - | - | - | - | - | - | - | - | 24.75 | - | 24.75 | 24.75 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | 24.75 | (24.75) | (0.00) | (0.00) |

Shelby County Schools
Balance Sheet-Regulatory Basis
Dexter Middle
June 30, 2017

| | 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 | - | 16,893.77 | - | - | 859.08 | 17,752.85 | 52.40 | 52.40 | - | - | - | 17,763.98 | 17,763.98 | 17,816.38 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 3,794.65 | - | - | - | 3,794.65 | - | - | - | - | 3,783.02 | - | 3,783.02 | 3,783.02 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 35.70 | - | - | - | 35.70 | - | - | - | - | 36.00 | - | 36.00 | 36.00 |
| Band | - | 2,284.24 | - | - | - | 2,284.24 | - | - | - | - | 2,284.01 | - | 2,284.01 | 2,284.01 |
| Basketball Club Girls | - | 165.00 | - | - | - | 165.00 | - | - | - | - | 165.21 | - | 165.21 | 165.21 |
| Beta Club | - | 30.00 | - | - | - | 30.00 | - | - | - | - | 30.00 | - | 30.00 | 30.00 |
| Cheerleaders | - | 476.05 | - | - | - | 476.05 | - | - | - | - | 475.61 | - | 475.61 | 475.61 |
| Choir | - | 1,467.99 | - | - | - | 1,467.99 | - | - | - | - | 1,468.00 | - | 1,468.00 | 1,468.00 |
| Eighth Grade Club | - | 927.56 | - | - | - | 927.56 | - | - | - | - | 874.81 | - | 874.81 | 874.81 |
| 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 | - | 281.84 | - | - | - | 281.84 | - | - | - | - | 282.26 | - | 282.26 | 282.26 |
| 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 | - | 557.68 | - | - | - | 557.68 | - | - | - | - | 557.84 | - | 557.84 | 557.84 |
| Yearbook | - | 690.69 | - | - | - | 690.69 | - | - | - | - | 691.09 | - | 691.09 | 691.09 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | - | (0.00) | - | (0.00) | (0.00) |
| Total Restricted Fund | - | 13,112.38 | - | - | - | 13,112.38 | - | - | - | - | 13,048.85 | - | 13,048.85 | 13,048.85 |
| Total Restricted and General Fund | - | 30,006.15 | - | - | 859.08 | 30,865.23 | 52.40 | 52.40 | - | - | 13,048.85 | 17,763.98 | 30,812.83 | 30,865.23 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Douglass Middle
June 30, 2017

| | 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 | - | 29,986.36 | - | - | 647.25 | 30,633.61 | 60.60 | 60.60 | - | - | - | 30,858.50 | 30,858.50 | 30,919.10 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 7,818.53 | - | - | - | 7,818.53 | - | - | - | - | 7,525.78 | - | 7,525.78 | 7,525.78 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 |
| Cheerleaders | - | 2,799.80 | - | - | - | 2,799.80 | - | - | - | - | 2,800.09 | - | 2,800.09 | 2,800.09 |
| Chess Club | - | 278.58 | - | - | - | 278.58 | - | - | - | - | 278.58 | - | 278.58 | 278.58 |
| Drama Club | - | 34.51 | - | - | - | 34.51 | - | - | - | - | 35.00 | - | 35.00 | 35.00 |
| Eighth Grade Club | - | 1,716.02 | - | - | - | 1,716.02 | - | - | - | - | 1,716.02 | - | 1,716.02 | 1,716.02 |
| Fifth Grade Club | - | 176.00 | - | - | - | 176.00 | - | - | - | - | 176.00 | - | 176.00 | 176.00 |
| GENYOUth Foundation | - | 1,000.00 | - | - | - | 1,000.00 | - | - | - | - | 1,000.00 | - | 1,000.00 | 1,000.00 |
| Kindergarten Club | - | 81.22 | - | - | - | 81.22 | - | - | - | - | 81.00 | - | 81.00 | 81.00 |
| Lady D | - | 937.15 | - | - | - | 937.15 | - | - | - | - | 937.83 | - | 937.83 | 937.83 |
| 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 | - | 51.98 | - | - | - | 51.98 | - | - | - | - | 52.16 | - | 52.16 | 52.16 |
| PTO | - | 154.26 | - | - | - | 154.26 | - | - | - | - | 154.00 | - | 154.00 | 154.00 |
| Science Club | - | 1,171.61 | - | - | - | 1,171.61 | - | - | - | - | 1,171.61 | - | 1,171.61 | 1,171.61 |
| 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 | - | 145.25 | - | - | - | 145.25 | - | - | - | - | 145.00 | - | 145.00 | 145.00 |
| 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 | - | 394.80 | - | - | - | 394.80 | - | - | - | - | 394.80 | - | 394.80 | 394.80 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | - | (0.45) | - | (0.45) | (0.45) |
| Bus Trip Grade 2 | - | - | - | - | - | - | - | - | - | - | 18.00 | - | 18.00 | 18.00 |
| SACC Tuition | - | 10.46 | - | - | - | 10.46 | - | - | - | - | (0.46) | - | (0.46) | (0.46) |
| Total Restricted Fund | - | 17,708.43 | - | - | - | 17,708.43 | - | - | - | - | 17,422.94 | - | 17,422.94 | 17,422.94 |
| Total Restricted and General Fund | - | 47,694.79 | - | - | 647.25 | 48,342.04 | 60.60 | 60.60 | - | - | 17,422.94 | 30,858.50 | 48,281.44 | 48,342.04 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Fairview Middle
June 30, 2017

| | 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 | - | (6,994.75) | - | - | - | (6,994.75) | - | - | - | - | - | (6,994.75) | (6,994.75) | (6,994.75) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 6,994.75 | - | - | - | 6,994.75 | - | - | - | - | 6,994.75 | - | 6,994.75 | 6,994.75 |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | | | | | | | | | | |
| Total Restricted Fund | - | 6,994.75 | - | - | - | 6,994.75 | - | - | - | - | 6,994.75 | - | 6,994.75 | 6,994.75 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | 6,994.75 | (6,994.75) | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Geeter Middle
June 30, 2017

| | 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 | - | 31,980.29 | - | - | 1,039.49 | 33,019.78 | - | - | - | - | - | 32,956.29 | 32,956.29 | 32,956.29 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 9,240.68 | - | - | - | 9,240.68 | - | - | - | - | 9,263.92 | - | 9,263.92 | 9,263.92 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 2.75 | - | - | - | 2.75 | - | - | - | - | 3.00 | - | 3.00 | 3.00 |
| Band | - | 266.76 | - | - | - | 266.76 | - | - | - | - | 266.79 | - | 266.79 | 266.79 |
| Basketball Club Boys | - | 105.85 | - | - | - | 105.85 | - | - | - | - | 106.00 | - | 106.00 | 106.00 |
| Cheerleaders | - | 189.51 | - | - | - | 189.51 | - | - | - | - | 229.64 | - | 229.64 | 229.64 |
| Choir | - | 56.27 | - | - | - | 56.27 | - | - | - | - | 56.00 | - | 56.00 | 56.00 |
| Dance Team | - | 33.05 | - | - | - | 33.05 | - | - | - | - | 33.05 | - | 33.05 | 33.05 |
| Eighth Grade Club | - | 624.53 | - | - | - | 624.53 | - | - | - | - | 624.41 | - | 624.41 | 624.41 |
| GENYOUth Foundation | - | 0.23 | - | - | - | 0.23 | - | - | - | - | - | - | - | - |
| Honor Society | - | 317.35 | - | - | - | 317.35 | - | - | - | - | 317.35 | - | 317.35 | 317.35 |
| Junior League | - | 5.38 | - | - | - | 5.38 | - | - | - | - | 5.38 | - | 5.38 | 5.38 |
| Majorettes | - | 38.12 | - | - | - | 38.12 | - | - | - | - | 38.00 | - | 38.00 | 38.00 |
| Math Club | - | 2.60 | - | - | - | 2.60 | - | - | - | - | 3.00 | - | 3.00 | 3.00 |
| Music | - | 217.09 | - | - | - | 217.09 | - | - | - | - | 217.00 | - | 217.00 | 217.00 |
| PTO | - | 90.66 | - | - | - | 90.66 | - | - | - | - | 91.00 | - | 91.00 | 91.00 |
| School Beautification | - | 250.00 | - | - | - | 250.00 | - | - | - | - | 250.00 | - | 250.00 | 250.00 |
| Science Club | - | 23.08 | - | - | - | 23.08 | - | - | - | - | 23.00 | - | 23.00 | 23.00 |
| Seventh Grade Club | - | 5.61 | - | - | - | 5.61 | - | - | - | - | 5.80 | - | 5.80 | 5.80 |
| Sixth Grade Club | - | 377.52 | - | - | - | 377.52 | - | - | - | - | 377.52 | - | 377.52 | 377.52 |
| Social Studies | - | 103.26 | - | - | - | 103.26 | - | - | - | - | 103.00 | - | 103.00 | 103.00 |
| SPED Club | - | 162.10 | - | - | - | 162.10 | - | - | - | - | 162.00 | - | 162.00 | 162.00 |
| Step Team | - | 76.49 | - | - | - | 76.49 | - | - | - | - | 76.10 | - | 76.10 | 76.10 |
| Student Council | - | 34.36 | - | - | - | 34.36 | - | - | - | - | 34.77 | - | 34.77 | 34.77 |
| Target Grant | - | 287.43 | - | - | - | 287.43 | - | - | - | - | 287.24 | - | 287.24 | 287.24 |
| Teacher Courtesy | - | 0.38 | - | - | - | 0.38 | - | - | - | - | 0.56 | - | 0.56 | 0.56 |
| Teen Living | - | 219.51 | - | - | - | 219.51 | - | - | - | - | 219.86 | - | 219.86 | 219.86 |
| Track Club | - | 77.50 | - | - | - | 77.50 | - | - | - | - | 77.50 | - | 77.50 | 77.50 |
| Vending | - | - | - | - | - | - | - | - | - | - | 0.17 | - | 0.17 | 0.17 |
| Other Accounts: | | | | | | | | | | | | | | |
| Home Economics | - | 4.50 | - | - | - | 4.50 | - | - | - | - | 4.00 | - | 4.00 | 4.00 |
| Total Restricted Fund | - | 12,812.57 | - | - | - | 12,812.57 | - | - | - | - | 12,876.06 | - | 12,876.06 | 12,876.06 |
| Total Restricted and General Fund | - | 44,792.86 | - | - | 1,039.49 | 45,832.35 | - | - | - | - | 12,876.06 | 32,956.29 | 45,832.35 | 45,832.35 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Georgian Hills Middle
June 30, 2017

| | 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 | - | 6,568.14 | - | - | - | 6,568.14 | 20.00 | 20.00 | - | - | - | 6,548.14 | 6,548.14 | 6,568.14 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 2,876.08 | - | - | - | 2,876.08 | - | - | - | - | 2,875.56 | - | 2,875.56 | 2,875.56 |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | - | 0.53 | - | - | - | 0.53 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Cheerleaders | - | - | - | - | - | - | - | - | - | - | (0.41) | - | (0.41) | (0.41) |
| Choir | - | 111.41 | - | - | - | 111.41 | - | - | - | - | 111.68 | - | 111.68 | 111.68 |
| Drama Club | - | 474.40 | - | - | - | 474.40 | - | - | - | - | 474.40 | - | 474.40 | 474.40 |
| Eighth Grade Club | - | 847.57 | - | - | - | 847.57 | - | - | - | - | 847.42 | - | 847.42 | 847.42 |
| English Club | - | 124.13 | - | - | - | 124.13 | - | - | - | - | 124.13 | - | 124.13 | 124.13 |
| Guidance | - | 122.26 | - | - | - | 122.26 | - | - | - | - | 122.01 | - | 122.01 | 122.01 |
| Honor Society | - | 66.03 | - | - | - | 66.03 | - | - | - | - | 66.00 | - | 66.00 | 66.00 |
| Majorettes | - | 25.68 | - | - | - | 25.68 | - | - | - | - | 26.00 | - | 26.00 | 26.00 |
| Pep Club | - | 84.00 | - | - | - | 84.00 | - | - | - | - | 84.00 | - | 84.00 | 84.00 |
| PTO | - | (253.02) | - | - | - | (253.02) | - | - | - | - | (253.46) | - | (253.46) | (253.46) |
| 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 | - | 234.27 | - | - | - | 234.27 | - | - | - | - | 234.00 | - | 234.00 | 234.00 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Prof. Development | - | (150.00) | - | - | - | (150.00) | - | - | - | - | (150.00) | - | (150.00) | (150.00) |
| SPED Home Environment | - | (205.90) | - | - | - | (205.90) | - | - | - | - | (205.90) | - | (205.90) | (205.90) |
| Title One/NCLB | - | (341.00) | - | - | - | (341.00) | - | - | - | - | (340.56) | - | (340.56) | (340.56) |
| Total Restricted Fund | - | 4,511.40 | - | - | - | 4,511.40 | - | - | - | - | 4,511.40 | - | 4,511.40 | 4,511.40 |
| Total Restricted and General Fund | - | 11,079.54 | - | - | - | 11,079.54 | 20.00 | 20.00 | - | - | 4,511.40 | 6,548.14 | 11,059.54 | 11,079.54 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Germantown Middle
June 30, 2017

| | 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 | - | 18,375.31 | - | 5,124.58 | 1,905.58 | 25,405.47 | 4,475.86 | 4,475.86 | 5,124.58 | - | - | 20,278.89 | 25,403.47 | 29,879.33 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 13,630.00 | - | - | - | 13,630.00 | - | - | - | - | 13,631.06 | - | 13,631.06 | 13,631.06 |
| Club Accounts: | | | | | | | | | | | | | | |
| Adopt a Book | - | 822.56 | - | - | - | 822.56 | - | - | - | - | 823.00 | - | 823.00 | 823.00 |
| Art Club | - | 1,008.36 | - | - | - | 1,008.36 | - | - | - | - | 1,007.88 | - | 1,007.88 | 1,007.88 |
| Band | - | - | - | - | - | - | - | - | - | - | 0.36 | - | 0.36 | 0.36 |
| Beta Club | - | 1,008.69 | - | - | - | 1,008.69 | - | - | - | - | 1,009.00 | - | 1,009.00 | 1,009.00 |
| Builders Club | - | 990.12 | - | - | - | 990.12 | - | - | - | - | 990.00 | - | 990.00 | 990.00 |
| Choir | - | 100.00 | - | - | - | 100.00 | - | - | - | - | 100.00 | - | 100.00 | 100.00 |
| CLUE | - | 1.19 | - | - | - | 1.19 | - | - | - | - | 1.19 | - | 1.19 | 1.19 |
| Cooking Club | - | 336.49 | - | - | - | 336.49 | - | - | - | - | 336.49 | - | 336.49 | 336.49 |
| Divas Club | - | 223.51 | - | - | - | 223.51 | - | - | - | - | 224.00 | - | 224.00 | 224.00 |
| Drama Club | - | 412.00 | - | - | - | 412.00 | - | - | - | - | 412.00 | - | 412.00 | 412.00 |
| Eighth Grade Club | - | 115.99 | - | - | - | 115.99 | - | - | - | - | 115.99 | - | 115.99 | 115.99 |
| Environmental Club | - | 28.70 | - | - | - | 28.70 | - | - | - | - | 29.00 | - | 29.00 | 29.00 |
| ESL | - | 219.42 | - | - | - | 219.42 | - | - | - | - | 219.42 | - | 219.42 | 219.42 |
| Fashion Club | - | 1,972.71 | - | - | - | 1,972.71 | - | - | - | - | 1,972.71 | - | 1,972.71 | 1,972.71 |
| Football Club | - | 45.00 | - | - | - | 45.00 | - | - | - | - | 45.00 | - | 45.00 | 45.00 |
| GENYOUth Foundation | - | 1.80 | - | - | - | 1.80 | - | - | - | - | 1.80 | - | 1.80 | 1.80 |
| Guidance | - | 140.82 | - | - | - | 140.82 | - | - | - | - | 140.82 | - | 140.82 | 140.82 |
| Honor Society | - | 635.58 | - | - | - | 635.58 | - | - | - | - | 635.82 | - | 635.82 | 635.82 |
| Library Club | - | 593.88 | - | - | - | 593.88 | - | - | - | - | 593.75 | - | 593.75 | 593.75 |
| Majorettes | - | 949.04 | - | - | - | 949.04 | - | - | - | - | 949.52 | - | 949.52 | 949.52 |
| Race for Education | - | - | - | - | - | - | - | - | - | - | (0.32) | - | (0.32) | (0.32) |
| Science Club | - | 136.76 | - | - | - | 136.76 | - | - | - | - | 137.00 | - | 137.00 | 137.00 |
| Spanish Club | - | 32.57 | - | - | - | 32.57 | - | - | - | - | 32.57 | - | 32.57 | 32.57 |
| Student Council | - | 754.47 | - | - | - | 754.47 | - | - | - | - | 753.57 | - | 753.57 | 753.57 |
| Sunshine Club | - | 0.06 | - | - | - | 0.06 | - | - | - | - | - | - | - | - |
| Teacher Courtesy | - | 98.92 | - | - | - | 98.92 | - | - | - | - | 98.64 | - | 98.64 | 98.64 |
| Writing Club | - | 35.00 | - | - | - | 35.00 | - | - | - | - | 35.00 | - | 35.00 | 35.00 |
| Yearbook | - | 684.32 | - | - | - | 684.32 | - | - | - | - | (3,791.17) | - | (3,791.17) | (3,791.17) |
| Other Accounts: | | | | | | | | | | | | | | |
| Charity Drives | - | 180.65 | - | - | - | 180.65 | - | - | - | - | 180.65 | - | 180.65 | 180.65 |
| Total Restricted Fund | - | 25,158.61 | - | - | - | 25,158.61 | - | - | - | - | 20,684.75 | - | 20,684.75 | 20,684.75 |
| Total Restricted and General Fund | - | 43,533.92 | - | 5,124.58 | 1,905.58 | 50,564.08 | 4,475.86 | 4,475.86 | 5,124.58 | - | 20,684.75 | 20,278.89 | 46,088.22 | 50,564.08 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Grandview Heights Middle
June 30, 2017

| | 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 | - | 3,290.65 | - | - | 90.48 | 3,381.13 | 314.96 | 314.96 | - | - | - | 2,995.65 | 2,995.65 | 3,310.61 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 7,075.86 | - | - | - | 7,075.86 | - | - | - | - | 7,371.10 | - | 7,371.10 | 7,371.10 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 1,216.58 | - | - | - | 1,216.58 | - | - | - | - | 1,216.71 | - | 1,216.71 | 1,216.71 |
| 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 |
| Sch Uniform Donations | - | 300.00 | - | - | - | 300.00 | - | - | - | - | 300.00 | - | 300.00 | 300.00 |
| Seventh Grade Club | - | 215.80 | - | - | - | 215.80 | - | - | - | - | 68.32 | - | 68.32 | 68.32 |
| Student Council | - | 133.96 | - | - | - | 133.96 | - | - | - | - | 133.96 | - | 133.96 | 133.96 |
| Target Grant | - | 275.00 | - | - | - | 275.00 | - | - | - | - | 275.00 | - | 275.00 | 275.00 |
| Teacher Courtesy | - | 288.26 | - | - | - | 288.26 | - | - | - | - | 287.96 | - | 287.96 | 287.96 |
| Vending | - | 60.55 | - | - | - | 60.55 | - | - | - | - | 61.00 | - | 61.00 | 61.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | - | (147.48) | - | (147.48) | (147.48) |
| Charity Drives | - | 152.70 | - | - | - | 152.70 | - | - | - | - | 152.70 | - | 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 | - | (90.48) | - | - | - | (90.48) | - | - | - | - | - | - | - | - |
| Total Restricted Fund | - | 10,867.20 | - | - | - | 10,867.20 | - | - | - | - | 10,937.72 | - | 10,937.72 | 10,937.72 |
| Total Restricted and General Fund | - | 14,157.85 | - | - | 90.48 | 14,248.33 | 314.96 | 314.96 | - | - | 10,937.72 | 2,995.65 | 13,933.37 | 14,248.33 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Hamilton Middle
June 30, 2017

| | 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 | - | 42,012.64 | - | - | 303.57 | 42,316.21 | - | - | - | - | - | 42,221.56 | 42,221.56 | 42,221.56 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 4,703.96 | - | - | - | 4,703.96 | - | - | - | - | 4,800.11 | - | 4,800.11 | 4,800.11 |
| Club Accounts: | | | | | | | | | | | | | | |
| AVID / Maps | - | 0.46 | - | - | - | 0.46 | - | - | - | - | - | - | - | - |
| Band | - | 4.45 | - | - | - | 4.45 | - | - | - | - | 4.00 | - | 4.00 | 4.00 |
| Baseball Club | - | 5.20 | - | - | - | 5.20 | - | - | - | - | 5.00 | - | 5.00 | 5.00 |
| Basketball Club Boys | - | 182.64 | - | - | - | 182.64 | - | - | - | - | 183.00 | - | 183.00 | 183.00 |
| Basketball Club Girls | - | 0.75 | - | - | - | 0.75 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Eighth Grade Club | - | 356.98 | - | - | - | 356.98 | - | - | - | - | 357.25 | - | 357.25 | 357.25 |
| Football Club | - | 700.15 | - | - | - | 700.15 | - | - | - | - | 700.00 | - | 700.00 | 700.00 |
| GENYOUth Foundation | - | 46.89 | - | - | - | 46.89 | - | - | - | - | 46.89 | - | 46.89 | 46.89 |
| Greater Memphis Grant | - | 11.69 | - | - | - | 11.69 | - | - | - | - | 12.00 | - | 12.00 | 12.00 |
| History Club | - | 109.04 | - | - | - | 109.04 | - | - | - | - | 108.65 | - | 108.65 | 108.65 |
| Library Club | - | 109.40 | - | - | - | 109.40 | - | - | - | - | 109.00 | - | 109.00 | 109.00 |
| Majorettes | - | 52.61 | - | - | - | 52.61 | - | - | - | - | 52.97 | - | 52.97 | 52.97 |
| PTO | - | 32.35 | - | - | - | 32.35 | - | - | - | - | 32.00 | - | 32.00 | 32.00 |
| School Beautification | - | 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 |
| Sixth Grade Club | - | 20.00 | - | - | - | 20.00 | - | - | - | - | 20.00 | - | 20.00 | 20.00 |
| Student Council | - | 107.18 | - | - | - | 107.18 | - | - | - | - | 107.00 | - | 107.00 | 107.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| Total Restricted Fund | - | 6,611.54 | - | - | - | 6,611.54 | - | - | - | - | 6,706.19 | - | 6,706.19 | 6,706.19 |
| Total Restricted and General Fund | - | 48,624.18 | - | - | 303.57 | 48,927.75 | - | - | - | - | 6,706.19 | 42,221.56 | 48,927.75 | 48,927.75 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Havenview Middle
June 30, 2017

| | 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 | - | 29,928.00 | - | - | 929.80 | 30,857.80 | 10,530.07 | 10,530.07 | - | - | - | 18,604.16 | 18,604.16 | 29,134.23 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 9,944.59 | - | - | - | 9,944.59 | - | - | - | - | - | 10,583.96 | 10,583.96 | 10,583.96 |
| Club Accounts: | | | | | | | | | | | | | | |
| AVID / Maps | - | 91.30 | - | - | - | 91.30 | - | - | - | - | - | 91.56 | 91.56 | 91.56 |
| Band | - | 478.81 | - | - | - | 478.81 | - | - | - | - | - | 478.66 | 478.66 | 478.66 |
| 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 | - | 3,359.91 | - | - | - | 3,359.91 | - | - | - | - | - | 2,329.90 | 2,329.90 | 2,329.90 |
| Choir | - | 16.30 | - | - | - | 16.30 | - | - | - | - | - | 15.88 | 15.88 | 15.88 |
| Drama Club | - | 555.90 | - | - | - | 555.90 | - | - | - | - | - | 556.00 | 556.00 | 556.00 |
| Eighth Grade Club | - | 90.82 | - | - | - | 90.82 | - | - | - | - | - | 92.02 | 92.02 | 92.02 |
| Eighth Grade Trip | - | 6,660.11 | - | - | - | 6,660.11 | - | - | - | - | - | 6,660.43 | 6,660.43 | 6,660.43 |
| 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 | - | 270.22 | - | - | - | 270.22 | - | - | - | - | - | 270.42 | 270.42 | 270.42 |
| Laura Bush Grant | - | 7,000.00 | - | - | - | 7,000.00 | - | - | - | - | - | 7,000.00 | 7,000.00 | 7,000.00 |
| Majorettes | - | 778.70 | - | - | - | 778.70 | - | - | - | - | - | 778.25 | 778.25 | 778.25 |
| Math Club | - | 663.49 | - | - | - | 663.49 | - | - | - | - | - | 663.49 | 663.49 | 663.49 |
| Orchestra | - | 95.00 | - | - | - | 95.00 | - | - | - | - | - | 95.00 | 95.00 | 95.00 |
| 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 | - | 753.03 | - | - | - | 753.03 | - | - | - | - | - | 752.73 | 752.73 | 752.73 |
| Sixth Grade Club | - | 968.96 | - | - | - | 968.96 | - | - | - | - | - | 968.78 | 968.78 | 968.78 |
| Social Studies | - | 115.55 | - | - | - | 115.55 | - | - | - | - | - | 115.55 | 115.55 | 115.55 |
| STEM Club | - | 72.96 | - | - | - | 72.96 | - | - | - | - | - | 72.96 | 72.96 | 72.96 |
| Student Council | - | 400.61 | - | - | - | 400.61 | - | - | - | - | - | 400.24 | 400.24 | 400.24 |
| Teacher Courtesy | - | (338.57) | - | - | - | (338.57) | - | - | - | - | - | (338.59) | (338.59) | (338.59) |
| 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 | - | 95.00 | - | - | - | 95.00 | - | - | - | - | - | 95.00 | 95.00 | 95.00 |
| Yearbook | - | 1,983.09 | - | - | - | 1,983.09 | - | - | - | - | - | 1,983.52 | 1,983.52 | 1,983.52 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trip Grade 5 | - | - | - | - | - | - | - | - | - | - | - | 2,114.00 | 2,114.00 | 2,114.00 |
| Technology Education | - | 44.00 | - | - | - | 44.00 | - | - | - | - | - | 44.00 | 44.00 | 44.00 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Havenview Middle
June 30, 2017**

| | 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 | |
| Total Restricted Fund | - | 36,987.28 | - | - | - | 36,987.28 | - | - | - | - | 38,710.85 | - | 38,710.85 | 38,710.85 |
| Total Restricted and General Fund | - | 66,915.28 | - | - | 929.80 | 67,845.08 | 10,530.07 | 10,530.07 | - | - | 38,710.85 | 18,604.16 | 57,315.01 | 67,845.08 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Hickory Ridge Middle
June 30, 2017

| | 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 | - | 47,133.00 | - | - | 1,000.00 | 48,133.00 | 2,979.10 | 2,979.10 | - | - | - | 43,831.11 | 43,831.11 | 46,810.21 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 13,171.31 | - | - | - | 13,171.31 | - | - | - | - | 13,986.78 | - | 13,986.78 | 13,986.78 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 197.86 | - | - | - | 197.86 | - | - | - | - | 198.00 | - | 198.00 | 198.00 |
| Cheerleaders | - | 1,548.23 | - | - | - | 1,548.23 | - | - | - | - | 1,548.58 | - | 1,548.58 | 1,548.58 |
| Choir | - | 575.81 | - | - | - | 575.81 | - | - | - | - | 576.22 | - | 576.22 | 576.22 |
| Drama Club | - | 500.81 | - | - | - | 500.81 | - | - | - | - | 501.00 | - | 501.00 | 501.00 |
| Eighth Grade Club | - | 1,162.16 | - | - | - | 1,162.16 | - | - | - | - | 1,072.59 | - | 1,072.59 | 1,072.59 |
| ESL | - | 15.09 | - | - | - | 15.09 | - | - | - | - | 15.00 | - | 15.00 | 15.00 |
| Football | - | 97.47 | - | - | - | 97.47 | - | - | - | - | 97.00 | - | 97.00 | 97.00 |
| Honor Society | - | 239.03 | - | - | - | 239.03 | - | - | - | - | 238.98 | - | 238.98 | 238.98 |
| Majorettes | - | 2,114.64 | - | - | - | 2,114.64 | - | - | - | - | 2,115.00 | - | 2,115.00 | 2,115.00 |
| Music | - | 25.42 | - | - | - | 25.42 | - | - | - | - | 25.01 | - | 25.01 | 25.01 |
| Orchestra | - | 365.84 | - | - | - | 365.84 | - | - | - | - | 351.97 | - | 351.97 | 351.97 |
| Pep Club | - | 15.00 | - | - | - | 15.00 | - | - | - | - | 15.00 | - | 15.00 | 15.00 |
| Performing Arts Cl | - | 300.40 | - | - | - | 300.40 | - | - | - | - | 300.00 | - | 300.00 | 300.00 |
| PTO | - | - | - | - | - | - | - | - | - | - | 0.28 | - | 0.28 | 0.28 |
| Student Council | - | 328.67 | - | - | - | 328.67 | - | - | - | - | 328.37 | - | 328.37 | 328.37 |
| Teacher Courtesy | - | 64.62 | - | - | - | 64.62 | - | - | - | - | 84.26 | - | 84.26 | 84.26 |
| Teen Living | - | 418.92 | - | - | - | 418.92 | - | - | - | - | 398.49 | - | 398.49 | 398.49 |
| UT Grant/C. Hughes | - | 29.11 | - | - | - | 29.11 | - | - | - | - | 29.00 | - | 29.00 | 29.00 |
| Vending | - | 1,537.52 | - | - | - | 1,537.52 | - | - | - | - | 1,537.63 | - | 1,537.63 | 1,537.63 |
| Volleyball Club | - | 200.00 | - | - | - | 200.00 | - | - | - | - | 200.00 | - | 200.00 | 200.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trip Grade 1 | - | - | - | - | - | - | - | - | - | - | (131.00) | - | (131.00) | (131.00) |
| Bus Trip Grade 2 | - | - | - | - | - | - | - | - | - | - | 45.00 | - | 45.00 | 45.00 |
| Bus Trip Grade 3 | - | - | - | - | - | - | - | - | - | - | (89.00) | - | (89.00) | (89.00) |
| Charity Drives | - | 26.87 | - | - | - | 26.87 | - | - | - | - | 27.10 | - | 27.10 | 27.10 |
| Total Restricted Fund | - | 23,597.99 | - | - | - | 23,597.99 | - | - | - | - | 24,920.78 | - | 24,920.78 | 24,920.78 |
| Total Restricted and General Fund | - | 70,730.99 | - | - | 1,000.00 | 71,730.99 | 2,979.10 | 2,979.10 | - | - | 24,920.78 | 43,831.11 | 68,751.89 | 71,730.99 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Highland Oaks Middle
June 30, 2017

| | 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 | - | 13,544.45 | - | - | 300.00 | 13,844.45 | 10.44 | 10.44 | - | - | - | 13,750.66 | 13,750.66 | 13,761.10 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 18,293.63 | - | - | - | 18,293.63 | - | - | - | - | 18,294.82 | - | 18,294.82 | 18,294.82 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 22.05 | - | - | - | 22.05 | - | - | - | - | 21.31 | - | 21.31 | 21.31 |
| Band | - | 144.21 | - | - | - | 144.21 | - | - | - | - | 144.21 | - | 144.21 | 144.21 |
| Beta Club | - | 76.91 | - | - | - | 76.91 | - | - | - | - | 76.91 | - | 76.91 | 76.91 |
| Cheerleaders | - | 532.48 | - | - | - | 532.48 | - | - | - | - | 532.91 | - | 532.91 | 532.91 |
| Chess Club | - | 42.64 | - | - | - | 42.64 | - | - | - | - | 43.00 | - | 43.00 | 43.00 |
| Choir | - | 541.08 | - | - | - | 541.08 | - | - | - | - | 540.95 | - | 540.95 | 540.95 |
| Dance Team | - | 1,555.41 | - | - | - | 1,555.41 | - | - | - | - | 1,555.72 | - | 1,555.72 | 1,555.72 |
| Drama Club | - | 293.07 | - | - | - | 293.07 | - | - | - | - | 293.00 | - | 293.00 | 293.00 |
| Drill Team | - | 232.72 | - | - | - | 232.72 | - | - | - | - | 233.00 | - | 233.00 | 233.00 |
| Eighth Grade Club | - | 1,649.20 | - | - | - | 1,649.20 | - | - | - | - | 1,649.20 | - | 1,649.20 | 1,649.20 |
| 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 | - | 257.21 | - | - | - | 257.21 | - | - | - | - | 256.98 | - | 256.98 | 256.98 |
| GENYOUth Foundation | - | 50.67 | - | - | - | 50.67 | - | - | - | - | 50.67 | - | 50.67 | 50.67 |
| Grants-Misc.CALL AUDITING 1ST | - | 551.18 | - | - | - | 551.18 | - | - | - | - | 551.61 | - | 551.61 | 551.61 |
| 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 | - | 379.89 | - | - | - | 379.89 | - | - | - | - | 380.09 | - | 380.09 | 380.09 |
| Music | - | 212.70 | - | - | - | 212.70 | - | - | - | - | 213.00 | - | 213.00 | 213.00 |
| Noble Men | - | 124.57 | - | - | - | 124.57 | - | - | - | - | 124.85 | - | 124.85 | 124.85 |
| 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 | - | 312.43 | - | - | - | 312.43 | - | - | - | - | 312.00 | - | 312.00 | 312.00 |
| 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 |
| WalMart | - | 276.39 | - | - | - | 276.39 | - | - | - | - | 276.45 | - | 276.45 | 276.45 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Highland Oaks Middle
June 30, 2017**

| | 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 | |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trip Grade 2 | - | - | - | - | - | - | - | - | - | - | 94.00 | - | 94.00 | 94.00 |
| Bus Trips KK | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| Class Piano | - | 10.44 | - | - | - | 10.44 | - | - | - | - | - | - | - | - |
| SPED Home Environment | - | 60.30 | - | - | - | 60.30 | - | - | - | - | 60.30 | - | 60.30 | 60.30 |
| Total Restricted Fund | - | 29,282.74 | - | - | - | 29,282.74 | - | - | - | - | 29,366.09 | - | 29,366.09 | 29,366.09 |
| Total Restricted and General Fund | - | 42,827.19 | - | - | 300.00 | 43,127.19 | 10.44 | 10.44 | - | - | 29,366.09 | 13,750.66 | 43,116.75 | 43,127.19 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Ida B. Wells Middle
June 30, 2017

| | 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 | - | 4,862.77 | - | - | - | 4,862.77 | 83.47 | 83.47 | - | - | - | 4,706.65 | 4,706.65 | 4,790.12 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 4,297.40 | - | - | - | 4,297.40 | - | - | - | - | 4,297.32 | - | 4,297.32 | 4,297.32 |
| Club Accounts: | | | | | | | | | | | | | | |
| Basketball Club Boys | - | 60.00 | - | - | - | 60.00 | - | - | - | - | 60.00 | - | 60.00 | 60.00 |
| Cheerleaders | - | 14.37 | - | - | - | 14.37 | - | - | - | - | 14.41 | - | 14.41 | 14.41 |
| Choir | - | 67.00 | - | - | - | 67.00 | - | - | - | - | 67.00 | - | 67.00 | 67.00 |
| Divas | - | 34.31 | - | - | - | 34.31 | - | - | - | - | 34.00 | - | 34.00 | 34.00 |
| Eighth Grade Club | - | 398.09 | - | - | - | 398.09 | - | - | - | - | 398.24 | - | 398.24 | 398.24 |
| Gents | - | 8.24 | - | - | - | 8.24 | - | - | - | - | 8.00 | - | 8.00 | 8.00 |
| Leadership | - | 7.50 | - | - | - | 7.50 | - | - | - | - | 8.00 | - | 8.00 | 8.00 |
| Science Club | - | 208.00 | - | - | - | 208.00 | - | - | - | - | 208.00 | - | 208.00 | 208.00 |
| Service Learning | - | 40.44 | - | - | - | 40.44 | - | - | - | - | 40.00 | - | 40.00 | 40.00 |
| Seventh Grade Club | - | 61.30 | - | - | - | 61.30 | - | - | - | - | 61.00 | - | 61.00 | 61.00 |
| Student Council | - | 54.00 | - | - | - | 54.00 | - | - | - | - | 54.00 | - | 54.00 | 54.00 |
| Teacher Courtesy | - | 9.63 | - | - | - | 9.63 | - | - | - | - | 10.00 | - | 10.00 | 10.00 |
| Univ of Mph | - | 461.09 | - | - | - | 461.09 | - | - | - | - | 461.00 | - | 461.00 | 461.00 |
| Yearbook | - | 363.95 | - | - | - | 363.95 | - | - | - | - | 364.00 | - | 364.00 | 364.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trip Grade 1 | - | - | - | - | - | - | - | - | - | - | 73.00 | - | 73.00 | 73.00 |
| Total Restricted Fund | - | 6,085.32 | - | - | - | 6,085.32 | - | - | - | - | 6,157.97 | - | 6,157.97 | 6,157.97 |
| Total Restricted and General Fund | - | 10,948.09 | - | - | - | 10,948.09 | 83.47 | 83.47 | - | - | 6,157.97 | 4,706.65 | 10,864.62 | 10,948.09 |

Shelby County Schools
Balance Sheet-Regulatory Basis
John P. Freeman Middle
June 30, 2017

| | 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 | - | 7,852.36 | - | - | 1,790.82 | 9,643.18 | 3,928.52 | 3,928.52 | - | - | - | 4,967.08 | 4,967.08 | 8,895.60 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 38,545.47 | - | - | - | 38,545.47 | - | - | - | - | - | 43,221.26 | 43,221.26 | 43,221.26 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 495.88 | - | - | - | 495.88 | - | - | - | - | - | 495.51 | 495.51 | 495.51 |
| Band | - | 351.73 | - | - | - | 351.73 | - | - | - | - | - | 351.87 | 351.87 | 351.87 |
| 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 | - | 0.28 | - | - | - | 0.28 | - | - | - | - | - | 0.39 | 0.39 | 0.39 |
| Chess Club | - | 270.00 | - | - | - | 270.00 | - | - | - | - | - | 270.00 | 270.00 | 270.00 |
| CLUE | - | 1,098.75 | - | - | - | 1,098.75 | - | - | - | - | - | 1,098.75 | 1,098.75 | 1,098.75 |
| Dance Team | - | 856.11 | - | - | - | 856.11 | - | - | - | - | - | 856.11 | 856.11 | 856.11 |
| Dollar General Literacy Grant | - | 2.37 | - | - | - | 2.37 | - | - | - | - | - | 2.00 | 2.00 | 2.00 |
| Eighth Grade Club | - | 2,592.87 | - | - | - | 2,592.87 | - | - | - | - | - | 2,592.68 | 2,592.68 | 2,592.68 |
| Fifth Grade Club | - | 1,124.41 | - | - | - | 1,124.41 | - | - | - | - | - | 1,124.77 | 1,124.77 | 1,124.77 |
| First Grade Club | - | 13.24 | - | - | - | 13.24 | - | - | - | - | - | 13.32 | 13.32 | 13.32 |
| 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 | - | 1,074.51 | - | - | - | 1,074.51 | - | - | - | - | - | 1,074.94 | 1,074.94 | 1,074.94 |
| 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 | - | 406.85 | - | - | - | 406.85 | - | - | - | - | - | 406.60 | 406.60 | 406.60 |
| 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 | - | 45.63 | - | - | - | 45.63 | - | - | - | - | - | 46.09 | 46.09 | 46.09 |
| 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 | - | 215.24 | - | - | - | 215.24 | - | - | - | - | - | 215.16 | 215.16 | 215.16 |
| Spanish Club | - | 35.28 | - | - | - | 35.28 | - | - | - | - | - | 35.00 | 35.00 | 35.00 |
| Student Council | - | 390.97 | - | - | - | 390.97 | - | - | - | - | - | 391.35 | 391.35 | 391.35 |
| 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 | - | 503.49 | - | - | - | 503.49 | - | - | - | - | - | 503.97 | 503.97 | 503.97 |
| Technology | - | 783.62 | - | - | - | 783.62 | - | - | - | - | - | 784.00 | 784.00 | 784.00 |
| 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 | - | 596.03 | - | - | - | 596.03 | - | - | - | - | - | 595.58 | 595.58 | 595.58 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
John P. Freeman Middle
June 30, 2017**

| | 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | - | 0.00 | 0.00 | 0.00 | |
| Cafeteria Payments | - | 584.00 | - | - | - | 584.00 | - | - | - | - | - | - | - | |
| Charity Drives | - | - | - | - | - | - | - | - | - | - | 0.35 | 0.35 | 0.35 | |
| Class Piano | - | (819.54) | - | - | - | (819.54) | - | - | - | - | (819.87) | (819.87) | (819.87) | |
| SACC Reim. | - | 3,344.52 | - | - | - | 3,344.52 | - | - | - | - | (0.26) | (0.26) | (0.26) | |
| Total Restricted Fund | - | 55,159.68 | - | - | - | 55,159.68 | - | - | - | - | 55,907.26 | - | 55,907.26 | 55,907.26 |
| Total Restricted and General Fund | - | 63,012.04 | - | - | 1,790.82 | 64,802.86 | 3,928.52 | 3,928.52 | - | - | 55,907.26 | 4,967.08 | 60,874.34 | 64,802.86 |

Shelby County Schools
Balance Sheet-Regulatory Basis
kate Bond Middle
June 30, 2017

| | 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 | - | 82,195.92 | - | - | 4,579.00 | 86,774.92 | 12,914.56 | 12,914.56 | - | - | - | 86,774.92 | 86,774.92 | 99,689.48 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 43,866.96 | - | - | - | 43,866.96 | - | - | - | - | 37,234.68 | - | 37,234.68 | 37,234.68 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 597.60 | - | - | - | 597.60 | - | - | - | - | 597.37 | - | 597.37 | 597.37 |
| Band | - | 228.64 | - | - | - | 228.64 | - | - | - | - | (137.11) | - | (137.11) | (137.11) |
| 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 | - | 1,466.40 | - | - | - | 1,466.40 | - | - | - | - | 1,466.65 | - | 1,466.65 | 1,466.65 |
| Choir | - | 136.19 | - | - | - | 136.19 | - | - | - | - | (19.48) | - | (19.48) | (19.48) |
| CLUE | - | 119.23 | - | - | - | 119.23 | - | - | - | - | 119.23 | - | 119.23 | 119.23 |
| Dance Team | - | 3,699.34 | - | - | - | 3,699.34 | - | - | - | - | 3,699.10 | - | 3,699.10 | 3,699.10 |
| Drama Club | - | 1,089.14 | - | - | - | 1,089.14 | - | - | - | - | 1,089.00 | - | 1,089.00 | 1,089.00 |
| Eighth Grade Club | - | 7,580.13 | - | - | - | 7,580.13 | - | - | - | - | 4,705.39 | - | 4,705.39 | 4,705.39 |
| English Club | - | 5.00 | - | - | - | 5.00 | - | - | - | - | 5.00 | - | 5.00 | 5.00 |
| ESL | - | 46.00 | - | - | - | 46.00 | - | - | - | - | (135.54) | - | (135.54) | (135.54) |
| 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 | - | 1,736.25 | - | - | - | 1,736.25 | - | - | - | - | 1,735.88 | - | 1,735.88 | 1,735.88 |
| Library Club | - | 26.04 | - | - | - | 26.04 | - | - | - | - | 26.00 | - | 26.00 | 26.00 |
| Music | - | 650.85 | - | - | - | 650.85 | - | - | - | - | 244.53 | - | 244.53 | 244.53 |
| Optimist Club | - | 10.99 | - | - | - | 10.99 | - | - | - | - | 10.62 | - | 10.62 | 10.62 |
| Orchestra | - | 1,929.25 | - | - | - | 1,929.25 | - | - | - | - | 2,136.65 | - | 2,136.65 | 2,136.65 |
| 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 | - | 3,647.10 | - | - | - | 3,647.10 | - | - | - | - | 3,647.10 | - | 3,647.10 | 3,647.10 |
| Science Club | - | 294.53 | - | - | - | 294.53 | - | - | - | - | 294.57 | - | 294.57 | 294.57 |
| Seventh Grade Club | - | 2,121.27 | - | - | - | 2,121.27 | - | - | - | - | 1,418.38 | - | 1,418.38 | 1,418.38 |
| Sixth Grade Club | - | 1,091.78 | - | - | - | 1,091.78 | - | - | - | - | 1,091.82 | - | 1,091.82 | 1,091.82 |
| Social Studies | - | 92.00 | - | - | - | 92.00 | - | - | - | - | 92.00 | - | 92.00 | 92.00 |
| Spanish Club | - | 2,619.62 | - | - | - | 2,619.62 | - | - | - | - | 2,619.70 | - | 2,619.70 | 2,619.70 |
| Step Team | - | 1,910.30 | - | - | - | 1,910.30 | - | - | - | - | 1,910.58 | - | 1,910.58 | 1,910.58 |
| Student Council | - | 665.30 | - | - | - | 665.30 | - | - | - | - | 665.21 | - | 665.21 | 665.21 |
| Teacher Courtesy | - | - | - | - | - | - | - | - | - | - | (0.08) | - | (0.08) | (0.08) |
| Technology | - | 322.70 | - | - | - | 322.70 | - | - | - | - | 322.85 | - | 322.85 | 322.85 |
| Teen Living | - | 4,907.93 | - | - | - | 4,907.93 | - | - | - | - | 4,693.31 | - | 4,693.31 | 4,693.31 |
| Teens for Peace | - | 15.24 | - | - | - | 15.24 | - | - | - | - | 15.00 | - | 15.00 | 15.00 |
| Vending | - | (3.65) | - | - | - | (3.65) | - | - | - | - | (4.07) | - | (4.07) | (4.07) |
| Yearbook | - | - | - | - | - | - | - | - | - | - | 0.24 | - | 0.24 | 0.24 |

Other Accounts:
See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
ate Bond Middle
June 30, 2017

| | 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 |
| Bus Trips | - | - | - | - | - | - | - | - | - | | (1,267.92) | | (1,267.92) | (1,267.92) |
| Cafeteria Payments | - | 72.00 | - | - | - | 72.00 | - | - | - | | - | | - | - |
| SACC Reim. | - | (6,220.93) | - | - | - | (6,220.93) | - | - | - | | (6,221.00) | | (6,221.00) | (6,221.00) |
| SPED Home Environment | - | (1,503.50) | - | - | - | (1,503.50) | - | - | - | | (1,708.32) | | (1,708.32) | (1,708.32) |
| Total Restricted Fund | - | 77,901.39 | - | - | - | 77,901.39 | - | - | - | - | 64,986.83 | - | 64,986.83 | 64,986.83 |
| Total Restricted and General Fund | - | 160,097.31 | - | - | 4,579.00 | 164,676.31 | 12,914.56 | 12,914.56 | - | - | 64,986.83 | 86,774.92 | 151,761.75 | 164,676.31 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Kingsbury Middle
June 30, 2017

| | 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 | - | 10,253.58 | - | - | - | 10,253.58 | 744.21 | 744.21 | - | - | - | 8,030.49 | 8,030.49 | 8,774.70 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 3,169.83 | - | - | - | 3,169.83 | - | - | - | - | 5,152.98 | - | 5,152.98 | 5,152.98 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 89.50 | - | - | - | 89.50 | - | - | - | - | 90.00 | - | 90.00 | 90.00 |
| 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 | - | - | - | - | - | - | - | - | - | - | 0.20 | - | 0.20 | 0.20 |
| 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 | - | - | - | - | - | - | - | - |
| Laura Bush Grant | - | 7,000.00 | - | - | - | 7,000.00 | - | - | - | - | 7,000.00 | - | 7,000.00 | 7,000.00 |
| Second Grade Club | - | 0.30 | - | - | - | 0.30 | - | - | - | - | - | - | - | - |
| Seventh Grade Boys | - | 37.45 | - | - | - | 37.45 | - | - | - | - | 37.00 | - | 37.00 | 37.00 |
| Seventh Grade Club | - | 232.62 | - | - | - | 232.62 | - | - | - | - | 232.62 | - | 232.62 | 232.62 |
| Sixth Grade Club | - | 926.66 | - | - | - | 926.66 | - | - | - | - | 445.37 | - | 445.37 | 445.37 |
| 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 | - | - | - | - | - | - | - | - |
| Other Accounts: | | | | | | | | | | | | | | |
| SACC Tuition | - | 23.00 | - | - | - | 23.00 | - | - | - | - | - | - | - | - |
| Total Restricted Fund | - | 13,331.71 | - | - | - | 13,331.71 | - | - | - | - | 14,810.59 | - | 14,810.59 | 14,810.59 |
| Total Restricted and General Fund | - | 23,585.29 | - | - | - | 23,585.29 | 744.21 | 744.21 | - | - | 14,810.59 | 8,030.49 | 22,841.08 | 23,585.29 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Kirby Middle
June 30, 2017

| | 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 | - | - | - | - | - | - | - | - | - | - | - | (1,053.45) | (1,053.45) | (1,053.45) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | (1,672.42) | - | - | - | (1,672.42) | - | - | - | - | 469.31 | - | 469.31 | 469.31 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 32.36 | - | - | - | 32.36 | - | - | - | - | (0.36) | - | (0.36) | (0.36) |
| Band | - | (140.00) | - | - | - | (140.00) | - | - | - | - | 0.31 | - | 0.31 | 0.31 |
| Beta Club | - | - | - | - | - | - | - | - | - | - | 0.34 | - | 0.34 | 0.34 |
| Blue Ribbon | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cheerleaders | - | - | - | - | - | - | - | - | - | - | (0.47) | - | (0.47) | (0.47) |
| Choir | - | - | - | - | - | - | - | - | - | - | 0.48 | - | 0.48 | 0.48 |
| Dance Team | - | - | - | - | - | - | - | - | - | - | (0.44) | - | (0.44) | (0.44) |
| Eighth Grade Club | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Eighth Grade Promotion | - | - | - | - | - | - | - | - | - | - | 0.09 | - | 0.09 | 0.09 |
| ESL | - | (540.00) | - | - | - | (540.00) | - | - | - | - | 0.33 | - | 0.33 | 0.33 |
| Exxon Grant | - | 500.00 | - | - | - | 500.00 | - | - | - | - | - | - | - | - |
| Flag Girls | - | 150.00 | - | - | - | 150.00 | - | - | - | - | (0.31) | - | (0.31) | (0.31) |
| Guidance | - | (19.43) | - | - | - | (19.43) | - | - | - | - | - | - | - | - |
| Honor Society | - | 89.58 | - | - | - | 89.58 | - | - | - | - | 0.42 | - | 0.42 | 0.42 |
| Kirby Kings | - | - | - | - | - | - | - | - | - | - | (0.06) | - | (0.06) | (0.06) |
| Ladies in Transition | - | 100.00 | - | - | - | 100.00 | - | - | - | - | (0.39) | - | (0.39) | (0.39) |
| Les Belles Girls Club | - | - | - | - | - | - | - | - | - | - | (0.21) | - | (0.21) | (0.21) |
| Library Club | - | 11.11 | - | - | - | 11.11 | - | - | - | - | 0.04 | - | 0.04 | 0.04 |
| Majorettes | - | 159.92 | - | - | - | 159.92 | - | - | - | - | - | - | - | - |
| Math Club | - | 148.00 | - | - | - | 148.00 | - | - | - | - | - | - | - | - |
| Optimist Club | - | 635.29 | - | - | - | 635.29 | - | - | - | - | (0.29) | - | (0.29) | (0.29) |
| PTO | - | - | - | - | - | - | - | - | - | - | (0.06) | - | (0.06) | (0.06) |
| Rotary Grant | - | 49.41 | - | - | - | 49.41 | - | - | - | - | (0.41) | - | (0.41) | (0.41) |
| Science Club | - | 13.35 | - | - | - | 13.35 | - | - | - | - | (0.35) | - | (0.35) | (0.35) |
| Seventh Grade Club | - | - | - | - | - | - | - | - | - | - | 0.03 | - | 0.03 | 0.03 |
| Sixth Grade Club | - | - | - | - | - | - | - | - | - | - | 0.01 | - | 0.01 | 0.01 |
| Student Council | - | 216.36 | - | - | - | 216.36 | - | - | - | - | (0.36) | - | (0.36) | (0.36) |
| Teacher Courtesy | - | 253.18 | - | - | - | 253.18 | - | - | - | - | 0.36 | - | 0.36 | 0.36 |
| Technology | - | - | - | - | - | - | - | - | - | - | 0.06 | - | 0.06 | 0.06 |
| Vending | - | 284.10 | - | - | - | 284.10 | - | - | - | - | 0.25 | - | 0.25 | 0.25 |
| Yearbook | - | 60.84 | - | - | - | 60.84 | - | - | - | - | - | - | - | - |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trip Grade 1 | - | - | - | - | - | - | - | - | - | 102.00 | - | - | 102.00 | 102.00 |
| Bus Trip Grade 4 | - | - | - | - | - | - | - | - | - | 148.00 | - | - | 148.00 | 148.00 |
| Bus Trip Grade 5 | - | - | - | - | - | - | - | - | - | 335.00 | - | - | 335.00 | 335.00 |
| Charity Drives | - | 91.00 | - | - | - | 91.00 | - | - | - | - | - | - | - | - |
| Class Piano | - | 62.15 | - | - | - | 62.15 | - | - | - | - | 0.06 | - | 0.06 | 0.06 |
| Family Consumer Science | - | - | - | - | - | - | - | - | - | - | 0.44 | - | 0.44 | 0.44 |
| SPED Home Environment | - | - | - | - | - | - | - | - | - | - | (0.15) | - | (0.15) | (0.15) |
| Title One/NCLB | - | (484.80) | - | - | - | (484.80) | - | - | - | - | (0.22) | - | (0.22) | (0.22) |

See Independent Auditor's Report

| | | | | | | | | | | | | | | |
|--|---|---|---|---|---|---|---|---|---|---|----------|------------|----------|----------|
| Total Restricted Fund | - | - | - | - | - | - | - | - | - | - | 1,053.45 | - | 1,053.45 | 1,053.45 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | 1,053.45 | (1,053.45) | 0.00 | 0.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Lanier Middle
June 30, 2017

| | 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 | - | - | - | - | - | - | - | - | - | - | - | (0.00) | (0.00) | (0.00) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | | | | | | | | | | |
| Total Restricted Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | - | (0.00) | (0.00) | (0.00) |

Shelby County Schools
Balance Sheet-Regulatory Basis
Lester Middle
June 30, 2017

| | 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 | - | 2,320.13 | - | - | - | 2,320.13 | - | - | - | - | - | 195.00 | 195.00 | 195.00 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts: | | | | | | | | | | | | | | |
| Total Restricted Fund | - | (2,320.13) | - | - | - | (2,320.13) | - | - | - | (195.00) | - | (195.00) | (195.00) | (195.00) |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | (195.00) | 195.00 | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Maxine Smith STEAM Academy
June 30, 2017

| | 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 | - | 11,153.83 | - | - | 543.26 | 11,697.09 | 1,994.20 | 1,994.20 | - | - | - | 11,309.89 | 11,309.89 | 13,304.09 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 5,087.13 | - | - | - | 5,087.13 | - | - | - | - | 5,086.93 | - | 5,086.93 | 5,086.93 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 193.33 | - | - | - | 193.33 | - | - | - | - | 193.33 | - | 193.33 | 193.33 |
| 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 | - | 648.05 | - | - | - | 648.05 | - | - | - | - | 648.00 | - | 648.00 | 648.00 |
| Beta Club | - | 509.94 | - | - | - | 509.94 | - | - | - | - | 509.69 | - | 509.69 | 509.69 |
| Bridge Builders | - | 113.10 | - | - | - | 113.10 | - | - | - | - | 113.10 | - | 113.10 | 113.10 |
| Cheerleaders | - | 52.68 | - | - | - | 52.68 | - | - | - | - | 52.68 | - | 52.68 | 52.68 |
| CLUE | - | 5.29 | - | - | - | 5.29 | - | - | - | - | 5.00 | - | 5.00 | 5.00 |
| Drama Club | - | 75.75 | - | - | - | 75.75 | - | - | - | - | 76.06 | - | 76.06 | 76.06 |
| Eighth Grade Club | - | 139.38 | - | - | - | 139.38 | - | - | - | - | 139.38 | - | 139.38 | 139.38 |
| 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 | - | 80.00 | - | - | - | 80.00 | - | - | - | - | 80.00 | - | 80.00 | 80.00 |
| 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 | - | 5.43 | - | - | - | 5.43 | - | - | - | - | 5.83 | - | 5.83 | 5.83 |
| 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 | - | 333.90 | - | - | - | 333.90 | - | - | - | - | 333.90 | - | 333.90 | 333.90 |
| Science Olympiad | - | 75.00 | - | - | - | 75.00 | - | - | - | - | 75.00 | - | 75.00 | 75.00 |
| Soccer Club | - | 105.00 | - | - | - | 105.00 | - | - | - | - | 105.00 | - | 105.00 | 105.00 |
| Softball Club | - | - | - | - | - | - | - | - | - | - | (67.00) | - | (67.00) | (67.00) |
| Teacher Courtesy | - | 303.20 | - | - | - | 303.20 | - | - | - | - | 303.20 | - | 303.20 | 303.20 |
| Technology | - | 601.49 | - | - | - | 601.49 | - | - | - | - | 601.93 | - | 601.93 | 601.93 |
| Track Club | - | 70.00 | - | - | - | 70.00 | - | - | - | - | 70.00 | - | 70.00 | 70.00 |
| Volleyball Club | - | 525.63 | - | - | - | 525.63 | - | - | - | - | 525.63 | - | 525.63 | 525.63 |
| Yearbook | - | 35.94 | - | - | - | 35.94 | - | - | - | - | 35.58 | - | 35.58 | 35.58 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| Bus Trip Grade 1 | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| Bus Trip Grade 3 | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| Bus Trip Grade 4 | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| SACC Tuition | - | 1,540.00 | - | - | - | 1,540.00 | - | - | - | - | - | - | - | - |
| Total Restricted Fund | - | 11,552.25 | - | - | - | 11,552.25 | - | - | - | - | 9,945.25 | - | 9,945.25 | 9,945.25 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Maxine Smith STEAM Academy
June 30, 2017**

| | 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 |
| Total Restricted and General Fund | - | 22,706.08 | - | - | 543.26 | 23,249.34 | 1,994.20 | 1,994.20 | - | - | 9,945.25 | 11,309.89 | 21,255.14 | 23,249.34 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Mt. Pisgah Middle
June 30, 2017

| | 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 | - | 25,853.59 | - | - | 1,424.58 | 27,278.17 | 1,424.91 | 1,424.91 | - | - | - | 27,021.17 | 27,021.17 | 28,446.08 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 8,599.47 | - | - | - | 8,599.47 | - | - | - | - | 8,014.46 | - | 8,014.46 | 8,014.46 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 1,866.98 | - | - | - | 1,866.98 | - | - | - | - | 1,868.12 | - | 1,868.12 | 1,868.12 |
| Band | - | 169.83 | - | - | - | 169.83 | - | - | - | - | 170.01 | - | 170.01 | 170.01 |
| 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 | - | 374.67 | - | - | - | 374.67 | - | - | - | - | 375.00 | - | 375.00 | 375.00 |
| 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 | - | 5,088.06 | - | - | - | 5,088.06 | - | - | - | - | 4,504.83 | - | 4,504.83 | 4,504.83 |
| Chess Club | - | 38.12 | - | - | - | 38.12 | - | - | - | - | 38.00 | - | 38.00 | 38.00 |
| Choir | - | 364.91 | - | - | - | 364.91 | - | - | - | - | 365.00 | - | 365.00 | 365.00 |
| Dance Team | - | 936.42 | - | - | - | 936.42 | - | - | - | - | 936.00 | - | 936.00 | 936.00 |
| Debate Club | - | 21.44 | - | - | - | 21.44 | - | - | - | - | 21.44 | - | 21.44 | 21.44 |
| Drama Club | - | 200.00 | - | - | - | 200.00 | - | - | - | - | 200.00 | - | 200.00 | 200.00 |
| 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 | - | 268.34 | - | - | - | 268.34 | - | - | - | - | 267.93 | - | 267.93 | 267.93 |
| Library Club | - | 306.77 | - | - | - | 306.77 | - | - | - | - | 306.48 | - | 306.48 | 306.48 |
| Math Club | - | 90.00 | - | - | - | 90.00 | - | - | - | - | 90.00 | - | 90.00 | 90.00 |
| 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 | - | - | - | - | 64.79 | - | 64.79 | 64.79 |
| Student Council | - | 4,459.98 | - | - | - | 4,459.98 | - | - | - | - | 4,460.08 | - | 4,460.08 | 4,460.08 |
| Yearbook | - | 331.79 | - | - | - | 331.79 | - | - | - | - | 332.00 | - | 332.00 | 332.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Charity Drives | - | 3,381.66 | - | - | - | 3,381.66 | - | - | - | - | 3,381.56 | - | 3,381.56 | 3,381.56 |
| Total Restricted Fund | - | 31,161.83 | - | - | - | 31,161.83 | - | - | - | - | 29,993.92 | - | 29,993.92 | 29,993.92 |
| Total Restricted and General Fund | - | 57,015.42 | - | - | 1,424.58 | 58,440.00 | 1,424.91 | 1,424.91 | - | - | 29,993.92 | 27,021.17 | 57,015.09 | 58,440.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Oakhaven Middle
June 30, 2017

| | 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 | - | 4,891.72 | - | 2.65 | - | 4,894.37 | - | - | 2.65 | - | - | 4,658.93 | 4,661.58 | 4,661.58 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 33,424.53 | - | - | - | 33,424.53 | - | - | - | - | 33,658.66 | - | 33,658.66 | 33,658.66 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 394.19 | - | - | - | 394.19 | - | - | - | - | 394.24 | - | 394.24 | 394.24 |
| Eighth Grade Club | - | 4,109.72 | - | - | - | 4,109.72 | - | - | - | - | 4,109.43 | - | 4,109.43 | 4,109.43 |
| 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 |
| 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 |
| PTO | - | 145.00 | - | - | - | 145.00 | - | - | - | - | 145.00 | - | 145.00 | 145.00 |
| 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 | - | 607.15 | - | - | - | 607.15 | - | - | - | - | 606.83 | - | 606.83 | 606.83 |
| 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 |
| Track Club | - | 200.00 | - | - | - | 200.00 | - | - | - | - | 200.00 | - | 200.00 | 200.00 |
| Yearbook | - | 179.14 | - | - | - | 179.14 | - | - | - | - | 179.00 | - | 179.00 | 179.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Charity Drives | - | 544.57 | - | - | - | 544.57 | - | - | - | - | 545.01 | - | 545.01 | 545.01 |
| Technology Education | - | 1,832.38 | - | - | - | 1,832.38 | - | - | - | - | 1,832.00 | - | 1,832.00 | 1,832.00 |
| Total Restricted Fund | - | 46,659.88 | - | - | - | 46,659.88 | - | - | - | - | 46,892.67 | - | 46,892.67 | 46,892.67 |
| Total Restricted and General Fund | - | 51,551.60 | - | 2.65 | - | 51,554.25 | - | - | 2.65 | - | 46,892.67 | 4,658.93 | 51,554.25 | 51,554.25 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Raleigh-Egypt Middle
June 30, 2017

| | 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 | - | 26,199.66 | - | - | - | 26,199.66 | - | - | - | - | - | 26,199.66 | 26,199.66 | 26,199.66 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | (4,923.65) | - | - | - | (4,923.65) | - | - | - | - | (4,923.27) | - | (4,923.27) | (4,923.27) |
| Club Accounts: | | | | | | | | | | | | | | |
| Afterschool Tutoring | - | 6.84 | - | - | - | 6.84 | - | - | - | - | 7.00 | 7.00 | 7.00 | 7.00 |
| Band | - | 37.76 | - | - | - | 37.76 | - | - | - | - | 38.02 | 38.02 | 38.02 | 38.02 |
| Beta Club | - | 4.29 | - | - | - | 4.29 | - | - | - | - | 4.00 | 4.00 | 4.00 | 4.00 |
| Cheerleaders | - | - | - | - | - | - | - | - | - | - | 0.37 | 0.37 | 0.37 | 0.37 |
| Choir | - | 0.64 | - | - | - | 0.64 | - | - | - | - | - | - | - | - |
| Eighth Grade Club | - | 203.77 | - | - | - | 203.77 | - | - | - | - | 203.68 | 203.68 | 203.68 | 203.68 |
| English Club | - | 0.70 | - | - | - | 0.70 | - | - | - | - | 0.24 | 0.24 | 0.24 | 0.24 |
| GENYOUth Foundation | - | 401.98 | - | - | - | 401.98 | - | - | - | - | 401.98 | 401.98 | 401.98 | 401.98 |
| Majorettes | - | 285.03 | - | - | - | 285.03 | - | - | - | - | 285.02 | 285.02 | 285.02 | 285.02 |
| Performing Arts | - | 55.06 | - | - | - | 55.06 | - | - | - | - | 55.50 | 55.50 | 55.50 | 55.50 |
| Performing Arts Cl | - | 161.49 | - | - | - | 161.49 | - | - | - | - | 161.49 | 161.49 | 161.49 | 161.49 |
| PTO | - | 24.89 | - | - | - | 24.89 | - | - | - | - | 25.00 | 25.00 | 25.00 | 25.00 |
| Royal P | - | 2.84 | - | - | - | 2.84 | - | - | - | - | 3.00 | 3.00 | 3.00 | 3.00 |
| Sch Uniform Donations | - | 34.89 | - | - | - | 34.89 | - | - | - | - | 35.00 | 35.00 | 35.00 | 35.00 |
| SECME | - | 2.39 | - | - | - | 2.39 | - | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 |
| Sixth Grade Club | - | 92.52 | - | - | - | 92.52 | - | - | - | - | 92.24 | 92.24 | 92.24 | 92.24 |
| Student Council | - | 0.71 | - | - | - | 0.71 | - | - | - | - | 1.19 | 1.19 | 1.19 | 1.19 |
| Sunshine Club | - | 2.04 | - | - | - | 2.04 | - | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 |
| Target Grant | - | 50.75 | - | - | - | 50.75 | - | - | - | - | 51.00 | 51.00 | 51.00 | 51.00 |
| Teacher Courtesy | - | 27.53 | - | - | - | 27.53 | - | - | - | - | 27.15 | 27.15 | 27.15 | 27.15 |
| Teens for Peace | - | 26.39 | - | - | - | 26.39 | - | - | - | - | 26.00 | 26.00 | 26.00 | 26.00 |
| Vending | - | 58.82 | - | - | - | 58.82 | - | - | - | - | 59.00 | 59.00 | 59.00 | 59.00 |
| Other Accounts: | | | | | | | | | | | | | | |
| Charity Drives | - | 45.00 | - | - | - | 45.00 | - | - | - | - | 45.00 | 45.00 | 45.00 | 45.00 |
| SPED Home Environment | - | (206.87) | - | - | - | (206.87) | - | - | - | - | (206.87) | (206.87) | (206.87) | (206.87) |
| Title One/NCLB | - | (421.63) | - | - | - | (421.63) | - | - | - | - | (421.56) | (421.56) | (421.56) | (421.56) |
| Total Restricted Fund | - | (4,025.82) | - | - | - | (4,025.82) | - | - | - | - | (4,025.82) | - | (4,025.82) | (4,025.82) |
| Total Restricted and General Fund | - | 22,173.84 | - | - | - | 22,173.84 | - | - | - | - | (4,025.82) | 26,199.66 | 22,173.84 | 22,173.84 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Ridgeway Middle
June 30, 2017**

| | 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 | - | 30,847.78 | - | - | 1,856.00 | 32,703.78 | 200.00 | 200.00 | - | - | - | 31,656.08 | 31,656.08 | 31,856.08 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 7,824.99 | - | - | - | 7,824.99 | - | - | - | - | (10,393.96) | (10,393.96) | (10,393.96) | (10,393.96) |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 1,648.88 | - | - | - | 1,648.88 | - | - | - | - | 1,649.27 | 1,649.27 | 1,649.27 | 1,649.27 |
| Baseball Club | - | 180.65 | - | - | - | 180.65 | - | - | - | - | 180.85 | 180.85 | 180.85 | 180.85 |
| Basketball Club Boys | - | 239.16 | - | - | - | 239.16 | - | - | - | - | 3,567.85 | 3,567.85 | 3,567.85 | 3,567.85 |
| Basketball Club Girls | - | 473.69 | - | - | - | 473.69 | - | - | - | - | 5,249.19 | 5,249.19 | 5,249.19 | 5,249.19 |
| 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 | - | 2.25 | - | - | - | 2.25 | - | - | - | - | 6.65 | 6.65 | 6.65 | 6.65 |
| Cheerleaders | - | 8,584.04 | - | - | - | 8,584.04 | - | - | - | - | 7,409.87 | 7,409.87 | 7,409.87 | 7,409.87 |
| Choir | - | 9,516.50 | - | - | - | 9,516.50 | - | - | - | - | 3,588.98 | 3,588.98 | 3,588.98 | 3,588.98 |
| 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 | - | 87.67 | - | - | - | 87.67 | - | - | - | - | 87.67 | 87.67 | 87.67 | 87.67 |
| Drama Club | - | - | - | - | - | - | - | - | - | - | 135.00 | 135.00 | 135.00 | 135.00 |
| Eighth Grade Club | - | 2,742.56 | - | - | - | 2,742.56 | - | - | - | - | 2,742.54 | 2,742.54 | 2,742.54 | 2,742.54 |
| 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 | - | 1,233.35 | - | - | - | 1,233.35 | - | - | - | - | 1,233.22 | 1,233.22 | 1,233.22 | 1,233.22 |
| Fitness Club | - | 60.00 | - | - | - | 60.00 | - | - | - | - | 279.00 | 279.00 | 279.00 | 279.00 |
| Football Club | - | 1,439.64 | - | - | - | 1,439.64 | - | - | - | - | 6,458.93 | 6,458.93 | 6,458.93 | 6,458.93 |
| Grants-Misc.CALL AUDITING 1ST | - | 780.00 | - | - | - | 780.00 | - | - | - | - | 780.00 | 780.00 | 780.00 | 780.00 |
| Guidance | - | 460.61 | - | - | - | 460.61 | - | - | - | - | 460.40 | 460.40 | 460.40 | 460.40 |
| Honor Society | - | (29.12) | - | - | - | (29.12) | - | - | - | - | (29.39) | (29.39) | (29.39) | (29.39) |
| International Club | - | 538.07 | - | - | - | 538.07 | - | - | - | - | 538.07 | 538.07 | 538.07 | 538.07 |
| Intramural Sports Club | - | 1,030.84 | - | - | - | 1,030.84 | - | - | - | - | 1,030.55 | 1,030.55 | 1,030.55 | 1,030.55 |
| Key Club | - | 0.42 | - | - | - | 0.42 | - | - | - | - | (149.58) | (149.58) | (149.58) | (149.58) |
| Leadership | - | (891.03) | - | - | - | (891.03) | - | - | - | - | (891.20) | (891.20) | (891.20) | (891.20) |
| Library Club | - | 15.02 | - | - | - | 15.02 | - | - | - | - | (37.02) | (37.02) | (37.02) | (37.02) |
| M.O.R.E. | - | 202.55 | - | - | - | 202.55 | - | - | - | - | 202.15 | 202.15 | 202.15 | 202.15 |
| Majorettes | - | 175.00 | - | - | - | 175.00 | - | - | - | - | 351.00 | 351.00 | 351.00 | 351.00 |
| Math Club | - | 65.00 | - | - | - | 65.00 | - | - | - | - | 65.00 | 65.00 | 65.00 | 65.00 |
| Music | - | 6.01 | - | - | - | 6.01 | - | - | - | - | 6.00 | 6.00 | 6.00 | 6.00 |
| Needlepoint Club | - | 3.58 | - | - | - | 3.58 | - | - | - | - | 4.00 | 4.00 | 4.00 | 4.00 |
| Orchestra | - | 74.00 | - | - | - | 74.00 | - | - | - | - | 42.43 | 42.43 | 42.43 | 42.43 |
| Pearls | - | 7,365.30 | - | - | - | 7,365.30 | - | - | - | - | 7,365.22 | 7,365.22 | 7,365.22 | 7,365.22 |
| Pep Club | - | 850.05 | - | - | - | 850.05 | - | - | - | - | 849.81 | 849.81 | 849.81 | 849.81 |
| Performing Arts CI | - | - | - | - | - | - | - | - | - | - | 0.50 | 0.50 | 0.50 | 0.50 |
| Photography Club | - | 0.75 | - | - | - | 0.75 | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Pom Squad | - | 1,884.56 | - | - | - | 1,884.56 | - | - | - | - | 1,884.56 | 1,884.56 | 1,884.56 | 1,884.56 |
| PTO | - | 225.34 | - | - | - | 225.34 | - | - | - | - | 225.00 | 225.00 | 225.00 | 225.00 |
| Sch Uniform Donations | - | 2.18 | - | - | - | 2.18 | - | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 |
| School Beautification | - | 0.04 | - | - | - | 0.04 | - | - | - | - | - | - | - | - |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Ridgeway Middle
June 30, 2017

| | 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 |
| Science Club | - | 1,538.05 | - | - | - | 1,538.05 | - | - | - | 1,538.80 | - | 1,538.80 | 1,538.80 |
| SECME | - | 40.00 | - | - | - | 40.00 | - | - | - | 40.00 | - | 40.00 | 40.00 |
| Second Grade Club | - | 345.00 | - | - | - | 345.00 | - | - | - | 695.00 | - | 695.00 | 695.00 |
| Seventh Grade Club | - | 2,327.56 | - | - | - | 2,327.56 | - | - | - | 3,005.51 | - | 3,005.51 | 3,005.51 |
| Sixth Grade Club | - | 4,018.99 | - | - | - | 4,018.99 | - | - | - | 4,270.39 | - | 4,270.39 | 4,270.39 |
| Soccer Club | - | (266.63) | - | - | - | (266.63) | - | - | - | (266.94) | - | (266.94) | (266.94) |
| Softball Club | - | 724.41 | - | - | - | 724.41 | - | - | - | 208.09 | - | 208.09 | 208.09 |
| 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 | - | 162.25 | - | - | - | 162.25 | - | - | - | 162.63 | - | 162.63 | 162.63 |
| Teacher Courtesy | - | (1,430.79) | - | - | - | (1,430.79) | - | - | - | (1,430.44) | - | (1,430.44) | (1,430.44) |
| 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 | - | 48.80 | - | - | - | 48.80 | - | - | - | (1,241.25) | - | (1,241.25) | (1,241.25) |
| Yearbook | - | - | - | - | - | - | - | - | - | (2,179.63) | - | (2,179.63) | (2,179.63) |
| Zoology Club | - | 52.13 | - | - | - | 52.13 | - | - | - | 52.00 | - | 52.00 | 52.00 |
| Other Accounts: | | | | | | | | | | | | | |
| Cafeteria Payments | - | - | - | - | - | - | - | - | - | (0.30) | - | (0.30) | (0.30) |
| Future Teachers Club | - | - | - | - | - | - | - | - | - | (0.30) | - | (0.30) | (0.30) |
| 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 |
| Total Restricted Fund | - | 56,779.34 | - | - | - | 56,779.34 | - | - | - | 57,627.04 | - | 57,627.04 | 57,627.04 |
| Total Restricted and General Fund | - | 87,627.12 | - | - | 1,856.00 | 89,483.12 | 200.00 | 200.00 | - | 57,627.04 | 31,656.08 | 89,283.12 | 89,483.12 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Riverview Middle
June 30, 2017

| | 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 | - | 57,731.22 | - | - | 682.39 | 58,413.61 | 2,440.17 | 2,440.17 | - | - | - | 57,731.22 | 57,731.22 | 60,171.39 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | (50.86) | - | - | - | (50.86) | - | - | - | - | (50.52) | (50.52) | (50.52) | (50.52) |
| Club Accounts: | | | | | | | | | | | | | | |
| 3.5 Club | - | 20.21 | - | - | - | 20.21 | - | - | - | - | 20.00 | 20.00 | 20.00 | 20.00 |
| Band | - | 985.81 | - | - | - | 985.81 | - | - | - | - | 985.48 | 985.48 | 985.48 | 985.48 |
| Beta Club | - | 55.96 | - | - | - | 55.96 | - | - | - | - | 56.00 | 56.00 | 56.00 | 56.00 |
| Cheerleaders | - | 112.78 | - | - | - | 112.78 | - | - | - | - | 113.90 | 113.90 | 113.90 | 113.90 |
| Chess Club | - | 6.77 | - | - | - | 6.77 | - | - | - | - | 7.00 | 7.00 | 7.00 | 7.00 |
| Eighth Grade Club | - | 2,177.21 | - | - | - | 2,177.21 | - | - | - | - | 998.22 | 998.22 | 998.22 | 998.22 |
| Fifth Grade Club | - | 451.37 | - | - | - | 451.37 | - | - | - | - | 91.10 | 91.10 | 91.10 | 91.10 |
| GENYOUth Foundation | - | 5,642.84 | - | - | - | 5,642.84 | - | - | - | - | 5,642.47 | 5,642.47 | 5,642.47 | 5,642.47 |
| Guidance | - | 0.21 | - | - | - | 0.21 | - | - | - | - | 0.21 | 0.21 | 0.21 | 0.21 |
| Kindergarten Club | - | 44.00 | - | - | - | 44.00 | - | - | - | - | 44.00 | 44.00 | 44.00 | 44.00 |
| Majorettes | - | 420.47 | - | - | - | 420.47 | - | - | - | - | 420.00 | 420.00 | 420.00 | 420.00 |
| Math Club | - | 7.47 | - | - | - | 7.47 | - | - | - | - | 7.00 | 7.00 | 7.00 | 7.00 |
| Rotary Grant | - | 80.31 | - | - | - | 80.31 | - | - | - | - | 80.00 | 80.00 | 80.00 | 80.00 |
| Seventh Grade Club | - | 1.10 | - | - | - | 1.10 | - | - | - | - | 1.18 | 1.18 | 1.18 | 1.18 |
| Sixth Grade Club | - | 856.78 | - | - | - | 856.78 | - | - | - | - | 434.82 | 434.82 | 434.82 | 434.82 |
| Student Council | - | 0.91 | - | - | - | 0.91 | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Teacher Courtesy | - | 165.04 | - | - | - | 165.04 | - | - | - | - | 165.19 | 165.19 | 165.19 | 165.19 |
| Tutoring Grant | - | 337.34 | - | - | - | 337.34 | - | - | - | - | 337.00 | 337.00 | 337.00 | 337.00 |
| Vending | - | 210.00 | - | - | - | 210.00 | - | - | - | - | 210.00 | 210.00 | 210.00 | 210.00 |
| Yearbook | - | 280.00 | - | - | - | 280.00 | - | - | - | - | - | - | - | - |
| Other Accounts: | | | | | | | | | | | | | | |
| Charity Drives | - | 634.05 | - | - | - | 634.05 | - | - | - | - | 634.55 | 634.55 | 634.55 | 634.55 |
| SACC Tuition | - | 199.00 | - | - | - | 199.00 | - | - | - | - | - | - | - | - |
| SPED Home Environment | - | (639.23) | - | - | - | (639.23) | - | - | - | - | - | - | - | - |
| Title One/NCLB | - | (43.16) | - | - | - | (43.16) | - | - | - | - | - | - | - | - |
| Total Restricted Fund | - | 11,956.38 | - | - | - | 11,956.38 | - | - | - | - | 10,198.60 | - | 10,198.60 | 10,198.60 |
| Total Restricted and General Fund | - | 69,687.60 | - | - | 682.39 | 70,369.99 | 2,440.17 | 2,440.17 | - | - | 10,198.60 | 57,731.22 | 67,929.82 | 70,369.99 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Sherwood Middle
June 30, 2017

| | 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 | - | 8,926.45 | - | - | 255.00 | 9,181.45 | 250.00 | 250.00 | - | - | - | 7,934.91 | 7,934.91 | 8,184.91 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 6,637.97 | - | - | - | 6,637.97 | - | - | - | - | 7,885.28 | - | 7,885.28 | 7,885.28 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 1,017.53 | - | - | - | 1,017.53 | - | - | - | - | 1,017.83 | - | 1,017.83 | 1,017.83 |
| 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 Boys | - | (160.00) | - | - | - | (160.00) | - | - | - | - | (160.00) | - | (160.00) | (160.00) |
| Basketball Club Girls | - | 0.15 | - | - | - | 0.15 | - | - | - | - | - | - | - | - |
| Charmette Club | - | 115.01 | - | - | - | 115.01 | - | - | - | - | 115.01 | - | 115.01 | 115.01 |
| Cheerleaders | - | 1,853.76 | - | - | - | 1,853.76 | - | - | - | - | 1,853.76 | - | 1,853.76 | 1,853.76 |
| Choir | - | 4,057.64 | - | - | - | 4,057.64 | - | - | - | - | 4,056.99 | - | 4,056.99 | 4,056.99 |
| Eighth Grade Club | - | 7,378.24 | - | - | - | 7,378.24 | - | - | - | - | 7,128.50 | - | 7,128.50 | 7,128.50 |
| 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 |
| GENYOUth Foundation | - | (196.38) | - | - | - | (196.38) | - | - | - | - | (196.38) | - | (196.38) | (196.38) |
| Grants-Misc.CALL AUDITING 1ST | - | 1,000.00 | - | - | - | 1,000.00 | - | - | - | - | 1,000.00 | - | 1,000.00 | 1,000.00 |
| Guidance | - | 23.29 | - | - | - | 23.29 | - | - | - | - | 23.00 | - | 23.00 | 23.00 |
| Honor Society | - | 464.24 | - | - | - | 464.24 | - | - | - | - | 464.60 | - | 464.60 | 464.60 |
| Learning Experience | - | 0.08 | - | - | - | 0.08 | - | - | - | - | - | - | - | - |
| Lowes | - | 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 | - | 1,494.06 | - | - | - | 1,494.06 | - | - | - | - | 1,493.89 | - | 1,493.89 | 1,493.89 |
| Sixth Grade Club | - | 2,489.85 | - | - | - | 2,489.85 | - | - | - | - | 2,489.50 | - | 2,489.50 | 2,489.50 |
| Spanish Club | - | 327.19 | - | - | - | 327.19 | - | - | - | - | 327.04 | - | 327.04 | 327.04 |
| STEM Grant | - | 10,466.80 | - | - | - | 10,466.80 | - | - | - | - | 10,466.80 | - | 10,466.80 | 10,466.80 |
| Summer Prep | - | 390.00 | - | - | - | 390.00 | - | - | - | - | 390.00 | - | 390.00 | 390.00 |
| Sunshine Club | - | (403.18) | - | - | - | (403.18) | - | - | - | - | (402.86) | - | (402.86) | (402.86) |
| Teacher Courtesy | - | 40.09 | - | - | - | 40.09 | - | - | - | - | 39.70 | - | 39.70 | 39.70 |
| Volleyball Club | - | (86.85) | - | - | - | (86.85) | - | - | - | - | (86.85) | - | (86.85) | (86.85) |
| Yearbook | - | 87.30 | - | - | - | 87.30 | - | - | - | - | 87.30 | - | 87.30 | 87.30 |
| Other Accounts: | | | | | | | | | | | | | | |
| Home Economics | - | (62.71) | - | - | - | (62.71) | - | - | - | - | (62.71) | - | (62.71) | (62.71) |
| SPED Home Environment | - | (912.24) | - | - | - | (912.24) | - | - | - | - | (912.24) | - | (912.24) | (912.24) |
| Total Restricted Fund | - | 36,668.18 | - | - | - | 36,668.18 | - | - | - | - | 37,664.72 | - | 37,664.72 | 37,664.72 |
| Total Restricted and General Fund | - | 45,594.63 | - | - | 255.00 | 45,849.63 | 250.00 | 250.00 | - | - | 37,664.72 | 7,934.91 | 45,599.63 | 45,849.63 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Snowden Middle
June 30, 2017

| | 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 | - | 105,501.94 | 38,363.14 | - | 1,300.00 | 145,165.08 | - | - | - | - | - | 141,577.46 | 141,577.46 | 141,577.46 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 6,257.23 | - | - | - | 6,257.23 | - | - | - | - | 8,156.18 | - | 8,156.18 | 8,156.18 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 208.74 | - | - | - | 208.74 | - | - | - | - | 209.04 | - | 209.04 | 209.04 |
| Art Club-Elem | - | 1,923.64 | - | - | - | 1,923.64 | - | - | - | - | 1,923.68 | - | 1,923.68 | 1,923.68 |
| Band | - | 209.20 | - | - | - | 209.20 | - | - | - | - | 209.65 | - | 209.65 | 209.65 |
| Beta Club | - | 1,990.58 | - | - | - | 1,990.58 | - | - | - | - | 1,990.44 | - | 1,990.44 | 1,990.44 |
| Bridge Builders | - | 40.20 | - | - | - | 40.20 | - | - | - | - | 40.20 | - | 40.20 | 40.20 |
| Cake Decorating Cl | - | 94.39 | - | - | - | 94.39 | - | - | - | - | 94.00 | - | 94.00 | 94.00 |
| Cheerleaders | - | 404.69 | - | - | - | 404.69 | - | - | - | - | 404.59 | - | 404.59 | 404.59 |
| Chess Club | - | 440.12 | - | - | - | 440.12 | - | - | - | - | 440.00 | - | 440.00 | 440.00 |
| Choir | - | 99.32 | - | - | - | 99.32 | - | - | - | - | 99.31 | - | 99.31 | 99.31 |
| Club 180 | - | 218.89 | - | - | - | 218.89 | - | - | - | - | 219.22 | - | 219.22 | 219.22 |
| CLUE | - | 1,683.68 | - | - | - | 1,683.68 | - | - | - | - | 1,683.92 | - | 1,683.92 | 1,683.92 |
| Counselors Helpers | - | 28.81 | - | - | - | 28.81 | - | - | - | - | 29.00 | - | 29.00 | 29.00 |
| Crafts Club | - | 335.06 | - | - | - | 335.06 | - | - | - | - | 335.00 | - | 335.00 | 335.00 |
| Dance Team | - | 69.67 | - | - | - | 69.67 | - | - | - | - | 70.00 | - | 70.00 | 70.00 |
| Earth Keepers Cl | - | 261.89 | - | - | - | 261.89 | - | - | - | - | 261.46 | - | 261.46 | 261.46 |
| Eighth Grade Club | - | 1,717.03 | - | - | - | 1,717.03 | - | - | - | - | 1,716.92 | - | 1,716.92 | 1,716.92 |
| Elementary Clue | - | 1,755.00 | - | - | - | 1,755.00 | - | - | - | - | 1,754.96 | - | 1,754.96 | 1,754.96 |
| Fifth Grade Club | - | 7.16 | - | - | - | 7.16 | - | - | - | - | 7.16 | - | 7.16 | 7.16 |
| First Grade Club | - | 250.36 | - | - | - | 250.36 | - | - | - | - | 250.11 | - | 250.11 | 250.11 |
| Fourth Grade Club | - | 8.53 | - | - | - | 8.53 | - | - | - | - | 9.00 | - | 9.00 | 9.00 |
| French Club | - | 52.55 | - | - | - | 52.55 | - | - | - | - | 52.25 | - | 52.25 | 52.25 |
| GENYOUth Foundation | - | 27.72 | - | - | - | 27.72 | - | - | - | - | 27.72 | - | 27.72 | 27.72 |
| GLOSS | - | 219.97 | - | - | - | 219.97 | - | - | - | - | 219.97 | - | 219.97 | 219.97 |
| Guidance | - | 370.49 | - | - | - | 370.49 | - | - | - | - | 370.49 | - | 370.49 | 370.49 |
| History Club | - | 672.06 | - | - | - | 672.06 | - | - | - | - | 672.42 | - | 672.42 | 672.42 |
| Honor Society | - | 434.21 | - | - | - | 434.21 | - | - | - | - | 433.73 | - | 433.73 | 433.73 |
| Just Say No | - | 260.00 | - | - | - | 260.00 | - | - | - | - | 260.00 | - | 260.00 | 260.00 |
| Kindergarten Club | - | 424.14 | - | - | - | 424.14 | - | - | - | - | 424.43 | - | 424.43 | 424.43 |
| Leadership | - | 1,546.56 | - | - | - | 1,546.56 | - | - | - | - | 1,546.56 | - | 1,546.56 | 1,546.56 |
| Library Club | - | 3,418.12 | - | - | - | 3,418.12 | - | - | - | - | 3,418.53 | - | 3,418.53 | 3,418.53 |
| Library Club Middle | - | 2,526.14 | - | - | - | 2,526.14 | - | - | - | - | 2,525.80 | - | 2,525.80 | 2,525.80 |
| Math Club | - | 93.00 | - | - | - | 93.00 | - | - | - | - | 93.00 | - | 93.00 | 93.00 |
| National Honor Society Elem. | - | 45.10 | - | - | - | 45.10 | - | - | - | - | 45.10 | - | 45.10 | 45.10 |
| Newspaper Club | - | 307.15 | - | - | - | 307.15 | - | - | - | - | 307.00 | - | 307.00 | 307.00 |
| Optimist Club | - | 1,200.00 | - | - | - | 1,200.00 | - | - | - | - | 1,200.00 | - | 1,200.00 | 1,200.00 |
| Orchestra | - | 2,190.98 | - | - | - | 2,190.98 | - | - | - | - | 2,191.14 | - | 2,191.14 | 2,191.14 |
| Orff Music | - | 660.29 | - | - | - | 660.29 | - | - | - | - | 659.85 | - | 659.85 | 659.85 |
| Pep Club | - | 1.00 | - | - | - | 1.00 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| PTO | - | 40.00 | - | - | - | 40.00 | - | - | - | - | 40.00 | - | 40.00 | 40.00 |
| Sch Uniform Donations | - | 76.35 | - | - | - | 76.35 | - | - | - | - | 76.20 | - | 76.20 | 76.20 |
| Science Club | - | 278.25 | - | - | - | 278.25 | - | - | - | - | 278.43 | - | 278.43 | 278.43 |
| Science Club Elem | - | 1,372.31 | - | - | - | 1,372.31 | - | - | - | - | 1,372.00 | - | 1,372.00 | 1,372.00 |
| Second Grade Club | - | 3.44 | - | - | - | 3.44 | - | - | - | - | 3.44 | - | 3.44 | 3.44 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Snowden Middle
June 30, 2017

| | ASSETS | | | | | | LIABILITIES AND FUND BALANCES | | | | | | | |
|--|--------------|-----------------------|------------------------|-----------|--------------|--------------|-------------------------------|-------------------|---------------|---------------|-----------|------------|---------------------|-------------------------------------|
| | Cash on Hand | Cash in Bank Checking | Cash & Cash Equivalent | 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 |
| Seventh Grade Club | - | 491.80 | - | - | - | 491.80 | - | - | - | - | 491.63 | - | 491.63 | 491.63 |
| Sixth Grade Club | - | 547.50 | - | - | - | 547.50 | - | - | - | - | 547.68 | - | 547.68 | 547.68 |
| Social Studies | - | 21.77 | - | - | - | 21.77 | - | - | - | - | 22.00 | - | 22.00 | 22.00 |
| Spanish Club | - | 19.26 | - | - | - | 19.26 | - | - | - | - | 19.00 | - | 19.00 | 19.00 |
| Spirit Squad | - | 406.16 | - | - | - | 406.16 | - | - | - | - | 406.09 | - | 406.09 | 406.09 |
| Student Council | - | 568.76 | - | - | - | 568.76 | - | - | - | - | 569.01 | - | 569.01 | 569.01 |
| T I Grant | - | 1,003.13 | - | - | - | 1,003.13 | - | - | - | - | 1,003.00 | - | 1,003.00 | 1,003.00 |
| Teacher Courtesy | - | 1,074.55 | - | - | - | 1,074.55 | - | - | - | - | 1,074.55 | - | 1,074.55 | 1,074.55 |
| Teens for Peace | - | 4,000.00 | - | - | - | 4,000.00 | - | - | - | - | 4,000.00 | - | 4,000.00 | 4,000.00 |
| Terri Dickson Memorial Fund | - | 5,211.80 | - | - | - | 5,211.80 | - | - | - | - | 5,212.00 | - | 5,212.00 | 5,212.00 |
| Third Grade Club | - | 194.58 | - | - | - | 194.58 | - | - | - | - | 194.58 | - | 194.58 | 194.58 |
| Watch Dogs | - | 2.49 | - | - | - | 2.49 | - | - | - | - | 2.00 | - | 2.00 | 2.00 |
| Yearbook | - | 299.62 | - | - | - | 299.62 | - | - | - | - | 299.62 | - | 299.62 | 299.62 |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| Bus Trip Grade 1 | - | - | - | - | - | - | - | - | - | - | 46.00 | - | 46.00 | 46.00 |
| Bus Trip Grade 2 | - | - | - | - | - | - | - | - | - | - | 2.00 | - | 2.00 | 2.00 |
| Bus Trip Grade 3 | - | - | - | - | - | - | - | - | - | - | 471.00 | - | 471.00 | 471.00 |
| Bus Trip Grade 4 | - | - | - | - | - | - | - | - | - | - | 995.00 | - | 995.00 | 995.00 |
| Bus Trip Grade 5 | - | - | - | - | - | - | - | - | - | - | 180.00 | - | 180.00 | 180.00 |
| Bus Trips KK | - | - | - | - | - | - | - | - | - | - | 265.00 | - | 265.00 | 265.00 |
| SACC Reim. | - | - | - | - | - | - | - | - | - | - | (270.00) | - | (270.00) | (270.00) |
| Total Restricted Fund | - | 48,065.44 | - | - | - | 48,065.44 | - | - | - | - | 51,653.06 | - | 51,653.06 | 51,653.06 |
| Total Restricted and General Fund | - | 153,567.38 | 38,363.14 | - | 1,300.00 | 193,230.52 | - | - | - | - | 51,653.06 | 141,577.46 | 193,230.52 | 193,230.52 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Southside Middle
June 30, 2017

| | 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 | - | 51,837.49 | - | - | - | 51,837.49 | - | - | - | - | - | 51,333.77 | 51,333.77 | 51,333.77 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | - | - | - | - | - | - | - | - | - | 507.72 | - | 507.72 | 507.72 |
| Club Accounts: | | | | | | | | | | | | | | |
| Charmette Club | - | - | - | - | - | - | - | - | - | - | (4.00) | - | (4.00) | (4.00) |
| Other Accounts: | | | | | | | | | | | | | | |
| Total Restricted Fund | - | - | - | - | - | - | - | - | - | - | 503.72 | - | 503.72 | 503.72 |
| Total Restricted and General Fund | - | 51,837.49 | - | - | - | 51,837.49 | - | - | - | - | 503.72 | 51,333.77 | 51,837.49 | 51,837.49 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Treadwell Middle
June 30, 2017

| | 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 | - | 28,493.60 | - | - | 500.00 | 28,993.60 | 676.00 | 676.00 | - | - | - | 28,297.60 | 28,297.60 | 28,973.60 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 5,790.01 | - | - | - | 5,790.01 | - | - | - | - | 5,810.21 | - | 5,810.21 | 5,810.21 |
| Club Accounts: | | | | | | | | | | | | | | |
| Band | - | 577.45 | - | - | - | 577.45 | - | - | - | - | 577.46 | - | 577.46 | 577.46 |
| Basketball Club Boys | - | 193.00 | - | - | - | 193.00 | - | - | - | - | 193.00 | - | 193.00 | 193.00 |
| Cheerleaders | - | 93.41 | - | - | - | 93.41 | - | - | - | - | 93.00 | - | 93.00 | 93.00 |
| Choir | - | 157.03 | - | - | - | 157.03 | - | - | - | - | 156.56 | - | 156.56 | 156.56 |
| Eighth Grade Club | - | 370.75 | - | - | - | 370.75 | - | - | - | - | 371.07 | - | 371.07 | 371.07 |
| 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 | - | 319.85 | - | - | - | 319.85 | - | - | - | - | 321.38 | - | 321.38 | 321.38 |
| Seventh Grade Club | - | 136.68 | - | - | - | 136.68 | - | - | - | - | 136.48 | - | 136.48 | 136.48 |
| Sixth Grade Club | - | 521.52 | - | - | - | 521.52 | - | - | - | - | 521.79 | - | 521.79 | 521.79 |
| 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 |
| Other Accounts: | | | | | | | | | | | | | | |
| Home Economics | - | 24.50 | - | - | - | 24.50 | - | - | - | - | 24.00 | - | 24.00 | 24.00 |
| Technology Education | - | 350.00 | - | - | - | 350.00 | - | - | - | - | 350.00 | - | 350.00 | 350.00 |
| Title One/NCLB | - | (225.56) | - | - | - | (225.56) | - | - | - | - | (225.56) | - | (225.56) | (225.56) |
| Total Restricted Fund | - | 12,224.29 | - | - | - | 12,224.29 | - | - | - | - | 12,244.29 | - | 12,244.29 | 12,244.29 |
| Total Restricted and General Fund | - | 40,717.89 | - | - | 500.00 | 41,217.89 | 676.00 | 676.00 | - | - | 12,244.29 | 28,297.60 | 40,541.89 | 41,217.89 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Vance Middle
June 30, 2017

| | 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 | | |
| General Fund | - | - | - | - | - | - | - | - | - | - | (155.13) | (155.13) | (155.13) |
| Restricted Fund: | | | | | | | | | | | | | |
| Athletic Accounts | - | - | - | - | - | - | - | - | - | 155.13 | | 155.13 | 155.13 |
| Club Accounts: | | | | | | | | | | | | | |
| Other Accounts: | | | | | | | | | | | | | |
| Total Restricted Fund | - | - | - | - | - | - | - | - | - | 155.13 | - | 155.13 | 155.13 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | 155.13 | (155.13) | 0.00 | 0.00 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
White Station Middle
June 30, 2017**

| | 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 | - | 20,303.40 | - | - | 3,092.50 | 23,395.90 | 1,216.70 | 1,216.70 | - | - | - | 21,012.41 | 21,012.41 | 22,229.11 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 10,951.76 | - | - | - | 10,951.76 | - | - | - | - | 11,537.15 | - | 11,537.15 | 11,537.15 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 1,657.22 | - | - | - | 1,657.22 | - | - | - | - | 1,657.64 | - | 1,657.64 | 1,657.64 |
| Basketball Club Boys | - | - | - | - | - | - | - | - | - | - | (0.20) | - | (0.20) | (0.20) |
| Basketball Club Girls | - | - | - | - | - | - | - | - | - | - | 0.26 | - | 0.26 | 0.26 |
| Beta Club | - | 4,910.24 | - | - | - | 4,910.24 | - | - | - | - | 4,909.89 | - | 4,909.89 | 4,909.89 |
| Blue Ribbon | - | 81.18 | - | - | - | 81.18 | - | - | - | - | 81.32 | - | 81.32 | 81.32 |
| Bridge Builders | - | 85.00 | - | - | - | 85.00 | - | - | - | - | 85.00 | - | 85.00 | 85.00 |
| Charmette Club | - | 8.24 | - | - | - | 8.24 | - | - | - | - | 8.24 | - | 8.24 | 8.24 |
| Cheerleaders | - | 15,663.38 | - | - | - | 15,663.38 | - | - | - | - | 15,663.65 | - | 15,663.65 | 15,663.65 |
| Chess Club | - | 3.42 | - | - | - | 3.42 | - | - | - | - | 3.00 | - | 3.00 | 3.00 |
| Choir | - | 1,321.19 | - | - | - | 1,321.19 | - | - | - | - | 1,469.00 | - | 1,469.00 | 1,469.00 |
| Choir Trip/Chamber Choir | - | 230.42 | - | - | - | 230.42 | - | - | - | - | 230.00 | - | 230.00 | 230.00 |
| Clapsadle Grant | - | 328.00 | - | - | - | 328.00 | - | - | - | - | 328.00 | - | 328.00 | 328.00 |
| CLUE | - | 3,198.98 | - | - | - | 3,198.98 | - | - | - | - | 3,199.06 | - | 3,199.06 | 3,199.06 |
| Debate Club | - | 37.14 | - | - | - | 37.14 | - | - | - | - | 37.14 | - | 37.14 | 37.14 |
| 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 | - | 806.67 | - | - | - | 806.67 | - | - | - | - | 807.94 | - | 807.94 | 807.94 |
| English Club | - | 4.00 | - | - | - | 4.00 | - | - | - | - | 4.00 | - | 4.00 | 4.00 |
| Environmental Club | - | - | - | - | - | - | - | - | - | - | (0.42) | - | (0.42) | (0.42) |
| ESL | - | 609.93 | - | - | - | 609.93 | - | - | - | - | 609.93 | - | 609.93 | 609.93 |
| Football Club | - | 1,648.49 | - | - | - | 1,648.49 | - | - | - | - | 2,088.69 | - | 2,088.69 | 2,088.69 |
| French Club | - | 175.31 | - | - | - | 175.31 | - | - | - | - | 175.54 | - | 175.54 | 175.54 |
| GENYOUth Foundation | - | 88.28 | - | - | - | 88.28 | - | - | - | - | 88.28 | - | 88.28 | 88.28 |
| 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 | - | 6,970.15 | - | - | - | 6,970.15 | - | - | - | - | 6,969.93 | - | 6,969.93 | 6,969.93 |
| International Club | - | 2,855.18 | - | - | - | 2,855.18 | - | - | - | - | 2,855.18 | - | 2,855.18 | 2,855.18 |
| Junior League | - | 750.98 | - | - | - | 750.98 | - | - | - | - | 751.00 | - | 751.00 | 751.00 |
| Latin Club | - | 10.50 | - | - | - | 10.50 | - | - | - | - | 10.00 | - | 10.00 | 10.00 |
| Leadership | - | 83.37 | - | - | - | 83.37 | - | - | - | - | 83.37 | - | 83.37 | 83.37 |
| Library Club | - | 146.30 | - | - | - | 146.30 | - | - | - | - | 146.21 | - | 146.21 | 146.21 |
| Majorettes | - | 5,331.51 | - | - | - | 5,331.51 | - | - | - | - | 5,601.51 | - | 5,601.51 | 5,601.51 |
| Michael Howse Fund | - | 308.21 | - | - | - | 308.21 | - | - | - | - | 308.23 | - | 308.23 | 308.23 |
| Newspaper Club | - | 1,150.00 | - | - | - | 1,150.00 | - | - | - | - | 1,150.00 | - | 1,150.00 | 1,150.00 |
| Orchestra | - | 6,403.78 | - | - | - | 6,403.78 | - | - | - | - | 6,403.39 | - | 6,403.39 | 6,403.39 |
| Outdoor Classroom Grant | - | 356.31 | - | - | - | 356.31 | - | - | - | - | 356.58 | - | 356.58 | 356.58 |
| P.I.E. | - | 16,539.46 | - | - | - | 16,539.46 | - | - | - | - | 16,539.13 | - | 16,539.13 | 16,539.13 |
| School Beautification | - | 35.36 | - | - | - | 35.36 | - | - | - | - | 35.00 | - | 35.00 | 35.00 |
| Science Club | - | 2,859.82 | - | - | - | 2,859.82 | - | - | - | - | 2,860.65 | - | 2,860.65 | 2,860.65 |

**Shelby County Schools
Balance Sheet-Regulatory Basis
White Station Middle
June 30, 2017**

| | 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 |
| Science Lab | - | 5,979.06 | - | - | - | 5,979.06 | - | - | - | - | 5,978.95 | 5,978.95 | 5,978.95 |
| Science Olympiad | - | 1,319.51 | - | - | - | 1,319.51 | - | - | - | - | 1,319.71 | 1,319.71 | 1,319.71 |
| Seventh Grade Club | - | 419.20 | - | - | - | 419.20 | - | - | - | - | 420.20 | 420.20 | 420.20 |
| Sixth Grade Club | - | 1,388.76 | - | - | - | 1,388.76 | - | - | - | - | 1,389.07 | 1,389.07 | 1,389.07 |
| Soccer Club | - | 101.24 | - | - | - | 101.24 | - | - | - | - | 101.24 | 101.24 | 101.24 |
| Softball Club | - | 171.37 | - | - | - | 171.37 | - | - | - | - | 24.92 | 24.92 | 24.92 |
| Spanish Club | - | 79.94 | - | - | - | 79.94 | - | - | - | - | 79.94 | 79.94 | 79.94 |
| SPED Club | - | 1.19 | - | - | - | 1.19 | - | - | - | - | 1.00 | 1.00 | 1.00 |
| STEM Grant | - | 7,771.00 | - | - | - | 7,771.00 | - | - | - | - | 7,771.00 | 7,771.00 | 7,771.00 |
| Step Team | - | 119.72 | - | - | - | 119.72 | - | - | - | - | 119.70 | 119.70 | 119.70 |
| Student Council | - | 21.33 | - | - | - | 21.33 | - | - | - | - | 21.06 | 21.06 | 21.06 |
| Summer Prep | - | 543.52 | - | - | - | 543.52 | - | - | - | - | 543.99 | 543.99 | 543.99 |
| Swim Club | - | 315.07 | - | - | - | 315.07 | - | - | - | - | 315.43 | 315.43 | 315.43 |
| Teacher Courtesy | - | 224.47 | - | - | - | 224.47 | - | - | - | - | 224.47 | 224.47 | 224.47 |
| Teens for Peace | - | 34.82 | - | - | - | 34.82 | - | - | - | - | 34.82 | 34.82 | 34.82 |
| Tennis Club | - | 839.14 | - | - | - | 839.14 | - | - | - | - | 839.14 | 839.14 | 839.14 |
| Track Club | - | 0.43 | - | - | - | 0.43 | - | - | - | - | (0.02) | (0.02) | (0.02) |
| Vending | - | - | - | - | - | - | - | - | - | - | (0.17) | (0.17) | (0.17) |
| Volleyball Club | - | 494.89 | - | - | - | 494.89 | - | - | - | - | 494.89 | 494.89 | 494.89 |
| Yearbook | - | 6,577.20 | - | - | - | 6,577.20 | - | - | - | - | 6,577.55 | 6,577.55 | 6,577.55 |
| Other Accounts: | | | | | | | | | | | | | |
| SACC Reim. | - | 130.00 | - | - | - | 130.00 | - | - | - | - | - | - | - |
| Title One/NCLB | - | - | - | - | - | - | - | - | - | - | (0.16) | (0.16) | (0.16) |
| Total Restricted Fund | - | 114,394.14 | - | - | - | 114,394.14 | - | - | - | - | 115,560.93 | - | 115,560.93 |
| Total Restricted and General Fund | - | 134,697.54 | - | - | 3,092.50 | 137,790.04 | 1,216.70 | 1,216.70 | - | - | 115,560.93 | 21,012.41 | 136,573.34 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Woodstock Middle
June 30, 2017

| | 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 | - | 10,747.86 | - | 2,455.19 | - | 13,203.05 | - | - | 2,455.19 | - | - | 10,659.29 | 13,114.48 | 13,114.48 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 2,045.07 | - | - | - | 2,045.07 | - | - | - | - | 2,044.20 | - | 2,044.20 | 2,044.20 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 332.03 | - | - | - | 332.03 | - | - | - | - | 332.43 | - | 332.43 | 332.43 |
| 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 | - | 82.16 | - | - | - | 82.16 | - | - | - | - | 82.36 | - | 82.36 | 82.36 |
| Boys to Men Club | - | 2,062.67 | - | - | - | 2,062.67 | - | - | - | - | 2,030.42 | - | 2,030.42 | 2,030.42 |
| Cheerleaders | - | 1,311.61 | - | - | - | 1,311.61 | - | - | - | - | 1,311.48 | - | 1,311.48 | 1,311.48 |
| 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 | - | 312.03 | - | - | - | 312.03 | - | - | - | - | 311.56 | - | 311.56 | 311.56 |
| 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 | - | 921.85 | - | - | - | 921.85 | - | - | - | - | 921.65 | - | 921.65 | 921.65 |
| 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 | - | 152.34 | - | - | - | 152.34 | - | - | - | - | 152.00 | - | 152.00 | 152.00 |
| 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 | - | 162.14 | - | - | - | 162.14 | - | - | - | - | 162.14 | - | 162.14 | 162.14 |
| 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 | - | 1,906.18 | - | - | - | 1,906.18 | - | - | - | - | 1,906.18 | - | 1,906.18 | 1,906.18 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Woodstock Middle
June 30, 2017

| | 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 | - | 11.76 | - | - | - | 11.76 | - | - | - | | (351.24) | | (351.24) | (351.24) |
| Other Accounts: | | | | | | | | | | | | | | |
| Bus Trip Grade 3 | - | - | - | - | - | - | - | - | - | | 29.00 | | 29.00 | 29.00 |
| Bus Trip Grade 4 | - | - | - | - | - | - | - | - | - | | 29.00 | | 29.00 | 29.00 |
| Bus Trip Grade 5 | - | - | - | - | - | - | - | - | - | | 32.00 | | 32.00 | 32.00 |
| Charity Drives | - | - | - | - | - | - | - | - | - | | (0.05) | | (0.05) | (0.05) |
| Total Restricted Fund | - | 21,203.33 | - | - | - | 21,203.33 | - | - | - | - | 21,291.90 | - | 21,291.90 | 21,291.90 |
| Total Restricted and General Fund | - | 31,951.19 | - | 2,455.19 | - | 34,406.38 | - | - | 2,455.19 | - | 21,291.90 | 10,659.29 | 34,406.38 | 34,406.38 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Wooddale Middle
June 30, 2017

| | 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 11,319.35 | - | - | - | 11,319.35 | - | - | - | - | 11,831.62 | - | 11,831.62 | 11,831.62 |
| Club Accounts: | | | | | | | | | | | | | | |
| Alpha Elite Club | - | 9.41 | - | - | - | 9.41 | - | - | - | - | 9.00 | - | 9.00 | 9.00 |
| Art Club | - | 120.08 | - | - | - | 120.08 | - | - | - | - | 120.00 | - | 120.00 | 120.00 |
| Band | - | (384.80) | - | - | - | (384.80) | - | - | - | - | (385.00) | - | (385.00) | (385.00) |
| Beta Club | - | 9.11 | - | - | - | 9.11 | - | - | - | - | 9.00 | - | 9.00 | 9.00 |
| Boys Step Team | - | 0.89 | - | - | - | 0.89 | - | - | - | - | - | - | - | - |
| Brothers Keepers | - | 61.19 | - | - | - | 61.19 | - | - | - | - | 61.00 | - | 61.00 | 61.00 |
| Cheerleaders | - | 467.27 | - | - | - | 467.27 | - | - | - | - | 467.00 | - | 467.00 | 467.00 |
| Choir | - | 214.96 | - | - | - | 214.96 | - | - | - | - | 215.00 | - | 215.00 | 215.00 |
| D.C. Club | - | (31.56) | - | - | - | (31.56) | - | - | - | - | (32.00) | - | (32.00) | (32.00) |
| Dance Team | - | 98.88 | - | - | - | 98.88 | - | - | - | - | 99.00 | - | 99.00 | 99.00 |
| Dolphins 6 Blue | - | 88.30 | - | - | - | 88.30 | - | - | - | - | 88.00 | - | 88.00 | 88.00 |
| Eighth Grade Club | - | 589.41 | - | - | - | 589.41 | - | - | - | - | 864.00 | - | 864.00 | 864.00 |
| ESL | - | 209.64 | - | - | - | 209.64 | - | - | - | - | 210.00 | - | 210.00 | 210.00 |
| Football | - | 369.00 | - | - | - | 369.00 | - | - | - | - | 369.00 | - | 369.00 | 369.00 |
| Grant Day Foundation | - | 65.51 | - | - | - | 65.51 | - | - | - | - | 66.00 | - | 66.00 | 66.00 |
| Grants-Misc.CALL AUDITING 1ST | - | 26.58 | - | - | - | 26.58 | - | - | - | - | 27.00 | - | 27.00 | 27.00 |
| Great Eight | - | 331.84 | - | - | - | 331.84 | - | - | - | - | 332.00 | - | 332.00 | 332.00 |
| Green Giants 6 Green | - | 122.65 | - | - | - | 122.65 | - | - | - | - | 123.00 | - | 123.00 | 123.00 |
| Guidance | - | (978.98) | - | - | - | (978.98) | - | - | - | - | (979.00) | - | (979.00) | (979.00) |
| Hip Hop Dance Team | - | 65.00 | - | - | - | 65.00 | - | - | - | - | 65.00 | - | 65.00 | 65.00 |
| Honor Society | - | 1,491.20 | - | - | - | 1,491.20 | - | - | - | - | 1,492.00 | - | 1,492.00 | 1,492.00 |
| Key Club | - | 80.46 | - | - | - | 80.46 | - | - | - | - | 80.00 | - | 80.00 | 80.00 |
| Leadership | - | (300.00) | - | - | - | (300.00) | - | - | - | - | (300.00) | - | (300.00) | (300.00) |
| Majorettes | - | 485.20 | - | - | - | 485.20 | - | - | - | - | 485.00 | - | 485.00 | 485.00 |
| Mighty Rams 6 Red | - | 4.84 | - | - | - | 4.84 | - | - | - | - | 5.00 | - | 5.00 | 5.00 |
| Orchestra | - | (100.00) | - | - | - | (100.00) | - | - | - | - | (100.00) | - | (100.00) | (100.00) |
| PTO | - | 28.00 | - | - | - | 28.00 | - | - | - | - | 28.00 | - | 28.00 | 28.00 |
| Rotary Grant | - | 42.11 | - | - | - | 42.11 | - | - | - | - | 42.00 | - | 42.00 | 42.00 |
| School Beautification | - | 1.76 | - | - | - | 1.76 | - | - | - | - | 2.00 | - | 2.00 | 2.00 |
| Science Club | - | 258.22 | - | - | - | 258.22 | - | - | - | - | 258.00 | - | 258.00 | 258.00 |
| Seventh Grade Club | - | (832.00) | - | - | - | (832.00) | - | - | - | - | (832.00) | - | (832.00) | (832.00) |
| Sixth Grade Club | - | (421.20) | - | - | - | (421.20) | - | - | - | - | (421.00) | - | (421.00) | (421.00) |
| Spanish Club | - | 1.92 | - | - | - | 1.92 | - | - | - | - | 2.00 | - | 2.00 | 2.00 |
| Spotlights 6 White | - | 90.86 | - | - | - | 90.86 | - | - | - | - | 91.00 | - | 91.00 | 91.00 |
| Step Team | - | 98.33 | - | - | - | 98.33 | - | - | - | - | 98.00 | - | 98.00 | 98.00 |
| Student Council | - | 244.38 | - | - | - | 244.38 | - | - | - | - | 244.00 | - | 244.00 | 244.00 |
| Sunshine Club | - | 2.77 | - | - | - | 2.77 | - | - | - | - | 3.00 | - | 3.00 | 3.00 |
| Super Stars 7 Blue | - | 517.13 | - | - | - | 517.13 | - | - | - | - | 517.00 | - | 517.00 | 517.00 |
| Target Grant | - | (43.09) | - | - | - | (43.09) | - | - | - | - | (43.00) | - | (43.00) | (43.00) |
| Teacher Courtesy | - | (905.50) | - | - | - | (905.50) | - | - | - | - | (906.00) | - | (906.00) | (906.00) |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Wooddale Middle
June 30, 2017

| | 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 | | |
| Technology | - | 139.00 | - | - | - | 139.00 | - | - | - | - | 139.00 | - | - | 139.00 | 139.00 |
| Teens for Peace | - | 0.14 | - | - | - | 0.14 | - | - | - | - | - | - | - | - | - |
| Torchbearers 8 Red | - | 176.67 | - | - | - | 176.67 | - | - | - | - | 177.00 | - | - | 177.00 | 177.00 |
| Travelocity | - | 860.05 | - | - | - | 860.05 | - | - | - | - | 860.00 | - | - | 860.00 | 860.00 |
| Vending | - | 97.54 | - | - | - | 97.54 | - | - | - | - | 98.00 | - | - | 98.00 | 98.00 |
| Wolfpack 8 White | - | 53.24 | - | - | - | 53.24 | - | - | - | - | 53.00 | - | - | 53.00 | 53.00 |
| Yearbook | - | 1,645.67 | - | - | - | 1,645.67 | - | - | - | - | (1,137.77) | - | - | (1,137.77) | (1,137.77) |
| Other Accounts: | | | | | | | | | | | | | | | |
| Bus Trips | - | (773.45) | - | - | - | (773.45) | - | - | - | - | 1,224.00 | - | - | 1,224.00 | 1,224.00 |
| Cafeteria Payments | - | (56.00) | - | - | - | (56.00) | - | - | - | - | (56.00) | - | - | (56.00) | (56.00) |
| Charity Drives | - | 411.36 | - | - | - | 411.36 | - | - | - | - | 411.00 | - | - | 411.00 | 411.00 |
| FHA Club | - | 286.64 | - | - | - | 286.64 | - | - | - | - | 287.00 | - | - | 287.00 | 287.00 |
| Home Economics | - | (58.31) | - | - | - | (58.31) | - | - | - | - | (58.00) | - | - | (58.00) | (58.00) |
| Hosa Club | - | 25.00 | - | - | - | 25.00 | - | - | - | - | 25.00 | - | - | 25.00 | 25.00 |
| Misc. Clearing | - | (12,026.85) | - | - | - | (12,026.85) | - | - | - | - | (12,026.85) | - | - | (12,026.85) | (12,026.85) |
| Prof. Development | - | (2,616.94) | - | - | - | (2,616.94) | - | - | - | - | (2,617.00) | - | - | (2,617.00) | (2,617.00) |
| SACC Tuition | - | (1,210.19) | - | - | - | (1,210.19) | - | - | - | - | (1,210.00) | - | - | (1,210.00) | (1,210.00) |
| Title One/NCLB | - | (472.69) | - | - | - | (472.69) | - | - | - | - | (473.00) | - | - | (473.00) | (473.00) |
| Total Restricted Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Avon Lenox High
June 30, 2017

| | 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 | - | 16,386.27 | - | - | 2,277.55 | 18,663.82 | - | - | - | - | - | 16,386.27 | 16,386.27 | 16,386.27 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Class of 2017 | - | 2,514.16 | - | - | - | 2,514.16 | - | - | - | - | 2,514.16 | - | 2,514.16 | 2,514.16 |
| Crafts | - | 40.00 | - | - | - | 40.00 | - | - | - | - | 40.00 | - | 40.00 | 40.00 |
| Jablonski Scholarship | - | 295.00 | - | - | - | 295.00 | - | - | - | - | 295.00 | - | 295.00 | 295.00 |
| Luther Scholarship | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prom | - | 562.34 | - | - | - | 562.34 | - | - | - | - | 561.99 | - | 561.99 | 561.99 |
| Reading is Fun | - | 40.00 | - | - | - | 40.00 | - | - | - | - | 40.00 | - | 40.00 | 40.00 |
| School Based Enterprise | - | 582.16 | - | - | - | 582.16 | - | - | - | - | 582.21 | - | 582.21 | 582.21 |
| Special Olympic Athl | - | 1,156.59 | - | - | - | 1,156.59 | - | - | - | - | 1,156.16 | - | 1,156.16 | 1,156.16 |
| Sunshine Club | - | 187.52 | - | - | - | 187.52 | - | - | - | - | 188.00 | - | 188.00 | 188.00 |
| Teacher Courtesy | - | 21.56 | - | - | - | 21.56 | - | - | - | - | 22.00 | - | 22.00 | 22.00 |
| Other Accounts | | | | | | | | | | | | | | |
| Caps and Gowns | - | 4,479.00 | - | - | - | 4,479.00 | - | - | - | - | 4,478.81 | - | 4,478.81 | 4,478.81 |
| SPED Home Environment | - | (2,662.02) | - | - | - | (2,662.02) | - | - | - | - | (384.47) | - | (384.47) | (384.47) |
| Total Restricted Fund | - | 7,216.31 | - | - | - | 7,216.31 | - | - | - | - | 9,493.86 | - | 9,493.86 | 9,493.86 |
| Total Restricted and General Fund | - | 23,602.58 | - | - | 2,277.55 | 25,880.13 | - | - | - | - | 9,493.86 | 16,386.27 | 25,880.13 | 25,880.13 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Bolton High School
June 30, 2017

| | 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 | - | 119,953.16 | - | - | 2,373.46 | 122,326.62 | - | - | - | - | - | 122,559.22 | 122,559.22 | 122,559.22 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 34,464.23 | - | - | - | 34,464.23 | - | - | - | - | - | 34,689.86 | 34,689.86 | 34,689.86 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art - Byard | - | 846.75 | - | - | - | 846.75 | - | - | - | - | - | 846.38 | 846.38 | 846.38 |
| Art - McClanahan | - | 2,765.49 | - | - | - | 2,765.49 | - | - | - | - | - | 2,765.84 | 2,765.84 | 2,765.84 |
| Art - Sherry | - | 1,218.03 | - | - | - | 1,218.03 | - | - | - | - | - | 1,218.36 | 1,218.36 | 1,218.36 |
| Art Club | - | 749.22 | - | - | - | 749.22 | - | - | - | - | - | 749.37 | 749.37 | 749.37 |
| Art Honor Society | - | 1,648.08 | - | - | - | 1,648.08 | - | - | - | - | - | 1,647.67 | 1,647.67 | 1,647.67 |
| Ashley Scott Memorial Band | - | 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 | - | 8,852.57 | - | - | - | 8,852.57 | - | - | - | - | - | 8,852.60 | 8,852.60 | 8,852.60 |
| Beta Club | - | 5,134.03 | - | - | - | 5,134.03 | - | - | - | - | - | 5,133.66 | 5,133.66 | 5,133.66 |
| Bolton Farm Fund | - | 268.26 | - | - | - | 268.26 | - | - | - | - | - | - | - | - |
| Bolton Pre School | - | 4,523.33 | - | - | - | 4,523.33 | - | - | - | - | - | 4,523.51 | 4,523.51 | 4,523.51 |
| 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 | - | 430.94 | - | - | - | 430.94 | - | - | - | - | - | 681.22 | 681.22 | 681.22 |
| Cheerleaders Club - BB | - | 2,917.97 | - | - | - | 2,917.97 | - | - | - | - | - | 2,917.75 | 2,917.75 | 2,917.75 |
| Choir | - | 823.15 | - | - | - | 823.15 | - | - | - | - | - | 822.91 | 822.91 | 822.91 |
| Computer Club | - | 584.03 | - | - | - | 584.03 | - | - | - | - | - | 584.44 | 584.44 | 584.44 |
| Cosmetology | - | 3.74 | - | - | - | 3.74 | - | - | - | - | - | 3.50 | 3.50 | 3.50 |
| Drama Club | - | 6,678.05 | - | - | - | 6,678.05 | - | - | - | - | - | 6,572.85 | 6,572.85 | 6,572.85 |
| English Honors | - | 98.00 | - | - | - | 98.00 | - | - | - | - | - | 98.00 | 98.00 | 98.00 |
| 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 | - | 293.76 | - | - | - | 293.76 | - | - | - | - | - | 293.98 | 293.98 | 293.98 |
| Grants-Misc.CALL AUDITING 1ST | - | 1,713.62 | - | - | - | 1,713.62 | - | - | - | - | - | 1,714.00 | 1,714.00 | 1,714.00 |
| Guidance | - | 385.38 | - | - | - | 385.38 | - | - | - | - | - | 385.49 | 385.49 | 385.49 |
| History Club | - | 169.65 | - | - | - | 169.65 | - | - | - | - | - | 19.82 | 19.82 | 19.82 |
| Honor Society | - | 11,961.71 | - | - | - | 11,961.71 | - | - | - | - | - | 12,211.37 | 12,211.37 | 12,211.37 |
| Key Club | - | 1,613.75 | - | - | - | 1,613.75 | - | - | - | - | - | 1,613.30 | 1,613.30 | 1,613.30 |
| Knowledge Bowl | - | 1,764.05 | - | - | - | 1,764.05 | - | - | - | - | - | 1,763.92 | 1,763.92 | 1,763.92 |
| Latin Club | - | 18.01 | - | - | - | 18.01 | - | - | - | - | - | 18.00 | 18.00 | 18.00 |
| Library Club | - | 841.97 | - | - | - | 841.97 | - | - | - | - | - | 878.40 | 878.40 | 878.40 |
| Lowes | - | 2,000.00 | - | - | - | 2,000.00 | - | - | - | - | - | 2,000.00 | 2,000.00 | 2,000.00 |
| Luther Scholarship | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Math Club | - | 3,236.75 | - | - | - | 3,236.75 | - | - | - | - | - | 3,237.00 | 3,237.00 | 3,237.00 |
| Memphis Works Managerial Club | - | 4,000.00 | - | - | - | 4,000.00 | - | - | - | - | - | 4,000.00 | 4,000.00 | 4,000.00 |
| Newspaper Club | - | 946.84 | - | - | - | 946.84 | - | - | - | - | - | 827.18 | 827.18 | 827.18 |
| Orchestra | - | 994.22 | - | - | - | 994.22 | - | - | - | - | - | 994.03 | 994.03 | 994.03 |
| Outdoor Classroom Grant | - | 291.26 | - | - | - | 291.26 | - | - | - | - | - | 291.26 | 291.26 | 291.26 |
| Performing Arts Cl | - | 9,260.33 | - | - | - | 9,260.33 | - | - | - | - | - | 9,259.88 | 9,259.88 | 9,259.88 |
| Phizer Grant | - | 502.48 | - | - | - | 502.48 | - | - | - | - | - | 652.00 | 652.00 | 652.00 |
| Physics | - | 927.60 | - | - | - | 927.60 | - | - | - | - | - | 927.60 | 927.60 | 927.60 |
| Prom | - | 29,277.44 | - | - | - | 29,277.44 | - | - | - | - | - | 29,277.11 | 29,277.11 | 29,277.11 |
| Quill and Scroll | - | 64.00 | - | - | - | 64.00 | - | - | - | - | - | 64.00 | 64.00 | 64.00 |
| Science Club | - | 4,642.26 | - | - | - | 4,642.26 | - | - | - | - | - | 4,642.12 | 4,642.12 | 4,642.12 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Bolton High School
June 30, 2017

| | 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 |
| Senior Activities | - | 11,756.28 | - | - | - | 11,756.28 | - | - | - | - | 1,584.57 | - | 1,584.57 | 1,584.57 |
| Spanish Honor Soc. | - | 1,338.36 | - | - | - | 1,338.36 | - | - | - | - | 1,338.59 | - | 1,338.59 | 1,338.59 |
| SPED Club | - | 52.59 | - | - | - | 52.59 | - | - | - | - | 64.33 | - | 64.33 | 64.33 |
| Student Council | - | 8,250.67 | - | - | - | 8,250.67 | - | - | - | - | 5,654.69 | - | 5,654.69 | 5,654.69 |
| Other Accounts | | | | | | | | | | | | | | |
| AP Tests | - | - | - | - | - | - | - | - | - | - | (0.00) | - | (0.00) | (0.00) |
| Auto Mechanics | - | 3,467.93 | - | - | - | 3,467.93 | - | - | - | - | 3,468.03 | - | 3,468.03 | 3,468.03 |
| BPA | - | - | - | - | - | - | - | - | - | - | 185.00 | - | 185.00 | 185.00 |
| Bus Trips | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| 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 | - | - | - | - | - | - | - | - | - | - | (600.00) | - | (600.00) | (600.00) |
| Cosmetology I | - | 1,374.18 | - | - | - | 1,374.18 | - | - | - | - | 1,374.14 | - | 1,374.14 | 1,374.14 |
| Criminal Justice | - | 357.02 | - | - | - | 357.02 | - | - | - | - | 357.00 | - | 357.00 | 357.00 |
| Deca | - | - | - | - | - | - | - | - | - | - | (0.10) | - | (0.10) | (0.10) |
| FBLA | - | - | - | - | - | - | - | - | - | - | 52.00 | - | 52.00 | 52.00 |
| FCCLA | - | 1,716.10 | - | - | - | 1,716.10 | - | - | - | - | 1,715.81 | - | 1,715.81 | 1,715.81 |
| FCCLA II - Genus | - | 610.33 | - | - | - | 610.33 | - | - | - | - | 610.32 | - | 610.32 | 610.32 |
| FCCLA III - Morgan | - | 714.98 | - | - | - | 714.98 | - | - | - | - | 714.69 | - | 714.69 | 714.69 |
| 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 | - | 643.45 | - | - | - | 643.45 | - | - | - | - | 643.29 | - | 643.29 | 643.29 |
| Skills USA | - | 251.94 | - | - | - | 251.94 | - | - | - | - | 251.94 | - | 251.94 | 251.94 |
| SPED Home Environment | - | - | - | - | - | - | - | - | - | - | (11.36) | - | (11.36) | (11.36) |
| Total Restricted Fund | - | 187,060.94 | - | - | - | 187,060.94 | - | - | - | - | 186,828.34 | - | 186,828.34 | 186,828.34 |
| Total Restricted and General Fund | - | 307,014.10 | - | - | 2,373.46 | 309,387.56 | - | - | - | - | 186,828.34 | 122,559.22 | 309,387.56 | 309,387.56 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Booker T. Washington High
June 30, 2017

| | 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 | - | 24,903.47 | - | - | 2,981.50 | 27,884.97 | 1,755.00 | 1,755.00 | - | - | - | 25,109.67 | 25,109.67 | 26,864.67 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 929.29 | - | - | - | 929.29 | - | - | - | - | 1,821.89 | 1,821.89 | 1,821.89 | 1,821.89 |
| Club Accounts: | | | | | | | | | | | | | | |
| Alumni Scholarship | - | 5,179.98 | - | - | - | 5,179.98 | - | - | - | 5,180.00 | 5,180.00 | 5,180.00 | 5,180.00 | 5,180.00 |
| Alumni Supporters | - | 9,389.84 | - | - | - | 9,389.84 | - | - | - | 9,389.41 | 9,389.41 | 9,389.41 | 9,389.41 | 9,389.41 |
| Alumni Wall of Fame | - | 637.23 | - | - | - | 637.23 | - | - | - | 637.00 | 637.00 | 637.00 | 637.00 | 637.00 |
| Athletic Booster | - | 102.25 | - | - | - | 102.25 | - | - | - | 102.45 | 102.45 | 102.45 | 102.45 | 102.45 |
| Band | - | 377.66 | - | - | - | 377.66 | - | - | - | 377.29 | 377.29 | 377.29 | 377.29 | 377.29 |
| Baseball Club | - | 0.60 | - | - | - | 0.60 | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Basketball Club Boys | - | 59.57 | - | - | - | 59.57 | - | - | - | 59.26 | 59.26 | 59.26 | 59.26 | 59.26 |
| Basketball Club Girls | - | 9,716.20 | - | - | - | 9,716.20 | - | - | - | 9,715.77 | 9,715.77 | 9,715.77 | 9,715.77 | 9,715.77 |
| Cheerleaders | - | 342.85 | - | - | - | 342.85 | - | - | - | 342.78 | 342.78 | 342.78 | 342.78 | 342.78 |
| Choir | - | 1.88 | - | - | - | 1.88 | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Class of 2015 | - | 0.91 | - | - | - | 0.91 | - | - | - | 1.33 | 1.33 | 1.33 | 1.33 | 1.33 |
| Class of 2017 | - | 8,134.41 | - | - | - | 8,134.41 | - | - | - | 8,264.41 | 8,264.41 | 8,264.41 | 8,264.41 | 8,264.41 |
| Class of 2018 | - | 1,312.43 | - | - | - | 1,312.43 | - | - | - | 1,312.43 | 1,312.43 | 1,312.43 | 1,312.43 | 1,312.43 |
| Cook Scholarship | - | 734.14 | - | - | - | 734.14 | - | - | - | 734.00 | 734.00 | 734.00 | 734.00 | 734.00 |
| FedEx Grant | - | 1,562.39 | - | - | - | 1,562.39 | - | - | - | 1,562.00 | 1,562.00 | 1,562.00 | 1,562.00 | 1,562.00 |
| Flag Girls | - | 357.83 | - | - | - | 357.83 | - | - | - | 358.08 | 358.08 | 358.08 | 358.08 | 358.08 |
| Football | - | 5,151.14 | - | - | - | 5,151.14 | - | - | - | 5,151.14 | 5,151.14 | 5,151.14 | 5,151.14 | 5,151.14 |
| Guidance | - | 7.13 | - | - | - | 7.13 | - | - | - | 6.69 | 6.69 | 6.69 | 6.69 | 6.69 |
| Honor Society | - | 60.53 | - | - | - | 60.53 | - | - | - | 60.12 | 60.12 | 60.12 | 60.12 | 60.12 |
| HS Trans Pl Grant | - | 53.82 | - | - | - | 53.82 | - | - | - | 54.00 | 54.00 | 54.00 | 54.00 | 54.00 |
| Jordan's Fundamental | - | 156.73 | - | - | - | 156.73 | - | - | - | 157.00 | 157.00 | 157.00 | 157.00 | 157.00 |
| JROTC | - | 123.99 | - | - | - | 123.99 | - | - | - | 124.00 | 124.00 | 124.00 | 124.00 | 124.00 |
| Leadership | - | 0.88 | - | - | - | 0.88 | - | - | - | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| Luther Scholarship | - | 373.37 | - | - | - | 373.37 | - | - | - | 373.35 | 373.35 | 373.35 | 373.35 | 373.35 |
| Majorettes | - | 1,838.75 | - | - | - | 1,838.75 | - | - | - | 1,838.75 | 1,838.75 | 1,838.75 | 1,838.75 | 1,838.75 |
| Men of Distinction | - | 1,563.90 | - | - | - | 1,563.90 | - | - | - | 1,564.17 | 1,564.17 | 1,564.17 | 1,564.17 | 1,564.17 |
| Ninth Grade Academy | - | 10.00 | - | - | - | 10.00 | - | - | - | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Ninth Grade Club | - | 20.00 | - | - | - | 20.00 | - | - | - | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| Oliver Youth Camp | - | 0.45 | - | - | - | 0.45 | - | - | - | - | - | - | - | - |
| Outstanding Students | - | 182.45 | - | - | - | 182.45 | - | - | - | 182.45 | 182.45 | 182.45 | 182.45 | 182.45 |
| Pom Squad | - | 421.97 | - | - | - | 421.97 | - | - | - | 422.00 | 422.00 | 422.00 | 422.00 | 422.00 |
| Robotics Club | - | 12,479.26 | - | - | - | 12,479.26 | - | - | - | 12,479.00 | 12,479.00 | 12,479.00 | 12,479.00 | 12,479.00 |
| Scholarship Fund | - | 0.38 | - | - | - | 0.38 | - | - | - | - | - | - | - | - |
| Softball Club | - | 76.60 | - | - | - | 76.60 | - | - | - | 77.00 | 77.00 | 77.00 | 77.00 | 77.00 |
| Student Council | - | 135.63 | - | - | - | 135.63 | - | - | - | 136.00 | 136.00 | 136.00 | 136.00 | 136.00 |
| Track Club | - | 1,000.00 | - | - | - | 1,000.00 | - | - | - | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| Vern. Brown Scholar | - | 4,306.10 | - | - | - | 4,306.10 | - | - | - | 4,305.98 | 4,305.98 | 4,305.98 | 4,305.98 | 4,305.98 |
| Warrior Bucks | - | 0.36 | - | - | - | 0.36 | - | - | - | - | - | - | - | - |
| Yearbook | - | 82.80 | - | - | - | 82.80 | - | - | - | 82.80 | 82.80 | 82.80 | 82.80 | 82.80 |
| Other Accounts | | | | | | | | | | | | | | |
| Charity Drives | - | 63.49 | - | - | - | 63.49 | - | - | - | 63.39 | 63.39 | 63.39 | 63.39 | 63.39 |
| Cosmetology I | - | 0.49 | - | - | - | 0.49 | - | - | - | - | - | - | - | - |
| Diversified Tech | - | 130.27 | - | - | - | 130.27 | - | - | - | 130.41 | 130.41 | 130.41 | 130.41 | 130.41 |
| FBLA | - | | | | | | | | | | | | | |

Shelby County Schools
Balance Sheet-Regulatory Basis
Booker T. Washington High
June 30, 2017

| | 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 |
| Home Economics | - | 33.98 | - | - | - | 33.98 | - | - | - | 34.47 | - | 34.47 | 34.47 | |
| Printing | - | 730.58 | - | - | - | 730.58 | - | - | - | 730.99 | - | 730.99 | 730.99 | |
| Prof. Development | - | 762.92 | - | - | - | 762.92 | - | - | - | 762.92 | - | 762.92 | 762.92 | |
| Skills USA | - | 42.00 | - | - | - | 42.00 | - | - | - | 42.00 | - | 42.00 | 42.00 | |
| VICA | - | 115.00 | - | - | - | 115.00 | - | - | - | 115.00 | - | 115.00 | 115.00 | |
| Total Restricted Fund | - | 68,764.43 | - | - | - | 68,764.43 | - | - | - | 69,784.73 | - | 69,784.73 | 69,784.73 | |
| Total Restricted and General Fund | - | 93,667.90 | - | - | 2,981.50 | 96,649.40 | 1,755.00 | 1,755.00 | - | - | 69,784.73 | 25,109.67 | 94,894.40 | 96,649.40 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Carver High
June 30, 2017

| | 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 | - | 313.00 | - | - | - | 313.00 | - | - | - | - | - | (313.00) | (313.00) | (313.00) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | (313.26) | - | - | - | (313.26) | - | - | - | - | 313.26 | - | 313.26 | 313.26 |
| Club Accounts: | | | | | | | | | | | | | | |
| Family Resource CTN | - | 0.26 | - | - | - | 0.26 | - | - | - | - | (0.26) | - | (0.26) | (0.26) |
| Luther Scholarship | | | | | | | | | | | | | | |
| Other Accounts | | | | | | | | | | | | | | |
| Total Restricted Fund | - | (313.00) | - | - | - | (313.00) | - | - | - | - | 313.00 | - | 313.00 | 313.00 |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | 313.00 | (313.00) | 0.00 | 0.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Central High
June 30, 2017

| | 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 | - | 57,170.12 | 28,854.33 | - | 8,937.37 | 94,961.82 | 8,496.25 | 8,496.25 | - | - | - | 83,339.28 | 83,339.28 | 91,835.53 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 49,004.92 | - | - | - | 49,004.92 | - | - | - | - | - | 49,004.39 | 49,004.39 | 49,004.39 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 1,053.27 | - | - | - | 1,053.27 | - | - | - | - | 1,091.40 | 1,091.40 | 1,091.40 | 1,091.40 |
| Art Exch.-Thames | - | - | - | - | - | - | - | - | - | - | 55.00 | 55.00 | 55.00 | 55.00 |
| ATSP Alloc | - | - | - | - | - | - | - | - | - | - | 355.00 | 355.00 | 355.00 | 355.00 |
| Band | - | 5,712.22 | - | - | - | 5,712.22 | - | - | - | - | 10,399.68 | 10,399.68 | 10,399.68 | 10,399.68 |
| 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 | - | 5,504.81 | - | - | - | 5,504.81 | - | - | - | - | 5,504.58 | 5,504.58 | 5,504.58 | 5,504.58 |
| 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 | - | 4,609.88 | - | - | - | 4,609.88 | - | - | - | - | 3,564.66 | 3,564.66 | 3,564.66 | 3,564.66 |
| 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 | - | 430.30 | - | - | - | 430.30 | - | - | - | - | 430.63 | 430.63 | 430.63 | 430.63 |
| 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 | - | 6,734.39 | - | - | - | 6,734.39 | - | - | - | - | 6,734.23 | 6,734.23 | 6,734.23 | 6,734.23 |
| Class of 2018 | - | 45.09 | - | - | - | 45.09 | - | - | - | - | 45.09 | 45.09 | 45.09 | 45.09 |
| Class of 2019 | - | 5.44 | - | - | - | 5.44 | - | - | - | - | 5.44 | 5.44 | 5.44 | 5.44 |
| 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 |
| Drop-Out Fd-Raiser | - | - | - | - | - | - | - | - | - | - | 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 | - | 10,664.26 | - | - | - | 10,664.26 | - | - | - | - | 10,564.35 | 10,564.35 | 10,564.35 | 10,564.35 |
| 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 | - | 1,262.88 | - | - | - | 1,262.88 | - | - | - | - | 1,262.78 | 1,262.78 | 1,262.78 | 1,262.78 |
| FCA | - | 57.32 | - | - | - | 57.32 | - | - | - | - | 57.00 | 57.00 | 57.00 | 57.00 |
| 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 |
| 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 Cl/Prewitt | - | 579.58 | - | - | - | 579.58 | - | - | - | - | 579.85 | 579.85 | 579.85 | 579.85 |
| Guidance | - | 930.65 | - | - | - | 930.65 | - | - | - | - | 931.15 | 931.15 | 931.15 | 931.15 |
| Jedidiah Club | - | - | - | - | - | - | - | - | - | - | 16.00 | 16.00 | 16.00 | 16.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Central High
June 30, 2017

| | 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 |
| History Club | - | 1,293.31 | - | - | - | 1,293.31 | - | - | - | - | 1,293.51 | - | 1,293.51 | 1,293.51 |
| Honor Society | - | 2,289.57 | - | - | - | 2,289.57 | - | - | - | - | 2,290.07 | - | 2,290.07 | 2,290.07 |
| Interact Club | - | - | - | - | - | - | - | - | - | - | 332.00 | - | 332.00 | 332.00 |
| International Club | - | 1,260.88 | - | - | - | 1,260.88 | - | - | - | - | 1,261.05 | - | 1,261.05 | 1,261.05 |
| Jedidiah Club | - | - | - | - | - | - | - | - | - | - | 156.00 | - | 156.00 | 156.00 |
| Jets | - | 0.47 | - | - | - | 0.47 | - | - | - | - | - | - | - | - |
| Journalism Club | - | 67.72 | - | - | - | 67.72 | - | - | - | - | 68.00 | - | 68.00 | 68.00 |
| JROTC | - | 2,670.61 | - | - | - | 2,670.61 | - | - | - | - | 1,960.55 | - | 1,960.55 | 1,960.55 |
| Kashmir Club | - | - | - | - | - | - | - | - | - | - | 197.00 | - | 197.00 | 197.00 |
| Key Club | - | 25.78 | - | - | - | 25.78 | - | - | - | - | 26.11 | - | 26.11 | 26.11 |
| Latin Club | - | 73.95 | - | - | - | 73.95 | - | - | - | - | 74.00 | - | 74.00 | 74.00 |
| Library Club | - | 5,128.04 | - | - | - | 5,128.04 | - | - | - | - | 5,128.01 | - | 5,128.01 | 5,128.01 |
| Luther Scholarship | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Math Club | - | 1,593.58 | - | - | - | 1,593.58 | - | - | - | - | 1,593.94 | - | 1,593.94 | 1,593.94 |
| Model UN | - | - | - | - | - | - | - | - | - | - | 50.00 | - | 50.00 | 50.00 |
| Mu Alpha Theta | - | 2,928.16 | - | - | - | 2,928.16 | - | - | - | - | 3,078.43 | - | 3,078.43 | 3,078.43 |
| Ninth Grade Academy | - | 289.03 | - | - | - | 289.03 | - | - | - | - | 289.16 | - | 289.16 | 289.16 |
| Orchestra | - | 2,777.41 | - | - | - | 2,777.41 | - | - | - | - | 2,882.68 | - | 2,882.68 | 2,882.68 |
| Pom Squad | - | 4,690.32 | - | - | - | 4,690.32 | - | - | - | - | (29.85) | - | (29.85) | (29.85) |
| Pre Health Med | - | - | - | - | - | - | - | - | - | - | 42.00 | - | 42.00 | 42.00 |
| Prom | - | 1,330.46 | - | - | - | 1,330.46 | - | - | - | - | 1,330.45 | - | 1,330.45 | 1,330.45 |
| PTO | - | 169.18 | - | - | - | 169.18 | - | - | - | - | 169.00 | - | 169.00 | 169.00 |
| Quill and Scroll | - | 51.72 | - | - | - | 51.72 | - | - | - | - | 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 | - | - | - | - | 408.11 | - | 408.11 | 408.11 |
| SADD | - | 99.43 | - | - | - | 99.43 | - | - | - | - | 99.00 | - | 99.00 | 99.00 |
| Scholarship Fund | - | 6,850.00 | - | - | - | 6,850.00 | - | - | - | - | 6,850.00 | - | 6,850.00 | 6,850.00 |
| Sci Fi Club | - | - | - | - | - | - | - | - | - | - | 10.00 | - | 10.00 | 10.00 |
| Science Club | - | 992.11 | - | - | - | 992.11 | - | - | - | - | 992.37 | - | 992.37 | 992.37 |
| SECME | - | 305.61 | - | - | - | 305.61 | - | - | - | - | 306.00 | - | 306.00 | 306.00 |
| Senior Activities | - | 1,873.94 | - | - | - | 1,873.94 | - | - | - | - | 1,873.96 | - | 1,873.96 | 1,873.96 |
| Sign Language Cl | - | - | - | - | - | - | - | - | - | - | 54.00 | - | 54.00 | 54.00 |
| Spanish Honor Soc. | - | 208.46 | - | - | - | 208.46 | - | - | - | - | 208.46 | - | 208.46 | 208.46 |
| SPED Club | - | 34.66 | - | - | - | 34.66 | - | - | - | - | 34.66 | - | 34.66 | 34.66 |
| Speech Club | - | 1,355.97 | - | - | - | 1,355.97 | - | - | - | - | 1,356.00 | - | 1,356.00 | 1,356.00 |
| STEM Grant | - | 250.00 | - | - | - | 250.00 | - | - | - | - | 250.00 | - | 250.00 | 250.00 |
| Student Council | - | 15,255.48 | - | - | - | 15,255.48 | - | - | - | - | 15,254.23 | - | 15,254.23 | 15,254.23 |
| Summer Prep | - | 83.09 | - | - | - | 83.09 | - | - | - | - | 83.00 | - | 83.00 | 83.00 |
| Ultimate Frisbee Club | - | 73.35 | - | - | - | 73.35 | - | - | - | - | 73.00 | - | 73.00 | 73.00 |
| Univ of Mph | - | 1,500.00 | - | - | - | 1,500.00 | - | - | - | - | 1,500.00 | - | 1,500.00 | 1,500.00 |
| Volunteers of Central | - | - | - | - | - | - | - | - | - | - | 370.00 | - | 370.00 | 370.00 |
| Yearbook | - | (251.00) | - | - | - | (251.00) | - | - | - | - | (251.19) | - | (251.19) | (251.19) |
| Other Accounts | | | | | | | | | | | | | | |
| Auto Mechanics | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deca | - | 272.59 | - | - | - | 272.59 | - | - | - | - | 273.00 | - | 273.00 | 273.00 |
| FBLA | - | 33.87 | - | - | - | 33.87 | - | - | - | - | 34.00 | - | 34.00 | 34.00 |
| FCCLA | - | 92.53 | - | - | - | 92.53 | - | - | - | - | 92.97 | - | 92.97 | 92.97 |
| Prof. Development | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| SPED Home Environment | - | 0.17 | - | - | - | 0.17 | - | - | - | - | - | - | - | - |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Central High
June 30, 2017**

| | 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 |
| TOEC Club | - | 90.19 | - | - | - | 90.19 | - | - | - | 90.00 | - | 90.00 | 90.00 | |
| VICA | - | 910.31 | - | - | - | 910.31 | - | - | - | 910.00 | - | 910.00 | 910.00 | |
| Total Restricted Fund | - | 148,873.07 | - | - | - | 148,873.07 | - | - | - | 151,999.36 | - | 151,999.36 | 151,999.36 | |
| Total Restricted and General Fund | - | 206,043.19 | 28,854.33 | - | 8,937.37 | 243,834.89 | 8,496.25 | 8,496.25 | - | - | 151,999.36 | 83,339.28 | 235,338.64 | 243,834.89 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Cordova High
June 30, 2017

| | 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 | - | 4,631.67 | - | - | 1,397.02 | 6,028.69 | - | - | - | - | - | 3,148.90 | 3,148.90 | 3,148.90 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 22,149.72 | - | - | - | 22,149.72 | - | - | - | - | - | 20,679.90 | 20,679.90 | 20,679.90 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 3,287.93 | - | - | - | 3,287.93 | - | - | - | - | - | 3,288.01 | 3,288.01 | 3,288.01 |
| AVID / Maps | - | 239.44 | - | - | - | 239.44 | - | - | - | - | - | 239.44 | 239.44 | 239.44 |
| Band | - | 4,894.87 | - | - | - | 4,894.87 | - | - | - | - | - | 4,894.37 | 4,894.37 | 4,894.37 |
| Baseball Club | - | 1,221.67 | - | - | - | 1,221.67 | - | - | - | - | - | 1,221.38 | 1,221.38 | 1,221.38 |
| Basketball Club Boys | - | 12,452.59 | - | - | - | 12,452.59 | - | - | - | - | - | 12,218.94 | 12,218.94 | 12,218.94 |
| Basketball Club Girls | - | 5,830.07 | - | - | - | 5,830.07 | - | - | - | - | - | 5,621.44 | 5,621.44 | 5,621.44 |
| Beta Club | - | 1,442.26 | - | - | - | 1,442.26 | - | - | - | - | - | 1,441.90 | 1,441.90 | 1,441.90 |
| Book Club | - | 80.32 | - | - | - | 80.32 | - | - | - | - | - | 79.82 | 79.82 | 79.82 |
| Business Club | - | 498.00 | - | - | - | 498.00 | - | - | - | - | - | 498.00 | 498.00 | 498.00 |
| Cheerleaders | - | 1,614.64 | - | - | - | 1,614.64 | - | - | - | - | - | 1,615.06 | 1,615.06 | 1,615.06 |
| Chemistry Club | - | 1,021.45 | - | - | - | 1,021.45 | - | - | - | - | - | 1,021.00 | 1,021.00 | 1,021.00 |
| Choir | - | 3,481.60 | - | - | - | 3,481.60 | - | - | - | - | - | 3,088.39 | 3,088.39 | 3,088.39 |
| Circulation Library | - | 40.68 | - | - | - | 40.68 | - | - | - | - | - | 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) |
| College Bound Stu | - | 2,039.78 | - | - | - | 2,039.78 | - | - | - | - | - | 2,040.16 | 2,040.16 | 2,040.16 |
| College Guidance | - | 4,576.77 | - | - | - | 4,576.77 | - | - | - | - | - | 4,576.44 | 4,576.44 | 4,576.44 |
| Computer Club | - | 1,148.46 | - | - | - | 1,148.46 | - | - | - | - | - | 1,148.00 | 1,148.00 | 1,148.00 |
| Computer-Boozer | - | 481.89 | - | - | - | 481.89 | - | - | - | - | - | 482.00 | 482.00 | 482.00 |
| Computer-Connell | - | - | - | - | - | - | - | - | - | - | - | 10.00 | 10.00 | 10.00 |
| Cosmetology | - | 7.09 | - | - | - | 7.09 | - | - | - | - | - | 7.00 | 7.00 | 7.00 |
| Dance Team | - | 170.39 | - | - | - | 170.39 | - | - | - | - | - | 170.00 | 170.00 | 170.00 |
| Dollar General Literacy Grant | - | 164.96 | - | - | - | 164.96 | - | - | - | - | - | 164.96 | 164.96 | 164.96 |
| Economics Club | - | 123.08 | - | - | - | 123.08 | - | - | - | - | - | 123.00 | 123.00 | 123.00 |
| Exxon Grant | - | 506.45 | - | - | - | 506.45 | - | - | - | - | - | 506.45 | 506.45 | 506.45 |
| FCA | - | 1,165.45 | - | - | - | 1,165.45 | - | - | - | - | - | 1,165.45 | 1,165.45 | 1,165.45 |
| FCCLA | - | 2.02 | - | - | - | 2.02 | - | - | - | - | - | (1,337.86) | (1,337.86) | (1,337.86) |
| FCS | - | - | - | - | - | - | - | - | - | - | - | 181.00 | 181.00 | 181.00 |
| Film/Video Boyle | - | - | - | - | - | - | - | - | - | - | - | 401.00 | 401.00 | 401.00 |
| Film/Video Nelms | - | 1,414.72 | - | - | - | 1,414.72 | - | - | - | - | - | 1,415.22 | 1,415.22 | 1,415.22 |
| Football | - | 12,078.20 | - | - | - | 12,078.20 | - | - | - | - | - | 14,029.63 | 14,029.63 | 14,029.63 |
| French Club | - | 109.00 | - | - | - | 109.00 | - | - | - | - | - | 109.00 | 109.00 | 109.00 |
| Free Thinkers AI | - | - | - | - | - | - | - | - | - | - | - | 407.00 | 407.00 | 407.00 |
| GENYOUth Foundation | - | 195.18 | - | - | - | 195.18 | - | - | - | - | - | 195.18 | 195.18 | 195.18 |
| German Club | - | 572.90 | - | - | - | 572.90 | - | - | - | - | - | 573.00 | 573.00 | 573.00 |
| German Honors Club | - | 13.76 | - | - | - | 13.76 | - | - | - | - | - | 14.00 | 14.00 | 14.00 |
| Grants-Misc.CALL AUDITING 1ST | - | 10.17 | - | - | - | 10.17 | - | - | - | - | - | 10.17 | 10.17 | 10.17 |
| Hackesack Club | - | - | - | - | - | - | - | - | - | - | - | 10.00 | 10.00 | 10.00 |
| Honor Society | - | 65.46 | - | - | - | 65.46 | - | - | - | - | - | 65.16 | 65.16 | 65.16 |
| International Club | - | 331.02 | - | - | - | 331.02 | - | - | - | - | - | 331.00 | 331.00 | 331.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Cordova High
June 30, 2017

| | 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 |
| JROTC | - | 4,005.87 | - | - | - | 4,005.87 | - | - | - | | 4,005.46 | | 4,005.46 | 4,005.46 |
| Knowledge Bowl | - | 0.54 | - | - | - | 0.54 | - | - | - | | 1.00 | | 1.00 | 1.00 |
| Library Club | - | 52.00 | - | - | - | 52.00 | - | - | - | | 52.00 | | 52.00 | 52.00 |
| L.I.G.H.T. | - | - | - | - | - | - | - | - | - | | 15.00 | | 15.00 | 15.00 |
| Literary Magazine | - | - | - | - | - | - | - | - | - | | 710.00 | | 710.00 | 710.00 |
| Lowes | - | 715.82 | - | - | - | 715.82 | - | - | - | | 716.31 | | 716.31 | 716.31 |
| Luther Scholarship | - | - | - | - | - | - | - | - | - | | - | | - | - |
| Majorettes | - | 342.00 | - | - | - | 342.00 | - | - | - | | 342.00 | | 342.00 | 342.00 |
| Math Club | - | 346.39 | - | - | - | 346.39 | - | - | - | | 346.00 | | 346.00 | 346.00 |
| Mini Golf Club | - | - | - | - | - | - | - | - | - | | 280.00 | | 280.00 | 280.00 |
| Mu Alpha Theta | - | 537.27 | - | - | - | 537.27 | - | - | - | | 537.00 | | 537.00 | 537.00 |
| Music | - | 1,381.90 | - | - | - | 1,381.90 | - | - | - | | 1,381.90 | | 1,381.90 | 1,381.90 |
| Ninth Grade Academy | - | 1,011.92 | - | - | - | 1,011.92 | - | - | - | | 1,012.16 | | 1,012.16 | 1,012.16 |
| Orchestra | - | 1,718.90 | - | - | - | 1,718.90 | - | - | - | | 1,718.44 | | 1,718.44 | 1,718.44 |
| Pep Club | - | 116.00 | - | - | - | 116.00 | - | - | - | | 116.00 | | 116.00 | 116.00 |
| Performing Arts | - | 1,033.25 | - | - | - | 1,033.25 | - | - | - | | 1,033.56 | | 1,033.56 | 1,033.56 |
| Photography Club | - | 757.39 | - | - | - | 757.39 | - | - | - | | 757.22 | | 757.22 | 757.22 |
| Ping Pong Club | - | 147.20 | - | - | - | 147.20 | - | - | - | | 147.00 | | 147.00 | 147.00 |
| Play Productions | - | 2,985.81 | - | - | - | 2,985.81 | - | - | - | | 3,356.32 | | 3,356.32 | 3,356.32 |
| Prom | - | 11,205.79 | - | - | - | 11,205.79 | - | - | - | | 11,205.56 | | 11,205.56 | 11,205.56 |
| Robotics Club | - | 3,039.06 | - | - | - | 3,039.06 | - | - | - | | 3,039.00 | | 3,039.00 | 3,039.00 |
| Rock Club-Abernathy | - | - | - | - | - | - | - | - | - | | 315.00 | | 315.00 | 315.00 |
| Sch Uniform Donations | - | - | - | - | - | - | - | - | - | | 50.00 | | 50.00 | 50.00 |
| Scholarship Fund | - | 3,906.92 | - | - | - | 3,906.92 | - | - | - | | 1,907.00 | | 1,907.00 | 1,907.00 |
| Science Club | - | 1,029.01 | - | - | - | 1,029.01 | - | - | - | | 1,028.75 | | 1,028.75 | 1,028.75 |
| Science-Hatch/Fletca | - | - | - | - | - | - | - | - | - | | 152.00 | | 152.00 | 152.00 |
| Sch Clay Trgt-Nabd | - | - | - | - | - | - | - | - | - | | 1,290.00 | | 1,290.00 | 1,290.00 |
| Senior Activities | - | 1,146.81 | - | - | - | 1,146.81 | - | - | - | | 1,147.07 | | 1,147.07 | 1,147.07 |
| Soccer Club | - | 3,310.08 | - | - | - | 3,310.08 | - | - | - | | 4,028.38 | | 4,028.38 | 4,028.38 |
| Softball Club | - | 3,051.36 | - | - | - | 3,051.36 | - | - | - | | 3,426.16 | | 3,426.16 | 3,426.16 |
| Spanish Club | - | 709.18 | - | - | - | 709.18 | - | - | - | | 709.03 | | 709.03 | 709.03 |
| Spanish Honor Soc. | - | 1,934.01 | - | - | - | 1,934.01 | - | - | - | | 1,934.07 | | 1,934.07 | 1,934.07 |
| Step Team | - | 1.70 | - | - | - | 1.70 | - | - | - | | 1.63 | | 1.63 | 1.63 |
| Student Council | - | 1,849.05 | - | - | - | 1,849.05 | - | - | - | | 1,848.55 | | 1,848.55 | 1,848.55 |
| Tailgate Club | - | 2,269.69 | - | - | - | 2,269.69 | - | - | - | | 2,270.00 | | 2,270.00 | 2,270.00 |
| Teacher Courtesy | - | 798.50 | - | - | - | 798.50 | - | - | - | | 798.50 | | 798.50 | 798.50 |
| Technical Honor Society | - | 8.24 | - | - | - | 8.24 | - | - | - | | 8.24 | | 8.24 | 8.24 |
| Teens for Peace | - | 277.94 | - | - | - | 277.94 | - | - | - | | 278.23 | | 278.23 | 278.23 |
| Track Club | - | 5,773.18 | - | - | - | 5,773.18 | - | - | - | | 3,343.21 | | 3,343.21 | 3,343.21 |
| Univ of Mph | - | 30.00 | - | - | - | 30.00 | - | - | - | | 30.00 | | 30.00 | 30.00 |
| Video Club-Bethel | - | - | - | - | - | - | - | - | - | | 453.00 | | 453.00 | 453.00 |
| Volleyball Club | - | 1,600.53 | - | - | - | 1,600.53 | - | - | - | | 2,075.52 | | 2,075.52 | 2,075.52 |
| Wolf Pack Foundation | - | 12.75 | - | - | - | 12.75 | - | - | - | | 13.18 | | 13.18 | 13.18 |
| Wolf Tales Newspaper | - | 155.20 | - | - | - | 155.20 | - | - | - | | 155.00 | | 155.00 | 155.00 |
| Wrestling Club | - | 1,715.64 | - | - | - | 1,715.64 | - | - | - | | 2,540.82 | | 2,540.82 | 2,540.82 |
| Yearbook | - | 2,821.30 | - | - | - | 2,821.30 | - | - | - | | 2,821.30 | | 2,821.30 | 2,821.30 |

Other Accounts

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Cordova High
June 30, 2017

| | 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 | |
| Auto Mechanics | - | 1,225.13 | - | - | - | 1,225.13 | - | - | - | | 1,224.85 | 1,224.85 | 1,224.85 |
| 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 |
| Charity Drives | - | 200.92 | - | - | - | 200.92 | - | - | - | | 200.92 | 200.92 | 200.92 |
| Computer-LWilliams | - | 439.07 | - | - | - | 439.07 | - | - | - | | 439.00 | 439.00 | 439.00 |
| Cosmetology II | - | 300.27 | - | - | - | 300.27 | - | - | - | | 300.30 | 300.30 | 300.30 |
| Deca | - | 553.30 | - | - | - | 553.30 | - | - | - | | 553.35 | 553.35 | 553.35 |
| FBLA | - | 1,474.06 | - | - | - | 1,474.06 | - | - | - | | 1,474.09 | 1,474.09 | 1,474.09 |
| FCCLA | - | 2,176.14 | - | - | - | 2,176.14 | - | - | - | | 2,175.67 | 2,175.67 | 2,175.67 |
| Home Economics | - | 1,910.22 | - | - | - | 1,910.22 | - | - | - | | 1,910.29 | 1,910.29 | 1,910.29 |
| Home Economics Thomas | - | 30.00 | - | - | - | 30.00 | - | - | - | | 30.00 | 30.00 | 30.00 |
| Miscellaneous Clearing | - | - | - | - | - | - | - | - | - | | 393.23 | 393.23 | 393.23 |
| Radio Broadcasting | - | 2,914.79 | - | - | - | 2,914.79 | - | - | - | | 2,513.11 | 2,513.11 | 2,513.11 |
| Residential Constr | - | 23.33 | - | - | - | 23.33 | - | - | - | | 23.00 | 23.00 | 23.00 |
| 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 | - | 533.54 | - | - | - | 533.54 | - | - | - | | 534.00 | 534.00 | 534.00 |
| 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 | - | - | - | | 106.28 | 106.28 | 106.28 |
| Total Restricted Fund | - | 160,289.40 | - | - | - | 160,289.40 | - | - | - | | 163,169.19 | - | 163,169.19 |
| Total Restricted and General Fund | - | 164,921.07 | - | - | 1,397.02 | 166,318.09 | - | - | - | | 163,169.19 | 3,148.90 | 166,318.09 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Craigmont High
June 30, 2017

| | 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 | - | 45,797.95 | - | - | 12,529.50 | 58,327.45 | - | - | - | - | - | 52,027.20 | 52,027.20 | 52,027.20 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 4,474.78 | - | - | - | 4,474.78 | - | - | - | - | - | (6,667.95) | (6,667.95) | (6,667.95) |
| Club Accounts: | | | | | | | | | | | | | | |
| Angel Science Club | - | 46.54 | - | - | - | 46.54 | - | - | - | - | - | 47.00 | 47.00 | 47.00 |
| Art Club | - | 15.66 | - | - | - | 15.66 | - | - | - | - | - | 15.32 | 15.32 | 15.32 |
| AVID / Maps | - | 183.75 | - | - | - | 183.75 | - | - | - | - | - | 184.00 | 184.00 | 184.00 |
| Band | - | 1,049.80 | - | - | - | 1,049.80 | - | - | - | - | - | 1,049.89 | 1,049.89 | 1,049.89 |
| Basketball Club Boys | - | - | - | - | - | - | - | - | - | - | - | (60.00) | (60.00) | (60.00) |
| 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 2016 | - | (6,415.76) | - | - | - | (6,415.76) | - | - | - | - | - | (9,357.76) | (9,357.76) | (9,357.76) |
| Class of 2017 | - | (5,626.29) | - | - | - | (5,626.29) | - | - | - | - | - | 163.71 | 163.71 | 163.71 |
| 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 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | 11,203.40 | 11,203.40 | 11,203.40 |
| 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 | - | 1,238.31 | - | - | - | 1,238.31 | - | - | - | - | - | 1,236.97 | 1,236.97 | 1,236.97 |
| 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 | - | 73.25 | - | - | - | 73.25 | - | - | - | - | - | 73.55 | 73.55 | 73.55 |
| International Club | - | 7.52 | - | - | - | 7.52 | - | - | - | - | - | 8.00 | 8.00 | 8.00 |
| Jenkins | - | 158.82 | - | - | - | 158.82 | - | - | - | - | - | 159.00 | 159.00 | 159.00 |
| JROTC | - | 1,457.56 | - | - | - | 1,457.56 | - | - | - | - | - | 1,457.74 | 1,457.74 | 1,457.74 |
| Ladies Club | - | 184.47 | - | - | - | 184.47 | - | - | - | - | - | 184.00 | 184.00 | 184.00 |
| Luther Scholarship | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Craigmont High
June 30, 2017

| | 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 |
| 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 | - | (147.75) | - | - | - | (147.75) | - | - | - | (148.18) | - | (148.18) | (148.18) | (148.18) |
| 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 | - | 2,721.81 | - | - | - | 2,721.81 | - | - | - | - | 2,722.06 | - | 2,722.06 | 2,722.06 |
| PTO | - | 75.00 | - | - | - | 75.00 | - | - | - | - | 75.00 | - | 75.00 | 75.00 |
| Robotics Club | - | 6,275.47 | - | - | - | 6,275.47 | - | - | - | - | 6,275.49 | - | 6,275.49 | 6,275.49 |
| 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-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 | - | 86.79 | - | - | - | 86.79 | - | - | - | - | 2,424.00 | - | 2,424.00 | 2,424.00 |
| Spanish Club | - | 0.05 | - | - | - | 0.05 | - | - | - | - | - | - | - | - |
| Step Team | - | 119.23 | - | - | - | 119.23 | - | - | - | - | 119.00 | - | 119.00 | 119.00 |
| Student Council | - | 166.32 | - | - | - | 166.32 | - | - | - | - | 166.23 | - | 166.23 | 166.23 |
| Target Grant | - | 88.84 | - | - | - | 88.84 | - | - | - | - | 88.84 | - | 88.84 | 88.84 |
| Vending | - | 200.16 | - | - | - | 200.16 | - | - | - | - | 200.16 | - | 200.16 | 200.16 |
| WalMart | - | 1.29 | - | - | - | 1.29 | - | - | - | - | 1.29 | - | 1.29 | 1.29 |
| Yearbook | - | 0.70 | - | - | - | 0.70 | - | - | - | - | 605.70 | - | 605.70 | 605.70 |
| Other Accounts | | | | | | | | | | | | | | |
| AP Tests | - | 2,227.00 | - | - | - | 2,227.00 | - | - | - | - | 2,269.00 | - | 2,269.00 | 2,269.00 |
| FBLA | - | 2,309.40 | - | - | - | 2,309.40 | - | - | - | - | 2,308.15 | - | 2,308.15 | 2,308.15 |
| 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 | - | 21.03 | - | - | - | 21.03 | - | - | - | - | 21.00 | - | 21.00 | 21.00 |
| Skills USA | - | 2,335.61 | - | - | - | 2,335.61 | - | - | - | - | 2,335.99 | - | 2,335.99 | 2,335.99 |
| SPED Home Environment | - | (510.25) | - | - | - | (510.25) | - | - | - | - | - | - | - | - |
| TSA | - | 689.08 | - | - | - | 689.08 | - | - | - | - | 689.00 | - | 689.00 | 689.00 |
| Total Restricted Fund | - | 24,697.67 | - | - | - | 24,697.67 | - | - | - | - | 30,997.92 | - | 30,997.92 | 30,997.92 |
| Total Restricted and General Fund | - | 70,495.62 | - | - | 12,529.50 | 83,025.12 | - | - | - | - | 30,997.92 | 52,027.20 | 83,025.12 | 83,025.12 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Douglass High
June 30, 2017

| | 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 | - | 19,748.56 | - | - | 1,586.71 | 21,335.27 | 106.75 | 106.75 | - | - | - | 20,095.81 | 20,095.81 | 20,202.56 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 2,898.65 | - | - | - | 2,898.65 | - | - | - | - | 2,847.72 | - | 2,847.72 | 2,847.72 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 169.25 | - | - | - | 169.25 | - | - | - | - | 168.75 | - | 168.75 | 168.75 |
| Baseball Club | - | 71.25 | - | - | - | 71.25 | - | - | - | - | 71.25 | - | 71.25 | 71.25 |
| Basketball Club Girls | - | 100.00 | - | - | - | 100.00 | - | - | - | - | 100.00 | - | 100.00 | 100.00 |
| Blue Ribbon | - | 80.31 | - | - | - | 80.31 | - | - | - | - | 80.17 | - | 80.17 | 80.17 |
| Cheerleaders | - | 1,792.76 | - | - | - | 1,792.76 | - | - | - | - | 1,793.23 | - | 1,793.23 | 1,793.23 |
| Choir | - | 667.61 | - | - | - | 667.61 | - | - | - | - | 668.07 | - | 668.07 | 668.07 |
| Class of 2018 | - | 155.52 | - | - | - | 155.52 | - | - | - | - | 155.52 | - | 155.52 | 155.52 |
| Commserv | - | 0.50 | - | - | - | 0.50 | - | - | - | - | - | - | - | - |
| Daughters of Douglass | - | 1.43 | - | - | - | 1.43 | - | - | - | - | (13.24) | - | (13.24) | (13.24) |
| Environmental Club | - | 2,204.90 | - | - | - | 2,204.90 | - | - | - | - | 2,205.00 | - | 2,205.00 | 2,205.00 |
| ESL | - | 184.00 | - | - | - | 184.00 | - | - | - | - | 184.00 | - | 184.00 | 184.00 |
| FBLA | - | 295.75 | - | - | - | 295.75 | - | - | - | - | 296.00 | - | 296.00 | 296.00 |
| Guidance | - | 429.25 | - | - | - | 429.25 | - | - | - | - | 429.25 | - | 429.25 | 429.25 |
| Honor Society | - | 291.43 | - | - | - | 291.43 | - | - | - | - | 291.80 | - | 291.80 | 291.80 |
| International Club | - | 5.68 | - | - | - | 5.68 | - | - | - | - | 6.00 | - | 6.00 | 6.00 |
| JROTC | - | 111.31 | - | - | - | 111.31 | - | - | - | - | 111.76 | - | 111.76 | 111.76 |
| Leadership | - | 4.98 | - | - | - | 4.98 | - | - | - | - | 5.00 | - | 5.00 | 5.00 |
| Luther Scholarship | | | | | | | | | | | | | | |
| Majorettes | - | 0.01 | - | - | - | 0.01 | - | - | - | - | - | - | - | - |
| National Forensic League | - | 60.11 | - | - | - | 60.11 | - | - | - | - | 60.00 | - | 60.00 | 60.00 |
| Ninth Grade Club | - | 95.99 | - | - | - | 95.99 | - | - | - | - | 95.50 | - | 95.50 | 95.50 |
| Optional Studies | - | 36.46 | - | - | - | 36.46 | - | - | - | - | 36.00 | - | 36.00 | 36.00 |
| Orchestra | - | 21.15 | - | - | - | 21.15 | - | - | - | - | 21.64 | - | 21.64 | 21.64 |
| 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 | - | 805.28 | - | - | - | 805.28 | - | - | - | - | 805.00 | - | 805.00 | 805.00 |
| Senior Activities | - | 7.67 | - | - | - | 7.67 | - | - | - | - | 7.47 | - | 7.47 | 7.47 |
| Social Studies | - | 434.46 | - | - | - | 434.46 | - | - | - | - | 434.00 | - | 434.00 | 434.00 |
| Softball Club | - | 25.00 | - | - | - | 25.00 | - | - | - | - | 25.00 | - | 25.00 | 25.00 |
| 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 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Douglass High
June 30, 2017

| | 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 | - | 251.50 | - | - | - | 251.50 | - | - | - | | 252.00 | | 252.00 | 252.00 |
| Other Accounts | | | | | | | | | | | | | | |
| FBLA | - | 118.45 | - | - | - | 118.45 | - | - | - | | 118.40 | | 118.40 | 118.40 |
| FCCLA | - | 368.44 | - | - | - | 368.44 | - | - | - | | 370.17 | | 370.17 | 370.17 |
| Home Economics | - | 43.46 | - | - | - | 43.46 | - | - | - | | 43.00 | | 43.00 | 43.00 |
| JROTC Uniforms | - | - | - | - | - | - | - | - | - | | 1,182.76 | | 1,182.76 | 1,182.76 |
| Radio Broadcasting | - | 261.78 | - | - | - | 261.78 | - | - | - | | 261.34 | | 261.34 | 261.34 |
| Skills USA | - | 0.21 | - | - | - | 0.21 | - | - | - | | - | | - | - |
| Skills USA - Visual | - | 2.27 | - | - | - | 2.27 | - | - | - | | 2.00 | | 2.00 | 2.00 |
| Total Restricted Fund | - | <u>13,325.14</u> | - | - | - | <u>13,325.14</u> | - | - | - | - | <u>14,457.85</u> | - | <u>14,457.85</u> | <u>14,457.85</u> |
| Total Restricted and General Fund | - | <u>33,073.70</u> | - | - | <u>1,586.71</u> | <u>34,660.41</u> | <u>106.75</u> | <u>106.75</u> | - | - | <u>14,457.85</u> | <u>20,095.81</u> | <u>34,553.66</u> | <u>34,660.41</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
East High
June 30, 2017

| | 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 | - | 47,106.81 | - | - | 1,577.00 | 48,683.81 | 2,154.00 | 2,154.00 | - | - | - | 47,675.06 | 47,675.06 | 49,829.06 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 21,780.41 | - | - | - | 21,780.41 | - | - | - | - | - | 21,779.51 | 21,779.51 | 21,779.51 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 990.76 | - | - | - | 990.76 | - | - | - | - | - | 991.12 | 991.12 | 991.12 |
| 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 | - | 440.00 | - | - | - | 440.00 | - | - | - | - | - | 440.00 | 440.00 | 440.00 |
| 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 | - | (82.11) | - | - | - | (82.11) | - | - | - | - | - | (81.85) | (81.85) | (81.85) |
| Class of 2016 | - | (1,032.37) | - | - | - | (1,032.37) | - | - | - | - | - | (1,032.86) | (1,032.86) | (1,032.86) |
| Class of 2017 | - | 3,302.91 | - | - | - | 3,302.91 | - | - | - | - | - | 1,701.76 | 1,701.76 | 1,701.76 |
| 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 | - | 1,160.69 | - | - | - | 1,160.69 | - | - | - | - | - | 1,161.04 | 1,161.04 | 1,161.04 |
| 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 | - | 1,030.27 | - | - | - | 1,030.27 | - | - | - | - | - | 1,029.92 | 1,029.92 | 1,029.92 |
| JP Snyder Scholarship | - | 2,987.82 | - | - | - | 2,987.82 | - | - | - | - | - | 2,988.00 | 2,988.00 | 2,988.00 |
| JROTC | - | 231.66 | - | - | - | 231.66 | - | - | - | - | - | 231.86 | 231.86 | 231.86 |
| Key Club | - | 11.80 | - | - | - | 11.80 | - | - | - | - | - | 12.00 | 12.00 | 12.00 |
| Leadership | - | 2,809.93 | - | - | - | 2,809.93 | - | - | - | - | - | 2,809.33 | 2,809.33 | 2,809.33 |
| Luther Scholarship | - | | - | - | - | | - | - | - | - | - | | | |
| 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 | - | 1,412.00 | - | - | - | 1,412.00 | - | - | - | - | - | 1,412.00 | 1,412.00 | 1,412.00 |
| 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 |
| STEM Robotics Club | - | 263.87 | - | - | - | 263.87 | - | - | - | - | - | 263.95 | 263.95 | 263.95 |
| Student Council | - | 1,328.76 | - | - | - | 1,328.76 | - | - | - | - | - | 1,329.25 | 1,329.25 | 1,329.25 |
| Target Grant | - | 151.78 | - | - | - | 151.78 | - | - | - | - | - | 151.78 | 151.78 | 151.78 |
| Teen Living | - | 505.73 | - | - | - | 505.73 | - | - | - | - | - | 506.00 | 506.00 | 506.00 |
| Track Club | - | 556.93 | - | - | - | 556.93 | - | - | - | - | - | 557.00 | 557.00 | 557.00 |
| TSA | - | 92.40 | - | - | - | 92.40 | - | - | - | - | - | 92.00 | 92.00 | 92.00 |
| Vending | - | 591.00 | - | - | - | 591.00 | - | - | - | - | - | 591.00 | 591.00 | 591.00 |
| WalMart | - | 750.00 | - | - | - | 750.00 | - | - | - | - | - | 750.00 | 750.00 | 750.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
East High
June 30, 2017

| | 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 |
| We the People | - | 91.40 | - | - | - | 91.40 | - | - | - | - | 91.00 | 91.00 | 91.00 | 91.00 |
| Yearbook | - | (1,141.23) | - | - | - | (1,141.23) | - | - | - | - | (1,141.23) | (1,141.23) | (1,141.23) | (1,141.23) |
| Other Accounts | | | | | | | | | | | | | | |
| Culinary Arts | - | 597.89 | - | - | - | 597.89 | - | - | - | - | 1,098.33 | 1,098.33 | 1,098.33 | 1,098.33 |
| 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 | - | 44.10 | - | - | - | 44.10 | - | - | - | - | (0.10) | (0.10) | (0.10) | (0.10) |
| Total Restricted Fund | - | <u>50,757.52</u> | - | - | - | <u>50,757.52</u> | - | - | - | - | <u>49,612.27</u> | - | <u>49,612.27</u> | <u>49,612.27</u> |
| Total Restricted and General Fund | - | <u>97,864.33</u> | - | - | <u>1,577.00</u> | <u>99,441.33</u> | <u>2,154.00</u> | <u>2,154.00</u> | - | - | <u>49,612.27</u> | <u>47,675.06</u> | <u>97,287.33</u> | <u>99,441.33</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Germantown High
June 30, 2017

| | 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 | - | 112,257.65 | - | - | 2,668.10 | 114,925.75 | 9,176.60 | 9,176.60 | - | - | - | 107,195.92 | 107,195.92 | 116,372.52 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 119,074.80 | - | - | - | 119,074.80 | - | - | - | - | - | 88,948.77 | 88,948.77 | 88,948.77 |
| Club Accounts: | | | | | | | | | | | | | | |
| Animation Club | - | 828.89 | - | - | - | 828.89 | - | - | - | - | - | 828.51 | 828.51 | 828.51 |
| Art Club | - | 846.50 | - | - | - | 846.50 | - | - | - | - | - | 846.77 | 846.77 | 846.77 |
| Art Honor Society | - | 2,233.18 | - | - | - | 2,233.18 | - | - | - | - | - | 2,233.51 | 2,233.51 | 2,233.51 |
| Arts Alliance | - | 270.17 | - | - | - | 270.17 | - | - | - | - | - | 270.00 | 270.00 | 270.00 |
| Arts Exchange | - | 185.33 | - | - | - | 185.33 | - | - | - | - | - | 185.00 | 185.00 | 185.00 |
| 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 | - | 5,239.70 | - | - | - | 5,239.70 | - | - | - | - | - | 5,389.99 | 5,389.99 | 5,389.99 |
| Blue Ribbon | - | 9.42 | - | - | - | 9.42 | - | - | - | - | - | 9.42 | 9.42 | 9.42 |
| Broadway Scholarship | - | 5,719.58 | - | - | - | 5,719.58 | - | - | - | - | - | 4,719.21 | 4,719.21 | 4,719.21 |
| Business Club | - | 962.60 | - | - | - | 962.60 | - | - | - | - | - | 963.00 | 963.00 | 963.00 |
| Calaway Scholarship | - | 2,953.25 | - | - | - | 2,953.25 | - | - | - | - | - | 2,953.00 | 2,953.00 | 2,953.00 |
| Cheerleader Club - BB | - | 1,309.25 | - | - | - | 1,309.25 | - | - | - | - | - | 1,309.08 | 1,309.08 | 1,309.08 |
| Cheerleaders | - | 15,177.10 | - | - | - | 15,177.10 | - | - | - | - | - | 15,178.00 | 15,178.00 | 15,178.00 |
| Choir | - | 4,084.42 | - | - | - | 4,084.42 | - | - | - | - | - | 4,759.62 | 4,759.62 | 4,759.62 |
| Cinematography | - | 243.82 | - | - | - | 243.82 | - | - | - | - | - | 343.47 | 343.47 | 343.47 |
| Class of 2016 | - | - | - | - | - | - | - | - | - | - | - | 159.79 | 159.79 | 159.79 |
| Class of 2017 | - | 2,003.63 | - | - | - | 2,003.63 | - | - | - | - | - | 2,003.63 | 2,003.63 | 2,003.63 |
| 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 | - | 889.93 | - | - | - | 889.93 | - | - | - | - | - | 754.56 | 754.56 | 754.56 |
| Drama Club | - | 18,725.10 | - | - | - | 18,725.10 | - | - | - | - | - | 24,154.89 | 24,154.89 | 24,154.89 |
| Engineering Club | - | 1,325.14 | - | - | - | 1,325.14 | - | - | - | - | - | 1,325.01 | 1,325.01 | 1,325.01 |
| English Club | - | 3,489.61 | - | - | - | 3,489.61 | - | - | - | - | - | 3,489.29 | 3,489.29 | 3,489.29 |
| English Honors | - | 1,521.31 | - | - | - | 1,521.31 | - | - | - | - | - | 1,521.42 | 1,521.42 | 1,521.42 |
| Environmental Club | - | 505.17 | - | - | - | 505.17 | - | - | - | - | - | 505.00 | 505.00 | 505.00 |
| ESL | - | 105.00 | - | - | - | 105.00 | - | - | - | - | - | 105.00 | 105.00 | 105.00 |
| 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 |
| French Club | - | 1,273.83 | - | - | - | 1,273.83 | - | - | - | - | - | 2,121.75 | 2,121.75 | 2,121.75 |
| 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 | - | 302.00 | - | - | - | 302.00 | - | - | - | - | - | 412.00 | 412.00 | 412.00 |
| Habitat for Humanity | - | 1.02 | - | - | - | 1.02 | - | - | - | - | - | - | - | - |
| Hero Club | - | 158.82 | - | - | - | 158.82 | - | - | - | - | - | 159.00 | 159.00 | 159.00 |
| History Club | - | 10.97 | - | - | - | 10.97 | - | - | - | - | - | 10.97 | 10.97 | 10.97 |
| Honor Society | - | 2,391.40 | - | - | - | 2,391.40 | - | - | - | - | - | 2,816.60 | 2,816.60 | 2,816.60 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Germantown High
June 30, 2017

| | 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 | |
| Humanitarian Grant | - | 63.42 | - | - | - | 63.42 | - | - | - | 63.00 | | 63.00 | 63.00 |
| IB Department | - | 3,901.91 | - | - | - | 3,901.91 | - | - | - | 4,437.05 | | 4,437.05 | 4,437.05 |
| Iconoclast Club | - | 5,862.63 | - | - | - | 5,862.63 | - | - | - | 6,832.97 | | 6,832.97 | 6,832.97 |
| International Club | - | 869.07 | - | - | - | 869.07 | - | - | - | 1,109.02 | | 1,109.02 | 1,109.02 |
| Japanese Club | - | 105.00 | - | - | - | 105.00 | - | - | - | 105.00 | | 105.00 | 105.00 |
| Jets | - | 125.00 | - | - | - | 125.00 | - | - | - | 125.00 | | 125.00 | 125.00 |
| Key Club | - | 1,247.33 | - | - | - | 1,247.33 | - | - | - | 1,407.58 | | 1,407.58 | 1,407.58 |
| Knowledge Bowl | - | 160.14 | - | - | - | 160.14 | - | - | - | 160.00 | | 160.00 | 160.00 |
| L. Hall Scholarship | - | 400.15 | - | - | - | 400.15 | - | - | - | 400.00 | | 400.00 | 400.00 |
| Latin Club | - | 1,096.88 | - | - | - | 1,096.88 | - | - | - | 1,096.68 | | 1,096.68 | 1,096.68 |
| Library Club | - | 859.47 | - | - | - | 859.47 | - | - | - | 883.98 | | 883.98 | 883.98 |
| Literacy Club | - | 2,452.09 | - | - | - | 2,452.09 | - | - | - | 2,452.09 | | 2,452.09 | 2,452.09 |
| Luther Scholarship | - | - | - | - | - | - | - | - | - | (295.00) | | (295.00) | (295.00) |
| Make a Wish Foundation | - | 3,541.86 | - | - | - | 3,541.86 | - | - | - | 3,541.40 | | 3,541.40 | 3,541.40 |
| Math Club | - | 9.23 | - | - | - | 9.23 | - | - | - | 9.00 | | 9.00 | 9.00 |
| Model UN | - | 235.87 | - | - | - | 235.87 | - | - | - | 235.59 | | 235.59 | 235.59 |
| Mu Alpha Theta | - | 1,624.54 | - | - | - | 1,624.54 | - | - | - | 1,624.75 | | 1,624.75 | 1,624.75 |
| Newspaper Club | - | 174.00 | - | - | - | 174.00 | - | - | - | 174.00 | | 174.00 | 174.00 |
| Orchestra | - | 606.17 | - | - | - | 606.17 | - | - | - | 606.17 | | 606.17 | 606.17 |
| Performing Arts Cl | - | 28,609.28 | - | - | - | 28,609.28 | - | - | - | 18,784.66 | | 18,784.66 | 18,784.66 |
| Pom Squad | - | 72.30 | - | - | - | 72.30 | - | - | - | 72.00 | | 72.00 | 72.00 |
| Prom | - | 8,213.81 | - | - | - | 8,213.81 | - | - | - | 8,509.23 | | 8,509.23 | 8,509.23 |
| 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 | - | 858.14 | - | - | - | 858.14 | - | - | - | 858.14 | | 858.14 | 858.14 |
| Robotics | - | 712.34 | - | - | - | 712.34 | - | - | - | 712.00 | | 712.00 | 712.00 |
| Rotary Grant | - | 9.02 | - | - | - | 9.02 | - | - | - | 9.00 | | 9.00 | 9.00 |
| SADD | - | 310.29 | - | - | - | 310.29 | - | - | - | 310.00 | | 310.00 | 310.00 |
| School Beautification | - | 70.22 | - | - | - | 70.22 | - | - | - | 70.00 | | 70.00 | 70.00 |
| Science Club | - | 359.12 | - | - | - | 359.12 | - | - | - | (1,310.71) | | (1,310.71) | (1,310.71) |
| Science Club III | - | 157.34 | - | - | - | 157.34 | - | - | - | 397.43 | | 397.43 | 397.43 |
| Senior Activities | - | 3,997.68 | - | - | - | 3,997.68 | - | - | - | 11,497.42 | | 11,497.42 | 11,497.42 |
| Social Studies | - | 1,998.99 | - | - | - | 1,998.99 | - | - | - | 1,998.72 | | 1,998.72 | 1,998.72 |
| Spanish Club | - | 1,233.77 | - | - | - | 1,233.77 | - | - | - | 1,574.72 | | 1,574.72 | 1,574.72 |
| Spanish Honor Soc. | - | 58.56 | - | - | - | 58.56 | - | - | - | 58.71 | | 58.71 | 58.71 |
| Spanish Instruction | - | 1,785.87 | - | - | - | 1,785.87 | - | - | - | 1,875.54 | | 1,875.54 | 1,875.54 |
| Spectrum | - | 142.44 | - | - | - | 142.44 | - | - | - | 142.00 | | 142.00 | 142.00 |
| SPED Club | - | 157.30 | - | - | - | 157.30 | - | - | - | 157.28 | | 157.28 | 157.28 |
| Spikers | - | 207.75 | - | - | - | 207.75 | - | - | - | 208.00 | | 208.00 | 208.00 |
| Student Council | - | 971.52 | - | - | - | 971.52 | - | - | - | 1,095.77 | | 1,095.77 | 1,095.77 |
| Swim Team Club | - | 157.47 | - | - | - | 157.47 | - | - | - | 157.16 | | 157.16 | 157.16 |
| Teacher Courtesy | - | - | - | - | - | - | - | - | - | 133.48 | | 133.48 | 133.48 |
| Technical Honor Society | - | 34.00 | - | - | - | 34.00 | - | - | - | 34.00 | | 34.00 | 34.00 |
| Technology | - | 33,330.62 | - | - | - | 33,330.62 | - | - | - | 33,331.00 | | 33,331.00 | 33,331.00 |
| Teen Living | - | 4,746.02 | - | - | - | 4,746.02 | - | - | - | 4,745.98 | | 4,745.98 | 4,745.98 |
| Tempo Club | - | 463.41 | - | - | - | 463.41 | - | - | - | 463.50 | | 463.50 | 463.50 |
| Thespians | - | 5,400.44 | - | - | - | 5,400.44 | - | - | - | 5,401.35 | | 5,401.35 | 5,401.35 |
| Trap Team | - | 3,695.07 | - | - | - | 3,695.07 | - | - | - | 3,294.82 | | 3,294.82 | 3,294.82 |
| Tri-M Scholarship | - | 8.50 | - | - | - | 8.50 | - | - | - | 8.50 | | 8.50 | 8.50 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Germantown High
June 30, 2017

| | 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 |
| TV Broadcasting | - | 5,431.15 | - | - | - | 5,431.15 | - | - | - | - | 5,431.37 | - | 5,431.37 | 5,431.37 |
| Vending | - | - | - | - | - | - | - | - | - | - | 22,245.45 | - | 22,245.45 | 22,245.45 |
| Y-Teens | - | 185.95 | - | - | - | 185.95 | - | - | - | - | 186.00 | - | 186.00 | 186.00 |
| Other Accounts | | | | | | | | | | | | | | |
| AP Tests | - | 2,097.78 | - | - | - | 2,097.78 | - | - | - | - | 2,097.78 | - | 2,097.78 | 2,097.78 |
| Auto Mechanics | - | 145.00 | - | - | - | 145.00 | - | - | - | - | 145.00 | - | 145.00 | 145.00 |
| Carpentry | - | 500.08 | - | - | - | 500.08 | - | - | - | - | 500.46 | - | 500.46 | 500.46 |
| Child Care | - | 1,367.83 | - | - | - | 1,367.83 | - | - | - | - | 1,412.96 | - | 1,412.96 | 1,412.96 |
| Consumer Science | - | 1,929.25 | - | - | - | 1,929.25 | - | - | - | - | 1,795.61 | - | 1,795.61 | 1,795.61 |
| Cosmetology I | - | 2,474.54 | - | - | - | 2,474.54 | - | - | - | - | 2,474.05 | - | 2,474.05 | 2,474.05 |
| Craft Skills | - | 718.63 | - | - | - | 718.63 | - | - | - | - | 718.77 | - | 718.77 | 718.77 |
| Craft Skills II | - | 27.14 | - | - | - | 27.14 | - | - | - | - | 27.47 | - | 27.47 | 27.47 |
| Craft Skills III | - | 1,133.13 | - | - | - | 1,133.13 | - | - | - | - | 1,222.69 | - | 1,222.69 | 1,222.69 |
| Criminal Justice | - | 14,655.62 | - | - | - | 14,655.62 | - | - | - | - | 14,655.98 | - | 14,655.98 | 14,655.98 |
| Deca | - | (345.42) | - | - | - | (345.42) | - | - | - | - | 322.50 | - | 322.50 | 322.50 |
| FBLA | - | 1,299.07 | - | - | - | 1,299.07 | - | - | - | - | 1,299.44 | - | 1,299.44 | 1,299.44 |
| FCCLA | - | 2,214.56 | - | - | - | 2,214.56 | - | - | - | - | 2,454.31 | - | 2,454.31 | 2,454.31 |
| FCCLA II | - | 60.00 | - | - | - | 60.00 | - | - | - | - | 60.00 | - | 60.00 | 60.00 |
| Graphic Arts | - | 933.26 | - | - | - | 933.26 | - | - | - | - | 933.26 | - | 933.26 | 933.26 |
| Home Economics | - | 116.78 | - | - | - | 116.78 | - | - | - | - | 116.35 | - | 116.35 | 116.35 |
| HOSA | - | 388.08 | - | - | - | 388.08 | - | - | - | - | 637.66 | - | 637.66 | 637.66 |
| PSAT/PLAN | - | 381.06 | - | - | - | 381.06 | - | - | - | - | 381.06 | - | 381.06 | 381.06 |
| VICA | - | 19.81 | - | - | - | 19.81 | - | - | - | - | 20.00 | - | 20.00 | 20.00 |
| Total Restricted Fund | - | <u>354,697.75</u> | - | - | - | <u>354,697.75</u> | - | - | - | - | <u>353,250.98</u> | - | <u>353,250.98</u> | <u>353,250.98</u> |
| Total Restricted and General Fund | - | <u>466,955.40</u> | - | - | <u>2,668.10</u> | <u>469,623.50</u> | <u>9,176.60</u> | <u>9,176.60</u> | - | - | <u>353,250.98</u> | <u>107,195.92</u> | <u>460,446.90</u> | <u>469,623.50</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Hamilton High
June 30, 2017

| | 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 | - | 55,157.64 | - | - | - | 55,157.64 | 1,216.48 | 1,216.48 | - | - | - | 55,157.86 | 55,157.86 | 56,374.34 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 26,997.87 | - | - | - | 26,997.87 | - | - | - | - | 25,793.06 | - | 25,793.06 | 25,793.06 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 46.34 | - | - | - | 46.34 | - | - | - | - | 46.00 | - | 46.00 | 46.00 |
| AVID / Maps | - | 721.34 | - | - | - | 721.34 | - | - | - | - | 721.00 | - | 721.00 | 721.00 |
| Band | - | 1,745.26 | - | - | - | 1,745.26 | - | - | - | - | 1,745.00 | - | 1,745.00 | 1,745.00 |
| 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 |
| Cheerleaders | - | 544.89 | - | - | - | 544.89 | - | - | - | - | 545.00 | - | 545.00 | 545.00 |
| Choir | - | - | - | - | - | - | - | - | - | - | (164.00) | - | (164.00) | (164.00) |
| Class of 2015 | - | - | - | - | - | - | - | - | - | - | (1,163.40) | - | (1,163.40) | (1,163.40) |
| Class of 2016 | - | - | - | - | - | - | - | - | - | - | 0.00 | - | 0.00 | 0.00 |
| Class of 2017 | - | 3,854.96 | - | - | - | 3,854.96 | - | - | - | - | 3,854.96 | - | 3,854.96 | 3,854.96 |
| English Club | - | 0.51 | - | - | - | 0.51 | - | - | - | - | - | - | - | - |
| 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 | - | 351.19 | - | - | - | 351.19 | - | - | - | - | 351.00 | - | 351.00 | 351.00 |
| JROTC | - | 621.30 | - | - | - | 621.30 | - | - | - | - | 621.69 | - | 621.69 | 621.69 |
| Leadership | - | - | - | - | - | - | - | - | - | - | (456.00) | - | (456.00) | (456.00) |
| Majorettes | - | 736.40 | - | - | - | 736.40 | - | - | - | - | 736.70 | - | 736.70 | 736.70 |
| 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 | - | 3,569.09 | - | - | - | 3,569.09 | - | - | - | - | 3,569.60 | - | 3,569.60 | 3,569.60 |
| 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 |
| 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) |
| Yearbook | - | 280.00 | - | - | - | 280.00 | - | - | - | - | (914.00) | - | (914.00) | (914.00) |
| Other Accounts | | | | | | | | | | | | | | |
| 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 |
| Commerical Cooking | - | 1,837.13 | - | - | - | 1,837.13 | - | - | - | - | 1,837.37 | - | 1,837.37 | 1,837.37 |
| Cosmetology I | - | 460.31 | - | - | - | 460.31 | - | - | - | - | 186.31 | - | 186.31 | 186.31 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Hamilton High
June 30, 2017

| | 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 | |
| Criminal Justice | - | 185.41 | - | - | - | 185.41 | - | - | - | 185.00 | - | - | 185.00 | 185.00 |
| Deca | - | 378.54 | - | - | - | 378.54 | - | - | - | 379.00 | - | - | 379.00 | 379.00 |
| FBLA | - | 289.31 | - | - | - | 289.31 | - | - | - | 289.50 | - | - | 289.50 | 289.50 |
| 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 | - | 54.73 | - | - | - | 54.73 | - | - | - | 54.73 | - | - | 54.73 | 54.73 |
| JROTC Uniforms | - | 10.00 | - | - | - | 10.00 | - | - | - | - | - | - | - | - |
| Media Center Club | - | 9.10 | - | - | - | 9.10 | - | - | - | 9.00 | - | - | 9.00 | 9.00 |
| Miscellaneous Clearing | - | - | - | - | - | - | - | - | - | 3,836.36 | - | - | 3,836.36 | 3,836.36 |
| Printing | - | 278.12 | - | - | - | 278.12 | - | - | - | 22.12 | - | - | 22.12 | 22.12 |
| 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 |
| Total Restricted Fund | - | 60,180.24 | - | - | - | 60,180.24 | - | - | - | - | 58,963.54 | - | 58,963.54 | 58,963.54 |
| Total Restricted and General Fund | - | 115,337.88 | - | - | - | 115,337.88 | 1,216.48 | 1,216.48 | - | - | 58,963.54 | 55,157.86 | 114,121.40 | 115,337.88 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Hillcrest High
June 30, 2017

| | 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 | - | (486.47) | - | - | - | (486.47) | - | - | - | - | - | 486.47 | 486.47 | 486.47 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 488.79 | - | - | - | 488.79 | - | - | - | | (488.79) | | (488.79) | (488.79) |
| Club Accounts: | | | | | | | | | | | | | | |
| Class of 2015 | - | (1.41) | - | - | - | (1.41) | - | - | - | | 1.41 | | 1.41 | 1.41 |
| Football | - | (0.91) | - | - | - | (0.91) | - | - | - | | 0.91 | | 0.91 | 0.91 |
| Other Accounts | | | | | | | | | | | | | | |
| Total Restricted Fund | - | 486.47 | - | - | - | 486.47 | - | - | - | | (486.47) | - | (486.47) | (486.47) |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | | (486.47) | 486.47 | 0.00 | 0.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Hollis F. Price High
June 30, 2017

| | 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 | - | 12,667.09 | - | - | 565.00 | 13,232.09 | - | - | - | - | - | 13,232.09 | 13,232.09 | 13,232.09 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 404.88 | - | - | - | 404.88 | - | - | - | - | 405.16 | - | 405.16 | 405.16 |
| Club Accounts: | | | | | | | | | | | | | | |
| Bridge Builders | - | 14.39 | - | - | - | 14.39 | - | - | - | - | 14.10 | - | 14.10 | 14.10 |
| Class of 2017 | - | 1,475.02 | - | - | - | 1,475.02 | - | - | - | - | 1,475.02 | - | 1,475.02 | 1,475.02 |
| HFP Apparel | - | 48.57 | - | - | - | 48.57 | - | - | - | - | 48.65 | - | 48.65 | 48.65 |
| Honor Society | - | 115.00 | - | - | - | 115.00 | - | - | - | - | 115.00 | - | 115.00 | 115.00 |
| Mu Alpha Theta | - | 15.00 | - | - | - | 15.00 | - | - | - | - | 15.00 | - | 15.00 | 15.00 |
| Student Council | - | 63.34 | - | - | - | 63.34 | - | - | - | - | 63.26 | - | 63.26 | 63.26 |
| Teacher Courtesy | - | 30.23 | - | - | - | 30.23 | - | - | - | - | 30.24 | - | 30.24 | 30.24 |
| Yearbook | - | 760.00 | - | - | - | 760.00 | - | - | - | - | 760.00 | - | 760.00 | 760.00 |
| Other Accounts | | | | | | | | | | | | | | |
| Total Restricted Fund | - | 2,926.43 | - | - | - | 2,926.43 | - | - | - | - | 2,926.43 | - | 2,926.43 | 2,926.43 |
| Total Restricted and General Fund | - | 15,593.52 | - | - | 565.00 | 16,158.52 | - | - | - | - | 2,926.43 | 13,232.09 | 16,158.52 | 16,158.52 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Kingsbury Career - Technology
June 30, 2017

| | 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 | - | 63,251.41 | - | - | - | 63,251.41 | - | - | - | - | - | 63,494.88 | 63,494.88 | 63,494.88 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 10.95 | - | - | - | 10.95 | - | - | - | | 11.00 | 11.00 | 11.00 | 11.00 |
| Aspire | - | 15.25 | - | - | - | 15.25 | - | - | - | | 15.00 | 15.00 | 15.00 | 15.00 |
| FBLA | - | 1.06 | - | - | - | 1.06 | - | - | - | | 1.00 | 1.00 | 1.00 | 1.00 |
| Honor Society | - | 100.63 | - | - | - | 100.63 | - | - | - | | 100.23 | 100.23 | 100.23 | 100.23 |
| Service Learning/Wood | - | 9.06 | - | - | - | 9.06 | - | - | - | | 9.00 | 9.00 | 9.00 | 9.00 |
| Student Council | - | 178.91 | - | - | - | 178.91 | - | - | - | | 179.00 | 179.00 | 179.00 | 179.00 |
| Other Accounts | | | | | | | | | | | | | | |
| Barbering | - | 579.89 | - | - | - | 579.89 | - | - | - | | 580.13 | 580.13 | 580.13 | 580.13 |
| Carpentry | - | 5.75 | - | - | - | 5.75 | - | - | - | | 6.00 | 6.00 | 6.00 | 6.00 |
| Child Care | - | 376.53 | - | - | - | 376.53 | - | - | - | | 376.60 | 376.60 | 376.60 | 376.60 |
| Clothing Services | - | 635.88 | - | - | - | 635.88 | - | - | - | | 636.00 | 636.00 | 636.00 | 636.00 |
| Computer Repair | - | 105.07 | - | - | - | 105.07 | - | - | - | | 105.00 | 105.00 | 105.00 | 105.00 |
| Consumer Science | - | 409.19 | - | - | - | 409.19 | - | - | - | | 409.00 | 409.00 | 409.00 | 409.00 |
| Cosmetology I | - | 0.10 | - | - | - | 0.10 | - | - | - | | (132.54) | (132.54) | (132.54) | (132.54) |
| Cosmetology II | - | 1,080.84 | - | - | - | 1,080.84 | - | - | - | | 971.22 | 971.22 | 971.22 | 971.22 |
| Culinary Arts | - | 921.53 | - | - | - | 921.53 | - | - | - | | 921.33 | 921.33 | 921.33 | 921.33 |
| Deca | - | 1,084.54 | - | - | - | 1,084.54 | - | - | - | | 1,084.37 | 1,084.37 | 1,084.37 | 1,084.37 |
| FBLA | - | 46.16 | - | - | - | 46.16 | - | - | - | | 46.20 | 46.20 | 46.20 | 46.20 |
| FCCLA Culinary Arts | - | 350.61 | - | - | - | 350.61 | - | - | - | | 350.29 | 350.29 | 350.29 | 350.29 |
| Health Occupations | - | 33.83 | - | - | - | 33.83 | - | - | - | | 33.56 | 33.56 | 33.56 | 33.56 |
| Health Science | - | 13.74 | - | - | - | 13.74 | - | - | - | | 13.38 | 13.38 | 13.38 | 13.38 |
| HERO Child Care | - | 1,099.01 | - | - | - | 1,099.01 | - | - | - | | 1,098.83 | 1,098.83 | 1,098.83 | 1,098.83 |
| HERO Clothing Service | - | 1,757.18 | - | - | - | 1,757.18 | - | - | - | | 1,757.00 | 1,757.00 | 1,757.00 | 1,757.00 |
| Leisure Craft | - | 366.79 | - | - | - | 366.79 | - | - | - | | 366.41 | 366.41 | 366.41 | 366.41 |
| Millwright Apprentice | - | 85.19 | - | - | - | 85.19 | - | - | - | | 85.00 | 85.00 | 85.00 | 85.00 |
| Printing | - | 197.07 | - | - | - | 197.07 | - | - | - | | 197.00 | 197.00 | 197.00 | 197.00 |
| Recording Occupation | - | 81.73 | - | - | - | 81.73 | - | - | - | | 81.40 | 81.40 | 81.40 | 81.40 |
| VICA Carpentry | - | 230.94 | - | - | - | 230.94 | - | - | - | | 231.00 | 231.00 | 231.00 | 231.00 |
| VICA Commercial Art | - | 327.87 | - | - | - | 327.87 | - | - | - | | 327.66 | 327.66 | 327.66 | 327.66 |
| VICA Leisure Craft | - | 698.18 | - | - | - | 698.18 | - | - | - | | 698.76 | 698.76 | 698.76 | 698.76 |
| VICA Recording Occupation | - | 1,584.51 | - | - | - | 1,584.51 | - | - | - | | 1,585.63 | 1,585.63 | 1,585.63 | 1,585.63 |
| VICA Welding | - | 464.54 | - | - | - | 464.54 | - | - | - | | 464.32 | 464.32 | 464.32 | 464.32 |
| Voc. Office Education | - | 298.72 | - | - | - | 298.72 | - | - | - | | 299.00 | 299.00 | 299.00 | 299.00 |
| Total Restricted Fund | - | 13,151.25 | - | - | - | 13,151.25 | - | - | - | | 12,907.78 | - | 12,907.78 | 12,907.78 |
| Total Restricted and General Fund | - | 76,402.66 | - | - | - | 76,402.66 | - | - | - | | 12,907.78 | 63,494.88 | 76,402.66 | 76,402.66 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Kingsbury High
June 30, 2017

| | 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 | - | 25,659.75 | - | - | 6,469.00 | 32,128.75 | 13,431.91 | 13,431.91 | - | - | - | 26,659.75 | 26,659.75 | 40,091.66 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 9,353.37 | - | - | - | 9,353.37 | - | - | - | - | 9,354.64 | - | 9,354.64 | 9,354.64 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 154.71 | - | - | - | 154.71 | - | - | - | - | 155.00 | - | 155.00 | 155.00 |
| Athletic Booster | - | 155.08 | - | - | - | 155.08 | - | - | - | - | 155.00 | - | 155.00 | 155.00 |
| Band | - | 746.87 | - | - | - | 746.87 | - | - | - | - | 582.66 | - | 582.66 | 582.66 |
| Basketball Club Boys | - | 2,525.96 | - | - | - | 2,525.96 | - | - | - | - | 2,525.96 | - | 2,525.96 | 2,525.96 |
| Basketball Club Girls | - | 104.20 | - | - | - | 104.20 | - | - | - | - | 104.20 | - | 104.20 | 104.20 |
| Blue Ribbon | - | 579.58 | - | - | - | 579.58 | - | - | - | - | 580.00 | - | 580.00 | 580.00 |
| Business Club | - | 172.98 | - | - | - | 172.98 | - | - | - | - | 172.48 | - | 172.48 | 172.48 |
| Cheerleaders | - | 94.25 | - | - | - | 94.25 | - | - | - | - | 93.48 | - | 93.48 | 93.48 |
| Choir | - | 57.06 | - | - | - | 57.06 | - | - | - | - | 57.00 | - | 57.00 | 57.00 |
| Computer Club | - | 24.21 | - | - | - | 24.21 | - | - | - | - | 24.00 | - | 24.00 | 24.00 |
| Diversified Tech | - | 177.38 | - | - | - | 177.38 | - | - | - | - | 177.00 | - | 177.00 | 177.00 |
| Drama Club | - | 418.78 | - | - | - | 418.78 | - | - | - | - | 418.78 | - | 418.78 | 418.78 |
| Economics Club | - | 8.01 | - | - | - | 8.01 | - | - | - | - | 8.05 | - | 8.05 | 8.05 |
| Environmental Club | - | 247.35 | - | - | - | 247.35 | - | - | - | - | 247.35 | - | 247.35 | 247.35 |
| ESL | - | 5.66 | - | - | - | 5.66 | - | - | - | - | 5.67 | - | 5.67 | 5.67 |
| FBLA | - | 777.08 | - | - | - | 777.08 | - | - | - | - | 777.58 | - | 777.58 | 777.58 |
| Football | - | 1,444.35 | - | - | - | 1,444.35 | - | - | - | - | 1,444.35 | - | 1,444.35 | 1,444.35 |
| French Club | - | 33.53 | - | - | - | 33.53 | - | - | - | - | 34.00 | - | 34.00 | 34.00 |
| Guidance | - | 500.51 | - | - | - | 500.51 | - | - | - | - | 500.88 | - | 500.88 | 500.88 |
| Honor Society | - | (73.17) | - | - | - | (73.17) | - | - | - | - | (73.17) | - | (73.17) | (73.17) |
| International Club | - | 574.60 | - | - | - | 574.60 | - | - | - | - | 575.00 | - | 575.00 | 575.00 |
| JROTC | - | 1,400.62 | - | - | - | 1,400.62 | - | - | - | - | 1,400.52 | - | 1,400.52 | 1,400.52 |
| Key Club | - | 0.31 | - | - | - | 0.31 | - | - | - | - | - | - | - | - |
| Ladies of Class | - | 7.01 | - | - | - | 7.01 | - | - | - | - | 7.00 | - | 7.00 | 7.00 |
| Laura Bush Grant | - | 6,800.00 | - | - | - | 6,800.00 | - | - | - | - | 6,800.00 | - | 6,800.00 | 6,800.00 |
| Library Club | - | 41.31 | - | - | - | 41.31 | - | - | - | - | 41.31 | - | 41.31 | 41.31 |
| Lowes | - | 89.00 | - | - | - | 89.00 | - | - | - | - | 89.00 | - | 89.00 | 89.00 |
| Military Club | - | 186.81 | - | - | - | 186.81 | - | - | - | - | 187.00 | - | 187.00 | 187.00 |
| MJEC/CAD Prog. | - | 6.31 | - | - | - | 6.31 | - | - | - | - | 6.00 | - | 6.00 | 6.00 |
| Music | - | 22.92 | - | - | - | 22.92 | - | - | - | - | 23.00 | - | 23.00 | 23.00 |
| Ninth Grade Academy | - | 460.87 | - | - | - | 460.87 | - | - | - | - | 459.50 | - | 459.50 | 459.50 |
| Ninth Grade Club | - | (168.71) | - | - | - | (168.71) | - | - | - | - | (168.71) | - | (168.71) | (168.71) |
| Orchestra | - | 6,111.06 | - | - | - | 6,111.06 | - | - | - | - | 6,399.44 | - | 6,399.44 | 6,399.44 |
| Outdoor Classroom Grant | - | 4,319.26 | - | - | - | 4,319.26 | - | - | - | - | 4,319.26 | - | 4,319.26 | 4,319.26 |
| Pep Club | - | 5.01 | - | - | - | 5.01 | - | - | - | - | 5.00 | - | 5.00 | 5.00 |
| Prom | - | 4,172.38 | - | - | - | 4,172.38 | - | - | - | - | 4,172.63 | - | 4,172.63 | 4,172.63 |
| Science Club | - | 660.81 | - | - | - | 660.81 | - | - | - | - | 661.00 | - | 661.00 | 661.00 |
| Senior Activities | - | 18,185.15 | - | - | - | 18,185.15 | - | - | - | - | 10,098.95 | - | 10,098.95 | 10,098.95 |
| Spanish Club | - | 1,376.01 | - | - | - | 1,376.01 | - | - | - | - | 1,376.17 | - | 1,376.17 | 1,376.17 |
| Spanish Honor Soc. | - | 23.00 | - | - | - | 23.00 | - | - | - | - | 23.00 | - | 23.00 | 23.00 |
| SpEd Bookstore | - | 65.61 | - | - | - | 65.61 | - | - | - | - | 66.00 | - | 66.00 | 66.00 |
| STEM Grant | - | 3.25 | - | - | - | 3.25 | - | - | - | - | 3.25 | - | 3.25 | 3.25 |
| Step Team | - | 37.72 | - | - | - | 37.72 | - | - | - | - | 38.00 | - | 38.00 | 38.00 |
| Student Council | - | 1,490.99 | - | - | - | 1,490.99 | - | - | - | - | 1,490.92 | - | 1,490.92 | 1,490.92 |
| Teacher Courtesy | - | 147.14 | - | - | - | 147.14 | - | - | - | - | 146.54 | - | 146.54 | 146.54 |

See Independent Auditor's Report

**Shelby County Schools
Balance Sheet-Regulatory Basis
Kingsbury High
June 30, 2017**

| | 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 | |
| Technology | - | 0.20 | - | - | - | 0.20 | - | - | - | - | - | - | - | - |
| Volleyball Club | - | 233.33 | - | - | - | 233.33 | - | - | - | 233.30 | - | 233.30 | - | 233.30 |
| Wrestling Club | - | 1,070.77 | - | - | - | 1,070.77 | - | - | - | 1,070.90 | - | 1,070.90 | - | 1,070.90 |
| Yearbook | - | (555.64) | - | - | - | (555.64) | - | - | - | (555.24) | - | (555.24) | - | (555.24) |
| Other Accounts | | | | | | | | | | | | | | |
| AP Tests | - | (2,087.00) | - | - | - | (2,087.00) | - | - | - | (2,087.00) | - | (2,087.00) | - | (2,087.00) |
| FBLA | - | 683.95 | - | - | - | 683.95 | - | - | - | 684.00 | - | 684.00 | - | 684.00 |
| 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 |
| SPED Home Environment | - | 0.68 | - | - | - | 0.68 | - | - | - | - | - | - | - | - |
| Title One/NCLB | - | 0.91 | - | - | - | 0.91 | - | - | - | - | - | - | - | - |
| Voc. Office Education | - | 0.36 | - | - | - | 0.36 | - | - | - | - | - | - | - | - |
| Total Restricted Fund | - | <u>63,405.80</u> | - | - | - | <u>63,405.80</u> | - | - | - | <u>55,442.89</u> | - | <u>55,442.89</u> | - | <u>55,442.89</u> |
| Total Restricted and General Fund | - | <u>89,065.55</u> | - | - | <u>6,469.00</u> | <u>95,534.55</u> | <u>13,431.91</u> | <u>13,431.91</u> | - | <u>55,442.89</u> | <u>26,659.75</u> | <u>82,102.64</u> | - | <u>95,534.55</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Kirby High
June 30, 2017

| | 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 | - | 60,469.16 | - | - | 1,600.00 | 62,069.16 | 30.00 | 30.00 | - | - | - | 62,039.16 | 62,039.16 | 62,069.16 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 26,014.93 | - | - | - | 26,014.93 | - | - | - | - | 26,015.03 | - | 26,015.03 | 26,015.03 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 180.97 | - | - | - | 180.97 | - | - | - | - | 180.90 | - | 180.90 | 180.90 |
| 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 | - | 110.53 | - | - | - | 110.53 | - | - | - | - | 110.75 | - | 110.75 | 110.75 |
| Biology Club | - | 0.44 | - | - | - | 0.44 | - | - | - | - | - | - | - | - |
| Business Club | - | 34.45 | - | - | - | 34.45 | - | - | - | - | 34.00 | - | 34.00 | 34.00 |
| Cheerleaders | - | 656.80 | - | - | - | 656.80 | - | - | - | - | 656.36 | - | 656.36 | 656.36 |
| 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 | - | (3,223.50) | - | - | - | (3,223.50) | - | - | - | - | (3,223.37) | - | (3,223.37) | (3,223.37) |
| 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 |
| Cosmetology | - | 78.96 | - | - | - | 78.96 | - | - | - | - | 78.93 | - | 78.93 | 78.93 |
| Cougar Stop and Shop | - | 524.10 | - | - | - | 524.10 | - | - | - | - | 523.75 | - | 523.75 | 523.75 |
| 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 | - | 36.61 | - | - | - | 36.61 | - | - | - | - | 37.00 | - | 37.00 | 37.00 |
| English Club | - | 95.58 | - | - | - | 95.58 | - | - | - | - | 95.97 | - | 95.97 | 95.97 |
| FBLA | - | 0.10 | - | - | - | 0.10 | - | - | - | - | 0.35 | - | 0.35 | 0.35 |
| Football Club | - | 0.22 | - | - | - | 0.22 | - | - | - | - | - | - | - | - |
| GENYOUth Foundation | - | 538.28 | - | - | - | 538.28 | - | - | - | - | 538.28 | - | 538.28 | 538.28 |
| Grant/Busell | - | 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 | - | 472.89 | - | - | - | 472.89 | - | - | - | - | 472.89 | - | 472.89 | 472.89 |
| History Club | - | 121.18 | - | - | - | 121.18 | - | - | - | - | 121.74 | - | 121.74 | 121.74 |
| Honor Society | - | 324.79 | - | - | - | 324.79 | - | - | - | - | 324.89 | - | 324.89 | 324.89 |
| 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 | - | 35.34 | - | - | - | 35.34 | - | - | - | - | 35.35 | - | 35.35 | 35.35 |
| 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 | - | 144.78 | - | - | - | 144.78 | - | - | - | - | 144.33 | - | 144.33 | 144.33 |
| Music | - | 0.74 | - | - | - | 0.74 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Ninth Grade Academy | - | 340.07 | - | - | - | 340.07 | - | - | - | - | 340.00 | - | 340.00 | 340.00 |
| Ninth Grade Club | - | 146.42 | - | - | - | 146.42 | - | - | - | - | 146.82 | - | 146.82 | 146.82 |
| Outdoor Classroom Grant | - | 35.84 | - | - | - | 35.84 | - | - | - | - | 36.00 | - | 36.00 | 36.00 |
| Performing Arts Cl | - | 20.00 | - | - | - | 20.00 | - | - | - | - | 20.00 | - | 20.00 | 20.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Kirby High
June 30, 2017

| | 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 | - | 680.53 | - | - | - | 680.53 | - | - | - | - | 680.60 | 680.60 | 680.60 | 680.60 |
| Science Club | - | 57.97 | - | - | - | 57.97 | - | - | - | - | 58.00 | 58.00 | 58.00 | 58.00 |
| Senior Activities | - | 2,004.79 | - | - | - | 2,004.79 | - | - | - | - | 2,004.79 | 2,004.79 | 2,004.79 | 2,004.79 |
| Spanish Club | - | 69.03 | - | - | - | 69.03 | - | - | - | - | 69.00 | 69.00 | 69.00 | 69.00 |
| Spanish Honor Soc. | - | 1.09 | - | - | - | 1.09 | - | - | - | - | 1.19 | 1.19 | 1.19 | 1.19 |
| Sunshine Club | - | 0.48 | - | - | - | 0.48 | - | - | - | - | - | - | - | - |
| Teens for Peace | - | 13.67 | - | - | - | 13.67 | - | - | - | - | 14.00 | 14.00 | 14.00 | 14.00 |
| Track Club | - | 13.76 | - | - | - | 13.76 | - | - | - | - | 14.00 | 14.00 | 14.00 | 14.00 |
| Other Accounts | | | | | | | | | | | | | | |
| Banking | - | 103.05 | - | - | - | 103.05 | - | - | - | - | 103.00 | 103.00 | 103.00 | 103.00 |
| Caps and Gowns | - | 441.00 | - | - | - | 441.00 | - | - | - | - | 441.00 | 441.00 | 441.00 | 441.00 |
| Culinary Arts | - | 4.71 | - | - | - | 4.71 | - | - | - | - | 5.00 | 5.00 | 5.00 | 5.00 |
| Deca | - | 14.09 | - | - | - | 14.09 | - | - | - | - | 14.00 | 14.00 | 14.00 | 14.00 |
| FBLA | - | 0.44 | - | - | - | 0.44 | - | - | - | - | - | - | - | - |
| FFA | - | 480.00 | - | - | - | 480.00 | - | - | - | - | 480.00 | 480.00 | 480.00 | 480.00 |
| Home Economics | - | 197.02 | - | - | - | 197.02 | - | - | - | - | 196.52 | 196.52 | 196.52 | 196.52 |
| Horticulture | - | 286.64 | - | - | - | 286.64 | - | - | - | - | 286.64 | 286.64 | 286.64 | 286.64 |
| Radio Broadcasting | - | 1,748.46 | - | - | - | 1,748.46 | - | - | - | - | 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 |
| SPED Home Environment | - | 0.60 | - | - | - | 0.60 | - | - | - | - | 0.60 | 0.60 | 0.60 | 0.60 |
| Total Restricted Fund | - | 38,753.46 | - | - | - | 38,753.46 | - | - | - | - | 38,753.46 | - | 38,753.46 | 38,753.46 |
| Total Restricted and General Fund | - | 99,222.62 | - | - | 1,600.00 | 100,822.62 | 30.00 | 30.00 | - | - | 38,753.46 | 62,039.16 | 100,792.62 | 100,822.62 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Manassas High
June 30, 2017

| | 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 | - | 46,124.51 | - | - | 915.05 | 47,039.56 | 6,169.10 | 6,169.10 | - | - | - | 46,449.60 | 46,449.60 | 52,618.70 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | (2,969.92) | - | - | - | (2,969.92) | - | - | - | - | (2,670.47) | (2,670.47) | (2,670.47) | (2,670.47) |
| Club Accounts: | | | | | | | | | | | | | | |
| Alumni Gift-Bus | - | 190.75 | - | - | - | 190.75 | - | - | - | 191.00 | 191.00 | 191.00 | 191.00 | 191.00 |
| Alumni Scholarship | - | 3,600.00 | - | - | - | 3,600.00 | - | - | - | 1,600.00 | 1,600.00 | 1,600.00 | 1,600.00 | 1,600.00 |
| Art Club | - | 19.47 | - | - | - | 19.47 | - | - | - | 19.47 | 19.47 | 19.47 | 19.47 | 19.47 |
| Band | - | 3,438.39 | - | - | - | 3,438.39 | - | - | - | 3,438.13 | 3,438.13 | 3,438.13 | 3,438.13 | 3,438.13 |
| Baseball Club | - | 82.10 | - | - | - | 82.10 | - | - | - | 82.15 | 82.15 | 82.15 | 82.15 | 82.15 |
| Basketball Club Boys | - | 1,350.03 | - | - | - | 1,350.03 | - | - | - | 1,349.55 | 1,349.55 | 1,349.55 | 1,349.55 | 1,349.55 |
| Basketball Club Girls | - | 165.31 | - | - | - | 165.31 | - | - | - | 165.00 | 165.00 | 165.00 | 165.00 | 165.00 |
| Beta Club | - | 245.65 | - | - | - | 245.65 | - | - | - | 246.11 | 246.11 | 246.11 | 246.11 | 246.11 |
| Cheerleaders | - | (115.05) | - | - | - | (115.05) | - | - | - | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| Choir | - | 522.04 | - | - | - | 522.04 | - | - | - | 522.24 | 522.24 | 522.24 | 522.24 | 522.24 |
| Class of 2015 | - | - | - | - | - | - | - | - | - | 888.92 | 888.92 | 888.92 | 888.92 | 888.92 |
| Class of 2016 | - | (100.00) | - | - | - | (100.00) | - | - | - | (988.95) | (988.95) | (988.95) | (988.95) | (988.95) |
| Class of 2017 | - | 7,754.34 | - | - | - | 7,754.34 | - | - | - | 4,260.15 | 4,260.15 | 4,260.15 | 4,260.15 | 4,260.15 |
| College App Fees | - | 971.52 | - | - | - | 971.52 | - | - | - | 972.00 | 972.00 | 972.00 | 972.00 | 972.00 |
| English Honors | - | 5.00 | - | - | - | 5.00 | - | - | - | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Football Club | - | 333.52 | - | - | - | 333.52 | - | - | - | 334.13 | 334.13 | 334.13 | 334.13 | 334.13 |
| G.Q./Lady Preps Club | - | 11.00 | - | - | - | 11.00 | - | - | - | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Honor Society | - | (1,701.39) | - | - | - | (1,701.39) | - | - | - | (1,701.39) | (1,701.39) | (1,701.39) | (1,701.39) | (1,701.39) |
| JROTC | - | 415.95 | - | - | - | 415.95 | - | - | - | 416.23 | 416.23 | 416.23 | 416.23 | 416.23 |
| Ladies of Distinction | - | 26.69 | - | - | - | 26.69 | - | - | - | 27.00 | 27.00 | 27.00 | 27.00 | 27.00 |
| Laura Bush Grant | - | 487.75 | - | - | - | 487.75 | - | - | - | 487.75 | 487.75 | 487.75 | 487.75 | 487.75 |
| Library Club | - | (826.10) | - | - | - | (826.10) | - | - | - | (825.83) | (825.83) | (825.83) | (825.83) | (825.83) |
| Lowes | - | 0.68 | - | - | - | 0.68 | - | - | - | - | - | - | - | - |
| Majorettes | - | (1,049.72) | - | - | - | (1,049.72) | - | - | - | (1,049.94) | (1,049.94) | (1,049.94) | (1,049.94) | (1,049.94) |
| Math Club | - | 134.53 | - | - | - | 134.53 | - | - | - | 135.00 | 135.00 | 135.00 | 135.00 | 135.00 |
| Military Club | - | 647.48 | - | - | - | 647.48 | - | - | - | 647.00 | 647.00 | 647.00 | 647.00 | 647.00 |
| Music | - | (148.79) | - | - | - | (148.79) | - | - | - | (148.47) | (148.47) | (148.47) | (148.47) | (148.47) |
| NEA Library Grant | - | 85.16 | - | - | - | 85.16 | - | - | - | 85.00 | 85.00 | 85.00 | 85.00 | 85.00 |
| Ninth Grade Academy | - | 41.03 | - | - | - | 41.03 | - | - | - | 41.00 | 41.00 | 41.00 | 41.00 | 41.00 |
| Old Timers Club | - | 250.71 | - | - | - | 250.71 | - | - | - | 251.00 | 251.00 | 251.00 | 251.00 | 251.00 |
| Parents for Manassas | - | 238.97 | - | - | - | 238.97 | - | - | - | 239.00 | 239.00 | 239.00 | 239.00 | 239.00 |
| Pep Club | - | 60.00 | - | - | - | 60.00 | - | - | - | 60.00 | 60.00 | 60.00 | 60.00 | 60.00 |
| Prom | - | 1,557.09 | - | - | - | 1,557.09 | - | - | - | (942.91) | (942.91) | (942.91) | (942.91) | (942.91) |
| PTO | - | 205.94 | - | - | - | 205.94 | - | - | - | 206.21 | 206.21 | 206.21 | 206.21 | 206.21 |
| Roberts Foundation Grant | - | (2,244.45) | - | - | - | (2,244.45) | - | - | - | (2,244.72) | (2,244.72) | (2,244.72) | (2,244.72) | (2,244.72) |
| Rotary Grant | - | (81.73) | - | - | - | (81.73) | - | - | - | (81.96) | (81.96) | (81.96) | (81.96) | (81.96) |
| Sch Uniform Donations | - | 655.24 | - | - | - | 655.24 | - | - | - | 655.24 | 655.24 | 655.24 | 655.24 | 655.24 |
| Scholarship Fund | - | 3,775.61 | - | - | - | 3,775.61 | - | - | - | 5,775.23 | 5,775.23 | 5,775.23 | 5,775.23 | 5,775.23 |
| Senior Activities | - | 4,661.46 | - | - | - | 4,661.46 | - | - | - | 4,661.41 | 4,661.41 | 4,661.41 | 4,661.41 | 4,661.41 |
| Softball Club | - | (174.50) | - | - | - | (174.50) | - | - | - | (174.50) | (174.50) | (174.50) | (174.50) | (174.50) |
| Spanish Club | - | 139.74 | - | - | - | 139.74 | - | - | - | 140.00 | 140.00 | 140.00 | 140.00 | 140.00 |
| SPED Club | - | 779.34 | - | - | - | 779.34 | - | - | - | 779.66 | 779.66 | 779.66 | 779.66 | 779.66 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Manassas High
June 30, 2017

| | 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 | - | 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 | - | (493.18) | - | - | - | (493.18) | - | - | - | | (493.00) | (493.00) | (493.00) | (493.00) |
| 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 | - | (3,738.10) | - | - | - | (3,738.10) | - | - | - | | (5,338.12) | (5,338.12) | (5,338.12) | (5,338.12) |
| 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 | - | 325.94 | - | - | - | 325.94 | - | - | - | | 325.94 | 325.94 | 325.94 | 325.94 |
| Other Accounts | | | | | | | | | | | | | | |
| Caps and Gowns | - | 80.00 | - | - | - | 80.00 | - | - | - | | 80.00 | 80.00 | 80.00 | 80.00 |
| Carpentry | - | 9.50 | - | - | - | 9.50 | - | - | - | | 10.00 | 10.00 | 10.00 | 10.00 |
| Charity Drives | - | 55.00 | - | - | - | 55.00 | - | - | - | | 55.00 | 55.00 | 55.00 | 55.00 |
| Culinary Arts | - | (240.16) | - | - | - | (240.16) | - | - | - | | (240.22) | (240.22) | (240.22) | (240.22) |
| FBLA | - | 106.01 | - | - | - | 106.01 | - | - | - | | 105.64 | 105.64 | 105.64 | 105.64 |
| Home Economics | - | 0.21 | - | - | - | 0.21 | - | - | - | | - | - | - | - |
| Miscellaneous Clearing | - | - | - | - | - | - | - | - | - | | 1,600.00 | 1,600.00 | 1,600.00 | 1,600.00 |
| SPED Home Environment | - | (47.34) | - | - | - | (47.34) | - | - | - | | (47.26) | (47.26) | (47.26) | (47.26) |
| Technology Education | - | 300.00 | - | - | - | 300.00 | - | - | - | | 300.00 | 300.00 | 300.00 | 300.00 |
| TSA | - | 14.35 | - | - | - | 14.35 | - | - | - | | 14.00 | 14.00 | 14.00 | 14.00 |
| Total Restricted Fund | - | 21,094.12 | - | - | - | 21,094.12 | - | - | - | | 15,514.98 | - | 15,514.98 | 15,514.98 |
| Total Restricted and General Fund | - | 67,218.63 | - | - | 915.05 | 68,133.68 | 6,169.10 | 6,169.10 | - | | 15,514.98 | 46,449.60 | 61,964.58 | 68,133.68 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Melrose High
June 30, 2017

| | 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 | - | 31,594.75 | - | - | 1,689.24 | 33,283.99 | 355.36 | 355.36 | - | - | - | 32,381.63 | 32,381.63 | 32,736.99 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 4,815.28 | - | - | - | 4,815.28 | - | - | - | - | 5,221.99 | - | 5,221.99 | 5,221.99 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | - | - | - | - | - | - | - | - | - | 0.46 | - | 0.46 | 0.46 |
| Band Booster Cl | - | 3.84 | - | - | - | 3.84 | - | - | - | - | 4.00 | - | 4.00 | 4.00 |
| Basketball Club Boys | - | 65.00 | - | - | - | 65.00 | - | - | - | - | 65.00 | - | 65.00 | 65.00 |
| Career Club | - | 646.17 | - | - | - | 646.17 | - | - | - | - | 646.17 | - | 646.17 | 646.17 |
| Charmette Club | - | 456.68 | - | - | - | 456.68 | - | - | - | - | 456.33 | - | 456.33 | 456.33 |
| Cheerleaders | - | 2,942.14 | - | - | - | 2,942.14 | - | - | - | - | 3,118.54 | - | 3,118.54 | 3,118.54 |
| 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 2018 | - | (293.30) | - | - | - | (293.30) | - | - | - | - | (293.30) | - | (293.30) | (293.30) |
| Class of 2019 | - | (273.30) | - | - | - | (273.30) | - | - | - | - | (273.30) | - | (273.30) | (273.30) |
| Computer Club | - | 227.26 | - | - | - | 227.26 | - | - | - | - | 227.26 | - | 227.26 | 227.26 |
| Cosmetology | - | 70.00 | - | - | - | 70.00 | - | - | - | - | 70.00 | - | 70.00 | 70.00 |
| 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 | - | 694.19 | - | - | - | 694.19 | - | - | - | - | 694.38 | - | 694.38 | 694.38 |
| GENYOUth Foundation | - | 119.44 | - | - | - | 119.44 | - | - | - | - | 119.44 | - | 119.44 | 119.44 |
| Guidance | - | 94.22 | - | - | - | 94.22 | - | - | - | - | 94.36 | - | 94.36 | 94.36 |
| Honor Society | - | 242.28 | - | - | - | 242.28 | - | - | - | - | 242.20 | - | 242.20 | 242.20 |
| 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 | - | 21.06 | - | - | - | 21.06 | - | - | - | - | 21.06 | - | 21.06 | 21.06 |
| Music | - | 0.35 | - | - | - | 0.35 | - | - | - | - | - | - | - | - |
| Ninth Grade Club | - | (311.30) | - | - | - | (311.30) | - | - | - | - | (311.30) | - | (311.30) | (311.30) |
| Norton Sci. Gift | - | 11.54 | - | - | - | 11.54 | - | - | - | - | 12.00 | - | 12.00 | 12.00 |
| Prom | - | 50.00 | - | - | - | 50.00 | - | - | - | - | 50.00 | - | 50.00 | 50.00 |
| Sch Uniform Donations | - | 507.69 | - | - | - | 507.69 | - | - | - | - | 507.32 | - | 507.32 | 507.32 |
| Scholarship Fund | - | 1,094.00 | - | - | - | 1,094.00 | - | - | - | - | 1,094.00 | - | 1,094.00 | 1,094.00 |
| Senior Activities | - | 10,239.99 | - | - | - | 10,239.99 | - | - | - | - | 10,205.44 | - | 10,205.44 | 10,205.44 |
| Spanish Club | - | 41.29 | - | - | - | 41.29 | - | - | - | - | 41.00 | - | 41.00 | 41.00 |
| SPED Club | - | 91.92 | - | - | - | 91.92 | - | - | - | - | 91.92 | - | 91.92 | 91.92 |
| Student Council | - | 564.30 | - | - | - | 564.30 | - | - | - | - | 563.94 | - | 563.94 | 563.94 |
| Teacher Courtesy | - | 91.83 | - | - | - | 91.83 | - | - | - | - | 91.83 | - | 91.83 | 91.83 |
| Track Club | - | 277.31 | - | - | - | 277.31 | - | - | - | - | 277.31 | - | 277.31 | 277.31 |
| Yearbook | - | 70.00 | - | - | - | 70.00 | - | - | - | - | 70.06 | - | 70.06 | 70.06 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Melrose High
June 30, 2017

| | 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 | |
| Other Accounts | | | | | | | | | | | | | |
| Auto Body | - | 102.33 | - | - | - | 102.33 | - | - | - | 102.00 | - | 102.00 | 102.00 |
| Auto Mechanics | - | 49.35 | - | - | - | 49.35 | - | - | - | 49.00 | - | 49.00 | 49.00 |
| Barbering | - | 0.38 | - | - | - | 0.38 | - | - | - | 0.38 | - | 0.38 | 0.38 |
| Charity Drives | - | 205.40 | - | - | - | 205.40 | - | - | - | 205.00 | - | 205.00 | 205.00 |
| Cosmetology II | - | 10.00 | - | - | - | 10.00 | - | - | - | 10.00 | - | 10.00 | 10.00 |
| Criminal Justice | - | 213.30 | - | - | - | 213.30 | - | - | - | 213.00 | - | 213.00 | 213.00 |
| Deca | - | 770.36 | - | - | - | 770.36 | - | - | - | 770.00 | - | 770.00 | 770.00 |
| FBLA | - | 271.00 | - | - | - | 271.00 | - | - | - | 271.00 | - | 271.00 | 271.00 |
| FCCLA | - | 473.33 | - | - | - | 473.33 | - | - | - | 473.00 | - | 473.00 | 473.00 |
| Gen. Shop 2-IA | - | 0.60 | - | - | - | 0.60 | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Gen.Shop 1-IA | - | 0.58 | - | - | - | 0.58 | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Home Economics | - | 0.10 | - | - | - | 0.10 | - | - | - | - | - | - | - |
| Media Tech | - | 40.00 | - | - | - | 40.00 | - | - | - | 40.00 | - | 40.00 | 40.00 |
| Skills USA | - | 41.00 | - | - | - | 41.00 | - | - | - | 41.00 | - | 41.00 | 41.00 |
| Voc Fund-Raising | - | 11.22 | - | - | - | 11.22 | - | - | - | 11.45 | - | 11.45 | 11.45 |
| Total Restricted Fund | - | 28,531.52 | - | - | - | 28,531.52 | - | - | - | 29,078.52 | - | 29,078.52 | 29,078.52 |
| Total Restricted and General Fund | - | 60,126.27 | - | - | 1,689.24 | 61,815.51 | 355.36 | 355.36 | - | 29,078.52 | 32,381.63 | 61,460.15 | 61,815.51 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Memphis Health Careers
June 30, 2017

| | 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 | - | 7.76 | - | - | - | 7.76 | - | - | - | - | - | (12,400.42) | (12,400.42) | (12,400.42) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Beta Club | - | 11.22 | - | - | - | 11.22 | - | - | - | | 11.72 | | 11.72 | 11.72 |
| Choir | - | 47.25 | - | - | - | 47.25 | - | - | - | | 47.00 | | 47.00 | 47.00 |
| Honor Society | - | 5.84 | - | - | - | 5.84 | - | - | - | | 5.84 | | 5.84 | 5.84 |
| Ladies of Honor | - | 0.91 | - | - | - | 0.91 | - | - | - | | 0.91 | | 0.91 | 0.91 |
| Prom | - | 135.00 | - | - | - | 135.00 | - | - | - | | 135.00 | | 135.00 | 135.00 |
| Senior Activities | - | 1,002.01 | - | - | - | 1,002.01 | - | - | - | | 9,943.91 | | 9,943.91 | 9,943.91 |
| Spanish Club | - | - | - | - | - | - | - | - | - | | 0.55 | | 0.55 | 0.55 |
| Yearbook | - | 20.00 | - | - | - | 20.00 | - | - | - | | 5.37 | | 5.37 | 5.37 |
| Other Accounts | | | | | | | | | | | | | | |
| AP Tests | - | - | - | - | - | - | - | - | - | | 208.00 | | 208.00 | 208.00 |
| Commerical Cooking | - | 3.86 | - | - | - | 3.86 | - | - | - | | 3.86 | | 3.86 | 3.86 |
| Culinary Arts | - | 248.07 | - | - | - | 248.07 | - | - | - | | 388.40 | | 388.40 | 388.40 |
| Deca | - | 97.00 | - | - | - | 97.00 | - | - | - | | 97.00 | | 97.00 | 97.00 |
| FBLA | - | 185.48 | - | - | - | 185.48 | - | - | - | | 184.98 | | 184.98 | 184.98 |
| FCCLA | - | - | - | - | - | - | - | - | - | | 1,155.00 | | 1,155.00 | 1,155.00 |
| HOSA | - | - | - | - | - | - | - | - | - | | 552.01 | | 552.01 | 552.01 |
| Skills USA | - | 678.66 | - | - | - | 678.66 | - | - | - | | 2,103.93 | | 2,103.93 | 2,103.93 |
| Total Restricted Fund | - | 2,435.30 | - | - | - | 2,435.30 | - | - | - | | 14,843.48 | - | 14,843.48 | 14,843.48 |
| Total Restricted and General Fund | - | 2,443.06 | - | - | - | 2,443.06 | - | - | - | | 14,843.48 | (12,400.42) | 2,443.06 | 2,443.06 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Messick Adult Center
June 30, 2017

| | 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 | - | 10,909.98 | - | - | - | 10,909.98 | - | - | - | - | - | 10,910.05 | 10,910.05 | 10,910.05 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Scholarship Fund | - | 50.00 | - | - | - | 50.00 | - | - | - | - | 50.00 | 50.00 | 50.00 | 50.00 |
| Teacher Courtesy | - | 445.48 | - | - | - | 445.48 | - | - | - | - | 445.00 | 445.00 | 445.00 | 445.00 |
| Technology | - | 2,194.13 | - | - | - | 2,194.13 | - | - | - | - | 2,194.54 | 2,194.54 | 2,194.54 | 2,194.54 |
| WalMart | - | 500.00 | - | - | - | 500.00 | - | - | - | - | 500.00 | 500.00 | 500.00 | 500.00 |
| Other Accounts | | | | | | | | | | | | | | |
| Prof. Development | - | (1,361.46) | - | - | - | (1,361.46) | - | - | - | - | (1,361.46) | (1,361.46) | (1,361.46) | (1,361.46) |
| Total Restricted Fund | - | 1,828.15 | - | - | - | 1,828.15 | - | - | - | - | 1,828.08 | - | 1,828.08 | 1,828.08 |
| Total Restricted and General Fund | - | 12,738.13 | - | - | - | 12,738.13 | - | - | - | - | 1,828.08 | 10,910.05 | 12,738.13 | 12,738.13 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Middle College High
June 30, 2017

| | 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 | - | 57,157.50 | - | - | 1,555.65 | 58,713.15 | 953.26 | 953.26 | - | - | - | 58,041.89 | 58,041.89 | 58,995.15 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 4,233.04 | - | - | - | 4,233.04 | - | - | - | - | 2,328.81 | - | 2,328.81 | 2,328.81 |
| Club Accounts: | | | | | | | | | | | | | | |
| AVID / Maps | - | 218.75 | - | - | - | 218.75 | - | - | - | - | 218.75 | - | 218.75 | 218.75 |
| Band | - | (70.50) | - | - | - | (70.50) | - | - | - | - | (70.50) | - | (70.50) | (70.50) |
| Career Club | - | 118.34 | - | - | - | 118.34 | - | - | - | - | 118.00 | - | 118.00 | 118.00 |
| Cheerleaders | - | 31.42 | - | - | - | 31.42 | - | - | - | - | 31.00 | - | 31.00 | 31.00 |
| Class of 2017 | - | 3,160.74 | - | - | - | 3,160.74 | - | - | - | - | 3,160.74 | - | 3,160.74 | 3,160.74 |
| Class of 2018 | - | 361.68 | - | - | - | 361.68 | - | - | - | - | 361.68 | - | 361.68 | 361.68 |
| Debate Team | - | 941.55 | - | - | - | 941.55 | - | - | - | - | 659.23 | - | 659.23 | 659.23 |
| 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 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 | - | 1,149.59 | - | - | - | 1,149.59 | - | - | - | - | 1,149.97 | - | 1,149.97 | 1,149.97 |
| 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 | - | 860.40 | - | - | - | 860.40 | - | - | - | - | 860.48 | - | 860.48 | 860.48 |
| 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 | - | 82.25 | - | - | - | 82.25 | - | - | - | - | 81.88 | - | 81.88 | 81.88 |
| Physics | - | 50.00 | - | - | - | 50.00 | - | - | - | - | 50.00 | - | 50.00 | 50.00 |
| Pom Squad | - | 72.68 | - | - | - | 72.68 | - | - | - | - | 73.00 | - | 73.00 | 73.00 |
| Prom | - | 334.85 | - | - | - | 334.85 | - | - | - | - | 335.28 | - | 335.28 | 335.28 |
| 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 | - | 2.25 | - | - | - | 2.25 | - | - | - | - | 2.00 | - | 2.00 | 2.00 |
| Senior Activities | - | (3,113.62) | - | - | - | (3,113.62) | - | - | - | - | (1,209.96) | - | (1,209.96) | (1,209.96) |
| Social Studies | - | 21.90 | - | - | - | 21.90 | - | - | - | - | 22.00 | - | 22.00 | 22.00 |
| Softball Club | - | 29.60 | - | - | - | 29.60 | - | - | - | - | 30.00 | - | 30.00 | 30.00 |
| 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 | - | 126.28 | - | - | - | 126.28 | - | - | - | - | 126.28 | - | 126.28 | 126.28 |
| Volunteer Club | - | 10.00 | - | - | - | 10.00 | - | - | - | - | 10.00 | - | 10.00 | 10.00 |
| 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 |

Other Accounts

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Middle College High
June 30, 2017

| | ASSETS | | | | | | LIABILITIES AND FUND BALANCES | | | | | | |
|--|--------------|-----------------------|------------------------|-----------|-----------------|------------------|-------------------------------|-------------------|---------------|---------------|------------------|------------------|---------------------|
| | Cash on Hand | Cash in Bank Checking | Cash & Cash Equivalent | Inventory | Other Assets | Total Assets | Liabilities | | | Fund Balances | | | |
| | | | | | | | Due to/Accounts Payable | Total Liabilities | Non Spendable | Restricted | Assigned | Unassigned | Total Fund Balances |
| ACT | - | (3,000.00) | - | - | - | (3,000.00) | - | - | - | | (3,000.00) | (3,000.00) | (3,000.00) |
| Charity Drives | - | (305.00) | - | - | - | (305.00) | - | - | - | | (305.00) | (305.00) | (305.00) |
| FBLA | - | 527.52 | - | - | - | 527.52 | - | - | - | | 527.52 | 527.52 | 527.52 |
| Skills USA | - | 70.00 | - | - | - | 70.00 | - | - | - | | 70.00 | 70.00 | 70.00 |
| TSA | - | 4.00 | - | - | - | 4.00 | - | - | - | | 4.00 | 4.00 | 4.00 |
| Total Restricted Fund | - | <u>12,879.47</u> | - | - | - | <u>12,879.47</u> | - | - | - | | <u>12,597.47</u> | - | <u>12,597.47</u> |
| Total Restricted and General Fund | - | <u>70,036.97</u> | - | - | <u>1,555.65</u> | <u>71,592.62</u> | <u>953.26</u> | <u>953.26</u> | - | | <u>12,597.47</u> | <u>58,041.89</u> | <u>70,639.36</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Mitchell High
June 30, 2017

| | 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 | - | 99,196.91 | - | - | 3,308.49 | 102,505.40 | - | - | - | - | - | 102,505.40 | 102,505.40 | 102,505.40 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 6,178.54 | - | - | - | 6,178.54 | - | - | - | - | 6,179.03 | - | 6,179.03 | 6,179.03 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 697.95 | - | - | - | 697.95 | - | - | - | - | 697.85 | - | 697.85 | 697.85 |
| Basketball Club Boys | - | (1,062.20) | - | - | - | (1,062.20) | - | - | - | - | (1,062.20) | - | (1,062.20) | (1,062.20) |
| Basketball Club Girls | - | 1,236.92 | - | - | - | 1,236.92 | - | - | - | - | 1,236.76 | - | 1,236.76 | 1,236.76 |
| Cheerleaders | - | 237.29 | - | - | - | 237.29 | - | - | - | - | 237.15 | - | 237.15 | 237.15 |
| 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 |
| 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 | - | 57.93 | - | - | - | 57.93 | - | - | - | - | 57.60 | - | 57.60 | 57.60 |
| History Club | - | 183.95 | - | - | - | 183.95 | - | - | - | - | 184.00 | - | 184.00 | 184.00 |
| Honor Society | - | 67.13 | - | - | - | 67.13 | - | - | - | - | 67.42 | - | 67.42 | 67.42 |
| JROTC | - | 202.36 | - | - | - | 202.36 | - | - | - | - | 202.36 | - | 202.36 | 202.36 |
| 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 |
| Pom Squad | - | 7.16 | - | - | - | 7.16 | - | - | - | - | 7.00 | - | 7.00 | 7.00 |
| Prom | - | 290.24 | - | - | - | 290.24 | - | - | - | - | 290.61 | - | 290.61 | 290.61 |
| 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 | - | 2,482.31 | - | - | - | 2,482.31 | - | - | - | - | 2,482.26 | - | 2,482.26 | 2,482.26 |
| 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 | - | 7,309.79 | - | - | - | 7,309.79 | - | - | - | - | 7,310.08 | - | 7,310.08 | 7,310.08 |
| Other Accounts | | | | | | | | | | | | | | |
| Deca | - | 333.70 | - | - | - | 333.70 | - | - | - | - | 333.62 | - | 333.62 | 333.62 |
| FBLA | - | 587.11 | - | - | - | 587.11 | - | - | - | - | 587.00 | - | 587.00 | 587.00 |
| FCCLA | - | 329.34 | - | - | - | 329.34 | - | - | - | - | 329.34 | - | 329.34 | 329.34 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Mitchell High
June 30, 2017

| | 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 | |
| Total Restricted Fund | - | 26,796.47 | - | - | - | 26,796.47 | - | - | - | - | 26,796.47 | - | 26,796.47 | 26,796.47 |
| Total Restricted and General Fund | - | 125,993.38 | - | - | 3,308.49 | 129,301.87 | - | - | - | - | 26,796.47 | 102,505.40 | 129,301.87 | 129,301.87 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Northeast Prep Academy
June 30, 2017

| | 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 | - | 1,552.35 | - | - | - | 1,552.35 | - | - | - | - | - | - | - | - |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Class of 2015 | - | (1,153.68) | - | - | - | (1,153.68) | - | - | - | - | - | - | - | - |
| GENYOUth Foundation | - | 1,000.00 | - | - | - | 1,000.00 | - | - | - | - | - | - | - | - |
| Vending | - | (1,398.67) | - | - | - | (1,398.67) | - | - | - | - | - | - | - | - |
| Other Accounts | | | | | | | | | | | | | | |
| Total Restricted Fund | - | (1,552.35) | - | - | - | (1,552.35) | - | - | - | - | - | - | - | - |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

**Shelby County Schools
Balance Sheet-Regulatory Basis
Northside High
June 30, 2017**

| | 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 | - | 11,620.14 | - | - | - | 11,620.14 | - | - | - | - | - | (2,485.83) | (2,485.83) | (2,485.83) |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | (1,555.87) | - | - | - | (1,555.87) | - | - | - | - | 561.09 | - | 561.09 | 561.09 |
| Club Accounts: | | | | | | | | | | | | | | |
| Basketball Club Girls | - | (60.00) | - | - | - | (60.00) | - | - | - | - | - | - | - | - |
| Beta Club | - | (246.24) | - | - | - | (246.24) | - | - | - | - | - | - | - | - |
| Career Club | - | (953.54) | - | - | - | (953.54) | - | - | - | - | - | - | - | - |
| Cheerleaders | - | 351.40 | - | - | - | 351.40 | - | - | - | 161.14 | - | 161.14 | 161.14 | 161.14 |
| Class of 2014 | - | (60.00) | - | - | - | (60.00) | - | - | - | - | - | - | - | - |
| Class of 2015 | - | 1,219.03 | - | - | - | 1,219.03 | - | - | - | 0.77 | - | 0.77 | 0.77 | 0.77 |
| Class of 2016 | - | (6,340.78) | - | - | - | (6,340.78) | - | - | - | 1,925.00 | - | 1,925.00 | 1,925.00 | 1,925.00 |
| Cougarettes | - | (33.23) | - | - | - | (33.23) | - | - | - | (0.23) | - | (0.23) | (0.23) | (0.23) |
| Dance Team | - | (0.32) | - | - | - | (0.32) | - | - | - | (0.32) | - | (0.32) | (0.32) | (0.32) |
| English Club | - | (8.03) | - | - | - | (8.03) | - | - | - | (0.03) | - | (0.03) | (0.03) | (0.03) |
| Family Resource Center | - | (0.70) | - | - | - | (0.70) | - | - | - | 0.30 | - | 0.30 | 0.30 | 0.30 |
| FBLA | - | (329.00) | - | - | - | (329.00) | - | - | - | - | - | - | - | - |
| Guidance Scholarship | - | (0.90) | - | - | - | (0.90) | - | - | - | 0.10 | - | 0.10 | 0.10 | 0.10 |
| Honor Society | - | (34.44) | - | - | - | (34.44) | - | - | - | (0.44) | - | (0.44) | (0.44) | (0.44) |
| JROTC | - | (88.88) | - | - | - | (88.88) | - | - | - | (100.52) | - | (100.52) | (100.52) | (100.52) |
| Knowledge Bowl | - | (5.00) | - | - | - | (5.00) | - | - | - | - | - | - | - | - |
| Ladies of Excellence | - | (6.97) | - | - | - | (6.97) | - | - | - | 0.03 | - | 0.03 | 0.03 | 0.03 |
| Leadership | - | (9.18) | - | - | - | (9.18) | - | - | - | (0.18) | - | (0.18) | (0.18) | (0.18) |
| Library Club | - | (2.10) | - | - | - | (2.10) | - | - | - | (0.10) | - | (0.10) | (0.10) | (0.10) |
| Majorettes | - | 48.79 | - | - | - | 48.79 | - | - | - | (161.77) | - | (161.77) | (161.77) | (161.77) |
| Men of Excellence | - | (15.68) | - | - | - | (15.68) | - | - | - | 0.32 | - | 0.32 | 0.32 | 0.32 |
| Military Club | - | 30.79 | - | - | - | 30.79 | - | - | - | 0.29 | - | 0.29 | 0.29 | 0.29 |
| Music | - | (20.35) | - | - | - | (20.35) | - | - | - | (0.35) | - | (0.35) | (0.35) | (0.35) |
| Ninth Grade Academy | - | (0.17) | - | - | - | (0.17) | - | - | - | (0.17) | - | (0.17) | (0.17) | (0.17) |
| Poetry Club | - | (13.77) | - | - | - | (13.77) | - | - | - | 0.23 | - | 0.23 | 0.23 | 0.23 |
| Pom Squad | - | (17.34) | - | - | - | (17.34) | - | - | - | (0.34) | - | (0.34) | (0.34) | (0.34) |
| Prom | - | (890.79) | - | - | - | (890.79) | - | - | - | (0.43) | - | (0.43) | (0.43) | (0.43) |
| PTO | - | (52.67) | - | - | - | (52.67) | - | - | - | 0.33 | - | 0.33 | 0.33 | 0.33 |
| Sch Uniform Donations | - | 322.12 | - | - | - | 322.12 | - | - | - | 0.40 | - | 0.40 | 0.40 | 0.40 |
| Scholarship Fund | - | (3,324.23) | - | - | - | (3,324.23) | - | - | - | 0.77 | - | 0.77 | 0.77 | 0.77 |
| Science Club | - | (9.43) | - | - | - | (9.43) | - | - | - | (0.43) | - | (0.43) | (0.43) | (0.43) |
| Senior Activities | - | 414.75 | - | - | - | 414.75 | - | - | - | (0.25) | - | (0.25) | (0.25) | (0.25) |
| SPED Club | - | (29.00) | - | - | - | (29.00) | - | - | - | - | - | - | - | - |
| Student Council | - | (289.53) | - | - | - | (289.53) | - | - | - | 0.47 | - | 0.47 | 0.47 | 0.47 |
| Teacher Courtesy | - | 77.31 | - | - | - | 77.31 | - | - | - | - | - | - | - | - |
| Vending | - | (276.71) | - | - | - | (276.71) | - | - | - | 11.07 | - | 11.07 | 11.07 | 11.07 |
| Volleyball Club | - | (49.00) | - | - | - | (49.00) | - | - | - | - | - | - | - | - |
| Yearbook | - | (167.42) | - | - | - | (167.42) | - | - | - | (0.46) | - | (0.46) | (0.46) | (0.46) |
| Other Accounts | | | | | | | | | | | | | | |
| Cosmetology I | - | (1.37) | - | - | - | (1.37) | - | - | - | (0.37) | - | (0.37) | (0.37) | (0.37) |

See Independent Auditor's Report

**Shelby County Schools
Balance Sheet-Regulatory Basis
Northside High
June 30, 2017**

| | 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 |
| Culinary Arts | - | 427.15 | - | - | - | 427.15 | - | - | - | | (10.68) | (10.68) | (10.68) | (10.68) |
| Deca | - | (33.41) | - | - | - | (33.41) | - | - | - | | (0.41) | (0.41) | (0.41) | (0.41) |
| FBLA | - | 60.36 | - | - | - | 60.36 | - | - | - | | 0.36 | 0.36 | 0.36 | 0.36 |
| FCCLA | - | (12.00) | - | - | - | (12.00) | - | - | - | | - | - | - | - |
| JROTC Uniforms | - | - | - | - | - | - | - | - | - | | 100.64 | 100.64 | 100.64 | 100.64 |
| Printing | - | 68.57 | - | - | - | 68.57 | - | - | - | | - | - | - | - |
| Skills USA | - | 382.56 | - | - | - | 382.56 | - | - | - | | - | - | - | - |
| Title One/NCLB | - | 6.08 | - | - | - | 6.08 | - | - | - | | - | - | - | - |
| VICA | - | (91.00) | - | - | - | (91.00) | - | - | - | | - | - | - | - |
| Total Restricted Fund | - | <u>(11,620.14)</u> | - | - | - | <u>(11,620.14)</u> | - | - | - | | <u>2,485.83</u> | <u>-</u> | <u>2,485.83</u> | <u>2,485.83</u> |
| Total Restricted and General Fund | - | <u>-</u> | - | - | - | <u>-</u> | - | - | - | | <u>2,485.83</u> | <u>(2,485.83)</u> | <u>-</u> | <u>-</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Northwest Prep Academy
June 30, 2017

| | 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 | - | 6,278.24 | - | - | - | 6,278.24 | - | - | - | - | - | 6,219.24 | 6,219.24 | 6,219.24 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 415.02 | - | - | - | 415.02 | - | - | - | | 415.00 | 415.00 | 415.00 | |
| PTO | - | 1.37 | - | - | - | 1.37 | - | - | - | | - | - | - | |
| Rotary Grant | - | 2.38 | - | - | - | 2.38 | - | - | - | | 2.00 | 2.00 | 2.00 | |
| Senior Activities | - | 1,747.72 | - | - | - | 1,747.72 | - | - | - | | 1,997.91 | 1,997.91 | 1,997.91 | |
| Student Council | - | 169.95 | - | - | - | 169.95 | - | - | - | | 169.83 | 169.83 | 169.83 | |
| T I Grant | - | 5.20 | - | - | - | 5.20 | - | - | - | | 5.00 | 5.00 | 5.00 | |
| Other Accounts | | | | | | | | | | | | | | |
| Caps and Gowns | - | - | - | - | - | - | - | - | - | | 60.52 | 60.52 | 60.52 | |
| Charity Drives | - | 0.10 | - | - | - | 0.10 | - | - | - | | - | - | - | |
| Total Restricted Fund | - | 2,341.74 | - | - | - | 2,341.74 | - | - | - | | 2,400.74 | - | 2,400.74 | 2,400.74 |
| Total Restricted and General Fund | - | 8,619.98 | - | - | - | 8,619.98 | - | - | - | | 2,400.74 | 6,219.24 | 8,619.98 | 8,619.98 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Oakhaven High
June 30, 2017

| | 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 | - | 28,765.04 | - | - | 2,438.47 | 31,203.51 | - | - | - | - | - | 32,808.51 | 32,808.51 | 32,808.51 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 258.35 | - | - | - | 258.35 | - | - | - | - | 257.45 | - | 257.45 | 257.45 |
| Club Accounts: | | | | | | | | | | | | | | |
| Airport Auth Adopter | - | 46.70 | - | - | - | 46.70 | - | - | - | - | 47.00 | - | 47.00 | 47.00 |
| Art Club | - | 737.56 | - | - | - | 737.56 | - | - | - | - | 737.94 | - | 737.94 | 737.94 |
| Band | - | 482.13 | - | - | - | 482.13 | - | - | - | - | 1,167.63 | - | 1,167.63 | 1,167.63 |
| Band Booster Cl | - | 90.00 | - | - | - | 90.00 | - | - | - | - | 90.00 | - | 90.00 | 90.00 |
| Biology Club | - | 15.00 | - | - | - | 15.00 | - | - | - | - | 15.00 | - | 15.00 | 15.00 |
| Blue Ribbon | - | 30.55 | - | - | - | 30.55 | - | - | - | - | 31.00 | - | 31.00 | 31.00 |
| Choir | - | 40.00 | - | - | - | 40.00 | - | - | - | - | 40.00 | - | 40.00 | 40.00 |
| Class of 2016 | - | - | - | - | - | - | - | - | - | - | (2,140.00) | - | (2,140.00) | (2,140.00) |
| Class of 2017 | - | 2,693.27 | - | - | - | 2,693.27 | - | - | - | - | 2,693.27 | - | 2,693.27 | 2,693.27 |
| Clayton Sch | - | 408.56 | - | - | - | 408.56 | - | - | - | - | 409.00 | - | 409.00 | 409.00 |
| Dance Team | - | 1.09 | - | - | - | 1.09 | - | - | - | - | 1.09 | - | 1.09 | 1.09 |
| 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 | - | 96.12 | - | - | - | 96.12 | - | - | - | - | 96.00 | - | 96.00 | 96.00 |
| Military Club | - | 445.87 | - | - | - | 445.87 | - | - | - | - | 521.62 | - | 521.62 | 521.62 |
| Newspaper Club | - | 24.50 | - | - | - | 24.50 | - | - | - | - | 24.00 | - | 24.00 | 24.00 |
| 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 |
| PTO | - | 165.00 | - | - | - | 165.00 | - | - | - | - | 165.00 | - | 165.00 | 165.00 |
| Science Club | - | 404.46 | - | - | - | 404.46 | - | - | - | - | 404.00 | - | 404.00 | 404.00 |
| Spanish Club | - | 259.46 | - | - | - | 259.46 | - | - | - | - | 259.46 | - | 259.46 | 259.46 |
| Student Council | - | 397.03 | - | - | - | 397.03 | - | - | - | - | 396.96 | - | 396.96 | 396.96 |
| Suspension Grant | - | 1,046.10 | - | - | - | 1,046.10 | - | - | - | - | 1,046.00 | - | 1,046.00 | 1,046.00 |
| T I Grant | - | 0.35 | - | - | - | 0.35 | - | - | - | - | - | - | - | - |
| Teacher Courtesy | - | 165.25 | - | - | - | 165.25 | - | - | - | - | 200.15 | - | 200.15 | 200.15 |
| Track Club | - | 1.00 | - | - | - | 1.00 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| TVA Adaptors | - | 167.01 | - | - | - | 167.01 | - | - | - | - | 167.00 | - | 167.00 | 167.00 |
| Vending | - | - | - | - | - | - | - | - | - | - | (34.53) | - | (34.53) | (34.53) |
| Yearbook | - | 0.90 | - | - | - | 0.90 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Other Accounts | | | | | | | | | | | | | | |
| Charity Drives | - | 119.77 | - | - | - | 119.77 | - | - | - | - | 44.20 | - | 44.20 | 44.20 |
| Deca | - | 22.82 | - | - | - | 22.82 | - | - | - | - | 22.82 | - | 22.82 | 22.82 |
| 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 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Oakhaven High
June 30, 2017

| | 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 | |
| SPED Home Environment | - | (300.00) | - | - | - | (300.00) | - | - | - | - | - | - | - |
| Total Restricted Fund | <u>-</u> | <u>9,408.81</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>9,408.81</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>7,803.81</u> | <u>-</u> | <u>7,803.81</u> | <u>7,803.81</u> |
| Total Restricted and General Fund | <u>-</u> | <u>38,173.85</u> | <u>-</u> | <u>-</u> | <u>2,438.47</u> | <u>40,612.32</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>7,803.81</u> | <u>32,808.51</u> | <u>40,612.32</u> | <u>40,612.32</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Overton High
June 30, 2017

| | 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 | - | 44,991.78 | 26,411.18 | - | 3,178.00 | 74,580.96 | 606.00 | 606.00 | - | - | - | 71,624.06 | 71,624.06 | 72,230.06 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 39,097.37 | - | - | - | 39,097.37 | - | - | - | - | 37,248.47 | 37,248.47 | 37,248.47 | 37,248.47 |
| Club Accounts: | | | | | | | | | | | | | | |
| Anti-Violence Club | - | 1,990.27 | - | - | - | 1,990.27 | - | - | - | - | 1,990.00 | 1,990.00 | 1,990.00 | 1,990.00 |
| Art 1 Mosby/Tipton | - | 3,630.03 | - | - | - | 3,630.03 | - | - | - | - | 3,980.09 | 3,980.09 | 3,980.09 | 3,980.09 |
| Art 3 Hooper | - | 2,209.14 | - | - | - | 2,209.14 | - | - | - | - | 3,083.76 | 3,083.76 | 3,083.76 | 3,083.76 |
| Art Club | - | 112.82 | - | - | - | 112.82 | - | - | - | - | 113.00 | 113.00 | 113.00 | 113.00 |
| Astra Club | - | 15.00 | - | - | - | 15.00 | - | - | - | - | 15.00 | 15.00 | 15.00 | 15.00 |
| Auditorium Improvement | - | 87.59 | - | - | - | 87.59 | - | - | - | - | 88.00 | 88.00 | 88.00 | 88.00 |
| Band | - | 2,052.69 | - | - | - | 2,052.69 | - | - | - | - | 2,227.23 | 2,227.23 | 2,227.23 | 2,227.23 |
| Band Booster CI | - | 169.00 | - | - | - | 169.00 | - | - | - | - | 169.00 | 169.00 | 169.00 | 169.00 |
| Baseball Club | - | 130.05 | - | - | - | 130.05 | - | - | - | - | 515.53 | 515.53 | 515.53 | 515.53 |
| Basketball Club Boys | - | 305.94 | - | - | - | 305.94 | - | - | - | - | 467.49 | 467.49 | 467.49 | 467.49 |
| Basketball Club Girls | - | 663.64 | - | - | - | 663.64 | - | - | - | - | 879.39 | 879.39 | 879.39 | 879.39 |
| Biology Club | - | 570.00 | - | - | - | 570.00 | - | - | - | - | 569.58 | 569.58 | 569.58 | 569.58 |
| Broadcasting Boosters | - | 50.28 | - | - | - | 50.28 | - | - | - | - | 50.00 | 50.00 | 50.00 | 50.00 |
| Broadcasting Club | - | 1,590.66 | - | - | - | 1,590.66 | - | - | - | - | 1,603.35 | 1,603.35 | 1,603.35 | 1,603.35 |
| CAPA Showcase | - | 0.17 | - | - | - | 0.17 | - | - | - | - | - | - | - | - |
| Charmette Club | - | 21.00 | - | - | - | 21.00 | - | - | - | - | 21.00 | 21.00 | 21.00 | 21.00 |
| Cheerleaders | - | 1,838.69 | - | - | - | 1,838.69 | - | - | - | - | 2,783.96 | 2,783.96 | 2,783.96 | 2,783.96 |
| Chemistry Club | - | 17.28 | - | - | - | 17.28 | - | - | - | - | 17.42 | 17.42 | 17.42 | 17.42 |
| Choir | - | 194.23 | - | - | - | 194.23 | - | - | - | - | 193.78 | 193.78 | 193.78 | 193.78 |
| Choir Booster Club | - | 198.16 | - | - | - | 198.16 | - | - | - | - | 198.00 | 198.00 | 198.00 | 198.00 |
| Class of 2012 | - | - | - | - | - | - | - | - | - | - | (0.06) | (0.06) | (0.06) | (0.06) |
| Class of 2013 | - | - | - | - | - | - | - | - | - | - | 0.34 | 0.34 | 0.34 | 0.34 |
| Class of 2015 | - | - | - | - | - | - | - | - | - | - | (36.38) | (36.38) | (36.38) | (36.38) |
| Class of 2016 | - | - | - | - | - | - | - | - | - | - | 13,656.41 | 13,656.41 | 13,656.41 | 13,656.41 |
| Class of 2017 | - | 48,991.26 | - | - | - | 48,991.26 | - | - | - | - | 49,571.26 | 49,571.26 | 49,571.26 | 49,571.26 |
| Creative Writing | - | 380.16 | - | - | - | 380.16 | - | - | - | - | 380.41 | 380.41 | 380.41 | 380.41 |
| Dance Team | - | 488.86 | - | - | - | 488.86 | - | - | - | - | 614.17 | 614.17 | 614.17 | 614.17 |
| Debate Team | - | 11.03 | - | - | - | 11.03 | - | - | - | - | 11.00 | 11.00 | 11.00 | 11.00 |
| Drama | - | 7,225.40 | - | - | - | 7,225.40 | - | - | - | - | 9,225.29 | 9,225.29 | 9,225.29 | 9,225.29 |
| Drama Club | - | 612.39 | - | - | - | 612.39 | - | - | - | - | 612.00 | 612.00 | 612.00 | 612.00 |
| Drama-Musical | - | 9,650.38 | - | - | - | 9,650.38 | - | - | - | - | 7,650.30 | 7,650.30 | 7,650.30 | 7,650.30 |
| Economics Club | - | 10.00 | - | - | - | 10.00 | - | - | - | - | 10.00 | 10.00 | 10.00 | 10.00 |
| English Club | - | 48.11 | - | - | - | 48.11 | - | - | - | - | 48.00 | 48.00 | 48.00 | 48.00 |
| Environmental Club | - | 571.32 | - | - | - | 571.32 | - | - | - | - | 571.67 | 571.67 | 571.67 | 571.67 |
| Exxon Grant | - | 290.17 | - | - | - | 290.17 | - | - | - | - | 290.00 | 290.00 | 290.00 | 290.00 |
| Fashion Club | - | 159.90 | - | - | - | 159.90 | - | - | - | - | 159.90 | 159.90 | 159.90 | 159.90 |
| FBLA | - | 16.16 | - | - | - | 16.16 | - | - | - | - | 16.00 | 16.00 | 16.00 | 16.00 |
| FCCLA CLUB | - | 2,200.90 | - | - | - | 2,200.90 | - | - | - | - | 2,226.72 | 2,226.72 | 2,226.72 | 2,226.72 |
| Football Club | - | 22.40 | - | - | - | 22.40 | - | - | - | - | 22.14 | 22.14 | 22.14 | 22.14 |
| French Club | - | 350.37 | - | - | - | 350.37 | - | - | - | - | 350.00 | 350.00 | 350.00 | 350.00 |
| Future Teachers Club | - | 208.06 | - | - | - | 208.06 | - | - | - | - | 207.77 | 207.77 | 207.77 | 207.77 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Overton High
June 30, 2017

| | 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 | | |
| GENYOUth Foundation | - | 1,000.00 | - | - | - | 1,000.00 | - | - | - | 1,000.00 | - | - | 1,000.00 | 1,000.00 | 1,000.00 |
| German Club | - | 869.78 | - | - | - | 869.78 | - | - | - | 869.78 | - | - | 869.78 | 869.78 | 869.78 |
| Grants-Misc.CALL AUDITING 1ST | - | 1,000.00 | - | - | - | 1,000.00 | - | - | - | 1,000.00 | - | - | 1,000.00 | 1,000.00 | 1,000.00 |
| Guidance | - | 76.17 | - | - | - | 76.17 | - | - | - | 75.74 | - | - | 75.74 | 75.74 | 75.74 |
| History Club | - | 1,065.55 | - | - | - | 1,065.55 | - | - | - | 1,066.00 | - | - | 1,066.00 | 1,066.00 | 1,066.00 |
| Honor Society | - | 537.86 | - | - | - | 537.86 | - | - | - | 538.19 | - | - | 538.19 | 538.19 | 538.19 |
| Ink Well Society | - | 0.09 | - | - | - | 0.09 | - | - | - | - | - | - | - | - | - |
| Interact Club | - | 645.31 | - | - | - | 645.31 | - | - | - | 483.05 | - | - | 483.05 | 483.05 | 483.05 |
| International Club | - | 748.63 | - | - | - | 748.63 | - | - | - | 748.29 | - | - | 748.29 | 748.29 | 748.29 |
| Japanese Club | - | 189.38 | - | - | - | 189.38 | - | - | - | 289.34 | - | - | 289.34 | 289.34 | 289.34 |
| Jazz Band | - | 53.19 | - | - | - | 53.19 | - | - | - | 53.29 | - | - | 53.29 | 53.29 | 53.29 |
| JROTC | - | 983.15 | - | - | - | 983.15 | - | - | - | 983.59 | - | - | 983.59 | 983.59 | 983.59 |
| Key Club | - | 1,206.86 | - | - | - | 1,206.86 | - | - | - | 1,158.36 | - | - | 1,158.36 | 1,158.36 | 1,158.36 |
| Knowledge Bowl | - | 15.37 | - | - | - | 15.37 | - | - | - | 15.00 | - | - | 15.00 | 15.00 | 15.00 |
| Latin Club | - | 770.50 | - | - | - | 770.50 | - | - | - | 770.50 | - | - | 770.50 | 770.50 | 770.50 |
| Laura Bush Grant | - | 0.42 | - | - | - | 0.42 | - | - | - | - | - | - | - | - | - |
| Leadership | - | 272.51 | - | - | - | 272.51 | - | - | - | 272.87 | - | - | 272.87 | 272.87 | 272.87 |
| Library Club | - | 68.06 | - | - | - | 68.06 | - | - | - | 68.00 | - | - | 68.00 | 68.00 | 68.00 |
| Math Club | - | 42.27 | - | - | - | 42.27 | - | - | - | 42.00 | - | - | 42.00 | 42.00 | 42.00 |
| Ms OHS | - | 1,675.07 | - | - | - | 1,675.07 | - | - | - | 1,625.14 | - | - | 1,625.14 | 1,625.14 | 1,625.14 |
| Mu Alpha Theta | - | 1,231.89 | - | - | - | 1,231.89 | - | - | - | 1,233.00 | - | - | 1,233.00 | 1,233.00 | 1,233.00 |
| Music | - | 526.81 | - | - | - | 526.81 | - | - | - | 527.20 | - | - | 527.20 | 527.20 | 527.20 |
| Ninth Grade Academy | - | 60.58 | - | - | - | 60.58 | - | - | - | 61.00 | - | - | 61.00 | 61.00 | 61.00 |
| Ninth Grade Club | - | 409.02 | - | - | - | 409.02 | - | - | - | 438.51 | - | - | 438.51 | 438.51 | 438.51 |
| Orchestra | - | 794.47 | - | - | - | 794.47 | - | - | - | 709.29 | - | - | 709.29 | 709.29 | 709.29 |
| Peace Jam | - | 24.00 | - | - | - | 24.00 | - | - | - | 24.00 | - | - | 24.00 | 24.00 | 24.00 |
| Performing Arts | - | 94.57 | - | - | - | 94.57 | - | - | - | 95.00 | - | - | 95.00 | 95.00 | 95.00 |
| Photography Club | - | 89.00 | - | - | - | 89.00 | - | - | - | 89.00 | - | - | 89.00 | 89.00 | 89.00 |
| Piano Class | - | 539.35 | - | - | - | 539.35 | - | - | - | 669.38 | - | - | 669.38 | 669.38 | 669.38 |
| Piano Lab | - | 216.25 | - | - | - | 216.25 | - | - | - | 216.25 | - | - | 216.25 | 216.25 | 216.25 |
| Pom Squad | - | 49.53 | - | - | - | 49.53 | - | - | - | 50.00 | - | - | 50.00 | 50.00 | 50.00 |
| PTO | - | 45.00 | - | - | - | 45.00 | - | - | - | 45.00 | - | - | 45.00 | 45.00 | 45.00 |
| Quill and Scroll | - | - | - | - | - | - | - | - | - | 0.30 | - | - | 0.30 | 0.30 | 0.30 |
| Sch Uniform Donations | - | 25.00 | - | - | - | 25.00 | - | - | - | 25.00 | - | - | 25.00 | 25.00 | 25.00 |
| Scholarship Fund | - | 5,694.89 | - | - | - | 5,694.89 | - | - | - | 5,695.00 | - | - | 5,695.00 | 5,695.00 | 5,695.00 |
| SECME | - | 557.16 | - | - | - | 557.16 | - | - | - | 557.00 | - | - | 557.00 | 557.00 | 557.00 |
| Soccer Club | - | 1,595.54 | - | - | - | 1,595.54 | - | - | - | 2,024.25 | - | - | 2,024.25 | 2,024.25 | 2,024.25 |
| Social Studies | - | 694.65 | - | - | - | 694.65 | - | - | - | 694.86 | - | - | 694.86 | 694.86 | 694.86 |
| Softball Club | - | 50.03 | - | - | - | 50.03 | - | - | - | 50.31 | - | - | 50.31 | 50.31 | 50.31 |
| Spanish Club | - | 1,908.79 | - | - | - | 1,908.79 | - | - | - | 1,908.93 | - | - | 1,908.93 | 1,908.93 | 1,908.93 |
| Spanish Honor Soc. | - | 7.60 | - | - | - | 7.60 | - | - | - | 8.00 | - | - | 8.00 | 8.00 | 8.00 |
| SPED Club | - | 150.00 | - | - | - | 150.00 | - | - | - | 150.00 | - | - | 150.00 | 150.00 | 150.00 |
| Student Council | - | 607.86 | - | - | - | 607.86 | - | - | - | 632.44 | - | - | 632.44 | 632.44 | 632.44 |
| T I Grant | - | 325.10 | - | - | - | 325.10 | - | - | - | 325.00 | - | - | 325.00 | 325.00 | 325.00 |
| Target Grant | - | 355.31 | - | - | - | 355.31 | - | - | - | 355.00 | - | - | 355.00 | 355.00 | 355.00 |
| Teen Living | - | 10.00 | - | - | - | 10.00 | - | - | - | 10.00 | - | - | 10.00 | 10.00 | 10.00 |
| Teens for Peace | - | 1,343.24 | - | - | - | 1,343.24 | - | - | - | 1,353.29 | - | - | 1,353.29 | 1,353.29 | 1,353.29 |
| Track Club | - | 245.00 | - | - | - | 245.00 | - | - | - | 245.00 | - | - | 245.00 | 245.00 | 245.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Overton High
June 30, 2017

| | 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 |
| Volleyball Club | - | 664.00 | - | - | - | 664.00 | - | - | - | - | 664.00 | 664.00 | 664.00 | 664.00 |
| Yearbook | - | 18,471.53 | - | - | - | 18,471.53 | - | - | - | - | 4,861.49 | 4,861.49 | 4,861.49 | 4,861.49 |
| Other Accounts | | | | | | | | | | | | | | |
| Charity Drives | - | 6.35 | - | - | - | 6.35 | - | - | - | - | 6.00 | 6.00 | 6.00 | 6.00 |
| Child Care | - | 1.56 | - | - | - | 1.56 | - | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 |
| Culinary Arts | - | 736.71 | - | - | - | 736.71 | - | - | - | - | 736.81 | 736.81 | 736.81 | 736.81 |
| Deca | - | 10.00 | - | - | - | 10.00 | - | - | - | - | 10.00 | 10.00 | 10.00 | 10.00 |
| FBLA | - | 12.47 | - | - | - | 12.47 | - | - | - | - | 12.00 | 12.00 | 12.00 | 12.00 |
| FCCLA | - | 9.25 | - | - | - | 9.25 | - | - | - | - | (16.25) | (16.25) | (16.25) | (16.25) |
| FHA Club | - | 60.00 | - | - | - | 60.00 | - | - | - | - | 60.00 | 60.00 | 60.00 | 60.00 |
| Home Economics | - | 1,844.83 | - | - | - | 1,844.83 | - | - | - | - | 1,844.35 | 1,844.35 | 1,844.35 | 1,844.35 |
| Prof. Development | - | 1.42 | - | - | - | 1.42 | - | - | - | - | 1.42 | 1.42 | 1.42 | 1.42 |
| Radio Broadcasting | - | - | - | - | - | - | - | - | - | - | (13.11) | (13.11) | (13.11) | (13.11) |
| Skills USA | - | 102.14 | - | - | - | 102.14 | - | - | - | - | 102.00 | 102.00 | 102.00 | 102.00 |
| Total Restricted Fund | - | <u>176,971.95</u> | - | - | - | <u>176,971.95</u> | - | - | - | - | <u>179,322.85</u> | - | <u>179,322.85</u> | <u>179,322.85</u> |
| Total Restricted and General Fund | - | <u>221,963.73</u> | <u>26,411.18</u> | - | <u>3,178.00</u> | <u>251,552.91</u> | <u>606.00</u> | <u>606.00</u> | - | - | <u>179,322.85</u> | <u>71,624.06</u> | <u>250,946.91</u> | <u>251,552.91</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Raleigh-Egypt High
June 30, 2017

| | 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 | - | 40,936.70 | - | - | 4,736.96 | 45,673.66 | 2,144.50 | 2,144.50 | - | - | - | 45,588.55 | 45,588.55 | 47,733.05 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | (8,663.85) | - | - | - | (8,663.85) | - | - | - | | (10,724.52) | | (10,724.52) | (10,724.52) |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 20.00 | - | - | - | 20.00 | - | - | - | | 20.00 | | 20.00 | 20.00 |
| Band | - | 456.85 | - | - | - | 456.85 | - | - | - | 456.55 | | 456.55 | 456.55 | 456.55 |
| Band Boosters | - | - | - | - | - | - | - | - | - | (7.44) | | (7.44) | (7.44) | (7.44) |
| Band Booster Cl | - | - | - | - | - | - | - | - | - | 7.00 | | 7.00 | 7.00 | 7.00 |
| Baseball Club | - | 97.94 | - | - | - | 97.94 | - | - | - | 97.85 | | 97.85 | 97.85 | 97.85 |
| Basketball Club Boys | - | 104.00 | - | - | - | 104.00 | - | - | - | 104.00 | | 104.00 | 104.00 | 104.00 |
| Basketball Club Girls | - | 259.40 | - | - | - | 259.40 | - | - | - | 259.40 | | 259.40 | 259.40 | 259.40 |
| Beta Club | - | 24.78 | - | - | - | 24.78 | - | - | - | 24.78 | | 24.78 | 24.78 | 24.78 |
| Biology Club | - | 19.92 | - | - | - | 19.92 | - | - | - | 19.92 | | 19.92 | 19.92 | 19.92 |
| Business Club | - | 160.00 | - | - | - | 160.00 | - | - | - | 160.00 | | 160.00 | 160.00 | 160.00 |
| Choir | - | 49.00 | - | - | - | 49.00 | - | - | - | 49.00 | | 49.00 | 49.00 | 49.00 |
| Class of 2016 | - | - | - | - | - | - | - | - | - | 783.11 | | 783.11 | 783.11 | 783.11 |
| Class of 2017 | - | 149.56 | - | - | - | 149.56 | - | - | - | 149.56 | | 149.56 | 149.56 | 149.56 |
| Debate Club | - | 0.23 | - | - | - | 0.23 | - | - | - | - | | - | - | - |
| English Club | - | 8.00 | - | - | - | 8.00 | - | - | - | 8.00 | | 8.00 | 8.00 | 8.00 |
| Environmental Club | - | 2,500.00 | - | - | - | 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 | 5.08 |
| Grants-Misc.CALL AUDITING 1ST | - | 26.82 | - | - | - | 26.82 | - | - | - | 27.00 | | 27.00 | 27.00 | 27.00 |
| Guidance | - | 331.52 | - | - | - | 331.52 | - | - | - | 331.63 | | 331.63 | 331.63 | 331.63 |
| History Club | - | 262.84 | - | - | - | 262.84 | - | - | - | 263.00 | | 263.00 | 263.00 | 263.00 |
| Honor Society | - | 15.85 | - | - | - | 15.85 | - | - | - | 15.47 | | 15.47 | 15.47 | 15.47 |
| International Club | - | 309.26 | - | - | - | 309.26 | - | - | - | 309.26 | | 309.26 | 309.26 | 309.26 |
| JROTC | - | 519.20 | - | - | - | 519.20 | - | - | - | (363.73) | | (363.73) | (363.73) | (363.73) |
| Mu Alpha Theta | - | 5.80 | - | - | - | 5.80 | - | - | - | 6.00 | | 6.00 | 6.00 | 6.00 |
| Music | - | 20.00 | - | - | - | 20.00 | - | - | - | 20.00 | | 20.00 | 20.00 | 20.00 |
| Ninth Grade Academy | - | 1.85 | - | - | - | 1.85 | - | - | - | 2.00 | | 2.00 | 2.00 | 2.00 |
| Ninth Grade Club | - | 0.37 | - | - | - | 0.37 | - | - | - | 0.34 | | 0.34 | 0.34 | 0.34 |
| Prom | - | 328.16 | - | - | - | 328.16 | - | - | - | 328.56 | | 328.56 | 328.56 | 328.56 |
| Science Club | - | 4.34 | - | - | - | 4.34 | - | - | - | 4.78 | | 4.78 | 4.78 | 4.78 |
| Senior Activities | - | - | - | - | - | - | - | - | - | 100.38 | | 100.38 | 100.38 | 100.38 |
| Softball Club | - | 26.30 | - | - | - | 26.30 | - | - | - | 26.30 | | 26.30 | 26.30 | 26.30 |
| Spanish Club | - | 47.93 | - | - | - | 47.93 | - | - | - | 48.00 | | 48.00 | 48.00 | 48.00 |
| Student Council | - | 24.19 | - | - | - | 24.19 | - | - | - | 24.23 | | 24.23 | 24.23 | 24.23 |
| Teacher Courtesy | - | 69.98 | - | - | - | 69.98 | - | - | - | 69.98 | | 69.98 | 69.98 | 69.98 |
| Teen Living | - | 50.00 | - | - | - | 50.00 | - | - | - | 50.00 | | 50.00 | 50.00 | 50.00 |
| Track Club | - | (263.07) | - | - | - | (263.07) | - | - | - | (263.07) | | (263.07) | (263.07) | (263.07) |
| Volleyball Club | - | 0.05 | - | - | - | 0.05 | - | - | - | - | | - | - | - |
| Yearbook | - | 412.75 | - | - | - | 412.75 | - | - | - | 413.00 | | 413.00 | 413.00 | 413.00 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Raleigh-Egypt High
June 30, 2017

| | 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 |
| Other Accounts | | | | | | | | | | | | | |
| FBLA | - | 74.90 | - | - | - | 74.90 | - | - | - | 74.72 | - | 74.72 | 74.72 |
| FCCLA | - | 12.61 | - | - | - | 12.61 | - | - | - | 13.15 | - | 13.15 | 13.15 |
| Home Economics | - | 1.33 | - | - | - | 1.33 | - | - | - | 1.21 | - | 1.21 | 1.21 |
| Total Restricted Fund | <u>-</u> | <u>(2,526.11)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(2,526.11)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(4,585.50)</u> | <u>-</u> | <u>(4,585.50)</u> | <u>(4,585.50)</u> |
| Total Restricted and General Fund | <u>-</u> | <u>38,410.59</u> | <u>-</u> | <u>-</u> | <u>4,736.96</u> | <u>43,147.55</u> | <u>2,144.50</u> | <u>2,144.50</u> | <u>-</u> | <u>(4,585.50)</u> | <u>45,588.55</u> | <u>41,003.05</u> | <u>43,147.55</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Ridgeway High
June 30, 2017

| | 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 | - | 44,796.68 | - | - | 2,500.00 | 47,296.68 | 1,059.66 | 1,059.66 | - | - | - | 46,426.54 | 46,426.54 | 47,486.20 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 980.50 | - | - | - | 980.50 | - | - | - | - | 7,595.33 | - | 7,595.33 | 7,595.33 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 1,139.29 | - | - | - | 1,139.29 | - | - | - | - | 1,139.59 | - | 1,139.59 | 1,139.59 |
| Band | - | 1,687.75 | - | - | - | 1,687.75 | - | - | - | - | 1,897.70 | - | 1,897.70 | 1,897.70 |
| Basketball Club Boys | - | 1,220.79 | - | - | - | 1,220.79 | - | - | - | - | 1,220.47 | - | 1,220.47 | 1,220.47 |
| Basketball Club Girls | - | 2,912.45 | - | - | - | 2,912.45 | - | - | - | - | 2,912.73 | - | 2,912.73 | 2,912.73 |
| 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 | - | 4,801.20 | - | - | - | 4,801.20 | - | - | - | - | 4,801.20 | - | 4,801.20 | 4,801.20 |
| Cheerleaders | - | 3,601.88 | - | - | - | 3,601.88 | - | - | - | - | 3,602.31 | - | 3,602.31 | 3,602.31 |
| Choir | - | 2,214.10 | - | - | - | 2,214.10 | - | - | - | - | 2,213.87 | - | 2,213.87 | 2,213.87 |
| 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 2017 | - | 8,942.61 | - | - | - | 8,942.61 | - | - | - | - | 8,942.61 | - | 8,942.61 | 8,942.61 |
| 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 | - | (82.00) | - | - | - | (82.00) | - | - | - | - | (82.00) | - | (82.00) | (82.00) |
| Facing History Cl | - | 5.63 | - | - | - | 5.63 | - | - | - | - | 6.00 | - | 6.00 | 6.00 |
| FBLA | - | 762.76 | - | - | - | 762.76 | - | - | - | - | 427.18 | - | 427.18 | 427.18 |
| Football | - | - | - | - | - | - | - | - | - | - | (6,414.25) | - | (6,414.25) | (6,414.25) |
| French Club | - | 39.17 | - | - | - | 39.17 | - | - | - | - | 39.00 | - | 39.00 | 39.00 |
| Guidance | - | 2,645.53 | - | - | - | 2,645.53 | - | - | - | - | 2,005.72 | - | 2,005.72 | 2,005.72 |
| History Club | - | 46.54 | - | - | - | 46.54 | - | - | - | - | 47.00 | - | 47.00 | 47.00 |
| Honor Society | - | 1,954.15 | - | - | - | 1,954.15 | - | - | - | - | 1,953.71 | - | 1,953.71 | 1,953.71 |
| IB Fees | - | 978.83 | - | - | - | 978.83 | - | - | - | - | 978.63 | - | 978.63 | 978.63 |
| 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 | - | 434.80 | - | - | - | 434.80 | - | - | - | - | 434.80 | - | 434.80 | 434.80 |
| Model UN | - | 27.05 | - | - | - | 27.05 | - | - | - | - | 27.52 | - | 27.52 | 27.52 |
| Ninth Grade Academy | - | 0.63 | - | - | - | 0.63 | - | - | - | - | 0.20 | - | 0.20 | 0.20 |
| Orchestra | - | 236.52 | - | - | - | 236.52 | - | - | - | - | 236.73 | - | 236.73 | 236.73 |
| Pep Club | - | 0.29 | - | - | - | 0.29 | - | - | - | - | - | - | - | - |
| Performing Arts | - | 4,500.67 | - | - | - | 4,500.67 | - | - | - | - | 4,501.97 | - | 4,501.97 | 4,501.97 |
| 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 |
| Scholarship Fund | - | 850.00 | - | - | - | 850.00 | - | - | - | - | 850.00 | - | 850.00 | 850.00 |
| Science Olympiad | - | 14.00 | - | - | - | 14.00 | - | - | - | - | 14.00 | - | 14.00 | 14.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Ridgeway High
June 30, 2017

| | 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 |
| Soccer Club | - | 746.93 | - | - | - | 746.93 | - | - | - | - | 746.93 | 746.93 | 746.93 |
| Social Studies | - | 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 |
| Spanish Club | - | 67.32 | - | - | - | 67.32 | - | - | - | 67.00 | 67.00 | 67.00 | 67.00 |
| SPED Club | - | 114.24 | - | - | - | 114.24 | - | - | - | 114.14 | 114.14 | 114.14 | 114.14 |
| Student Council | - | 119.37 | - | - | - | 119.37 | - | - | - | 119.00 | 119.00 | 119.00 | 119.00 |
| Student Support | - | 351.99 | - | - | - | 351.99 | - | - | - | 352.46 | 352.46 | 352.46 | 352.46 |
| Teacher Courtesy | - | - | - | - | - | - | - | - | - | (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 |
| Volleyball Club | - | 2,461.79 | - | - | - | 2,461.79 | - | - | - | 2,461.30 | 2,461.30 | 2,461.30 | 2,461.30 |
| Yearbook | - | 85.00 | - | - | - | 85.00 | - | - | - | (2,914.65) | (2,914.65) | (2,914.65) | (2,914.65) |
| Other Accounts | | | | | | | | | | | | | |
| Bus Trips | - | - | - | - | - | - | - | - | - | (0.00) | (0.00) | (0.00) | (0.00) |
| Charity Drives | - | 359.00 | - | - | - | 359.00 | - | - | - | 359.00 | 359.00 | 359.00 | 359.00 |
| FBLA | - | - | - | - | - | - | - | - | - | 335.00 | 335.00 | 335.00 | 335.00 |
| Leisure Craft | - | 529.98 | - | - | - | 529.98 | - | - | - | 529.86 | 529.86 | 529.86 | 529.86 |
| Marketing | - | 1,274.96 | - | - | - | 1,274.96 | - | - | - | 1,273.92 | 1,273.92 | 1,273.92 | 1,273.92 |
| Skills USA | - | 209.18 | - | - | - | 209.18 | - | - | - | 209.18 | 209.18 | 209.18 | 209.18 |
| Total Restricted Fund | - | 47,979.40 | - | - | - | 47,979.40 | - | - | - | 47,789.88 | - | 47,789.88 | 47,789.88 |
| Total Restricted and General Fund | - | 92,776.08 | - | - | 2,500.00 | 95,276.08 | 1,059.66 | 1,059.66 | - | 47,789.88 | 46,426.54 | 94,216.42 | 95,276.08 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Sheffield Career - Technology
June 30, 2017

| | 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 | - | 3,390.96 | - | - | - | 3,390.96 | - | - | - | - | - | 3,391.13 | 3,391.13 | 3,391.13 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Guidance | - | 14.53 | - | - | - | 14.53 | - | - | - | - | 14.53 | - | 14.53 | 14.53 |
| Other Accounts | | | | | | | | | | | | | | |
| Auto Body | - | 86.15 | - | - | - | 86.15 | - | - | - | - | 85.51 | - | 85.51 | 85.51 |
| Auto Mechanics | - | 2,057.29 | - | - | - | 2,057.29 | - | - | - | - | 2,056.67 | - | 2,056.67 | 2,056.67 |
| Barbering | - | 22.62 | - | - | - | 22.62 | - | - | - | - | 21.77 | - | 21.77 | 21.77 |
| 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 | - | 120.49 | - | - | - | 120.49 | - | - | - | - | 120.79 | - | 120.79 | 120.79 |
| Cosmetology II | - | 1,087.42 | - | - | - | 1,087.42 | - | - | - | - | 1,087.57 | - | 1,087.57 | 1,087.57 |
| Criminal Justice | - | 8.00 | - | - | - | 8.00 | - | - | - | - | 8.00 | - | 8.00 | 8.00 |
| Culinary Arts | - | 3,718.26 | - | - | - | 3,718.26 | - | - | - | - | 3,718.59 | - | 3,718.59 | 3,718.59 |
| Deca | - | 101.84 | - | - | - | 101.84 | - | - | - | - | 102.00 | - | 102.00 | 102.00 |
| 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 | - | 47.09 | - | - | - | 47.09 | - | - | - | - | 47.54 | - | 47.54 | 47.54 |
| Skills USA | - | 1,672.28 | - | - | - | 1,672.28 | - | - | - | - | 1,671.77 | - | 1,671.77 | 1,671.77 |
| TDL Club | - | 65.12 | - | - | - | 65.12 | - | - | - | - | 65.40 | - | 65.40 | 65.40 |
| 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 |
| Total Restricted Fund | - | 9,432.77 | - | - | - | 9,432.77 | - | - | - | - | 9,432.60 | - | 9,432.60 | 9,432.60 |
| Total Restricted and General Fund | - | 12,823.73 | - | - | - | 12,823.73 | - | - | - | - | 9,432.60 | 3,391.13 | 12,823.73 | 12,823.73 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Sheffield High
June 30, 2017

| | 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 | - | 18,289.40 | - | - | 354.11 | 18,643.51 | 8,125.16 | 8,125.16 | - | - | - | 18,087.33 | 18,087.33 | 26,212.49 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 4,052.06 | - | - | - | 4,052.06 | - | - | - | - | 4,048.94 | - | 4,048.94 | 4,048.94 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 380.59 | - | - | - | 380.59 | - | - | - | - | 381.00 | - | 381.00 | 381.00 |
| 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 | - | 560.00 | - | - | - | 560.00 | - | - | - | - | 560.00 | - | 560.00 | 560.00 |
| Blue Ribbon | - | 1,310.15 | - | - | - | 1,310.15 | - | - | - | - | 1,310.15 | - | 1,310.15 | 1,310.15 |
| Career Club | - | 783.71 | - | - | - | 783.71 | - | - | - | - | 784.00 | - | 784.00 | 784.00 |
| Cheerleaders | - | 1,254.56 | - | - | - | 1,254.56 | - | - | - | - | 1,255.00 | - | 1,255.00 | 1,255.00 |
| Chemistry Club | - | 250.00 | - | - | - | 250.00 | - | - | - | - | 250.00 | - | 250.00 | 250.00 |
| Choir | - | 54.39 | - | - | - | 54.39 | - | - | - | - | 54.00 | - | 54.00 | 54.00 |
| Class of 2016 | - | 10,608.20 | - | - | - | 10,608.20 | - | - | - | - | 10,608.20 | - | 10,608.20 | 10,608.20 |
| Class of 2017 | - | 3,343.53 | - | - | - | 3,343.53 | - | - | - | - | (3,268.02) | - | (3,268.02) | (3,268.02) |
| 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 | - | 570.43 | - | - | - | 570.43 | - | - | - | - | 570.85 | - | 570.85 | 570.85 |
| Fashion Club | - | 467.61 | - | - | - | 467.61 | - | - | - | - | 468.00 | - | 468.00 | 468.00 |
| FBLA | - | 175.76 | - | - | - | 175.76 | - | - | - | - | 175.46 | - | 175.46 | 175.46 |
| 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 | - | (122.93) | - | - | - | (122.93) | - | - | - | - | (122.52) | - | (122.52) | (122.52) |
| JROTC | - | 691.43 | - | - | - | 691.43 | - | - | - | - | 690.98 | - | 690.98 | 690.98 |
| Just Say No | - | 311.46 | - | - | - | 311.46 | - | - | - | - | 311.00 | - | 311.00 | 311.00 |
| Knight Sounds | - | 5,983.68 | - | - | - | 5,983.68 | - | - | - | - | 5,984.00 | - | 5,984.00 | 5,984.00 |
| Knowledge Bowl | - | 70.00 | - | - | - | 70.00 | - | - | - | - | 70.00 | - | 70.00 | 70.00 |
| 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 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Sheffield High
June 30, 2017

| | 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 |
| 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 | - | 1,210.99 | - | - | - | 1,210.99 | - | - | - | 1,211.00 | - | - | 1,211.00 | 1,211.00 |
| 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 | - | 1,248.31 | - | - | - | 1,248.31 | - | - | - | 1,248.45 | - | - | 1,248.45 | 1,248.45 |
| Ninth Grade Club | - | 517.62 | - | - | - | 517.62 | - | - | - | 518.00 | - | - | 518.00 | 518.00 |
| 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 |
| 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 | - | 480.06 | - | - | - | 480.06 | - | - | - | 480.26 | - | - | 480.26 | 480.26 |
| Sunshine Club | - | 190.87 | - | - | - | 190.87 | - | - | - | 190.64 | - | - | 190.64 | 190.64 |
| T I Grant | - | 500.00 | - | - | - | 500.00 | - | - | - | 500.00 | - | - | 500.00 | 500.00 |
| Teacher Courtesy | - | 68.39 | - | - | - | 68.39 | - | - | - | 68.39 | - | - | 68.39 | 68.39 |
| 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 |
| Other Accounts | | | | | | | | | | | | | | |
| AP Tests | - | 96.00 | - | - | - | 96.00 | - | - | - | 96.00 | - | - | 96.00 | 96.00 |
| Charity Drives | - | 305.84 | - | - | - | 305.84 | - | - | - | 305.00 | - | - | 305.00 | 305.00 |
| Deca | - | 146.03 | - | - | - | 146.03 | - | - | - | 146.00 | - | - | 146.00 | 146.00 |
| FBLA | - | 829.05 | - | - | - | 829.05 | - | - | - | 829.37 | - | - | 829.37 | 829.37 |
| FHA Club | - | 285.54 | - | - | - | 285.54 | - | - | - | 286.00 | - | - | 286.00 | 286.00 |
| General Metals | - | 39.44 | - | - | - | 39.44 | - | - | - | 39.00 | - | - | 39.00 | 39.00 |
| Home Economics | - | 2.36 | - | - | - | 2.36 | - | - | - | 2.00 | - | - | 2.00 | 2.00 |
| Misc. Vocational | - | 24.03 | - | - | - | 24.03 | - | - | - | 24.00 | - | - | 24.00 | 24.00 |
| Skills USA | - | 72.00 | - | - | - | 72.00 | - | - | - | 72.00 | - | - | 72.00 | 72.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Sheffield High
June 30, 2017

| | 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 | |
| SPED Home Environment | - | (354.11) | - | - | - | (354.11) | - | - | - | - | - | - | - | - |
| Title One/NCLB | - | 1,310.76 | - | - | - | 1,310.76 | - | - | - | - | - | - | - | - |
| TSA | - | 20.00 | - | - | - | 20.00 | - | - | - | 20.00 | - | - | 20.00 | 20.00 |
| Total Restricted Fund | - | 51,927.58 | - | - | - | 51,927.58 | - | - | - | 44,358.60 | - | - | 44,358.60 | 44,358.60 |
| Total Restricted and General Fund | - | 70,216.98 | - | - | 354.11 | 70,571.09 | 8,125.16 | 8,125.16 | - | 44,358.60 | 18,087.33 | - | 62,445.93 | 70,571.09 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Shrine High
June 30, 2017

| | 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 | - | 12,163.45 | - | - | 1,036.89 | 13,200.34 | 498.39 | 498.39 | - | - | - | 12,548.45 | 12,548.45 | 13,046.84 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 4.40 | - | - | - | 4.40 | - | - | - | | 3.75 | | 3.75 | 3.75 |
| Club Accounts: | | | | | | | | | | | | | | |
| PTO | - | - | - | - | - | - | - | - | - | | 1.12 | | 1.12 | 1.12 |
| Shrine BOC | - | 1,286.27 | - | - | - | 1,286.27 | - | - | - | | 1,439.80 | | 1,439.80 | 1,439.80 |
| 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) |
| Other Accounts | | | | | | | | | | | | | | |
| Total Restricted Fund | - | 1,298.69 | - | - | - | 1,298.69 | - | - | - | | 1,452.19 | - | 1,452.19 | 1,452.19 |
| Total Restricted and General Fund | - | 13,462.14 | - | - | 1,036.89 | 14,499.03 | 498.39 | 498.39 | - | | 1,452.19 | 12,548.45 | 14,000.64 | 14,499.03 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Southeast Prep Academy
June 30, 2017

| | 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Other Accounts | | | | | | | | | | | | | | |
| Total Restricted Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Restricted and General Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Shelby County Schools
Balance Sheet-Regulatory Basis
Southwest Career - Technology
June 30, 2017

| | 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 | - | 13,449.43 | - | - | 1,466.83 | 14,916.26 | 384.81 | 384.81 | - | - | - | 13,676.97 | 13,676.97 | 14,061.78 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Guidance | - | 60.00 | - | - | - | 60.00 | - | - | - | - | 60.00 | - | 60.00 | 60.00 |
| PTO | - | 17.00 | - | - | - | 17.00 | - | - | - | - | 17.00 | - | 17.00 | 17.00 |
| Vending | - | - | - | - | - | - | - | - | - | - | (0.48) | - | (0.48) | (0.48) |
| Other Accounts | | | | | | | | | | | | | | |
| 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 | - | 509.13 | - | - | - | 509.13 | - | - | - | - | 509.90 | - | 509.90 | 509.90 |
| Bus Trips | - | 307.00 | - | - | - | 307.00 | - | - | - | - | (77.81) | - | (77.81) | (77.81) |
| Carpentry | - | 10.57 | - | - | - | 10.57 | - | - | - | - | 11.00 | - | 11.00 | 11.00 |
| Child Care | - | 3.14 | - | - | - | 3.14 | - | - | - | - | 3.38 | - | 3.38 | 3.38 |
| Cosmetology I | - | 38.43 | - | - | - | 38.43 | - | - | - | - | 38.36 | - | 38.36 | 38.36 |
| Cosmetology II | - | 196.69 | - | - | - | 196.69 | - | - | - | - | 196.90 | - | 196.90 | 196.90 |
| Culinary Arts | - | 87.04 | - | - | - | 87.04 | - | - | - | - | 550.07 | - | 550.07 | 550.07 |
| 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 | - | 584.83 | - | - | - | 584.83 | - | - | - | - | 584.86 | - | 584.86 | 584.86 |
| FCCLA II | - | 199.50 | - | - | - | 199.50 | - | - | - | - | 199.41 | - | 199.41 | 199.41 |
| 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 | - | 184.65 | - | - | - | 184.65 | - | - | - | - | 184.74 | - | 184.74 | 184.74 |
| Prof. Development | - | (776.00) | - | - | - | (776.00) | - | - | - | - | - | - | - | - |
| Shoe Repair | - | 0.06 | - | - | - | 0.06 | - | - | - | - | - | - | - | - |
| Skills USA | - | 6.09 | - | - | - | 6.09 | - | - | - | - | 6.00 | - | 6.00 | 6.00 |
| Skills USA Amos | - | 74.41 | - | - | - | 74.41 | - | - | - | - | 74.39 | - | 74.39 | 74.39 |
| 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 | - | 222.09 | - | - | - | 222.09 | - | - | - | - | 221.81 | - | 221.81 | 221.81 |
| Skills USA Knox | - | 442.48 | - | - | - | 442.48 | - | - | - | - | 442.88 | - | 442.88 | 442.88 |
| 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 Streeter | - | 346.32 | - | - | - | 346.32 | - | - | - | - | 346.22 | - | 346.22 | 346.22 |
| Skills USA Williams | - | 0.23 | - | - | - | 0.23 | - | - | - | - | - | - | - | - |
| Upholstery | - | 243.85 | - | - | - | 243.85 | - | - | - | - | 244.00 | - | 244.00 | 244.00 |
| Vocational Honor Society | - | 4.09 | - | - | - | 4.09 | - | - | - | - | 4.00 | - | 4.00 | 4.00 |
| Total Restricted Fund | - | 3,393.71 | - | - | - | 3,393.71 | - | - | - | - | 4,248.19 | - | 4,248.19 | 4,248.19 |
| Total Restricted and General Fund | - | 16,843.14 | - | - | 1,466.83 | 18,309.97 | 384.81 | 384.81 | - | - | 4,248.19 | 13,676.97 | 17,925.16 | 18,309.97 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Southwest Prep Academy
June 30, 2017

| | 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 | - | 277.89 | - | - | - | 277.89 | - | - | - | - | - | 9.60 | 9.60 | 9.60 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| GENYOUth Foundation | - | - | - | - | - | - | - | - | - | (9.60) | - | (9.60) | (9.60) | (9.60) |
| Sunshine Club | - | 75.71 | - | - | - | 75.71 | - | - | - | - | - | - | - | - |
| Teacher Courtesy | - | (690.14) | - | - | - | (690.14) | - | - | - | - | - | - | - | - |
| Other Accounts | | | | | | | | | | | | | | |
| Bus Trips | - | (132.10) | - | - | - | (132.10) | - | - | - | - | - | - | - | - |
| Caps and Gowns | - | 468.64 | - | - | - | 468.64 | - | - | - | - | - | - | - | - |
| Total Restricted Fund | <u>-</u> | <u>(277.89)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(277.89)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(9.60)</u> | <u>-</u> | <u>(9.60)</u> | <u>(9.60)</u> | <u>(9.60)</u> |
| Total Restricted and General Fund | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(9.60)</u> | <u>9.60</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Southwind High
June 30, 2017

| | 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 | - | 92,964.20 | - | - | 574.25 | 93,538.45 | 81.87 | 81.87 | - | - | - | 93,538.37 | 93,538.37 | 93,620.24 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 5,297.96 | - | - | - | 5,297.96 | - | - | - | | 4,020.06 | | 4,020.06 | 4,020.06 |
| Club Accounts: | | | | | | | | | | | | | | |
| Accounting | - | 113.12 | - | - | - | 113.12 | - | - | - | | 113.00 | | 113.00 | 113.00 |
| Ambassadors | - | 470.43 | - | - | - | 470.43 | - | - | - | | 505.35 | | 505.35 | 505.35 |
| Art Club | - | 887.23 | - | - | - | 887.23 | - | - | - | | 887.07 | | 887.07 | 887.07 |
| Band | - | 56.96 | - | - | - | 56.96 | - | - | - | | (3,751.28) | | (3,751.28) | (3,751.28) |
| Basketball Club Boys | - | 4,362.33 | - | - | - | 4,362.33 | - | - | - | | 4,362.33 | | 4,362.33 | 4,362.33 |
| Beta Club | - | 329.71 | - | - | - | 329.71 | - | - | - | | 330.00 | | 330.00 | 330.00 |
| Biology Club | - | 61.00 | - | - | - | 61.00 | - | - | - | | 61.00 | | 61.00 | 61.00 |
| Cheerleaders | - | 7,798.00 | - | - | - | 7,798.00 | - | - | - | | 7,797.36 | | 7,797.36 | 7,797.36 |
| Chemical Club | - | 20.00 | - | - | - | 20.00 | - | - | - | | 20.00 | | 20.00 | 20.00 |
| Chemistry Club | - | 1,300.20 | - | - | - | 1,300.20 | - | - | - | | 1,299.98 | | 1,299.98 | 1,299.98 |
| Chess Club | - | 90.00 | - | - | - | 90.00 | - | - | - | | 90.00 | | 90.00 | 90.00 |
| Choir | - | 3,309.93 | - | - | - | 3,309.93 | - | - | - | | 3,310.16 | | 3,310.16 | 3,310.16 |
| 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 | - | - | - | | 21,004.91 | | 21,004.91 | 21,004.91 |
| Computer Club | - | 105.00 | - | - | - | 105.00 | - | - | - | | 105.00 | | 105.00 | 105.00 |
| Dance Team | - | 55.40 | - | - | - | 55.40 | - | - | - | | 55.40 | | 55.40 | 55.40 |
| Drama Club | - | 4,349.03 | - | - | - | 4,349.03 | - | - | - | | 4,348.81 | | 4,348.81 | 4,348.81 |
| English Club | - | 45.65 | - | - | - | 45.65 | - | - | - | | 46.00 | | 46.00 | 46.00 |
| Environmental Club | - | 203.60 | - | - | - | 203.60 | - | - | - | | 203.76 | | 203.76 | 203.76 |
| FBLA | - | 856.59 | - | - | - | 856.59 | - | - | - | | 856.75 | | 856.75 | 856.75 |
| Foreign Language Club | - | 1,462.77 | - | - | - | 1,462.77 | - | - | - | | 1,463.00 | | 1,463.00 | 1,463.00 |
| French Club | - | 687.37 | - | - | - | 687.37 | - | - | - | | 687.00 | | 687.00 | 687.00 |
| Future Teachers Club | - | 85.27 | - | - | - | 85.27 | - | - | - | | 85.00 | | 85.00 | 85.00 |
| GENYOUth Foundation | - | 252.82 | - | - | - | 252.82 | - | - | - | | 252.82 | | 252.82 | 252.82 |
| History Club | - | 155.65 | - | - | - | 155.65 | - | - | - | | 155.65 | | 155.65 | 155.65 |
| Honor Society | - | 200.98 | - | - | - | 200.98 | - | - | - | | 201.37 | | 201.37 | 201.37 |
| International Club | - | 263.65 | - | - | - | 263.65 | - | - | - | | 263.93 | | 263.93 | 263.93 |
| Key Club | - | 852.38 | - | - | - | 852.38 | - | - | - | | 852.68 | | 852.68 | 852.68 |
| KIVA | - | 106.54 | - | - | - | 106.54 | - | - | - | | 107.00 | | 107.00 | 107.00 |
| Latin Club | - | 407.83 | - | - | - | 407.83 | - | - | - | | 408.00 | | 408.00 | 408.00 |
| Leading Ladies | - | 373.65 | - | - | - | 373.65 | - | - | - | | 374.00 | | 374.00 | 374.00 |
| Library Club | - | 1,374.66 | - | - | - | 1,374.66 | - | - | - | | 1,374.10 | | 1,374.10 | 1,374.10 |
| Microfinance in Action | - | 190.86 | - | - | - | 190.86 | - | - | - | | 191.00 | | 191.00 | 191.00 |
| MOCK | - | 73.38 | - | - | - | 73.38 | - | - | - | | 73.00 | | 73.00 | 73.00 |
| Mu Alpha Theta | - | 1,028.65 | - | - | - | 1,028.65 | - | - | - | | 1,029.00 | | 1,029.00 | 1,029.00 |
| Ninth Grade Club | - | 75.02 | - | - | - | 75.02 | - | - | - | | 75.00 | | 75.00 | 75.00 |
| Pep Club | - | 1,429.52 | - | - | - | 1,429.52 | - | - | - | | 1,429.97 | | 1,429.97 | 1,429.97 |
| Physics | - | 170.00 | - | - | - | 170.00 | - | - | - | | 170.00 | | 170.00 | 170.00 |
| Prom | - | 2,964.02 | - | - | - | 2,964.02 | - | - | - | | 3,630.40 | | 3,630.40 | 3,630.40 |
| Race for Education | - | 330.00 | - | - | - | 330.00 | - | - | - | | 330.00 | | 330.00 | 330.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Southwind High
June 30, 2017

| | 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 |
| SADD | - | 1,446.04 | - | - | - | 1,446.04 | - | - | - | 1,411.00 | - | 1,411.00 | 1,411.00 | 1,411.00 |
| Science Club | - | 2,033.96 | - | - | - | 2,033.96 | - | - | - | 2,033.55 | - | 2,033.55 | 2,033.55 | 2,033.55 |
| Science Olympiad | - | 199.83 | - | - | - | 199.83 | - | - | - | 199.83 | - | 199.83 | 199.83 | 199.83 |
| Senior Activities | - | 204.69 | - | - | - | 204.69 | - | - | - | 205.00 | - | 205.00 | 205.00 | 205.00 |
| Spanish Club | - | 1,086.23 | - | - | - | 1,086.23 | - | - | - | 1,085.80 | - | 1,085.80 | 1,085.80 | 1,085.80 |
| SPED Club | - | 271.70 | - | - | - | 271.70 | - | - | - | 271.89 | - | 271.89 | 271.89 | 271.89 |
| STEM | - | 469.84 | - | - | - | 469.84 | - | - | - | 469.74 | - | 469.74 | 469.74 | 469.74 |
| Step Team | - | 345.06 | - | - | - | 345.06 | - | - | - | 345.00 | - | 345.00 | 345.00 | 345.00 |
| Student Council | - | 8.94 | - | - | - | 8.94 | - | - | - | 8.98 | - | 8.98 | 8.98 | 8.98 |
| Swag Shoppe | - | 1,615.64 | - | - | - | 1,615.64 | - | - | - | 1,616.00 | - | 1,616.00 | 1,616.00 | 1,616.00 |
| Technology | - | 563.62 | - | - | - | 563.62 | - | - | - | 563.46 | - | 563.46 | 563.46 | 563.46 |
| Thespians | - | 643.90 | - | - | - | 643.90 | - | - | - | 644.00 | - | 644.00 | 644.00 | 644.00 |
| TV Broadcasting | - | 35.17 | - | - | - | 35.17 | - | - | - | 34.91 | - | 34.91 | 34.91 | 34.91 |
| Vogue | - | 1,055.92 | - | - | - | 1,055.92 | - | - | - | 1,015.48 | - | 1,015.48 | 1,015.48 | 1,015.48 |
| Yearbook | - | 677.62 | - | - | - | 677.62 | - | - | - | (3,000.97) | - | (3,000.97) | (3,000.97) | (3,000.97) |
| Other Accounts | | | | | | | | | | | | | | |
| Cosmetology I | - | 221.07 | - | - | - | 221.07 | - | - | - | 221.35 | - | 221.35 | 221.35 | 221.35 |
| Culinary Arts | - | 234.10 | - | - | - | 234.10 | - | - | - | 234.10 | - | 234.10 | 234.10 | 234.10 |
| Deca | - | 288.59 | - | - | - | 288.59 | - | - | - | 288.44 | - | 288.44 | 288.44 | 288.44 |
| FBLA | - | 989.28 | - | - | - | 989.28 | - | - | - | 1,029.28 | - | 1,029.28 | 1,029.28 | 1,029.28 |
| FCCLA | - | 551.64 | - | - | - | 551.64 | - | - | - | 552.00 | - | 552.00 | 552.00 | 552.00 |
| FFA | - | 1,664.00 | - | - | - | 1,664.00 | - | - | - | 1,664.00 | - | 1,664.00 | 1,664.00 | 1,664.00 |
| Health Science | - | 638.56 | - | - | - | 638.56 | - | - | - | 638.56 | - | 638.56 | 638.56 | 638.56 |
| Home Economics | - | 170.11 | - | - | - | 170.11 | - | - | - | 170.00 | - | 170.00 | 170.00 | 170.00 |
| HOSA | - | 1,144.69 | - | - | - | 1,144.69 | - | - | - | 1,144.97 | - | 1,144.97 | 1,144.97 | 1,144.97 |
| Miscellaneous Clearing | - | - | - | - | - | - | - | - | - | 0.40 | - | 0.40 | 0.40 | 0.40 |
| Prof. Development | - | (699.84) | - | - | - | (699.84) | - | - | - | (699.84) | - | (699.84) | (699.84) | (699.84) |
| Skills USA | - | 193.88 | - | - | - | 193.88 | - | - | - | 193.98 | - | 193.98 | 193.98 | 193.98 |
| Title One/NCLB | - | 81.87 | - | - | - | 81.87 | - | - | - | (0.12) | - | (0.12) | (0.12) | (0.12) |
| Voc Fund-Raising | - | 25.00 | - | - | - | 25.00 | - | - | - | 25.00 | - | 25.00 | 25.00 | 25.00 |
| Voc. Office Education | - | 67.94 | - | - | - | 67.94 | - | - | - | 67.77 | - | 67.77 | 67.77 | 67.77 |
| Total Restricted Fund | - | 79,431.12 | - | - | - | 79,431.12 | - | - | - | 79,349.33 | - | 79,349.33 | 79,349.33 | 79,349.33 |
| Total Restricted and General Fund | - | 172,395.32 | - | - | 574.25 | 172,969.57 | 81.87 | 81.87 | - | 79,349.33 | 93,538.37 | 172,887.70 | 172,969.57 | 172,969.57 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Trezevant Career - Technology
June 30, 2017

| | 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 | - | 81,204.48 | 15,481.05 | - | 412.00 | 97,097.53 | - | - | - | - | - | 94,570.83 | 94,570.83 | 94,570.83 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Club Accounts: | | | | | | | | | | | | | | |
| Blue Ribbon | - | 139.20 | - | - | - | 139.20 | - | - | - | - | 139.00 | - | 139.00 | 139.00 |
| Cosmetology | - | 157.58 | - | - | - | 157.58 | - | - | - | - | 157.78 | - | 157.78 | 157.78 |
| Guidance | - | 6.27 | - | - | - | 6.27 | - | - | - | - | 6.70 | - | 6.70 | 6.70 |
| Other Accounts | | | | | | | | | | | | | | |
| Auto Body | - | 134.00 | - | - | - | 134.00 | - | - | - | - | 134.00 | - | 134.00 | 134.00 |
| Auto Mechanics | - | 120.48 | - | - | - | 120.48 | - | - | - | - | 1,687.36 | - | 1,687.36 | 1,687.36 |
| Auto Parts Marketing | - | 20.94 | - | - | - | 20.94 | - | - | - | - | 21.00 | - | 21.00 | 21.00 |
| Bank Saving Deposit | - | 3,030.65 | - | - | - | 3,030.65 | - | - | - | - | 3,030.23 | - | 3,030.23 | 3,030.23 |
| Banking | - | 256.79 | - | - | - | 256.79 | - | - | - | - | 257.00 | - | 257.00 | 257.00 |
| Barbering | - | 895.38 | - | - | - | 895.38 | - | - | - | - | 2,068.97 | - | 2,068.97 | 2,068.97 |
| Consumer Science | - | 22.12 | - | - | - | 22.12 | - | - | - | - | 22.00 | - | 22.00 | 22.00 |
| Cosmetology I | - | 97.67 | - | - | - | 97.67 | - | - | - | - | 869.83 | - | 869.83 | 869.83 |
| Cosmetology II | - | 42.59 | - | - | - | 42.59 | - | - | - | - | 238.25 | - | 238.25 | 238.25 |
| Culinary Arts | - | 259.06 | - | - | - | 259.06 | - | - | - | - | 624.05 | - | 624.05 | 624.05 |
| Culinary Arts Dual Enrollment | - | 7.21 | - | - | - | 7.21 | - | - | - | - | 185.21 | - | 185.21 | 185.21 |
| Diesel Mechanics | - | 225.34 | - | - | - | 225.34 | - | - | - | - | 423.85 | - | 423.85 | 423.85 |
| Electronics | - | 74.50 | - | - | - | 74.50 | - | - | - | - | 74.00 | - | 74.00 | 74.00 |
| FBLA | - | 1,120.70 | - | - | - | 1,120.70 | - | - | - | - | 995.99 | - | 995.99 | 995.99 |
| Forensic Science | - | - | - | - | - | - | - | - | - | - | 0.18 | - | 0.18 | 0.18 |
| Health Science | - | 352.77 | - | - | - | 352.77 | - | - | - | - | 353.25 | - | 353.25 | 353.25 |
| HOSA | - | 367.27 | - | - | - | 367.27 | - | - | - | - | 389.27 | - | 389.27 | 389.27 |
| HVAC | - | 37.07 | - | - | - | 37.07 | - | - | - | - | 37.00 | - | 37.00 | 37.00 |
| Skills USA | - | 96.60 | - | - | - | 96.60 | - | - | - | - | (1,802.19) | - | (1,802.19) | (1,802.19) |
| Technology Education | - | 10.00 | - | - | - | 10.00 | - | - | - | - | 10.00 | - | 10.00 | 10.00 |
| Transportation Logistics | - | - | - | - | - | - | - | - | - | - | 78.55 | - | 78.55 | 78.55 |
| Welding | - | 60.39 | - | - | - | 60.39 | - | - | - | - | 60.00 | - | 60.00 | 60.00 |
| Total Restricted Fund | - | 7,534.58 | - | - | - | 7,534.58 | - | - | - | - | 10,061.28 | - | 10,061.28 | 10,061.28 |
| Total Restricted and General Fund | - | 88,739.06 | 15,481.05 | - | 412.00 | 104,632.11 | - | - | - | - | 10,061.28 | 94,570.83 | 104,632.11 | 104,632.11 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Trezevant High School
June 30, 2017

| | 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 | - | 33,128.59 | - | - | - | 33,128.59 | 7,878.13 | 7,878.13 | - | - | - | 33,098.59 | 33,098.59 | 40,976.72 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 16,890.80 | - | - | - | 16,890.80 | - | - | - | - | 14,354.70 | - | 14,354.70 | 14,354.70 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | - | - | - | - | - | - | - | - | - | (0.24) | - | (0.24) | (0.24) |
| Band | - | - | - | - | - | - | - | - | - | - | (393.96) | - | (393.96) | (393.96) |
| Baseball Club | - | 686.83 | - | - | - | 686.83 | - | - | - | - | 686.77 | - | 686.77 | 686.77 |
| Basketball Club Boys | - | (1,654.07) | - | - | - | (1,654.07) | - | - | - | - | (1,653.72) | - | (1,653.72) | (1,653.72) |
| Basketball Club Girls | - | (328.18) | - | - | - | (328.18) | - | - | - | - | (327.99) | - | (327.99) | (327.99) |
| Biology Club | - | - | - | - | - | - | - | - | - | - | (0.39) | - | (0.39) | (0.39) |
| Cheerleaders | - | (70.25) | - | - | - | (70.25) | - | - | - | - | (69.99) | - | (69.99) | (69.99) |
| Chemistry Club | - | - | - | - | - | - | - | - | - | - | 0.15 | - | 0.15 | 0.15 |
| Choir | - | - | - | - | - | - | - | - | - | - | 0.32 | - | 0.32 | 0.32 |
| Class of 2016 | - | (1,239.11) | - | - | - | (1,239.11) | - | - | - | - | (1,239.11) | - | (1,239.11) | (1,239.11) |
| Class of 2017 | - | 2,505.43 | - | - | - | 2,505.43 | - | - | - | - | (246.96) | - | (246.96) | (246.96) |
| Dance Team | - | - | - | - | - | - | - | - | - | - | 1,654.04 | - | 1,654.04 | 1,654.04 |
| FBLA | - | 163.91 | - | - | - | 163.91 | - | - | - | - | 164.00 | - | 164.00 | 164.00 |
| 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 | - | 329.52 | - | - | - | 329.52 | - | - | - | - | 329.88 | - | 329.88 | 329.88 |
| JROTC | - | 435.62 | - | - | - | 435.62 | - | - | - | - | (1,999.60) | - | (1,999.60) | (1,999.60) |
| 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 | - | 79.43 | - | - | - | 79.43 | - | - | - | - | 79.00 | - | 79.00 | 79.00 |
| Performing Arts Cl | - | - | - | - | - | - | - | - | - | - | 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 | - | - | - | - | - | - | - | - | - | - | (912.03) | - | (912.03) | (912.03) |
| Softball Club | - | 219.15 | - | - | - | 219.15 | - | - | - | - | (447.86) | - | (447.86) | (447.86) |
| SPED Club | - | 2.00 | - | - | - | 2.00 | - | - | - | - | 2.00 | - | 2.00 | 2.00 |
| 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 |
| Other Accounts | | | | | | | | | | | | | | |
| Consumer Science | - | 89.64 | - | - | - | 89.64 | - | - | - | - | 90.00 | - | 90.00 | 90.00 |
| Deca | - | 0.08 | - | - | - | 0.08 | - | - | - | - | - | - | - | - |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Trezevant High School
June 30, 2017

| | 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 |
| FBLA | - | 26.00 | - | - | - | 26.00 | - | - | - | 26.00 | - | 26.00 | 26.00 | 26.00 |
| FCCLA | - | 971.26 | - | - | - | 971.26 | - | - | - | 971.50 | - | 971.50 | 971.50 | 971.50 |
| FHA Club | - | 153.06 | - | - | - | 153.06 | - | - | - | 153.00 | - | 153.00 | 153.00 | 153.00 |
| JROTC Uniforms | - | 776.00 | - | - | - | 776.00 | - | - | - | 2,000.00 | - | 2,000.00 | 2,000.00 | 2,000.00 |
| SPED Home Environment | - | - | - | - | - | - | - | - | - | (26.24) | - | (26.24) | (26.24) | (26.24) |
| Title One/NCLB | - | - | - | - | - | - | - | - | - | (321.11) | - | (321.11) | (321.11) | (321.11) |
| Total Restricted Fund | - | <u>22,104.99</u> | - | - | - | <u>22,104.99</u> | - | - | - | <u>14,256.86</u> | - | <u>14,256.86</u> | <u>14,256.86</u> | <u>14,256.86</u> |
| Total Restricted and General Fund | - | <u>55,233.58</u> | - | - | - | <u>55,233.58</u> | <u>7,878.13</u> | <u>7,878.13</u> | - | <u>14,256.86</u> | <u>33,098.59</u> | <u>47,355.45</u> | <u>55,233.58</u> | <u>55,233.58</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
Westwood High
June 30, 2017

| | 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 | - | 11,048.97 | - | - | 300.00 | 11,348.97 | 159.00 | 159.00 | - | - | - | 11,189.59 | 11,189.59 | 11,348.59 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 2,927.90 | - | - | - | 2,927.90 | - | - | - | - | 2,925.94 | - | 2,925.94 | 2,925.94 |
| Club Accounts: | | | | | | | | | | | | | | |
| 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 | - | 400.16 | - | - | - | 400.16 | - | - | - | - | 400.41 | - | 400.41 | 400.41 |
| Band Booster Cl | - | 0.14 | - | - | - | 0.14 | - | - | - | - | - | - | - | - |
| Basketball Club Boys | - | 1,578.47 | - | - | - | 1,578.47 | - | - | - | - | 1,578.47 | - | 1,578.47 | 1,578.47 |
| Blue Ribbon | - | 250.76 | - | - | - | 250.76 | - | - | - | - | 251.00 | - | 251.00 | 251.00 |
| Charmette Club | - | 105.00 | - | - | - | 105.00 | - | - | - | - | 105.00 | - | 105.00 | 105.00 |
| Cheerleaders | - | 369.54 | - | - | - | 369.54 | - | - | - | - | 369.79 | - | 369.79 | 369.79 |
| Class of 2018 | - | 53.53 | - | - | - | 53.53 | - | - | - | - | 53.53 | - | 53.53 | 53.53 |
| English Club | - | 243.86 | - | - | - | 243.86 | - | - | - | - | 243.86 | - | 243.86 | 243.86 |
| 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 | - | 34.09 | - | - | - | 34.09 | - | - | - | - | 34.09 | - | 34.09 | 34.09 |
| International Club | - | 654.38 | - | - | - | 654.38 | - | - | - | - | 654.00 | - | 654.00 | 654.00 |
| JROTC | - | 805.76 | - | - | - | 805.76 | - | - | - | - | 805.29 | - | 805.29 | 805.29 |
| 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 |
| Pen Staff Literacy | - | 75.00 | - | - | - | 75.00 | - | - | - | - | 75.00 | - | 75.00 | 75.00 |
| 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 | - | 1,216.82 | - | - | - | 1,216.82 | - | - | - | - | 1,217.95 | - | 1,217.95 | 1,217.95 |
| PTO | - | 263.44 | - | - | - | 263.44 | - | - | - | - | 263.00 | - | 263.00 | 263.00 |
| Puff N Kids | - | 315.99 | - | - | - | 315.99 | - | - | - | - | 316.00 | - | 316.00 | 316.00 |
| Retirees Scholarship | - | 5.00 | - | - | - | 5.00 | - | - | - | - | 5.00 | - | 5.00 | 5.00 |
| Scholarship Fund | - | 2,000.00 | - | - | - | 2,000.00 | - | - | - | - | 2,000.00 | - | 2,000.00 | 2,000.00 |
| Senior Activities | - | 1,862.34 | - | - | - | 1,862.34 | - | - | - | - | 1,863.80 | - | 1,863.80 | 1,863.80 |
| 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 | - | 138.38 | - | - | - | 138.38 | - | - | - | - | 138.63 | - | 138.63 | 138.63 |
| Teens for Peace | - | 296.54 | - | - | - | 296.54 | - | - | - | - | 296.39 | - | 296.39 | 296.39 |
| Yearbook | - | 146.00 | - | - | - | 146.00 | - | - | - | - | 146.49 | - | 146.49 | 146.49 |
| Other Accounts | | | | | | | | | | | | | | |
| 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 |

See Independent Auditor's Report

**Shelby County Schools
Balance Sheet-Regulatory Basis
Westwood High
June 30, 2017**

| | 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 | |
| Forensic Science | - | 24.00 | - | - | - | 24.00 | - | - | - | | 24.00 | | 24.00 | 24.00 |
| Total Restricted Fund | <u>-</u> | <u>19,318.27</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>19,318.27</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>19,318.65</u> | <u>-</u> | <u>19,318.65</u> | <u>19,318.65</u> |
| Total Restricted and General Fund | <u>-</u> | <u>30,367.24</u> | <u>-</u> | <u>-</u> | <u>300.00</u> | <u>30,667.24</u> | <u>159.00</u> | <u>159.00</u> | <u>-</u> | <u>-</u> | <u>19,318.65</u> | <u>11,189.59</u> | <u>30,508.24</u> | <u>30,667.24</u> |

Shelby County Schools
Balance Sheet-Regulatory Basis
White Station High
June 30, 2017

| | 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 | - | 273,883.04 | - | - | 11,200.00 | 285,083.04 | 10,842.21 | 10,842.21 | - | - | - | 275,291.04 | 275,291.04 | 286,133.25 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 26,093.93 | - | - | - | 26,093.93 | - | - | - | - | 25,673.22 | - | 25,673.22 | 25,673.22 |
| Club Accounts: | | | | | | | | | | | | | | |
| Amnesty Group | - | 125.00 | - | - | - | 125.00 | - | - | - | - | 125.00 | - | 125.00 | 125.00 |
| Art Club | - | 0.20 | - | - | - | 0.20 | - | - | - | - | - | - | - | - |
| Band | - | 2,332.59 | - | - | - | 2,332.59 | - | - | - | - | 2,332.87 | - | 2,332.87 | 2,332.87 |
| Bible Club | - | 45.39 | - | - | - | 45.39 | - | - | - | - | 45.00 | - | 45.00 | 45.00 |
| Biology Club | - | 199.94 | - | - | - | 199.94 | - | - | - | - | 200.27 | - | 200.27 | 200.27 |
| Blue Ribbon | - | 78.50 | - | - | - | 78.50 | - | - | - | - | 79.00 | - | 79.00 | 79.00 |
| Cheerleaders | - | 4,906.16 | - | - | - | 4,906.16 | - | - | - | - | 5,325.92 | - | 5,325.92 | 5,325.92 |
| Chemistry Club | - | 3,207.82 | - | - | - | 3,207.82 | - | - | - | - | 3,207.66 | - | 3,207.66 | 3,207.66 |
| Child Advocacy Club | - | 337.70 | - | - | - | 337.70 | - | - | - | - | 337.53 | - | 337.53 | 337.53 |
| Choir | - | 1,215.02 | - | - | - | 1,215.02 | - | - | - | - | 1,215.05 | - | 1,215.05 | 1,215.05 |
| Class of 2017 | - | 1,023.00 | - | - | - | 1,023.00 | - | - | - | - | 1,023.00 | - | 1,023.00 | 1,023.00 |
| CLUE | - | 10.90 | - | - | - | 10.90 | - | - | - | - | 11.00 | - | 11.00 | 11.00 |
| Community Service Club | - | 1,717.76 | - | - | - | 1,717.76 | - | - | - | - | 1,717.40 | - | 1,717.40 | 1,717.40 |
| Dance Team | - | 0.63 | - | - | - | 0.63 | - | - | - | - | 0.52 | - | 0.52 | 0.52 |
| Deaf Drama Club | - | 1,198.64 | - | - | - | 1,198.64 | - | - | - | - | 1,198.90 | - | 1,198.90 | 1,198.90 |
| Deaf Ed Dept. Club | - | 536.40 | - | - | - | 536.40 | - | - | - | - | 536.32 | - | 536.32 | 536.32 |
| Deaf Reunion | - | 42.43 | - | - | - | 42.43 | - | - | - | - | 42.56 | - | 42.56 | 42.56 |
| English Honors | - | 0.36 | - | - | - | 0.36 | - | - | - | - | - | - | - | - |
| Environmental Club | - | 86.05 | - | - | - | 86.05 | - | - | - | - | 86.00 | - | 86.00 | 86.00 |
| FBLA | - | 3,257.97 | - | - | - | 3,257.97 | - | - | - | - | 3,258.39 | - | 3,258.39 | 3,258.39 |
| French Club | - | 318.88 | - | - | - | 318.88 | - | - | - | - | 318.58 | - | 318.58 | 318.58 |
| German Club | - | 51.20 | - | - | - | 51.20 | - | - | - | - | 51.65 | - | 51.65 | 51.65 |
| Gospel Choir | - | 1.82 | - | - | - | 1.82 | - | - | - | - | 2.00 | - | 2.00 | 2.00 |
| Graduation | - | 38,194.56 | - | - | - | 38,194.56 | - | - | - | - | 38,194.14 | - | 38,194.14 | 38,194.14 |
| Grants-Misc.CALL AUDITING 1ST | - | 68.01 | - | - | - | 68.01 | - | - | - | - | 68.00 | - | 68.00 | 68.00 |
| Green Team | - | 197.17 | - | - | - | 197.17 | - | - | - | - | 197.66 | - | 197.66 | 197.66 |
| History Club | - | 2.99 | - | - | - | 2.99 | - | - | - | - | 3.00 | - | 3.00 | 3.00 |
| Honor Society | - | 4,190.15 | - | - | - | 4,190.15 | - | - | - | - | 4,189.87 | - | 4,189.87 | 4,189.87 |
| Illustration Club | - | - | - | - | - | - | - | - | - | - | (0.03) | - | (0.03) | (0.03) |
| Indian Club | - | 885.44 | - | - | - | 885.44 | - | - | - | - | 885.44 | - | 885.44 | 885.44 |
| International Club | - | 374.13 | - | - | - | 374.13 | - | - | - | - | 374.00 | - | 374.00 | 374.00 |
| Japanese Club | - | 3,574.43 | - | - | - | 3,574.43 | - | - | - | - | 3,574.00 | - | 3,574.00 | 3,574.00 |
| Knowledge Bowl | - | 2,820.69 | - | - | - | 2,820.69 | - | - | - | - | 2,820.48 | - | 2,820.48 | 2,820.48 |
| Landscaping | - | 691.20 | - | - | - | 691.20 | - | - | - | - | 691.00 | - | 691.00 | 691.00 |
| Latin Club | - | 2,359.45 | - | - | - | 2,359.45 | - | - | - | - | 2,359.70 | - | 2,359.70 | 2,359.70 |
| Leadership | - | 464.97 | - | - | - | 464.97 | - | - | - | - | 464.96 | - | 464.96 | 464.96 |
| Library Club | - | 26.00 | - | - | - | 26.00 | - | - | - | - | 26.00 | - | 26.00 | 26.00 |
| Make-a-Wish | - | 295.07 | - | - | - | 295.07 | - | - | - | - | 295.30 | - | 295.30 | 295.30 |
| Math Club | - | 5,391.69 | - | - | - | 5,391.69 | - | - | - | - | 5,392.00 | - | 5,392.00 | 5,392.00 |
| Math Contest | - | 2,208.29 | - | - | - | 2,208.29 | - | - | - | - | 2,258.47 | - | 2,258.47 | 2,258.47 |
| Military Club | - | 0.72 | - | - | - | 0.72 | - | - | - | - | 0.23 | - | 0.23 | 0.23 |
| Mu Alpha Theta | - | - | - | - | - | - | - | - | - | - | (49.90) | - | (49.90) | (49.90) |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
White Station High
June 30, 2017

| | 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 |
| Multi-Cultural Club | - | 86.93 | - | - | - | 86.93 | - | - | - | 87.00 | - | - | 87.00 | 87.00 |
| Music | - | 1,581.97 | - | - | - | 1,581.97 | - | - | - | 1,581.97 | - | - | 1,581.97 | 1,581.97 |
| Newspaper Club | - | 662.38 | - | - | - | 662.38 | - | - | - | 662.22 | - | - | 662.22 | 662.22 |
| 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 | - | 4,347.20 | - | - | - | 4,347.20 | - | - | - | 4,346.84 | - | - | 4,346.84 | 4,346.84 |
| Pan African Studies | - | 163.66 | - | - | - | 163.66 | - | - | - | 164.02 | - | - | 164.02 | 164.02 |
| Physics | - | 25.03 | - | - | - | 25.03 | - | - | - | 25.39 | - | - | 25.39 | 25.39 |
| Prom | - | 15,852.42 | - | - | - | 15,852.42 | - | - | - | 15,851.99 | - | - | 15,851.99 | 15,851.99 |
| 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 | - | 4,628.38 | - | - | - | 4,628.38 | - | - | - | 4,628.84 | - | - | 4,628.84 | 4,628.84 |
| Rotary Grant | - | 306.25 | - | - | - | 306.25 | - | - | - | 306.00 | - | - | 306.00 | 306.00 |
| Rugby | - | 436.19 | - | - | - | 436.19 | - | - | - | 436.29 | - | - | 436.29 | 436.29 |
| 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 | - | 1,855.59 | - | - | - | 1,855.59 | - | - | - | 1,855.64 | - | - | 1,855.64 | 1,855.64 |
| Scribbler Club | - | 6,562.53 | - | - | - | 6,562.53 | - | - | - | 6,563.00 | - | - | 6,563.00 | 6,563.00 |
| SECME | - | 737.75 | - | - | - | 737.75 | - | - | - | 737.75 | - | - | 737.75 | 737.75 |
| 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 | - | 426.41 | - | - | - | 426.41 | - | - | - | 426.41 | - | - | 426.41 | 426.41 |
| 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 |
| Step Team | - | 1,629.29 | - | - | - | 1,629.29 | - | - | - | 1,629.25 | - | - | 1,629.25 | 1,629.25 |
| Student Council | - | 1,505.27 | - | - | - | 1,505.27 | - | - | - | 1,505.02 | - | - | 1,505.02 | 1,505.02 |
| Summer Prep | - | 3,940.46 | - | - | - | 3,940.46 | - | - | - | 2,889.80 | - | - | 2,889.80 | 2,889.80 |
| Teacher Courtesy | - | 1,148.45 | - | - | - | 1,148.45 | - | - | - | 1,148.48 | - | - | 1,148.48 | 1,148.48 |
| 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 | - | 1,492.87 | - | - | - | 1,492.87 | - | - | - | 1,492.87 | - | - | 1,492.87 | 1,492.87 |
| Thespians | - | 11,051.63 | - | - | - | 11,051.63 | - | - | - | 11,051.81 | - | - | 11,051.81 | 11,051.81 |
| UNICEF | - | - | - | - | - | - | - | - | - | 0.42 | - | - | 0.42 | 0.42 |
| United Nations | - | 2,389.85 | - | - | - | 2,389.85 | - | - | - | 2,389.63 | - | - | 2,389.63 | 2,389.63 |
| Yearbook | - | 1,150.00 | - | - | - | 1,150.00 | - | - | - | 1,150.00 | - | - | 1,150.00 | 1,150.00 |
| Other Accounts | | | | | | | | | | | | | | |
| Deca | - | 15,960.68 | - | - | - | 15,960.68 | - | - | - | 15,960.99 | - | - | 15,960.99 | 15,960.99 |
| FBLA | - | 420.00 | - | - | - | 420.00 | - | - | - | 420.00 | - | - | 420.00 | 420.00 |
| FCCLA | - | 265.95 | - | - | - | 265.95 | - | - | - | 266.35 | - | - | 266.35 | 266.35 |
| HOSA | - | 1,209.57 | - | - | - | 1,209.57 | - | - | - | 1,210.00 | - | - | 1,210.00 | 1,210.00 |
| TSA | - | 41.36 | - | - | - | 41.36 | - | - | - | 41.00 | - | - | 41.00 | 41.00 |
| Total Restricted Fund | - | 195,000.86 | - | - | - | 195,000.86 | - | - | - | 193,950.65 | - | - | 193,950.65 | 193,950.65 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
White Station High
June 30, 2017

| | 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 | |
| Total Restricted and General Fund | - | 468,883.90 | - | - | 11,200.00 | 480,083.90 | 10,842.21 | 10,842.21 | - | - | 193,950.65 | 275,291.04 | 469,241.69 | 480,083.90 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Whitehaven High
June 30, 2017

| | 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 | - | 255,717.75 | 20,864.80 | - | 8,364.85 | 284,947.40 | 4,998.79 | 4,998.79 | - | - | - | 283,163.43 | 283,163.43 | 288,162.22 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 132,251.82 | - | - | - | 132,251.82 | - | - | - | - | - | 129,866.51 | 129,866.51 | 129,866.51 |
| Club Accounts: | | | | | | | | | | | | | | |
| Arabic Club | - | 60.00 | - | - | - | 60.00 | - | - | - | - | - | 60.00 | 60.00 | 60.00 |
| Art Club | - | 1,853.44 | - | - | - | 1,853.44 | - | - | - | - | - | 1,853.83 | 1,853.83 | 1,853.83 |
| ATSP Suspension Prog | - | 2,676.06 | - | - | - | 2,676.06 | - | - | - | - | - | 2,676.00 | 2,676.00 | 2,676.00 |
| Band | - | 3.05 | - | - | - | 3.05 | - | - | - | - | - | 3.30 | 3.30 | 3.30 |
| Basketball Club Boys | - | - | - | - | - | - | - | - | - | - | - | 0.57 | 0.57 | 0.57 |
| Beta Club | - | 1,439.42 | - | - | - | 1,439.42 | - | - | - | - | - | 1,439.00 | 1,439.00 | 1,439.00 |
| Bridge Builders | - | 18.18 | - | - | - | 18.18 | - | - | - | - | - | 18.00 | 18.00 | 18.00 |
| Cheerleaders | - | 8,620.96 | - | - | - | 8,620.96 | - | - | - | - | - | 8,621.07 | 8,621.07 | 8,621.07 |
| Chess Club | - | 45.00 | - | - | - | 45.00 | - | - | - | - | - | 45.00 | 45.00 | 45.00 |
| Choir | - | 901.39 | - | - | - | 901.39 | - | - | - | - | - | 901.35 | 901.35 | 901.35 |
| Class of 2017 | - | 7,051.03 | - | - | - | 7,051.03 | - | - | - | - | - | 6,893.00 | 6,893.00 | 6,893.00 |
| Computer Club | - | 32.28 | - | - | - | 32.28 | - | - | - | - | - | 32.00 | 32.00 | 32.00 |
| Cosmetology | - | 741.20 | - | - | - | 741.20 | - | - | - | - | - | 740.76 | 740.76 | 740.76 |
| Dance Team | - | 32.00 | - | - | - | 32.00 | - | - | - | - | - | 32.00 | 32.00 | 32.00 |
| Debate Team | - | 125.00 | - | - | - | 125.00 | - | - | - | - | - | 125.00 | 125.00 | 125.00 |
| Economics Club | - | 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 |
| English Honors | - | 728.93 | - | - | - | 728.93 | - | - | - | - | - | 728.89 | 728.89 | 728.89 |
| Exceptional Children | - | 852.09 | - | - | - | 852.09 | - | - | - | - | - | 852.00 | 852.00 | 852.00 |
| Exxon Grant | - | 500.00 | - | - | - | 500.00 | - | - | - | - | - | 500.00 | 500.00 | 500.00 |
| Flag Girls | - | 65.08 | - | - | - | 65.08 | - | - | - | - | - | 65.00 | 65.00 | 65.00 |
| Football Club | - | 55.00 | - | - | - | 55.00 | - | - | - | - | - | 55.00 | 55.00 | 55.00 |
| French Club | - | - | - | - | - | - | - | - | - | - | - | (0.37) | (0.37) | (0.37) |
| Future Teachers Club | - | 358.68 | - | - | - | 358.68 | - | - | - | - | - | 359.00 | 359.00 | 359.00 |
| Gospel Choir | - | 16.05 | - | - | - | 16.05 | - | - | - | - | - | 16.37 | 16.37 | 16.37 |
| Guidance | - | 9,857.03 | - | - | - | 9,857.03 | - | - | - | - | - | 9,856.84 | 9,856.84 | 9,856.84 |
| History Club | - | 554.90 | - | - | - | 554.90 | - | - | - | - | - | 555.00 | 555.00 | 555.00 |
| Honor Society | - | 384.91 | - | - | - | 384.91 | - | - | - | - | - | 384.91 | 384.91 | 384.91 |
| International Club | - | 78.26 | - | - | - | 78.26 | - | - | - | - | - | 78.02 | 78.02 | 78.02 |
| JROTC | - | 333.78 | - | - | - | 333.78 | - | - | - | - | - | 333.69 | 333.69 | 333.69 |
| Key Club | - | 1,340.73 | - | - | - | 1,340.73 | - | - | - | - | - | 1,340.51 | 1,340.51 | 1,340.51 |
| Library Club | - | 10.00 | - | - | - | 10.00 | - | - | - | - | - | 10.00 | 10.00 | 10.00 |
| Locque Club | - | 85.47 | - | - | - | 85.47 | - | - | - | - | - | 85.00 | 85.00 | 85.00 |
| Majorettes | - | 0.20 | - | - | - | 0.20 | - | - | - | - | - | - | - | - |
| Mu Alpha Theta | - | 260.07 | - | - | - | 260.07 | - | - | - | - | - | 260.50 | 260.50 | 260.50 |
| Music | - | 103.37 | - | - | - | 103.37 | - | - | - | - | - | 103.00 | 103.00 | 103.00 |
| Newspaper Club | - | 45.00 | - | - | - | 45.00 | - | - | - | - | - | 45.00 | 45.00 | 45.00 |
| Orchestra | - | 333.88 | - | - | - | 333.88 | - | - | - | - | - | 333.40 | 333.40 | 333.40 |
| Pom Squad | - | 5,171.74 | - | - | - | 5,171.74 | - | - | - | - | - | 4,078.34 | 4,078.34 | 4,078.34 |
| Race for Education | - | 30.00 | - | - | - | 30.00 | - | - | - | - | - | 30.00 | 30.00 | 30.00 |
| ROTC Officers Club | - | 101.72 | - | - | - | 101.72 | - | - | - | - | - | 102.00 | 102.00 | 102.00 |
| ROTC Scholarship | - | 650.00 | - | - | - | 650.00 | - | - | - | - | - | 650.00 | 650.00 | 650.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Whitehaven High
June 30, 2017

| | 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 |
| Russian Club | - | 20.97 | - | - | - | 20.97 | - | - | - | 20.97 | - | 20.97 | 20.97 |
| Science Club | - | 726.29 | - | - | - | 726.29 | - | - | - | 726.00 | - | 726.00 | 726.00 |
| Science-Ratchford | - | 197.10 | - | - | - | 197.10 | - | - | - | 197.00 | - | 197.00 | 197.00 |
| SECME | - | 27.81 | - | - | - | 27.81 | - | - | - | 28.00 | - | 28.00 | 28.00 |
| Sigma Beta | - | 80.37 | - | - | - | 80.37 | - | - | - | 80.00 | - | 80.00 | 80.00 |
| Spanish Club | - | 0.72 | - | - | - | 0.72 | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Spanish Honor Soc. | - | 1,034.80 | - | - | - | 1,034.80 | - | - | - | 1,035.00 | - | 1,035.00 | 1,035.00 |
| Special Grant | - | 1,546.07 | - | - | - | 1,546.07 | - | - | - | 1,546.00 | - | 1,546.00 | 1,546.00 |
| Student Council | - | 5,893.18 | - | - | - | 5,893.18 | - | - | - | 5,893.62 | - | 5,893.62 | 5,893.62 |
| T I Grant | - | 162.93 | - | - | - | 162.93 | - | - | - | 163.00 | - | 163.00 | 163.00 |
| Teacher Courtesy | - | 45.81 | - | - | - | 45.81 | - | - | - | 45.81 | - | 45.81 | 45.81 |
| Technical Honor Society | - | 100.03 | - | - | - | 100.03 | - | - | - | 100.03 | - | 100.03 | 100.03 |
| Teens for Peace | - | 26.79 | - | - | - | 26.79 | - | - | - | 27.00 | - | 27.00 | 27.00 |
| Thespians | - | 6,905.86 | - | - | - | 6,905.86 | - | - | - | 6,906.05 | - | 6,906.05 | 6,906.05 |
| W Club | - | 568.95 | - | - | - | 568.95 | - | - | - | 568.95 | - | 568.95 | 568.95 |
| WHS Book Club | - | 72.62 | - | - | - | 72.62 | - | - | - | 73.00 | - | 73.00 | 73.00 |
| Yearbook | - | 1,700.36 | - | - | - | 1,700.36 | - | - | - | 1,700.12 | - | 1,700.12 | 1,700.12 |
| Other Accounts | | | | | | | | | | | | | |
| Auto Mechanics | - | 702.84 | - | - | - | 702.84 | - | - | - | 703.00 | - | 703.00 | 703.00 |
| Barbering | - | 886.09 | - | - | - | 886.09 | - | - | - | 886.13 | - | 886.13 | 886.13 |
| Bus Trips | - | 0.10 | - | - | - | 0.10 | - | - | - | 0.10 | - | 0.10 | 0.10 |
| CADD | - | 769.77 | - | - | - | 769.77 | - | - | - | 769.46 | - | 769.46 | 769.46 |
| Charity Drives | - | 2,919.00 | - | - | - | 2,919.00 | - | - | - | 2,919.00 | - | 2,919.00 | 2,919.00 |
| Child Care | - | 25.88 | - | - | - | 25.88 | - | - | - | 26.00 | - | 26.00 | 26.00 |
| Cosmetology I | - | 2,650.35 | - | - | - | 2,650.35 | - | - | - | 2,650.64 | - | 2,650.64 | 2,650.64 |
| Cosmetology II | - | 2,021.64 | - | - | - | 2,021.64 | - | - | - | 2,022.00 | - | 2,022.00 | 2,022.00 |
| Deca | - | 4,128.88 | - | - | - | 4,128.88 | - | - | - | 4,128.57 | - | 4,128.57 | 4,128.57 |
| FBLA | - | 2,118.83 | - | - | - | 2,118.83 | - | - | - | 2,118.83 | - | 2,118.83 | 2,118.83 |
| FCCLA | - | 498.11 | - | - | - | 498.11 | - | - | - | 498.07 | - | 498.07 | 498.07 |
| PSAT/PLAN | - | - | - | - | - | - | - | - | - | 422.00 | - | 422.00 | 422.00 |
| TSA | - | 439.15 | - | - | - | 439.15 | - | - | - | 439.00 | - | 439.00 | 439.00 |
| VICA | - | 24.00 | - | - | - | 24.00 | - | - | - | 24.00 | - | 24.00 | 24.00 |
| VICA Auto Shop | - | 486.56 | - | - | - | 486.56 | - | - | - | 487.00 | - | 487.00 | 487.00 |
| VICA Cosmetology | - | 1,414.21 | - | - | - | 1,414.21 | - | - | - | 1,414.00 | - | 1,414.00 | 1,414.00 |
| VICA Drafting | - | 15.00 | - | - | - | 15.00 | - | - | - | 15.00 | - | 15.00 | 15.00 |
| Total Restricted Fund | - | 217,943.66 | - | - | - | 217,943.66 | - | - | - | 214,728.84 | - | 214,728.84 | 214,728.84 |
| Total Restricted and General Fund | - | 473,661.41 | 20,864.80 | - | 8,364.85 | 502,891.06 | 4,998.79 | 4,998.79 | - | 214,728.84 | 283,163.43 | 497,892.27 | 502,891.06 |

Shelby County Schools
Balance Sheet-Regulatory Basis
Wooddale High
June 30, 2017

| | 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 | - | 97,528.12 | - | - | 500.00 | 98,028.12 | 43.00 | 43.00 | - | - | - | 97,128.51 | 97,128.51 | 97,171.51 |
| Restricted Fund: | | | | | | | | | | | | | | |
| Athletic Accounts | - | 35,431.81 | - | - | - | 35,431.81 | - | - | - | - | 36,152.51 | - | 36,152.51 | 36,152.51 |
| Club Accounts: | | | | | | | | | | | | | | |
| Art Club | - | 61.29 | - | - | - | 61.29 | - | - | - | - | 61.00 | - | 61.00 | 61.00 |
| Aviation Academy | - | 261.35 | - | - | - | 261.35 | - | - | - | - | 261.45 | - | 261.45 | 261.45 |
| Aviation Donations | - | 11,042.13 | - | - | - | 11,042.13 | - | - | - | - | 11,042.11 | - | 11,042.11 | 11,042.11 |
| Band | - | 882.56 | - | - | - | 882.56 | - | - | - | - | 882.49 | - | 882.49 | 882.49 |
| Biology Club | - | 2,050.87 | - | - | - | 2,050.87 | - | - | - | - | 2,051.00 | - | 2,051.00 | 2,051.00 |
| Cheerleaders | - | 3,136.11 | - | - | - | 3,136.11 | - | - | - | - | 3,136.34 | - | 3,136.34 | 3,136.34 |
| Chemistry Club | - | 652.85 | - | - | - | 652.85 | - | - | - | - | 652.54 | - | 652.54 | 652.54 |
| Choir | - | 284.68 | - | - | - | 284.68 | - | - | - | - | 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 | - | - | - | - | 6,424.93 | - | 6,424.93 | 6,424.93 |
| Dance Team | - | 109.00 | - | - | - | 109.00 | - | - | - | - | 109.00 | - | 109.00 | 109.00 |
| Drama Club | - | 351.74 | - | - | - | 351.74 | - | - | - | - | 352.00 | - | 352.00 | 352.00 |
| English Honors | - | 338.20 | - | - | - | 338.20 | - | - | - | - | 338.00 | - | 338.00 | 338.00 |
| ESL | - | 24.00 | - | - | - | 24.00 | - | - | - | - | 24.00 | - | 24.00 | 24.00 |
| FBLA | - | 11.31 | - | - | - | 11.31 | - | - | - | - | 11.00 | - | 11.00 | 11.00 |
| Flag Girls | - | 226.48 | - | - | - | 226.48 | - | - | - | - | 226.00 | - | 226.00 | 226.00 |
| Future Teachers Club | - | 269.88 | - | - | - | 269.88 | - | - | - | - | 270.00 | - | 270.00 | 270.00 |
| GENYOUth Foundation | - | 3.16 | - | - | - | 3.16 | - | - | - | - | 3.16 | - | 3.16 | 3.16 |
| Guidance | - | 78.18 | - | - | - | 78.18 | - | - | - | - | 77.87 | - | 77.87 | 77.87 |
| History Club | - | 95.52 | - | - | - | 95.52 | - | - | - | - | 96.00 | - | 96.00 | 96.00 |
| Honor Society | - | 224.71 | - | - | - | 224.71 | - | - | - | - | 224.29 | - | 224.29 | 224.29 |
| HS Trans PI Grant | - | 2,591.88 | - | - | - | 2,591.88 | - | - | - | - | 2,592.00 | - | 2,592.00 | 2,592.00 |
| International Club | - | 246.75 | - | - | - | 246.75 | - | - | - | - | 149.25 | - | 149.25 | 149.25 |
| Just Say No | - | 559.14 | - | - | - | 559.14 | - | - | - | - | 559.40 | - | 559.40 | 559.40 |
| Key Club | - | 651.97 | - | - | - | 651.97 | - | - | - | - | 652.00 | - | 652.00 | 652.00 |
| Laura Bush Grant | - | 0.66 | - | - | - | 0.66 | - | - | - | - | 1.00 | - | 1.00 | 1.00 |
| Library Club | - | 28.00 | - | - | - | 28.00 | - | - | - | - | 28.00 | - | 28.00 | 28.00 |
| Majorettes | - | 646.61 | - | - | - | 646.61 | - | - | - | - | 646.14 | - | 646.14 | 646.14 |
| Math Club | - | 247.58 | - | - | - | 247.58 | - | - | - | - | 248.00 | - | 248.00 | 248.00 |
| Military Club | - | 1,582.79 | - | - | - | 1,582.79 | - | - | - | - | 1,583.22 | - | 1,583.22 | 1,583.22 |
| Mu Alpha Theta | - | 40.00 | - | - | - | 40.00 | - | - | - | - | 40.00 | - | 40.00 | 40.00 |
| Ninth Grade Academy | - | 57.69 | - | - | - | 57.69 | - | - | - | - | 58.00 | - | 58.00 | 58.00 |
| Orchestra | - | 253.40 | - | - | - | 253.40 | - | - | - | - | 253.00 | - | 253.00 | 253.00 |
| Pep Club | - | 49.02 | - | - | - | 49.02 | - | - | - | - | 49.00 | - | 49.00 | 49.00 |
| Performing Arts Cl | - | 1.77 | - | - | - | 1.77 | - | - | - | - | 2.00 | - | 2.00 | 2.00 |
| Pom Squad | - | 284.00 | - | - | - | 284.00 | - | - | - | - | 284.00 | - | 284.00 | 284.00 |
| Prom | - | 380.00 | - | - | - | 380.00 | - | - | - | - | 380.00 | - | 380.00 | 380.00 |
| Rotary Grant | - | 400.00 | - | - | - | 400.00 | - | - | - | - | 400.00 | - | 400.00 | 400.00 |
| Science Club | - | 379.49 | - | - | - | 379.49 | - | - | - | - | 379.00 | - | 379.00 | 379.00 |

See Independent Auditor's Report

Shelby County Schools
Balance Sheet-Regulatory Basis
Wooddale High
June 30, 2017

| | 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 |
| 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 | - | 1,792.30 | - | - | - | 1,792.30 | - | - | - | - | 1,791.90 | 1,791.90 | 1,791.90 | 1,791.90 |
| 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 |
| Other Accounts | | | | | | | | | | | | | | |
| AP Tests | - | (186.00) | - | - | - | (186.00) | - | - | - | - | (186.00) | (186.00) | (186.00) | (186.00) |
| Charity Drives | - | 476.22 | - | - | - | 476.22 | - | - | - | - | 476.00 | 476.00 | 476.00 | 476.00 |
| Deca | - | 35.69 | - | - | - | 35.69 | - | - | - | - | 35.49 | 35.49 | 35.49 | 35.49 |
| 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 | - | 585.34 | - | - | - | 585.34 | - | - | - | - | 585.70 | 585.70 | 585.70 | 585.70 |
| Total Restricted Fund | - | <u>78,120.24</u> | - | - | - | <u>78,120.24</u> | - | - | - | - | <u>78,976.85</u> | - | <u>78,976.85</u> | <u>78,976.85</u> |
| Total Restricted and General Fund | - | <u>175,648.36</u> | - | - | <u>500.00</u> | <u>176,148.36</u> | <u>43.00</u> | <u>43.00</u> | - | - | <u>78,976.85</u> | <u>97,128.51</u> | <u>176,105.36</u> | <u>176,148.36</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
A. B. Hill Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 8,493.56 | - | 8,493.56 | 45,187.30 | 15,770.01 | 474.81 | - | - | 38,385.66 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | - |
| Basketball Club Boys | 630.21 | - | 630.21 | 508.50 | 401.87 | - | - | - | 736.84 |
| Beta Club | - | - | - | 100.00 | - | - | - | - | 100.00 |
| Blue Ribbon | 347.87 | - | 347.87 | 1,310.00 | 1,557.15 | - | - | - | 100.72 |
| Charmette Club | 212.00 | - | 212.00 | 657.75 | 411.22 | - | - | - | 458.53 |
| Dollar General Literacy Grant | 7.29 | - | 7.29 | - | - | - | - | - | 7.29 |
| Exceptional Children | 36.00 | - | 36.00 | - | - | - | - | - | 36.00 |
| Fifth Grade Club | 87.97 | - | 87.97 | 9,790.51 | 9,856.01 | - | - | - | 22.47 |
| First Grade Club | 151.07 | - | 151.07 | - | 114.20 | - | - | - | 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 | - | - | - | 487.00 | 480.00 | - | - | - | 7.00 |
| PTO | 62.00 | - | 62.00 | - | - | - | - | - | 62.00 |
| Sch Uniform Donations | 202.00 | - | 202.00 | - | 120.10 | - | - | - | 81.90 |
| Second Grade Club | 2.05 | - | 2.05 | 324.00 | 281.70 | - | - | - | 44.35 |
| SPED Club | - | - | - | 160.00 | - | - | - | - | 160.00 |
| Step Team | - | - | - | 597.58 | 523.00 | - | - | - | 74.58 |
| Target Grant | 491.75 | - | 491.75 | - | - | - | - | - | 491.75 |
| Other Accounts | | | | | | | | | |
| Bus Trips | - | - | - | 562.00 | 507.78 | - | (54.22) | - | - |
| Bus Trips Grade 2 | (240.00) | - | (240.00) | 350.00 | 15.00 | - | (335.00) | - | (240.00) |
| Bus Trips Grade 3 | - | - | - | 465.00 | 399.74 | - | (65.26) | - | - |
| Bus Trips Grade 4 | - | - | - | 630.33 | 630.33 | - | - | - | - |
| Bus Trips Grade 5 | - | - | - | 3,330.80 | 3,328.51 | - | (2.29) | - | (0.00) |
| Bus Trips KK | - | - | - | 758.00 | 739.96 | - | (18.04) | - | (0.00) |
| Cafeteria Payments | - | - | - | 222.00 | 222.00 | - | - | - | - |
| Charity Drives | 16.97 | - | 16.97 | 1,243.17 | 1,223.17 | - | - | - | 36.97 |
| SPED Home Environment | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |

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, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>2,404.95</u> | <u>-</u> | <u>2,404.95</u> | <u>21,496.64</u> | <u>20,811.74</u> | <u>-</u> | <u>(474.81)</u> | <u>-</u> | <u>2,615.04</u> |
| Total General and Restricted Fund | <u>10,898.51</u> | <u>-</u> | <u>10,898.51</u> | <u>66,683.94</u> | <u>36,581.75</u> | <u>474.81</u> | <u>(474.81)</u> | <u>-</u> | <u>41,000.70</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Alcy Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|-----------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 37,919.99 | - | 37,919.99 | 6,946.19 | 6,499.69 | 240.28 | - | - | 38,606.77 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 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 | - | - | - | - | - | 174.08 |
| 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 | - | - | - | - | - | 74.00 |
| Library Club | 1,352.87 | - | 1,352.87 | 178.00 | 162.64 | - | - | - | 1,368.23 |
| Pom Squad | 21.00 | - | 21.00 | - | - | - | - | - | 21.00 |
| PTO | 109.99 | - | 109.99 | - | - | - | (109.89) | - | 0.10 |
| Sch Uniform Donations | 387.41 | - | 387.41 | - | - | - | - | - | 387.41 |
| Second Grade Club | 30.00 | - | 30.00 | 90.00 | 112.58 | - | - | - | 7.42 |
| Step Team | 212.50 | - | 212.50 | 130.00 | - | - | - | - | 342.50 |
| Teacher Courtesy | 11.07 | - | 11.07 | - | - | - | (11.35) | - | (0.28) |
| Vending | 118.71 | - | 118.71 | - | - | - | (119.04) | - | (0.33) |
| Yearbook | 241.64 | - | 241.64 | 27.79 | - | - | - | - | 269.43 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 204.00 | - | 204.00 | - | - | - | - | - | 204.00 |
| Bus Trips KK | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Cafeteria Payments | - | - | - | 116.00 | 116.00 | - | - | - | - |
| Charity Drives | 29.46 | - | 29.46 | 588.59 | 618.05 | - | - | - | 0.00 |
| Total Restricted | 3,387.26 | - | 3,387.26 | 1,130.38 | 1,009.27 | - | (240.28) | - | 3,268.09 |
| Total General and Restricted Fund | 41,307.25 | - | 41,307.25 | 8,076.57 | 7,508.96 | 240.28 | (240.28) | - | 41,874.86 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Alton Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 37,059.39 | - | 37,059.39 | 14,767.40 | 22,836.91 | - | - | - | 28,989.88 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| CLUE | 92.00 | - | 92.00 | - | - | - | - | - | 92.00 |
| Fifth Grade Club | 85.00 | - | 85.00 | - | - | - | - | - | 85.00 |
| First Grade Club | 60.00 | - | 60.00 | 407.50 | 432.00 | - | - | - | 35.50 |
| Fourth Grade Club | 31.00 | - | 31.00 | - | - | - | - | - | 31.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 701.09 | - | - | - | 298.91 |
| Honor Society | - | - | - | - | 82.95 | - | - | - | (82.95) |
| Kindergarten Club | 0.76 | - | 0.76 | 1,309.50 | 1,266.37 | - | - | - | 43.89 |
| Music | 90.00 | - | 90.00 | - | 72.00 | - | - | - | 18.00 |
| PreKK Club | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| PTO | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| SACC Summer Camp | - | - | - | - | - | - | (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 | - | - | - | 500.45 | 500.26 | - | - | - | 0.19 |
| Third Grade Club | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| Vending | 21.64 | - | 21.64 | 180.00 | - | - | - | - | 201.64 |
| Other Accounts | | | | | | | | | |
| Bus Trips | (1,534.00) | - | (1,534.00) | - | - | - | - | - | (1,534.00) |
| Misc. Clearing | 0.01 | - | 0.01 | 435.00 | 425.62 | - | - | - | 9.39 |
| SACC Tuition | - | - | - | 268.00 | 273.00 | - | 5.00 | - | - |
| Total Restricted | 754.75 | - | 754.75 | 3,100.45 | 3,753.29 | - | - | - | 101.91 |
| Total General and Restricted Fund | 37,814.14 | - | 37,814.14 | 17,867.85 | 26,590.20 | - | - | - | 29,091.79 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Balmoral/Ridgeway Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 32,449.49 | - | 32,449.49 | 15,072.26 | 16,866.02 | 783.10 | - | - | 31,438.83 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | - | - | - | 100.00 | 98.34 | - | - | - | 1.66 |
| Beta Club | - | - | - | 171.00 | 171.04 | - | - | - | (0.04) |
| Charmette Club | 811.82 | - | 811.82 | 2,981.20 | 2,836.56 | - | - | - | 956.46 |
| Cheerleaders | 4,566.22 | - | 4,566.22 | 5,468.94 | 8,842.02 | - | - | - | 1,193.14 |
| Elementary Sports Club | 1.29 | - | 1.29 | - | - | - | - | - | 1.29 |
| Fifth Grade Club | 187.73 | - | 187.73 | 8,988.89 | 8,763.99 | - | - | - | 412.63 |
| Fourth Grade Club | 119.26 | - | 119.26 | 267.00 | 119.64 | - | - | - | 266.62 |
| Library Club | - | - | - | 39.00 | - | - | - | - | 39.00 |
| Music | 12.24 | - | 12.24 | 1,005.00 | 953.85 | - | - | - | 63.39 |
| Optimist Club | 7.52 | - | 7.52 | 910.30 | 895.35 | - | - | - | 22.47 |
| Outdoor Classroom Grant | 61.00 | - | 61.00 | - | - | - | - | - | 61.00 |
| Pep Club | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Rotary Grant | 56.00 | - | 56.00 | - | - | - | - | - | 56.00 |
| Sch Uniform Donations | 1.45 | - | 1.45 | - | - | - | - | - | 1.45 |
| SPED Club | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Student Council | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Teacher Courtesy | - | - | - | 1,172.10 | 986.29 | - | - | - | 185.81 |
| Third Grade Club | 21.26 | - | 21.26 | - | - | - | - | - | 21.26 |
| WalMart | 936.16 | - | 936.16 | - | 784.80 | - | - | - | 151.36 |
| Watch Dogs | - | - | - | 100.00 | 100.00 | - | - | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | 404.00 | - | 404.00 | 3,870.00 | 3,671.94 | - | (198.06) | - | 404.00 |
| Bus Trips Grade 1 | - | - | - | 1,170.00 | 1,165.37 | - | (4.63) | - | 0.00 |
| Bus Trips Grade 2 | - | - | - | 1,875.50 | 1,875.50 | - | - | - | - |
| Bus Trips Grade 3 | - | - | - | 1,467.50 | 1,345.22 | - | (122.28) | - | - |
| Bus Trips Grade 4 | - | - | - | 2,143.64 | 1,931.49 | - | (212.15) | - | - |
| Bus Trips Grade 5 | - | - | - | 934.00 | 843.24 | - | (90.76) | - | - |
| Bus Trips KK | - | - | - | 2,063.50 | 1,908.28 | - | (155.22) | - | - |
| Cafeteria Payments | - | - | - | 1,279.25 | 1,279.25 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Balmoral/Ridgeway Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Charity Drives | 62.07 | - | 62.07 | 1,963.74 | 2,025.81 | - | - | - | - |
| Memphis Arts Council | - | - | - | 1,106.00 | 1,105.78 | - | - | - | 0.22 |
| Misc. Clearing | - | - | - | 317.40 | 317.40 | - | - | - | - |
| Prof. Development | - | - | - | 378.04 | 378.04 | - | - | - | - |
| SACC Reim. | 76.59 | - | 76.59 | 5,694.91 | 5,149.91 | - | - | - | 621.59 |
| SACC Tuition | 1,688.41 | - | 1,688.41 | 144,211.59 | 145,351.00 | - | - | - | 549.00 |
| Total Restricted | 9,108.02 | - | 9,108.02 | 189,678.50 | 192,900.11 | - | (783.10) | - | 5,103.31 |
| Total General and Restricted Fund | 41,557.51 | - | 41,557.51 | 204,750.76 | 209,766.13 | 783.10 | (783.10) | - | 36,542.14 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Barret's Chapel Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 22,928.20 | - | 22,928.20 | 45,648.40 | 50,602.72 | 2,208.51 | - | - | 20,182.39 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 1,454.81 | - | 1,454.81 | 23,418.94 | 18,601.97 | - | - | - | 6,271.78 |
| Club Accounts: | | | | | | | | | |
| Art Club | 500.06 | - | 500.06 | - | 260.88 | - | - | - | 239.18 |
| Band | - | - | - | 4,037.00 | 3,819.39 | - | - | - | 217.61 |
| 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 | 15.80 | - | 15.80 | 1,360.00 | 719.60 | - | - | - | 656.20 |
| Choir | 326.08 | - | 326.08 | 461.00 | 760.00 | - | - | - | 27.08 |
| CLUE | 63.27 | - | 63.27 | 5,271.00 | 5,134.46 | - | - | - | 199.81 |
| ESL | - | - | - | 300.00 | 290.39 | - | - | - | 9.61 |
| GENYOUth Foundation | 20.20 | - | 20.20 | - | - | - | - | - | 20.20 |
| Greater Memphis Grant | - | - | - | 27,192.00 | 26,566.05 | - | - | - | 625.95 |
| Honor Society | 238.64 | - | 238.64 | 1,020.00 | 1,166.38 | - | - | - | 92.26 |
| Music | 97.24 | - | 97.24 | 619.00 | 466.98 | - | - | - | 249.26 |
| Race for Education | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Sixth Grade Club | 190.72 | - | 190.72 | 1,068.00 | 1,258.72 | - | - | - | - |
| Soccer Club | 482.09 | - | 482.09 | 2,121.50 | 1,377.45 | - | - | - | 1,226.14 |
| Spanish Club | - | - | - | 11.00 | - | - | - | - | 11.00 |
| SPED Club | 8.00 | - | 8.00 | 206.00 | 50.00 | - | - | - | 164.00 |
| Student Council | 509.56 | - | 509.56 | 1,646.50 | 1,166.98 | - | - | - | 989.08 |
| Yearbook | 35.00 | - | 35.00 | - | - | - | - | - | 35.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 412.00 | - | 412.00 | 4,979.00 | 4,374.76 | - | (604.24) | - | 412.00 |
| Bus Trips Grade 1 | - | - | - | 719.00 | 719.00 | - | - | - | - |
| Bus Trips Grade 2 | - | - | - | 468.00 | 455.41 | - | (12.59) | - | (0.00) |
| Bus Trips Grade 3 | - | - | - | 1,363.00 | 1,334.72 | - | (28.28) | - | (0.00) |
| Bus Trips Grade 4 | - | - | - | 2,611.00 | 2,237.42 | - | (373.58) | - | - |
| Bus Trips Grade 5 | - | - | - | 6,162.00 | 4,972.18 | - | (1,189.82) | - | - |
| Bus Trips KK | - | - | - | 1,028.00 | 1,028.00 | - | - | - | - |
| Cafeteria Payments | - | - | - | 229.00 | 229.00 | - | - | - | - |
| SACC Tuition | - | - | - | 44,452.00 | 44,452.00 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Barret's Chapel Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>6,533.75</u> | <u>-</u> | <u>6,533.75</u> | <u>130,742.94</u> | <u>121,441.74</u> | <u>-</u> | <u>(2,208.51)</u> | <u>-</u> | <u>13,626.44</u> |
| Total General and Restricted Fund | <u>29,461.95</u> | <u>-</u> | <u>29,461.95</u> | <u>176,391.34</u> | <u>172,044.46</u> | <u>2,208.51</u> | <u>(2,208.51)</u> | <u>-</u> | <u>33,808.83</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Belle Forest Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 30,701.78 | - | 30,701.78 | 48,341.23 | 37,912.80 | 2,872.14 | - | - | 44,002.35 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | - | - | - | 60.00 | - | - | - | - | 60.00 |
| Beta Club | 114.00 | - | 114.00 | 1,020.00 | 982.69 | - | - | - | 151.31 |
| Charmette Club | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Cheerleaders | 10.77 | - | 10.77 | 6,932.00 | 6,809.97 | - | - | - | 132.80 |
| Chess Club | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Choir | 80.00 | - | 80.00 | - | - | - | - | - | 80.00 |
| Computer Club | 5.00 | - | 5.00 | 10.00 | - | - | - | - | 15.00 |
| Dance Team | 28.77 | - | 28.77 | 5,328.00 | 4,230.49 | - | - | - | 1,126.28 |
| Elementary Sports Club | 110.00 | - | 110.00 | 170.00 | 90.43 | - | - | - | 189.57 |
| Environmental Club | 5.00 | - | 5.00 | 160.00 | 146.95 | - | - | - | 18.05 |
| ESL | 232.88 | - | 232.88 | - | - | - | - | - | 232.88 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Grants-Misc.CALL AUDITING 1ST | 10.85 | - | 10.85 | - | - | - | - | - | 10.85 |
| Library Club | 24.00 | - | 24.00 | 18.00 | - | - | - | - | 42.00 |
| Music | 174.00 | - | 174.00 | - | - | - | - | - | 174.00 |
| Optimist Club | 174.00 | - | 174.00 | - | - | - | - | - | 174.00 |
| Orchestra | - | - | - | 500.00 | 500.00 | - | - | - | - |
| Orff Music | - | - | - | 610.00 | 54.63 | - | - | - | 555.37 |
| Pep Club | 17.00 | - | 17.00 | 490.00 | - | - | - | - | 507.00 |
| Performing Arts Cl | 1,501.26 | - | 1,501.26 | 2,319.00 | 1,463.34 | - | - | - | 2,356.92 |
| PreKK Club | 897.89 | - | 897.89 | 2,267.50 | 2,931.33 | - | - | - | 234.06 |
| SACC Summer Camp | - | - | - | 7,970.00 | 7,970.00 | - | - | - | - |
| Science Club | 835.27 | - | 835.27 | - | - | - | - | - | 835.27 |
| Science Olympiad | 54.00 | - | 54.00 | - | - | - | - | - | 54.00 |
| Second Grade Club | - | - | - | 42.00 | 39.23 | - | - | - | 2.77 |
| Soccer Club | - | - | - | 70.00 | - | - | - | - | 70.00 |
| Step Team | 446.41 | - | 446.41 | 1,063.54 | 1,095.15 | - | - | - | 414.80 |
| Teacher Courtesy | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Tennessee Arts Commission Gran | - | - | - | 3,000.00 | 3,000.00 | - | - | - | - |
| Yearbook | (2,363.50) | - | (2,363.50) | 1,644.00 | 1,490.08 | - | - | - | (2,209.58) |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Belle Forest Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1,957.00 | - | 1,957.00 | 296.85 | 116.85 | - | (180.00) | - | 1,957.00 |
| Bus Trips Grade 1 | - | - | - | 5,225.50 | 4,446.22 | - | (779.28) | - | - |
| Bus Trips Grade 2 | - | - | - | 4,678.00 | 4,595.70 | - | (82.30) | - | 0.00 |
| Bus Trips Grade 3 | - | - | - | 1,914.00 | 1,778.00 | - | (136.00) | - | - |
| Bus Trips Grade 4 | - | - | - | 1,832.00 | 1,540.36 | - | (291.64) | - | - |
| Bus Trips Grade 5 | - | - | - | 16,064.50 | 15,718.20 | - | (346.30) | - | (0.00) |
| Bus Trips KK | - | - | - | 5,556.50 | 4,499.88 | - | (1,056.62) | - | - |
| Class Piano | - | - | - | 220.00 | 220.00 | - | - | - | - |
| SACC Reim. | - | - | - | 2,407.31 | 2,407.31 | - | - | - | 0.00 |
| SACC Tuition | (899.90) | - | (899.90) | 165,765.50 | 164,865.60 | - | - | - | - |
| SPED Home Environment | 28.00 | - | 28.00 | 459.24 | 431.50 | - | - | - | 55.74 |
| Total Restricted | 4,467.70 | - | 4,467.70 | 238,093.44 | 231,423.91 | - | (2,872.14) | - | 8,265.09 |
| Total General and Restricted Fund | 35,169.48 | - | 35,169.48 | 286,434.67 | 269,336.71 | 2,872.14 | (2,872.14) | - | 52,267.44 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Berclair Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 33,121.89 | - | 33,121.89 | 13,943.62 | 14,417.47 | 85.86 | - | - | 32,733.90 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 1,500.00 | - | 1,500.00 | - | - | - | - | - | 1,500.00 |
| Enhancement Grant | 545.00 | - | 545.00 | - | - | - | - | - | 545.00 |
| Exxon Grant | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| First Grade Club | - | - | - | 1,872.00 | 1,760.31 | - | - | - | 111.69 |
| Fourth Grade Club | - | - | - | 1,098.00 | 1,079.86 | - | - | - | 18.14 |
| GENYOUth Foundation | 740.01 | - | 740.01 | - | - | - | - | - | 740.01 |
| Junior League | 750.00 | - | 750.00 | - | - | - | - | - | 750.00 |
| Kindergarten Club | - | - | - | 2,571.00 | 1,971.61 | - | - | - | 599.39 |
| Optimist Club | 1,394.00 | - | 1,394.00 | - | - | - | - | - | 1,394.00 |
| Orff Music | 48.36 | - | 48.36 | 213.25 | 229.94 | - | - | - | 31.67 |
| Photography Club | 53.00 | - | 53.00 | - | - | - | - | - | 53.00 |
| PreKK Club | - | - | - | 215.00 | 215.00 | - | - | - | - |
| Sch Uniform Donations | 603.00 | - | 603.00 | - | - | - | - | - | 603.00 |
| School Beautification | 296.00 | - | 296.00 | - | - | - | - | - | 296.00 |
| Second Grade Club | - | - | - | 1,162.00 | 1,162.00 | - | - | - | - |
| Soccer Club | - | - | - | 752.00 | 737.90 | - | - | - | 14.10 |
| Spanish Club | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Target Grant | 205.00 | - | 205.00 | - | - | - | - | - | 205.00 |
| Teacher Courtesy | - | - | - | 34.83 | - | - | - | - | 34.83 |
| Young Astronauts | 1,248.67 | - | 1,248.67 | 6,160.00 | 4,776.47 | - | - | - | 2,632.20 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 516.00 | - | 516.00 | 316.00 | 1,137.28 | - | (61.86) | - | (367.14) |
| Bus Trips Grade 1 | 9.06 | - | 9.06 | - | - | - | - | - | 9.06 |
| Bus Trips Grade 2 | (60.10) | - | (60.10) | - | (421.66) | - | - | - | 361.56 |
| Bus Trips Grade 3 | (112.53) | - | (112.53) | 24.00 | - | - | (24.00) | - | (112.53) |
| Bus Trips Grade 4 | 173.86 | - | 173.86 | - | (368.64) | - | - | - | 542.50 |
| Bus Trips Grade 5 | 489.34 | - | 489.34 | - | - | - | - | - | 489.34 |
| Bus Trips KK | (349.38) | - | (349.38) | - | (234.65) | - | - | - | (114.73) |
| SACC Reim. | 235.00 | - | 235.00 | 163.00 | 328.79 | - | - | - | 69.21 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Berclair Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| SACC Tuition | - | - | - | 110.00 | 110.00 | - | - | - | - |
| Total Restricted | 9,288.29 | - | 9,288.29 | 14,691.08 | 12,484.21 | - | (85.86) | - | 11,409.30 |
| Total General and Restricted Fund | 42,410.18 | - | 42,410.18 | 28,634.70 | 26,901.68 | 85.86 | (85.86) | - | 44,143.20 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Bethel Grove Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 12,095.23 | - | 12,095.23 | 12,819.94 | 12,901.22 | 45.01 | - | - | 12,058.96 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | 264.00 | - | 264.00 | - | - | - | - | - | 264.00 |
| Blue Ribbon | 1,924.00 | - | 1,924.00 | - | 174.74 | - | - | - | 1,749.26 |
| CLUE | 17.00 | - | 17.00 | - | - | - | - | - | 17.00 |
| Fifth Grade Club | 1,078.04 | - | 1,078.04 | 3,067.73 | 2,897.40 | - | - | - | 1,248.37 |
| First Grade Club | 283.08 | - | 283.08 | 742.50 | 714.88 | - | - | - | 310.70 |
| Fourth Grade Club | 690.76 | - | 690.76 | 3,001.74 | 2,962.62 | - | - | - | 729.88 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Kindergarten Club | 342.76 | - | 342.76 | 1,162.50 | 787.01 | - | - | - | 718.25 |
| Ladies of Excellence | 742.15 | - | 742.15 | 283.00 | 652.32 | - | - | - | 372.83 |
| 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 | 280.00 | 280.00 | - | - | - | 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 | - | - | - | - | - | 265.00 |
| Teacher Courtesy | - | - | - | 50.00 | 48.96 | - | - | - | 1.04 |
| Third Grade Club | 54.39 | - | 54.39 | 1,223.00 | 1,277.55 | - | - | - | (0.16) |
| Other Accounts | | | | | | | | | |
| Bus Trips | - | - | - | 686.00 | 640.99 | - | (45.01) | - | - |
| Cafeteria Payments | 60.00 | - | 60.00 | 278.00 | 338.00 | - | - | - | - |
| Charity Drives | 64.00 | - | 64.00 | - | - | - | - | - | 64.00 |
| SPED Home Environment | (24.77) | - | (24.77) | - | - | - | - | - | (24.77) |
| Total Restricted | 8,554.32 | - | 8,554.32 | 10,774.47 | 10,774.47 | - | (45.01) | - | 8,509.31 |
| Total General and Restricted Fund | 20,649.55 | - | 20,649.55 | 23,594.41 | 23,675.69 | 45.01 | (45.01) | - | 20,568.27 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Brookmeade Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|---------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 304.95 | - | 304.95 | - | 478.04 | - | - | - | (173.09) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 173.09 | - | 173.09 | - | - | - | - | - | 173.09 |
| Total Restricted | <u>173.09</u> | <u>-</u> | <u>173.09</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>173.09</u> |
| Total General and Restricted Fund | <u>478.04</u> | <u>-</u> | <u>478.04</u> | <u>-</u> | <u>478.04</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Brownsville Road Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 48,456.01 | - | 48,456.01 | 25,529.61 | 22,842.24 | 5,140.81 | - | - | 56,284.19 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | - | - | - | 683.00 | 644.64 | - | - | - | 38.36 |
| Charmette Club | - | - | - | 350.00 | 320.02 | - | - | - | 29.98 |
| Choir | 12.00 | - | 12.00 | - | - | - | - | - | 12.00 |
| CLUE | 105.00 | - | 105.00 | 1,729.00 | 1,648.32 | - | - | - | 185.68 |
| Fifth Grade Club | 212.87 | - | 212.87 | - | - | - | - | - | 212.87 |
| Library Club | - | - | - | 1,071.00 | 1,064.04 | - | - | - | 6.96 |
| Music | 5.00 | - | 5.00 | 30.00 | - | - | - | - | 35.00 |
| Optimist Club | 600.98 | - | 600.98 | 1,888.49 | 1,528.05 | - | - | - | 961.42 |
| Orchestra | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| PTO | 4,453.40 | - | 4,453.40 | - | 342.81 | - | (4,011.15) | - | 99.44 |
| STEM Club | - | - | - | 337.60 | 337.60 | - | - | - | - |
| Student Council | - | - | - | 2,912.01 | 1,510.54 | - | - | - | 1,401.47 |
| Tennessee Arts Commission Gran | - | - | - | 3,000.00 | 3,000.00 | - | - | - | - |
| Yearbook | 1,387.00 | - | 1,387.00 | - | 408.00 | - | - | - | 979.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2,313.00 | - | 2,313.00 | 1,890.00 | 1,735.26 | - | (154.74) | - | 2,313.00 |
| Bus Trips Grade 5 | - | - | - | 8,425.00 | 7,450.08 | - | (974.92) | - | - |
| Cafeteria Payments | - | - | - | 194.00 | 194.00 | - | - | - | - |
| Class Piano | 557.65 | - | 557.65 | 4,330.00 | 4,887.65 | - | - | - | (0.00) |
| SACC Reim. | 658.00 | - | 658.00 | - | 657.84 | - | - | - | 0.16 |
| SACC Tuition | - | - | - | 103,112.30 | 103,112.30 | - | - | - | 0.00 |
| SPED Home Environment | - | - | - | 67.97 | 67.97 | - | - | - | - |
| Total Restricted | 10,364.90 | - | 10,364.90 | 130,020.37 | 128,909.12 | - | (5,140.81) | - | 6,335.34 |
| Total General and Restricted Fund | 58,820.91 | - | 58,820.91 | 155,549.98 | 151,751.36 | 5,140.81 | (5,140.81) | - | 62,619.53 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Bruce Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 1,436.61 | - | 1,436.61 | 13,931.17 | 13,689.75 | 218.16 | - | - | 1,896.19 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Blue Ribbon | 729.00 | - | 729.00 | - | - | - | - | - | 729.00 |
| Choir | - | - | - | 70.00 | - | - | - | - | 70.00 |
| Fifth Grade Club | 404.98 | - | 404.98 | 3,500.00 | 3,904.98 | - | - | - | - |
| Orff Music | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| Student Council | 81.00 | - | 81.00 | - | - | - | - | - | 81.00 |
| Teacher Courtesy | 19.18 | - | 19.18 | - | - | - | - | - | 19.18 |
| Yearbook | - | - | - | 760.00 | 760.00 | - | - | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2,224.00 | - | 2,224.00 | 4,968.34 | 4,247.54 | - | (155.80) | - | 2,789.00 |
| Bus Trips Grade 1 | 1.20 | - | 1.20 | 695.00 | 695.00 | - | - | - | 1.20 |
| Bus Trips Grade 3 | - | - | - | 100.00 | 37.64 | - | (62.36) | - | - |
| Bus Trips Grade 5 | - | - | - | 625.75 | 625.75 | - | - | - | - |
| Bus Trips KK | - | - | - | 3,880.00 | 3,880.00 | - | - | - | - |
| Cafeteria Payments | - | - | - | 199.00 | 199.00 | - | - | - | - |
| SACC Tuition | - | - | - | 48,363.00 | 48,363.00 | - | - | - | - |
| Total Restricted | 3,509.36 | - | 3,509.36 | 63,161.09 | 62,712.91 | - | (218.16) | - | 3,739.38 |
| Total General and Restricted Fund | 4,945.97 | - | 4,945.97 | 77,092.26 | 76,402.66 | 218.16 | (218.16) | - | 5,635.57 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Carnes Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 21,585.60 | - | 21,585.60 | 12,458.81 | 10,984.58 | - | - | - | 23,059.83 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | 278.00 | - | 278.00 | - | 278.52 | - | - | - | (0.52) |
| Boys to Men | 28.00 | - | 28.00 | - | - | - | - | - | 28.00 |
| Dance Team | 67.00 | - | 67.00 | - | 67.25 | - | - | - | (0.25) |
| E-Club | 146.00 | - | 146.00 | - | - | - | - | - | 146.00 |
| Fifth Grade Club | 133.03 | - | 133.03 | 3,484.00 | 3,417.08 | - | - | - | 199.95 |
| First Grade Club | 148.24 | - | 148.24 | 720.00 | 810.08 | - | - | - | 58.16 |
| Fourth Grade Club | 43.58 | - | 43.58 | 136.00 | 154.35 | - | - | - | 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 | 119.35 | - | 119.35 | 640.00 | 826.34 | - | - | - | (66.99) |
| Laura Bush Grant | 6,800.00 | - | 6,800.00 | - | 6,753.30 | - | - | - | 46.70 |
| PreKK Club | 95.00 | - | 95.00 | 421.50 | 421.50 | - | - | - | 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 | 25.00 | - | 25.00 | 250.00 | - | - | - | - | 275.00 |
| Second Grade Club | 79.75 | - | 79.75 | 446.00 | 516.41 | - | - | - | 9.34 |
| Sixth Grade Club | 38.00 | - | 38.00 | - | - | - | - | - | 38.00 |
| STEM Grant | - | - | - | 1,000.00 | 614.00 | - | - | - | 386.00 |
| Teacher Courtesy | 69.28 | - | 69.28 | - | - | - | - | - | 69.28 |
| Third Grade Club | 8.00 | - | 8.00 | 312.00 | 312.00 | - | - | - | 8.00 |
| Vending | 37.52 | - | 37.52 | 37.23 | - | - | - | - | 74.75 |
| Other Accounts | | | | | | | | | |
| Cafeteria Payments | - | - | - | 80.00 | 80.00 | - | - | - | - |
| SACC Tuition | - | - | - | 1,166.00 | 1,166.00 | - | - | - | - |
| Total Restricted | 19,633.75 | - | 19,633.75 | 8,692.73 | 15,416.83 | - | - | - | 12,909.65 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Carnes Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total General and Restricted Fund | 41,219.35 | - | 41,219.35 | 21,151.54 | 26,401.41 | - | - | - | 35,969.48 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Charjean Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 8,357.46 | - | 8,357.46 | 14,205.69 | 17,193.52 | 142.83 | - | - | 5,512.46 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 311.00 | - | 311.00 | - | - | - | - | - | 311.00 |
| Blue Ribbon | 639.00 | - | 639.00 | - | 400.00 | - | - | - | 239.00 |
| Choir | 330.00 | - | 330.00 | - | - | - | - | - | 330.00 |
| DOC | 424.00 | - | 424.00 | - | - | - | - | - | 424.00 |
| ESL | - | - | - | 605.00 | 523.18 | - | - | - | 81.82 |
| Fifth Grade Club | 90.00 | - | 90.00 | - | 89.64 | - | - | - | 0.36 |
| First Grade Club | 318.77 | - | 318.77 | 225.00 | - | - | - | - | 543.77 |
| Fourth Grade Club | 445.29 | - | 445.29 | - | - | - | - | - | 445.29 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Honor Society | 225.52 | - | 225.52 | - | - | - | - | - | 225.52 |
| Host | 1,660.00 | - | 1,660.00 | - | - | - | - | - | 1,660.00 |
| Junior League | 33.00 | - | 33.00 | - | - | - | - | - | 33.00 |
| Kellogg Contribution | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| Kindergarten Club | 717.53 | - | 717.53 | - | 436.24 | - | - | - | 281.29 |
| Library Club | 675.00 | - | 675.00 | 378.00 | 209.66 | - | - | - | 843.34 |
| MACE | 26.00 | - | 26.00 | - | - | - | - | - | 26.00 |
| PTO | (3,250.66) | - | (3,250.66) | - | 536.20 | - | - | - | (3,786.86) |
| Sch Uniform Donations | 307.00 | - | 307.00 | - | - | - | - | - | 307.00 |
| School Beautification | - | - | - | 400.00 | - | - | - | - | 400.00 |
| Second Grade Club | 107.35 | - | 107.35 | - | 75.00 | - | - | - | 32.35 |
| Sixth Grade Club | 796.00 | - | 796.00 | - | 722.76 | - | - | - | 73.24 |
| Student Council | 265.00 | - | 265.00 | - | 202.60 | - | - | - | 62.40 |
| Third Grade Club | 379.42 | - | 379.42 | - | - | - | - | - | 379.42 |
| Vending | 16.34 | - | 16.34 | 341.10 | 206.75 | - | - | - | 150.69 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 840.41 | - | 840.41 | 5,868.00 | 5,866.76 | - | (1.24) | - | 840.41 |
| Bus Trips Grade 1 | - | - | - | 300.00 | 162.41 | - | (137.59) | - | - |
| Bus Trips Grade 4 | - | - | - | 4.00 | - | - | (4.00) | - | - |
| Bus Trips Grade 5 | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Charjean Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources (Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|---------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Charity Drives | 337.41 | - | 337.41 | - | - | - | - | - | 337.41 |
| Misc. Clearing | 5,024.40 | - | 5,024.40 | - | - | - | - | - | 5,024.40 |
| SACC Tuition | - | - | - | 73.00 | 73.00 | - | - | - | - |
| Total Restricted | 11,751.78 | - | 11,751.78 | 8,194.10 | 9,504.20 | - | (142.83) | - | 10,298.85 |
| Total General and Restricted Fund | 20,109.24 | - | 20,109.24 | 22,399.79 | 26,697.72 | 142.83 | (142.83) | - | 15,811.31 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cherokee Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 5,955.03 | - | 5,955.03 | 28,303.74 | 22,712.83 | 207.13 | - | - | 11,753.07 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Charmette Club | - | - | - | 2,593.75 | 2,353.56 | - | - | - | 240.19 |
| Choir | - | - | - | 98.00 | - | - | - | - | 98.00 |
| Environmental Club | - | - | - | 738.00 | 737.94 | - | - | - | 0.06 |
| Fifth Grade Club | - | - | - | 975.00 | 883.40 | - | - | - | 91.60 |
| Junior League | - | - | - | 1,250.00 | 1,244.34 | - | - | - | 5.66 |
| Kindergarten Club | - | - | - | 230.00 | 166.84 | - | - | - | 63.16 |
| Orff Music | - | - | - | 72.00 | 72.00 | - | - | - | - |
| Teacher Courtesy | - | - | - | 475.00 | 456.00 | - | - | - | 19.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 269.00 | - | 269.00 | 2,894.85 | 2,694.85 | - | (200.00) | - | 269.00 |
| Bus Trips Grade 1 | - | - | - | 250.00 | 250.00 | - | - | - | - |
| Bus Trips Grade 2 | 16.00 | - | 16.00 | - | - | - | - | - | 16.00 |
| Bus Trips Grade 3 | - | - | - | 285.90 | 285.90 | - | - | - | - |
| Bus Trips Grade 4 | - | - | - | 528.00 | 528.00 | - | - | - | - |
| Bus Trips Grade 5 | 8.17 | - | 8.17 | 138.00 | 116.85 | - | (21.15) | - | 8.17 |
| Bus Trips KK | - | - | - | 252.00 | 266.02 | - | 14.02 | - | 0.00 |
| Charity Drives | - | - | - | 4,038.00 | 4,038.00 | - | - | - | - |
| SACC Reim. | 1,354.00 | - | 1,354.00 | - | 1,354.25 | - | - | - | (0.25) |
| SACC Tuition | - | - | - | 313.00 | 313.00 | - | - | - | 0.00 |
| Title One/NCLB | - | - | - | 188.51 | 188.51 | - | - | - | - |
| Total Restricted | 1,647.17 | - | 1,647.17 | 15,320.01 | 15,949.46 | - | (207.13) | - | 810.59 |
| Total General and Restricted Fund | 7,602.20 | - | 7,602.20 | 43,623.75 | 38,662.29 | 207.13 | (207.13) | - | 12,563.66 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Chimneyrock Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 36,917.18 | - | 36,917.18 | 47,282.89 | 44,551.30 | 461.59 | - | - | 40,110.36 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | - | - | - | - | - | - | - | - | - |
| Club Accounts: | | | | | | | | | |
| Art Club | 753.16 | - | 753.16 | 1,166.74 | 99.40 | - | - | - | 1,820.50 |
| Chess Club | 47.50 | - | 47.50 | - | - | - | - | - | 47.50 |
| CLUE | 62.00 | - | 62.00 | 3,113.00 | 2,971.06 | - | - | - | 203.94 |
| Environmental Club | 350.00 | - | 350.00 | - | - | - | - | - | 350.00 |
| Fifth Grade Club | (120.24) | - | (120.24) | 440.00 | 278.59 | - | - | - | 41.17 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Music | - | - | - | 129.00 | - | - | - | - | 129.00 |
| Performing Arts Cl | 566.00 | - | 566.00 | - | - | - | - | - | 566.00 |
| PreKK Club | - | - | - | 730.00 | 730.00 | - | - | - | - |
| School Beautification | 200.00 | - | 200.00 | - | - | - | - | - | 200.00 |
| Yearbook | 2,194.00 | - | 2,194.00 | 3,441.00 | 4,162.13 | - | - | - | 1,472.87 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2,785.44 | - | 2,785.44 | 71.00 | 63.00 | - | (8.00) | - | 2,785.44 |
| Bus Trips Grade 1 | 236.00 | - | 236.00 | 1,545.00 | 1,099.66 | - | (445.34) | - | 236.00 |
| Bus Trips Grade 2 | - | - | - | 2,951.00 | 2,836.60 | - | (114.40) | - | - |
| Bus Trips Grade 3 | - | - | - | 1,457.50 | 1,185.72 | - | (271.78) | - | - |
| Bus Trips Grade 4 | (62.22) | - | (62.22) | 2,321.00 | 2,521.43 | - | 200.43 | - | (62.22) |
| Bus Trips Grade 5 | (330.00) | - | (330.00) | 1,067.00 | 1,270.28 | - | 203.28 | - | (330.00) |
| Bus Trips KK | - | - | - | 1,618.00 | 1,592.22 | - | (25.78) | - | (0.00) |
| Class Piano | 207.08 | - | 207.08 | - | 206.99 | - | - | - | 0.09 |
| SACC Reim. | - | - | - | 1,408.94 | 1,408.94 | - | - | - | - |
| SACC Tuition | - | - | - | 203,430.00 | 203,430.00 | - | - | - | - |
| Total Restricted | 7,888.72 | - | 7,888.72 | 224,889.18 | 223,856.02 | - | (461.59) | - | 8,460.29 |
| Total General and Restricted Fund | 44,805.90 | - | 44,805.90 | 272,172.07 | 268,407.32 | 461.59 | (461.59) | - | 48,570.65 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Coleman Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 25,912.34 | - | 25,912.34 | - | 26,490.87 | 0.18 | - | - | (578.35) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Kindergarten Club | - | - | - | - | - | - | (0.18) | - | (0.18) |
| Other Accounts | | | | | | | | | |
| Bus Trips | 578.53 | - | 578.53 | - | - | - | - | - | 578.53 |
| Total Restricted | 578.53 | - | 578.53 | - | - | - | (0.18) | - | 578.35 |
| Total General and Restricted Fund | 26,490.87 | - | 26,490.87 | - | 26,490.87 | 0.18 | (0.18) | - | 0.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cordova Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 56,817.70 | - | 56,817.70 | 42,219.28 | 43,123.59 | 291.56 | - | - | 56,204.95 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Chess Club | 2,110.57 | - | 2,110.57 | 4,278.00 | 3,565.29 | - | - | - | 2,823.28 |
| Choir | - | - | - | 36.00 | 36.00 | - | - | - | - |
| Exxon Grant | 500.00 | - | 500.00 | 500.00 | 450.00 | - | - | - | 550.00 |
| First Grade Club | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 465.04 | - | - | - | 534.96 |
| Gymnastics | 1,896.99 | - | 1,896.99 | 13,712.80 | 11,444.91 | - | - | - | 4,164.88 |
| Lowes | (604.00) | - | (604.00) | - | (747.70) | - | - | - | 143.70 |
| PreKK Club | - | - | - | 95.00 | 95.00 | - | - | - | - |
| Science Club | 58.00 | - | 58.00 | - | - | - | - | - | 58.00 |
| SECME | 3,363.31 | - | 3,363.31 | 2,440.00 | 1,296.28 | - | - | - | 4,507.03 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 336.00 | - | 336.00 | 1,668.75 | 1,521.49 | - | (147.26) | - | 336.00 |
| Bus Trips Grade 2 | - | - | - | 528.00 | 471.75 | - | (56.25) | - | - |
| Bus Trips Grade 5 | - | - | - | 654.00 | 650.00 | - | (4.00) | - | - |
| Bus Trips KK | - | - | - | 834.05 | 750.00 | - | (84.05) | - | - |
| Cafeteria Payments | - | - | - | 258.00 | 258.00 | - | - | - | - |
| Class Piano | - | - | - | 5,140.00 | 5,140.00 | - | - | - | - |
| SACC Reim. | - | - | - | 3,054.35 | 3,054.35 | - | - | - | - |
| SACC Tuition | - | - | - | 192,055.00 | 192,055.00 | - | - | - | - |
| Total Restricted | 8,678.87 | - | 8,678.87 | 225,253.95 | 220,505.41 | - | (291.56) | - | 13,135.85 |
| Total General and Restricted Fund | 65,496.57 | - | 65,496.57 | 267,473.23 | 263,629.00 | 291.56 | (291.56) | - | 69,340.80 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cromwell Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 20,740.73 | - | 20,740.73 | 21,312.50 | 13,564.14 | 1,976.52 | - | - | 30,465.61 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 58.00 | - | 58.00 | - | - | - | - | - | 58.00 |
| Cheerleaders | - | - | - | 2,550.00 | 2,524.70 | - | - | - | 25.30 |
| Dance Team | 95.07 | - | 95.07 | - | 95.57 | - | - | - | (0.50) |
| ESL | 47.94 | - | 47.94 | - | - | - | - | - | 47.94 |
| Fifth Grade Club | 78.00 | - | 78.00 | - | - | - | - | - | 78.00 |
| 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 | - | - | - | - | - | 13.00 |
| Newspaper Club | - | - | - | 795.00 | 303.00 | - | - | - | 492.00 |
| Playground | 2,326.00 | - | 2,326.00 | - | - | - | - | - | 2,326.00 |
| PTO | 303.00 | - | 303.00 | 5.00 | - | - | - | - | 308.00 |
| SADD | 290.00 | - | 290.00 | - | - | - | - | - | 290.00 |
| Sch Uniform Donations | 68.00 | - | 68.00 | - | - | - | - | - | 68.00 |
| Science Club | - | - | - | 319.00 | 209.95 | - | - | - | 109.05 |
| Sixth Grade Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Student Council | 286.20 | - | 286.20 | - | - | - | - | - | 286.20 |
| Sunshine Club | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| T I Grant | 216.00 | - | 216.00 | - | - | - | - | - | 216.00 |
| Teacher Courtesy | 1,014.00 | - | 1,014.00 | (1,049.31) | - | - | - | - | (35.31) |
| Third Grade Club | 185.03 | - | 185.03 | 1,450.00 | 977.96 | - | (45.00) | - | 612.07 |
| Vending | 213.53 | - | 213.53 | 82.17 | - | - | - | - | 295.70 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 987.00 | - | 987.00 | 4,048.00 | 3,906.50 | - | (141.50) | - | 987.00 |
| Bus Trips Grade 1 | 195.00 | - | 195.00 | 2,748.00 | 1,948.00 | - | (800.00) | - | 195.00 |
| Bus Trips Grade 5 | 1.00 | - | 1.00 | 2,519.00 | 1,618.19 | - | (900.81) | - | 1.00 |
| Bus Trips KK | 13.00 | - | 13.00 | 2,730.00 | 2,595.79 | - | (134.21) | - | 13.00 |
| Misc. Clearing | - | - | - | 440.00 | - | - | - | - | 440.00 |
| SACC Tuition | 50.00 | - | 50.00 | 39,662.20 | 39,707.20 | - | 45.00 | - | 50.00 |
| SPED Home Environment | - | - | - | 903.51 | 903.51 | - | - | - | - |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cromwell Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------------|-------------------------|--------------------------------|--------------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>8,470.77</u> | <u>-</u> | <u>8,470.77</u> | <u>57,202.57</u> | <u>54,790.37</u> | <u>-</u> | <u>(1,976.52)</u> | <u>-</u> | <u>8,906.45</u> |
| Total General and Restricted Fund | <u><u>29,211.50</u></u> | <u><u>-</u></u> | <u><u>29,211.50</u></u> | <u><u>78,515.07</u></u> | <u><u>68,354.51</u></u> | <u><u>1,976.52</u></u> | <u><u>(1,976.52)</u></u> | <u><u>-</u></u> | <u><u>39,372.06</u></u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Crump Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 93,177.18 | - | 93,177.18 | 20,404.51 | 42,306.14 | 614.64 | - | - | 71,890.19 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 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 | 933.59 | - | 933.59 | 11,387.00 | 11,773.64 | - | - | - | 546.95 |
| Fire Club Reading | - | - | - | 315.00 | 290.81 | - | - | - | 24.19 |
| First Grade Club | 48.00 | - | 48.00 | 540.00 | 655.20 | - | - | - | (67.20) |
| Fourth Grade Club | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 2,184.67 | 2,184.67 | - | - | - | - |
| Inspiration Keys | 300.00 | - | 300.00 | - | - | - | - | - | 300.00 |
| Majorettes | 55.76 | - | 55.76 | - | - | - | - | - | 55.76 |
| Music | 108.70 | - | 108.70 | 1,357.12 | 970.29 | - | - | - | 495.53 |
| NIKE | 300.00 | - | 300.00 | - | - | - | - | - | 300.00 |
| Orchestra | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Paraeducator Grant | 144.00 | - | 144.00 | - | - | - | - | - | 144.00 |
| Physical Education | 1,097.45 | - | 1,097.45 | - | 205.29 | - | - | - | 892.16 |
| Poetry Club | 65.00 | - | 65.00 | - | - | - | - | - | 65.00 |
| PreKK Club | - | - | - | 575.00 | 575.00 | - | - | - | - |
| PTO | 17.00 | - | 17.00 | - | - | - | - | - | 17.00 |
| Rotary Grant | 65.00 | - | 65.00 | - | - | - | - | - | 65.00 |
| Second Grade Club | 29.70 | - | 29.70 | 127.40 | - | - | - | - | 157.10 |
| Strings | 888.00 | - | 888.00 | - | - | - | - | - | 888.00 |
| Student Council | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| WalMart | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1,517.16 | - | 1,517.16 | 243.56 | - | - | (243.56) | - | 1,517.16 |
| Bus Trips Grade 2 | - | - | - | 555.00 | 370.93 | - | (184.07) | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Crump Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 3 | 125.84 | - | 125.84 | 2,209.54 | 2,022.53 | - | (187.01) | - | 125.84 |
| Bus Trips KK | 489.00 | - | 489.00 | - | - | - | - | - | 489.00 |
| Cafeteria Payments | - | - | - | 248.00 | 248.00 | - | - | - | - |
| Charity Drives | - | - | - | 1,837.68 | 1,837.68 | - | - | - | - |
| SACC Tuition | - | - | - | 57,837.00 | 56,893.50 | - | - | - | 943.50 |
| Total Restricted | 9,078.20 | - | 9,078.20 | 79,416.97 | 78,027.54 | - | (614.64) | - | 9,852.99 |
| Total General and Restricted Fund | 102,255.38 | - | 102,255.38 | 99,821.48 | 120,333.68 | 614.64 | (614.64) | - | 81,743.18 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Delano Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 5,841.09 | - | 5,841.09 | 29,968.87 | 29,656.97 | 4,148.91 | - | - | 10,301.90 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 90.38 | - | 90.38 | 50.00 | 30.00 | - | - | - | 110.38 |
| Arts/Crafts 2/3 | 45.59 | - | 45.59 | 100.00 | 96.76 | - | - | - | 48.83 |
| Band | 89.30 | - | 89.30 | 298.29 | 302.68 | - | - | - | 84.91 |
| Basketball Club Boys | 81.34 | - | 81.34 | 154.00 | - | - | - | - | 235.34 |
| Beta Club | 39.23 | - | 39.23 | 325.00 | 316.85 | - | - | - | 47.38 |
| Chess Club | 54.00 | - | 54.00 | - | - | - | - | - | 54.00 |
| Computer Club 1-2 | 208.33 | - | 208.33 | 160.00 | 92.87 | - | - | - | 275.46 |
| Computer Club 3-4 | 6.00 | - | 6.00 | 110.00 | 108.58 | - | - | - | 7.42 |
| Computer Club 5-6 | 19.27 | - | 19.27 | - | - | - | - | - | 19.27 |
| Computer Club KK | 125.00 | - | 125.00 | 100.00 | 36.00 | - | - | - | 189.00 |
| Dance Team | 88.28 | - | 88.28 | 80.00 | 79.97 | - | - | - | 88.31 |
| Delano Jumpers | 10.62 | - | 10.62 | 134.00 | 75.00 | - | - | - | 69.62 |
| Drill Team | 80.00 | - | 80.00 | 80.00 | - | - | - | - | 160.00 |
| Environmental Club | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| Fifth Grade Club | 1,041.73 | - | 1,041.73 | 3,370.00 | 3,465.89 | - | - | - | 945.84 |
| First Grade Club | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Fitness Club 4-6 | - | - | - | 40.00 | 40.00 | - | - | - | - |
| Fitness Club K-3 | 21.35 | - | 21.35 | 80.00 | 69.15 | - | - | - | 32.20 |
| GENYOUth Foundation | 83.00 | - | 83.00 | - | - | - | - | - | 83.00 |
| Good Manners Club | 19.15 | - | 19.15 | 130.00 | 129.56 | - | - | - | 19.59 |
| Grants-Misc.CALL AUDITING 1ST | 55.59 | - | 55.59 | - | - | - | - | - | 55.59 |
| Guidance | 1.45 | - | 1.45 | - | - | - | - | - | 1.45 |
| K-1 Arts/Crafts | 21.02 | - | 21.02 | 90.00 | 58.92 | - | - | - | 52.10 |
| Library Club | 121.40 | - | 121.40 | 80.00 | 62.91 | - | - | - | 138.49 |
| Music | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Nutrition Club | 30.00 | - | 30.00 | 60.00 | 60.00 | - | - | - | 30.00 |
| Orchestra | 27.43 | - | 27.43 | - | - | - | - | - | 27.43 |
| Photography Club | - | - | - | 1,040.00 | 675.13 | - | - | - | 364.87 |
| Pom Squad | 113.59 | - | 113.59 | 110.00 | 104.28 | - | - | - | 119.31 |
| Safety Patrol | 3.30 | - | 3.30 | 110.00 | 110.00 | - | - | - | 3.30 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Delano Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Science Club | 145.00 | - | 145.00 | - | - | - | - | - | 145.00 |
| SCORE Award | 734.80 | - | 734.80 | 2,000.00 | 2,734.80 | - | - | - | 0.00 |
| Spanish Club | - | - | - | 200.00 | 111.48 | - | - | - | 88.52 |
| 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 |
| Yearbook | 321.75 | - | 321.75 | - | - | - | - | - | 321.75 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 893.00 | - | 893.00 | - | - | - | - | - | 893.00 |
| Bus Trips Grade 1 | - | - | - | 136.00 | 118.85 | - | (17.15) | - | - |
| Bus Trips Grade 2 | - | - | - | 932.00 | 857.28 | - | (74.72) | - | - |
| Bus Trips Grade 3 | 60.00 | - | 60.00 | 309.00 | 303.00 | - | (6.00) | - | 60.00 |
| Bus Trips Grade 4 | 37.00 | - | 37.00 | 4,534.14 | 4,480.23 | - | (53.91) | - | 37.00 |
| Bus Trips Grade 5 | 336.00 | - | 336.00 | 864.00 | 693.71 | - | (170.29) | - | 336.00 |
| Bus Trips KK | - | - | - | 3,949.27 | 3,943.93 | - | (5.34) | - | 0.00 |
| Cafeteria Payments | - | - | - | 199.75 | 199.75 | - | - | - | - |
| Charity Drives | - | - | - | 589.34 | 589.34 | - | - | - | - |
| Class Piano | - | - | - | 1,405.00 | 1,405.00 | - | - | - | - |
| ID Badges | - | - | - | 334.00 | 334.00 | - | - | - | - |
| Misc. Clearing | - | - | - | 8,123.00 | 4,301.50 | - | (3,821.50) | - | - |
| SACC Reim. | - | - | - | 1,620.86 | 1,032.86 | - | - | - | 588.00 |
| SACC Tuition | 193.50 | - | 193.50 | 44,923.30 | 45,116.80 | - | - | - | 0.00 |
| Total Restricted | 5,304.40 | - | 5,304.40 | 77,820.95 | 72,137.08 | - | (4,148.91) | - | 6,839.36 |
| Total General and Restricted Fund | 11,145.49 | - | 11,145.49 | 107,789.82 | 101,794.05 | 4,148.91 | (4,148.91) | - | 17,141.26 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Denver Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|-----------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 4,438.86 | - | 4,438.86 | - | 3,097.34 | - | - | - | 1,341.52 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| GENYOUth Foundation | 453.19 | - | 453.19 | - | - | - | - | - | 453.19 |
| Grants-Misc.CALL AUDITING 1ST | (453.19) | - | (453.19) | - | - | - | - | - | (453.19) |
| Other Accounts | | | | | | | | | |
| Bus Trips | 292.00 | - | 292.00 | - | - | - | - | - | 292.00 |
| Bus Trips Grade 1 | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Bus Trips Grade 2 | 17.00 | - | 17.00 | - | - | - | - | - | 17.00 |
| SACC Reim. | (1,660.52) | - | (1,660.52) | - | - | - | - | - | (1,660.52) |
| Total Restricted | <u>(1,341.52)</u> | <u>-</u> | <u>(1,341.52)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(1,341.52)</u> |
| Total General and Restricted Fund | <u>3,097.34</u> | <u>-</u> | <u>3,097.34</u> | <u>-</u> | <u>3,097.34</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Dexter Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 48,263.94 | - | 48,263.94 | 35,222.82 | 36,464.69 | 1,832.30 | - | - | 48,854.37 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Exxon Grant | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| GENYOUth Foundation | 14.79 | - | 14.79 | - | - | - | - | - | 14.79 |
| Race for Education | 13.00 | - | 13.00 | 20.00 | - | - | - | - | 33.00 |
| Yearbook | 335.00 | - | 335.00 | - | 335.45 | - | - | - | (0.45) |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1.00 | - | 1.00 | 1,212.50 | 1,045.79 | - | (89.21) | - | 78.50 |
| Bus Trips Grade 1 | 64.00 | - | 64.00 | 1,884.00 | 1,411.28 | - | (472.72) | - | 64.00 |
| Bus Trips Grade 2 | 31.00 | - | 31.00 | 1,590.00 | 1,399.39 | - | (190.61) | - | 31.00 |
| Bus Trips Grade 3 | - | - | - | 1,512.00 | 1,372.20 | - | (139.80) | - | - |
| Bus Trips Grade 4 | - | - | - | 1,233.00 | 921.10 | - | (311.90) | - | - |
| Bus Trips Grade 5 | - | - | - | 1,495.50 | 1,260.08 | - | (235.42) | - | - |
| Bus Trips KK | - | - | - | 2,271.00 | 1,382.36 | - | (392.64) | - | 496.00 |
| Charity Drives | - | - | - | 605.30 | 605.30 | - | - | - | - |
| SACC Tuition | - | - | - | 193,802.65 | 194,298.65 | - | - | - | (496.00) |
| SPED Home Environment | - | - | - | 66.66 | 121.58 | - | - | - | (54.92) |
| Total Restricted | 958.79 | - | 958.79 | 205,692.61 | 204,153.18 | - | (1,832.30) | - | 665.92 |
| Total General and Restricted Fund | 49,222.73 | - | 49,222.73 | 240,915.43 | 240,617.87 | 1,832.30 | (1,832.30) | - | 49,520.29 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
DoubleTree Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 35,352.04 | - | 35,352.04 | 30,384.07 | 29,510.11 | - | - | - | 36,226.00 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| 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 | - | - | - | - | - | 429.00 |
| 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 | 65.50 | - | 65.50 | 60.00 | 45.00 | - | - | - | 80.50 |
| Music | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| PreKK Club | 58.00 | - | 58.00 | - | - | - | - | - | 58.00 |
| Rotary Grant | 44.00 | - | 44.00 | - | - | - | - | - | 44.00 |
| SACC Summer Camp | - | - | - | 9,841.90 | 9,841.90 | - | - | - | - |
| 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 | 669.03 | - | 669.03 | - | 668.72 | - | - | - | 0.31 |
| Tennessee Arts Commission Gran | - | - | - | 1,012.00 | - | - | - | - | 1,012.00 |
| Third Grade Club | 258.00 | - | 258.00 | - | - | - | - | - | 258.00 |
| Other Accounts | | | | | | | | | |
| Class Piano | - | - | - | 3,955.00 | 3,955.00 | - | - | - | - |
| SACC Reim. | 596.00 | - | 596.00 | 1,848.03 | 2,444.18 | - | - | - | (0.15) |
| SACC Tuition | 185.00 | - | 185.00 | 58,142.10 | 58,037.10 | - | - | - | 290.00 |
| Title One/NCLB | 48.00 | - | 48.00 | - | 48.00 | - | - | - | - |
| Total Restricted | 5,311.64 | - | 5,311.64 | 74,859.03 | 75,039.90 | - | - | - | 5,130.77 |
| Total General and Restricted Fund | 40,663.68 | - | 40,663.68 | 105,243.10 | 104,550.01 | - | - | - | 41,356.77 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Downtown Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 82,939.65 | - | 82,939.65 | 81,997.44 | 20,753.42 | 1,926.05 | - | - | 146,109.72 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| ACT Program Grant | 223.00 | - | 223.00 | - | - | - | - | - | 223.00 |
| Beta Club | 328.65 | - | 328.65 | 883.31 | 710.18 | - | - | - | 501.78 |
| 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 | 8,618.95 | - | 8,618.95 | 9,000.00 | 6,706.56 | - | - | - | 10,912.39 |
| Fashion Club | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| GENYOUth Foundation | 534.91 | - | 534.91 | - | - | - | - | - | 534.91 |
| Heart for Art | 2,191.32 | - | 2,191.32 | 1,279.00 | 1,203.80 | - | - | - | 2,266.52 |
| Junior League-Maxwell | 226.00 | - | 226.00 | - | - | - | - | - | 226.00 |
| Orff Music | 73.15 | - | 73.15 | 1,360.00 | 1,241.00 | - | - | - | 192.15 |
| PIE | 1,301.16 | - | 1,301.16 | - | 1,300.00 | - | - | - | 1.16 |
| PreKK Club | 84.00 | - | 84.00 | 220.00 | 220.00 | - | - | - | 84.00 |
| SACC Summer Camp | - | - | - | 7,021.00 | 7,021.00 | - | - | - | - |
| School Beautification | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| 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 | 1,900.33 | - | 1,900.33 | 2,000.00 | 401.68 | - | - | - | 3,498.65 |
| Third Grade Club | 37.00 | - | 37.00 | - | - | - | - | - | 37.00 |
| Watch Dogs | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Yearbook | 25.26 | - | 25.26 | 2,095.00 | 2,120.72 | - | - | - | (0.46) |
| Other Accounts | | | | | | | | | |
| Bus Trips | 5,720.00 | - | 5,720.00 | 12,783.25 | 11,599.62 | - | (1,183.63) | - | 5,720.00 |
| Bus Trips Grade 1 | 392.00 | - | 392.00 | - | - | - | - | - | 392.00 |
| Bus Trips Grade 2 | - | - | - | 988.50 | 929.02 | - | (59.48) | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Downtown Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 3 | - | - | - | 464.00 | 461.88 | - | (2.12) | - | 0.00 |
| Bus Trips KK | 552.00 | - | 552.00 | 5,890.00 | 5,209.18 | - | (680.82) | - | 552.00 |
| Cafeteria Payments | 196.00 | - | 196.00 | 596.00 | 792.00 | - | - | - | - |
| Class Piano | - | - | - | 8,560.00 | 8,560.00 | - | - | - | - |
| SACC Reim. | - | - | - | 369.70 | 369.70 | - | - | - | - |
| SACC Tuition | (2.00) | - | (2.00) | 243,438.40 | 243,438.40 | - | - | - | (2.00) |
| Title One/NCLB | (338.43) | - | (338.43) | - | - | - | - | - | (338.43) |
| Total Restricted | 24,793.07 | - | 24,793.07 | 296,948.16 | 292,284.74 | - | (1,926.05) | - | 27,530.44 |
| Total General and Restricted Fund | 107,732.72 | - | 107,732.72 | 378,945.60 | 313,038.16 | 1,926.05 | (1,926.05) | - | 173,640.16 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Dunbar Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 1,972.54 | - | 1,972.54 | 14,828.77 | 13,395.74 | 216.50 | - | - | 3,622.07 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Band | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Beta Club | 36.00 | - | 36.00 | - | - | - | - | - | 36.00 |
| Book Club | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Cheerleaders | 85.00 | - | 85.00 | 900.00 | 906.40 | - | - | - | 78.60 |
| Fifth Grade Club | 362.29 | - | 362.29 | 4,148.00 | 4,411.47 | - | - | - | 98.82 |
| First Grade Club | 240.00 | - | 240.00 | 360.00 | 237.50 | - | - | - | 362.50 |
| Fourth Grade Club | 7.00 | - | 7.00 | 372.00 | 379.00 | - | - | - | - |
| Honor Society | 135.00 | - | 135.00 | - | - | - | - | - | 135.00 |
| Kindergarten Club | 62.97 | - | 62.97 | 2,245.85 | 2,154.46 | - | - | - | 154.36 |
| Orff Music | 12.00 | - | 12.00 | - | - | - | - | - | 12.00 |
| Performing Arts | 35.00 | - | 35.00 | - | - | - | - | - | 35.00 |
| Pom Squad | 366.00 | - | 366.00 | - | - | - | - | - | 366.00 |
| PreKK Club | 25.74 | - | 25.74 | 491.00 | 474.50 | - | - | - | 42.24 |
| PTO | 108.96 | - | 108.96 | - | - | - | - | - | 108.96 |
| Sch Uniform Donations | 346.00 | - | 346.00 | - | - | - | - | - | 346.00 |
| Second Grade Club | 41.22 | - | 41.22 | - | - | - | - | - | 41.22 |
| Step Team | 137.00 | - | 137.00 | - | - | - | - | - | 137.00 |
| Student Council | 465.00 | - | 465.00 | - | - | - | - | - | 465.00 |
| Teacher Courtesy | 34.98 | - | 34.98 | 546.18 | 532.22 | - | - | - | 48.94 |
| Third Grade Club | 3.85 | - | 3.85 | 694.00 | 530.50 | - | - | - | 167.35 |
| Vending | 83.43 | - | 83.43 | - | - | - | - | - | 83.43 |
| Yearbook | - | - | - | 750.00 | 807.30 | - | - | - | (57.30) |
| Other Accounts | | | | | | | | | |
| Bus Trips | 415.00 | - | 415.00 | 3,666.00 | 3,573.00 | - | (93.00) | - | 415.00 |
| Bus Trips Grade 2 | - | - | - | 260.00 | 136.50 | - | (123.50) | - | - |
| Cafeteria Payments | 140.00 | - | 140.00 | 18.00 | 158.00 | - | - | - | - |
| Charity Drives | 303.45 | - | 303.45 | 677.54 | 560.00 | - | - | - | 420.99 |
| SACC Reim. | 213.00 | - | 213.00 | - | 212.93 | - | - | - | 0.07 |
| SACC Tuition | - | - | - | 187.00 | 187.00 | - | - | - | - |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Dunbar Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>3,691.89</u> | - | <u>3,691.89</u> | <u>15,315.57</u> | <u>15,260.78</u> | - | <u>(216.50)</u> | - | <u>3,530.18</u> |
| Total General and Restricted Fund | <u>5,664.43</u> | - | <u>5,664.43</u> | <u>30,144.34</u> | <u>28,656.52</u> | <u>216.50</u> | <u>(216.50)</u> | - | <u>7,152.25</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
E. E. Jeter School
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 4,781.29 | - | 4,781.29 | 62,233.26 | 58,721.86 | 966.89 | - | - | 9,259.58 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 6,505.48 | - | 6,505.48 | 14,562.23 | 17,611.81 | - | - | - | 3,455.90 |
| Club Accounts: | | | | | | | | | |
| Art Club | 100.00 | - | 100.00 | 1,624.00 | 413.91 | - | - | - | 1,310.09 |
| Band | 1,326.19 | - | 1,326.19 | 17,488.69 | 16,294.62 | - | - | - | 2,520.26 |
| Beta Club | 4.00 | - | 4.00 | 411.00 | 348.20 | - | - | - | 66.80 |
| Cheerleaders | 1,825.00 | - | 1,825.00 | - | - | - | - | - | 1,825.00 |
| Choir | 483.11 | - | 483.11 | 2,880.00 | 2,748.68 | - | - | - | 614.43 |
| Library Club | 69.59 | - | 69.59 | 1,328.98 | 1,101.36 | - | - | - | 297.21 |
| Sch Uniform Donations | 32.00 | - | 32.00 | - | - | - | - | - | 32.00 |
| Science Club | 306.85 | - | 306.85 | - | 17.80 | - | - | - | 289.05 |
| Target Grant | 217.77 | - | 217.77 | - | - | - | - | - | 217.77 |
| Vending | 384.27 | - | 384.27 | - | - | - | (384.71) | - | (0.44) |
| Yearbook | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 48.04 | - | 48.04 | 8,802.86 | 8,521.52 | - | (281.34) | - | 48.04 |
| Bus Trips Grade 4 | (36.17) | - | (36.17) | 65.00 | 65.00 | - | - | - | (36.17) |
| Bus Trips Grade 5 | - | - | - | 2,593.00 | 2,341.95 | - | (251.05) | - | - |
| Bus Trips KK | - | - | - | 570.00 | 520.21 | - | (49.79) | - | - |
| Cafeteria Payments | 295.50 | - | 295.50 | 781.90 | 1,077.40 | - | - | - | - |
| Charity Drives | - | - | - | 1,580.31 | 303.31 | - | - | - | 1,277.00 |
| Total Restricted | 11,601.63 | - | 11,601.63 | 52,687.97 | 51,365.77 | - | (966.89) | - | 11,956.94 |
| Total General and Restricted Fund | 16,382.92 | - | 16,382.92 | 114,921.23 | 110,087.63 | 966.89 | (966.89) | - | 21,216.52 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Egypt Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | (2,319.06) | - | (2,319.06) | 50,001.41 | 18,720.88 | 195.37 | - | - | 29,156.84 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | 479.27 | - | 479.27 | 6,896.49 | 5,221.17 | - | - | - | 2,154.59 |
| Blue Ribbon | 27.00 | - | 27.00 | - | - | - | - | - | 27.00 |
| Brain Gym Project Gr. | 86.00 | - | 86.00 | - | - | - | - | - | 86.00 |
| CLUE | 135.59 | - | 135.59 | - | - | - | 3.00 | - | 138.59 |
| ESL | 33.00 | - | 33.00 | - | - | - | - | - | 33.00 |
| Exxon Grant | 623.00 | - | 623.00 | - | - | - | - | - | 623.00 |
| Fifth Grade Club | 76.50 | - | 76.50 | - | - | - | - | - | 76.50 |
| First Grade Club | 110.00 | - | 110.00 | - | - | - | - | - | 110.00 |
| Fourth Grade Club | - | - | - | 1,547.20 | 1,530.26 | - | - | - | 16.94 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 2,481.00 | 2,481.00 | - | - | - | - |
| Guidance | - | - | - | 13.78 | 13.78 | - | - | - | - |
| Junior League | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Kindergarten Club | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| Laura Bush Grant | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| McMorris | 90.00 | - | 90.00 | - | - | - | - | - | 90.00 |
| PE2GO | 300.00 | - | 300.00 | - | - | - | - | - | 300.00 |
| PreKK Club | - | - | - | 49.00 | 49.00 | - | - | - | - |
| PTO | 1,012.14 | - | 1,012.14 | - | - | - | - | - | 1,012.14 |
| Ready School Grant | 75.00 | - | 75.00 | - | - | - | - | - | 75.00 |
| RFIS | 287.00 | - | 287.00 | - | 145.00 | - | - | - | 142.00 |
| Rotary Grant | 29.00 | - | 29.00 | - | - | - | - | - | 29.00 |
| Sch Uniform Donations | 490.08 | - | 490.08 | - | - | - | - | - | 490.08 |
| School Beautification | 474.00 | - | 474.00 | - | - | - | - | - | 474.00 |
| Second Grade Club | 258.00 | - | 258.00 | - | - | - | - | - | 258.00 |
| Spring Fling | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Sunshine Club | 87.00 | - | 87.00 | - | - | - | (86.84) | - | 0.16 |
| Teacher Courtesy | 176.19 | - | 176.19 | - | 140.33 | - | - | - | 35.86 |
| Third Grade Club | 139.00 | - | 139.00 | 21.25 | 21.25 | - | - | - | 139.00 |
| Toyota Grants | 153.00 | - | 153.00 | - | - | - | - | - | 153.00 |
| Vending | 108.11 | - | 108.11 | - | - | - | (108.53) | - | (0.42) |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Egypt Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 74.00 | - | 74.00 | - | - | - | - | - | 74.00 |
| Bus Trips Grade 3 | - | - | - | 18.00 | 15.00 | - | (3.00) | - | - |
| Bus Trips Grade 4 | - | - | - | 786.00 | 786.00 | - | - | - | - |
| Charity Drives | - | - | - | 623.21 | 623.21 | - | - | - | - |
| Prof. Development | - | - | - | 369.37 | 369.37 | - | - | - | - |
| SACC Reim. | 244.00 | - | 244.00 | - | 243.50 | - | - | - | 0.50 |
| SACC Tuition | - | - | - | 865.00 | 865.00 | - | - | - | - |
| Total Restricted | 5,603.88 | - | 5,603.88 | 13,670.30 | 12,503.87 | - | (195.37) | - | 6,574.94 |
| Total General and Restricted Fund | 3,284.82 | - | 3,284.82 | 63,671.71 | 31,224.75 | 195.37 | (195.37) | - | 35,731.78 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Evans Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 7,001.31 | - | 7,001.31 | 11,899.58 | 11,978.48 | 617.36 | - | - | 7,539.77 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Blue Ribbon | 104.00 | - | 104.00 | - | - | - | - | - | 104.00 |
| Dance Team | 16.00 | - | 16.00 | - | - | - | - | - | 16.00 |
| Fifth Grade Club | 220.00 | - | 220.00 | - | - | - | - | - | 220.00 |
| First Grade Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Fourth Grade Club | 344.00 | - | 344.00 | - | 22.68 | - | - | - | 321.32 |
| Grants-Misc.CALL AUDITING 1ST | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Helping Hands | 243.00 | - | 243.00 | - | - | - | - | - | 243.00 |
| Junior League | 0.18 | - | 0.18 | - | - | - | - | - | 0.18 |
| Kindergarten Club | 408.55 | - | 408.55 | - | 392.86 | - | - | - | 15.69 |
| Leap | 72.00 | - | 72.00 | - | - | - | - | - | 72.00 |
| Library Club | 247.67 | - | 247.67 | - | 162.96 | - | - | - | 84.71 |
| Orff Music | - | - | - | 18.00 | 18.00 | - | - | - | - |
| PreKK Club | 72.87 | - | 72.87 | 450.00 | 450.00 | - | - | - | 72.87 |
| PTO | (0.49) | - | (0.49) | - | - | - | - | - | (0.49) |
| Second Grade Club | 61.00 | - | 61.00 | - | - | - | - | - | 61.00 |
| Sunshine Club | (0.46) | - | (0.46) | - | - | - | - | - | (0.46) |
| Teacher Courtesy | 0.04 | - | 0.04 | - | - | - | - | - | 0.04 |
| Third Grade Club | 132.52 | - | 132.52 | - | - | - | - | - | 132.52 |
| Univ of Mph | 27.00 | - | 27.00 | - | - | - | - | - | 27.00 |
| Vending | 0.15 | - | 0.15 | - | - | - | - | - | 0.15 |
| WalMart | 58.00 | - | 58.00 | - | - | - | - | - | 58.00 |
| Yearbook | 207.67 | - | 207.67 | 1,610.00 | 1,138.01 | - | - | - | 679.66 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 23.00 | - | 23.00 | 254.32 | 254.32 | - | - | - | 23.00 |
| Bus Trips Grade 1 | - | - | - | 662.00 | 529.62 | - | (132.38) | - | - |
| Bus Trips Grade 2 | - | - | - | 920.00 | 774.04 | - | (145.96) | - | - |
| Bus Trips KK | - | - | - | 2,449.23 | 2,110.21 | - | (339.02) | - | - |
| Charity Drives | 148.17 | - | 148.17 | 2,712.14 | 2,338.54 | - | - | - | 521.77 |
| SACC Reim. | 23.00 | - | 23.00 | - | 22.60 | - | - | - | 0.40 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Evans Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| SACC Tuition | - | - | - | 50,427.50 | 50,427.50 | - | - | - | - |
| Total Restricted | 3,417.87 | - | 3,417.87 | 59,503.19 | 58,641.34 | - | (617.36) | - | 3,662.36 |
| Total General and Restricted Fund | 10,419.18 | - | 10,419.18 | 71,402.77 | 70,619.82 | 617.36 | (617.36) | - | 11,202.13 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Fairley Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|-----------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 5,195.72 | - | 5,195.72 | - | 7,466.68 | - | - | - | (2,270.96) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Clothes Closet | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Dance Team | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Fifth Grade Club | 184.00 | - | 184.00 | - | - | - | - | - | 184.00 |
| GENYOUth Foundation | 327.00 | - | 327.00 | - | - | - | - | - | 327.00 |
| Grants-Misc.CALL AUDITING 1ST | 26.00 | - | 26.00 | - | - | - | - | - | 26.00 |
| Honor Society | 311.00 | - | 311.00 | - | - | - | - | - | 311.00 |
| PreKK Club | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| Rotary Grant | 286.00 | - | 286.00 | - | - | - | - | - | 286.00 |
| Sch Uniform Donations | 181.02 | - | 181.02 | - | - | - | - | - | 181.02 |
| Spirit Club | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Step Team | 52.00 | - | 52.00 | - | - | - | - | - | 52.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 684.44 | - | 684.44 | - | - | - | - | - | 684.44 |
| Bus Trips Grade 1 | 5.00 | - | 5.00 | - | (69.50) | - | - | - | 74.50 |
| SACC Reim. | 100.00 | - | 100.00 | - | - | - | - | - | 100.00 |
| SACC Tuition | - | - | - | - | (10.00) | - | - | - | 10.00 |
| Total Restricted | 2,191.46 | - | 2,191.46 | - | (79.50) | - | - | - | 2,270.96 |
| Total General and Restricted Fund | 7,387.18 | - | 7,387.18 | - | 7,387.18 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Florida-Kansas Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 53,596.48 | - | 53,596.48 | - | 48,694.02 | - | - | - | 4,902.46 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 97.54 | - | 97.54 | - | - | - | - | - | 97.54 |
| Total Restricted | <u>97.54</u> | <u>-</u> | <u>97.54</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>97.54</u> |
| Total General and Restricted Fund | <u>53,694.02</u> | <u>-</u> | <u>53,694.02</u> | <u>-</u> | <u>48,694.02</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,000.00</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ford Road Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 20,944.81 | - | 20,944.81 | 9,446.05 | 9,220.91 | 60.00 | - | - | 21,229.95 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Band | 5.52 | - | 5.52 | 1,354.10 | 1,359.62 | - | - | - | - |
| Blue Ribbon | 3,355.00 | - | 3,355.00 | - | - | - | - | - | 3,355.00 |
| Cheerleaders | 19.00 | - | 19.00 | - | - | - | - | - | 19.00 |
| Fifth Grade Club | 66.37 | - | 66.37 | 6,399.54 | 6,116.40 | - | - | - | 349.51 |
| First Grade Club | 172.65 | - | 172.65 | 1,469.50 | 1,466.84 | - | - | - | 175.31 |
| Fourth Grade Club | 122.00 | - | 122.00 | 435.00 | 429.23 | - | - | - | 127.77 |
| GENYOUth Foundation | 70.25 | - | 70.25 | - | - | - | - | - | 70.25 |
| Kindergarten Club | 489.91 | - | 489.91 | 3,453.39 | 3,751.35 | - | - | - | 191.95 |
| Majorettes | 1,477.62 | - | 1,477.62 | 23,151.74 | 24,386.78 | - | - | - | 242.58 |
| Music | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Outdoor Classroom Grant | 130.00 | - | 130.00 | - | - | - | - | - | 130.00 |
| PreKK Club | (171.47) | - | (171.47) | 962.57 | 962.57 | - | - | - | (171.47) |
| PTO | 80.00 | - | 80.00 | - | - | - | - | - | 80.00 |
| Sch Uniform Donations | 123.00 | - | 123.00 | - | - | - | - | - | 123.00 |
| Second Grade Club | 77.62 | - | 77.62 | 1,231.00 | 1,248.40 | - | - | - | 60.22 |
| SPED Club | 25.17 | - | 25.17 | 1,024.00 | 760.79 | - | (60.00) | - | 228.38 |
| Step Team | 110.00 | - | 110.00 | - | - | - | - | - | 110.00 |
| Third Grade Club | 236.38 | - | 236.38 | 1,248.00 | 1,222.55 | - | - | - | 261.83 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 241.00 | - | 241.00 | - | - | - | - | - | 241.00 |
| Cafeteria Payments | - | - | - | 182.00 | 182.00 | - | - | - | - |
| Charity Drives | - | - | - | 860.14 | 860.14 | - | - | - | - |
| Total Restricted | 6,634.02 | - | 6,634.02 | 41,770.98 | 42,746.67 | - | (60.00) | - | 5,598.33 |
| Total General and Restricted Fund | 27,578.83 | - | 27,578.83 | 51,217.03 | 51,967.58 | 60.00 | (60.00) | - | 26,828.28 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Fox Meadows Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 36,874.36 | - | 36,874.36 | 9,138.74 | 12,091.84 | 5.00 | - | - | 33,926.26 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | 1.41 | - | 1.41 | 50.00 | 39.92 | - | - | - | 11.49 |
| Cheerleaders | 17.00 | - | 17.00 | - | - | - | - | - | 17.00 |
| Choir | 247.70 | - | 247.70 | - | - | - | - | - | 247.70 |
| Fifth Grade Club | 57.00 | - | 57.00 | 826.00 | 786.57 | - | - | - | 96.43 |
| First Grade Club | 132.70 | - | 132.70 | 723.00 | 740.42 | - | - | - | 115.28 |
| Fourth Grade Club | 11.00 | - | 11.00 | - | - | - | - | - | 11.00 |
| GENYOUth Foundation | 916.05 | - | 916.05 | - | 249.75 | - | - | - | 666.30 |
| Kindergarten Club | 242.00 | - | 242.00 | 2,720.00 | 2,555.26 | - | - | - | 406.74 |
| Library Club | 57.00 | - | 57.00 | - | - | - | - | - | 57.00 |
| Music | 266.00 | - | 266.00 | 180.00 | 283.92 | - | - | - | 162.08 |
| PreKK Club | 15.00 | - | 15.00 | 220.00 | 218.50 | - | - | - | 16.50 |
| Rotary Grant | 59.00 | - | 59.00 | - | - | - | - | - | 59.00 |
| Science Club | 44.00 | - | 44.00 | - | - | - | - | - | 44.00 |
| Second Grade Club | 83.00 | - | 83.00 | 722.00 | 621.63 | - | - | - | 183.37 |
| Teacher Courtesy | 510.09 | - | 510.09 | - | - | - | - | - | 510.09 |
| Tennessee Arts Commission Gran | - | - | - | 1,690.00 | 1,690.00 | - | - | - | - |
| Third Grade Club | 129.04 | - | 129.04 | - | - | - | - | - | 129.04 |
| Vending | (509.05) | - | (509.05) | - | - | - | - | - | (509.05) |
| Other Accounts | | | | | | | | | |
| Bus Trips | 165.00 | - | 165.00 | - | - | - | - | - | 165.00 |
| Bus Trips Grade 2 | - | - | - | 221.34 | 221.34 | - | - | - | - |
| 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 | 465.00 | 460.00 | - | (5.00) | - | 1.00 |
| Charity Drives | - | - | - | 980.65 | 980.65 | - | - | - | - |
| SACC Tuition | - | - | - | 74,391.00 | 74,391.00 | - | - | - | - |
| Total Restricted | 2,566.94 | - | 2,566.94 | 83,188.99 | 83,238.96 | - | (5.00) | - | 2,511.97 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Fox Meadows Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total General and Restricted Fund | 39,441.30 | - | 39,441.30 | 92,327.73 | 95,330.80 | 5.00 | (5.00) | - | 36,438.23 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Gardenview Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 22,619.75 | - | 22,619.75 | 1,052.24 | 23,776.41 | 427.65 | - | - | 323.23 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Blue Ribbon | 976.00 | - | 976.00 | - | 210.50 | - | - | - | 765.50 |
| 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 | 100.00 | 100.00 | - | - | - | 12.00 |
| PTO | 331.45 | - | 331.45 | - | - | - | - | - | 331.45 |
| Science Club | 409.00 | - | 409.00 | - | - | - | - | - | 409.00 |
| Second Grade Club | 286.00 | - | 286.00 | - | - | - | - | - | 286.00 |
| Sunshine Club | 5.00 | - | 5.00 | - | - | - | (4.51) | - | 0.49 |
| Target Grant | 80.00 | - | 80.00 | - | - | - | - | - | 80.00 |
| Teacher Courtesy | 81.00 | - | 81.00 | 750.00 | - | - | (80.87) | - | 750.13 |
| Third Grade Club | 541.61 | - | 541.61 | - | - | - | - | - | 541.61 |
| Vending | 342.26 | - | 342.26 | - | - | - | (342.27) | - | (0.01) |
| Other Accounts | | | | | | | | | |
| Total Restricted | 5,597.02 | - | 5,597.02 | 850.00 | 310.50 | - | (427.65) | - | 5,708.87 |
| Total General and Restricted Fund | 28,216.77 | - | 28,216.77 | 1,902.24 | 24,086.91 | 427.65 | (427.65) | - | 6,032.10 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germanshire Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 21,879.78 | - | 21,879.78 | 63,525.15 | 79,711.72 | - | - | - | 5,693.21 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 1,240.24 | - | 1,240.24 | 2,388.88 | 1,729.92 | - | - | - | 1,899.20 |
| Cheerleaders | 107.00 | - | 107.00 | - | - | - | - | - | 107.00 |
| Chess Club | 471.00 | - | 471.00 | - | - | - | - | - | 471.00 |
| Choir | 874.17 | - | 874.17 | 1,020.00 | 917.91 | - | - | - | 976.26 |
| Computer Club | 564.00 | - | 564.00 | 1,000.00 | - | - | - | - | 1,564.00 |
| Environmental Club | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Exxon Grant | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| Fifth Grade Club | 6,146.70 | - | 6,146.70 | 19,020.36 | 18,668.37 | - | - | - | 6,498.69 |
| First Grade Club | 408.63 | - | 408.63 | 5,519.00 | 5,581.88 | - | - | - | 345.75 |
| Fourth Grade Club | 59.00 | - | 59.00 | 11,210.00 | 10,663.89 | - | - | - | 605.11 |
| Honor Society | 1,768.47 | - | 1,768.47 | 3,729.75 | 2,017.06 | - | - | - | 3,481.16 |
| IPP Grant | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| Junior League | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Kindergarten Club | 410.63 | - | 410.63 | 4,781.00 | 5,141.94 | - | - | - | 49.69 |
| Library Club | 511.12 | - | 511.12 | 1,970.95 | 1,445.74 | - | - | - | 1,036.33 |
| Majorettes | 2,136.00 | - | 2,136.00 | - | - | - | - | - | 2,136.00 |
| NIKE | 250.54 | - | 250.54 | - | 242.67 | - | - | - | 7.87 |
| Optimist Club | 57.40 | - | 57.40 | 5,210.68 | 4,909.17 | - | - | - | 358.91 |
| Orchestra | 948.00 | - | 948.00 | - | - | - | - | - | 948.00 |
| Performing Arts Cl | 916.00 | - | 916.00 | 16,358.00 | 17,143.72 | - | - | - | 130.28 |
| PreKK Club | 176.17 | - | 176.17 | 310.00 | 310.00 | - | - | - | 176.17 |
| SACC Summer Camp | - | - | - | 1,627.10 | 9,453.10 | - | 7,826.00 | - | - |
| Sch Uniform Donations | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| School Beautification | 345.00 | - | 345.00 | - | - | - | - | - | 345.00 |
| Science Club | 1,026.43 | - | 1,026.43 | 1,652.00 | 944.25 | - | - | - | 1,734.18 |
| Science Olympiad | 490.10 | - | 490.10 | 1,130.00 | 846.22 | - | - | - | 773.88 |
| Second Grade Club | 6,322.25 | - | 6,322.25 | 4,187.00 | 5,886.50 | - | - | - | 4,622.75 |
| SPED Club | 29.00 | - | 29.00 | - | - | - | - | - | 29.00 |
| Student Council | 80.78 | - | 80.78 | 1,051.45 | 306.16 | - | - | - | 826.07 |
| Technical Honor Society | - | - | - | 1,722.50 | 870.42 | - | - | - | 852.08 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germanshire Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Third Grade Club | 878.59 | - | 878.59 | 5,931.30 | 6,663.82 | - | - | - | 146.07 |
| Yearbook | 675.25 | - | 675.25 | 1,900.00 | 549.75 | - | - | - | 2,025.50 |
| Other Accounts | | | | | | | | | |
| Bus Trips | (500.00) | - | (500.00) | - | - | - | - | - | (500.00) |
| Bus Trips Grade 5 | - | - | - | 26,939.20 | 26,939.20 | - | - | - | - |
| Bus Trips KK | 140.00 | - | 140.00 | - | - | - | - | - | 140.00 |
| Cafeteria Payments | - | - | - | 76.00 | 76.00 | - | - | - | - |
| Charity Drives | - | - | - | 6,830.52 | 6,825.52 | - | - | - | 5.00 |
| Misc. Clearing | - | - | - | 7,829.04 | 7,829.04 | - | - | - | - |
| SACC Tuition | (2,552.00) | - | (2,552.00) | 276,019.70 | 268,193.70 | - | (7,826.00) | - | (2,552.00) |
| Total Restricted | 24,534.47 | - | 24,534.47 | 409,414.43 | 404,155.95 | - | - | - | 29,792.95 |
| Total General and Restricted Fund | 46,414.25 | - | 46,414.25 | 472,939.58 | 483,867.67 | - | - | - | 35,486.16 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germantown Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 57,254.46 | - | 57,254.46 | 30,441.78 | 26,151.98 | 1,837.82 | - | - | 63,382.08 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 2,012.72 | - | 2,012.72 | 841.00 | 1,381.80 | - | - | - | 1,471.92 |
| Band | 140.00 | - | 140.00 | - | - | - | - | - | 140.00 |
| Basketball Club Girls | - | - | - | 1,544.39 | 1,362.26 | - | - | - | 182.13 |
| Cheerleaders | 112.00 | - | 112.00 | - | 112.50 | - | - | - | (0.50) |
| Choir | 222.29 | - | 222.29 | - | - | - | - | - | 222.29 |
| CLUE | 34.59 | - | 34.59 | 2,016.74 | 1,882.03 | - | - | - | 169.30 |
| 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 | 683.00 | - | 683.00 | 429.00 | 961.37 | - | - | - | 150.63 |
| Library Club | 445.00 | - | 445.00 | - | - | - | - | - | 445.00 |
| Music | 45.02 | - | 45.02 | 70.00 | 75.00 | - | (10.00) | - | 30.02 |
| Orff Music | 2.00 | - | 2.00 | 126.00 | 126.00 | - | - | - | 2.00 |
| Race for Education | 420.00 | - | 420.00 | - | 314.73 | - | - | - | 105.27 |
| School Beautification | 2,225.00 | - | 2,225.00 | - | - | - | - | - | 2,225.00 |
| Science Club | 882.00 | - | 882.00 | - | - | - | - | - | 882.00 |
| Second Grade Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Teacher Courtesy | 991.66 | - | 991.66 | 815.34 | 1,029.03 | - | - | - | 777.97 |
| Vending | 18.15 | - | 18.15 | - | - | - | - | - | 18.15 |
| Yearbook | 952.70 | - | 952.70 | 4,920.00 | 6,629.00 | - | - | - | (756.30) |
| Other Accounts | | | | | | | | | |
| Bus Trips | (303.00) | - | (303.00) | 725.50 | 719.50 | - | (6.00) | - | (303.00) |
| Bus Trips Grade 1 | - | - | - | 2,717.25 | 2,173.16 | - | (544.09) | - | - |
| Bus Trips Grade 2 | - | - | - | 3,554.50 | 3,008.65 | - | (545.85) | - | - |
| Bus Trips Grade 3 | 6.00 | - | 6.00 | 2,420.75 | 2,077.08 | - | (343.67) | - | 6.00 |
| Bus Trips Grade 4 | - | - | - | 450.00 | 263.92 | - | (186.08) | - | - |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germantown Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 5 | - | - | - | 363.00 | 320.45 | - | (42.55) | - | - |
| Bus Trips KK | - | - | - | 1,252.00 | 1,092.42 | - | (159.58) | - | - |
| SACC Reim. | - | - | - | 500.00 | 884.90 | - | - | - | (384.90) |
| SACC Tuition | (15.85) | - | (15.85) | 196,632.90 | 196,208.00 | - | - | - | 409.05 |
| Total Restricted | 11,069.22 | - | 11,069.22 | 219,378.37 | 220,621.80 | - | (1,837.82) | - | 7,987.97 |
| Total General and Restricted Fund | 68,323.68 | - | 68,323.68 | 249,820.15 | 246,773.78 | 1,837.82 | (1,837.82) | - | 71,370.05 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Getwell Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 19,902.60 | - | 19,902.60 | 19,695.08 | 15,719.63 | 858.74 | - | - | 24,736.79 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Back to School Grant | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Choir | 108.00 | - | 108.00 | 310.00 | 344.43 | - | - | - | 73.57 |
| Dance Team | 1,364.00 | - | 1,364.00 | 726.00 | 1,123.21 | - | - | - | 966.79 |
| ESL | 391.00 | - | 391.00 | - | - | - | - | - | 391.00 |
| Exxon Grant | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Fifth Grade Club | 152.22 | - | 152.22 | 1,035.00 | 1,014.70 | - | - | - | 172.52 |
| Fourth Grade Club | 54.00 | - | 54.00 | - | - | - | - | - | 54.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 817.91 | - | - | - | 182.09 |
| Honor Society | - | - | - | 100.00 | 84.00 | - | - | - | 16.00 |
| Kindergarten Club | 806.11 | - | 806.11 | 2,010.00 | 2,248.79 | - | - | - | 567.32 |
| Library Club | 13.00 | - | 13.00 | - | - | - | - | - | 13.00 |
| Music | 17.00 | - | 17.00 | - | - | - | - | - | 17.00 |
| Orchestra | 177.00 | - | 177.00 | 30.00 | 29.97 | - | - | - | 177.03 |
| PreKK Club | 80.00 | - | 80.00 | 246.54 | 246.54 | - | - | - | 80.00 |
| PTO | 83.00 | - | 83.00 | - | - | - | - | - | 83.00 |
| Sch Uniform Donations | 93.00 | - | 93.00 | - | - | - | - | - | 93.00 |
| Second Grade Club | 28.00 | - | 28.00 | 10.00 | - | - | - | - | 38.00 |
| Spanish Club | 283.35 | - | 283.35 | - | 105.00 | - | - | - | 178.35 |
| SPED Club | 79.00 | - | 79.00 | - | - | - | - | - | 79.00 |
| Student Council | - | - | - | 100.00 | - | - | - | - | 100.00 |
| Target Grant | 82.45 | - | 82.45 | - | - | - | - | - | 82.45 |
| Teacher Courtesy | (38.37) | - | (38.37) | - | - | - | - | - | (38.37) |
| Tennessee Arts Commission Gran | - | - | - | 2,100.00 | 2,100.00 | - | - | - | - |
| Third Grade Club | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Vending | 37.95 | - | 37.95 | - | - | - | - | - | 37.95 |
| Yearbook | 618.00 | - | 618.00 | - | - | - | - | - | 618.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2,160.00 | - | 2,160.00 | 669.10 | 669.10 | - | - | - | 2,160.00 |
| Bus Trips Grade 1 | 166.00 | - | 166.00 | 260.00 | 167.09 | - | (92.91) | - | 166.00 |
| Bus Trips Grade 2 | 47.00 | - | 47.00 | 230.00 | 167.09 | - | (62.91) | - | 47.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Getwell Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 3 | 19.00 | - | 19.00 | 265.00 | 77.36 | - | (187.64) | - | 19.00 |
| Bus Trips Grade 4 | - | - | - | 240.00 | 107.36 | - | (132.64) | - | - |
| Bus Trips Grade 5 | - | - | - | 225.00 | - | - | (225.00) | - | - |
| Bus Trips KK | - | - | - | 265.00 | 107.36 | - | (157.64) | - | - |
| Cafeteria Payments | - | - | - | 388.00 | 388.00 | - | - | - | - |
| SACC Reim. | 46.00 | - | 46.00 | - | 45.72 | - | - | - | 0.28 |
| SACC Tuition | - | - | - | 249.00 | 249.00 | - | - | - | - |
| Total Restricted | 8,894.71 | - | 8,894.71 | 9,458.64 | 10,092.63 | - | (858.74) | - | 7,401.98 |
| Total General and Restricted Fund | 28,797.31 | - | 28,797.31 | 29,153.72 | 25,812.26 | 858.74 | (858.74) | - | 32,138.77 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Goodlett Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 27,842.15 | - | 27,842.15 | 33,223.90 | 26,765.38 | 675.32 | - | - | 34,975.99 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Blue Ribbon | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| Cheerleaders | 544.00 | - | 544.00 | 2,094.00 | 1,792.00 | - | - | - | 846.00 |
| ESL | - | - | - | 700.00 | 697.29 | - | - | - | 2.71 |
| Exxon Grant | 862.44 | - | 862.44 | - | - | - | - | - | 862.44 |
| Fashion Club | 10.00 | - | 10.00 | - | 10.00 | - | - | - | - |
| FCA | 75.00 | - | 75.00 | - | 75.00 | - | - | - | - |
| Fifth Grade Club | (6.35) | - | (6.35) | 10,017.53 | 8,374.19 | - | - | - | 1,636.99 |
| First Grade Club | 2.00 | - | 2.00 | - | 2.00 | - | - | - | - |
| Fourth Grade Club | - | - | - | 5,291.74 | 5,039.48 | - | - | - | 252.26 |
| Grants-Misc.CALL AUDITING 1ST | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| Honor Society | 10.50 | - | 10.50 | - | 10.52 | - | - | - | (0.02) |
| Kindergarten Club | 149.19 | - | 149.19 | 455.00 | 603.98 | - | - | - | 0.21 |
| Library Club | 6.75 | - | 6.75 | - | 6.75 | - | - | - | - |
| Majorettes | 47.00 | - | 47.00 | - | - | - | - | - | 47.00 |
| Orff Music | - | - | - | 174.00 | 174.00 | - | - | - | - |
| PreKK Club | - | - | - | 575.00 | 575.00 | - | - | - | - |
| PTO | 4,882.24 | - | 4,882.24 | - | - | - | - | - | 4,882.24 |
| Sch Uniform Donations | 1.00 | - | 1.00 | - | 198.82 | - | - | - | (197.82) |
| Scholarship Fund | 1,600.00 | - | 1,600.00 | - | - | - | - | - | 1,600.00 |
| School Beautification | - | - | - | 100.00 | 100.00 | - | - | - | - |
| Science Club | 48.41 | - | 48.41 | - | 48.70 | - | - | - | (0.29) |
| Science Olympiad | 22.00 | - | 22.00 | - | 21.50 | - | - | - | 0.50 |
| Soccer Club | 76.00 | - | 76.00 | - | 76.00 | - | - | - | - |
| Student Council | 1,533.29 | - | 1,533.29 | 2,901.50 | 2,444.05 | - | - | - | 1,990.74 |
| T I Grant | 16.00 | - | 16.00 | - | - | - | - | - | 16.00 |
| Target Grant | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Teacher Courtesy | (187.19) | - | (187.19) | 37.93 | 444.45 | - | - | - | (593.71) |
| Third Grade Club | 25.59 | - | 25.59 | - | 25.59 | - | - | - | - |
| WalMart | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Goodlett Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1,045.00 | - | 1,045.00 | 11,211.47 | 10,536.15 | - | (675.32) | - | 1,045.00 |
| Bus Trips Grade 1 | 45.00 | - | 45.00 | - | - | - | - | - | 45.00 |
| Bus Trips Grade 4 | 12.00 | - | 12.00 | - | - | - | - | - | 12.00 |
| Cafeteria Payments | - | - | - | 4.00 | 4.00 | - | - | - | - |
| Caps and Gowns | (50.00) | - | (50.00) | 1,970.00 | 1,970.00 | - | - | - | (50.00) |
| Charity Drives | - | - | - | 808.00 | 808.00 | - | - | - | - |
| SACC Tuition | 25.00 | - | 25.00 | - | 25.00 | - | - | - | - |
| Total Restricted | 11,820.87 | - | 11,820.87 | 36,340.17 | 34,062.47 | - | (675.32) | - | 13,423.25 |
| Total General and Restricted Fund | 39,663.02 | - | 39,663.02 | 69,564.07 | 60,827.85 | 675.32 | (675.32) | - | 48,399.24 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Gordon Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|-------------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 13,241.15 | - | 13,241.15 | - | 13,241.15 | - | - | - | 0.00 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Total Restricted | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total General and Restricted Fund | <u><u>13,241.15</u></u> | <u><u>-</u></u> | <u><u>13,241.15</u></u> | <u><u>-</u></u> | <u><u>13,241.15</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>0.00</u></u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Grahamwood Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | 15,552 Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|------------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 60,354.04 | - | 60,354.04 | 30,953.50 | 28,421.25 | 2,727.18 | - | - | 65,613.47 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 503.00 | - | 503.00 | - | - | - | - | - | 503.00 |
| Beta Club | 8.47 | - | 8.47 | 1,479.00 | 1,340.82 | - | - | - | 146.65 |
| Cheerleaders | (135.00) | - | (135.00) | - | (137.00) | - | - | - | 2.00 |
| Chess Club | 6,481.40 | - | 6,481.40 | 17,930.00 | 15,393.96 | - | - | - | 9,017.44 |
| Chinese Club | 7,981.20 | - | 7,981.20 | 17,271.00 | 12,947.27 | - | - | - | 12,304.93 |
| CLUE | 6,516.67 | - | 6,516.67 | 13,986.70 | 14,651.77 | - | - | - | 5,851.60 |
| Dance Team | 3,915.14 | - | 3,915.14 | 5,070.00 | 2,951.27 | - | - | - | 6,033.87 |
| ESL | - | - | - | 340.95 | 270.48 | - | - | - | 70.47 |
| Exxon Grant | 588.00 | - | 588.00 | - | - | - | - | - | 588.00 |
| FedEx Grant | (91.00) | - | (91.00) | - | - | - | 91.00 | - | - |
| Fifth Grade Club | 214.87 | - | 214.87 | 65,160.00 | 63,246.96 | - | - | - | 2,127.91 |
| 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 | 7,677.39 | - | 7,677.39 | 16,217.75 | 14,136.12 | - | - | - | 9,759.02 |
| Junior League | 814.95 | - | 814.95 | - | - | - | - | - | 814.95 |
| Library Club | 263.00 | - | 263.00 | - | - | - | - | - | 263.00 |
| Martial Arts | (337.50) | - | (337.50) | 1,130.00 | (137.51) | - | - | - | 930.01 |
| Music | 127.00 | - | 127.00 | - | - | - | - | - | 127.00 |
| Newspaper Club | 41.00 | - | 41.00 | - | - | - | - | - | 41.00 |
| Orff Music | 512.00 | - | 512.00 | 1,020.00 | 1,020.00 | - | - | - | 512.00 |
| PTO | 91.52 | - | 91.52 | - | - | - | (91.00) | - | 0.52 |
| SACC Summer Camp | - | - | - | 5,095.00 | 5,095.00 | - | - | - | - |
| School Beautification | 44.00 | - | 44.00 | - | - | - | - | - | 44.00 |
| Social Studies | - | - | - | 287.00 | 287.00 | - | - | - | - |
| Target Grant | 1,167.14 | - | 1,167.14 | 700.00 | 704.76 | - | - | - | 1,162.38 |
| Teacher Courtesy | (275.32) | - | (275.32) | 281.41 | - | - | - | - | 6.09 |
| Third Grade Club | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Vending | (336.32) | - | (336.32) | 696.60 | 206.06 | - | - | - | 154.22 |
| Yearbook | - | - | - | 2,592.38 | 2,592.38 | - | - | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1,128.00 | - | 1,128.00 | - | - | - | 0.00 | - | 1,128.00 |
| Bus Trips Grade 1 | 6.28 | - | 6.28 | 6,797.46 | 6,214.59 | - | (582.87) | - | 6.28 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Grahamwood Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| | | | | | 15,552 | | | | |
| Bus Trips Grade 2 | 47.00 | - | 47.00 | 2,745.84 | 1,737.05 | - | (1,008.79) | - | 47.00 |
| Bus Trips Grade 3 | 190.00 | - | 190.00 | 3,838.00 | 3,837.43 | - | (0.57) | - | 190.00 |
| Bus Trips Grade 4 | 171.88 | - | 171.88 | 3,767.00 | 3,162.85 | - | (604.15) | - | 171.88 |
| Bus Trips Grade 5 | 244.84 | - | 244.84 | 3,239.75 | 2,708.82 | - | (530.93) | - | 244.84 |
| Bus Trips KK | 232.00 | - | 232.00 | 2,023.00 | 2,023.13 | - | 0.13 | - | 232.00 |
| Charity Drives | 323.01 | - | 323.01 | - | - | - | - | - | 323.01 |
| Class Piano | (559.72) | - | (559.72) | 19,160.00 | 18,635.21 | - | - | - | (34.93) |
| SACC Reim. | (62.67) | - | (62.67) | 1,200.09 | 1,193.39 | - | - | - | (55.97) |
| SACC Tuition | 521.23 | - | 521.23 | 224,225.60 | 224,225.60 | - | - | - | 521.23 |
| Total Restricted | 38,169.46 | - | 38,169.46 | 416,254.53 | 398,307.41 | - | (2,727.18) | - | 53,389.40 |
| Total General and Restricted Fund | 98,523.50 | - | 98,523.50 | 447,208.03 | 426,728.66 | 2,727.18 | (2,727.18) | - | 119,002.87 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Graves Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|------------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 9,145.10 | - | 9,145.10 | - | 9,145.10 | - | - | - | - |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Total Restricted | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total General and Restricted Fund | <u><u>9,145.10</u></u> | <u><u>-</u></u> | <u><u>9,145.10</u></u> | <u><u>-</u></u> | <u><u>9,145.10</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
Guthrie Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 28,358.54 | - | 28,358.54 | - | 31,576.07 | - | - | - | (3,217.53) |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | - | - | - | - | - | - | - | - | - |
| Club Accounts: | | | | | | | | | |
| Beta Club | 121.75 | - | 121.75 | - | - | - | - | - | 121.75 |
| Choir | 47.00 | - | 47.00 | - | - | - | - | - | 47.00 |
| Fifth Grade Club | 29.41 | - | 29.41 | - | - | - | - | - | 29.41 |
| Girl Scout | 521.00 | - | 521.00 | - | - | - | - | - | 521.00 |
| Grants-Misc.CALL AUDITING 1ST | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Kids Kreative Kooking | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| Kindergarten Club | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| PreKK Club | 419.60 | - | 419.60 | (265.00) | - | - | - | - | 154.60 |
| PTO | 226.00 | - | 226.00 | - | - | - | - | - | 226.00 |
| RFIS | 33.00 | - | 33.00 | - | - | - | - | - | 33.00 |
| Rotary Grant | 72.00 | - | 72.00 | - | - | - | - | - | 72.00 |
| Sch Uniform Donations | 527.00 | - | 527.00 | - | - | - | - | - | 527.00 |
| SECME | 46.00 | - | 46.00 | - | - | - | - | - | 46.00 |
| Student Council | 222.00 | - | 222.00 | - | - | - | - | - | 222.00 |
| Teacher Courtesy | 115.00 | - | 115.00 | - | - | - | - | - | 115.00 |
| Vending | 188.80 | - | 188.80 | - | - | - | - | - | 188.80 |
| Other Accounts | | | | | | | | | |
| Bus Trips Grade 1 | 40.16 | - | 40.16 | - | - | - | - | - | 40.16 |
| Bus Trips Grade 2 | 45.94 | - | 45.94 | - | - | - | - | - | 45.94 |
| Bus Trips Grade 3 | (7.00) | - | (7.00) | - | - | - | - | - | (7.00) |
| Bus Trips KK | 304.41 | - | 304.41 | - | - | - | - | - | 304.41 |
| Cafeteria Payments | 93.50 | - | 93.50 | - | - | - | - | - | 93.50 |
| Charity Drives | 243.26 | - | 243.26 | - | - | - | - | - | 243.26 |
| Title One/NCLB | 135.70 | - | 135.70 | - | - | - | - | - | 135.70 |
| Total Restricted | 3,482.53 | - | 3,482.53 | (265.00) | - | - | - | - | 3,217.53 |
| Total General and Restricted Fund | 31,841.07 | - | 31,841.07 | (265.00) | 31,576.07 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hamilton Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 93,407.26 | - | 93,407.26 | 1,067.02 | 4,573.53 | 801.62 | - | - | 90,702.37 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 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 | 1,198.79 | - | 1,198.79 | - | 1,194.90 | - | - | - | 3.89 |
| Majorettes | 1,282.91 | - | 1,282.91 | - | - | - | - | - | 1,282.91 |
| PreKK Club | - | - | - | 80.00 | 80.00 | - | - | - | - |
| Rotary Grant | 89.00 | - | 89.00 | - | - | - | - | - | 89.00 |
| Teacher Courtesy | 667.00 | - | 667.00 | - | - | - | (667.00) | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | 132.00 | - | 132.00 | 5,841.55 | 5,706.93 | - | (134.62) | - | 132.00 |
| Bus Trips Grade 2 | 28.00 | - | 28.00 | - | - | - | - | - | 28.00 |
| Bus Trips Grade 4 | 11.00 | - | 11.00 | - | - | - | - | - | 11.00 |
| SACC Tuition | - | - | - | 170.00 | 170.00 | - | - | - | - |
| Total Restricted | 5,193.70 | - | 5,193.70 | 6,091.55 | 7,151.83 | - | (801.62) | - | 3,331.80 |
| Total General and Restricted Fund | 98,600.96 | - | 98,600.96 | 7,158.57 | 11,725.36 | 801.62 | (801.62) | - | 94,034.17 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hawkins Mill Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 24,014.80 | - | 24,014.80 | 8,764.08 | 8,871.54 | - | - | - | 23,907.34 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Chess Club | 131.00 | - | 131.00 | - | - | - | - | - | 131.00 |
| Choir | 228.00 | - | 228.00 | - | - | - | - | - | 228.00 |
| Fifth Grade Club | - | - | - | 1,264.00 | 1,261.83 | - | - | - | 2.17 |
| First Grade Club | - | - | - | 606.00 | 559.42 | - | - | - | 46.58 |
| GENYOUth Foundation | (49.55) | - | (49.55) | 49.55 | - | - | - | - | - |
| Honor Society | 74.22 | - | 74.22 | - | - | - | - | - | 74.22 |
| Kindergarten Club | 25.00 | - | 25.00 | 777.00 | 695.55 | - | - | - | 106.45 |
| Playground Equipment | 4,259.00 | - | 4,259.00 | - | - | - | - | - | 4,259.00 |
| Pom Squad | 35.66 | - | 35.66 | 460.00 | 460.00 | - | - | - | 35.66 |
| PreKK Club | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| PTO | (235.46) | - | (235.46) | 235.15 | - | - | - | - | (0.31) |
| Sch Uniform Donations | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Second Grade Club | 215.25 | - | 215.25 | 1,022.00 | 986.69 | - | - | - | 250.56 |
| Sixth Grade Club | 151.00 | - | 151.00 | - | - | - | - | - | 151.00 |
| Step Team | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Tennessee Arts Commission Gran | - | - | - | 1,670.00 | 1,670.00 | - | - | - | - |
| Vending | - | - | - | 33.50 | - | - | - | - | 33.50 |
| Other Accounts | | | | | | | | | |
| 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 | - | - | - | 260.00 | 260.00 | - | - | - | - |
| Charity Drives | 157.00 | - | 157.00 | - | - | - | - | - | 157.00 |
| SACC Reim. | (674.00) | - | (674.00) | 674.00 | 0.16 | - | - | - | (0.16) |
| SACC Tuition | - | - | - | 273.00 | 273.00 | - | - | - | - |
| Title One/NCLB | (3.00) | - | (3.00) | 3.19 | - | - | - | - | 0.19 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hawkins Mill Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>5,291.12</u> | - | <u>5,291.12</u> | <u>7,327.39</u> | <u>6,166.65</u> | - | - | - | <u>6,451.86</u> |
| Total General and Restricted Fund | <u>29,305.92</u> | - | <u>29,305.92</u> | <u>16,091.47</u> | <u>15,038.19</u> | - | - | - | <u>30,359.20</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hickory Ridge Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 52,841.58 | - | 52,841.58 | 20,435.91 | 19,410.56 | 1,789.06 | - | - | 55,655.99 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Band | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| Charmette Club | 722.00 | - | 722.00 | - | - | - | - | - | 722.00 |
| Cheerleaders | 285.00 | - | 285.00 | - | - | - | - | - | 285.00 |
| Discover | 8,597.00 | - | 8,597.00 | - | - | - | - | - | 8,597.00 |
| Dollar General Literacy Grant | 116.97 | - | 116.97 | - | - | - | - | - | 116.97 |
| Drill Team | - | - | - | 250.00 | 127.36 | - | - | - | 122.64 |
| Fashion Club | 10.83 | - | 10.83 | - | - | - | - | - | 10.83 |
| Fifth Grade Club | 253.18 | - | 253.18 | 5,472.00 | 5,246.83 | - | - | - | 478.35 |
| First Grade Club | 70.95 | - | 70.95 | - | - | - | - | - | 70.95 |
| 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 |
| Music | 250.00 | - | 250.00 | - | - | - | - | - | 250.00 |
| Orchestra | 1,522.31 | - | 1,522.31 | - | - | - | - | - | 1,522.31 |
| Orff Music | 20.00 | - | 20.00 | 18.00 | 18.00 | - | - | - | 20.00 |
| PTO | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Rotary Grant | 37.00 | - | 37.00 | - | - | - | - | - | 37.00 |
| Science Club | - | - | - | 254.00 | 160.00 | - | - | - | 94.00 |
| Second Grade Club | 46.00 | - | 46.00 | - | - | - | - | - | 46.00 |
| Step Team | 19.83 | - | 19.83 | 8,231.92 | 7,510.28 | - | - | - | 741.47 |
| Student Council | 284.79 | - | 284.79 | - | 120.25 | - | - | - | 164.54 |
| Sunshine Club | 168.00 | - | 168.00 | - | - | - | - | - | 168.00 |
| Target Grant | 217.00 | - | 217.00 | - | - | - | - | - | 217.00 |
| Teacher Courtesy | 50.28 | - | 50.28 | 0.38 | 50.38 | - | - | - | 0.28 |
| Third Grade Club | (6.13) | - | (6.13) | 6.14 | - | - | - | - | 0.01 |
| Vending | 1,453.26 | - | 1,453.26 | - | - | - | (1,452.96) | - | 0.30 |
| Yearbook | 66.47 | - | 66.47 | 4,023.00 | 3,608.16 | - | - | - | 481.31 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hickory Ridge Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2,773.00 | - | 2,773.00 | - | - | - | - | - | 2,773.00 |
| Bus Trips Grade 1 | - | - | - | 3,687.00 | 3,645.10 | - | (41.90) | - | 0.00 |
| Bus Trips Grade 2 | 253.00 | - | 253.00 | 2,222.00 | 1,935.00 | - | (287.00) | - | 253.00 |
| Bus Trips Grade 3 | - | - | - | 1,800.00 | 1,800.00 | - | - | - | - |
| Bus Trips Grade 4 | - | - | - | 1,385.00 | 1,385.00 | - | - | - | - |
| Bus Trips Grade 5 | 41.00 | - | 41.00 | 1,214.00 | 1,206.80 | - | (7.20) | - | 41.00 |
| Bus Trips KK | 82.00 | - | 82.00 | 5,022.50 | 5,022.50 | - | - | - | 82.00 |
| Cafeteria Payments | - | - | - | 1,242.00 | 1,242.00 | - | - | - | - |
| SACC Tuition | - | - | - | 30,317.00 | 30,317.00 | - | - | - | - |
| SPED Home Environment | (31.60) | - | (31.60) | 629.34 | 597.38 | - | - | - | 0.36 |
| Total Restricted | 17,600.14 | - | 17,600.14 | 65,774.28 | 63,992.04 | - | (1,789.06) | - | 17,593.32 |
| Total General and Restricted Fund | 70,441.72 | - | 70,441.72 | 86,210.19 | 83,402.60 | 1,789.06 | (1,789.06) | - | 73,249.31 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Highland Oaks Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 26,908.02 | - | 26,908.02 | 35,191.37 | 30,169.91 | 745.72 | - | - | 32,675.20 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 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 | - | - | - | 804.29 | 783.66 | - | - | - | 20.63 |
| ESL | - | - | - | 912.00 | 926.76 | - | - | - | (14.76) |
| Fifth Grade Club | - | - | - | 14,392.50 | 14,357.25 | - | - | - | 35.25 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 450.00 | 449.70 | - | - | - | 0.30 |
| Jewels Club | 26.00 | - | 26.00 | - | - | - | - | - | 26.00 |
| Junior League | - | - | - | 796.32 | 689.55 | - | - | - | 106.77 |
| Math Club | 152.00 | - | 152.00 | - | - | - | - | - | 152.00 |
| Music | 82.00 | - | 82.00 | 290.00 | 288.00 | - | - | - | 84.00 |
| PreKK Club | 59.08 | - | 59.08 | 903.00 | 888.00 | - | - | - | 74.08 |
| Science Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Scrabble Club | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| SPED Club | - | - | - | 72.00 | 72.00 | - | - | - | - |
| Student Council | 952.00 | - | 952.00 | - | - | - | - | - | 952.00 |
| Teacher Courtesy | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| Ties/Pearls | 3,753.57 | - | 3,753.57 | 9,579.00 | 11,294.43 | - | - | - | 2,038.14 |
| Vending | 105.64 | - | 105.64 | 248.22 | - | - | - | - | 353.86 |
| Yearbook | 1,143.48 | - | 1,143.48 | 2,660.00 | 2,961.29 | - | - | - | 842.19 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 60.00 | - | 60.00 | 910.00 | 816.02 | - | (93.98) | - | 60.00 |
| Bus Trips Grade 1 | (95.00) | - | (95.00) | 1,068.00 | 1,067.37 | - | (0.63) | - | (95.00) |
| Bus Trips Grade 2 | (200.81) | - | (200.81) | 2,773.00 | 2,690.10 | - | (82.90) | - | (200.81) |
| Bus Trips Grade 3 | 439.67 | - | 439.67 | 2,869.02 | 3,178.77 | - | (129.92) | - | - |
| Bus Trips Grade 4 | - | - | - | 2,025.50 | 1,859.74 | - | (165.76) | - | - |
| Bus Trips Grade 5 | - | - | - | 3,513.00 | 3,242.57 | - | (270.43) | - | - |
| Bus Trips KK | (507.19) | - | (507.19) | 2,333.00 | 2,330.90 | - | (2.10) | - | (507.19) |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Highland Oaks Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Class Piano | - | - | - | 13.00 | 13.00 | - | - | - | - |
| SACC Tuition | - | - | - | 149,555.00 | 149,555.00 | - | - | - | - |
| Title One/NCLB | (672.00) | - | (672.00) | - | - | - | - | - | (672.00) |
| Total Restricted | 6,412.10 | - | 6,412.10 | 196,166.85 | 197,464.11 | - | (745.72) | - | 4,369.12 |
| Total General and Restricted Fund | 33,320.12 | - | 33,320.12 | 231,358.22 | 227,634.02 | 745.72 | (745.72) | - | 37,044.32 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Holmes Road Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 54,419.18 | - | 54,419.18 | 13,271.15 | 14,345.61 | 1,046.52 | - | - | 54,391.24 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 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 | 299.00 | - | 299.00 | 0.26 | 299.72 | - | - | - | (0.46) |
| First Grade Club | 103.00 | - | 103.00 | - | - | - | - | - | 103.00 |
| 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 | - | - | - | - | - | 255.00 |
| Mother/Daughter Tea | 307.00 | - | 307.00 | - | - | - | - | - | 307.00 |
| Music | 123.00 | - | 123.00 | 36.00 | 36.00 | - | - | - | 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 | - | - | - | - | - | 544.00 |
| PreKK Club | - | - | - | 475.00 | 475.00 | - | - | - | - |
| PTO | 1,007.00 | - | 1,007.00 | - | - | - | (1,006.91) | - | 0.09 |
| Science Club | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Second Grade Club | 26.22 | - | 26.22 | - | - | - | - | - | 26.22 |
| Step Team | 80.00 | - | 80.00 | - | - | - | - | - | 80.00 |
| Student Council | 181.00 | - | 181.00 | - | - | - | - | - | 181.00 |
| Sunshine Club | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| Target Grant | 243.46 | - | 243.46 | (62.32) | - | - | - | - | 181.14 |
| WalMart | 76.00 | - | 76.00 | - | - | - | - | - | 76.00 |
| Watch Dogs | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Yearbook | 25.67 | - | 25.67 | - | - | - | - | - | 25.67 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Holmes Road Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2,999.00 | - | 2,999.00 | 576.00 | 536.44 | - | (39.56) | - | 2,999.00 |
| Bus Trips Grade 2 | - | - | - | 1,417.44 | 1,417.44 | - | - | - | - |
| Bus Trips Grade 4 | 4.00 | - | 4.00 | 2,957.00 | 2,957.00 | - | - | - | 4.00 |
| Bus Trips Grade 5 | - | - | - | 6,904.90 | 6,904.89 | - | (0.01) | - | (0.00) |
| Cafeteria Payments | - | - | - | 90.00 | 90.00 | - | - | - | - |
| SACC Reim. | 19.00 | - | 19.00 | - | 19.33 | - | - | - | (0.33) |
| SACC Tuition | - | - | - | 78,751.70 | 78,751.70 | - | - | - | - |
| SPED Home Environment | - | - | - | 347.09 | 347.09 | - | (0.04) | - | (0.04) |
| Total Restricted | 11,447.07 | - | 11,447.07 | 91,493.07 | 91,834.61 | - | (1,046.52) | - | 10,059.01 |
| Total General and Restricted Fund | 65,866.25 | - | 65,866.25 | 104,764.22 | 106,180.22 | 1,046.52 | (1,046.52) | - | 64,450.25 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Idlewild Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 28,181.20 | - | 28,181.20 | 12,964.05 | 17,617.00 | - | - | - | 23,528.25 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 1.15 | - | 1.15 | - | - | - | - | - | 1.15 |
| Beta Club | - | - | - | 310.00 | 309.92 | - | - | - | 0.08 |
| Blue Ribbon | 70.00 | - | 70.00 | - | 63.60 | - | - | - | 6.40 |
| Chess Club | 880.37 | - | 880.37 | - | 601.68 | - | - | - | 278.69 |
| Choir | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| CLUE | 58.00 | - | 58.00 | 1,872.00 | 1,828.00 | - | - | - | 102.00 |
| Community Ed. Project | 154.00 | - | 154.00 | - | - | - | - | - | 154.00 |
| Emergency-Calhoun | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Environmental Club | 157.00 | - | 157.00 | - | - | - | - | - | 157.00 |
| Exxon Grant | 1,000.00 | - | 1,000.00 | - | 981.95 | - | - | - | 18.05 |
| Fashion Club | - | - | - | 500.00 | 500.00 | - | - | - | - |
| Fifth Grade Club | 239.21 | - | 239.21 | 2,454.75 | 2,432.65 | - | - | - | 261.31 |
| First Grade Club | 192.83 | - | 192.83 | 724.25 | 820.43 | - | - | - | 96.65 |
| Fourth Grade Club | 357.18 | - | 357.18 | 7,998.00 | 7,909.94 | - | - | - | 445.24 |
| GENYOUth Foundation | 28.61 | - | 28.61 | - | - | - | - | - | 28.61 |
| Junior League | 1,000.00 | - | 1,000.00 | - | 834.97 | - | - | - | 165.03 |
| Kindergarten Club | 195.97 | - | 195.97 | 805.00 | 759.84 | - | - | - | 241.13 |
| Music | - | - | - | 367.00 | 344.57 | - | - | - | 22.43 |
| Optimist Club | - | - | - | 1,000.00 | 65.38 | - | - | - | 934.62 |
| Orff Music | 1.00 | - | 1.00 | 54.00 | 54.00 | - | - | - | 1.00 |
| Outdoor Classroom Grant | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Photography Club | 163.46 | - | 163.46 | 4,415.00 | 4,140.60 | - | - | - | 437.86 |
| PTO | 1,456.51 | - | 1,456.51 | 8,934.26 | 2,141.89 | - | - | - | 8,248.88 |
| SACC Summer Camp | 27,418.00 | - | 27,418.00 | 6,660.00 | 6,660.00 | - | - | - | 27,418.00 |
| School Beautification | 192.72 | - | 192.72 | 600.00 | 100.00 | - | - | - | 692.72 |
| Science Club | - | - | - | 67.50 | - | - | - | - | 67.50 |
| SECME | 5,300.00 | - | 5,300.00 | - | 2,870.97 | - | - | - | 2,429.03 |
| Second Grade Club | - | - | - | 1,049.00 | 836.15 | - | - | - | 212.85 |
| STEM Grant | 185.00 | - | 185.00 | - | - | - | - | - | 185.00 |
| Student Council | 1,013.08 | - | 1,013.08 | 2,715.55 | 1,750.35 | - | - | - | 1,978.28 |
| Teacher Courtesies | - | - | - | 700.00 | 650.00 | - | - | - | 50.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Idlewild Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Technical Honor Society | - | - | - | 400.00 | - | - | - | - | 400.00 |
| Third Grade Club | - | - | - | 2,261.00 | 2,261.00 | - | - | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | (592.00) | - | (592.00) | - | - | - | - | - | (592.00) |
| Bus Trips Grade 5 | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| Cafeteria Payments | - | - | - | 572.00 | 572.00 | - | - | - | - |
| Charity Drives | - | - | - | 9,228.59 | 9,228.59 | - | - | - | - |
| Class Piano | - | - | - | 2,160.00 | 2,160.00 | - | - | - | - |
| SACC Reim. | - | - | - | 499.80 | 499.80 | - | - | - | - |
| SACC Tuition | (27,047.96) | - | (27,047.96) | 175,168.60 | 175,468.60 | - | - | - | (27,347.96) |
| Total Restricted | 12,474.13 | - | 12,474.13 | 231,516.30 | 226,846.88 | - | - | - | 17,143.55 |
| Total General and Restricted Fund | 40,655.33 | - | 40,655.33 | 244,480.35 | 244,463.88 | - | - | - | 40,671.80 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Jackson Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 5,838.91 | - | 5,838.91 | 13,885.91 | 14,880.66 | 1,357.45 | - | - | 6,201.61 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Choir | 8.49 | - | 8.49 | 160.00 | 130.28 | - | - | - | 38.21 |
| Drama Club | 69.00 | - | 69.00 | - | 34.79 | - | - | - | 34.21 |
| Exxon Grant | 1,794.64 | - | 1,794.64 | - | - | - | - | - | 1,794.64 |
| Fifth Grade Club | 23.37 | - | 23.37 | 208.00 | 168.50 | - | - | - | 62.87 |
| Laura Bush Grant | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Orff Music | 43.00 | - | 43.00 | - | 39.91 | - | - | - | 3.09 |
| PTO | 1,217.81 | - | 1,217.81 | - | - | - | (1,217.61) | - | 0.20 |
| Teacher Courtesy | 20.57 | - | 20.57 | - | - | - | (20.80) | - | (0.23) |
| Other Accounts | | | | | | | | | |
| Bus Trips | 243.00 | - | 243.00 | 2,158.00 | 2,038.96 | - | (119.04) | - | 243.00 |
| Bus Trips Grade 5 | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Bus Trips KK | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Cafeteria Payments | - | - | - | 2,412.75 | 2,412.75 | - | - | - | - |
| Title One/NCLB | - | - | - | 625.86 | 625.86 | - | - | - | 0.00 |
| Total Restricted | 3,499.88 | - | 3,499.88 | 5,564.61 | 5,451.05 | - | (1,357.45) | - | 2,255.99 |
| Total General and Restricted Fund | 9,338.79 | - | 9,338.79 | 19,450.52 | 20,331.71 | 1,357.45 | (1,357.45) | - | 8,457.60 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kate Bond Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 538.01 | - | 538.01 | 22,925.88 | 19,312.38 | 221.59 | - | - | 4,373.10 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | 450.00 | - | 450.00 | 255.45 | 703.88 | - | - | - | 1.57 |
| Cheerleaders | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| CLUE | 9.40 | - | 9.40 | 2,305.50 | 2,183.30 | - | - | - | 131.60 |
| Elementary Sports Club | - | - | - | 706.00 | 665.47 | - | - | - | 40.53 |
| Exxon Grant | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| Kindergarten Club | 2.63 | - | 2.63 | - | - | - | - | - | 2.63 |
| Race for Education | - | - | - | 15.00 | 15.00 | - | - | - | - |
| SACC Summer Camp | 13,638.30 | - | 13,638.30 | - | - | - | - | - | 13,638.30 |
| School Beautification | 349.34 | - | 349.34 | - | 164.05 | - | - | - | 185.29 |
| Science Club | - | - | - | 385.00 | 358.58 | - | - | - | 26.42 |
| Teacher Courtesy | - | - | - | 230.00 | 106.44 | - | - | - | 123.56 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 3,202.00 | - | 3,202.00 | - | - | - | - | - | 3,202.00 |
| Bus Trips Grade 1 | 505.00 | - | 505.00 | 2,603.00 | 2,539.93 | - | (63.07) | - | 505.00 |
| Bus Trips Grade 2 | - | - | - | 721.00 | 562.98 | - | (158.02) | - | - |
| Bus Trips Grade 3 | - | - | - | 1,692.00 | 1,692.00 | - | - | - | - |
| Bus Trips Grade 5 | 91.00 | - | 91.00 | (132.00) | - | - | - | - | (41.00) |
| Bus Trips KK | 63.00 | - | 63.00 | 4,786.50 | 4,786.00 | - | (0.50) | - | 63.00 |
| Cafeteria Payments | - | - | - | 114.00 | 114.00 | - | - | - | - |
| Charity Drives | - | - | - | 15,506.44 | 15,506.44 | - | - | - | - |
| Class Piano | (335.43) | - | (335.43) | 6,190.00 | 5,854.35 | - | - | - | 0.22 |
| SACC Reim. | - | - | - | 3,258.28 | 3,258.28 | - | - | - | - |
| SACC Tuition | (13,639.37) | - | (13,639.37) | 208,589.25 | 208,589.25 | - | - | - | (13,639.37) |
| Total Restricted | 4,837.87 | - | 4,837.87 | 247,225.42 | 247,099.95 | - | (221.59) | - | 4,741.75 |
| Total General and Restricted Fund | 5,375.88 | - | 5,375.88 | 270,151.30 | 266,412.33 | 221.59 | (221.59) | - | 9,114.85 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Keystone Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 20,509.77 | - | 20,509.77 | 24,400.54 | 11,831.98 | (146.10) | - | - | 32,932.23 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Autozone Student Fund | 1,175.61 | - | 1,175.61 | - | 25.59 | - | - | - | 1,150.02 |
| CLUE | (400.00) | - | (400.00) | 80.00 | - | - | - | - | (320.00) |
| Computer Club | - | - | - | 5.00 | - | - | (5.00) | - | - |
| Fifth Grade Club | 697.22 | - | 697.22 | 6.77 | 80.00 | - | - | - | 623.99 |
| First Grade Club | - | - | - | 182.40 | 177.78 | - | - | - | 4.62 |
| GENYOUth Foundation | 51.75 | - | 51.75 | - | - | - | (50.00) | - | 1.75 |
| Guidance | 92.45 | - | 92.45 | 9,292.42 | 9,217.91 | - | 1,327.28 | - | 1,494.24 |
| Kindergarten Club | - | - | - | 1,189.45 | 1,189.17 | - | - | - | 0.28 |
| Library Club | 280.84 | - | 280.84 | 1,938.00 | 1,483.25 | - | - | - | 735.59 |
| Music | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Newspaper Club | 462.98 | - | 462.98 | 3,151.40 | 2,337.10 | - | (1,277.28) | - | - |
| Optimist Club | - | - | - | 97.65 | - | - | - | - | 97.65 |
| Orchestra | 550.00 | - | 550.00 | - | - | - | - | - | 550.00 |
| Outdoor Classroom Grant | 58.82 | - | 58.82 | - | - | - | - | - | 58.82 |
| PreKK Club | - | - | - | 235.00 | 235.00 | - | - | - | - |
| PTO | - | - | - | 403.80 | - | - | 350.00 | - | 753.80 |
| Sch Uniform Donations | 218.00 | - | 218.00 | - | 22.50 | - | - | - | 195.50 |
| Science Club | - | - | - | 500.00 | - | - | - | - | 500.00 |
| Second Grade Club | - | - | - | 481.77 | 481.77 | - | - | - | - |
| Target Grant | - | - | - | 198.90 | - | - | (198.90) | - | - |
| Third Grade Club | - | - | - | 1,206.00 | 788.43 | - | - | - | 417.57 |
| Other Accounts | | | | | | | | | |
| 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) | 204.00 | 204.00 | - | - | - | (25.00) |
| Charity Drives | 25.00 | - | 25.00 | 207.00 | 207.00 | - | - | - | 25.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Keystone Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | 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) | 55,425.43 | 55,425.43 | - | - | - | (45.00) |
| SPED Home Environment | (58.74) | - | (58.74) | 283.41 | 609.05 | - | - | - | (384.38) |
| Total Restricted | 5,244.16 | - | 5,244.16 | 75,088.40 | 72,483.98 | - | 146.10 | - | 7,994.68 |
| Total General and Restricted Fund | 25,753.93 | - | 25,753.93 | 99,488.94 | 84,315.96 | (146.10) | 146.10 | - | 40,926.91 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kingsbury Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 66,268.39 | - | 66,268.39 | 39,547.28 | 62,002.67 | 321.47 | - | - | 44,134.47 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Blue Ribbon | 402.00 | - | 402.00 | - | - | - | - | - | 402.00 |
| CLUE | - | - | - | 293.00 | 261.50 | - | - | - | 31.50 |
| Fifth Grade Club | 165.00 | - | 165.00 | - | - | - | - | - | 165.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 663.46 | - | - | - | 336.54 |
| Kindergarten Club | 232.31 | - | 232.31 | 919.00 | 758.77 | - | - | - | 392.54 |
| Lowes | - | - | - | 2,500.00 | 758.54 | - | - | - | 1,741.46 |
| Music | 10.74 | - | 10.74 | 370.00 | 348.75 | - | - | - | 31.99 |
| Orff Music | - | - | - | 144.00 | 144.00 | - | - | - | - |
| Outdoor Classroom Grant | 228.54 | - | 228.54 | 310.90 | 460.78 | - | - | - | 78.66 |
| PreKK Club | - | - | - | 310.00 | 310.00 | - | - | - | - |
| Race for Education | 35.00 | - | 35.00 | - | - | - | - | - | 35.00 |
| RFIS | 830.00 | - | 830.00 | - | - | - | - | - | 830.00 |
| SPED Club | 405.00 | - | 405.00 | - | 174.15 | - | - | - | 230.85 |
| Sunshine Club | 0.92 | - | 0.92 | - | - | - | - | - | 0.92 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1,240.23 | - | 1,240.23 | 175.28 | 152.67 | - | (22.61) | - | 1,240.23 |
| Bus Trips Grade 1 | 229.28 | - | 229.28 | 657.00 | 478.33 | - | (178.67) | - | 229.28 |
| Bus Trips Grade 2 | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Bus Trips Grade 3 | (6.00) | - | (6.00) | 2,316.00 | 2,296.32 | - | (19.68) | - | (6.00) |
| Bus Trips Grade 4 | 144.00 | - | 144.00 | 3,608.50 | 3,452.64 | - | (155.86) | - | 144.00 |
| Bus Trips Grade 5 | 14.14 | - | 14.14 | 2,798.21 | 2,736.71 | - | 55.35 | - | 130.99 |
| Bus Trips KK | 110.35 | - | 110.35 | 2,107.92 | 2,107.92 | - | - | - | 110.35 |
| Charity Drives | - | - | - | 2,248.93 | 2,248.93 | - | - | - | - |
| Total Restricted | 5,042.51 | - | 5,042.51 | 18,758.74 | 17,353.47 | - | (321.47) | - | 6,126.31 |
| Total General and Restricted Fund | 71,310.90 | - | 71,310.90 | 58,306.02 | 79,356.14 | 321.47 | (321.47) | - | 50,260.78 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Klondike Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 14,166.32 | - | 14,166.32 | - | 14,745.32 | - | - | - | (579.00) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 579.00 | - | 579.00 | - | - | - | - | - | 579.00 |
| Total Restricted | 579.00 | - | 579.00 | - | - | - | - | - | 579.00 |
| Total General and Restricted Fund | 14,745.32 | - | 14,745.32 | - | 14,745.32 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Knight Road Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 59,643.38 | - | 59,643.38 | 19,370.63 | 22,881.75 | 353.22 | - | - | 56,485.48 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | - | - | - | 240.00 | 240.00 | - | - | - | - |
| Blue Ribbon | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| Elementary Sports Club | 100.00 | - | 100.00 | - | - | - | - | - | 100.00 |
| Fifth Grade Club | 504.07 | - | 504.07 | 3,196.00 | 2,937.52 | - | - | - | 762.55 |
| First Grade Club | - | - | - | 440.00 | 440.00 | - | - | - | - |
| Fourth Grade Club | - | - | - | 1,177.00 | 1,095.03 | - | - | - | 81.97 |
| GENYOUth Foundation | 24.34 | - | 24.34 | - | - | - | - | - | 24.34 |
| Kindergarten Club | 80.00 | - | 80.00 | 1,922.25 | 1,988.20 | - | - | - | 14.05 |
| Majorettes | 241.76 | - | 241.76 | 2,410.00 | 2,159.29 | - | - | - | 492.47 |
| Outdoor Classroom Grant | 1,387.00 | - | 1,387.00 | - | - | - | - | - | 1,387.00 |
| Pom Squad | 8.00 | - | 8.00 | 1,567.80 | 1,553.15 | - | - | - | 22.65 |
| PreKK Club | 52.00 | - | 52.00 | 528.00 | 500.00 | - | - | - | 80.00 |
| PTO | 311.09 | - | 311.09 | - | - | - | (311.09) | - | - |
| Rotary Grant | 287.00 | - | 287.00 | - | - | - | - | - | 287.00 |
| Sch Uniform Donations | 523.00 | - | 523.00 | - | - | - | - | - | 523.00 |
| Second Grade Club | - | - | - | 584.00 | 550.78 | - | - | - | 33.22 |
| 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 |
| Teacher Courtesy | 46.53 | - | 46.53 | 8.47 | 55.00 | - | - | - | - |
| Third Grade Club | - | - | - | 1,035.00 | 1,035.00 | - | - | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | 437.00 | - | 437.00 | 900.00 | 900.00 | - | - | - | 437.00 |
| Bus Trips Grade 1 | 74.00 | - | 74.00 | - | - | - | - | - | 74.00 |
| Bus Trips KK | - | - | - | 240.00 | 197.87 | - | (42.13) | - | - |
| Cafeteria Payments | - | - | - | 150.00 | 150.00 | - | - | - | - |
| Charity Drives | - | - | - | 926.14 | 926.14 | - | - | - | - |
| SACC Reim. | 85.05 | - | 85.05 | 12.00 | 97.05 | - | - | - | - |
| SACC Tuition | - | - | - | 173.00 | 173.00 | - | - | - | - |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Knight Road Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------------|-------------------------|--------------------------------------|------------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>4,297.84</u> | <u>-</u> | <u>4,297.84</u> | <u>15,509.66</u> | <u>14,998.03</u> | <u>-</u> | <u>(353.22)</u> | <u>-</u> | <u>4,456.25</u> |
| Total General and Restricted Fund | <u><u>63,941.22</u></u> | <u><u>-</u></u> | <u><u>63,941.22</u></u> | <u><u>34,880.29</u></u> | <u><u>37,879.78</u></u> | <u><u>353.22</u></u> | <u><u>(353.22)</u></u> | <u><u>-</u></u> | <u><u>60,941.73</u></u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
LaRose Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 24,492.00 | - | 24,492.00 | 4,691.20 | 2,307.31 | 190.00 | - | - | 27,065.89 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | 54.42 | - | 54.42 | 210.00 | 225.00 | - | - | - | 39.42 |
| Blue Ribbon | 96.00 | - | 96.00 | - | - | - | - | - | 96.00 |
| Class 30 Funds | 78.00 | - | 78.00 | - | - | - | - | - | 78.00 |
| Exxon Grant | 1,500.00 | - | 1,500.00 | - | - | - | - | - | 1,500.00 |
| Fifth Grade Club | 564.96 | - | 564.96 | 544.95 | 538.95 | - | - | - | 570.96 |
| First Grade Club | 49.00 | - | 49.00 | 245.00 | 265.00 | - | - | - | 29.00 |
| Fourth Grade Club | 347.11 | - | 347.11 | - | - | - | - | - | 347.11 |
| GENYOUth Foundation | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Honor Society | 288.00 | - | 288.00 | - | - | - | - | - | 288.00 |
| Kindergarten Club | 109.00 | - | 109.00 | 215.00 | 205.00 | - | - | - | 119.00 |
| PreKK Club | - | - | - | 85.00 | 85.00 | - | - | - | - |
| Second Grade Club | 101.00 | - | 101.00 | 300.00 | 290.00 | - | - | - | 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 |
| Other Accounts | | | | | | | | | |
| Bus Trips Grade 1 | - | - | - | - | (5.00) | - | (5.00) | - | - |
| Bus Trips Grade 2 | 63.00 | - | 63.00 | - | (5.00) | - | (5.00) | - | 63.00 |
| Bus Trips Grade 3 | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| Bus Trips Grade 4 | - | - | - | - | (90.00) | - | (90.00) | - | - |
| Bus Trips Grade 5 | - | - | - | 572.00 | 487.00 | - | (85.00) | - | - |
| Bus Trips KK | 1.00 | - | 1.00 | - | (5.00) | - | (5.00) | - | 1.00 |
| Cafeteria Payments | - | - | - | 164.00 | 164.00 | - | - | - | - |
| Total Restricted | 3,959.91 | - | 3,959.91 | 5,355.95 | 5,154.95 | - | (190.00) | - | 3,970.91 |
| Total General and Restricted Fund | 28,451.91 | - | 28,451.91 | 10,047.15 | 7,462.26 | 190.00 | (190.00) | - | 31,036.80 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Levi Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 18,667.94 | - | 18,667.94 | 31,911.60 | 29,460.29 | - | - | - | 21,119.25 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| Cheerleaders | 14.00 | - | 14.00 | - | - | - | - | - | 14.00 |
| Choir | 62.22 | - | 62.22 | 5.00 | - | - | - | - | 67.22 |
| Dance Team | - | - | - | 1,684.24 | 1,684.24 | - | - | - | - |
| Exxon Grant | 25.40 | - | 25.40 | - | - | - | - | - | 25.40 |
| Fashion Club | 1.08 | - | 1.08 | - | - | - | - | - | 1.08 |
| Fifth Grade Club | 553.41 | - | 553.41 | 2,040.00 | 2,199.17 | - | - | - | 394.24 |
| First Grade Club | 72.00 | - | 72.00 | 360.00 | 383.92 | - | - | - | 48.08 |
| Fourth Grade Club | 204.00 | - | 204.00 | - | 63.29 | - | - | - | 140.71 |
| Honor Society | - | - | - | 40.00 | - | - | - | - | 40.00 |
| Kindergarten Club | 221.00 | - | 221.00 | 1,170.00 | 1,375.98 | - | - | - | 15.02 |
| Library Club | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| MTI | 656.31 | - | 656.31 | 9,603.00 | 4,804.42 | - | - | - | 5,454.89 |
| Music | 160.50 | - | 160.50 | 3,420.00 | 3,420.00 | - | - | - | 160.50 |
| PreKK Club | 161.00 | - | 161.00 | - | 91.28 | - | - | - | 69.72 |
| PTO | 2.24 | - | 2.24 | - | - | - | - | - | 2.24 |
| SACC Summer Camp | - | - | - | 16.00 | 16.00 | - | - | - | - |
| Second Grade Club | 77.00 | - | 77.00 | - | - | - | - | - | 77.00 |
| Sixth Grade Club | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| Target Grant | 13.81 | - | 13.81 | - | - | - | - | - | 13.81 |
| Teacher Courtesy | 21.28 | - | 21.28 | 1,346.28 | 1,092.65 | - | - | - | 274.91 |
| Tennessee Arts Commission Gran | - | - | - | 1,600.00 | 1,600.00 | - | - | - | - |
| Third Grade Club | 382.26 | - | 382.26 | 1,452.00 | 1,563.33 | - | - | - | 270.93 |
| Other Accounts | | | | | | | | | |
| Bus Trips | - | - | - | 633.08 | 633.08 | - | - | - | - |
| Cafeteria Payments | - | - | - | 158.00 | 158.00 | - | - | - | - |
| Charity Drives | - | - | - | 121.75 | 121.75 | - | - | - | - |
| SACC Tuition | - | - | - | 40.00 | 40.00 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Levi Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>2,659.51</u> | - | <u>2,659.51</u> | <u>23,689.35</u> | <u>19,247.11</u> | - | - | - | <u>7,101.75</u> |
| Total General and Restricted Fund | <u>21,327.45</u> | - | <u>21,327.45</u> | <u>55,600.95</u> | <u>48,707.40</u> | - | - | - | <u>28,221.00</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Lincoln Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 37,189.47 | - | 37,189.47 | - | 37,097.42 | (219.33) | - | - | (127.28) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| SACC Summer Camp | - | - | - | (274.33) | - | - | 274.33 | - | - |
| Sunshine Club | 45.20 | - | 45.20 | - | - | - | (45.00) | - | 0.20 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 124.08 | - | 124.08 | - | - | - | - | - | 124.08 |
| Bus Trips KK | 13.00 | - | 13.00 | - | - | - | (10.00) | - | 3.00 |
| Total Restricted | 182.28 | - | 182.28 | (274.33) | - | - | 219.33 | - | 127.28 |
| Total General and Restricted Fund | 37,371.75 | - | 37,371.75 | (274.33) | 37,097.42 | (219.33) | 219.33 | - | 0.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Lowrance Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 12,967.49 | - | 12,967.49 | 33,857.61 | 35,646.58 | 352.24 | - | - | 11,530.76 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 8,880.60 | - | 8,880.60 | 20,565.50 | 25,465.05 | - | - | - | 3,981.05 |
| Club Accounts: | | | | | | | | | |
| Art Club | 87.37 | - | 87.37 | - | - | - | - | - | 87.37 |
| Band | 441.00 | - | 441.00 | - | - | - | - | - | 441.00 |
| Beta Club | 732.36 | - | 732.36 | - | 622.48 | - | - | - | 109.88 |
| Choir | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Dance Team | 229.00 | - | 229.00 | - | - | - | - | - | 229.00 |
| Drama Club | 600.48 | - | 600.48 | - | 203.57 | - | - | - | 396.91 |
| Eighth Grade Club | 151.71 | - | 151.71 | 32,266.00 | 32,137.33 | - | - | - | 280.38 |
| First Grade Club | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Girl's Book Club | 32.60 | - | 32.60 | - | - | - | - | - | 32.60 |
| Guidance | 634.10 | - | 634.10 | 650.00 | 104.00 | - | - | - | 1,180.10 |
| Happy Kids Club | 30.56 | - | 30.56 | - | - | - | - | - | 30.56 |
| Honor Society | 83.00 | - | 83.00 | - | - | - | - | - | 83.00 |
| Kindergarten Club | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Lady Lioness Club | 152.00 | - | 152.00 | - | - | - | - | - | 152.00 |
| Library Club | 405.00 | - | 405.00 | - | - | - | - | - | 405.00 |
| Loves | 8.55 | - | 8.55 | - | - | - | - | - | 8.55 |
| PreKK Club | - | - | - | 418.93 | 418.93 | - | - | - | - |
| Race for Education | 123.00 | - | 123.00 | - | - | - | - | - | 123.00 |
| Science Club | 21.00 | - | 21.00 | - | - | - | - | - | 21.00 |
| Second Grade Club | 16.00 | - | 16.00 | - | - | - | - | - | 16.00 |
| Seventh Grade Club | 428.35 | - | 428.35 | - | - | - | - | - | 428.35 |
| 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 |
| Target Grant | 65.00 | - | 65.00 | 700.00 | 703.24 | - | - | - | 61.76 |
| Teacher Courtesy | 2,901.31 | - | 2,901.31 | - | 2,431.66 | - | - | - | 469.65 |
| Tennessee Arts Commission Gran | - | - | - | 2,000.00 | 2,000.00 | - | - | - | - |
| Third Grade Club | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Lowrance Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2.00 | - | 2.00 | 1,735.01 | 1,384.61 | - | (350.40) | - | 2.00 |
| Bus Trips Grade 1 | 140.00 | - | 140.00 | 651.00 | 651.00 | - | - | - | 140.00 |
| Bus Trips Grade 2 | 18.00 | - | 18.00 | 1,258.54 | 1,257.35 | - | (1.19) | - | 18.00 |
| Bus Trips Grade 3 | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Bus Trips KK | 27.00 | - | 27.00 | 768.50 | 767.85 | - | (0.65) | - | 27.00 |
| Cafeteria Payments | - | - | - | 2.00 | 2.00 | - | - | - | - |
| Charity Drives | - | - | - | 765.00 | 765.00 | - | - | - | - |
| SACC Reim. | (335.81) | - | (335.81) | 335.37 | - | - | - | - | (0.44) |
| SACC Tuition | - | - | - | 108,410.15 | 108,410.15 | - | - | - | - |
| Total Restricted | 16,087.04 | - | 16,087.04 | 170,526.00 | 177,324.22 | - | (352.24) | - | 8,936.58 |
| Total General and Restricted Fund | 29,054.53 | - | 29,054.53 | 204,383.61 | 212,970.80 | 352.24 | (352.24) | - | 20,467.34 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Lucie E. Campbell Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 46,526.15 | - | 46,526.15 | 16,773.52 | 16,236.38 | 10.30 | - | - | 47,073.59 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Dance Team | - | - | - | 1,775.00 | 1,435.18 | - | - | - | 339.82 |
| Eagle Store | 805.00 | - | 805.00 | 93.23 | 229.16 | - | - | - | 669.07 |
| Fifth Grade Club | 23.61 | - | 23.61 | 3,200.00 | 2,869.25 | - | - | - | 354.36 |
| 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 | 128.06 | - | 128.06 | 2,799.00 | 2,713.67 | - | - | - | 213.39 |
| Lowes | 5,000.00 | - | 5,000.00 | - | 4,977.00 | - | - | - | 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 | 250.00 | 250.00 | - | - | - | 20.00 |
| PTO | 35.00 | - | 35.00 | - | - | - | - | - | 35.00 |
| Sch Uniform Donations | 100.00 | - | 100.00 | - | - | - | - | - | 100.00 |
| SECME | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Step Team | 32.81 | - | 32.81 | 5,809.96 | 5,818.61 | - | - | - | 24.16 |
| Student Council | - | - | - | 1,303.00 | 653.36 | - | - | - | 649.64 |
| Target Grant | - | - | - | 10.30 | - | - | (10.30) | - | - |
| Teacher Courtesy | 200.77 | - | 200.77 | - | 129.64 | - | - | - | 71.13 |
| Teacher Resource Grant | 180.00 | - | 180.00 | - | - | - | - | - | 180.00 |
| Tennessee Arts Commission Gran | - | - | - | 1,470.00 | 1,470.00 | - | - | - | - |
| Third Grade Club | - | - | - | 200.00 | 200.00 | - | - | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | 410.00 | - | 410.00 | 135.00 | 135.00 | - | - | - | 410.00 |
| Bus Trips Grade 3 | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Charity Drives | - | - | - | 507.75 | 507.75 | - | - | - | - |
| Prof. Development | - | - | - | 1,400.00 | 1,400.00 | - | - | - | - |
| SACC Tuition | - | - | - | 263.00 | 263.00 | - | - | - | - |
| SPED Home Environment | (84.78) | - | (84.78) | 551.16 | 464.80 | - | - | - | 1.58 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Lucie E. Campbell Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|--------------------------------|-----------------------------|---------------------------------------|--------------------------------|--------------------------------|--------------------------------------|------------------------------|--|--------------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Title One/NCLB | - | - | - | 17.52 | 17.52 | - | - | - | - |
| Total Restricted | <u>10,748.97</u> | <u>-</u> | <u>10,748.97</u> | <u>19,784.92</u> | <u>23,533.94</u> | <u>-</u> | <u>(10.30)</u> | <u>-</u> | <u>6,989.65</u> |
| Total General and Restricted Fund | <u><u>57,275.12</u></u> | <u><u>-</u></u> | <u><u>57,275.12</u></u> | <u><u>36,558.44</u></u> | <u><u>39,770.32</u></u> | <u><u>10.30</u></u> | <u><u>(10.30)</u></u> | <u><u>-</u></u> | <u><u>54,063.24</u></u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Lucy Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 54,414.35 | - | 54,414.35 | 1,181.03 | 2,698.05 | 298.91 | - | - | 53,196.24 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 470.47 | - | 470.47 | 87.00 | - | - | - | - | 557.47 |
| Beta Club | 67.00 | - | 67.00 | - | - | - | - | - | 67.00 |
| Exxon Grant | 1,966.55 | - | 1,966.55 | - | - | - | - | - | 1,966.55 |
| Fifth Grade Club | 277.00 | - | 277.00 | - | 200.92 | - | - | - | 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 |
| Library Club | 157.00 | - | 157.00 | - | - | - | - | - | 157.00 |
| Music | 252.00 | - | 252.00 | 134.00 | 140.91 | - | - | - | 245.09 |
| Orff Music | 167.50 | - | 167.50 | - | 74.93 | - | - | - | 92.57 |
| PreKK Club | - | - | - | 230.00 | 230.00 | - | - | - | - |
| Race for Education | 321.00 | - | 321.00 | - | 164.43 | - | - | - | 156.57 |
| 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 | - | - | - | - | - | 168.00 |
| WalMart | 901.00 | - | 901.00 | - | - | - | - | - | 901.00 |
| Yearbook | - | - | - | 1,300.00 | 1,261.75 | - | - | - | 38.25 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2.00 | - | 2.00 | 80.00 | 75.00 | - | (5.00) | - | 2.00 |
| Bus Trips Grade 1 | - | - | - | 560.00 | 560.00 | - | - | - | - |
| Bus Trips Grade 2 | - | - | - | 462.00 | 429.38 | - | (32.62) | - | - |
| Bus Trips Grade 3 | - | - | - | 414.00 | 403.78 | - | (10.22) | - | 0.00 |
| Bus Trips Grade 4 | - | - | - | 528.00 | 528.00 | - | - | - | - |
| Bus Trips Grade 5 | - | - | - | 833.00 | 583.00 | - | (250.00) | - | - |
| Bus Trips KK | 5.00 | - | 5.00 | 474.00 | 472.93 | - | (1.07) | - | 5.00 |
| Charity Drives | 435.00 | - | 435.00 | - | - | - | - | - | 435.00 |
| Misc. Clearing | (0.80) | - | (0.80) | 45.00 | 45.00 | - | - | - | (0.80) |
| SACC Tuition | - | - | - | 36,338.00 | 36,338.00 | - | - | - | - |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Lucy Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>8,871.17</u> | - | <u>8,871.17</u> | <u>41,985.00</u> | <u>41,508.03</u> | - | <u>(298.91)</u> | - | <u>9,049.23</u> |
| Total General and Restricted Fund | <u>63,285.52</u> | - | <u>63,285.52</u> | <u>43,166.03</u> | <u>44,206.08</u> | <u>298.91</u> | <u>(298.91)</u> | - | <u>62,245.47</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Macon Hall Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 52,530.33 | - | 52,530.33 | 88,511.30 | 71,657.37 | 695.00 | - | - | 70,079.26 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 1,622.59 | - | 1,622.59 | 1,618.82 | 2,409.17 | - | - | - | 832.24 |
| Choir | 3,150.31 | - | 3,150.31 | 2,490.00 | 5,257.56 | - | - | - | 382.75 |
| First Grade Club | 655.00 | - | 655.00 | 1,000.00 | 886.21 | - | - | - | 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 |
| Watch Dogs | 140.00 | - | 140.00 | - | - | - | - | - | 140.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | - | - | - | 695.00 | - | - | (695.00) | - | - |
| Cafeteria Payments | - | - | - | 370.75 | 370.75 | - | - | - | - |
| Class Piano | - | - | - | 4,060.00 | 4,060.00 | - | - | - | - |
| Total Restricted | 16,348.03 | - | 16,348.03 | 10,306.57 | 13,055.69 | - | (695.00) | - | 12,903.91 |
| Total General and Restricted Fund | 68,878.36 | - | 68,878.36 | 98,817.87 | 84,713.06 | 695.00 | (695.00) | - | 82,983.17 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Magnolia Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 23,566.54 | - | 23,566.54 | 23,110.72 | 24,306.66 | 212.15 | - | - | 22,582.75 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Basketball Club Girls | 57.00 | - | 57.00 | - | 55.95 | - | - | - | 1.05 |
| Blue Ribbon | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Choir | 227.36 | - | 227.36 | - | - | - | - | - | 227.36 |
| Elementary Sports Club | - | - | - | 120.00 | 309.20 | - | 190.00 | - | 0.80 |
| Fashion Club | - | - | - | 797.85 | 792.56 | - | - | - | 5.29 |
| Fifth Grade Club | 22.32 | - | 22.32 | 5.40 | - | - | - | - | 27.72 |
| Fourth Grade Club | 14.31 | - | 14.31 | - | - | - | - | - | 14.31 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 250.00 | 250.00 | - | - | - | - |
| Honor Society | 243.00 | - | 243.00 | - | 243.32 | - | - | - | (0.32) |
| Intermediate Club | 283.00 | - | 283.00 | - | - | - | - | - | 283.00 |
| Lowe's | 3.45 | - | 3.45 | - | - | - | - | - | 3.45 |
| Majorettes | 1,076.74 | - | 1,076.74 | 536.50 | 1,460.88 | - | - | - | 152.36 |
| Music | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| NIKE | 135.25 | - | 135.25 | - | 135.25 | - | - | - | - |
| Orff Music | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Performing Arts Cl | 21.00 | - | 21.00 | - | - | - | - | - | 21.00 |
| Pom Squad | 561.00 | - | 561.00 | - | - | - | - | - | 561.00 |
| PTO | 1,269.00 | - | 1,269.00 | - | 404.01 | - | - | - | 864.99 |
| Sch Uniform Donations | 106.00 | - | 106.00 | - | - | - | - | - | 106.00 |
| Science Club | 113.00 | - | 113.00 | 45.00 | 158.38 | - | - | - | (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 |
| Teacher Courtesy | 240.10 | - | 240.10 | - | - | - | (240.10) | - | - |
| Third Grade Club | 36.24 | - | 36.24 | - | - | - | - | - | 36.24 |
| Vending | 107.62 | - | 107.62 | - | - | - | (107.51) | - | 0.11 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 160.00 | - | 160.00 | 2,475.00 | 2,475.00 | - | - | - | 160.00 |
| Bus Trips Grade 2 | - | - | - | 264.00 | 264.00 | - | - | - | - |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Magnolia Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 3 | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| Bus Trips Grade 5 | (197.50) | - | (197.50) | 837.81 | 783.27 | - | (54.54) | - | (197.50) |
| Bus Trips KK | - | - | - | 484.00 | 484.00 | - | - | - | - |
| Cafeteria Payments | - | - | - | 176.00 | 176.00 | - | - | - | - |
| SACC Reim. | 598.00 | - | 598.00 | - | 597.91 | - | - | - | 0.09 |
| SACC Tuition | - | - | - | 298.00 | 298.00 | - | - | - | - |
| SPED Home Environment | - | - | - | 376.11 | 376.11 | - | - | - | - |
| Title One/NCLB | (16.46) | - | (16.46) | (182.50) | - | - | - | - | (198.96) |
| Total Restricted | 5,532.68 | - | 5,532.68 | 6,483.17 | 9,263.84 | - | (212.15) | - | 2,539.86 |
| Total General and Restricted Fund | 29,099.22 | - | 29,099.22 | 29,593.89 | 33,570.50 | 212.15 | (212.15) | - | 25,122.61 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Manor Lake Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 17,107.83 | - | 17,107.83 | 12,845.08 | 10,329.32 | 26.70 | - | - | 19,650.29 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Drill Team | 210.00 | - | 210.00 | - | - | - | - | - | 210.00 |
| Exxon Grant | 497.00 | - | 497.00 | - | - | - | - | - | 497.00 |
| Fifth Grade Club | 1,303.53 | - | 1,303.53 | 615.00 | 1,792.12 | - | - | - | 126.41 |
| First Grade Club | 17.45 | - | 17.45 | - | - | - | - | - | 17.45 |
| Fourth Grade Club | 26.25 | - | 26.25 | 24.00 | - | - | - | - | 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 | - | - | - | - | - | 312.53 |
| Library Club | - | - | - | 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 | 227.50 | 227.50 | - | - | - | 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 |
| Other Accounts | | | | | | | | | |
| Bus Trips Grade 1 | - | - | - | 301.90 | 301.70 | - | (0.20) | - | (0.00) |
| Bus Trips Grade 2 | 1.00 | - | 1.00 | 351.00 | 351.00 | - | - | - | 1.00 |
| Bus Trips Grade 5 | - | - | - | 819.50 | 795.07 | - | (24.43) | - | (0.00) |
| Bus Trips KK | 12.00 | - | 12.00 | 1,271.66 | 1,269.59 | - | (2.07) | - | 12.00 |
| Cafeteria Payments | - | - | - | 98.00 | 98.00 | - | - | - | - |
| Charity Drives | - | - | - | 323.15 | 323.15 | - | - | - | - |
| SACC Reim. | 693.00 | - | 693.00 | - | 692.97 | - | - | - | 0.03 |
| SACC Tuition | - | - | - | 172.00 | 172.00 | - | - | - | - |
| Total Restricted | 4,317.85 | - | 4,317.85 | 4,278.71 | 6,023.10 | - | (26.70) | - | 2,546.76 |
| Total General and Restricted Fund | 21,425.68 | - | 21,425.68 | 17,123.79 | 16,352.42 | 26.70 | (26.70) | - | 22,197.05 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Newberry Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 2,315.08 | - | 2,315.08 | 24,397.89 | 30,462.47 | 2,559.11 | - | - | (1,190.39) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 4th,5th Gr Baseball | 21.00 | - | 21.00 | - | - | - | - | - | 21.00 |
| Charmette Club | - | - | - | 215.81 | - | - | - | - | 215.81 |
| Cheerleaders | 248.00 | - | 248.00 | - | - | - | - | - | 248.00 |
| Choir | 1,144.37 | - | 1,144.37 | 723.00 | 620.50 | - | - | - | 1,246.87 |
| Etiquette Training | 140.00 | - | 140.00 | - | - | - | - | - | 140.00 |
| Exxon Grant | 1,500.00 | - | 1,500.00 | - | - | - | - | - | 1,500.00 |
| 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 | 159.00 | - | 159.00 | 400.00 | - | - | - | - | 559.00 |
| Kindergarten Club | 66.50 | - | 66.50 | 270.00 | 314.12 | - | - | - | 22.38 |
| Majorettes | - | - | - | 100.00 | 68.67 | - | - | - | 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 | - | - | - | - | - | 44.28 |
| 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 | - | - | - | - | - | 101.00 |
| Target Grant | 138.03 | - | 138.03 | - | - | - | - | - | 138.03 |
| Third Grade Club | 363.00 | - | 363.00 | - | - | - | - | - | 363.00 |
| Vending | - | - | - | 70.05 | 110.00 | - | - | - | (39.95) |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2,569.44 | - | 2,569.44 | 5,018.20 | 4,438.86 | - | (579.34) | - | 2,569.44 |
| Bus Trips Grade 1 | - | - | - | 2,893.00 | 1,643.50 | - | (1,249.50) | - | - |
| Bus Trips Grade 2 | 215.00 | - | 215.00 | 740.00 | 497.25 | - | (242.75) | - | 215.00 |
| Bus Trips Grade 3 | - | - | - | 966.45 | 596.93 | - | (369.52) | - | - |
| Bus Trips Grade 4 | 130.00 | - | 130.00 | - | - | - | - | - | 130.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Newberry Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 5 | - | - | - | 126.00 | 8.00 | - | (118.00) | - | - |
| Bus Trips KK | 4.18 | - | 4.18 | - | - | - | - | - | 4.18 |
| Cafeteria Payments | - | - | - | 278.00 | 278.00 | - | - | - | - |
| SACC Reim. | 593.00 | - | 593.00 | - | 593.37 | - | - | - | (0.37) |
| SACC Tuition | - | - | - | 49,432.96 | 49,432.96 | - | - | - | - |
| Title One/NCLB | (528.26) | - | (528.26) | - | - | - | - | - | (528.26) |
| Total Restricted | 8,592.82 | - | 8,592.82 | 61,233.47 | 58,602.16 | - | (2,559.11) | - | 8,665.02 |
| Total General and Restricted Fund | 10,907.90 | - | 10,907.90 | 85,631.36 | 89,064.63 | 2,559.11 | (2,559.11) | - | 7,474.63 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Norris Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|--------------------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 3,460.56 | - | 3,460.56 | 0.40 | - | - | - | - | 3,460.96 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Total Restricted | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total General and Restricted Fund | <u><u>3,460.56</u></u> | <u><u>-</u></u> | <u><u>3,460.56</u></u> | <u><u>0.40</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>3,460.96</u></u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Northaven Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 14,496.04 | - | 14,496.04 | 5,202.04 | 4,821.73 | 54.43 | - | - | 14,930.78 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Charmette Club | 294.53 | - | 294.53 | - | 132.19 | - | - | - | 162.34 |
| Freedom Wall Donation | 100.00 | - | 100.00 | - | - | - | - | - | 100.00 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 5,000.00 | 958.34 | - | - | - | 4,041.66 |
| Library Club | 41.00 | - | 41.00 | - | - | - | - | - | 41.00 |
| Sch Uniform Donations | 207.44 | - | 207.44 | - | - | - | - | - | 207.44 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1.00 | - | 1.00 | 200.00 | 156.57 | - | (43.43) | - | 1.00 |
| Bus Trips Grade 5 | - | - | - | 800.00 | 789.00 | - | (11.00) | - | - |
| Bus Trips KK | - | - | - | 563.41 | 563.41 | - | - | - | - |
| Total Restricted | 643.97 | - | 643.97 | 6,563.41 | 2,599.51 | - | (54.43) | - | 4,553.44 |
| Total General and Restricted Fund | 15,140.01 | - | 15,140.01 | 11,765.45 | 7,421.24 | 54.43 | (54.43) | - | 19,484.22 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Oak Forest Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 67,411.96 | - | 67,411.96 | 1,284.31 | 2,306.64 | 100.02 | - | - | 66,489.65 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Blue Ribbon | 1,081.66 | - | 1,081.66 | 174.00 | - | - | - | - | 1,255.66 |
| 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 | 5,544.97 | - | 5,544.97 | 4,885.00 | 3,541.19 | - | - | - | 6,888.78 |
| 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 | - | - | - | 8,870.08 | 8,662.00 | - | - | - | 208.08 |
| 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 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2,240.00 | - | 2,240.00 | 300.00 | 300.00 | - | - | - | 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 | 1,050.00 | 949.98 | - | (100.02) | - | 42.00 |
| Class Piano | - | - | - | 800.00 | 800.00 | - | - | - | - |
| SACC Reim. | 4,859.00 | - | 4,859.00 | - | 4,859.00 | - | - | - | - |
| SACC Tuition | - | - | - | 183,579.90 | 183,579.90 | - | - | - | (0.00) |
| Total Restricted | 20,157.02 | - | 20,157.02 | 199,658.98 | 202,692.07 | - | (100.02) | - | 17,023.91 |
| Total General and Restricted Fund | 87,568.98 | - | 87,568.98 | 200,943.29 | 204,998.71 | 100.02 | (100.02) | - | 83,513.56 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Oakhaven Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 52,280.14 | - | 52,280.14 | 18,639.48 | 16,865.37 | 17.18 | - | - | 54,071.43 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Chess Club | 194.00 | - | 194.00 | - | - | - | - | - | 194.00 |
| Elementary Sports Club | - | - | - | 500.00 | 290.00 | - | - | - | 210.00 |
| Exxon Grant | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Laura Bush Grant | - | - | - | 6,000.00 | - | - | - | - | 6,000.00 |
| Orff Music | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Sch Uniform Donations | 302.00 | - | 302.00 | - | - | - | - | - | 302.00 |
| Science Club | 696.00 | - | 696.00 | - | - | - | - | - | 696.00 |
| Tennessee Arts Commission Grant | - | - | - | 1,969.27 | 1,969.27 | - | - | - | - |
| Yearbook | 174.00 | - | 174.00 | - | - | - | - | - | 174.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 205.10 | - | 205.10 | 7,620.00 | 7,712.53 | - | (17.18) | - | 95.39 |
| Cafeteria Payments | - | - | - | 192.00 | 192.00 | - | - | - | - |
| SACC Reim. | 412.00 | - | 412.00 | 427.48 | 823.63 | - | - | - | 15.85 |
| SACC Tuition | - | - | - | 35,007.00 | 35,007.00 | - | - | - | - |
| Total Restricted | 2,991.10 | - | 2,991.10 | 51,715.75 | 45,994.43 | - | (17.18) | - | 8,695.24 |
| Total General and Restricted Fund | 55,271.24 | - | 55,271.24 | 70,355.23 | 62,859.80 | 17.18 | (17.18) | - | 62,766.67 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Oakshire Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 12,777.14 | - | 12,777.14 | 19,874.02 | 20,312.32 | 443.96 | - | - | 12,782.80 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Fifth Grade Club | 441.01 | - | 441.01 | - | - | - | - | - | 441.01 |
| GENYOUth Foundation | 186.12 | - | 186.12 | - | - | - | - | - | 186.12 |
| Music | 450.89 | - | 450.89 | - | - | - | - | - | 450.89 |
| Orff Music | 102.99 | - | 102.99 | 771.00 | 743.68 | - | - | - | 130.31 |
| PreKK Club | - | - | - | 100.00 | 100.00 | - | - | - | - |
| PTO | 1,585.27 | - | 1,585.27 | - | 884.61 | - | - | - | 700.66 |
| Video Club | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 146.00 | - | 146.00 | - | - | - | - | - | 146.00 |
| Bus Trips Grade 1 | 6.00 | - | 6.00 | 1,570.00 | 1,287.60 | - | (282.40) | - | 6.00 |
| Bus Trips Grade 2 | 12.00 | - | 12.00 | 1,782.00 | 1,772.17 | - | (9.83) | - | 12.00 |
| Bus Trips Grade 4 | - | - | - | 620.00 | 468.27 | - | (151.73) | - | - |
| Bus Trips Grade 5 | 52.00 | - | 52.00 | - | - | - | - | - | 52.00 |
| Cafeteria Payments | - | - | - | 186.00 | 186.00 | - | - | - | - |
| Misc. Clearing | 0.32 | - | 0.32 | - | - | - | - | - | 0.32 |
| SACC Reim. | 1,016.00 | - | 1,016.00 | 78.76 | 1,093.91 | - | - | - | 0.85 |
| SACC Tuition | - | - | - | 35,338.00 | 35,338.00 | - | - | - | - |
| Total Restricted | 4,048.60 | - | 4,048.60 | 40,445.76 | 41,874.24 | - | (443.96) | - | 2,176.16 |
| Total General and Restricted Fund | 16,825.74 | - | 16,825.74 | 60,319.78 | 62,186.56 | 443.96 | (443.96) | - | 14,958.96 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Peabody Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 21,348.38 | - | 21,348.38 | 31,305.74 | 30,712.13 | 2,083.39 | - | - | 24,025.38 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 8.38 | - | 8.38 | 56.38 | 60.38 | - | - | - | 4.38 |
| Basketball Club Girls | 89.25 | - | 89.25 | 70.00 | - | - | - | - | 159.25 |
| Beta Club | 33.66 | - | 33.66 | 1,445.00 | 1,088.23 | - | - | - | 390.43 |
| Chess Club | 842.00 | - | 842.00 | - | - | - | - | - | 842.00 |
| Choir | 12.00 | - | 12.00 | - | - | - | - | - | 12.00 |
| CLUE | - | - | - | 1,207.50 | 1,183.87 | - | - | - | 23.63 |
| Computer Club | 40.15 | - | 40.15 | 63.00 | 69.17 | - | - | - | 33.98 |
| Cooking Club | 3.85 | - | 3.85 | 84.00 | 78.39 | - | - | - | 9.46 |
| Environmental Club | 38.08 | - | 38.08 | 91.00 | 100.48 | - | - | - | 28.60 |
| ESL | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Fashion Club | 149.00 | - | 149.00 | 56.00 | 27.96 | - | - | - | 177.04 |
| FCA | (2.60) | - | (2.60) | 119.00 | 100.00 | - | - | - | 16.40 |
| Fifth Grade Club | 267.43 | - | 267.43 | - | - | - | - | - | 267.43 |
| 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 | 77.53 | - | 77.53 | 56.00 | 83.53 | - | - | - | 50.00 |
| Math Club | 130.00 | - | 130.00 | - | - | - | - | - | 130.00 |
| Ninja Numbers | 3.58 | - | 3.58 | 143.00 | 140.10 | - | - | - | 6.48 |
| Optimist Club | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Performing Arts | 118.00 | - | 118.00 | - | - | - | - | - | 118.00 |
| Performing Arts Cl | 4.99 | - | 4.99 | 98.00 | 98.65 | - | - | - | 4.34 |
| Photography Club | 38.00 | - | 38.00 | - | - | - | - | - | 38.00 |
| PTO | 100.00 | - | 100.00 | - | - | - | (100.00) | - | - |
| RFIS | 35.00 | - | 35.00 | - | - | - | - | - | 35.00 |
| Rotary Grant | 131.00 | - | 131.00 | - | - | - | - | - | 131.00 |
| Russian Club | 40.67 | - | 40.67 | 77.00 | 62.11 | - | - | - | 55.56 |
| Science Club | 260.00 | - | 260.00 | 119.00 | 229.08 | - | - | - | 149.92 |
| 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) |
| Tennessee Arts Commission Gran | - | - | - | 750.00 | 750.00 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Peabody Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Third Grade Club | 352.00 | - | 352.00 | - | - | - | - | - | 352.00 |
| Yearbook | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1,945.00 | - | 1,945.00 | - | - | - | - | - | 1,945.00 |
| Bus Trips Grade 1 | 43.00 | - | 43.00 | 2,024.50 | 1,794.27 | - | (230.23) | - | 43.00 |
| Bus Trips Grade 2 | 751.00 | - | 751.00 | 2,818.75 | 2,592.39 | - | (226.36) | - | 751.00 |
| Bus Trips Grade 3 | 149.00 | - | 149.00 | 360.00 | 324.42 | - | (35.58) | - | 149.00 |
| Bus Trips Grade 4 | 290.00 | - | 290.00 | 4,143.00 | 3,929.02 | - | (213.98) | - | 290.00 |
| Bus Trips Grade 5 | - | - | - | 18,463.00 | 17,377.58 | - | (1,085.42) | - | (0.00) |
| Bus Trips KK | 27.00 | - | 27.00 | 2,032.00 | 1,840.24 | - | (191.76) | - | 27.00 |
| Cafeteria Payments | - | - | - | 266.00 | 266.00 | - | - | - | - |
| Charity Drives | - | - | - | 1,170.19 | 1,170.19 | - | - | - | - |
| SACC Reim. | (32.00) | - | (32.00) | 5,090.37 | 5,058.14 | - | - | - | 0.23 |
| SACC Tuition | - | - | - | 121,132.00 | 120,487.00 | - | - | - | 645.00 |
| Total Restricted | 6,765.97 | - | 6,765.97 | 161,934.69 | 158,911.20 | - | (2,083.39) | - | 7,706.07 |
| Total General and Restricted Fund | 28,114.35 | - | 28,114.35 | 193,240.43 | 189,623.33 | 2,083.39 | (2,083.39) | - | 31,731.45 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Raineshaven Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 39,022.05 | - | 39,022.05 | - | 42,859.24 | 3,837.19 | - | - | 0.00 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Lowes | 2,089.00 | - | 2,089.00 | - | - | - | (2,089.19) | - | (0.19) |
| Music | 1,281.00 | - | 1,281.00 | - | - | - | (1,281.43) | - | (0.43) |
| Orff Music | 3.00 | - | 3.00 | - | - | - | (2.84) | - | 0.16 |
| PTO | 346.00 | - | 346.00 | - | - | - | (346.27) | - | (0.27) |
| Target Grant | 69.00 | - | 69.00 | - | - | - | (68.75) | - | 0.25 |
| Vending | 49.19 | - | 49.19 | - | - | - | (48.71) | - | 0.48 |
| Other Accounts | | | | | | | | | |
| Total Restricted | 3,837.19 | - | 3,837.19 | - | - | - | (3,837.19) | - | (0.00) |
| Total General and Restricted Fund | 42,859.24 | - | 42,859.24 | - | 42,859.24 | 3,837.19 | (3,837.19) | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Raleigh-Bartlett Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 110,987.98 | - | 110,987.98 | 17,921.54 | 11,172.59 | 647.75 | - | - | 118,384.68 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Choir | 291.00 | - | 291.00 | - | - | - | - | - | 291.00 |
| CiCi's | 1,463.00 | - | 1,463.00 | - | - | - | - | - | 1,463.00 |
| CLUE | 55.00 | - | 55.00 | - | - | - | - | - | 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 | 1,000.00 | - | 1,000.00 | - | 946.39 | - | - | - | 53.61 |
| Honor Society | 121.00 | - | 121.00 | - | - | - | - | - | 121.00 |
| Library Club | 135.00 | - | 135.00 | - | - | - | - | - | 135.00 |
| Parental Involvement | 105.00 | - | 105.00 | - | - | - | - | - | 105.00 |
| Pep Club | - | - | - | 644.00 | 564.92 | - | - | - | 79.08 |
| 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 | 1,102.25 | - | 1,102.25 | 314.00 | 166.81 | - | - | - | 1,249.44 |
| Sunshine Club | 155.00 | - | 155.00 | - | - | - | - | - | 155.00 |
| Teacher Courtesy | 168.58 | - | 168.58 | - | - | - | - | - | 168.58 |
| Third Grade Club | 450.00 | - | 450.00 | - | 94.52 | - | - | - | 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 |
| Other Accounts | | | | | | | | | |
| Bus Trips Grade 1 | - | - | - | 1,343.50 | 997.80 | - | (345.70) | - | - |
| Bus Trips Grade 2 | - | - | - | 1,013.50 | 1,010.47 | - | (3.03) | - | (0.00) |
| Bus Trips Grade 3 | - | - | - | 1,318.00 | 1,212.91 | - | (105.09) | - | - |
| Bus Trips KK | 99.72 | - | 99.72 | 1,605.00 | 1,510.79 | - | (193.93) | - | - |
| Cafeteria Payments | - | - | - | 342.00 | 342.00 | - | - | - | - |
| Charity Drives | 475.00 | - | 475.00 | 146.00 | - | - | - | - | 621.00 |
| Misc. Clearing | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Raleigh-Bartlett Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| SACC Reim. | 48.92 | - | 48.92 | 2,569.17 | 2,489.17 | - | - | - | 128.92 |
| SACC Tuition | 320.00 | - | 320.00 | 75,119.40 | 75,319.40 | - | - | - | 120.00 |
| Total Restricted | 12,782.73 | - | 12,782.73 | 84,414.57 | 84,655.18 | - | (647.75) | - | 11,894.37 |
| Total General and Restricted Fund | 123,770.71 | - | 123,770.71 | 102,336.11 | 95,827.77 | 647.75 | (647.75) | - | 130,279.05 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Richland Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|---------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 53,692.80 | - | 53,692.80 | 105,115.32 | 99,451.57 | 1,225.41 | - | - | 60,581.96 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 1st TN Grant | 64.00 | - | 64.00 | - | - | - | - | - | 64.00 |
| Ballet | 1,906.20 | - | 1,906.20 | 4,680.00 | 4,165.74 | - | - | - | 2,420.46 |
| Blue Ribbon | 1,162.00 | - | 1,162.00 | - | - | - | - | - | 1,162.00 |
| Character/Cafe Incentives | 472.00 | - | 472.00 | - | - | - | - | - | 472.00 |
| Chess Club | 4,500.00 | - | 4,500.00 | 8,954.60 | 7,471.43 | - | - | - | 5,983.17 |
| Children in Need | 122.00 | - | 122.00 | - | - | - | - | - | 122.00 |
| CLUE | 576.38 | - | 576.38 | 3,646.25 | 3,696.44 | - | - | - | 526.19 |
| Cultural Arts | 3,763.49 | - | 3,763.49 | 3,340.00 | 2,805.21 | - | - | - | 4,298.28 |
| Exxon Grant | 1,067.00 | - | 1,067.00 | - | - | - | - | - | 1,067.00 |
| Fifth Grade Club | 3,806.64 | - | 3,806.64 | 12,324.12 | 13,468.26 | - | - | - | 2,662.50 |
| GENYOUth Foundation | 27.18 | - | 27.18 | - | - | - | - | - | 27.18 |
| Golf Club | 524.79 | - | 524.79 | - | - | - | - | - | 524.79 |
| Gymnastics | 8,646.27 | - | 8,646.27 | 19,350.00 | 15,961.23 | - | - | - | 12,035.04 |
| Junior League | 47.00 | - | 47.00 | - | - | - | - | - | 47.00 |
| Kang Rhee | 1,558.39 | - | 1,558.39 | 1,565.00 | 1,326.31 | - | - | - | 1,797.08 |
| Kindergarten Club | 220.00 | - | 220.00 | - | - | - | - | - | 220.00 |
| Music | - | - | - | 150.00 | - | - | - | - | 150.00 |
| Parental Involvement | 81.00 | - | 81.00 | - | - | - | - | - | 81.00 |
| Performing Arts | 13,028.83 | - | 13,028.83 | 14,000.00 | 11,689.63 | - | - | - | 15,339.20 |
| Prestigiacom Interest | 11,858.94 | - | 11,858.94 | 40.12 | - | - | - | - | 11,899.06 |
| 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 | - | - | - | - | - | 240.00 |
| Reef Reading | - | - | - | 19,690.85 | 19,690.85 | - | - | - | - |
| Rotary Grant | 66.00 | - | 66.00 | - | - | - | - | - | 66.00 |
| Safety Patrol | 333.00 | - | 333.00 | 192.25 | 525.00 | - | - | - | 0.25 |
| Science Club | 7,443.14 | - | 7,443.14 | 10,355.00 | 8,629.92 | - | - | - | 9,168.22 |
| Science Olympiad | 400.00 | - | 400.00 | - | - | - | - | - | 400.00 |
| Sixth Grade Club | 93.00 | - | 93.00 | - | - | - | - | - | 93.00 |
| Student Council | 91.00 | - | 91.00 | - | - | - | - | - | 91.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Richland Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|-------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Tap | 4,210.13 | - | 4,210.13 | 6,630.00 | 5,466.10 | - | - | - | 5,374.03 |
| Teacher Courtesy | 4,599.49 | - | 4,599.49 | 1,556.50 | 287.53 | - | - | - | 5,868.46 |
| Technology | 3,266.31 | - | 3,266.31 | 2,820.05 | 4,971.58 | - | - | - | 1,114.78 |
| Tennis | 1,023.16 | - | 1,023.16 | - | - | - | - | - | 1,023.16 |
| Third Grade Club | 39.00 | - | 39.00 | - | - | - | - | - | 39.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 2,473.93 | - | 2,473.93 | - | - | - | - | - | 2,473.93 |
| Bus Trips Grade 1 | 433.00 | - | 433.00 | 4,440.00 | 4,143.25 | - | (296.75) | - | 433.00 |
| Bus Trips Grade 2 | 73.00 | - | 73.00 | 4,570.00 | 4,245.14 | - | (324.86) | - | 73.00 |
| Bus Trips Grade 3 | - | - | - | 1,494.95 | 1,494.95 | - | - | - | - |
| Bus Trips Grade 4 | 191.00 | - | 191.00 | 7,887.00 | 7,320.00 | - | (567.00) | - | 191.00 |
| Bus Trips KK | 77.00 | - | 77.00 | 3,220.00 | 3,183.20 | - | (36.80) | - | 77.00 |
| Cafeteria Payments | - | - | - | 301.00 | 301.00 | - | - | - | - |
| Class Piano | - | - | - | 5,945.00 | 5,945.00 | - | - | - | - |
| Prof. Development | 6,068.00 | - | 6,068.00 | 3,000.00 | 1,756.79 | - | - | - | 7,311.21 |
| SACC Reim. | 2,701.24 | - | 2,701.24 | (59.70) | 2,078.12 | - | - | - | 563.42 |
| SACC Tuition | - | - | - | 305,069.50 | 305,069.50 | - | - | - | - |
| Total Restricted | 127,754.51 | - | 127,754.51 | 445,162.49 | 435,692.18 | - | (1,225.41) | - | 135,999.41 |
| Total General and Restricted Fund | 181,447.31 | - | 181,447.31 | 550,277.81 | 535,143.75 | 1,225.41 | (1,225.41) | - | 196,581.37 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ridgeway Early Learning
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 11,107.06 | - | 11,107.06 | 20,700.11 | 18,256.92 | - | - | - | 13,550.25 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Courtesy Fund | 190.65 | - | 190.65 | - | 173.00 | - | - | - | 17.65 |
| Discovery Garden | 62.18 | - | 62.18 | - | - | - | - | - | 62.18 |
| Grants-Misc.CALL AUDITING 1ST | 751.70 | - | 751.70 | 38.00 | 273.00 | - | - | - | 516.70 |
| Junior League | - | - | - | 486.35 | 484.25 | - | - | - | 2.10 |
| Ridgeway Clubs | 305.36 | - | 305.36 | 355.00 | 359.90 | - | - | - | 300.46 |
| Other Accounts | | | | | | | | | |
| Bus Trips | (6.65) | - | (6.65) | 3,882.00 | 3,810.00 | - | - | - | 65.35 |
| Charity | 7.00 | - | 7.00 | 306.00 | 306.00 | - | - | - | 7.00 |
| SACC Reim. | - | - | - | 869.12 | 869.12 | - | - | - | - |
| SACC Tuition | - | - | - | 88,795.50 | 88,795.50 | - | - | - | - |
| Total Restricted | 1,310.24 | - | 1,310.24 | 94,731.97 | 95,070.77 | - | - | - | 971.44 |
| Total General and Restricted Fund | 12,417.30 | - | 12,417.30 | 115,432.08 | 113,327.69 | - | - | - | 14,521.69 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Riverview Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | (0.00) | - | (0.00) | - | - | - | - | - | (0.00) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 609.83 | - | 609.83 | - | - | - | - | - | 609.83 |
| Misc. Clearing | (609.83) | - | (609.83) | - | - | - | - | - | (609.83) |
| Total Restricted | - | - | - | - | - | - | - | - | - |
| Total General and Restricted Fund | (0.00) | - | (0.00) | - | - | - | - | - | (0.00) |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Riverwood Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 117,932.49 | - | 117,932.49 | 113,273.15 | 89,451.02 | 4,708.47 | - | - | 146,463.09 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 3,122.16 | - | 3,122.16 | 2,342.48 | 2,799.52 | - | - | - | 2,665.12 |
| Choir | 248.01 | - | 248.01 | 907.00 | 943.92 | - | - | - | 211.09 |
| Fifth Grade Club | - | - | - | 3,202.30 | 3,202.30 | - | - | - | - |
| Junior League | 47.00 | - | 47.00 | 912.66 | 943.94 | - | - | - | 15.72 |
| Math Club | - | - | - | 1,430.00 | 1,430.00 | - | - | - | - |
| Orff Music | - | - | - | 36.00 | 36.00 | - | - | - | - |
| Performing Arts Cl | 1,356.06 | - | 1,356.06 | 990.00 | 1,260.00 | - | - | - | 1,086.06 |
| Photography Club | 128.00 | - | 128.00 | - | - | - | - | - | 128.00 |
| PTO | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| SACC Summer Camp | - | - | - | 17,773.00 | 17,773.00 | - | - | - | - |
| Third Grade Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Yearbook | 1,291.00 | - | 1,291.00 | - | - | - | - | - | 1,291.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 4,192.00 | - | 4,192.00 | 2,194.85 | 2,107.87 | - | (86.98) | - | 4,192.00 |
| Bus Trips Grade 1 | 26.00 | - | 26.00 | 2,867.00 | 2,856.42 | - | (10.58) | - | 26.00 |
| Bus Trips Grade 2 | 50.00 | - | 50.00 | 2,474.00 | 2,062.20 | - | (411.80) | - | 50.00 |
| Bus Trips Grade 3 | 539.00 | - | 539.00 | 3,657.00 | 3,365.91 | - | (291.09) | - | 539.00 |
| Bus Trips Grade 4 | - | - | - | 7,420.00 | 7,336.79 | - | (3,673.21) | - | (3,590.00) |
| Bus Trips Grade 5 | - | - | - | 11,556.29 | 11,521.89 | - | (34.40) | - | 0.00 |
| Bus Trips KK | 21.00 | - | 21.00 | 5,092.00 | 4,891.59 | - | (200.41) | - | 21.00 |
| Cafeteria Payments | - | - | - | 1,266.75 | 1,266.75 | - | - | - | - |
| Charity Drives | - | - | - | 1,291.90 | 1,291.90 | - | - | - | - |
| SACC Reim. | 257.00 | - | 257.00 | 785.26 | 785.26 | - | - | - | 257.00 |
| SACC Tuition | 322.25 | - | 322.25 | 296,640.50 | 296,777.00 | - | - | - | 185.75 |
| Total Restricted | 11,625.48 | - | 11,625.48 | 362,838.99 | 362,652.26 | - | (4,708.47) | - | 7,103.74 |
| Total General and Restricted Fund | 129,557.97 | - | 129,557.97 | 476,112.14 | 452,103.28 | 4,708.47 | (4,708.47) | - | 153,566.83 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Robert R. Church Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 72,545.64 | - | 72,545.64 | 20,895.68 | 21,230.87 | - | - | - | 72,210.45 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | 65.13 | - | 65.13 | 13,287.07 | 13,231.59 | - | - | - | 120.61 |
| Exxon Grant | 1,000.00 | - | 1,000.00 | - | 246.77 | - | - | - | 753.23 |
| Fifth Grade Club | 1,098.74 | - | 1,098.74 | 4,561.00 | 3,622.47 | - | - | - | 2,037.27 |
| First Grade Club | 240.71 | - | 240.71 | 588.00 | 814.85 | - | - | - | 13.86 |
| Fourth Grade Club | 330.70 | - | 330.70 | 199.00 | 520.92 | - | - | - | 8.78 |
| GENYOUth Foundation | 156.35 | - | 156.35 | - | 143.50 | - | - | - | 12.85 |
| Kindergarten Club | 2.50 | - | 2.50 | 1,946.00 | 1,811.74 | - | - | - | 136.76 |
| Library Club | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Orchestra | 16.00 | - | 16.00 | - | - | - | - | - | 16.00 |
| Orff Music | 2.00 | - | 2.00 | 18.00 | 18.00 | - | - | - | 2.00 |
| Pom Squad | 107.00 | - | 107.00 | 645.00 | 559.87 | - | - | - | 192.13 |
| PreKK Club | 82.00 | - | 82.00 | 440.06 | 352.64 | - | - | - | 169.42 |
| Race for Education | 660.00 | - | 660.00 | 100.00 | 182.90 | - | - | - | 577.10 |
| Second Grade Club | 39.00 | - | 39.00 | 918.50 | 776.78 | - | - | - | 180.72 |
| Target Grant - Whaley | 213.00 | - | 213.00 | - | 213.00 | - | - | - | - |
| Teacher Courtesy | - | - | - | 443.40 | 393.40 | - | - | - | 50.00 |
| Third Grade Club | 28.00 | - | 28.00 | - | - | - | - | - | 28.00 |
| Other Accounts | | | | | | | | | |
| Misc. Clearing | - | - | - | 1,178.52 | 1,178.52 | - | - | - | - |
| SACC Tuition | - | - | - | 239.00 | 239.00 | - | - | - | - |
| Total Restricted | 4,063.13 | - | 4,063.13 | 24,563.55 | 24,305.95 | - | - | - | 4,320.73 |
| Total General and Restricted Fund | 76,608.77 | - | 76,608.77 | 45,459.23 | 45,536.82 | - | - | - | 76,531.18 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ross Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | (594) Expenditures | Other Financing Sources (Uses) Transfers In | Transfers Out | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|-----------------------|--|---------------|--|----------------------------|
| General Fund | 44,853.28 | - | 44,853.28 | 44,133.94 | 38,942.58 | - | - | - | 50,044.64 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Basketball Club Girls | 1,715.97 | - | 1,715.97 | 2,894.99 | 2,257.92 | - | - | - | 2,353.04 |
| Cheerleaders | (84.33) | - | (84.33) | 8,233.50 | 7,358.45 | - | - | - | 790.72 |
| Choir | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| ESL | 160.62 | - | 160.62 | 902.00 | 1,078.89 | - | - | - | (16.27) |
| Exxon Grant | 421.98 | - | 421.98 | - | - | - | - | - | 421.98 |
| Fifth Grade Club | 540.76 | - | 540.76 | - | 343.40 | - | - | - | 197.36 |
| First Grade Club | 721.92 | - | 721.92 | - | 100.00 | - | - | - | 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 | 322.32 | - | 322.32 | 2,254.80 | 2,969.97 | - | - | - | (392.85) |
| Library Club | - | - | - | 11.00 | - | - | - | - | 11.00 |
| Majorettes | 280.00 | - | 280.00 | - | - | - | - | - | 280.00 |
| Music | 76.00 | - | 76.00 | 980.00 | 890.00 | - | - | - | 166.00 |
| Orff Music | - | - | - | 18.00 | - | - | - | - | 18.00 |
| PreKK Club | 235.00 | - | 235.00 | - | - | - | - | - | 235.00 |
| RFIS | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Rotary Grant | 232.00 | - | 232.00 | - | - | - | - | - | 232.00 |
| SACC Summer Camp | - | - | - | 4,337.50 | 4,337.50 | - | - | - | - |
| Science Club | 120.00 | - | 120.00 | - | - | - | - | - | 120.00 |
| Second Grade Club | (141.64) | - | (141.64) | - | - | - | - | - | (141.64) |
| Student Council | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| T I Grant | - | - | - | 22.00 | - | - | - | - | 22.00 |
| Third Grade Club | 249.12 | - | 249.12 | - | - | - | - | - | 249.12 |
| Vending | 12.77 | - | 12.77 | - | - | - | - | - | 12.77 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 373.77 | - | 373.77 | 31.00 | - | - | 817.37 | - | 1,222.14 |
| Bus Trips Grade 1 | 9.00 | - | 9.00 | 3,124.00 | 3,130.56 | - | (2.44) | - | 0.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ross Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | (594) Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-----------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 2 | - | - | - | 851.00 | 1,099.33 | - | 248.33 | - | - |
| Bus Trips Grade 3 | - | - | - | 2,278.00 | 1,933.50 | - | (344.50) | - | - |
| Bus Trips Grade 4 | - | - | - | 20.00 | - | - | (20.00) | - | - |
| Bus Trips Grade 5 | - | - | - | 4,422.00 | 3,764.30 | - | (657.70) | - | - |
| Bus Trips KK | - | - | - | 2,234.00 | 2,192.94 | - | (41.06) | - | (0.00) |
| Cafeteria Payments | - | - | - | 196.00 | 196.00 | - | - | - | - |
| Charity Drives | 830.70 | - | 830.70 | 1,093.96 | 722.61 | - | - | - | 1,202.05 |
| SACC Reim. | (2,669.00) | - | (2,669.00) | - | 605.15 | - | - | - | (3,274.15) |
| SACC Tuition | - | - | - | 104,049.80 | 103,639.99 | - | - | - | 409.81 |
| Title One/NCLB | - | - | - | - | 374.75 | - | - | - | (374.75) |
| Total Restricted | 3,642.96 | - | 3,642.96 | 137,953.55 | 136,995.26 | - | (0.00) | - | 4,601.25 |
| Total General and Restricted Fund | 48,496.24 | - | 48,496.24 | 182,087.49 | 175,937.84 | - | (0.00) | - | 54,645.89 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Rozelle Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 11,527.72 | - | 11,527.72 | 7,584.53 | 5,988.22 | 1,968.82 | - | - | 15,092.85 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Choir | 502.00 | - | 502.00 | - | 443.96 | - | - | - | 58.04 |
| CLUE | 156.00 | - | 156.00 | - | - | - | - | - | 156.00 |
| Drama Club | 2,523.65 | - | 2,523.65 | - | 561.97 | - | - | - | 1,961.68 |
| Junior League | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Lowes | 647.16 | - | 647.16 | - | - | - | - | - | 647.16 |
| Outdoor Classroom Grant | - | - | - | 100.00 | - | - | - | - | 100.00 |
| Performing Arts | 19,404.93 | - | 19,404.93 | 9,542.78 | 21,266.98 | - | (1,117.38) | - | 6,563.35 |
| Target Grant | 64.00 | - | 64.00 | - | - | - | - | - | 64.00 |
| Teacher Courtesy | - | - | - | 1,000.00 | 501.50 | - | - | - | 498.50 |
| Watch Dogs | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | - | - | - | 2,843.00 | 2,165.75 | - | (677.25) | - | - |
| Bus Trips Grade 1 | (26.53) | - | (26.53) | - | - | - | - | - | (26.53) |
| Bus Trips Grade 2 | - | - | - | 2,396.00 | 2,250.53 | - | (145.47) | - | - |
| Bus Trips Grade 5 | 67.00 | - | 67.00 | 816.00 | 787.28 | - | (28.72) | - | 67.00 |
| Bus Trips KK | 167.67 | - | 167.67 | - | - | - | - | - | 167.67 |
| Cafeteria Payments | - | - | - | 334.00 | 334.00 | - | - | - | - |
| Charity Drives | 127.00 | - | 127.00 | - | - | - | - | - | 127.00 |
| SACC Tuition | - | - | - | 48,202.00 | 48,202.00 | - | - | - | - |
| Total Restricted | 23,644.88 | - | 23,644.88 | 65,233.78 | 76,513.97 | - | (1,968.82) | - | 10,395.87 |
| Total General and Restricted Fund | 35,172.60 | - | 35,172.60 | 72,818.31 | 82,502.19 | 1,968.82 | (1,968.82) | - | 25,488.72 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Scenic Hills Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 26,413.22 | - | 26,413.22 | 4,960.38 | 9,839.07 | - | - | - | 21,534.53 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Cheerleaders | 396.00 | - | 396.00 | - | - | - | - | - | 396.00 |
| Orff Music | - | - | - | 36.00 | 36.00 | - | - | - | - |
| Science Club | 6.38 | - | 6.38 | - | - | - | - | - | 6.38 |
| Teacher Courtesy | - | - | - | 620.00 | 620.00 | - | - | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | 891.00 | - | 891.00 | - | - | - | - | - | 891.00 |
| Bus Trips Grade 1 | - | - | - | 435.00 | 435.00 | - | - | - | - |
| Bus Trips Grade 3 | - | - | - | 148.00 | 148.00 | - | - | - | - |
| Bus Trips Grade 4 | - | - | - | 176.00 | 176.00 | - | - | - | - |
| Bus Trips KK | 57.00 | - | 57.00 | 495.00 | 495.00 | - | - | - | 57.00 |
| SACC Reim. | (7.83) | - | (7.83) | 8.00 | - | - | - | - | 0.17 |
| SACC Tuition | - | - | - | 25,891.10 | 25,891.10 | - | - | - | - |
| Total Restricted | 1,342.55 | - | 1,342.55 | 27,809.10 | 27,801.10 | - | - | - | 1,350.55 |
| Total General and Restricted Fund | 27,755.77 | - | 27,755.77 | 32,769.48 | 37,640.17 | - | - | - | 22,885.08 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sea Isle Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 66,337.41 | - | 66,337.41 | 22,855.19 | 19,657.66 | 771.34 | - | - | 70,306.28 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 130.00 | - | 130.00 | - | - | - | - | - | 130.00 |
| CLUE | 221.76 | - | 221.76 | 2,975.50 | 3,194.42 | - | - | - | 2.84 |
| Exxon Grant | 828.89 | - | 828.89 | 500.00 | 242.33 | - | - | - | 1,086.56 |
| Fifth Grade Club | - | - | - | 3,991.50 | 3,983.14 | - | - | - | 8.36 |
| First Grade Club | - | - | - | 1,982.00 | 1,981.29 | - | - | - | 0.71 |
| Fourth Grade Club | - | - | - | 1,990.50 | 1,894.69 | - | - | - | 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 | 138.57 | - | 138.57 | 500.00 | 521.55 | - | - | - | 117.02 |
| Junior League | 1,105.08 | - | 1,105.08 | - | 500.50 | - | - | - | 604.58 |
| Karate | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Kindergarten Club | - | - | - | 1,687.00 | 1,496.28 | - | - | - | 190.72 |
| Math Club | 509.00 | - | 509.00 | - | - | - | - | - | 509.00 |
| Orff Music | 190.94 | - | 190.94 | 3,718.00 | 3,376.45 | - | - | - | 532.49 |
| Photography Club | 168.00 | - | 168.00 | - | - | - | - | - | 168.00 |
| 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 | - | - | - | 560.00 | 495.38 | - | - | - | 64.62 |
| SPED Club | - | - | - | 492.50 | 391.90 | - | - | - | 100.60 |
| Spring Fling Trip | 518.74 | - | 518.74 | 15,666.15 | 14,672.89 | - | - | - | 1,512.00 |
| T I Grant | 100.00 | - | 100.00 | - | - | - | - | - | 100.00 |
| Teacher Courtesy | (75.00) | - | (75.00) | 75.00 | - | - | - | - | - |
| Tennessee Arts Commission Gran | - | - | - | 2,000.00 | 2,000.00 | - | - | - | - |
| Third Grade Club | - | - | - | 862.50 | 750.00 | - | - | - | 112.50 |
| Welch Grant | 38.00 | - | 38.00 | - | - | - | - | - | 38.00 |
| Yearbook | - | - | - | 25.00 | - | - | - | - | 25.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sea Isle Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | - | - | - | 5,081.25 | 4,692.23 | - | (389.02) | - | - |
| Bus Trips Grade 1 | - | - | - | 66.00 | - | - | (66.00) | - | - |
| Bus Trips Grade 2 | - | - | - | 122.00 | - | - | (122.00) | - | - |
| Bus Trips Grade 4 | - | - | - | 858.00 | 464.18 | - | (393.82) | - | - |
| Bus Trips Grade 5 | - | - | - | 952.50 | 1,152.00 | - | 199.50 | - | - |
| Charity Drives | - | - | - | 1,600.00 | - | - | - | - | 1,600.00 |
| SACC Reim. | (406.00) | - | (406.00) | (4,410.04) | - | - | - | - | (4,816.04) |
| SACC Tuition | 85.00 | - | 85.00 | 137,502.00 | 137,342.00 | - | - | - | 245.00 |
| Total Restricted | 6,572.00 | - | 6,572.00 | 178,797.36 | 179,151.23 | - | (771.34) | - | 5,446.79 |
| Total General and Restricted Fund | 72,909.41 | - | 72,909.41 | 201,652.55 | 198,808.89 | 771.34 | (771.34) | - | 75,753.07 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Shady Grove Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 22,872.29 | - | 22,872.29 | 21,051.99 | 17,258.89 | 334.58 | - | - | 26,999.97 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | - | - | - | 210.00 | 210.00 | - | - | - | - |
| CLUE | - | - | - | 135.00 | 134.18 | - | - | - | 0.82 |
| Environmental Club | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Fifth Grade Club | 293.14 | - | 293.14 | 1,024.00 | 1,072.00 | - | - | - | 245.14 |
| Guidance | - | - | - | 25.00 | 25.00 | - | - | - | - |
| Kindergarten Club | - | - | - | 1,434.00 | 1,022.82 | - | - | - | 411.18 |
| Library Club | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| Orchestra | - | - | - | 500.00 | 492.07 | - | - | - | 7.93 |
| Orff Music | - | - | - | 72.00 | 72.00 | - | - | - | - |
| PreKK Club | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| Rotary Grant | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| School Beautification | - | - | - | 550.00 | 191.78 | - | - | - | 358.22 |
| Second Grade Club | - | - | - | 635.00 | 634.19 | - | - | - | 0.81 |
| Teacher Courtesy | - | - | - | 1,000.00 | 587.73 | - | - | - | 412.27 |
| Tennessee Arts Commission Gran | - | - | - | 900.00 | 900.00 | - | - | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1,503.50 | - | 1,503.50 | 573.46 | 388.46 | - | (185.00) | - | 1,503.50 |
| Bus Trips Grade 1 | - | - | - | 560.00 | 558.00 | - | (2.00) | - | - |
| Bus Trips Grade 2 | 45.00 | - | 45.00 | - | - | - | - | - | 45.00 |
| Bus Trips Grade 3 | - | - | - | 315.00 | 265.58 | - | (49.42) | - | - |
| Bus Trips Grade 4 | - | - | - | 372.00 | 359.47 | - | (12.53) | - | (0.00) |
| Bus Trips Grade 5 | (20.88) | - | (20.88) | 778.00 | 692.37 | - | (85.63) | - | (20.88) |
| Bus Trips KK | - | - | - | 851.50 | 851.50 | - | - | - | - |
| Charity Drives | - | - | - | 1,472.30 | 1,472.30 | - | - | - | - |
| Total Restricted | 1,929.76 | - | 1,929.76 | 11,407.26 | 9,929.45 | - | (334.58) | - | 3,072.99 |
| Total General and Restricted Fund | 24,802.05 | - | 24,802.05 | 32,459.25 | 27,188.34 | 334.58 | (334.58) | - | 30,072.96 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Shannon Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 6,833.85 | - | 6,833.85 | - | 7,369.95 | - | - | - | (536.10) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 536.10 | - | 536.10 | - | - | - | - | - | 536.10 |
| Total Restricted | 536.10 | - | 536.10 | - | - | - | - | - | 536.10 |
| Total General and Restricted Fund | 7,369.95 | - | 7,369.95 | - | 7,369.95 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sharpe Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 18,743.32 | - | 18,743.32 | 13,228.14 | 11,343.30 | 703.04 | - | - | 21,331.20 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 80.00 | - | 80.00 | - | - | - | - | - | 80.00 |
| Beta Club | 479.42 | - | 479.42 | - | - | - | - | - | 479.42 |
| ESL | - | - | - | 891.00 | 825.00 | - | - | - | 66.00 |
| Exxon Grant | 802.48 | - | 802.48 | 500.00 | 772.29 | - | - | - | 530.19 |
| First Grade Club | 18.00 | - | 18.00 | - | - | - | (17.75) | - | 0.25 |
| GENYOUth Foundation | 2.96 | - | 2.96 | - | - | - | - | - | 2.96 |
| Kindergarten Club | 176.00 | - | 176.00 | - | - | - | (175.75) | - | 0.25 |
| PreKK Club | 94.00 | - | 94.00 | - | - | - | - | - | 94.00 |
| Sch Uniform Donations | 46.00 | - | 46.00 | - | - | - | - | - | 46.00 |
| School Beautification | - | - | - | 250.00 | - | - | - | - | 250.00 |
| Second Grade Club | 40.00 | - | 40.00 | - | - | - | (40.00) | - | - |
| Student Council | 463.00 | - | 463.00 | - | - | - | (462.32) | - | 0.68 |
| TCAP Tutoring Grant | 13.38 | - | 13.38 | - | - | - | - | - | 13.38 |
| Third Grade Club | 7.00 | - | 7.00 | - | - | - | (7.22) | - | (0.22) |
| Vending | (2,109.24) | - | (2,109.24) | - | - | - | - | - | (2,109.24) |
| Other Accounts | | | | | | | | | |
| Bus Trips | 56.44 | - | 56.44 | 280.92 | 280.92 | - | - | - | 56.44 |
| Bus Trips Grade 5 | 43.56 | - | 43.56 | 127.75 | 127.75 | - | - | - | 43.56 |
| Misc. Clearing | - | - | - | 1,903.54 | 1,903.54 | - | - | - | - |
| Prof. Development | (75.00) | - | (75.00) | - | - | - | - | - | (75.00) |
| Total Restricted | 138.00 | - | 138.00 | 3,953.21 | 3,909.50 | - | (703.04) | - | (521.33) |
| Total General and Restricted Fund | 18,881.32 | - | 18,881.32 | 17,181.35 | 15,252.80 | 703.04 | (703.04) | - | 20,809.87 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sheffield Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 9,224.14 | - | 9,224.14 | 13,393.53 | 12,670.27 | 341.89 | - | - | 10,289.29 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 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 | 126.00 | - | 126.00 | 3,820.00 | 3,362.50 | - | - | - | 583.50 |
| Crayola Grant | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Fifth Grade Club | 100.56 | - | 100.56 | 4,368.85 | 3,788.89 | - | - | - | 680.52 |
| First Grade Club | 414.75 | - | 414.75 | 1,772.00 | 2,012.86 | - | - | - | 173.89 |
| Fourth Grade Club | 395.00 | - | 395.00 | 496.00 | 891.00 | - | - | - | - |
| Honor Society | 302.22 | - | 302.22 | - | - | - | - | - | 302.22 |
| Junior League | 13.00 | - | 13.00 | - | - | - | - | - | 13.00 |
| Kindergarten Club | 449.09 | - | 449.09 | 749.00 | 1,138.33 | - | - | - | 59.76 |
| Music | 14.00 | - | 14.00 | - | - | - | - | - | 14.00 |
| PreKK Club | 43.00 | - | 43.00 | - | - | - | - | - | 43.00 |
| PTO | 341.42 | - | 341.42 | - | - | - | (341.89) | - | (0.47) |
| Sch Uniform Donations | 363.62 | - | 363.62 | - | - | - | - | - | 363.62 |
| School Beautification | 266.63 | - | 266.63 | - | 56.94 | - | - | - | 209.69 |
| Second Grade Club | 62.61 | - | 62.61 | 240.00 | 232.78 | - | - | - | 69.83 |
| Social Studies | 524.00 | - | 524.00 | - | - | - | - | - | 524.00 |
| Step Team | 594.00 | - | 594.00 | - | - | - | - | - | 594.00 |
| Target Grant | 958.00 | - | 958.00 | - | - | - | - | - | 958.00 |
| Teacher Courtesy | - | - | - | 106.60 | 106.60 | - | - | - | - |
| Third Grade Club | 312.08 | - | 312.08 | 526.00 | 834.06 | - | - | - | 4.02 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 444.00 | - | 444.00 | - | - | - | - | - | 444.00 |
| Cafeteria Payments | - | - | - | 340.00 | 340.00 | - | - | - | - |
| SACC Reim. | - | - | - | 10.00 | 10.00 | - | - | - | - |
| SACC Tuition | - | - | - | 235.00 | 235.00 | - | - | - | - |
| Title One/NCLB | - | - | - | 142.35 | 142.35 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sheffield Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | 5,903.98 | - | 5,903.98 | 12,805.80 | 13,151.31 | - | (341.89) | - | 5,216.58 |
| Total General and Restricted Fund | 15,128.12 | - | 15,128.12 | 26,199.33 | 25,821.58 | 341.89 | (341.89) | - | 15,505.87 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Shelby Oaks Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 138,190.73 | - | 138,190.73 | 22,252.03 | 35,297.09 | 920.41 | - | - | 126,066.08 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Cheerleaders | 73.00 | - | 73.00 | - | - | - | - | - | 73.00 |
| CLUE | 348.50 | - | 348.50 | 706.50 | 706.50 | - | - | - | 348.50 |
| 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 | 315.00 | - | 315.00 | 1,082.98 | 1,018.98 | - | - | - | 379.00 |
| Sixth Grade Club | 154.00 | - | 154.00 | - | - | - | - | - | 154.00 |
| Watch Dogs | 195.00 | - | 195.00 | - | - | - | - | - | 195.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 5,665.00 | - | 5,665.00 | (442.31) | - | - | 442.31 | - | 5,665.00 |
| Bus Trips Grade 1 | 325.00 | - | 325.00 | 1,940.00 | 1,563.26 | - | (376.74) | - | 325.00 |
| Bus Trips Grade 2 | 361.00 | - | 361.00 | 1,370.00 | 1,272.52 | - | (97.48) | - | 361.00 |
| Bus Trips Grade 3 | 361.00 | - | 361.00 | 1,500.00 | 1,560.40 | - | 60.40 | - | 361.00 |
| Bus Trips Grade 4 | - | - | - | 2,746.23 | 2,353.07 | - | (393.16) | - | - |
| Bus Trips Grade 5 | 55.00 | - | 55.00 | 5,537.32 | 5,038.44 | - | (498.88) | - | 55.00 |
| Bus Trips KK | 796.00 | - | 796.00 | 5,256.00 | 5,199.14 | - | (56.86) | - | 796.00 |
| Class Piano | - | - | - | 8,865.00 | 8,865.00 | - | - | - | - |
| ID Badges | - | - | - | 47.00 | 47.00 | - | - | - | - |
| Misc. Clearing | (55.00) | - | (55.00) | - | - | - | - | - | (55.00) |
| Prof. Development | (151.62) | - | (151.62) | 151.20 | - | - | - | - | (0.42) |
| SACC Reim. | - | - | - | 434.70 | 434.70 | - | - | - | - |
| SACC Tuition | 600.32 | - | 600.32 | 117,836.81 | 118,246.81 | - | - | - | 190.32 |
| Title One/NCLB | (204.00) | - | (204.00) | 204.00 | - | - | - | - | - |
| Total Restricted | 10,033.20 | - | 10,033.20 | 147,235.43 | 146,305.82 | - | (920.41) | - | 10,042.40 |
| Total General and Restricted Fund | 148,223.93 | - | 148,223.93 | 169,487.46 | 181,602.91 | 920.41 | (920.41) | - | 136,108.48 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sherwood Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 12,697.37 | - | 12,697.37 | 14,528.91 | 15,167.13 | 733.66 | - | - | 12,792.81 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Chess Club | 48.40 | - | 48.40 | - | - | - | - | - | 48.40 |
| Dollar General Literacy Grant | 2,000.00 | - | 2,000.00 | 3,000.00 | 4,996.54 | - | - | - | 3.46 |
| ESL | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Fifth Grade Club | 8.75 | - | 8.75 | 780.00 | 770.00 | - | - | - | 18.75 |
| First Grade Club | 22.21 | - | 22.21 | 347.30 | 366.00 | - | - | - | 3.51 |
| Fourth Grade Club | (0.50) | - | (0.50) | 228.00 | 228.00 | - | - | - | (0.50) |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 898.00 | - | - | - | 102.00 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 25,000.00 | 29,073.44 | - | - | - | (4,073.44) |
| Kindergarten Club | 2.39 | - | 2.39 | 2,945.00 | 2,590.22 | - | - | - | 357.17 |
| Newspaper Club | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Orff Music | 59.00 | - | 59.00 | - | - | - | - | - | 59.00 |
| Pom Squad | 1,828.85 | - | 1,828.85 | 2,384.00 | 3,679.73 | - | - | - | 533.12 |
| PreKK Club | 126.00 | - | 126.00 | 940.00 | 940.00 | - | - | - | 126.00 |
| PTO | 766.00 | - | 766.00 | - | - | - | - | - | 766.00 |
| Roberts Foundation Grant | - | - | - | 4,620.00 | - | - | - | - | 4,620.00 |
| Second Grade Club | - | - | - | 234.00 | - | - | (203.60) | - | 30.40 |
| Step Team | 324.66 | - | 324.66 | - | - | - | - | - | 324.66 |
| Stimbert Fund | 320.00 | - | 320.00 | - | - | - | - | - | 320.00 |
| Sunshine Club | 1,007.97 | - | 1,007.97 | - | - | - | - | - | 1,007.97 |
| Target Grant | 217.85 | - | 217.85 | - | - | - | - | - | 217.85 |
| Teacher Courtesy | 315.21 | - | 315.21 | - | 307.41 | - | - | - | 7.80 |
| Tennessee Arts Commission Gran | - | - | - | 5,983.00 | 5,983.00 | - | - | - | - |
| Third Grade Club | 0.32 | - | 0.32 | - | - | - | - | - | 0.32 |
| Vending | 135.19 | - | 135.19 | - | 134.99 | - | - | - | 0.20 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 49.00 | - | 49.00 | - | - | - | - | - | 49.00 |
| Bus Trips Grade 1 | 4.00 | - | 4.00 | 465.00 | 425.00 | - | (40.00) | - | 4.00 |
| Bus Trips Grade 2 | (23.82) | - | (23.82) | 424.00 | 418.43 | - | (5.57) | - | (23.82) |
| Bus Trips Grade 3 | 243.25 | - | 243.25 | - | - | - | - | - | 243.25 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sherwood Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 4 | (143.61) | - | (143.61) | 1,716.00 | 1,429.24 | - | (286.76) | - | (143.61) |
| Bus Trips Grade 5 | (3.82) | - | (3.82) | 1,033.15 | 877.35 | - | (155.80) | - | (3.82) |
| Bus Trips KK | - | - | - | 2,404.50 | 2,362.57 | - | (41.93) | - | (0.00) |
| Charity Drives | - | - | - | 150.00 | 150.00 | - | - | - | - |
| Class Piano | 416.56 | - | 416.56 | - | 416.56 | - | - | - | - |
| SACC Tuition | - | - | - | 37,934.40 | 37,934.40 | - | - | - | - |
| Total Restricted | 8,773.86 | - | 8,773.86 | 90,588.35 | 93,980.88 | - | (733.66) | - | 4,647.67 |
| Total General and Restricted Fund | 21,471.23 | - | 21,471.23 | 105,117.26 | 109,148.01 | 733.66 | (733.66) | - | 17,440.48 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
South Park Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 3,099.19 | - | 3,099.19 | 21,406.89 | 16,987.80 | - | - | - | 7,518.28 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 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 | - | - | - | - | - | 5.00 |
| Fifth Grade Club | - | - | - | 3,104.19 | 1,554.69 | - | - | - | 1,549.50 |
| GENYOUth Foundation | 464.00 | - | 464.00 | - | 237.49 | - | - | - | 226.51 |
| Junior League | 150.00 | - | 150.00 | - | - | - | - | - | 150.00 |
| Majorettes | 41.00 | - | 41.00 | - | - | - | - | - | 41.00 |
| 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 | - | - | - | 728.50 | 650.00 | - | - | - | 78.50 |
| Student Council | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Tennessee Arts Commission Gran | - | - | - | 630.00 | 630.00 | - | - | - | - |
| Toyota Grant | 48.29 | - | 48.29 | - | - | - | - | - | 48.29 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 982.10 | - | 982.10 | 30.00 | 25.00 | - | - | - | 987.10 |
| Bus Trips Grade 1 | 83.00 | - | 83.00 | 244.00 | 244.00 | - | - | - | 83.00 |
| Bus Trips Grade 2 | 75.00 | - | 75.00 | 320.00 | 203.90 | - | - | - | 191.10 |
| Bus Trips Grade 3 | - | - | - | 3,703.40 | 3,687.42 | - | - | - | 15.98 |
| Bus Trips Grade 4 | - | - | - | 1,317.94 | 1,023.44 | - | - | - | 294.50 |
| Bus Trips Grade 5 | 148.00 | - | 148.00 | 10,669.89 | 10,669.89 | - | - | - | 148.00 |
| Bus Trips KK | 170.00 | - | 170.00 | - | - | - | - | - | 170.00 |
| Cafeteria Payments | - | - | - | 158.00 | 158.00 | - | - | - | - |
| Charity Drives | 13.00 | - | 13.00 | - | - | - | - | - | 13.00 |
| SACC Reim. | - | - | - | 195.00 | 195.00 | - | - | - | - |
| SPED Home Environment | 217.00 | - | 217.00 | 1,375.21 | 1,355.37 | - | - | - | 236.84 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
South Park Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>3,225.39</u> | <u>-</u> | <u>3,225.39</u> | <u>22,476.13</u> | <u>20,634.20</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,067.32</u> |
| Total General and Restricted Fund | <u>6,324.58</u> | <u>-</u> | <u>6,324.58</u> | <u>43,883.02</u> | <u>37,622.00</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>12,585.60</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Southwind Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 99,034.45 | - | 99,034.45 | 40,998.84 | 60,394.17 | 2,189.36 | - | - | 81,828.48 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 122.00 | - | 122.00 | - | - | - | - | - | 122.00 |
| Beta Club | 145.16 | - | 145.16 | - | - | - | - | - | 145.16 |
| Choir | 458.05 | - | 458.05 | 405.00 | 244.17 | - | - | - | 618.88 |
| Exxon Grant | 500.00 | - | 500.00 | 500.00 | - | - | - | - | 1,000.00 |
| First Grade Club | 71.00 | - | 71.00 | - | - | - | - | - | 71.00 |
| Fourth Grade Club | 46.00 | - | 46.00 | - | - | - | - | - | 46.00 |
| GENYOUth Foundation | 565.88 | - | 565.88 | - | - | - | - | - | 565.88 |
| Grants-Misc.CALL AUDITING 1ST | 146.00 | - | 146.00 | - | - | - | - | - | 146.00 |
| Kindergarten Club | 61.00 | - | 61.00 | - | - | - | - | - | 61.00 |
| Library Club | 932.00 | - | 932.00 | - | - | - | - | - | 932.00 |
| Pep Club | 1,222.86 | - | 1,222.86 | 1,870.17 | 1,736.10 | - | - | - | 1,356.93 |
| Race for Education | 268.00 | - | 268.00 | - | - | - | - | - | 268.00 |
| Red Ribbon Club | 566.86 | - | 566.86 | 155.97 | 176.90 | - | - | - | 545.93 |
| Second Grade Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Student Council | 1,075.92 | - | 1,075.92 | - | 284.71 | - | - | - | 791.21 |
| Teacher Courtesy | 2,161.66 | - | 2,161.66 | - | - | - | (2,161.61) | - | 0.05 |
| Third Grade Club | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Watch Dogs | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Yearbook | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1.17 | - | 1.17 | 10,505.00 | 10,490.25 | - | (14.75) | - | 1.17 |
| Bus Trips Grade 3 | - | - | - | 4,250.00 | 4,250.00 | - | - | - | - |
| Bus Trips KK | - | - | - | 851.00 | 838.00 | - | (13.00) | - | - |
| Charity Drives | 15.00 | - | 15.00 | 1,425.29 | 1,425.29 | - | - | - | 15.00 |
| Class Piano | - | - | - | 8,880.00 | 8,880.00 | - | - | - | - |
| SACC Reim. | - | - | - | 74.19 | 74.19 | - | - | - | - |
| SACC Tuition | - | - | - | 101,428.00 | 101,428.00 | - | - | - | - |
| Total Restricted | 8,397.56 | - | 8,397.56 | 130,344.62 | 129,827.61 | - | (2,189.36) | - | 6,725.21 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Southwind Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total General and Restricted Fund | 107,432.01 | - | 107,432.01 | 171,343.46 | 190,221.78 | 2,189.36 | (2,189.36) | - | 88,553.69 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Spring Hill Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 10,633.85 | - | 10,633.85 | 10,973.44 | 21,898.93 | 234.90 | - | - | (56.74) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Cooking Club | 6.00 | - | 6.00 | - | - | - | (6.50) | - | (0.50) |
| Grant - Jefferson | - | - | - | - | - | - | (1.46) | - | (1.46) |
| Grant - Lopez | - | - | - | - | - | - | (1.12) | - | (1.12) |
| Pep Club | - | - | - | - | - | - | (5.00) | - | (5.00) |
| PreKK Club | 10.00 | - | 10.00 | - | - | - | (10.00) | - | - |
| School Based Entrepreneurs | - | - | - | - | - | - | (0.52) | - | (0.52) |
| Sunshine Club | 20.92 | - | 20.92 | - | - | - | - | - | 20.92 |
| Target Grant | 198.94 | - | 198.94 | - | - | - | (198.90) | - | 0.04 |
| Teacher Courtesy | 832.28 | - | 832.28 | - | - | - | - | - | 832.28 |
| Vending | (792.00) | - | (792.00) | - | - | - | - | - | (792.00) |
| Other Accounts | | | | | | | | | |
| Bus Trips Grade 3 | - | - | - | - | (7.00) | - | (7.00) | - | - |
| Bus Trips Grade 4 | - | - | - | - | (3.50) | - | (3.50) | - | - |
| Cafeteria Payments | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| SPED Home Environment | - | - | - | - | - | - | (0.90) | - | (0.90) |
| Total Restricted | 281.14 | - | 281.14 | - | (10.50) | - | (234.90) | - | 56.74 |
| Total General and Restricted Fund | 10,914.99 | - | 10,914.99 | 10,973.44 | 21,888.43 | 234.90 | (234.90) | - | 0.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Springdale Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 4,646.46 | - | 4,646.46 | 16,214.63 | 14,952.44 | 170.13 | - | - | 6,078.78 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| CLUE | - | - | - | 150.00 | 150.00 | - | - | - | - |
| Fifth Grade Club | 172.72 | - | 172.72 | 1,769.00 | 1,924.69 | - | - | - | 17.03 |
| Fourth Grade Club | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| GENYOUth Foundation | 1.17 | - | 1.17 | - | - | - | - | - | 1.17 |
| Kindergarten Club | - | - | - | 897.08 | 897.08 | - | - | - | - |
| Music | 150.29 | - | 150.29 | 510.47 | 353.79 | - | - | - | 306.97 |
| 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 | 470.55 | - | 470.55 | 2,110.60 | 2,263.16 | - | - | - | 317.99 |
| Vending | (178.50) | - | (178.50) | 712.54 | 526.64 | - | - | - | 7.40 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 1,415.38 | - | 1,415.38 | - | - | - | (147.38) | - | 1,268.00 |
| Bus Trips Grade 1 | - | - | - | 1,624.00 | 1,620.25 | - | (3.75) | - | - |
| Bus Trips Grade 2 | 10.00 | - | 10.00 | 16.00 | - | - | (16.00) | - | 10.00 |
| Bus Trips Grade 3 | - | - | - | 239.50 | 237.50 | - | (2.00) | - | - |
| Bus Trips Grade 5 | 147.38 | - | 147.38 | - | - | - | - | - | 147.38 |
| Bus Trips KK | (38.00) | - | (38.00) | 419.00 | 418.00 | - | (1.00) | - | (38.00) |
| Cafeteria Payments | - | - | - | 138.00 | 138.00 | - | - | - | - |
| Charity Drives | - | - | - | 121.00 | 29.00 | - | - | - | 92.00 |
| SACC Reim. | - | - | - | (124.80) | - | - | - | - | (124.80) |
| SACC Tuition | - | - | - | 116.00 | 116.00 | - | - | - | - |
| Title One/NCLB | 1.73 | - | 1.73 | 524.36 | 526.09 | - | - | - | - |
| Total Restricted | 2,442.72 | - | 2,442.72 | 9,222.75 | 9,200.20 | - | (170.13) | - | 2,295.14 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Springdale Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------------|-------------------------|--------------------------------------|------------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total General and Restricted Fund | <u>7,089.18</u> | <u>-</u> | <u>7,089.18</u> | <u>25,437.38</u> | <u>24,152.64</u> | <u>170.13</u> | <u>(170.13)</u> | <u>-</u> | <u>8,373.92</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Treadwell Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 32,639.62 | - | 32,639.62 | 24,155.02 | 25,380.93 | 843.22 | - | - | 32,256.93 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 664.05 | - | 664.05 | 500.00 | 770.88 | - | - | - | 393.17 |
| Charmette Club | - | - | - | 2,350.00 | - | - | - | - | 2,350.00 |
| Dance Team | 430.43 | - | 430.43 | 33.88 | - | - | - | - | 464.31 |
| Drama Club | 5.44 | - | 5.44 | - | - | - | - | - | 5.44 |
| ESL | 236.00 | - | 236.00 | - | - | - | - | - | 236.00 |
| Fifth Grade Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| GENYOUth Foundation | (13.80) | - | (13.80) | 13.80 | - | - | - | - | - |
| Grants-Misc.CALL AUDITING 1ST | 20,000.00 | - | 20,000.00 | - | 6,862.75 | - | - | - | 13,137.25 |
| Guidance | - | - | - | 527.35 | 316.37 | - | - | - | 210.98 |
| Music | 0.51 | - | 0.51 | - | - | - | - | - | 0.51 |
| Outdoor Classroom Grant | 997.07 | - | 997.07 | - | 997.00 | - | - | - | 0.07 |
| School Beautification | - | - | - | 371.90 | 213.70 | - | - | - | 158.20 |
| Sixth Grade Club | 14.00 | - | 14.00 | - | - | - | - | - | 14.00 |
| Teacher Courtesy | - | - | - | 988.56 | 692.12 | - | - | - | 296.44 |
| Tennessee Arts Commission Gran | - | - | - | 1,800.00 | 1,800.00 | - | - | - | - |
| Yearbook | 719.45 | - | 719.45 | - | 70.00 | - | - | - | 649.45 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 226.07 | - | 226.07 | - | - | - | - | - | 226.07 |
| Bus Trips Grade 1 | - | - | - | 1,760.00 | 1,423.92 | - | (336.08) | - | - |
| Bus Trips Grade 3 | - | - | - | 214.00 | 241.18 | - | 27.18 | - | - |
| Bus Trips Grade 4 | 19.27 | - | 19.27 | - | - | - | - | - | 19.27 |
| Bus Trips Grade 5 | 395.00 | - | 395.00 | 3,004.79 | 2,470.47 | - | (534.32) | - | 395.00 |
| Cafeteria Payments | - | - | - | 82.00 | 82.00 | - | - | - | - |
| SACC Reim. | (650.00) | - | (650.00) | 649.68 | - | - | - | - | (0.32) |
| Title One/NCLB | (112.00) | - | (112.00) | 112.19 | - | - | - | - | 0.19 |
| Total Restricted | 22,941.49 | - | 22,941.49 | 12,408.15 | 15,940.39 | - | (843.22) | - | 18,566.03 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Treadwell Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total General and Restricted Fund | 55,581.11 | - | 55,581.11 | 36,563.17 | 41,321.32 | 843.22 | (843.22) | - | 50,822.96 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Vollentine Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 29,934.84 | - | 29,934.84 | 29,382.36 | 15,856.46 | 96.60 | - | - | 43,557.34 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Beta Club | 1,962.79 | - | 1,962.79 | 120.00 | 380.01 | - | - | - | 1,702.78 |
| Blue Ribbon | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Charmette Club | - | - | - | 1,425.00 | 717.47 | - | - | - | 707.53 |
| Chess Club | 245.00 | - | 245.00 | - | - | - | - | - | 245.00 |
| Fifth Grade Club | 404.00 | - | 404.00 | 15.00 | 15.00 | - | - | - | 404.00 |
| Fullview Baptist Church | 133.00 | - | 133.00 | - | - | - | - | - | 133.00 |
| PreKK Club | - | - | - | 147.00 | 147.00 | - | - | - | - |
| Rotary Grant | 271.00 | - | 271.00 | - | - | - | - | - | 271.00 |
| Science Club | 169.00 | - | 169.00 | - | - | - | - | - | 169.00 |
| Sheriff's Office Donations | 4,578.69 | - | 4,578.69 | 7,000.00 | 9,146.08 | - | - | - | 2,432.61 |
| Vending | - | - | - | 5.00 | - | - | - | - | 5.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 130.01 | - | 130.01 | - | - | - | - | - | 130.01 |
| Bus Trips Grade 3 | 62.50 | - | 62.50 | 322.00 | 225.40 | - | (96.60) | - | 62.50 |
| Bus Trips Grade 4 | 39.65 | - | 39.65 | - | - | - | - | - | 39.65 |
| Bus Trips Grade 5 | (98.01) | - | (98.01) | - | - | - | - | - | (98.01) |
| Bus Trips KK | 144.22 | - | 144.22 | - | - | - | - | - | 144.22 |
| Cafeteria Payments | - | - | - | 216.00 | 216.00 | - | - | - | - |
| Charity Drives | - | - | - | 431.00 | 431.00 | - | - | - | - |
| Total Restricted | 8,061.85 | - | 8,061.85 | 9,681.00 | 11,277.96 | - | (96.60) | - | 6,368.29 |
| Total General and Restricted Fund | 37,996.69 | - | 37,996.69 | 39,063.36 | 27,134.42 | 96.60 | (96.60) | - | 49,925.63 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Wells Station Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 36,376.37 | - | 36,376.37 | 22,008.66 | 19,345.26 | 1,469.28 | - | - | 40,509.05 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 683.81 | - | 683.81 | 921.50 | 1,068.72 | - | - | - | 536.59 |
| Beautiful N Blue | 26.00 | - | 26.00 | - | - | - | - | - | 26.00 |
| Cheerleaders | - | - | - | 4,315.00 | 3,636.00 | - | - | - | 679.00 |
| Chess Club | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| CLUE | 1.75 | - | 1.75 | 179.18 | 180.93 | - | - | - | - |
| ESL | 293.00 | - | 293.00 | 170.00 | 189.85 | - | - | - | 273.15 |
| Fifth Grade Club | 28.89 | - | 28.89 | 10,674.55 | 10,111.17 | - | - | - | 592.27 |
| First Grade Club | - | - | - | 200.00 | - | - | - | - | 200.00 |
| Fourth Grade Club | - | - | - | 100.00 | - | - | - | - | 100.00 |
| Kindergarten Club | 58.00 | - | 58.00 | 217.00 | 18.00 | - | - | - | 257.00 |
| Math Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Music | - | - | - | 72.00 | 72.00 | - | - | - | - |
| PreKK Club | (131.52) | - | (131.52) | 721.00 | 565.48 | - | - | - | 24.00 |
| PTO | 490.70 | - | 490.70 | - | - | - | - | - | 490.70 |
| School Beautification | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Second Grade Club | 120.00 | - | 120.00 | 1,686.75 | 1,455.78 | - | - | - | 350.97 |
| Soccer Club | 49.00 | - | 49.00 | - | - | - | - | - | 49.00 |
| Teacher Courtesy | 1.10 | - | 1.10 | 905.00 | 817.88 | - | - | - | 88.22 |
| Technology Club | 38.00 | - | 38.00 | - | - | - | - | - | 38.00 |
| Third Grade Club | - | - | - | 200.00 | 428.44 | - | - | - | (228.44) |
| Vending | 1,356.47 | - | 1,356.47 | - | 302.00 | - | (1,054.21) | - | 0.26 |
| Yearbook | 51.00 | - | 51.00 | - | - | - | - | - | 51.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | - | - | - | 20.00 | 8.00 | - | (12.00) | - | - |
| Bus Trips Grade 1 | - | - | - | 1,007.00 | 1,007.00 | - | - | - | - |
| Bus Trips Grade 2 | 232.00 | - | 232.00 | 776.00 | 775.07 | - | (0.93) | - | 232.00 |
| Bus Trips Grade 3 | 32.00 | - | 32.00 | 992.50 | 992.50 | - | (267.50) | - | (235.50) |
| Bus Trips Grade 4 | 39.00 | - | 39.00 | - | - | - | - | - | 39.00 |
| Bus Trips Grade 5 | 59.00 | - | 59.00 | 1,242.00 | 1,207.00 | - | (35.00) | - | 59.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Wells Station Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips KK | (137.23) | - | (137.23) | 2,170.00 | 1,939.05 | - | (99.64) | - | (5.92) |
| Cafeteria Payments | - | - | - | 184.00 | 184.00 | - | - | - | - |
| Class Piano | 1.19 | - | 1.19 | - | - | - | - | - | 1.19 |
| SACC Reim. | 11.00 | - | 11.00 | - | 11.42 | - | - | - | (0.42) |
| Total Restricted | 3,316.16 | - | 3,316.16 | 26,753.48 | 24,970.29 | - | (1,469.28) | - | 3,630.07 |
| Total General and Restricted Fund | 39,692.53 | - | 39,692.53 | 48,762.14 | 44,315.55 | 1,469.28 | (1,469.28) | - | 44,139.12 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Westhaven Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 6,961.49 | - | 6,961.49 | 108,059.33 | 90,803.20 | 458.34 | - | - | 24,675.96 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Basketball Club Girls | - | - | - | 440.00 | 1,200.00 | - | - | - | (760.00) |
| Cheerleaders | - | - | - | 580.00 | 680.00 | - | - | - | (100.00) |
| GENYOUth Foundation | - | - | - | 327.14 | - | - | - | - | 327.14 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 26.26 | - | - | - | - | 26.26 |
| Honor Society | - | - | - | 310.90 | - | - | - | - | 310.90 |
| Lowes | - | - | - | 2,045.00 | 523.89 | - | - | - | 1,521.11 |
| Music | - | - | - | 1,281.43 | - | - | - | - | 1,281.43 |
| Orff Music | - | - | - | 36.00 | 36.00 | - | - | - | - |
| Performing Arts Cl | - | - | - | 220.00 | 220.00 | - | - | - | - |
| Rotary Grant | - | - | - | 285.93 | - | - | - | - | 285.93 |
| SACC Summer Camp | - | - | - | 875.00 | 875.00 | - | - | - | - |
| Sch Uniform Donations | - | - | - | 181.12 | - | - | - | - | 181.12 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 625.88 | - | 625.88 | - | - | - | - | - | 625.88 |
| Bus Trips Grade 1 | - | - | - | 1,433.00 | 1,245.16 | - | (187.84) | - | - |
| Bus Trips Grade 2 | - | - | - | 829.00 | 783.94 | - | (45.06) | - | (0.00) |
| Bus Trips Grade 3 | - | - | - | 696.50 | 671.47 | - | (25.03) | - | (0.00) |
| Bus Trips Grade 4 | - | - | - | 2,747.00 | 2,747.00 | - | - | - | - |
| Bus Trips Grade 5 | - | - | - | 2,575.00 | 2,575.00 | - | - | - | - |
| Bus Trips KK | - | - | - | 1,624.00 | 1,423.59 | - | (200.41) | - | - |
| SACC Tuition | - | - | - | 67.00 | 67.00 | - | - | - | - |
| Total Restricted | 625.88 | - | 625.88 | 16,580.28 | 13,048.05 | - | (458.34) | - | 3,699.77 |
| Total General and Restricted Fund | 7,587.37 | - | 7,587.37 | 124,639.61 | 103,851.25 | 458.34 | (458.34) | - | 28,375.73 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Westside Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 1,983.61 | - | 1,983.61 | 16,664.13 | 16,658.25 | 76.24 | - | - | 2,065.73 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Blue Ribbon | 131.00 | - | 131.00 | - | - | - | - | - | 131.00 |
| Book Club K-6 | 67.49 | - | 67.49 | - | 24.94 | - | - | - | 42.55 |
| Charmette Club | 435.21 | - | 435.21 | 1,690.70 | 1,458.19 | - | - | - | 667.72 |
| Choir | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| First Grade Club | 32.00 | - | 32.00 | - | - | - | - | - | 32.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 940.94 | - | - | - | 59.06 |
| Junior League | - | - | - | 1,246.00 | 1,245.33 | - | - | - | 0.67 |
| Kindergarten Club | 319.86 | - | 319.86 | - | 20.69 | - | - | - | 299.17 |
| Laura Bush Grant | - | - | - | 6,000.00 | - | - | - | - | 6,000.00 |
| Music | - | - | - | 36.00 | 36.00 | - | - | - | - |
| PreKK Club | 176.00 | - | 176.00 | 136.00 | 285.00 | - | - | - | 27.00 |
| Science Club | - | - | - | 500.00 | - | - | - | - | 500.00 |
| 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 |
| Tennessee Arts Commission Gran | - | - | - | 795.00 | 795.00 | - | - | - | - |
| USDA Grant | - | - | - | 4,000.00 | 3,651.63 | - | - | - | 348.37 |
| Vending | (214.38) | - | (214.38) | 214.65 | - | - | - | - | 0.27 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 180.00 | - | 180.00 | 353.71 | 336.01 | - | (17.70) | - | 180.00 |
| Bus Trips Grade 1 | - | - | - | 881.00 | 829.04 | - | (51.96) | - | - |
| Bus Trips Grade 2 | - | - | - | 880.95 | 890.95 | - | 10.00 | - | - |
| Bus Trips Grade 3 | - | - | - | 260.00 | 260.00 | - | - | - | - |
| Bus Trips Grade 4 | - | - | - | 55.00 | 55.00 | - | - | - | - |
| Bus Trips Grade 5 | (143.35) | - | (143.35) | 209.00 | 65.65 | - | - | - | - |
| Bus Trips KK | - | - | - | 653.78 | 637.20 | - | (16.58) | - | (0.00) |
| Cafeteria Payments | - | - | - | 92.00 | 92.00 | - | - | - | - |
| Misc. Clearing | - | - | - | 381.00 | 381.00 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Westside Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>2,074.82</u> | - | <u>2,074.82</u> | <u>18,384.79</u> | <u>12,004.57</u> | - | <u>(76.24)</u> | - | <u>8,378.80</u> |
| Total General and Restricted Fund | <u>4,058.43</u> | - | <u>4,058.43</u> | <u>35,048.92</u> | <u>28,662.82</u> | <u>76.24</u> | <u>(76.24)</u> | - | <u>10,444.53</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Westwood Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|-----------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 1,856.65 | - | 1,856.65 | - | 2,025.59 | - | - | - | (168.94) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Bus Trips | 168.94 | - | 168.94 | - | - | - | - | - | 168.94 |
| Total Restricted | <u>168.94</u> | <u>-</u> | <u>168.94</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>168.94</u> |
| Total General and Restricted Fund | <u>2,025.59</u> | <u>-</u> | <u>2,025.59</u> | <u>-</u> | <u>2,025.59</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
White Station Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 72,917.27 | - | 72,917.27 | 44,277.69 | 36,081.33 | 2,471.24 | - | - | 83,584.87 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | - | - | - | 200.00 | 196.95 | - | - | - | 3.05 |
| Beta Club | - | - | - | 360.00 | 369.43 | - | - | - | (9.43) |
| Charmette Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Chess Club | - | - | - | 9,749.00 | 7,843.28 | - | - | - | 1,905.72 |
| Choir | 120.00 | - | 120.00 | - | 85.00 | - | - | - | 35.00 |
| CLUE | (78.41) | - | (78.41) | 2,975.50 | 2,816.15 | - | - | - | 80.94 |
| 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 | 31.00 | - | 31.00 | 290.00 | 252.00 | - | - | - | 69.00 |
| Nat Tree Tr Paris | 1,380.00 | - | 1,380.00 | - | - | - | - | - | 1,380.00 |
| Orff Music | 595.54 | - | 595.54 | 2,550.00 | 3,129.49 | - | - | - | 16.05 |
| Quota Pilkington Grant | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| PIPE Grant | 16.00 | - | 16.00 | - | - | - | - | - | 16.00 |
| PTO | 2,071.55 | - | 2,071.55 | - | 1,078.44 | - | - | - | 993.11 |
| Quota Willingham | 200.00 | - | 200.00 | - | - | - | - | - | 200.00 |
| SACC Summer Camp | 1,037.25 | - | 1,037.25 | 52,980.00 | 54,017.25 | - | - | - | - |
| 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 | 631.62 | - | 631.62 | 420.00 | 229.56 | - | - | - | 822.06 |
| Sunshine Club | 2.19 | - | 2.19 | - | - | - | - | - | 2.19 |
| Target Grant | 147.45 | - | 147.45 | - | - | - | - | - | 147.45 |
| Teacher Courtesy | 3.05 | - | 3.05 | - | - | - | - | - | 3.05 |
| Third Grade Club | - | - | - | 1,144.00 | 1,136.00 | - | - | - | 8.00 |
| Vending | 184.84 | - | 184.84 | 2,329.86 | 1,908.20 | - | - | - | 606.50 |
| Yearbook | 1,443.62 | - | 1,443.62 | 4,598.00 | 5,592.96 | - | - | - | 448.66 |

Other Accounts

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
White Station Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips | 3,600.00 | - | 3,600.00 | 1,936.00 | 912.04 | - | (1,023.96) | - | 3,600.00 |
| Bus Trips Grade 1 | 38.00 | - | 38.00 | 341.00 | 301.00 | - | (40.00) | - | 38.00 |
| Bus Trips Grade 2 | 21.26 | - | 21.26 | - | - | - | - | - | 21.26 |
| Bus Trips Grade 3 | (4.42) | - | (4.42) | - | (9.42) | - | (9.42) | - | (4.42) |
| Bus Trips Grade 4 | 134.51 | - | 134.51 | 2,084.50 | 1,077.75 | - | (1,174.24) | - | (32.98) |
| Bus Trips Grade 5 | 21.14 | - | 21.14 | - | 9.42 | - | 9.42 | - | 21.14 |
| Bus Trips KK | - | - | - | 2,510.00 | 1,264.96 | - | (1,245.04) | - | - |
| Charity Drives | - | - | - | 1,245.76 | 1,245.76 | - | - | - | - |
| Class Piano | 706.50 | - | 706.50 | 12,457.00 | 13,163.50 | - | - | - | - |
| Misc. Clearing | (0.41) | - | (0.41) | 22,644.10 | 19,798.78 | - | - | - | 2,844.91 |
| SACC Reim. | (1,126.72) | - | (1,126.72) | 1,541.68 | 414.94 | - | - | - | 0.02 |
| SACC Tuition | - | - | - | 320,750.00 | 321,762.00 | - | 1,012.00 | - | - |
| Total Restricted | 15,289.25 | - | 15,289.25 | 443,106.40 | 438,595.44 | - | (2,471.24) | - | 17,328.97 |
| Total General and Restricted Fund | 88,206.52 | - | 88,206.52 | 487,384.09 | 474,676.77 | 2,471.24 | (2,471.24) | - | 100,913.84 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Whitehaven Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 11,159.73 | - | 11,159.73 | 22,855.70 | 24,091.84 | - | - | - | 9,923.59 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Choir | 19.40 | - | 19.40 | - | - | - | - | - | 19.40 |
| Environmental Club | 200.00 | - | 200.00 | - | - | - | - | - | 200.00 |
| Exxon Grant | 2,250.00 | - | 2,250.00 | - | 862.50 | - | - | - | 1,387.50 |
| Fifth Grade Club | 199.15 | - | 199.15 | 1,210.00 | 935.18 | - | - | - | 473.97 |
| First Grade Club | - | - | - | 261.00 | 242.92 | - | - | - | 18.08 |
| Fourth Grade Club | - | - | - | 30.00 | - | - | - | - | 30.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 1,000.00 | - | - | - | - |
| Grants-Misc.CALL AUDITING 1ST | 800.00 | - | 800.00 | - | - | - | - | - | 800.00 |
| Kindergarten Club | 161.56 | - | 161.56 | 2,264.50 | 2,281.05 | - | - | - | 145.01 |
| Laura Bush Grant | 5,344.00 | - | 5,344.00 | - | 4,991.79 | - | - | - | 352.21 |
| Music | 84.02 | - | 84.02 | 2,735.00 | 2,719.91 | - | - | - | 99.11 |
| PreKK Club | 56.00 | - | 56.00 | - | - | - | - | - | 56.00 |
| Rotary Grant | 94.00 | - | 94.00 | - | - | - | - | - | 94.00 |
| Second Grade Club | 147.00 | - | 147.00 | 544.00 | 608.28 | - | - | - | 82.72 |
| SPED Club | 138.00 | - | 138.00 | - | - | - | - | - | 138.00 |
| STEM Grant | - | - | - | 1,589.60 | 162.16 | - | - | - | 1,427.44 |
| Verizon Grant | 14,213.70 | - | 14,213.70 | - | 11,227.36 | - | - | - | 2,986.34 |
| Yearbook | 66.00 | - | 66.00 | - | - | - | - | - | 66.00 |
| Other Accounts | | | | | | | | | |
| Cafeteria Payments | - | - | - | 238.00 | 238.00 | - | - | - | - |
| SACC Reim. | 145.00 | - | 145.00 | - | 145.00 | - | - | - | - |
| SACC Tuition | - | - | - | 87,581.00 | 87,581.00 | - | - | - | - |
| Title One/NCLB | (201.22) | - | (201.22) | 201.65 | - | - | - | - | 0.43 |
| Total Restricted | 24,716.61 | - | 24,716.61 | 96,654.75 | 112,995.15 | - | - | - | 8,376.21 |
| Total General and Restricted Fund | 35,876.34 | - | 35,876.34 | 119,510.45 | 137,086.99 | - | - | - | 18,299.80 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
White's Chapel Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|------------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 3,195.05 | - | 3,195.05 | - | 3,195.05 | - | - | - | - |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts | | | | | | | | | |
| Total Restricted | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total General and Restricted Fund | <u><u>3,195.05</u></u> | <u><u>-</u></u> | <u><u>3,195.05</u></u> | <u><u>-</u></u> | <u><u>3,195.05</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
William H. Brewster Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 31,450.41 | - | 31,450.41 | 18,200.91 | 15,606.88 | 1,920.18 | - | - | 35,964.62 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Blue Ribbon | 29.43 | - | 29.43 | 4,078.02 | 3,730.75 | - | - | - | 376.70 |
| CLUE | 21.00 | - | 21.00 | 35.00 | 35.00 | - | - | - | 21.00 |
| Drama Club | 4,700.19 | - | 4,700.19 | 4,993.92 | 4,310.67 | - | - | - | 5,383.44 |
| Environmental Club | 193.37 | - | 193.37 | 390.73 | 584.10 | - | - | - | - |
| Fifth Grade Club | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| First Grade Club | 45.00 | - | 45.00 | - | - | - | - | - | 45.00 |
| GENYOUth Foundation | 382.30 | - | 382.30 | - | 381.61 | - | - | - | 0.69 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 1,750.00 | - | - | - | - | 1,750.00 |
| Greater Memphis Grant | 5,530.00 | - | 5,530.00 | - | - | - | - | - | 5,530.00 |
| Guidance | 12.00 | - | 12.00 | - | - | - | - | - | 12.00 |
| Honor Society | 13.00 | - | 13.00 | - | - | - | - | - | 13.00 |
| Junior League | 1,312.00 | - | 1,312.00 | 1,000.00 | 2,118.70 | - | - | - | 193.30 |
| Library Club | 381.16 | - | 381.16 | - | - | - | - | - | 381.16 |
| Orchestra | 38.00 | - | 38.00 | - | - | - | - | - | 38.00 |
| Outdoor Classroom Grant | 5,542.93 | - | 5,542.93 | - | 535.89 | - | - | - | 5,007.04 |
| PreKK Club | 27.00 | - | 27.00 | - | - | - | - | - | 27.00 |
| PTO | 36.45 | - | 36.45 | - | 36.41 | - | - | - | 0.04 |
| Sch Uniform Donations | 388.00 | - | 388.00 | - | - | - | - | - | 388.00 |
| SPED Club | 29.00 | - | 29.00 | 246.00 | 271.00 | - | - | - | 4.00 |
| Teacher Courtesy | (125.23) | - | (125.23) | 3,275.00 | 1,681.15 | - | - | - | 1,468.62 |
| Yearbook | 323.00 | - | 323.00 | - | - | - | - | - | 323.00 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 48.00 | - | 48.00 | 34.00 | 335.52 | - | 301.52 | - | 48.00 |
| Bus Trips Grade 1 | - | - | - | 1,228.00 | 1,226.00 | - | (2.00) | - | - |
| Bus Trips Grade 2 | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Bus Trips Grade 3 | 83.00 | - | 83.00 | 7,415.00 | 6,548.20 | - | (866.80) | - | 83.00 |
| Bus Trips Grade 4 | (32.10) | - | (32.10) | 2,757.00 | 2,326.57 | - | (430.43) | - | (32.10) |
| Bus Trips Grade 5 | 352.00 | - | 352.00 | 1,867.00 | 1,932.60 | - | 65.60 | - | 352.00 |
| Bus Trips KK | 48.10 | - | 48.10 | 2,897.50 | 1,909.43 | - | (988.07) | - | 48.10 |

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, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Charity Drives | 85.00 | - | 85.00 | - | - | - | - | - | 85.00 |
| Misc. Clearing | - | - | - | 120.00 | 108.00 | - | - | - | 12.00 |
| SACC Reim. | 8,073.00 | - | 8,073.00 | - | 8,073.32 | - | - | - | (0.32) |
| SACC Tuition | - | - | - | 20.00 | 20.00 | - | - | - | - |
| Title One/NCLB | (551.51) | - | (551.51) | 551.80 | - | - | - | - | 0.29 |
| Total Restricted | 26,994.09 | - | 26,994.09 | 32,658.97 | 36,164.92 | - | (1,920.18) | - | 21,567.96 |
| Total General and Restricted Fund | 58,444.50 | - | 58,444.50 | 50,859.88 | 51,771.80 | 1,920.18 | (1,920.18) | - | 57,532.58 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Willow Oaks Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 30,728.32 | - | 30,728.32 | 32,245.25 | 33,330.90 | 2,143.49 | - | - | 31,786.16 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Adopt-a-Book | 115.00 | - | 115.00 | - | - | - | - | - | 115.00 |
| Beta Club | - | - | - | 125.00 | 375.00 | - | 250.00 | - | - |
| CLUE | 123.00 | - | 123.00 | - | - | - | - | - | 123.00 |
| Clue - Primary | 31.00 | - | 31.00 | - | - | - | - | - | 31.00 |
| Dance Team | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Drama Club | 367.00 | - | 367.00 | 169.45 | - | - | - | - | 536.45 |
| GENYOUth Foundation | 257.43 | - | 257.43 | - | - | - | - | - | 257.43 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 498.00 | 416.60 | - | - | - | 81.40 |
| Junior League | 33.00 | - | 33.00 | 200.00 | 199.20 | - | - | - | 33.80 |
| Kindergarten Club | 214.00 | - | 214.00 | - | - | - | - | - | 214.00 |
| Majorettes | 200.00 | - | 200.00 | - | - | - | - | - | 200.00 |
| Music | 74.00 | - | 74.00 | - | - | - | - | - | 74.00 |
| Orff Music | 71.00 | - | 71.00 | 9.00 | - | - | - | - | 80.00 |
| Performing Arts Cl | - | - | - | 1,150.00 | 1,095.91 | - | - | - | 54.09 |
| Step Team | 211.00 | - | 211.00 | - | - | - | - | - | 211.00 |
| Teacher Courtesy | - | - | - | 100.00 | - | - | - | - | 100.00 |
| Tennis | 316.00 | - | 316.00 | - | - | - | - | - | 316.00 |
| Walmart - Askew | 72.00 | - | 72.00 | - | - | - | - | - | 72.00 |
| Yearbook | - | - | - | 4,732.71 | 4,732.71 | - | - | - | - |
| Other Accounts | | | | | | | | | |
| Bus Trips | 6,408.00 | - | 6,408.00 | - | - | - | - | - | 6,408.00 |
| Bus Trips Grade 1 | (157.38) | - | (157.38) | 1,573.25 | 1,333.00 | - | (240.25) | - | (157.38) |
| Bus Trips Grade 2 | 157.50 | - | 157.50 | 2,774.00 | 2,605.96 | - | (168.04) | - | 157.50 |
| Bus Trips Grade 3 | - | - | - | 9,445.28 | 8,859.63 | - | (585.65) | - | 0.00 |
| Bus Trips Grade 4 | - | - | - | 363.35 | 363.34 | - | (0.01) | - | 0.00 |
| Bus Trips Grade 5 | 20.00 | - | 20.00 | 12,769.33 | 11,493.79 | - | (1,275.54) | - | 20.00 |
| Bus Trips KK | - | - | - | 2,280.11 | 2,156.11 | - | (124.00) | - | - |
| Cafeteria Payments | - | - | - | 240.00 | 240.00 | - | - | - | - |
| Charity Drives | - | - | - | 2,446.57 | 2,273.66 | - | - | - | 172.91 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Willow Oaks Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|-------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| SACC Reim. | 8,334.00 | - | 8,334.00 | - | 0.48 | - | - | - | 8,333.52 |
| SACC Tuition | - | - | - | 240.00 | 210.00 | - | - | - | 30.00 |
| Title One/NCLB | (164.00) | - | (164.00) | - | - | - | - | - | (164.00) |
| Total Restricted | 16,722.55 | - | 16,722.55 | 39,116.05 | 36,355.39 | - | (2,143.49) | - | 17,339.72 |
| Total General and Restricted Fund | 47,450.87 | - | 47,450.87 | 71,361.30 | 69,686.29 | 2,143.49 | (2,143.49) | - | 49,125.88 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Winchester Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 3,085.10 | - | 3,085.10 | 33,984.55 | 27,435.61 | 364.37 | - | - | 9,998.41 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Elementary Sports Club | - | - | - | 1,261.00 | 1,261.00 | - | - | - | - |
| ESL | 6.98 | - | 6.98 | 625.90 | 567.93 | - | - | - | 64.95 |
| Fifth Grade Club | 134.71 | - | 134.71 | 3,135.45 | 2,279.83 | - | - | - | 990.33 |
| First Grade Club | 455.44 | - | 455.44 | 2,090.78 | 2,545.93 | - | - | - | 0.29 |
| Fourth Grade Club | 322.00 | - | 322.00 | 766.24 | 640.58 | - | - | - | 447.66 |
| Kindergarten Club | 33.20 | - | 33.20 | 1,262.00 | 678.61 | - | - | - | 616.59 |
| Library Club | - | - | - | 55.00 | 36.70 | - | - | - | 18.30 |
| Music | 11.00 | - | 11.00 | 405.00 | 400.00 | - | - | - | 16.00 |
| PreKK Club | 343.00 | - | 343.00 | 180.00 | 155.00 | - | - | - | 368.00 |
| PTO | 12.00 | - | 12.00 | - | - | - | (12.22) | - | (0.22) |
| RFIS | 1.29 | - | 1.29 | - | - | - | - | - | 1.29 |
| Sch Uniform Donations | 1,280.88 | - | 1,280.88 | 200.00 | 480.00 | - | - | - | 1,000.88 |
| Second Grade Club | 285.84 | - | 285.84 | 3,460.24 | 3,651.33 | - | - | - | 94.75 |
| Soccer Club | - | - | - | 1,315.00 | 1,143.68 | - | - | - | 171.32 |
| Target Grant | - | - | - | 700.00 | 425.00 | - | - | - | 275.00 |
| Teacher Courtesy | - | - | - | 600.00 | 600.00 | - | - | - | - |
| Third Grade Club | 404.77 | - | 404.77 | 1,605.00 | 1,975.05 | - | - | - | 34.72 |
| Vending | 352.53 | - | 352.53 | - | - | - | (352.15) | - | 0.38 |
| WalMart | - | - | - | 500.00 | 499.50 | - | - | - | 0.50 |
| Yearbook | 140.00 | - | 140.00 | - | 125.41 | - | - | - | 14.59 |
| Other Accounts | | | | | | | | | |
| Bus Trips | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Bus Trips Grade 5 | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| SACC Reim. | 100.88 | - | 100.88 | - | 100.48 | - | - | - | 0.40 |
| SACC Tuition | - | - | - | 360.00 | 360.00 | - | - | - | - |
| Title One/NCLB | 0.18 | - | 0.18 | - | - | - | - | - | 0.18 |
| Total Restricted | 3,914.70 | - | 3,914.70 | 18,521.61 | 17,926.03 | - | (364.37) | - | 4,145.91 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Winchester Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total General and Restricted Fund | 6,999.80 | - | 6,999.80 | 52,506.16 | 45,361.64 | 364.37 | (364.37) | - | 14,144.32 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Winridge Elementary
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 108,232.05 | - | 108,232.05 | 23,668.51 | 17,294.40 | 730.41 | - | - | 115,336.57 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| CLUE | - | - | - | 3,452.79 | 3,452.79 | - | - | - | - |
| Fifth Grade Club | - | - | - | 10,508.70 | 9,457.89 | - | (30.00) | - | 1,020.81 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 844.86 | - | - | - | 155.14 |
| Honor Society | 53.00 | - | 53.00 | - | - | - | - | - | 53.00 |
| International Paper Grant | 11,866.71 | - | 11,866.71 | 10,021.01 | 11,550.82 | - | - | - | 10,336.90 |
| Junior League | - | - | - | 500.00 | 500.00 | - | - | - | - |
| Kindergarten Club | 88.00 | - | 88.00 | - | - | - | - | - | 88.00 |
| Library Club | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| Majorettes | - | - | - | 2,565.07 | 2,397.07 | - | - | - | 168.00 |
| Orchestra | 1,739.00 | - | 1,739.00 | - | - | - | - | - | 1,739.00 |
| Orff Music | - | - | - | 72.00 | 72.00 | - | - | - | - |
| 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 | - | - | - | 500.00 | 499.00 | - | - | - | 1.00 |
| Tennessee Arts Commission Gran | - | - | - | 2,300.00 | 2,300.00 | - | - | - | - |
| Third Grade Club | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| Bus Trips | 1,555.00 | - | 1,555.00 | 350.00 | 328.28 | - | (21.72) | - | 1,555.00 |
| Bus Trips Grade 1 | 45.00 | - | 45.00 | 1,415.00 | 1,220.32 | - | (194.68) | - | 45.00 |
| Bus Trips Grade 2 | 56.00 | - | 56.00 | 1,150.00 | 994.05 | - | (155.95) | - | 56.00 |
| Bus Trips Grade 3 | - | - | - | 1,284.00 | 1,022.52 | - | (261.48) | - | - |
| Bus Trips Grade 4 | 84.00 | - | 84.00 | 375.00 | 375.00 | - | - | - | 84.00 |
| Bus Trips Grade 5 | 121.00 | - | 121.00 | 726.00 | 659.42 | - | (66.58) | - | 121.00 |
| SACC Tuition | - | - | - | 274.00 | 274.00 | - | - | - | - |
| Total Restricted | 17,680.71 | - | 17,680.71 | 35,493.57 | 35,948.02 | - | (730.41) | - | 16,495.85 |
| Total General and Restricted Fund | 125,912.76 | - | 125,912.76 | 59,162.08 | 53,242.42 | 730.41 | (730.41) | - | 131,832.42 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
A. Maceo Walker Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) Transfers In | Transfers Out | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|---|------------------|--|----------------------------|
| General Fund | 75,202.00 | - | 75,202.00 | 8,811.70 | 6,243.42 | - | - | - | 77,770.28 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 3,170.42 | - | 3,170.42 | 21,418.98 | 19,713.66 | - | - | - | 4,875.74 |
| Band | 166.28 | - | 166.28 | 3,619.00 | 3,027.66 | - | - | - | 757.62 |
| Band Boosters | 26.00 | - | 26.00 | - | - | - | - | - | 26.00 |
| 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 | - | - | - | 611.00 | 591.86 | - | - | - | 19.14 |
| Dreyfus | 67.00 | - | 67.00 | - | - | - | - | - | 67.00 |
| Eighth Grade Club | 4,582.00 | - | 4,582.00 | 20,400.00 | 18,689.44 | - | - | - | 6,292.56 |
| Entrepreneur Club | 59.00 | - | 59.00 | - | - | - | - | - | 59.00 |
| Exxon Grant | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Guidance | 50.00 | - | 50.00 | 152.50 | 152.50 | - | - | - | 50.00 |
| Honor Society | 118.00 | - | 118.00 | 691.12 | 730.14 | - | - | - | 78.98 |
| Leadership Conference | 1,317.00 | - | 1,317.00 | - | 557.50 | - | - | - | 759.50 |
| Music | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| Nass-Bridge Bui | 1,106.17 | - | 1,106.17 | - | 927.00 | - | - | - | 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 |
| Seventh Grade Club | 23.00 | - | 23.00 | 921.53 | 944.53 | - | - | - | - |
| Sixth Grade Club | - | - | - | 2,701.05 | 2,659.60 | - | - | - | 41.45 |
| Student Council | 553.00 | - | 553.00 | - | - | - | - | - | 553.00 |
| Target Grant | 27.80 | - | 27.80 | - | - | - | - | - | 27.80 |
| Teacher Courtesy | 0.41 | - | 0.41 | 100.00 | 100.00 | - | - | - | 0.41 |
| Vending | (0.43) | - | (0.43) | - | - | - | - | - | (0.43) |
| Other Accounts: | | | | | | | | | |
| SPED Home Environment | - | - | - | 1,042.26 | 1,042.26 | - | - | - | - |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
A. Maceo Walker Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase {Decrease}} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Technology Education | 12.00 | - | 12.00 | - | - | - | - | - | 12.00 |
| Total Restricted | 11,854.35 | - | 11,854.35 | 51,657.44 | 49,136.15 | - | - | - | 14,375.64 |
| Total General and Restricted | \$ 87,056.35 | \$ - | 87,056.35 | 60,469.14 | 55,379.57 | - | - | - | 92,145.92 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Airways Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) Transfers In | Transfers Out | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|---|------------------|--|----------------------------|
| General Fund | 37,290.96 | - | 37,290.96 | - | 37,305.96 | 5.00 | - | - | (10.00) |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 9.98 | - | 9.98 | - | - | - | - | - | 9.98 |
| 8th Grade Activities | (0.19) | - | (0.19) | - | - | - | - | - | (0.19) |
| 8th Grade Trip | (0.25) | - | (0.25) | - | - | - | - | - | (0.25) |
| Art Club | (0.31) | - | (0.31) | - | - | - | - | - | (0.31) |
| AVID / Maps | 0.88 | - | 0.88 | - | - | - | - | - | 0.88 |
| Band | (0.18) | - | (0.18) | - | - | - | - | - | (0.18) |
| Cheerleaders | 0.32 | - | 0.32 | - | - | - | - | - | 0.32 |
| Choir | 520.00 | - | 520.00 | - | - | - | - | - | 520.00 |
| Dance Team | 0.34 | - | 0.34 | - | - | - | - | - | 0.34 |
| Debate Club | (520.26) | - | (520.26) | - | - | - | - | - | (520.26) |
| Grants-Misc.CALL AUDITING 1ST | (0.48) | - | (0.48) | - | - | - | - | - | (0.48) |
| Honor Society | (0.47) | - | (0.47) | - | - | - | - | - | (0.47) |
| Junior League | 0.33 | - | 0.33 | - | - | - | - | - | 0.33 |
| Lady Jets Ath.Cl | 0.29 | - | 0.29 | - | - | - | - | - | 0.29 |
| Laura Bush Grant | 10.07 | - | 10.07 | - | - | - | - | - | 10.07 |
| Library Club | (0.47) | - | (0.47) | - | - | - | - | - | (0.47) |
| NIKE | (0.32) | - | (0.32) | - | - | - | - | - | (0.32) |
| Optimist Club | (105.00) | - | (105.00) | - | - | - | - | - | (105.00) |
| Pep Club | (0.16) | - | (0.16) | - | - | - | - | - | (0.16) |
| Rotary-Bray | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Rotary-Chick | 133.00 | - | 133.00 | - | - | - | - | - | 133.00 |
| Rotary-Currie | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Rotary-Mathis | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Rotary-Ringley | 153.00 | - | 153.00 | - | - | - | - | - | 153.00 |
| Seventh Grade Club | (0.14) | - | (0.14) | - | - | - | - | - | (0.14) |
| Sixth Grade Club | (0.14) | - | (0.14) | - | - | - | - | - | (0.14) |
| Sunshine Club | 209.00 | - | 209.00 | - | - | - | - | - | 209.00 |
| Teacher Courtesy | 86.00 | - | 86.00 | - | - | - | - | - | 86.00 |
| Technology | 105.00 | - | 105.00 | - | - | - | - | - | 105.00 |
| Teens for Peace | (0.14) | - | (0.14) | - | - | - | - | - | (0.14) |
| Yearbook | 0.30 | - | 0.30 | - | - | - | - | - | 0.30 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | - | (5.00) | - | (5.00) | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Airways Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|----------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Prof. Development | (597.00) | - | (597.00) | - | - | - | - | - | (597.00) |
| Total Restricted | 10.00 | - | 10.00 | - | (5.00) | - | (5.00) | - | 10.00 |
| Total General and Restricted | \$ 37,300.96 | - | 37,300.96 | - | 37,300.96 | 5.00 | (5.00) | - | 0.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
American Way Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-----------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 15,143.16 | - | 15,143.16 | 63,604.78 | 28,739.68 | 516.74 | - | - | 50,525.00 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 6,933.27 | - | 6,933.27 | 30,481.34 | 30,666.85 | - | - | - | 6,747.76 |
| Band | 2.14 | - | 2.14 | 1,445.00 | 1,415.70 | - | - | - | 31.44 |
| Basketball Club Girls | - | - | - | 20.00 | - | - | - | - | 20.00 |
| Beta Club | 166.00 | - | 166.00 | 700.00 | 659.80 | - | - | - | 206.20 |
| Cheerleaders | 887.00 | - | 887.00 | 1,302.50 | 1,302.50 | - | - | - | 887.00 |
| Choir | 342.00 | - | 342.00 | - | - | - | - | - | 342.00 |
| Drama Club | 627.00 | - | 627.00 | - | - | - | - | - | 627.00 |
| Eighth Grade Club | 394.00 | - | 394.00 | - | - | - | - | - | 394.00 |
| Eighth Grade Trip | 5,074.60 | - | 5,074.60 | 14,895.00 | 14,530.45 | - | 170.00 | - | 5,609.15 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Honor Society | 450.00 | - | 450.00 | - | - | - | - | - | 450.00 |
| International Club | 108.00 | - | 108.00 | - | 61.14 | - | - | - | 46.86 |
| Lowes | 2,307.60 | - | 2,307.60 | - | 884.49 | - | - | - | 1,423.11 |
| Majorettes | 41.45 | - | 41.45 | - | - | - | - | - | 41.45 |
| School Beautification | 297.00 | - | 297.00 | - | - | - | - | - | 297.00 |
| Science Club | 166.00 | - | 166.00 | 4,760.00 | 4,249.24 | - | - | - | 676.76 |
| Seventh Grade Club | 413.00 | - | 413.00 | - | - | - | - | - | 413.00 |
| Sixth Grade Club | 2,795.29 | - | 2,795.29 | 1,771.00 | 2,008.29 | - | - | - | 2,558.00 |
| Step Team | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Student Council | 869.00 | - | 869.00 | - | - | - | - | - | 869.00 |
| Sunshine Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Teacher Courtesy | 338.97 | - | 338.97 | 225.00 | 564.27 | - | - | - | (0.30) |
| Tennessee Arts Commission G | - | - | - | 2,000.00 | 2,000.00 | - | - | - | - |
| Univ of Mph | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Yearbook | (475.79) | - | (475.79) | - | - | - | - | - | (475.79) |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 8,466.01 | 7,779.27 | - | (686.74) | - | (0.00) |
| Cafeteria Payments | 0.50 | - | 0.50 | 122.00 | 122.00 | - | - | - | 0.50 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
American Way Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Charity Drives | 210.00 | - | 210.00 | 397.98 | 397.98 | - | - | - | 210.00 |
| FCCLA | 29.00 | - | 29.00 | - | - | - | - | - | 29.00 |
| Home Economics | 29.00 | - | 29.00 | - | - | - | - | - | 29.00 |
| Prof. Development | - | - | - | 1,521.00 | 1,521.00 | - | - | - | - |
| SPED Home Environment | - | - | - | 759.18 | 759.18 | - | - | - | - |
| Technology Education | 146.00 | - | 146.00 | - | - | - | - | - | 146.00 |
| Total Restricted | 24,158.03 | - | 24,158.03 | 68,866.01 | 68,922.16 | - | (516.74) | - | 23,585.14 |
| Total General and Restricted | \$ 39,301.19 | - | 39,301.19 | 132,470.79 | 97,661.84 | 516.74 | (516.74) | - | 74,110.14 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Bellevue Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) Transfers In | Transfers Out | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--|---------------|--|----------------------------|
| General Fund | 14,986.91 | - | 14,986.91 | 30,535.78 | 22,745.45 | 4,782.18 | - | - | 27,559.42 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 9,686.78 | - | 9,686.78 | 51,566.62 | 55,467.30 | - | (267.51) | - | 5,518.59 |
| Band | 941.29 | - | 941.29 | 2,530.00 | 3,370.68 | - | - | - | 100.61 |
| Beta Club | 237.78 | - | 237.78 | 915.00 | 1,230.24 | - | 455.00 | - | 377.54 |
| Blue Ribbon | 574.00 | - | 574.00 | - | - | - | - | - | 574.00 |
| Charmette Club | 42.00 | - | 42.00 | - | - | - | - | - | 42.00 |
| Cheerleaders | 899.32 | - | 899.32 | 18,904.12 | 29,442.90 | - | 1,397.51 | - | (8,241.95) |
| Choir | 9.80 | - | 9.80 | - | - | - | - | - | 9.80 |
| CLUE | 0.25 | - | 0.25 | - | - | - | - | - | 0.25 |
| Debate Club | 582.50 | - | 582.50 | 1,815.02 | 1,654.50 | - | (455.00) | - | 288.02 |
| Dowell Scholarship | 7,552.87 | - | 7,552.87 | 2,565.00 | 2,732.42 | - | - | - | 7,385.45 |
| Drama Club | 803.75 | - | 803.75 | - | 546.06 | - | - | - | 257.69 |
| Eighth Grade Club | 957.93 | - | 957.93 | 14,210.00 | 14,604.19 | - | (75.00) | - | 488.74 |
| Football Club | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| GENYOUth Foundation | 7.78 | - | 7.78 | - | - | - | - | - | 7.78 |
| Honor Society | 318.00 | - | 318.00 | 750.00 | 585.00 | - | - | - | 483.00 |
| Jordan Fundamentals | 462.70 | - | 462.70 | - | 413.30 | - | - | - | 49.40 |
| Majorettes | 41.54 | - | 41.54 | 11,100.00 | 8,038.91 | - | - | - | 3,102.63 |
| Music | 1,287.67 | - | 1,287.67 | 1,176.00 | 1,801.76 | - | - | - | 661.91 |
| Orchestra | 492.54 | - | 492.54 | 2,125.00 | 2,614.04 | - | - | - | 3.50 |
| PTO | 2,717.00 | - | 2,717.00 | - | - | - | - | - | 2,717.00 |
| Read: Corder/Harris | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Science Club | - | - | - | 285.00 | - | - | - | - | 285.00 |
| Science Olympiad | - | - | - | 53.00 | 52.44 | - | - | - | 0.56 |
| Seventh Grade Club | 374.32 | - | 374.32 | 3,008.00 | 3,352.00 | - | - | - | 30.32 |
| Sixth Grade Club | 780.24 | - | 780.24 | 1,800.00 | 1,414.19 | - | - | - | 1,166.05 |
| 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 | 1,579.00 | - | 1,579.00 | 9,272.54 | 10,114.33 | - | - | - | 737.21 |
| Teacher Courtesy | 8.25 | - | 8.25 | 326.93 | 121.25 | - | - | - | 213.93 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Bellevue Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Technology | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| Vending | 27.00 | - | 27.00 | - | - | - | - | - | 27.00 |
| Bus Trips | (587.07) | - | (587.07) | 5,110.00 | 3,565.02 | - | (1,544.98) | - | (587.07) |
| Bus Trips Grade 1 | - | - | - | 18,643.05 | 15,480.85 | - | (3,162.20) | - | (0.00) |
| Bus Trips Grade 5 | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Charity Drives | - | - | - | 7,384.18 | 7,384.18 | - | - | - | - |
| Home Economics | 81.58 | - | 81.58 | 2,578.90 | 2,171.68 | - | - | - | 488.80 |
| HOSA | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Memphis Arts Council | - | - | - | 2,000.00 | 2,000.00 | - | - | - | - |
| SACC Reim. | (30.00) | - | (30.00) | - | - | - | 30.48 | - | 0.48 |
| SACC Tuition | - | - | - | 99,598.00 | 98,437.52 | - | (1,160.48) | - | (0.00) |
| Technology Education | 271.00 | - | 271.00 | - | - | - | - | - | 271.00 |
| Title One/NCLB | (1,585.75) | - | (1,585.75) | - | - | - | - | - | (1,585.75) |
| Total Restricted | 29,115.38 | - | 29,115.38 | 257,716.36 | 266,594.76 | - | (4,782.18) | - | 15,454.80 |
| Total General and Restricted | \$ 44,102.29 | - | 44,102.29 | 288,252.14 | 289,340.21 | 4,782.18 | (4,782.18) | - | 43,014.22 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Chickasaw Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|-----------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | (561.21) | - | (561.21) | 377.25 | 302.93 | - | - | - | (486.89) |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 3,530.58 | - | 3,530.58 | 18,444.55 | 17,848.44 | - | - | - | 4,126.69 |
| Art Club | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| Band | 2.76 | - | 2.76 | 1,840.00 | 1,573.48 | - | - | - | 269.28 |
| Career Club | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Charmette Club | 36.00 | - | 36.00 | - | - | - | - | - | 36.00 |
| Cheerleaders | 1.05 | - | 1.05 | - | - | - | - | - | 1.05 |
| Choir | 42.00 | - | 42.00 | 20.00 | - | - | - | - | 62.00 |
| Eighth Grade Club | 88.90 | - | 88.90 | 3,900.00 | 3,824.02 | - | - | - | 164.88 |
| English Club | 571.00 | - | 571.00 | - | 570.00 | - | - | - | 1.00 |
| GENYOUth Foundation | 4.55 | - | 4.55 | - | - | - | - | - | 4.55 |
| Guidance | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| History Club | 10.00 | - | 10.00 | 1,680.00 | 1,643.81 | - | - | - | 46.19 |
| Library Club | 151.00 | - | 151.00 | - | 95.00 | - | - | - | 56.00 |
| Majorettes | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Music | 28.00 | - | 28.00 | - | - | - | - | - | 28.00 |
| PTO | 65.00 | - | 65.00 | - | - | - | - | - | 65.00 |
| Science Club | - | - | - | 370.00 | 366.70 | - | - | - | 3.30 |
| Seventh Grade Club | 8.48 | - | 8.48 | - | 8.65 | - | - | - | (0.17) |
| Sixth Grade Club | 11.08 | - | 11.08 | 260.00 | 269.65 | - | - | - | 1.43 |
| Softball Club | - | - | - | 1,923.02 | 1,912.37 | - | - | - | 10.65 |
| Spanish Club | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Student Council | 48.97 | - | 48.97 | 2,604.00 | 2,576.49 | - | - | - | 76.48 |
| Target Grant | 200.00 | - | 200.00 | - | 169.66 | - | - | - | 30.34 |
| Technology | 5.10 | - | 5.10 | - | - | - | - | - | 5.10 |
| Teens for Peace | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| TSA Club | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Vending | 0.68 | - | 0.68 | - | - | - | - | - | 0.68 |
| Yearbook | 800.60 | - | 800.60 | 1,757.00 | 2,510.52 | - | - | - | 47.08 |
| Young Sphinxman | 81.00 | - | 81.00 | - | - | - | - | - | 81.00 |
| Other Accounts: | | | | | | | | | |
| Total Restricted | 5,822.75 | - | 5,822.75 | 32,798.57 | 33,368.79 | - | - | - | 5,252.53 |
| Total General and Restricted | \$ 5,261.54 | - | 5,261.54 | 33,175.82 | 33,671.72 | - | - | - | 4,765.64 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Colonial Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 43,931.05 | - | 43,931.05 | 24,993.65 | 30,197.26 | - | - | - | 38,727.44 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 15,353.77 | - | 15,353.77 | 47,796.17 | 54,817.05 | - | - | - | 8,332.89 |
| Band | 85.00 | - | 85.00 | - | - | - | - | - | 85.00 |
| Blue Ribbon | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| CAPA Art | 1,475.58 | - | 1,475.58 | 3,290.75 | 2,910.18 | - | - | - | 1,856.15 |
| CAPA Band | 589.26 | - | 589.26 | 6,180.00 | 4,002.26 | - | - | - | 2,767.00 |
| CAPA Creative Writing | 389.68 | - | 389.68 | 640.00 | 793.61 | - | - | - | 236.07 |
| CAPA Dance | 517.81 | - | 517.81 | 18,950.00 | 17,940.63 | - | - | - | 1,527.18 |
| CAPA Donation | 980.00 | - | 980.00 | - | 105.49 | - | - | - | 874.51 |
| CAPA Drama | 4,763.27 | - | 4,763.27 | 585.00 | 803.03 | - | - | - | 4,545.24 |
| CAPA Orchestra | 531.06 | - | 531.06 | 1,360.00 | 1,261.09 | - | - | - | 629.97 |
| CAPA Piano | 361.33 | - | 361.33 | 2,718.00 | 2,680.22 | - | - | - | 399.11 |
| CAPA Trip | - | - | - | 47,578.25 | 47,271.54 | - | - | - | 306.71 |
| Cheerleaders | 0.52 | - | 0.52 | - | - | - | - | - | 0.52 |
| Chess Club | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Choir | 2,187.20 | - | 2,187.20 | 3,085.00 | 3,321.84 | - | - | - | 1,950.36 |
| CLUE | - | - | - | 105.92 | 105.00 | - | - | - | 0.92 |
| Computer Lab Supplies | 1,082.00 | - | 1,082.00 | - | 1,081.98 | - | - | - | 0.02 |
| Drama Club | 186.90 | - | 186.90 | - | - | - | - | - | 186.90 |
| Eighth Grade Club | 6,092.31 | - | 6,092.31 | 25,539.62 | 14,549.08 | - | (1,015.40) | - | 16,067.45 |
| Eighth Grade Trips | 1,555.06 | - | 1,555.06 | 44,360.00 | 43,411.39 | - | - | - | 2,503.67 |
| English Club | 61.00 | - | 61.00 | 740.00 | 786.05 | - | - | - | 14.95 |
| ESL | 2.40 | - | 2.40 | 1,440.00 | 967.40 | - | - | - | 475.00 |
| 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 | 455.00 | - | 455.00 | - | 130.58 | - | - | - | 324.42 |
| History Club | 20.00 | - | 20.00 | 370.00 | 349.71 | - | - | - | 40.29 |
| Honor Society | 1,286.28 | - | 1,286.28 | 2,498.00 | 3,430.45 | - | - | - | 353.83 |
| Jets | 703.00 | - | 703.00 | 1,165.00 | 1,755.44 | - | - | - | 112.56 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Colonial Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources | Transfers Out | Transfers In | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|----------------------------|------------------|-----------------|--|----------------------------|
| Kindergarten Club | 63.00 | - | 63.00 | - | - | - | - | - | - | 63.00 |
| Leadership | 1.00 | - | 1.00 | - | - | - | - | - | - | 1.00 |
| Library Club | 1,278.65 | - | 1,278.65 | 5,839.02 | 6,044.86 | - | - | - | - | 1,072.81 |
| Majorettes | 95.00 | - | 95.00 | - | - | - | - | - | - | 95.00 |
| Mesh Bags | 10.00 | - | 10.00 | - | - | - | - | - | - | 10.00 |
| Music | 11.00 | - | 11.00 | - | - | - | - | - | - | 11.00 |
| Orchestra | 14.00 | - | 14.00 | - | - | - | - | - | - | 14.00 |
| Photography Club | 2,361.07 | - | 2,361.07 | - | 1,804.35 | - | - | - | - | 556.72 |
| Sch Uniform Donations | 4,145.67 | - | 4,145.67 | - | 384.87 | - | - | - | - | 3,760.80 |
| Scholarship Fund | 1,562.00 | - | 1,562.00 | - | 122.00 | - | - | - | - | 1,440.00 |
| Science Lab Supplies | 864.00 | - | 864.00 | - | - | - | - | - | - | 864.00 |
| Second Grade Club | 26.00 | - | 26.00 | - | - | - | - | - | - | 26.00 |
| Seventh Grade Club | 3,891.01 | - | 3,891.01 | 7,241.00 | 8,065.10 | - | (1,150.00) | - | - | 1,916.91 |
| Sixth Grade Club | 4,609.59 | - | 4,609.59 | 3,870.00 | 5,059.19 | - | (1,250.00) | - | - | 2,170.40 |
| Spanish Club | 1,161.04 | - | 1,161.04 | 720.00 | 939.91 | - | - | - | - | 941.13 |
| STEM Grant | (88.34) | - | (88.34) | 88.34 | - | - | - | - | - | - |
| Student Council | 1,748.60 | - | 1,748.60 | 1,733.30 | 2,314.46 | - | - | - | - | 1,167.44 |
| Subsidy - Arts Council | 172.00 | - | 172.00 | - | - | - | - | - | - | 172.00 |
| Summer Leadership School | 134.00 | - | 134.00 | - | - | - | - | - | - | 134.00 |
| Sunshine Club | 30.00 | - | 30.00 | - | - | - | - | - | - | 30.00 |
| Teacher Courtesy | 1,204.69 | - | 1,204.69 | - | 1,204.79 | - | - | - | - | (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 | - | - | - | - | - | - | 5,610.00 |
| 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 | 89.32 | - | 89.32 | 145.62 | - | - | - | - | - | 234.94 |
| Volleyball Club | 120.00 | - | 120.00 | - | - | - | - | - | - | 120.00 |
| Yearbook | 741.72 | - | 741.72 | 3,280.00 | 6,359.49 | - | 3,415.40 | - | - | 1,077.63 |
| Young Artists | 2,282.00 | - | 2,282.00 | - | - | - | - | - | - | 2,282.00 |

Other Accounts:

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Colonial Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| CAPA | 1.51 | - | 1.51 | 280.00 | 280.00 | - | - | - | 1.51 |
| SACC Reim. | 62.00 | - | 62.00 | - | 62.21 | - | - | - | (0.21) |
| SACC Tuition | - | - | - | 206,026.00 | 205,896.00 | - | - | - | 130.00 |
| SPED Home Environment | (255.31) | - | (255.31) | 632.07 | 139.92 | - | - | - | 236.84 |
| Total Restricted | 73,765.65 | - | 73,765.65 | 438,257.06 | 441,151.17 | - | - | - | 70,871.54 |
| Total General and Restricted | \$ 117,696.70 | - | 117,696.70 | 463,250.71 | 471,348.43 | - | - | - | 109,598.98 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cordova Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | | | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | Revenues | Expenditures | Transfers In | Transfers Out | | |
| General Fund | 45,741.40 | - | 45,741.40 | 9,094.28 | 8,080.86 | 98.13 | - | - | 46,852.95 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 7,200.89 | - | 7,200.89 | 15,289.52 | 16,147.78 | - | - | - | 6,342.63 |
| Arts Memphis-Spillman | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Athletic Boosters | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Beta Club | 150.00 | - | 150.00 | 75.00 | - | - | - | - | 225.00 |
| Cheerleaders | 259.00 | - | 259.00 | - | - | - | - | - | 259.00 |
| Choir | 302.00 | - | 302.00 | 100.00 | 100.00 | - | - | - | 302.00 |
| 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 | 5,405.81 | - | 5,405.81 | 3,447.00 | 8,703.18 | - | - | - | 149.63 |
| Eighth Grade Trip | 380.23 | - | 380.23 | 6,333.14 | 5,927.53 | - | - | - | 785.84 |
| 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 1 | 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 | 1,648.41 | - | 1,648.41 | 1,840.00 | 1,890.11 | - | - | - | 1,598.30 |
| 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 |
| Student Council | 1,295.00 | - | 1,295.00 | - | - | - | - | - | 1,295.00 |
| Teacher Courtesy | (0.48) | - | (0.48) | - | - | - | - | - | (0.48) |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cordova Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Technology 2000 | 1,530.00 | - | 1,530.00 | - | 1,216.74 | - | - | - | 313.26 |
| Vending | (0.14) | - | (0.14) | - | - | - | - | - | (0.14) |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 3,961.00 | 3,862.87 | - | (98.13) | - | 0.00 |
| Prof. Development | - | - | - | 1,139.48 | 1,139.48 | - | - | - | - |
| SACC Tuition | 60.00 | - | 60.00 | 41,288.00 | 41,228.00 | - | - | - | 120.00 |
| SPED Home Environment | - | - | - | 271.15 | 271.15 | - | - | - | - |
| Technology Education | 100.00 | - | 100.00 | - | - | - | - | - | 100.00 |
| Total Restricted | 20,441.57 | - | 20,441.57 | 73,744.29 | 80,486.84 | - | (98.13) | - | 13,600.89 |
| Total General and Restricted | \$ 66,182.97 | - | 66,182.97 | 82,838.57 | 88,567.70 | 98.13 | (98.13) | - | 60,453.84 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Craigmont Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 54,343.03 | - | 54,343.03 | 16,446.53 | 16,903.34 | 110.00 | - | - | 53,996.22 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 13,632.66 | - | 13,632.66 | 7,124.76 | 9,702.40 | - | (110.00) | - | 10,945.02 |
| Art Club | 246.00 | - | 246.00 | 103.00 | - | - | - | - | 349.00 |
| Band | 1,135.22 | - | 1,135.22 | 6,765.56 | 6,610.42 | - | - | - | 1,290.36 |
| Basketball Club Boys | 1,335.22 | - | 1,335.22 | 1,911.00 | 1,967.41 | - | - | - | 1,278.81 |
| Basketball Club Girls | 1,365.62 | - | 1,365.62 | 1,747.00 | 1,607.51 | - | - | - | 1,505.11 |
| Cheerleaders | 286.52 | - | 286.52 | 3,119.00 | 3,086.93 | - | - | - | 318.59 |
| Choir | 1,900.93 | - | 1,900.93 | 40.00 | 114.97 | - | - | - | 1,825.96 |
| CLUE | 132.00 | - | 132.00 | 420.00 | 317.21 | - | - | - | 234.79 |
| Dance Team | 1.13 | - | 1.13 | - | (50.00) | - | - | - | 51.13 |
| Eighth Grade Club | - | - | - | 7,098.60 | 7,098.60 | - | - | - | - |
| Exxon Grant | 27.00 | - | 27.00 | - | - | - | - | - | 27.00 |
| Football | 918.05 | - | 918.05 | 3,223.00 | 2,597.76 | - | - | - | 1,543.29 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Honor Society | 193.47 | - | 193.47 | (104.00) | 43.78 | - | - | - | 45.69 |
| Orchestra | 1,649.21 | - | 1,649.21 | 11,904.35 | 11,073.35 | - | - | - | 2,480.21 |
| PTO | 475.00 | - | 475.00 | - | - | - | - | - | 475.00 |
| Seventh Grade Club | - | - | - | 430.00 | 430.00 | - | - | - | - |
| Sixth Grade Club | 33.50 | - | 33.50 | 345.00 | 378.00 | - | - | - | 0.50 |
| Soccer Club | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| Student Council | 5.07 | - | 5.07 | - | - | - | - | - | 5.07 |
| Technology Fees | 22.78 | - | 22.78 | - | - | - | - | - | 22.78 |
| Track Club | 33.00 | - | 33.00 | - | - | - | - | - | 33.00 |
| Vending | 56.81 | - | 56.81 | - | 57.29 | - | - | - | (0.48) |
| Yearbook | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| Other Accounts: | | | | | | | | | |
| Charity Drives | - | - | - | 1,018.00 | - | - | - | - | 1,018.00 |
| Health Occupations | 139.00 | - | 139.00 | - | 122.98 | - | - | - | 16.02 |
| Tech Prep Grant | 87.00 | - | 87.00 | - | - | - | - | - | 87.00 |
| Total Restricted | 24,711.19 | - | 24,711.19 | 45,145.27 | 45,158.61 | - | (110.00) | - | 24,587.85 |
| Total General and Restricted | \$ 79,054.22 | - | 79,054.22 | 61,591.80 | 62,061.95 | 110.00 | (110.00) | - | 78,584.07 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cummings Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | (266.83) | - | (266.83) | 24,466.07 | 21,841.36 | 558.66 | - | - | 2,916.54 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 5,082.85 | - | 5,082.85 | 6,531.25 | 5,793.56 | - | - | - | 5,820.54 |
| Art Club | 75.00 | - | 75.00 | - | - | - | - | - | 75.00 |
| Beta Club | 151.06 | - | 151.06 | 230.00 | 173.20 | - | - | - | 207.86 |
| Blue Ribbon | 452.00 | - | 452.00 | - | - | - | - | - | 452.00 |
| Charmette Club | 76.82 | - | 76.82 | 370.50 | 376.04 | - | - | - | 71.28 |
| Cheerleaders | 300.07 | - | 300.07 | 3,453.91 | 3,482.04 | - | - | - | 271.94 |
| Dance Team | 429.00 | - | 429.00 | - | 423.35 | - | - | - | 5.65 |
| Drama Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Educational Excursion Club | 716.00 | - | 716.00 | - | - | - | - | - | 716.00 |
| Eighth Grade Club | 76.22 | - | 76.22 | 3,095.00 | 2,264.62 | - | - | - | 906.60 |
| 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 1 | 391.00 | - | 391.00 | 3,700.00 | 3,737.96 | - | - | - | 353.04 |
| Heritage Entertainment Grant | 4,248.94 | - | 4,248.94 | 407.09 | 2,449.05 | - | - | - | 2,206.98 |
| Honor Society | 1,169.00 | - | 1,169.00 | 130.00 | 983.25 | - | - | - | 315.75 |
| Junior League | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Kindergarten Club | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Majorettes | - | - | - | 460.00 | - | - | - | - | 460.00 |
| Pep Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Pom Squad | - | - | - | 3,950.08 | 3,949.46 | - | - | - | 0.62 |
| 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 |
| Step Team | 738.04 | - | 738.04 | - | - | - | - | - | 738.04 |
| Student Council | 466.58 | - | 466.58 | - | - | - | - | - | 466.58 |
| Sunshine Club | 188.06 | - | 188.06 | - | - | - | (188.34) | - | (0.28) |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cummings Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Teacher Courtesy | 370.07 | - | 370.07 | - | - | - | (370.32) | - | (0.25) |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 8,380.25 | 8,380.25 | - | - | - | - |
| Bus Trips Grade 3 | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Charity Drives | 51.00 | - | 51.00 | - | - | - | - | - | 51.00 |
| SACC Tuition | - | - | - | 115.00 | 115.00 | - | - | - | - |
| Total Restricted | 16,123.53 | - | 16,123.53 | 30,823.08 | 32,127.78 | - | (558.66) | - | 14,260.17 |
| Total General and Restricted | \$ 15,856.70 | - | 15,856.70 | 55,289.15 | 53,969.14 | 558.66 | (558.66) | - | 17,176.71 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cypress Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|----------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 3,898.11 | - | 3,898.11 | - | 3,922.86 | - | - | - | (24.75) |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 24.75 | - | 24.75 | - | - | - | - | - | 24.75 |
| Other Accounts: | | | | | | | | | |
| Total Restricted | <u>24.75</u> | <u>-</u> | <u>24.75</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>24.75</u> |
| Total General and Restricted | <u>\$ 3,922.86</u> | <u>-</u> | <u>3,922.86</u> | <u>-</u> | <u>3,922.86</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Dexter Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 14,595.75 | - | 14,595.75 | 11,408.33 | 8,283.25 | 43.15 | - | - | 17,763.98 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 15,805.96 | - | 15,805.96 | 13,115.00 | 23,852.44 | - | (1,285.50) | - | 3,783.02 |
| Art Club | 36.00 | - | 36.00 | - | - | - | - | - | 36.00 |
| Band | 1,722.00 | - | 1,722.00 | 1,077.00 | 514.99 | - | - | - | 2,284.01 |
| Basketball Club Boys | - | - | - | - | 70.00 | - | 70.00 | - | - |
| Basketball Club Girls | (1,405.29) | - | (1,405.29) | 165.00 | - | - | 1,405.50 | - | 165.21 |
| Beta Club | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Cheerleaders | (724.00) | - | (724.00) | 6,049.88 | 4,850.27 | - | - | - | 475.61 |
| Choir | 1,468.00 | - | 1,468.00 | - | - | - | - | - | 1,468.00 |
| Eighth Grade Club | 26.00 | - | 26.00 | 5,360.00 | 4,511.19 | - | - | - | 874.81 |
| Fifth Grade Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Flag Girls | 1,340.00 | - | 1,340.00 | 300.00 | 300.00 | - | - | - | 1,340.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Honor Society | (66.00) | - | (66.00) | 692.42 | 344.16 | - | - | - | 282.26 |
| 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 | 257.00 | - | 257.00 | 635.00 | 334.16 | - | - | - | 557.84 |
| Yearbook | 403.00 | - | 403.00 | 3,950.00 | 3,661.91 | - | - | - | 691.09 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 9,305.00 | 9,071.85 | - | (233.15) | - | (0.00) |
| Cafeteria Payments | - | - | - | 82.00 | 82.00 | - | - | - | - |
| Charity Drives | - | - | - | 218.95 | 218.95 | - | - | - | - |
| Prof. Development | (215.00) | - | (215.00) | 215.00 | - | - | - | - | - |
| Total Restricted | 19,738.67 | - | 19,738.67 | 41,165.25 | 47,811.92 | - | (43.15) | - | 13,048.85 |
| Total General and Restricted | \$ 34,334.42 | - | 34,334.42 | 52,573.58 | 56,095.17 | 43.15 | (43.15) | - | 30,812.83 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Douglass Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-----------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 30,836.76 | - | 30,836.76 | 11,689.48 | 11,948.29 | 280.55 | - | - | 30,858.50 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 8,282.47 | - | 8,282.47 | 12,336.62 | 13,093.31 | - | - | - | 7,525.78 |
| Art Club | - | - | - | 2,000.00 | 1,435.64 | - | - | - | 564.36 |
| Basketball Club Boys | 890.00 | - | 890.00 | 195.00 | 1,084.50 | - | - | - | 0.50 |
| Basketball Club Girls | 614.00 | - | 614.00 | 200.00 | 812.89 | - | - | - | 1.11 |
| Cheerleaders | 3,175.64 | - | 3,175.64 | 1,814.00 | 2,189.55 | - | - | - | 2,800.09 |
| Chess Club | 660.00 | - | 660.00 | 600.00 | 981.42 | - | - | - | 278.58 |
| Drama Club | 35.00 | - | 35.00 | - | - | - | - | - | 35.00 |
| Eighth Grade Club | - | - | - | 4,653.00 | 2,936.98 | - | - | - | 1,716.02 |
| Fifth Grade Club | - | - | - | 176.00 | - | - | - | - | 176.00 |
| Fourth Grade Club | - | - | - | 54.90 | 54.90 | - | - | - | - |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Honor Society | - | - | - | 385.00 | 385.00 | - | - | - | - |
| Kindergarten Club | 81.00 | - | 81.00 | - | - | - | - | - | 81.00 |
| Lady D | 64.51 | - | 64.51 | 1,350.00 | 476.68 | - | - | - | 937.83 |
| Laura Bush Grant | 28.00 | - | 28.00 | - | - | - | - | - | 28.00 |
| Leadership | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Orchestra | 222.75 | - | 222.75 | 247.00 | 417.59 | - | - | - | 52.16 |
| Orff Music | 81.00 | - | 81.00 | - | 81.00 | - | - | - | - |
| PTO | 154.00 | - | 154.00 | - | - | - | - | - | 154.00 |
| Science Club | 604.79 | - | 604.79 | 723.00 | 156.18 | - | - | - | 1,171.61 |
| Seventh Grade Club | 6.10 | - | 6.10 | - | 6.10 | - | - | - | - |
| Sixth Grade Club | 5.58 | - | 5.58 | - | 5.28 | - | - | - | 0.30 |
| Soccer Club | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| Student Council | 145.00 | - | 145.00 | - | - | - | - | - | 145.00 |
| Tennessee Arts Commission G | - | - | - | 700.00 | 700.00 | - | - | - | - |
| Third Grade Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Track Club | 239.00 | - | 239.00 | - | - | - | - | - | 239.00 |
| Vending | (0.29) | - | (0.29) | - | - | - | - | - | (0.29) |
| Volleyball Club | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Douglass Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Yearbook | - | - | - | 1,050.00 | 655.20 | - | - | - | 394.80 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | (0.45) | - | (0.45) | 860.00 | 860.00 | - | - | - | (0.45) |
| Bus Trips Grade 1 | - | - | - | 460.00 | 450.00 | - | (10.00) | - | - |
| Bus Trips Grade 2 | 18.00 | - | 18.00 | 360.00 | 359.99 | - | (0.01) | - | 18.00 |
| Bus Trips Grade 3 | - | - | - | 1,466.00 | 1,363.95 | - | (102.05) | - | (0.00) |
| Bus Trips Grade 4 | - | - | - | 435.75 | 435.75 | - | - | - | - |
| Bus Trips Grade 5 | - | - | - | 513.00 | 508.37 | - | (4.63) | - | (0.00) |
| Bus Trips KK | - | - | - | 625.00 | 461.14 | - | (163.86) | - | - |
| SACC Tuition | (0.46) | - | (0.46) | - | - | - | - | - | (0.46) |
| Total Restricted | 16,410.64 | - | 16,410.64 | 31,204.27 | 29,911.42 | - | (280.55) | - | 17,422.94 |
| Total General and Restricted | \$ 47,247.40 | - | 47,247.40 | 42,893.75 | 41,859.71 | 280.55 | (280.55) | - | 48,281.44 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Fairview Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|----------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 8,112.71 | - | 8,112.71 | (13.58) | 15,093.88 | - | - | - | (6,994.75) |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 6,994.75 | - | 6,994.75 | - | - | - | - | - | 6,994.75 |
| Other Accounts: | | | | | | | | | |
| Total Restricted | <u>6,994.75</u> | <u>-</u> | <u>6,994.75</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,994.75</u> |
| Total General and Restricted | <u>\$ 15,107.46</u> | <u>-</u> | <u>15,107.46</u> | <u>(13.58)</u> | <u>15,093.88</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Geeter Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 33,670.66 | - | 33,670.66 | 5,679.62 | 6,796.96 | 402.97 | - | - | 32,956.29 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 11,220.18 | - | 11,220.18 | 10,949.71 | 12,905.97 | - | - | - | 9,263.92 |
| Art Club | 123.00 | - | 123.00 | - | 120.00 | - | - | - | 3.00 |
| Band | 116.79 | - | 116.79 | 150.00 | - | - | - | - | 266.79 |
| Basketball Club Boys | 106.00 | - | 106.00 | - | - | - | - | - | 106.00 |
| Cheerleaders | 869.46 | - | 869.46 | 1,465.66 | 2,105.48 | - | - | - | 229.64 |
| Choir | 56.00 | - | 56.00 | - | - | - | - | - | 56.00 |
| Dance Team | - | - | - | 445.00 | 411.95 | - | - | - | 33.05 |
| Eighth Grade Club | 3,104.82 | - | 3,104.82 | 10,077.00 | 12,557.41 | - | - | - | 624.41 |
| Honor Society | 317.35 | - | 317.35 | - | - | - | - | - | 317.35 |
| Junior League | 5.38 | - | 5.38 | - | - | - | - | - | 5.38 |
| Majorettes | 27.00 | - | 27.00 | 830.00 | 819.00 | - | - | - | 38.00 |
| Math Club | 143.00 | - | 143.00 | - | 140.00 | - | - | - | 3.00 |
| Music | 217.00 | - | 217.00 | - | - | - | - | - | 217.00 |
| PTO | 91.00 | - | 91.00 | - | - | - | - | - | 91.00 |
| School Beautification | - | - | - | 250.00 | - | - | - | - | 250.00 |
| Science Club | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| Seventh Grade Club | 1.00 | - | 1.00 | 900.00 | 895.20 | - | - | - | 5.80 |
| Sixth Grade Club | 294.43 | - | 294.43 | 2,592.56 | 2,509.47 | - | - | - | 377.52 |
| Social Studies | 263.00 | - | 263.00 | - | 160.00 | - | - | - | 103.00 |
| SPED Club | 162.00 | - | 162.00 | - | - | - | - | - | 162.00 |
| Step Team | 153.00 | - | 153.00 | - | 76.90 | - | - | - | 76.10 |
| Student Council | 34.77 | - | 34.77 | - | - | - | - | - | 34.77 |
| Target Grant | 481.15 | - | 481.15 | - | 193.91 | - | - | - | 287.24 |
| Teacher Courtesy | 166.19 | - | 166.19 | - | 165.63 | - | - | - | 0.56 |
| Teen Living | 342.59 | - | 342.59 | - | 122.73 | - | - | - | 219.86 |
| Track Club | 75.00 | - | 75.00 | 163.00 | 160.50 | - | - | - | 77.50 |
| Vending | 74.00 | - | 74.00 | - | 73.83 | - | - | - | 0.17 |
| Yearbook | 30.00 | - | 30.00 | 25.00 | 55.00 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Geeter Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 399.00 | - | - | (399.00) | - | - |
| Bus Trips Grade 1 | - | - | - | 439.00 | 438.20 | - | (0.80) | - | 0.00 |
| Bus Trips Grade 4 | - | - | - | 997.28 | 994.41 | - | (2.87) | - | 0.00 |
| Bus Trips Grade 5 | - | - | - | 469.00 | 468.70 | - | (0.30) | - | 0.00 |
| Charity Drives | - | - | - | 187.00 | 187.00 | - | - | - | - |
| Home Economics | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| SPED Home Environment | - | - | - | 1,387.52 | 1,387.52 | - | - | - | - |
| Total Restricted | 18,501.11 | - | 18,501.11 | 31,726.73 | 36,948.81 | - | (402.97) | - | 12,876.06 |
| Total General and Restricted | \$ 52,171.77 | - | 52,171.77 | 37,406.35 | 43,745.77 | 402.97 | (402.97) | - | 45,832.35 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Georgian Hills Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources | Transfers In | Transfers Out | Uses | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|----------------------------|-----------------|------------------|----------|--|----------------------------|
| General Fund | 6,845.66 | - | 6,845.66 | 3,488.40 | 3,959.27 | 173.35 | - | - | - | - | 6,548.14 |
| Restricted Fund: | | | | | | | | | | | |
| Athletic Activity | 5,643.71 | - | 5,643.71 | 11,541.68 | 13,312.58 | - | - | (997.25) | - | - | 2,875.56 |
| Band Booster Cl | (5.00) | - | (5.00) | 5.00 | - | - | - | - | - | - | - |
| Basketball Club Boys | (535.00) | - | (535.00) | - | - | - | - | 535.00 | - | - | - |
| Beta Club | 1.00 | - | 1.00 | - | - | - | - | - | - | - | 1.00 |
| Cheerleaders | (47.00) | - | (47.00) | - | - | - | - | 46.59 | - | - | (0.41) |
| Choir | 262.00 | - | 262.00 | 2,115.20 | 2,265.52 | - | - | - | - | - | 111.68 |
| Drama Club | - | - | - | 3,820.00 | 3,345.60 | - | - | - | - | - | 474.40 |
| Eighth Grade Club | 366.74 | - | 366.74 | 13,432.17 | 12,951.49 | - | - | - | - | - | 847.42 |
| English Club | 266.27 | - | 266.27 | - | 142.14 | - | - | - | - | - | 124.13 |
| Guidance | 10.00 | - | 10.00 | 2,001.00 | 1,888.99 | - | - | - | - | - | 122.01 |
| Honor Society | 66.00 | - | 66.00 | - | - | - | - | - | - | - | 66.00 |
| Majorettes | 26.00 | - | 26.00 | - | - | - | - | - | - | - | 26.00 |
| Pep Club | 84.00 | - | 84.00 | - | - | - | - | - | - | - | 84.00 |
| PTO | 85.00 | - | 85.00 | 87.00 | 425.46 | - | - | - | - | - | (253.46) |
| School Beautification | 124.00 | - | 124.00 | - | - | - | - | - | - | - | 124.00 |
| Science Club | - | - | - | 710.00 | 617.50 | - | - | - | - | - | 92.50 |
| Seventh Grade Club | 46.00 | - | 46.00 | - | - | - | - | - | - | - | 46.00 |
| Sixth Grade Club | 234.00 | - | 234.00 | - | - | - | - | - | - | - | 234.00 |
| Social Studies | (2.00) | - | (2.00) | 2.33 | - | - | - | - | - | - | 0.33 |
| SPED Club | 4.00 | - | 4.00 | - | - | - | - | - | - | - | 4.00 |
| Step Team | 167.00 | - | 167.00 | - | - | - | - | - | - | - | 167.00 |
| Student Council | 50.00 | - | 50.00 | 972.00 | 960.50 | - | - | - | - | - | 61.50 |
| Teacher Courtesy | 0.20 | - | 0.20 | - | - | - | - | - | - | - | 0.20 |
| Other Accounts: | | | | | | | | | | | |
| Bus Trips | - | - | - | - | 242.31 | - | - | 242.31 | - | - | - |
| Charity Drives | - | - | - | 439.00 | 439.00 | - | - | - | - | - | - |
| Prof. Development | (150.00) | - | (150.00) | - | - | - | - | - | - | - | (150.00) |
| SPED Home Environment | (205.00) | - | (205.00) | 618.45 | 619.35 | - | - | - | - | - | (205.90) |
| Title One/NCLB | (341.00) | - | (341.00) | 0.44 | - | - | - | - | - | - | (340.56) |
| Total Restricted | 6,150.92 | - | 6,150.92 | 35,744.27 | 37,210.44 | - | - | (173.35) | - | - | 4,511.40 |
| Total General and Restricted | \$ 12,996.58 | - | 12,996.58 | 39,232.67 | 41,169.71 | 173.35 | - | (173.35) | - | - | 11,059.54 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germantown Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 23,779.25 | - | 23,779.25 | 22,862.02 | 21,237.80 | - | - | - | 25,403.47 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 13,299.14 | - | 13,299.14 | 29,953.09 | 29,621.17 | - | - | - | 13,631.06 |
| Adopt a Book | 823.00 | - | 823.00 | - | - | - | - | - | 823.00 |
| Art Club | 1,030.67 | - | 1,030.67 | - | 22.79 | - | - | - | 1,007.88 |
| Band | 128.00 | - | 128.00 | - | 127.64 | - | - | - | 0.36 |
| Basketball Club Boys | - | - | - | 336.00 | 336.00 | - | - | - | - |
| Beta Club | 1,188.60 | - | 1,188.60 | 800.00 | 979.60 | - | - | - | 1,009.00 |
| Builders Club | 990.00 | - | 990.00 | - | - | - | - | - | 990.00 |
| Cheerleaders | - | - | - | 200.00 | 200.00 | - | - | - | - |
| Choir | 100.00 | - | 100.00 | 255.00 | 255.00 | - | - | - | 100.00 |
| CLUE | - | - | - | 1,623.75 | 1,622.56 | - | - | - | 1.19 |
| Cooking Club | 60.00 | - | 60.00 | 510.00 | 233.51 | - | - | - | 336.49 |
| Divas Club | 224.00 | - | 224.00 | - | - | - | - | - | 224.00 |
| Drama Club | 412.00 | - | 412.00 | - | - | - | - | - | 412.00 |
| Eighth Grade Club | - | - | - | 2,358.00 | 2,242.01 | - | - | - | 115.99 |
| Environmental Club | 29.00 | - | 29.00 | - | - | - | - | - | 29.00 |
| ESL | - | - | - | 1,560.84 | 1,341.42 | - | - | - | 219.42 |
| Fashion Club | - | - | - | 3,637.30 | 1,664.59 | - | - | - | 1,972.71 |
| Football Club | - | - | - | 45.00 | - | - | - | - | 45.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 998.20 | - | - | - | 1.80 |
| Guidance | - | - | - | 1,342.00 | 1,201.18 | - | - | - | 140.82 |
| Honor Society | 596.00 | - | 596.00 | 2,421.28 | 2,381.46 | - | - | - | 635.82 |
| Library Club | 708.48 | - | 708.48 | 120.00 | 234.73 | - | - | - | 593.75 |
| Majorettes | 949.52 | - | 949.52 | - | - | - | - | - | 949.52 |
| Race for Education | 719.00 | - | 719.00 | - | 719.32 | - | - | - | (0.32) |
| Science Club | 137.00 | - | 137.00 | - | - | - | - | - | 137.00 |
| Spanish Club | 32.57 | - | 32.57 | - | - | - | - | - | 32.57 |
| Student Council | 3,274.06 | - | 3,274.06 | 693.80 | 3,214.29 | - | - | - | 753.57 |
| Teacher Courtesy | 34.49 | - | 34.49 | 1,195.72 | 1,131.57 | - | - | - | 98.64 |
| Writing Club | 35.00 | - | 35.00 | - | - | - | - | - | 35.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germantown Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Yearbook | 1,499.10 | - | 1,499.10 | 8,181.00 | 13,471.27 | - | - | - | (3,791.17) |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 889.37 | 889.37 | - | - | - | - |
| Charity Drives | - | - | - | 180.65 | - | - | - | - | 180.65 |
| SACC Tuition | - | - | - | 93,934.00 | 93,934.00 | - | - | - | - |
| SPED Home Environment | - | - | - | 865.34 | 865.34 | - | - | - | - |
| Total Restricted | 27,269.63 | - | 27,269.63 | 151,102.14 | 157,687.02 | - | - | - | 20,684.75 |
| Total General and Restricted | \$ 51,048.88 | - | 51,048.88 | 173,964.16 | 178,924.82 | - | - | - | 46,088.22 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Grandview Heights Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | (252.53) | - | (252.53) | 16,143.23 | 12,895.05 | - | - | - | 2,995.65 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 6,808.97 | - | 6,808.97 | 7,520.55 | 6,958.42 | - | - | - | 7,371.10 |
| 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 | 1,652.27 | - | 1,652.27 | 7,748.66 | 8,184.22 | - | - | - | 1,216.71 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Grant | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Guidance | 22.00 | - | 22.00 | 299.00 | 311.73 | - | - | - | 9.27 |
| Sch Uniform Donations | 300.00 | - | 300.00 | - | - | - | - | - | 300.00 |
| Seventh Grade Club | - | - | - | 430.00 | 361.68 | - | - | - | 68.32 |
| Student Council | 240.70 | - | 240.70 | 882.00 | 988.74 | - | - | - | 133.96 |
| Target Grant | 275.00 | - | 275.00 | - | - | - | - | - | 275.00 |
| Teacher Courtesy | 198.13 | - | 198.13 | 311.83 | 222.00 | - | - | - | 287.96 |
| Vending | 61.00 | - | 61.00 | - | - | - | - | - | 61.00 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | - | 147.48 | - | - | - | (147.48) |
| Charity Drives | - | - | - | 546.00 | 393.30 | - | - | - | 152.70 |
| Prof. Development | 117.35 | - | 117.35 | - | - | - | - | - | 117.35 |
| Title One/NCLB | - | - | - | 90.48 | 90.48 | - | - | - | - |
| Total Restricted | 10,767.25 | - | 10,767.25 | 17,828.52 | 17,658.05 | - | - | - | 10,937.72 |
| Total General and Restricted | \$ 10,514.72 | - | 10,514.72 | 33,971.75 | 30,553.10 | - | - | - | 13,933.37 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hamilton Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 39,577.61 | - | 39,577.61 | 22,292.04 | 19,941.70 | 293.61 | - | - | 42,221.56 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 9,014.91 | - | 9,014.91 | 12,834.05 | 17,048.85 | - | - | - | 4,800.11 |
| Band | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Baseball Club | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Basketball Club Boys | 5.00 | - | 5.00 | 178.00 | - | - | - | - | 183.00 |
| Basketball Club Girls | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Eighth Grade Club | 421.77 | - | 421.77 | 504.00 | 568.52 | - | - | - | 357.25 |
| 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 |
| 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 |
| Student Council | 107.00 | - | 107.00 | - | - | - | - | - | 107.00 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 2,587.00 | 2,293.39 | - | (293.61) | - | 0.00 |
| Total Restricted | 10,807.51 | - | 10,807.51 | 16,103.05 | 19,910.76 | - | (293.61) | - | 6,706.19 |
| Total General and Restricted | \$ 50,385.12 | - | 50,385.12 | 38,395.09 | 39,852.46 | 293.61 | (293.61) | - | 48,927.75 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Havenview Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 34,928.05 | - | 34,928.05 | 25,035.05 | 41,358.94 | - | - | - | 18,604.16 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 5,840.67 | - | 5,840.67 | 37,260.20 | 32,516.91 | - | - | - | 10,583.96 |
| AVID / Maps | 91.56 | - | 91.56 | - | - | - | - | - | 91.56 |
| Band | 2,537.52 | - | 2,537.52 | 10.00 | 2,068.86 | - | - | - | 478.66 |
| Basketball Club Boys | 259.00 | - | 259.00 | 805.00 | 140.06 | - | - | - | 923.94 |
| Basketball Club Girls | 82.25 | - | 82.25 | 88.53 | 170.78 | - | - | - | - |
| Beta Club | 139.00 | - | 139.00 | - | - | - | - | - | 139.00 |
| Bridge Builders | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Cheerleaders | 423.84 | - | 423.84 | 20,008.50 | 18,102.44 | - | - | - | 2,329.90 |
| Choir | 15.88 | - | 15.88 | - | - | - | - | - | 15.88 |
| Drama Club | 556.00 | - | 556.00 | - | - | - | - | - | 556.00 |
| Eighth Grade Club | 7,755.53 | - | 7,755.53 | 22,815.00 | 30,478.51 | - | - | - | 92.02 |
| Eighth Grade Trip | 313.66 | - | 313.66 | 18,255.00 | 11,908.23 | - | - | - | 6,660.43 |
| 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 | 114.00 | - | 114.00 | 5,180.00 | 5,023.58 | - | - | - | 270.42 |
| Laura Bush Grant | - | - | - | 7,000.00 | - | - | - | - | 7,000.00 |
| Majorettes | 441.00 | - | 441.00 | 695.00 | 357.75 | - | - | - | 778.25 |
| Math Club | - | - | - | 2,032.00 | 1,368.51 | - | - | - | 663.49 |
| Orchestra | 95.00 | - | 95.00 | - | - | - | - | - | 95.00 |
| Pearls | 56.00 | - | 56.00 | - | - | - | - | - | 56.00 |
| Pom Squad | - | - | - | 300.00 | 300.00 | - | - | - | - |
| 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 | 941.73 | - | 941.73 | - | 189.00 | - | - | - | 752.73 |
| Sixth Grade Club | 968.78 | - | 968.78 | - | - | - | - | - | 968.78 |
| Social Studies | - | - | - | 945.23 | 829.68 | - | - | - | 115.55 |
| STEM Club | - | - | - | 231.00 | 158.04 | - | - | - | 72.96 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Havenview Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Student Council | 139.00 | - | 139.00 | 752.50 | 491.26 | - | - | - | 400.24 |
| Teacher Courtesy | (338.59) | - | (338.59) | - | - | - | - | - | (338.59) |
| Technology | 339.00 | - | 339.00 | - | - | - | - | - | 339.00 |
| Track Club | - | - | - | 482.00 | - | - | - | - | 482.00 |
| Vending | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Volleyball Club | 95.00 | - | 95.00 | - | - | - | - | - | 95.00 |
| Yearbook | 1,583.23 | - | 1,583.23 | 3,375.00 | 2,974.71 | - | - | - | 1,983.52 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 221.81 | 221.81 | - | - | - | - |
| Bus Trips Grade 5 | 2,114.00 | - | 2,114.00 | - | - | - | - | - | 2,114.00 |
| Charity Drives | - | - | - | 765.55 | 765.55 | - | - | - | - |
| SACC Tuition | - | - | - | 6,841.00 | 6,841.00 | - | - | - | - |
| Technology Education | 44.00 | - | 44.00 | - | - | - | - | - | 44.00 |
| Total Restricted | 25,554.21 | - | 25,554.21 | 128,063.32 | 114,906.68 | - | - | - | 38,710.85 |
| Total General and Restricted | \$ 60,482.26 | - | 60,482.26 | 153,098.37 | 156,265.62 | - | - | - | 57,315.01 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hickory Ridge Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 41,368.57 | - | 41,368.57 | 27,410.05 | 24,947.51 | - | - | - | 43,831.11 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 7,310.20 | - | 7,310.20 | 81,779.31 | 75,102.73 | - | - | - | 13,986.78 |
| Art Club | - | - | - | 650.00 | - | - | - | - | 650.00 |
| Band | 1,080.12 | - | 1,080.12 | - | 280.60 | - | - | - | 799.52 |
| Basketball Club Boys | 198.00 | - | 198.00 | - | - | - | - | - | 198.00 |
| Cheerleaders | 1,256.52 | - | 1,256.52 | 4,151.00 | 3,858.94 | - | - | - | 1,548.58 |
| Choir | 755.90 | - | 755.90 | 110.00 | 289.68 | - | - | - | 576.22 |
| Drama Club | 501.00 | - | 501.00 | - | - | - | - | - | 501.00 |
| Eighth Grade Club | 886.90 | - | 886.90 | 16,830.00 | 16,644.31 | - | - | - | 1,072.59 |
| ESL | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Football | 72.00 | - | 72.00 | 25.00 | - | - | - | - | 97.00 |
| Honor Society | 30.00 | - | 30.00 | 1,775.00 | 1,566.02 | - | - | - | 238.98 |
| Majorettes | 2,115.00 | - | 2,115.00 | - | - | - | - | - | 2,115.00 |
| Music | 25.01 | - | 25.01 | - | - | - | - | - | 25.01 |
| Orchestra | 255.58 | - | 255.58 | 2,736.00 | 2,639.61 | - | - | - | 351.97 |
| Pep Club | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Performing Arts Cl | 300.00 | - | 300.00 | - | - | - | - | - | 300.00 |
| PTO | 0.28 | - | 0.28 | - | - | - | - | - | 0.28 |
| Student Council | 408.00 | - | 408.00 | - | 79.63 | - | - | - | 328.37 |
| Teacher Courtesy | 84.26 | - | 84.26 | - | - | - | - | - | 84.26 |
| Teen Living | 297.57 | - | 297.57 | 4,425.42 | 4,324.50 | - | - | - | 398.49 |
| UT Grant/C. Hughes | 29.00 | - | 29.00 | - | - | - | - | - | 29.00 |
| Vending | 1,263.72 | - | 1,263.72 | 273.91 | - | - | - | - | 1,537.63 |
| Volleyball Club | - | - | - | 200.00 | - | - | - | - | 200.00 |
| Other Accounts: | | | | | | | | | |
| 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 | 29.10 | - | 29.10 | 1,469.00 | 1,471.00 | - | - | - | 27.10 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hickory Ridge Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total Restricted | <u>16,753.16</u> | <u>-</u> | <u>16,753.16</u> | <u>114,424.64</u> | <u>106,257.02</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>24,920.78</u> |
| Total General and Restricted | <u>\$ 58,121.73</u> | <u>-</u> | <u>58,121.73</u> | <u>141,834.69</u> | <u>131,204.53</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>68,751.89</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Highland Oaks Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-----------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 13,656.44 | - | 13,656.44 | 20,581.90 | 20,495.78 | 8.10 | - | - | 13,750.66 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 20,322.23 | - | 20,322.23 | 48,540.00 | 50,567.41 | - | - | - | 18,294.82 |
| Art Club | 3.87 | - | 3.87 | 885.00 | 867.56 | - | - | - | 21.31 |
| Band | 44.50 | - | 44.50 | 99.71 | - | - | - | - | 144.21 |
| Beta Club | 8.05 | - | 8.05 | 886.00 | 817.14 | - | - | - | 76.91 |
| Cheerleaders | 893.47 | - | 893.47 | 3,132.68 | 3,493.24 | - | - | - | 532.91 |
| Chess Club | 43.00 | - | 43.00 | - | - | - | - | - | 43.00 |
| Choir | 391.12 | - | 391.12 | 16,995.76 | 16,845.93 | - | - | - | 540.95 |
| Dance Team | 2,626.67 | - | 2,626.67 | 4,173.50 | 5,244.45 | - | - | - | 1,555.72 |
| Drama Club | 293.00 | - | 293.00 | - | - | - | - | - | 293.00 |
| Drill Team | 233.00 | - | 233.00 | 50.00 | 50.00 | - | - | - | 233.00 |
| Eighth Grade Club | 1,218.14 | - | 1,218.14 | 7,565.00 | 7,133.94 | - | - | - | 1,649.20 |
| ESL | - | - | - | 258.26 | 86.28 | - | - | - | 171.98 |
| Flag Girls | - | - | - | 21.54 | - | - | - | - | 21.54 |
| Gems Club | 361.25 | - | 361.25 | 4,160.00 | 4,264.27 | - | - | - | 256.98 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 949.33 | - | - | - | 50.67 |
| Grants-Misc.CALL AUDITING 1 | 2,061.21 | - | 2,061.21 | 8,936.81 | 10,446.41 | - | - | - | 551.61 |
| Guidance | 319.00 | - | 319.00 | 4.74 | - | - | - | - | 323.74 |
| Honor Society | 121.00 | - | 121.00 | 75.00 | - | - | - | - | 196.00 |
| Inspirational Dancers | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| Library Club | 755.00 | - | 755.00 | 2.40 | - | - | - | - | 757.40 |
| Majorettes | 27.50 | - | 27.50 | 2,007.00 | 1,654.41 | - | - | - | 380.09 |
| Music | 213.00 | - | 213.00 | - | - | - | - | - | 213.00 |
| Noble Men | 190.71 | - | 190.71 | 800.00 | 865.86 | - | - | - | 124.85 |
| Optimist Club | - | - | - | 6.83 | - | - | - | - | 6.83 |
| Orchestra | - | - | - | 110.00 | 100.00 | - | - | - | 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 | - | - | - | - | - | 312.00 |
| Seventh Grade Club | - | - | - | 0.79 | - | - | - | - | 0.79 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Highland Oaks Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Sixth Grade Club | - | - | - | 24.25 | - | - | - | - | 24.25 |
| Spanish Club | 139.00 | - | 139.00 | - | - | - | - | - | 139.00 |
| SPED Club | 242.00 | - | 242.00 | - | 94.20 | - | - | - | 147.80 |
| Step Team | 619.53 | - | 619.53 | - | - | - | - | - | 619.53 |
| Student Council | 91.00 | - | 91.00 | 60.00 | - | - | - | - | 151.00 |
| Summer Prep | 846.00 | - | 846.00 | - | 845.73 | - | - | - | 0.27 |
| Sunshine Club | 0.44 | - | 0.44 | - | - | - | - | - | 0.44 |
| Target Grant | 106.54 | - | 106.54 | - | - | - | - | - | 106.54 |
| Teacher Courtesy | 1,060.98 | - | 1,060.98 | - | 904.21 | - | - | - | 156.77 |
| Technology | - | - | - | 0.23 | - | - | - | - | 0.23 |
| WalMart | 1,500.50 | - | 1,500.50 | - | 1,224.05 | - | - | - | 276.45 |
| Other Accounts: | | | | | | | | | |
| Bus Trips Grade 2 | 94.00 | - | 94.00 | - | - | - | - | - | 94.00 |
| Bus Trips KK | - | - | - | 5,210.00 | 5,201.90 | - | (8.10) | - | 0.00 |
| Class Piano | - | - | - | 10.44 | 10.44 | - | - | - | - |
| SPED Home Environment | - | - | - | 636.73 | 576.43 | - | - | - | 60.30 |
| Total Restricted | 36,964.71 | - | 36,964.71 | 104,652.67 | 112,243.19 | - | (8.10) | - | 29,366.09 |
| Total General and Restricted | \$ 50,621.15 | - | 50,621.15 | 125,234.57 | 132,738.97 | 8.10 | (8.10) | - | 43,116.75 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ida B. Wells Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 7,810.23 | - | 7,810.23 | 2,867.49 | 6,315.60 | 344.53 | - | - | 4,706.65 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 5,852.38 | - | 5,852.38 | 9,232.67 | 10,787.73 | - | - | - | 4,297.32 |
| Basketball Club Boys | - | - | - | 60.00 | - | - | - | - | 60.00 |
| Cheerleaders | 14.41 | - | 14.41 | - | - | - | - | - | 14.41 |
| Choir | 67.00 | - | 67.00 | - | - | - | - | - | 67.00 |
| Divas | 34.00 | - | 34.00 | - | - | - | - | - | 34.00 |
| Eighth Grade Club | 275.51 | - | 275.51 | 1,920.00 | 1,797.27 | - | - | - | 398.24 |
| Gents | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Leadership | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Science Club | 208.00 | - | 208.00 | - | - | - | - | - | 208.00 |
| Service Learning | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Seventh Grade Club | 61.00 | - | 61.00 | - | - | - | - | - | 61.00 |
| Student Council | 54.00 | - | 54.00 | - | - | - | - | - | 54.00 |
| Teacher Courtesy | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Univ of Mph | 461.00 | - | 461.00 | - | - | - | - | - | 461.00 |
| Yearbook | 364.00 | - | 364.00 | - | - | - | - | - | 364.00 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 1,126.75 | 976.75 | - | (150.00) | - | - |
| Bus Trips Grade 1 | 73.00 | - | 73.00 | 476.00 | 411.09 | - | (64.91) | - | 73.00 |
| Bus Trips Grade 2 | - | - | - | 885.00 | 755.38 | - | (129.62) | - | - |
| Bus Trips Grade 5 | - | - | - | 1,050.00 | 1,050.00 | - | - | - | - |
| Total Restricted | 7,530.30 | - | 7,530.30 | 14,750.42 | 15,778.22 | - | (344.53) | - | 6,157.97 |
| Total General and Restricted | \$ 15,340.53 | - | 15,340.53 | 17,617.91 | 22,093.82 | 344.53 | (344.53) | - | 10,864.62 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
John P. Freeman Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 4,902.69 | - | 4,902.69 | 35,359.73 | 36,573.03 | 1,277.69 | - | - | 4,967.08 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 27,312.22 | - | 27,312.22 | 59,456.08 | 42,800.04 | - | (747.00) | - | 43,221.26 |
| Art Club | 185.59 | - | 185.59 | 604.77 | 294.85 | - | - | - | 495.51 |
| Band | 1,052.38 | - | 1,052.38 | - | 700.51 | - | - | - | 351.87 |
| Baseball Club | 55.00 | - | 55.00 | - | - | - | - | - | 55.00 |
| Basketball Club Girls | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Cheerleaders | 1,095.57 | - | 1,095.57 | 7,365.00 | 8,460.18 | - | - | - | 0.39 |
| Chess Club | 270.00 | - | 270.00 | - | - | - | - | - | 270.00 |
| CLUE | 147.08 | - | 147.08 | 5,218.03 | 4,004.59 | - | (261.77) | - | 1,098.75 |
| Dance Team | 45.00 | - | 45.00 | 2,911.11 | 2,100.00 | - | - | - | 856.11 |
| Dollar General Literacy Grant | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Eighth Grade Club | 1,773.51 | - | 1,773.51 | 6,910.25 | 6,091.08 | - | - | - | 2,592.68 |
| Fifth Grade Club | 1,359.89 | - | 1,359.89 | 927.00 | 1,162.12 | - | - | - | 1,124.77 |
| First Grade Club | 13.32 | - | 13.32 | - | - | - | - | - | 13.32 |
| Football Club | 186.00 | - | 186.00 | - | - | - | - | - | 186.00 |
| Fourth Grade Club | 74.83 | - | 74.83 | - | - | - | - | - | 74.83 |
| Honor Society | 1,000.10 | - | 1,000.10 | 1,021.00 | 946.16 | - | - | - | 1,074.94 |
| Kindergarten Club | 23.66 | - | 23.66 | - | - | - | - | - | 23.66 |
| Library Club | 80.00 | - | 80.00 | - | - | - | - | - | 80.00 |
| Majorettes | 21.70 | - | 21.70 | - | - | - | - | - | 21.70 |
| Orchestra | 1,125.82 | - | 1,125.82 | 4,779.00 | 4,699.74 | - | - | - | 1,205.08 |
| Orff Music | 414.00 | - | 414.00 | 111.00 | 118.40 | - | - | - | 406.60 |
| Performing Arts | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| Rotary Grant | 77.00 | - | 77.00 | - | - | - | - | - | 77.00 |
| Science Club | 40.09 | - | 40.09 | 304.00 | 298.00 | - | - | - | 46.09 |
| Science Olympiad | 69.00 | - | 69.00 | - | - | - | - | - | 69.00 |
| SECME | 21.00 | - | 21.00 | - | - | - | - | - | 21.00 |
| Second Grade Club | 0.92 | - | 0.92 | 1,493.75 | 1,279.51 | - | - | - | 215.16 |
| Spanish Club | 35.00 | - | 35.00 | - | - | - | - | - | 35.00 |
| Student Council | 638.56 | - | 638.56 | 608.18 | 855.39 | - | - | - | 391.35 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
John P. Freeman Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| 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 | 0.48 | - | 0.48 | 1,450.00 | 946.51 | - | - | - | 503.97 |
| Technology | 784.00 | - | 784.00 | - | - | - | - | - | 784.00 |
| Tennessee Arts Commission G | - | - | - | 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 | 1,025.57 | - | 1,025.57 | 3,225.00 | 3,654.99 | - | - | - | 595.58 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 1,490.00 | 1,221.08 | - | (268.92) | - | 0.00 |
| Cafeteria Payments | 192.00 | - | 192.00 | 849.50 | 1,041.50 | - | - | - | - |
| Charity Drives | 0.35 | - | 0.35 | 1,572.10 | 1,572.10 | - | - | - | 0.35 |
| Class Piano | (799.87) | - | (799.87) | 18,160.00 | 18,180.00 | - | - | - | (819.87) |
| SACC Reim. | 3,370.44 | - | 3,370.44 | 2,031.93 | 5,402.63 | - | - | - | (0.26) |
| SACC Tuition | - | - | - | 196,329.30 | 196,329.30 | - | - | - | - |
| Total Restricted | 42,526.63 | - | 42,526.63 | 319,817.00 | 305,158.68 | - | (1,277.69) | - | 55,907.26 |
| Total General and Restricted | \$ 47,429.32 | - | 47,429.32 | 355,176.73 | 341,731.71 | 1,277.69 | (1,277.69) | - | 60,874.34 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kate Bond Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) Transfers In | Transfers Out | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|---|------------------|--|----------------------------|
| General Fund | 82,870.86 | - | 82,870.86 | 28,783.50 | 24,879.44 | - | - | - | 86,774.92 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 45,892.54 | - | 45,892.54 | 30,112.67 | 38,770.53 | - | - | - | 37,234.68 |
| Art Club | 696.29 | - | 696.29 | 1,650.45 | 1,749.37 | - | - | - | 597.37 |
| Band | 592.14 | - | 592.14 | 6,285.00 | 7,014.25 | - | - | - | (137.11) |
| 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 | (586.00) | - | (586.00) | 8,120.00 | 6,067.35 | - | - | - | 1,466.65 |
| Choir | 1,153.20 | - | 1,153.20 | 6,642.50 | 7,815.18 | - | - | - | (19.48) |
| CLUE | 119.23 | - | 119.23 | 700.00 | 700.00 | - | - | - | 119.23 |
| Dance Team | 2,427.00 | - | 2,427.00 | 4,153.00 | 2,880.90 | - | - | - | 3,699.10 |
| Drama Club | 1,089.00 | - | 1,089.00 | - | - | - | - | - | 1,089.00 |
| Eighth Grade Club | 6,700.38 | - | 6,700.38 | 64,749.20 | 66,744.19 | - | - | - | 4,705.39 |
| English Club | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| ESL | 21.00 | - | 21.00 | 545.00 | 701.54 | - | - | - | (135.54) |
| 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 | 971.03 | - | 971.03 | - | 500.75 | - | - | - | 470.28 |
| Key Club | 1,972.33 | - | 1,972.33 | 7,163.50 | 7,399.95 | - | - | - | 1,735.88 |
| Library Club | 26.00 | - | 26.00 | - | - | - | - | - | 26.00 |
| Music | (117.07) | - | (117.07) | 4,143.36 | 3,781.76 | - | - | - | 244.53 |
| Optimist Club | 239.99 | - | 239.99 | - | 229.37 | - | - | - | 10.62 |
| Orchestra | 2,117.80 | - | 2,117.80 | 4,165.00 | 4,146.15 | - | - | - | 2,136.65 |
| PTO | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| SACC Summer Camp | 0.21 | - | 0.21 | - | - | - | - | - | 0.21 |
| School Beautification | 695.62 | - | 695.62 | 8,250.00 | 5,298.52 | - | - | - | 3,647.10 |
| Science Club | 271.98 | - | 271.98 | - | (22.59) | - | - | - | 294.57 |
| Seventh Grade Club | 1,415.23 | - | 1,415.23 | 1,046.00 | 1,042.85 | - | - | - | 1,418.38 |
| Sixth Grade Club | 917.28 | - | 917.28 | 4,410.00 | 4,235.46 | - | - | - | 1,091.82 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kate Bond Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Social Studies | 92.00 | - | 92.00 | - | - | - | - | - | 92.00 |
| Spanish Club | 3,804.87 | - | 3,804.87 | 980.00 | 2,165.17 | - | - | - | 2,619.70 |
| Step Team | 2,208.00 | - | 2,208.00 | - | 297.42 | - | - | - | 1,910.58 |
| Student Council | 363.51 | - | 363.51 | 6,421.26 | 6,119.56 | - | - | - | 665.21 |
| Teacher Courtesy | (0.08) | - | (0.08) | - | - | - | - | - | (0.08) |
| Technology | 322.85 | - | 322.85 | 251.39 | 251.39 | - | - | - | 322.85 |
| Teen Living | 1,704.72 | - | 1,704.72 | 14,184.65 | 11,196.06 | - | - | - | 4,693.31 |
| Teens for Peace | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Vending | (208.48) | - | (208.48) | 204.41 | - | - | - | - | (4.07) |
| Yearbook | 378.96 | - | 378.96 | 2,948.00 | 3,326.72 | - | - | - | 0.24 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | - | 1,267.92 | - | - | - | (1,267.92) |
| Cafeteria Payments | - | - | - | 72.00 | 72.00 | - | - | - | - |
| SACC Reim. | (6,221.00) | - | (6,221.00) | 368.72 | 368.72 | - | - | - | (6,221.00) |
| SACC Tuition | - | - | - | 89,647.00 | 89,647.00 | - | - | - | - |
| SPED Home Environment | (1,104.11) | - | (1,104.11) | 1,048.88 | 1,653.09 | - | - | - | (1,708.32) |
| Total Restricted | 72,145.42 | - | 72,145.42 | 268,261.99 | 275,420.58 | - | - | - | 64,986.83 |
| Total General and Restricted | \$ 155,016.28 | - | 155,016.28 | 297,045.49 | 300,300.02 | - | - | - | 151,761.75 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kingsbury Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 15,165.59 | - | 15,165.59 | 14,392.71 | 21,527.81 | - | - | - | 8,030.49 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 7,590.27 | - | 7,590.27 | 17,294.44 | 19,801.73 | - | 70.00 | - | 5,152.98 |
| Accelerated Reader | 172.00 | - | 172.00 | - | - | - | - | - | 172.00 |
| Art Club | - | - | - | 160.00 | - | - | - | - | 160.00 |
| Blue Ribbon | 90.00 | - | 90.00 | - | - | - | - | - | 90.00 |
| Bridge Builders | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Cheerleaders | 70.00 | - | 70.00 | - | - | - | (70.00) | - | - |
| Eighth Grade Boys | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Eighth Grade Club | 247.32 | - | 247.32 | 7,128.00 | 7,375.12 | - | - | - | 0.20 |
| English Club | 248.00 | - | 248.00 | - | - | - | - | - | 248.00 |
| Greater Memphis Grant | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Laura Bush Grant | - | - | - | 7,000.00 | - | - | - | - | 7,000.00 |
| Seventh Grade Boys | 37.00 | - | 37.00 | - | - | - | - | - | 37.00 |
| Seventh Grade Club | 42.92 | - | 42.92 | 1,902.00 | 1,712.30 | - | - | - | 232.62 |
| Sixth Grade Club | 747.90 | - | 747.90 | 1,435.00 | 1,737.53 | - | - | - | 445.37 |
| Student Council | 219.75 | - | 219.75 | - | - | - | - | - | 219.75 |
| Teacher Courtesy | 376.25 | - | 376.25 | - | - | - | - | - | 376.25 |
| Vending | (375.58) | - | (375.58) | - | - | - | - | - | (375.58) |
| Other Accounts: | | | | | | | | | |
| Charity Drives | 251.35 | - | 251.35 | - | 251.35 | - | - | - | - |
| SACC Tuition | - | - | - | 23.00 | 23.00 | - | - | - | - |
| Total Restricted | 10,769.18 | - | 10,769.18 | 34,942.44 | 30,901.03 | - | - | - | 14,810.59 |
| Total General and Restricted | \$ 25,934.77 | - | 25,934.77 | 49,335.15 | 52,428.84 | - | - | - | 22,841.08 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kirby Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 3,047.91 | - | 3,047.91 | (4,158.00) | 17,379.04 | 17,435.68 | - | - | (1,053.45) |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 16,278.42 | - | 16,278.42 | (300.00) | (65.00) | - | (15,574.11) | - | 469.31 |
| Art Club | (0.36) | - | (0.36) | - | - | - | - | - | (0.36) |
| Band | 409.00 | - | 409.00 | - | - | - | (408.69) | - | 0.31 |
| Beta Club | 0.34 | - | 0.34 | - | - | - | - | - | 0.34 |
| Cheerleaders | 10.50 | - | 10.50 | - | - | - | (10.97) | - | (0.47) |
| Choir | 21.00 | - | 21.00 | - | - | - | (20.52) | - | 0.48 |
| Dance Team | (0.44) | - | (0.44) | - | - | - | - | - | (0.44) |
| Eighth Grade Promotion | 18.54 | - | 18.54 | - | - | - | (18.45) | - | 0.09 |
| ESL | 567.00 | - | 567.00 | - | - | - | (566.67) | - | 0.33 |
| Flag Girls | 88.00 | - | 88.00 | - | - | - | (88.31) | - | (0.31) |
| Guidance | 19.43 | - | 19.43 | - | - | - | (19.43) | - | - |
| Honor Society | 0.42 | - | 0.42 | - | - | - | - | - | 0.42 |
| Kirby Kings | 5.00 | - | 5.00 | - | - | - | (5.06) | - | (0.06) |
| Ladies in Transition | 9.00 | - | 9.00 | - | - | - | (9.39) | - | (0.39) |
| Les Belles Girls Club | 8.00 | - | 8.00 | - | - | - | (8.21) | - | (0.21) |
| Library Club | 9.89 | - | 9.89 | - | - | - | (9.85) | - | 0.04 |
| Optimist Club | 27.71 | - | 27.71 | - | - | - | (28.00) | - | (0.29) |
| PTO | 188.00 | - | 188.00 | - | - | - | (188.06) | - | (0.06) |
| Rotary Grant | (0.41) | - | (0.41) | - | - | - | - | - | (0.41) |
| Science Club | (0.35) | - | (0.35) | - | - | - | - | - | (0.35) |
| Seventh Grade Club | 3.27 | - | 3.27 | - | - | - | (3.24) | - | 0.03 |
| Sixth Grade Club | 99.39 | - | 99.39 | - | - | - | (99.38) | - | 0.01 |
| Student Council | (0.36) | - | (0.36) | - | - | - | - | - | (0.36) |
| Teacher Courtesy | 36.82 | - | 36.82 | - | - | - | (36.46) | - | 0.36 |
| Technology | 1.00 | - | 1.00 | - | - | - | (0.94) | - | 0.06 |
| Vending | 49.69 | - | 49.69 | - | - | - | (49.44) | - | 0.25 |
| Other Accounts: | | | | | | | | | |
| Bus Trips Grade 1 | 102.00 | - | 102.00 | - | - | - | - | - | 102.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kirby Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|------------------|--------------------------------|--------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 4 | 148.00 | - | 148.00 | - | - | - | - | - | 148.00 |
| Bus Trips Grade 5 | 335.00 | - | 335.00 | - | - | - | - | - | 335.00 |
| Class Piano | 42.85 | - | 42.85 | - | - | - | (42.79) | - | 0.06 |
| Family Consumer Science | 1.00 | - | 1.00 | - | - | - | (0.56) | - | 0.44 |
| SPED Home Environment | 247.00 | - | 247.00 | - | - | - | (247.15) | - | (0.15) |
| Title One/NCLB | (0.22) | - | (0.22) | - | - | - | - | - | (0.22) |
| Total Restricted | 18,724.13 | - | 18,724.13 | (300.00) | (65.00) | - | (17,435.68) | - | 1,053.45 |
| Total General and Restricted | \$ 21,772.04 | - | 21,772.04 | (4,458.00) | 17,314.04 | 17,435.68 | (17,435.68) | - | 0.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Lanier Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|--------------------|------------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 6,146.73 | - | 6,146.73 | 0.50 | 6,147.23 | - | - | - | (0.00) |
| Restricted Fund: | | | | | | | | | |
| Other Accounts: | | | | | | | | | |
| Total Restricted | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total General and Restricted | <u><u>\$ 6,146.73</u></u> | <u><u>-</u></u> | <u><u>6,146.73</u></u> | <u><u>0.50</u></u> | <u><u>6,147.23</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>(0.00)</u></u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Lester Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 9,597.90 | - | 9,597.90 | (1,127.48) | 8,275.42 | - | - | - | 195.00 |
| Restricted Fund: | | | | | | | | | |
| Other Accounts: | | | | | | | | | |
| Total Restricted | <u>-</u> | <u>-</u> | <u>-</u> | <u>(195.00)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(195.00)</u> |
| Total General and Restricted | <u>\$ 9,597.90</u> | <u>-</u> | <u>9,597.90</u> | <u>(1,322.48)</u> | <u>8,275.42</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Maxine Smith STEAM Academy
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 15,333.33 | - | 15,333.33 | 35,871.84 | 41,798.79 | 1,903.51 | - | - | 11,309.89 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 1,124.10 | - | 1,124.10 | 11,502.83 | 5,650.64 | - | (1,889.36) | - | 5,086.93 |
| Art Club | 0.51 | - | 0.51 | 485.00 | 292.18 | - | - | - | 193.33 |
| Band | 80.91 | - | 80.91 | 146.00 | 222.99 | - | - | - | 3.92 |
| Baseball Club | - | - | - | 40.00 | - | - | - | - | 40.00 |
| Basketball Club Boys | 648.00 | - | 648.00 | - | - | - | - | - | 648.00 |
| Beta Club | 334.96 | - | 334.96 | 1,450.00 | 1,275.27 | - | - | - | 509.69 |
| Bridge Builders | 422.00 | - | 422.00 | 508.00 | 816.90 | - | - | - | 113.10 |
| Cheerleaders | 461.12 | - | 461.12 | 2,459.25 | 2,867.69 | - | - | - | 52.68 |
| CLUE | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Drama Club | 417.77 | - | 417.77 | 285.00 | 626.71 | - | - | - | 76.06 |
| Eighth Grade Club | 30.51 | - | 30.51 | 4,636.22 | 4,527.35 | - | - | - | 139.38 |
| Fashion Club | - | - | - | 180.00 | 119.33 | - | - | - | 60.67 |
| GENYOUth Foundation | 83.50 | - | 83.50 | - | - | - | - | - | 83.50 |
| Honor Society | 80.00 | - | 80.00 | - | - | - | - | - | 80.00 |
| International Club | 145.52 | - | 145.52 | 714.00 | 575.83 | - | - | - | 283.69 |
| Leadership | 1,078.03 | - | 1,078.03 | 540.00 | 1,596.25 | - | - | - | 21.78 |
| Library Club | 72.75 | - | 72.75 | 435.00 | 501.92 | - | - | - | 5.83 |
| Math Club | - | - | - | 110.00 | - | - | - | - | 110.00 |
| Optimist Club | - | - | - | 323.45 | - | - | - | - | 323.45 |
| School Beautification | - | - | - | 125.00 | - | - | - | - | 125.00 |
| Science Club | 528.90 | - | 528.90 | 180.00 | 375.00 | - | - | - | 333.90 |
| Science Olympiad | - | - | - | 75.00 | - | - | - | - | 75.00 |
| Soccer Club | - | - | - | 105.00 | - | - | - | - | 105.00 |
| Softball Club | - | - | - | - | 67.00 | - | - | - | (67.00) |
| Teacher Courtesy | 485.00 | - | 485.00 | 827.77 | 1,009.57 | - | - | - | 303.20 |
| Technology | 1,069.08 | - | 1,069.08 | 1,716.04 | 4,072.55 | - | 1,889.36 | - | 601.93 |
| Track Club | - | - | - | 70.00 | - | - | - | - | 70.00 |
| Volleyball Club | (0.44) | - | (0.44) | 930.00 | 403.93 | - | - | - | 525.63 |
| Yearbook | 0.71 | - | 0.71 | 7,325.00 | 7,290.13 | - | - | - | 35.58 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Maxine Smith STEAM Academy
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|----------------------------|-----------------------------|---------------------------------------|--------------------------|--------------------------|--------------------------------|--------------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 3,020.00 | 2,978.10 | - | (41.90) | - | 0.00 |
| Bus Trips Grade 1 | - | - | - | 11,249.50 | 11,169.31 | - | (80.19) | - | 0.00 |
| Bus Trips Grade 2 | - | - | - | 1,540.00 | 1,477.00 | - | (63.00) | - | - |
| Bus Trips Grade 3 | - | - | - | 1,974.00 | 1,801.59 | - | (172.41) | - | 0.00 |
| Bus Trips Grade 4 | - | - | - | 3,570.00 | 3,555.99 | - | (14.01) | - | 0.00 |
| Bus Trips Grade 5 | - | - | - | 837.00 | - | - | (837.00) | - | - |
| Bus Trips KK | - | - | - | 4,140.00 | 3,445.00 | - | (695.00) | - | - |
| Cafeteria Payments | - | - | - | 685.00 | 685.00 | - | - | - | - |
| Charity Drives | - | - | - | 257.00 | 257.00 | - | - | - | - |
| SACC Tuition | - | - | - | 16,630.00 | 16,630.00 | - | - | - | - |
| Total Restricted | <u>7,067.93</u> | <u>-</u> | <u>7,067.93</u> | <u>79,071.06</u> | <u>74,290.23</u> | <u>-</u> | <u>(1,903.51)</u> | <u>-</u> | <u>9,945.25</u> |
| Total General and Restricted | <u>\$ 22,401.26</u> | <u>-</u> | <u>22,401.26</u> | <u>114,942.90</u> | <u>116,089.02</u> | <u>1,903.51</u> | <u>(1,903.51)</u> | <u>-</u> | <u>21,255.14</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Mt. Pisgah Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-----------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 35,704.45 | - | 35,704.45 | 19,028.94 | 28,354.89 | 642.67 | - | - | 27,021.17 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 11,524.03 | - | 11,524.03 | 11,434.91 | 14,944.48 | - | - | - | 8,014.46 |
| Art Club | 1,999.03 | - | 1,999.03 | 2,505.00 | 2,635.91 | - | - | - | 1,868.12 |
| Band | 170.01 | - | 170.01 | - | - | - | - | - | 170.01 |
| Basketball Club Girls | - | - | - | 264.25 | - | - | - | - | 264.25 |
| Baton Club | 1,072.00 | - | 1,072.00 | - | - | - | - | - | 1,072.00 |
| Beta Club | 375.00 | - | 375.00 | - | - | - | - | - | 375.00 |
| Book Club | 33.00 | - | 33.00 | - | - | - | - | - | 33.00 |
| C.H.A.M.P.S. | 150.00 | - | 150.00 | - | - | - | - | - | 150.00 |
| Cheerleaders | 2,652.11 | - | 2,652.11 | 10,806.82 | 8,954.10 | - | - | - | 4,504.83 |
| Chess Club | 38.00 | - | 38.00 | - | - | - | - | - | 38.00 |
| Choir | 365.00 | - | 365.00 | - | - | - | - | - | 365.00 |
| Dance Team | 281.00 | - | 281.00 | 655.00 | - | - | - | - | 936.00 |
| Debate Club | - | - | - | 595.00 | 573.56 | - | - | - | 21.44 |
| Drama Club | - | - | - | 200.00 | - | - | - | - | 200.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Government Club | 812.63 | - | 812.63 | - | 59.50 | - | - | - | 753.13 |
| Grants-Misc.CALL AUDITING 1 | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| Guidance | 197.00 | - | 197.00 | - | 68.44 | - | - | - | 128.56 |
| Honor Society | 133.59 | - | 133.59 | 1,057.19 | 922.85 | - | - | - | 267.93 |
| Library Club | 294.71 | - | 294.71 | 132.60 | 120.83 | - | - | - | 306.48 |
| Math Club | 850.00 | - | 850.00 | 7,155.00 | 7,915.00 | - | - | - | 90.00 |
| Orchestra | 1,327.46 | - | 1,327.46 | 102.64 | 815.82 | - | - | - | 614.28 |
| Pep Club | 44.00 | - | 44.00 | - | - | - | - | - | 44.00 |
| Science Club | 39.00 | - | 39.00 | - | - | - | - | - | 39.00 |
| Step Team | 400.00 | - | 400.00 | 6,703.34 | 7,038.55 | - | - | - | 64.79 |
| Student Council | 4,034.49 | - | 4,034.49 | 775.20 | 349.61 | - | - | - | 4,460.08 |
| Yearbook | 332.00 | - | 332.00 | - | - | - | - | - | 332.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Mt. Pisgah Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 1,314.00 | 671.33 | - | (642.67) | - | - |
| Charity Drives | 1,108.55 | - | 1,108.55 | 3,333.01 | 1,060.00 | - | - | - | 3,381.56 |
| Total Restricted | <u>29,732.61</u> | <u>-</u> | <u>29,732.61</u> | <u>47,033.96</u> | <u>46,129.98</u> | <u>-</u> | <u>(642.67)</u> | <u>-</u> | <u>29,993.92</u> |
| Total General and Restricted | <u>\$ 65,437.06</u> | <u>-</u> | <u>65,437.06</u> | <u>66,062.90</u> | <u>74,484.87</u> | <u>642.67</u> | <u>(642.67)</u> | <u>-</u> | <u>57,015.09</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Oakhaven Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 14,648.05 | - | 14,648.05 | 19,893.28 | 29,879.75 | - | - | - | 4,661.58 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 30,316.10 | - | 30,316.10 | 28,337.86 | 24,995.30 | - | - | - | 33,658.66 |
| Band | - | - | - | 404.00 | 100.00 | - | - | - | 304.00 |
| Beta Club | 189.37 | - | 189.37 | - | - | - | - | - | 189.37 |
| Charmette Club | 267.05 | - | 267.05 | 335.00 | 440.00 | - | - | - | 162.05 |
| Cheerleaders | 1,900.39 | - | 1,900.39 | 270.00 | 1,776.15 | - | - | - | 394.24 |
| Eighth Grade Club | 2,614.11 | - | 2,614.11 | 7,929.00 | 6,433.68 | - | - | - | 4,109.43 |
| First Grade Club | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Football Club | 136.00 | - | 136.00 | - | - | - | - | - | 136.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 1,000.00 | - | - | - | - |
| 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 | 1,358.37 | - | 1,358.37 | 4,900.00 | 4,010.59 | - | - | - | 2,247.78 |
| Sixth Grade Club | 34.65 | - | 34.65 | 5,503.00 | 4,930.82 | - | - | - | 606.83 |
| Social Studies | - | - | - | 1,947.00 | 1,635.36 | - | - | - | 311.64 |
| Student Council | 200.00 | - | 200.00 | - | - | - | - | - | 200.00 |
| Target Grant | 36.00 | - | 36.00 | - | - | - | - | - | 36.00 |
| Teacher Courtesy | - | - | - | 500.00 | 500.00 | - | - | - | - |
| Track Club | 200.00 | - | 200.00 | - | - | - | - | - | 200.00 |
| Yearbook | 179.00 | - | 179.00 | - | - | - | - | - | 179.00 |
| Other Accounts: | | | | | | | | | |
| Charity Drives | 408.92 | - | 408.92 | 208.00 | 71.91 | - | - | - | 545.01 |
| Technology Education | 1,832.00 | - | 1,832.00 | 1,000.00 | 1,000.00 | - | - | - | 1,832.00 |
| Total Restricted | 42,452.62 | - | 42,452.62 | 51,333.86 | 46,893.81 | - | - | - | 46,892.67 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Oakhaven Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Total General and Restricted | \$ 57,100.67 | - | 57,100.67 | 71,227.14 | 76,773.56 | - | - | - | 51,554.25 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Raleigh-Egypt Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) Transfers In | Transfers Out | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------------|--------------|---|------------------|--|----------------------------|
| General Fund | 26,199.66 | - | 26,199.66 | - | - | - | - | - | 26,199.66 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | (4,923.27) | - | (4,923.27) | - | - | - | - | - | (4,923.27) |
| 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 | - | - | - | - | - | 203.68 |
| English Club | 0.24 | - | 0.24 | - | - | - | - | - | 0.24 |
| GENYOUth Foundation | 401.98 | - | 401.98 | - | - | - | - | - | 401.98 |
| Majorettes | 285.02 | - | 285.02 | - | - | - | - | - | 285.02 |
| Performing Arts | 55.50 | - | 55.50 | - | - | - | - | - | 55.50 |
| Performing Arts CI | 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 |
| Sixth Grade Club | 92.24 | - | 92.24 | - | - | - | - | - | 92.24 |
| 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 | - | - | - | - | - | 27.15 |
| Teens for Peace | 26.00 | - | 26.00 | - | - | - | - | - | 26.00 |
| Vending | 59.00 | - | 59.00 | - | - | - | - | - | 59.00 |
| Other Accounts: | | | | | | | | | |
| Charity Drives | 45.00 | - | 45.00 | - | - | - | - | - | 45.00 |
| SPED Home Environment | - | - | - | (206.87) | - | - | - | - | (206.87) |
| Title One/NCLB | 0.07 | - | 0.07 | (421.63) | - | - | - | - | (421.56) |
| Total Restricted | (3,397.32) | - | (3,397.32) | (628.50) | - | - | - | - | (4,025.82) |
| Total General and Restricted | \$ 22,802.34 | - | 22,802.34 | (628.50) | - | - | - | - | 22,173.84 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ridgeway Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-----------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 30,003.56 | - | 30,003.56 | 28,731.09 | 27,261.70 | 183.13 | - | - | 31,656.08 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | (14,853.36) | - | (14,853.36) | 37,647.98 | 32,535.11 | - | (653.47) | - | (10,393.96) |
| A.W.A.R.E. | 184.16 | - | 184.16 | 2,152.00 | 2,135.98 | - | - | - | 200.18 |
| Art Club | (21.64) | - | (21.64) | 353.00 | - | - | - | - | 331.36 |
| Art Grant-Garrone | 44.00 | - | 44.00 | - | - | - | - | - | 44.00 |
| Band | 2,114.03 | - | 2,114.03 | 167.72 | 582.48 | - | (50.00) | - | 1,649.27 |
| Baseball Club | 271.00 | - | 271.00 | 548.00 | 638.15 | - | - | - | 180.85 |
| Basketball Club Boys | 3,983.69 | - | 3,983.69 | 6,148.50 | 6,564.34 | - | - | - | 3,567.85 |
| Basketball Club Girls | 5,247.50 | - | 5,247.50 | 3,370.00 | 3,368.31 | - | - | - | 5,249.19 |
| Beta Club | 79.00 | - | 79.00 | - | - | - | (79.03) | - | (0.03) |
| C2M Club | 78.00 | - | 78.00 | - | - | - | - | - | 78.00 |
| Charmette Club | 102.00 | - | 102.00 | 20.65 | 116.00 | - | - | - | 6.65 |
| Cheerleaders | 4,575.78 | - | 4,575.78 | 5,748.67 | 2,914.58 | - | - | - | 7,409.87 |
| Choir | (3,013.14) | - | (3,013.14) | 11,682.28 | 5,180.16 | - | 100.00 | - | 3,588.98 |
| CLUE | 67.00 | - | 67.00 | 660.00 | 657.90 | - | - | - | 69.10 |
| Dance Team | 143.00 | - | 143.00 | - | - | - | - | - | 143.00 |
| Debate Club | 472.51 | - | 472.51 | 3,573.00 | 3,957.84 | - | - | - | 87.67 |
| Drama Club | 135.00 | - | 135.00 | - | - | - | - | - | 135.00 |
| Eighth Grade Club | 430.64 | - | 430.64 | 16,379.00 | 14,067.10 | - | - | - | 2,742.54 |
| 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 |
| Fashion Club | 1,022.10 | - | 1,022.10 | 2,835.06 | 2,623.94 | - | - | - | 1,233.22 |
| Fitness Club | 219.00 | - | 219.00 | 60.00 | - | - | - | - | 279.00 |
| Football Club | 5,606.86 | - | 5,606.86 | 4,808.00 | 3,955.93 | - | - | - | 6,458.93 |
| Future Teachers Club | 46.00 | - | 46.00 | - | - | - | (46.30) | - | (0.30) |
| Grants-Misc.CALL AUDITING 1 | 780.00 | - | 780.00 | - | - | - | - | - | 780.00 |
| Guidance | 128.04 | - | 128.04 | 2,952.74 | 2,620.38 | - | - | - | 460.40 |
| Honor Society | 355.61 | - | 355.61 | - | 385.00 | - | - | - | (29.39) |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ridgeway Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted | | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|------------------------|---------------------------|-----------------------------|---------------------------|-----------|--------------------------------|-----------------|--|----------------------------|
| | | | Fund Balances 7/1/2016 | Revenues | Expenditures | Transfers In | | |
| International Club | 385.30 | - | 385.30 | 3,328.41 | 3,175.64 | - | - | 538.07 |
| Intramural Sports Club | 233.63 | - | 233.63 | 3,890.00 | 3,093.08 | - | - | 1,030.55 |
| Key Club | (75.00) | - | (75.00) | 1,595.00 | 1,594.58 | - | (75.00) | (149.58) |
| Leadership | 78.00 | - | 78.00 | - | 1,200.00 | - | 230.80 | (891.20) |
| Library Club | (52.04) | - | (52.04) | 107.64 | 92.62 | - | - | (37.02) |
| M.O.R.E. | 264.51 | - | 264.51 | 2,177.23 | 2,189.59 | - | (50.00) | 202.15 |
| Majorettes | 176.00 | - | 176.00 | 175.00 | - | - | - | 351.00 |
| Math Club | - | - | - | 65.00 | - | - | - | 65.00 |
| Music | 6.00 | - | 6.00 | - | - | - | - | 6.00 |
| Needlepoint Club | 4.00 | - | 4.00 | - | - | - | - | 4.00 |
| Orchestra | 42.43 | - | 42.43 | - | - | - | - | 42.43 |
| Pearls | 7,585.03 | - | 7,585.03 | 35,455.70 | 35,675.51 | - | - | 7,365.22 |
| Pep Club | 405.72 | - | 405.72 | 7,639.45 | 7,195.36 | - | - | 849.81 |
| Performing Arts Cl | 110.00 | - | 110.00 | - | - | - | (109.50) | 0.50 |
| Photography Club | 1.00 | - | 1.00 | - | - | - | - | 1.00 |
| Pom Squad | 1,575.00 | - | 1,575.00 | 1,519.87 | 1,210.31 | - | - | 1,884.56 |
| PTO | 225.00 | - | 225.00 | - | - | - | - | 225.00 |
| Sch Uniform Donations | 2.00 | - | 2.00 | - | - | - | - | 2.00 |
| Science Club | 1,636.00 | - | 1,636.00 | 747.00 | 844.20 | - | - | 1,538.80 |
| SECME | 40.00 | - | 40.00 | - | - | - | - | 40.00 |
| Second Grade Club | 350.00 | - | 350.00 | 345.00 | - | - | - | 695.00 |
| Seventh Grade Club | 677.95 | - | 677.95 | 12,158.79 | 9,831.23 | - | - | 3,005.51 |
| Sixth Grade Club | 1,128.62 | - | 1,128.62 | 21,665.25 | 18,523.48 | - | - | 4,270.39 |
| Soccer Club | 1,121.61 | - | 1,121.61 | 5,584.00 | 7,705.05 | - | 732.50 | (266.94) |
| Softball Club | (87.80) | - | (87.80) | 1,642.48 | 1,346.59 | - | - | 208.09 |
| Spanish Club | 37.49 | - | 37.49 | - | - | - | - | 37.49 |
| Special Olympics | 268.00 | - | 268.00 | - | - | - | - | 268.00 |
| SPED Club | - | - | - | 80.00 | 78.24 | - | - | 1.76 |
| STEM Grant | - | - | - | 1,000.00 | 1,000.00 | - | - | - |
| Student Council | 96.09 | - | 96.09 | 331.25 | 264.71 | - | - | 162.63 |
| Teacher Courtesy | 8.03 | - | 8.03 | 1,000.01 | 2,438.48 | - | - | (1,430.44) |
| Teen Living | 1,288.00 | - | 1,288.00 | - | - | - | - | 1,288.00 |
| Track Club | 541.52 | - | 541.52 | - | 444.33 | - | - | 97.19 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ridgeway Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Vending | 183.00 | - | 183.00 | - | - | - | (183.13) | - | (0.13) |
| Volleyball Club | (1,290.05) | - | (1,290.05) | 248.00 | 199.20 | - | - | - | (1,241.25) |
| Yearbook | (2,179.63) | - | (2,179.63) | - | - | - | - | - | (2,179.63) |
| Zoology Club | 52.00 | - | 52.00 | - | - | - | - | - | 52.00 |
| Other Accounts: | | | | | | | | | |
| Cafeteria Payments | (0.30) | - | (0.30) | - | - | - | - | - | (0.30) |
| 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 | - | - | - | 63,043.00 | 63,043.00 | - | - | - | - |
| SPED Home Environment | (570.52) | - | (570.52) | 188.30 | 45.00 | - | - | - | (427.22) |
| Title One/NCLB | 0.10 | - | 0.10 | - | - | - | - | - | 0.10 |
| Total Restricted | 38,072.33 | - | 38,072.33 | 263,231.24 | 243,493.40 | - | (183.13) | - | 57,627.04 |
| Total General and Restricted | \$ 68,075.89 | - | 68,075.89 | 291,962.33 | 270,755.10 | 183.13 | (183.13) | - | 89,283.12 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Riverview Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 60,784.94 | - | 60,784.94 | 4,031.00 | 7,084.72 | - | - | - | 57,731.22 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 2,070.35 | - | 2,070.35 | 11,832.77 | 14,403.64 | - | 450.00 | - | (50.52) |
| 3.5 Club | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Band | 1,385.00 | - | 1,385.00 | - | 399.52 | - | - | - | 985.48 |
| Baseball Club | - | - | - | 160.00 | - | - | (160.00) | - | - |
| Beta Club | 56.00 | - | 56.00 | - | - | - | - | - | 56.00 |
| Cheerleaders | 633.96 | - | 633.96 | 1,515.29 | 2,035.35 | - | - | - | 113.90 |
| Chess Club | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| Eighth Grade Club | 687.05 | - | 687.05 | 10,690.00 | 10,378.83 | - | - | - | 998.22 |
| Fifth Grade Club | - | - | - | 830.00 | 718.90 | - | (20.00) | - | 91.10 |
| GENYOUth Foundation | 9,125.11 | - | 9,125.11 | - | 3,482.64 | - | - | - | 5,642.47 |
| Guidance | - | - | - | 248.50 | 248.29 | - | - | - | 0.21 |
| Kindergarten Club | - | - | - | 340.00 | 296.00 | - | - | - | 44.00 |
| 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 | 1.08 | - | 1.08 | 422.00 | 441.90 | - | 20.00 | - | 1.18 |
| Sixth Grade Club | 0.19 | - | 0.19 | 2,629.01 | 2,194.38 | - | - | - | 434.82 |
| Softball Club | 80.00 | - | 80.00 | 210.00 | - | - | (290.00) | - | - |
| Student Council | 39.00 | - | 39.00 | - | 38.00 | - | - | - | 1.00 |
| Teacher Courtesy | 0.15 | - | 0.15 | 1,479.20 | 1,314.16 | - | - | - | 165.19 |
| Tutoring Grant | 337.00 | - | 337.00 | - | - | - | - | - | 337.00 |
| Vending | - | - | - | 210.00 | - | - | - | - | 210.00 |
| Volleyball Club | 125.00 | - | 125.00 | 20.40 | 145.40 | - | - | - | - |
| Yearbook | - | - | - | 280.00 | 280.00 | - | - | - | - |
| Other Accounts: | | | | | | | | | |
| Cafeteria Payments | - | - | - | 32.00 | 32.00 | - | - | - | - |
| Charity Drives | 56.00 | - | 56.00 | 578.55 | - | - | - | - | 634.55 |
| Prof. Development | - | - | - | 680.00 | 680.00 | - | - | - | - |
| SACC Tuition | - | - | - | 199.00 | 199.00 | - | - | - | - |
| SPED Home Environment | - | - | - | 639.23 | 639.23 | - | - | - | - |
| Title One/NCLB | - | - | - | 43.16 | 43.16 | - | - | - | - |
| Total Restricted | 15,129.89 | - | 15,129.89 | 33,039.11 | 37,970.40 | - | - | - | 10,198.60 |
| Total General and Restricted | \$ 75,914.83 | - | 75,914.83 | 37,070.11 | 45,055.12 | - | - | - | 67,929.82 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sherwood Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources | Transfers In | Transfers Out | (Uses) | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|----------------------------|-----------------|------------------|----------|--|----------------------------|
| General Fund | 7,285.43 | - | 7,285.43 | 7,140.56 | 6,521.08 | 30.00 | - | - | - | - | 7,934.91 |
| Restricted Fund: | | | | | | | | | | | |
| Athletic Activity | 4,113.95 | - | 4,113.95 | 39,857.04 | 36,085.71 | - | - | - | - | - | 7,885.28 |
| Art Club | 1,910.60 | - | 1,910.60 | 1,557.72 | 2,450.49 | - | - | - | - | - | 1,017.83 |
| AVID / Maps | 36.00 | - | 36.00 | - | - | - | - | - | - | - | 36.00 |
| Band | 49.23 | - | 49.23 | 1,220.00 | 1,237.67 | - | - | - | - | - | 31.56 |
| Basketball Club Boys | - | - | - | - | 160.00 | - | - | - | - | - | (160.00) |
| Charmette Club | - | - | - | 1,370.00 | 1,254.99 | - | - | - | - | - | 115.01 |
| Cheerleaders | 80.00 | - | 80.00 | 2,015.00 | 241.24 | - | - | - | - | - | 1,853.76 |
| Choir | 2,795.80 | - | 2,795.80 | 18,901.94 | 17,640.75 | - | - | - | - | - | 4,056.99 |
| Eighth Grade Club | 4,042.59 | - | 4,042.59 | 25,459.36 | 22,373.45 | - | - | - | - | - | 7,128.50 |
| 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 1 | 1,000.00 | - | 1,000.00 | - | - | - | - | - | - | - | 1,000.00 |
| Guidance | 23.00 | - | 23.00 | - | - | - | - | - | - | - | 23.00 |
| Honor Society | 995.88 | - | 995.88 | - | 531.28 | - | - | - | - | - | 464.60 |
| Lowes | 504.00 | - | 504.00 | - | - | - | - | - | - | - | 504.00 |
| Optimist Club | 10.00 | - | 10.00 | - | - | - | - | - | - | - | 10.00 |
| Seventh Grade Club | 852.60 | - | 852.60 | 10,519.00 | 9,877.71 | - | - | - | - | - | 1,493.89 |
| Sixth Grade Club | 961.91 | - | 961.91 | 9,535.00 | 8,007.41 | - | - | - | - | - | 2,489.50 |
| Spanish Club | 327.04 | - | 327.04 | - | - | - | - | - | - | - | 327.04 |
| STEM Grant | 10,708.18 | - | 10,708.18 | 140.00 | 381.38 | - | - | - | - | - | 10,466.80 |
| Summer Prep | 390.00 | - | 390.00 | - | - | - | - | - | - | - | 390.00 |
| Sunshine Club | (402.86) | - | (402.86) | - | - | - | - | - | - | - | (402.86) |
| Teacher Courtesy | (0.39) | - | (0.39) | 1,000.00 | 959.91 | - | - | - | - | - | 39.70 |
| Volleyball Club | - | - | - | 620.00 | 706.85 | - | - | - | - | - | (86.85) |
| Yearbook | 26.00 | - | 26.00 | 2,825.12 | 2,763.82 | - | - | - | - | - | 87.30 |
| Other Accounts: | | | | | | | | | | | |
| Bus Trips | - | - | - | 30.00 | - | - | - | (30.00) | - | - | - |
| Home Economics | - | - | - | 1,352.00 | 1,414.71 | - | - | - | - | - | (62.71) |
| SPED Home Environment | (773.21) | - | (773.21) | 1,339.25 | 1,478.28 | - | - | - | - | - | (912.24) |
| Total Restricted | 27,518.94 | - | 27,518.94 | 117,741.43 | 107,565.65 | - | (30.00) | - | - | - | 37,664.72 |
| Total General and Restricted | \$ 34,804.37 | - | 34,804.37 | 124,881.99 | 114,086.73 | 30.00 | (30.00) | - | - | - | 45,599.63 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Snowden Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 138,614.31 | - | 138,614.31 | 43,116.58 | 40,857.81 | 704.38 | - | - | 141,577.46 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 7,288.84 | - | 7,288.84 | 29,816.22 | 28,948.88 | - | - | - | 8,156.18 |
| Accelerated Reader | 113.00 | - | 113.00 | - | 113.00 | - | - | - | - |
| Art Club | 77.04 | - | 77.04 | 132.00 | - | - | - | - | 209.04 |
| Art Club-Elem | 2,827.77 | - | 2,827.77 | 4,200.16 | 5,104.25 | - | - | - | 1,923.68 |
| Band | 4,393.10 | - | 4,393.10 | 35,745.50 | 39,928.95 | - | - | - | 209.65 |
| Beta Club | 1,884.31 | - | 1,884.31 | 106.13 | - | - | - | - | 1,990.44 |
| Bridge Builders | 40.20 | - | 40.20 | - | - | - | - | - | 40.20 |
| Cake Decorating Cl | 94.00 | - | 94.00 | - | - | - | - | - | 94.00 |
| Cheerleaders | 1,042.62 | - | 1,042.62 | 2,575.22 | 3,213.25 | - | - | - | 404.59 |
| Chess Club | 440.00 | - | 440.00 | - | - | - | - | - | 440.00 |
| Choir | 1,128.51 | - | 1,128.51 | 7,304.50 | 8,333.70 | - | - | - | 99.31 |
| Club 180 | 553.00 | - | 553.00 | - | 333.78 | - | - | - | 219.22 |
| CLUE | 2,235.92 | - | 2,235.92 | - | 552.00 | - | - | - | 1,683.92 |
| Counselors Helpers | 29.00 | - | 29.00 | - | - | - | - | - | 29.00 |
| Crafts Club | 413.00 | - | 413.00 | - | 78.00 | - | - | - | 335.00 |
| Dance Team | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Earth Keepers Cl | 612.00 | - | 612.00 | - | 350.54 | - | - | - | 261.46 |
| Eighth Grade Club | 3,378.95 | - | 3,378.95 | 16,789.00 | 18,451.03 | - | - | - | 1,716.92 |
| Elementary Clue | 1,000.49 | - | 1,000.49 | 10,807.00 | 10,052.53 | - | - | - | 1,754.96 |
| Fifth Grade Club | 196.65 | - | 196.65 | 2,217.02 | 2,406.51 | - | - | - | 7.16 |
| First Grade Club | 162.88 | - | 162.88 | 2,290.64 | 2,203.41 | - | - | - | 250.11 |
| Fourth Grade Club | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| French Club | 176.00 | - | 176.00 | - | 123.75 | - | - | - | 52.25 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 972.28 | - | - | - | 27.72 |
| GLOSS | 397.45 | - | 397.45 | 2,265.00 | 2,442.48 | - | - | - | 219.97 |
| Guidance | - | - | - | 1,215.00 | 844.51 | - | - | - | 370.49 |
| History Club | 2,071.46 | - | 2,071.46 | 35,471.56 | 36,870.60 | - | - | - | 672.42 |
| Honor Society | 1,025.64 | - | 1,025.64 | 940.00 | 1,531.91 | - | - | - | 433.73 |
| Just Say No | - | - | - | 260.00 | - | - | - | - | 260.00 |
| Kindergarten Club | 125.39 | - | 125.39 | 4,220.03 | 3,920.99 | - | - | - | 424.43 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Snowden Middle
June 30, 2017

| | Fund Balances | Prior Period | Adjusted | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances |
|------------------------------|---------------|--------------|---------------------------|----------|--------------|--------------------------------|------------------|--|---------------|
| | 7/1/2016 | Adjustments | Fund Balances 7/1/2016 | | | Transfers In | Transfers Out | | 6/30/2017 |
| Leadership | 140.52 | - | 140.52 | 1,500.00 | 93.96 | - | - | - | 1,546.56 |
| Library Club | 5,063.01 | - | 5,063.01 | (203.59) | 1,440.89 | - | - | - | 3,418.53 |
| Library Club Middle | 3,377.35 | - | 3,377.35 | (207.30) | 644.25 | - | - | - | 2,525.80 |
| Math Club | 93.00 | - | 93.00 | - | - | - | - | - | 93.00 |
| National Honor Society Elem. | 216.00 | - | 216.00 | 758.25 | 929.15 | - | - | - | 45.10 |
| Newspaper Club | 307.00 | - | 307.00 | - | - | - | - | - | 307.00 |
| Optimist Club | - | - | - | 1,200.00 | - | - | - | - | 1,200.00 |
| Orchestra | 2,015.36 | - | 2,015.36 | 2,900.00 | 2,724.22 | - | - | - | 2,191.14 |
| Orff Music | 438.52 | - | 438.52 | 1,151.24 | 929.91 | - | - | - | 659.85 |
| Pep Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| PTO | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Sch Uniform Donations | 31.00 | - | 31.00 | 45.20 | - | - | - | - | 76.20 |
| Science Club | 955.00 | - | 955.00 | - | 676.57 | - | - | - | 278.43 |
| Science Club Elem | 1,844.00 | - | 1,844.00 | 40.00 | 512.00 | - | - | - | 1,372.00 |
| Second Grade Club | 525.00 | - | 525.00 | 2,121.00 | 2,642.56 | - | - | - | 3.44 |
| Seventh Grade Club | 53.26 | - | 53.26 | 5,873.00 | 5,434.63 | - | - | - | 491.63 |
| Sixth Grade Club | 167.32 | - | 167.32 | 4,079.67 | 3,699.31 | - | - | - | 547.68 |
| Social Studies | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Spanish Club | 19.00 | - | 19.00 | - | - | - | - | - | 19.00 |
| Spirit Squad | 404.00 | - | 404.00 | 372.50 | 370.41 | - | - | - | 406.09 |
| Student Council | 783.03 | - | 783.03 | 1,352.93 | 1,566.95 | - | - | - | 569.01 |
| T I Grant | 1,003.00 | - | 1,003.00 | - | - | - | - | - | 1,003.00 |
| Teacher Courtesy | - | - | - | 1,764.50 | 689.95 | - | - | - | 1,074.55 |
| Teens for Peace | 4,000.00 | - | 4,000.00 | - | - | - | - | - | 4,000.00 |
| Terri Dickson Memorial Fund | 4,412.00 | - | 4,412.00 | 800.00 | - | - | - | - | 5,212.00 |
| Third Grade Club | 6.00 | - | 6.00 | 1,176.00 | 987.42 | - | - | - | 194.58 |
| Watch Dogs | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Yearbook | 431.00 | - | 431.00 | 1,120.00 | 1,251.38 | - | - | - | 299.62 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 1,363.00 | 1,306.10 | - | (56.90) | - | 0.00 |
| Bus Trips Grade 1 | 46.00 | - | 46.00 | 819.75 | 813.35 | - | (6.40) | - | 46.00 |
| Bus Trips Grade 2 | 2.00 | - | 2.00 | 1,680.50 | 1,481.42 | - | (199.08) | - | 2.00 |
| Bus Trips Grade 3 | 471.00 | - | 471.00 | - | - | - | - | - | 471.00 |
| Bus Trips Grade 4 | 995.00 | - | 995.00 | - | - | - | - | - | 995.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Snowden Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Bus Trips Grade 5 | 180.00 | - | 180.00 | 1,675.00 | 1,233.00 | - | (442.00) | - | 180.00 |
| Bus Trips KK | 265.00 | - | 265.00 | 247.00 | 247.00 | - | - | - | 265.00 |
| Charity Drives | - | - | - | 1,124.05 | 1,124.05 | - | - | - | - |
| SACC Reim. | (270.00) | - | (270.00) | - | - | - | - | - | (270.00) |
| SACC Tuition | - | - | - | 169,832.00 | 169,832.00 | - | - | - | - |
| Total Restricted | 60,824.59 | - | 60,824.59 | 358,939.68 | 367,406.83 | - | (704.38) | - | 51,653.06 |
| Total General and Restricted | \$ 199,438.90 | - | 199,438.90 | 402,056.26 | 408,264.64 | 704.38 | (704.38) | - | 193,230.52 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Southside Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 51,360.77 | - | 51,360.77 | - | 31.00 | 4.00 | - | - | 51,333.77 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 507.72 | - | 507.72 | - | - | - | - | - | 507.72 |
| Charmette Club | - | - | - | - | - | - | (4.00) | - | (4.00) |
| Other Accounts: | | | | | | | | | |
| Total Restricted | <u>507.72</u> | <u>-</u> | <u>507.72</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(4.00)</u> | <u>-</u> | <u>503.72</u> |
| Total General and Restricted | <u>\$ 51,868.49</u> | <u>-</u> | <u>51,868.49</u> | <u>-</u> | <u>31.00</u> | <u>4.00</u> | <u>(4.00)</u> | <u>-</u> | <u>51,837.49</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Treadwell Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 32,281.59 | - | 32,281.59 | 3,696.74 | 7,680.73 | - | - | - | 28,297.60 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 4,635.10 | - | 4,635.10 | 9,945.00 | 8,769.89 | - | - | - | 5,810.21 |
| Band | 146.02 | - | 146.02 | 8,690.00 | 8,258.56 | - | - | - | 577.46 |
| Basketball Club Boys | 193.00 | - | 193.00 | - | - | - | - | - | 193.00 |
| Cheerleaders | 93.00 | - | 93.00 | - | - | - | - | - | 93.00 |
| Choir | 167.02 | - | 167.02 | 150.00 | 160.46 | - | - | - | 156.56 |
| Eighth Grade Club | 25.02 | - | 25.02 | 4,553.00 | 4,206.95 | - | - | - | 371.07 |
| 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 | 1,479.09 | - | 1,479.09 | - | 1,424.11 | - | - | - | 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 | 281.88 | - | 281.88 | 980.00 | 940.50 | - | - | - | 321.38 |
| Seventh Grade Club | 50.00 | - | 50.00 | 1,940.00 | 1,853.52 | - | - | - | 136.48 |
| Sixth Grade Club | 470.32 | - | 470.32 | 980.00 | 928.53 | - | - | - | 521.79 |
| Soccer Club | 80.00 | - | 80.00 | - | 57.50 | - | - | - | 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 |
| Other Accounts: | | | | | | | | | |
| Cafeteria Payments | - | - | - | 12.00 | 12.00 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Treadwell Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| 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) |
| Total Restricted | 11,606.31 | - | 11,606.31 | 27,250.00 | 26,612.02 | - | - | - | 12,244.29 |
| Total General and Restricted | \$ 43,887.90 | - | 43,887.90 | 30,946.74 | 34,292.75 | - | - | - | 40,541.89 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Vance Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|----------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 3,438.34 | - | 3,438.34 | - | 3,593.47 | - | - | - | (155.13) |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 155.13 | - | 155.13 | - | - | - | - | - | 155.13 |
| Other Accounts: | | | | | | | | | |
| Total Restricted | <u>155.13</u> | <u>-</u> | <u>155.13</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>155.13</u> |
| Total General and Restricted | <u>\$ 3,593.47</u> | <u>-</u> | <u>3,593.47</u> | <u>-</u> | <u>3,593.47</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.00</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
White Station Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 12,117.79 | - | 12,117.79 | 37,511.49 | 32,514.60 | 3,897.73 | - | - | 21,012.41 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 9,925.49 | - | 9,925.49 | 41,217.84 | 39,606.18 | - | - | - | 11,537.15 |
| Art Club | 6.00 | - | 6.00 | 467.00 | 462.00 | - | - | - | 11.00 |
| Band | 654.00 | - | 654.00 | - | - | - | - | - | 654.00 |
| Band Booster Cl | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Baseball Club | 183.25 | - | 183.25 | 8,555.58 | 7,081.19 | - | - | - | 1,657.64 |
| Basketball Club Boys | 170.54 | - | 170.54 | 3,810.65 | 3,981.39 | - | - | - | (0.20) |
| Basketball Club Girls | 2,370.59 | - | 2,370.59 | 7,047.90 | 9,418.23 | - | - | - | 0.26 |
| Beta Club | 4,225.15 | - | 4,225.15 | 9,889.42 | 9,204.68 | - | - | - | 4,909.89 |
| Blue Ribbon | 240.00 | - | 240.00 | - | 158.68 | - | - | - | 81.32 |
| Bridge Builders | - | - | - | 85.00 | - | - | - | - | 85.00 |
| Charmette Club | - | - | - | 9,639.75 | 9,631.51 | - | - | - | 8.24 |
| Cheerleaders | 19,240.88 | - | 19,240.88 | 13,724.00 | 17,301.23 | - | - | - | 15,663.65 |
| Chess Club | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Choir | 1,321.00 | - | 1,321.00 | 148.00 | - | - | - | - | 1,469.00 |
| Choir Trip/Chamber Choir | 230.00 | - | 230.00 | - | - | - | - | - | 230.00 |
| Clapsadle Grant | 328.00 | - | 328.00 | - | - | - | - | - | 328.00 |
| CLUE | 3,258.65 | - | 3,258.65 | 914.50 | 974.09 | - | - | - | 3,199.06 |
| Debate Club | - | - | - | 537.51 | 500.37 | - | - | - | 37.14 |
| Dollar General Literacy Grant | 38.00 | - | 38.00 | 3,786.43 | 3,764.20 | - | - | - | 60.23 |
| Drama Club | 629.93 | - | 629.93 | 560.00 | - | - | - | - | 1,189.93 |
| Eighth Grade Club | 172.09 | - | 172.09 | 15,618.30 | 14,982.45 | - | - | - | 807.94 |
| English Club | 4.00 | - | 4.00 | 464.00 | 464.00 | - | - | - | 4.00 |
| Environmental Club | 1,573.00 | - | 1,573.00 | - | - | - | (1,573.42) | - | (0.42) |
| ESL | 171.00 | - | 171.00 | 1,684.77 | 1,245.84 | - | - | - | 609.93 |
| FCA | - | - | - | 250.00 | 250.00 | - | - | - | - |
| Football Club | 3,135.54 | - | 3,135.54 | 11,921.88 | 12,968.73 | - | - | - | 2,088.69 |
| French Club | 227.45 | - | 227.45 | 1,853.25 | 1,905.16 | - | - | - | 175.54 |
| GENYOUth Foundation | 379.16 | - | 379.16 | - | 290.88 | - | - | - | 88.28 |
| Golf | 312.00 | - | 312.00 | - | - | - | (312.25) | - | (0.25) |
| Health/Care | 271.00 | - | 271.00 | 619.20 | 619.20 | - | - | - | 271.00 |
| Hearing Impaired | 56.00 | - | 56.00 | - | - | - | - | - | 56.00 |
| History Club | (5.00) | - | (5.00) | 5.00 | - | - | - | - | - |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
White Station Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Honor Society | 6,811.00 | - | 6,811.00 | 3,460.00 | 3,301.07 | - | - | - | 6,969.93 |
| International Club | - | - | - | 3,081.33 | 226.15 | - | - | - | 2,855.18 |
| Junior League | 751.00 | - | 751.00 | - | - | - | - | - | 751.00 |
| Karate | 110.00 | - | 110.00 | - | - | - | (110.00) | - | - |
| Key Club | - | - | - | 692.44 | 692.44 | - | - | - | - |
| Latin Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Leadership | - | - | - | 575.00 | 491.63 | - | - | - | 83.37 |
| Library Club | 372.82 | - | 372.82 | 8,472.14 | 8,698.75 | - | - | - | 146.21 |
| Majorettes | 3,406.46 | - | 3,406.46 | 11,453.58 | 9,258.53 | - | - | - | 5,601.51 |
| Math Club | - | - | - | 142.03 | 142.03 | - | - | - | - |
| Michael Howse Fund | 348.23 | - | 348.23 | - | 40.00 | - | - | - | 308.23 |
| Newspaper Club | 1,150.00 | - | 1,150.00 | - | - | - | - | - | 1,150.00 |
| Optimist Club | 1,015.00 | - | 1,015.00 | - | - | - | (1,015.00) | - | - |
| Orchestra | 3,667.43 | - | 3,667.43 | 6,570.00 | 3,834.04 | - | - | - | 6,403.39 |
| Outdoor Classroom Grant | 356.58 | - | 356.58 | - | - | - | - | - | 356.58 |
| P.I.E. | 3,817.07 | - | 3,817.07 | 30,197.00 | 17,474.94 | - | - | - | 16,539.13 |
| School Beautification | 35.00 | - | 35.00 | - | - | - | - | - | 35.00 |
| Science Club | 2,563.54 | - | 2,563.54 | 1,252.00 | 954.89 | - | - | - | 2,860.65 |
| Science Lab | 6,383.48 | - | 6,383.48 | 752.00 | 1,156.53 | - | - | - | 5,978.95 |
| Science Olympiad | 453.70 | - | 453.70 | 3,700.00 | 2,833.99 | - | - | - | 1,319.71 |
| Seventh Grade Club | 3,246.90 | - | 3,246.90 | 32,026.15 | 34,852.85 | - | - | - | 420.20 |
| Sixth Grade Club | 880.23 | - | 880.23 | 6,494.00 | 5,985.16 | - | - | - | 1,389.07 |
| Soccer Club | - | - | - | 1,959.95 | 1,858.71 | - | - | - | 101.24 |
| Softball Club | (10.60) | - | (10.60) | 1,660.01 | 1,624.49 | - | - | - | 24.92 |
| Spanish Club | 31.51 | - | 31.51 | 1,495.50 | 1,447.07 | - | - | - | 79.94 |
| SPED Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| STEM Grant | 3,738.00 | - | 3,738.00 | 4,033.00 | - | - | - | - | 7,771.00 |
| Step Team | 120.00 | - | 120.00 | 4,326.00 | 4,326.30 | - | - | - | 119.70 |
| Student Council | 21.06 | - | 21.06 | - | - | - | - | - | 21.06 |
| Summer Prep | 701.74 | - | 701.74 | 2,130.50 | 2,288.25 | - | - | - | 543.99 |
| Swim Club | 656.85 | - | 656.85 | 1,870.00 | 2,211.42 | - | - | - | 315.43 |
| Teacher Courtesy | - | - | - | 800.00 | 575.53 | - | - | - | 224.47 |
| Technology | 500.00 | - | 500.00 | - | - | - | (500.00) | - | - |
| Teens for Peace | - | - | - | 1,512.40 | 1,477.58 | - | - | - | 34.82 |
| Tennis Club | 1,315.60 | - | 1,315.60 | 2,995.00 | 3,471.46 | - | - | - | 839.14 |
| Track Club | 448.17 | - | 448.17 | 2,175.00 | 2,623.19 | - | - | - | (0.02) |
| Vending | 386.89 | - | 386.89 | - | - | - | (387.06) | - | (0.17) |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
White Station Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|-------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Volleyball Club | 782.50 | - | 782.50 | 921.00 | 1,208.61 | - | - | - | 494.89 |
| Weightlifting Club | 42.00 | - | 42.00 | - | 42.00 | - | - | - | - |
| Yearbook | 11,147.76 | - | 11,147.76 | 6,759.50 | 11,329.71 | - | - | - | 6,577.55 |
| Other Accounts: | | | | | | | | | |
| SACC Reim. | 130.00 | - | 130.00 | 1,061.29 | 1,191.29 | - | - | - | - |
| SACC Tuition | - | - | - | 224,675.00 | 224,675.00 | - | - | - | - |
| Title One/NCLB | (70.98) | - | (70.98) | 70.82 | - | - | - | - | (0.16) |
| Total Restricted | 104,449.66 | - | 104,449.66 | 500,112.62 | 485,103.62 | - | (3,897.73) | - | 115,560.93 |
| Total General and Restricted | \$ 116,567.45 | - | 116,567.45 | 537,624.11 | 517,618.22 | 3,897.73 | (3,897.73) | - | 136,573.34 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Wooddale Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-----------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 11,831.62 | - | 11,831.62 | - | - | - | - | - | 11,831.62 |
| Alpha Elite Club | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Art Club | 120.00 | - | 120.00 | - | - | - | - | - | 120.00 |
| Band | (385.00) | - | (385.00) | - | - | - | - | - | (385.00) |
| Beta Club | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Brothers Keepers | 61.00 | - | 61.00 | - | - | - | - | - | 61.00 |
| Cheerleaders | 467.00 | - | 467.00 | - | - | - | - | - | 467.00 |
| Choir | 215.00 | - | 215.00 | - | - | - | - | - | 215.00 |
| D.C. Club | (32.00) | - | (32.00) | - | - | - | - | - | (32.00) |
| Dance Team | 99.00 | - | 99.00 | - | - | - | - | - | 99.00 |
| Dolphins 6 Blue | 88.00 | - | 88.00 | - | - | - | - | - | 88.00 |
| Eighth Grade Club | 864.00 | - | 864.00 | - | - | - | - | - | 864.00 |
| ESL | 210.00 | - | 210.00 | - | - | - | - | - | 210.00 |
| Football | 369.00 | - | 369.00 | - | - | - | - | - | 369.00 |
| Grant Day Foundation | 66.00 | - | 66.00 | - | - | - | - | - | 66.00 |
| Grants-Misc.CALL AUDITING 1 | 27.00 | - | 27.00 | - | - | - | - | - | 27.00 |
| Great Eight | 332.00 | - | 332.00 | - | - | - | - | - | 332.00 |
| Green Giants 6 Green | 123.00 | - | 123.00 | - | - | - | - | - | 123.00 |
| Guidance | (979.00) | - | (979.00) | - | - | - | - | - | (979.00) |
| Hip Hop Dance Team | 65.00 | - | 65.00 | - | - | - | - | - | 65.00 |
| Honor Society | 1,492.00 | - | 1,492.00 | - | - | - | - | - | 1,492.00 |
| Key Club | 80.00 | - | 80.00 | - | - | - | - | - | 80.00 |
| Leadership | (300.00) | - | (300.00) | - | - | - | - | - | (300.00) |
| Majorettes | 485.00 | - | 485.00 | - | - | - | - | - | 485.00 |
| Mighty Rams 6 Red | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Orchestra | (100.00) | - | (100.00) | - | - | - | - | - | (100.00) |
| PTO | 28.00 | - | 28.00 | - | - | - | - | - | 28.00 |
| Rotary Grant | 42.00 | - | 42.00 | - | - | - | - | - | 42.00 |
| School Beautification | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Wooddale Middle
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------------|---------------------------|-----------------------------|---------------------------------------|----------|----------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Science Club | 258.00 | - | 258.00 | - | - | - | - | - | 258.00 |
| Seventh Grade Club | (832.00) | - | (832.00) | - | - | - | - | - | (832.00) |
| Sixth Grade Club | (421.00) | - | (421.00) | - | - | - | - | - | (421.00) |
| Spanish Club | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Spotlights 6 White | 91.00 | - | 91.00 | - | - | - | - | - | 91.00 |
| Step Team | 98.00 | - | 98.00 | - | - | - | - | - | 98.00 |
| Student Council | 244.00 | - | 244.00 | - | - | - | - | - | 244.00 |
| Sunshine Club | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Super Stars 7 Blue | 517.00 | - | 517.00 | - | - | - | - | - | 517.00 |
| Target Grant | (43.00) | - | (43.00) | - | - | - | - | - | (43.00) |
| Teacher Courtesy | (906.00) | - | (906.00) | - | - | - | - | - | (906.00) |
| Technology | 139.00 | - | 139.00 | - | - | - | - | - | 139.00 |
| Torchbearers 8 Red | 177.00 | - | 177.00 | - | - | - | - | - | 177.00 |
| Travelocity | 860.00 | - | 860.00 | - | - | - | - | - | 860.00 |
| Vending | 98.00 | - | 98.00 | - | - | - | - | - | 98.00 |
| Wolfpack 8 White | 53.00 | - | 53.00 | - | - | - | - | - | 53.00 |
| Yearbook | (1,137.77) | - | (1,137.77) | - | - | - | - | - | (1,137.77) |
| Other Accounts: | | | | | | | | | |
| Bus Trips | 1,224.00 | - | 1,224.00 | - | - | - | - | - | 1,224.00 |
| Cafeteria Payments | (56.00) | - | (56.00) | - | - | - | - | - | (56.00) |
| Charity Drives | 411.00 | - | 411.00 | - | - | - | - | - | 411.00 |
| FHA Club | 287.00 | - | 287.00 | - | - | - | - | - | 287.00 |
| Home Economics | (58.00) | - | (58.00) | - | - | - | - | - | (58.00) |
| Hosa Club | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| Misc. Clearing | (12,026.85) | - | (12,026.85) | - | - | - | - | - | (12,026.85) |
| Prof. Development | (2,617.00) | - | (2,617.00) | - | - | - | - | - | (2,617.00) |
| SACC Tuition | (1,210.00) | - | (1,210.00) | - | - | - | - | - | (1,210.00) |
| Title One/NCLB | (473.00) | - | (473.00) | - | - | - | - | - | (473.00) |
| Total Restricted | - | - | - | - | - | - | - | - | - |
| Total General and Restricted | \$ - | - | - | - | - | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Avon Lenox High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 17,192.02 | - | 17,192.02 | 637.50 | 1,443.25 | - | - | - | 16,386.27 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Class of 2017 | - | - | - | 3,350.00 | 835.84 | - | - | - | 2,514.16 |
| Crafts | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Jablonski Scholarship | 295.00 | - | 295.00 | - | - | - | - | - | 295.00 |
| Prom | 563.52 | - | 563.52 | 290.00 | 291.53 | - | - | - | 561.99 |
| Reading is Fun | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| School Based Enterprise | 582.21 | - | 582.21 | - | - | - | - | - | 582.21 |
| Special Olympic Athl | 1,529.04 | - | 1,529.04 | - | 372.88 | - | - | - | 1,156.16 |
| Sunshine Club | 188.00 | - | 188.00 | - | - | - | - | - | 188.00 |
| Teacher Courtesy | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Bus Trips | - | - | - | 246.00 | 246.00 | - | - | - | - |
| Caps and Gowns | 4,478.81 | - | 4,478.81 | - | - | - | - | - | 4,478.81 |
| SPED Home Environment | (385.97) | - | (385.97) | 3,474.99 | 3,473.49 | - | - | - | (384.47) |
| Total Restricted Fund | 7,352.61 | - | 7,352.61 | 7,360.99 | 5,219.74 | - | - | - | 9,493.86 |
| Total General and Restricted Fund | 24,544.63 | - | 24,544.63 | 7,998.49 | 6,662.99 | - | - | - | 25,880.13 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Bolton High School
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 116,994.32 | - | 116,994.32 | 69,471.49 | 97,389.57 | 33,482.98 | - | - | 122,559.22 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 56,778.47 | - | 56,778.47 | 60,663.57 | 82,752.18 | - | - | - | 34,689.86 |
| Club Accounts: | | | | | | | | | |
| Art - Byard | 1,326.95 | - | 1,326.95 | 10.00 | 490.57 | - | - | - | 846.38 |
| Art - McClanahan | 2,036.29 | - | 2,036.29 | 1,135.00 | 405.45 | - | - | - | 2,765.84 |
| Art - Sherry | 897.50 | - | 897.50 | 950.00 | 629.14 | - | - | - | 1,218.36 |
| Art Club | 2,355.25 | - | 2,355.25 | - | 1,605.88 | - | - | - | 749.37 |
| Art Honor Society | 1,630.30 | - | 1,630.30 | 1,478.00 | 1,460.63 | - | - | - | 1,647.67 |
| Ashley Scott Memorial | 4,300.00 | - | 4,300.00 | - | - | - | - | - | 4,300.00 |
| Band | 164.30 | - | 164.30 | 392.03 | 550.47 | - | - | - | 5.86 |
| Barret's Trust Donation | 2,991.30 | - | 2,991.30 | 23,081.00 | 17,219.70 | - | - | - | 8,852.60 |
| Beta Club | 5,238.83 | - | 5,238.83 | 665.00 | 770.17 | - | - | - | 5,133.66 |
| Bolton Pre School | 3,594.61 | - | 3,594.61 | 3,666.75 | 2,737.85 | - | - | - | 4,523.51 |
| Business - Forrester | 646.96 | - | 646.96 | 44.94 | 737.34 | - | 45.44 | - | (0.00) |
| Business - Hayes | 951.38 | - | 951.38 | 40.00 | 384.23 | - | - | - | 607.15 |
| Business Club | 704.60 | - | 704.60 | - | 445.50 | - | - | - | 259.10 |
| Cheerleaders | 2,347.23 | - | 2,347.23 | 4,355.55 | 5,771.56 | - | (250.00) | - | 681.22 |
| Cheerleaders Club - BB | 3,344.42 | - | 3,344.42 | 390.00 | 816.67 | - | - | - | 2,917.75 |
| Choir | 975.00 | - | 975.00 | - | 152.09 | - | - | - | 822.91 |
| Computer Club | 580.00 | - | 580.00 | 100.00 | 50.12 | - | (45.44) | - | 584.44 |
| Cosmetology | 308.50 | - | 308.50 | 309.00 | 614.00 | - | - | - | 3.50 |
| Drama Club | 7,007.16 | - | 7,007.16 | 27,676.22 | 28,185.53 | - | 75.00 | - | 6,572.85 |
| English Honors | - | - | - | 11,724.00 | 11,626.00 | - | - | - | 98.00 |
| Exxon Grant | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| FBLA | 11.30 | - | 11.30 | 1,683.25 | 1,831.68 | - | - | - | (137.13) |
| FCA | - | - | - | 965.00 | 949.56 | - | - | - | 15.44 |
| French Club | 437.30 | - | 437.30 | 2,214.00 | 2,357.32 | - | - | - | 293.98 |
| Grants-Misc.CALL AUDITING 1ST | 1,714.00 | - | 1,714.00 | - | - | - | - | - | 1,714.00 |
| Guidance | 385.49 | - | 385.49 | - | - | - | - | - | 385.49 |
| History Club | 36.78 | - | 36.78 | 1,830.31 | 1,847.27 | - | - | - | 19.82 |
| Honor Society | 17,466.81 | - | 17,466.81 | 56,314.21 | 61,244.65 | - | (325.00) | - | 12,211.37 |
| Key Club | 1,865.35 | - | 1,865.35 | 150.00 | 402.05 | - | - | - | 1,613.30 |
| Knowledge Bowl | 2,894.78 | - | 2,894.78 | 4,082.47 | 5,213.33 | - | - | - | 1,763.92 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Bolton High School
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Latin Club | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| Library Club | 772.51 | - | 772.51 | 196.43 | 90.54 | - | - | - | 878.40 |
| Lowes | - | - | - | 2,000.00 | - | - | - | - | 2,000.00 |
| Math Club | 1,237.00 | - | 1,237.00 | 2,000.00 | - | - | - | - | 3,237.00 |
| Memphis Works Managerial Club | 4,000.00 | - | 4,000.00 | - | - | - | - | - | 4,000.00 |
| Newspaper Club | 1,725.75 | - | 1,725.75 | 234.00 | 1,082.57 | - | (50.00) | - | 827.18 |
| Orchestra | 579.00 | - | 579.00 | 3,734.95 | 3,319.92 | - | - | - | 994.03 |
| Outdoor Classroom Grant | - | - | - | 500.00 | 208.74 | - | - | - | 291.26 |
| Performing Arts Cl | 10,500.50 | - | 10,500.50 | 4,941.00 | 6,181.62 | - | - | - | 9,259.88 |
| Phizer Grant | 652.00 | - | 652.00 | - | - | - | - | - | 652.00 |
| Physics | - | - | - | 2,380.00 | 1,452.40 | - | - | - | 927.60 |
| Prom | 23,549.46 | - | 23,549.46 | 19,649.25 | 13,921.60 | - | - | - | 29,277.11 |
| Quill and Scroll | 191.00 | - | 191.00 | 32.00 | 209.00 | - | 50.00 | - | 64.00 |
| SADD | 765.00 | - | 765.00 | - | 750.00 | - | (15.00) | - | - |
| Science Club | 3,639.00 | - | 3,639.00 | 1,160.00 | 156.88 | - | - | - | 4,642.12 |
| Senior Activities | 4,893.12 | - | 4,893.12 | - | 3,308.55 | - | - | - | 1,584.57 |
| Spanish Honor Soc. | 1,177.47 | - | 1,177.47 | 1,080.00 | 918.88 | - | - | - | 1,338.59 |
| SPED Club | 134.00 | - | 134.00 | - | 69.67 | - | - | - | 64.33 |
| Student Council | 4,119.54 | - | 4,119.54 | 5,606.43 | 11,305.52 | - | 7,234.24 | - | 5,654.69 |
| Teacher Courtesy | 190.51 | - | 190.51 | - | - | - | (190.51) | - | - |
| Other Accounts: | | | | | | | | | |
| AP Tests | 30.00 | - | 30.00 | 8,015.00 | 8,002.97 | - | (42.03) | - | (0.00) |
| Auto Mechanics | 5,050.69 | - | 5,050.69 | 1,976.27 | 3,558.93 | - | - | - | 3,468.03 |
| BPA | 185.00 | - | 185.00 | - | - | - | - | - | 185.00 |
| Bus Trips | - | - | - | 1,220.00 | 1,209.56 | - | (10.44) | - | 0.00 |
| Caps and Gowns | 12,768.76 | - | 12,768.76 | 69,626.00 | 28,108.67 | - | (40,429.24) | - | 13,856.85 |
| Carpentry | 2,661.57 | - | 2,661.57 | 532.71 | 442.71 | - | - | - | 2,751.57 |
| Charity Drives | (600.00) | - | (600.00) | 1,248.17 | 1,748.17 | - | 500.00 | - | (600.00) |
| Cosmetology I | 3,101.98 | - | 3,101.98 | 6,084.31 | 7,812.15 | - | - | - | 1,374.14 |
| Criminal Justice | 357.00 | - | 357.00 | - | - | - | - | - | 357.00 |
| Deca | - | - | - | 1,327.27 | 1,327.37 | - | - | - | (0.10) |
| FBLA | 52.00 | - | 52.00 | - | - | - | - | - | 52.00 |
| FCCLA | 4,896.75 | - | 4,896.75 | 5,069.00 | 8,249.94 | - | - | - | 1,715.81 |
| FCCLA II - Genus | 1,817.96 | - | 1,817.96 | 2,485.66 | 3,459.50 | - | (233.80) | - | 610.32 |
| FCCLA III - Morgan | 756.31 | - | 756.31 | 16,639.61 | 16,915.03 | - | 233.80 | - | 714.69 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Bolton High School
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|--------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| FFA | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Home Economics | 52.18 | - | 52.18 | - | - | - | - | - | 52.18 |
| Horticulture | (4.00) | - | (4.00) | - | (20.00) | - | - | - | 16.00 |
| HOSA | 1,197.56 | - | 1,197.56 | 1,479.00 | 2,033.27 | - | - | - | 643.29 |
| PSAT/PLAN | - | - | - | 1,095.00 | 1,065.00 | - | (30.00) | - | - |
| Skills USA | 75.17 | - | 75.17 | 1,110.00 | 933.23 | - | - | - | 251.94 |
| SPED Home Environment | (11.36) | - | (11.36) | 698.40 | 698.40 | - | - | - | (11.36) |
| Title One/NCLB | - | - | - | 248.63 | 248.63 | - | - | - | - |
| Total Restricted Fund | 214,042.29 | - | 214,042.29 | 366,289.39 | 360,020.36 | - | (33,482.98) | - | 186,828.34 |
| Total General and Restricted Fund | 331,036.61 | - | 331,036.61 | 435,760.88 | 457,409.93 | 33,482.98 | (33,482.98) | - | 309,387.56 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Booker T. Washington High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 19,069.58 | - | 19,069.58 | 21,435.45 | 15,724.32 | 328.96 | - | - | 25,109.67 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 2,642.43 | - | 2,642.43 | 9,057.00 | 21,044.48 | - | 11,166.94 | - | 1,821.89 |
| Club Accounts: | | | | | | | | | |
| Alumni Scholarship | 5,080.00 | - | 5,080.00 | 100.00 | - | - | - | - | 5,180.00 |
| Alumni Supporters | 10,420.06 | - | 10,420.06 | 8,123.00 | 9,153.65 | - | - | - | 9,389.41 |
| Alumni Wall of Fame | 637.00 | - | 637.00 | - | - | - | - | - | 637.00 |
| Athletic Booster | 3,850.75 | - | 3,850.75 | 7,016.47 | 764.77 | - | (10,000.00) | - | 102.45 |
| Band | 377.29 | - | 377.29 | - | - | - | - | - | 377.29 |
| Baseball Club | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Basketball Club Boys | 276.55 | - | 276.55 | 12,655.29 | 12,449.33 | - | (423.25) | - | 59.26 |
| Basketball Club Girls | 5,502.05 | - | 5,502.05 | 14,506.98 | 10,250.21 | - | (43.05) | - | 9,715.77 |
| Cheerleaders | 311.89 | - | 311.89 | 2,119.36 | 2,007.51 | - | (80.96) | - | 342.78 |
| Choir | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Class of 2015 | 5,528.23 | - | 5,528.23 | - | 5,526.90 | - | - | - | 1.33 |
| Class of 2016 | 12,248.72 | - | 12,248.72 | 50.00 | 12,298.72 | - | - | - | - |
| Class of 2017 | 419.93 | - | 419.93 | 28,952.27 | 21,107.79 | - | - | - | 8,264.41 |
| Class of 2018 | - | - | - | 5,101.68 | 3,742.65 | - | (46.60) | - | 1,312.43 |
| Cook Scholarship | 734.00 | - | 734.00 | - | - | - | - | - | 734.00 |
| FedEx Grant | 1,562.00 | - | 1,562.00 | - | - | - | - | - | 1,562.00 |
| Flag Girls | 108.08 | - | 108.08 | 250.00 | - | - | - | - | 358.08 |
| Football | - | - | - | 7,038.00 | 1,119.92 | - | (766.94) | - | 5,151.14 |
| Guidance | 80.00 | - | 80.00 | - | 73.31 | - | - | - | 6.69 |
| Honor Society | 60.12 | - | 60.12 | - | - | - | - | - | 60.12 |
| HS Trans Pl Grant | 54.00 | - | 54.00 | - | - | - | - | - | 54.00 |
| Jordan's Fundamental | 157.00 | - | 157.00 | - | - | - | - | - | 157.00 |
| JROTC | 124.00 | - | 124.00 | - | - | - | - | - | 124.00 |
| Leadership | 221.36 | - | 221.36 | - | 221.36 | - | - | - | (0.00) |
| Majorettes | 298.45 | - | 298.45 | 111.00 | - | - | (36.10) | - | 373.35 |
| Men of Distinction | 1,838.75 | - | 1,838.75 | - | - | - | - | - | 1,838.75 |
| Ninth Grade Academy | 1,083.35 | - | 1,083.35 | 6,881.00 | 6,310.38 | - | (89.80) | - | 1,564.17 |
| Ninth Grade Club | - | - | - | 30.00 | 20.00 | - | - | - | 10.00 |
| Oliver Youth Camp | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Pom Squad | - | - | - | 325.00 | 142.55 | - | - | - | 182.45 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Booker T. Washington High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Robotics Club | 422.00 | - | 422.00 | - | - | - | - | - | 422.00 |
| Scholarship Fund | 2,594.00 | - | 2,594.00 | 10,000.00 | 115.00 | - | - | - | 12,479.00 |
| Student Council | 77.00 | - | 77.00 | - | - | - | - | - | 77.00 |
| Track Club | 81.00 | - | 81.00 | 1,275.00 | 1,220.00 | - | - | - | 136.00 |
| Vern. Brown Scholar | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Warrior Bucks | 4,305.98 | - | 4,305.98 | - | - | - | - | - | 4,305.98 |
| Yearbook | 711.00 | - | 711.00 | - | 711.00 | - | - | - | - |
| Other Accounts: | | | | | | | | | |
| Charity Drives | - | - | - | 92.00 | - | - | (9.20) | - | 82.80 |
| Cosmetology I | 119.47 | - | 119.47 | 570.00 | 626.08 | - | - | - | 63.39 |
| FBLA | 130.41 | - | 130.41 | - | - | - | - | - | 130.41 |
| Home Economics | 84.47 | - | 84.47 | 258.34 | 308.34 | - | - | - | 34.47 |
| JROTC Uniforms | - | - | - | 1,755.00 | 1,755.00 | - | - | - | - |
| Printing | 619.16 | - | 619.16 | 370.00 | 258.17 | - | - | - | 730.99 |
| Prof. Development | - | - | - | 937.92 | 175.00 | - | - | - | 762.92 |
| Skills USA | 42.00 | - | 42.00 | - | - | - | - | - | 42.00 |
| Title One/NCLB | - | - | - | 226.25 | 226.25 | - | - | - | - |
| VICA | 115.00 | - | 115.00 | - | - | - | - | - | 115.00 |
| Total Restricted Fund | 63,940.50 | - | 63,940.50 | 117,801.56 | 111,628.37 | - | (328.96) | - | 69,784.73 |
| Total General and Restricted Fund | 83,010.08 | - | 83,010.08 | 139,237.01 | 127,352.69 | 328.96 | (328.96) | - | 94,894.40 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Carver High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 33,751.71 | - | 33,751.71 | 571.57 | 47,428.80 | 12,792.52 | - | - | (313.00) |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | (7,746.24) | - | (7,746.24) | 65.00 | (90.00) | - | 7,904.50 | - | 313.26 |
| Club Accounts: | | | | | | | | | |
| A. King Scholarship | 270.26 | - | 270.26 | - | - | - | (270.26) | - | - |
| Art Club | (74.85) | - | (74.85) | - | - | - | 74.85 | - | - |
| Band | 904.24 | - | 904.24 | - | - | - | (904.24) | - | - |
| Basketball Club Girls | 94.75 | - | 94.75 | - | - | - | (94.75) | - | - |
| Charmette Club | 28.56 | - | 28.56 | - | - | - | (28.56) | - | - |
| Cheerleaders | 187.22 | - | 187.22 | - | - | - | (187.22) | - | - |
| Choir | 89.65 | - | 89.65 | - | - | - | (89.65) | - | - |
| College Tours | 0.98 | - | 0.98 | - | - | - | (0.98) | - | - |
| Computer Club | 3.51 | - | 3.51 | - | - | - | (3.51) | - | - |
| Dance Team | 62.00 | - | 62.00 | - | - | - | (62.00) | - | - |
| Debate Club | 9.00 | - | 9.00 | - | - | - | (9.00) | - | - |
| English Club | (11.38) | - | (11.38) | - | - | - | 11.38 | - | - |
| English Club/Fresh | 11.38 | - | 11.38 | - | - | - | (11.38) | - | - |
| English Honors | 92.00 | - | 92.00 | - | - | - | (92.00) | - | - |
| Family Resource CTN | - | - | - | - | - | - | (0.26) | - | (0.26) |
| Flag Girls | (49.85) | - | (49.85) | - | - | - | 49.85 | - | - |
| Football Club | 101.33 | - | 101.33 | - | - | - | (101.33) | - | - |
| Guidance | 0.40 | - | 0.40 | - | - | - | (0.40) | - | - |
| History Club | (179.56) | - | (179.56) | - | - | - | 179.56 | - | - |
| Honor Society | 33.29 | - | 33.29 | - | (148.18) | - | (181.47) | - | - |
| Journalism Club | 34.77 | - | 34.77 | - | - | - | (34.77) | - | - |
| JROTC | 191.25 | - | 191.25 | - | - | - | (191.25) | - | - |
| K, Halyak/Book Fund | 279.84 | - | 279.84 | - | - | - | (279.84) | - | - |
| Leadership | 79.84 | - | 79.84 | - | - | - | (79.84) | - | - |
| Majorettes | 493.02 | - | 493.02 | - | - | - | (493.02) | - | - |
| Math Club | 0.95 | - | 0.95 | - | - | - | (0.95) | - | - |
| Military Club | 149.14 | - | 149.14 | - | - | - | (149.14) | - | - |
| Mu Alpha Theta | 10.00 | - | 10.00 | - | - | - | (10.00) | - | - |
| Ninth Grade Academy | 190.52 | - | 190.52 | - | - | - | (190.52) | - | - |
| Ninth Grade Club | 87.52 | - | 87.52 | - | - | - | (87.52) | - | - |
| Performing Arts | 1,676.38 | - | 1,676.38 | - | - | - | (1,676.38) | - | - |
| Pom Squad | 150.00 | - | 150.00 | - | - | - | (150.00) | - | - |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Carver High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|-------------------|--------------------------------|--------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Prep Student Club | 59.20 | - | 59.20 | - | - | - | (59.20) | - | - |
| Sch Uniform Donations | 1,975.00 | - | 1,975.00 | - | - | - | (1,975.00) | - | - |
| Scholarship Fund | 918.00 | - | 918.00 | - | - | - | (918.00) | - | - |
| School Beautification | 73.03 | - | 73.03 | - | - | - | (73.03) | - | - |
| Science Club | 11.25 | - | 11.25 | - | (12.00) | - | (23.25) | - | - |
| Senior Activities | 6,068.59 | - | 6,068.59 | (814.00) | (4,147.48) | - | (9,402.07) | - | - |
| Softball Club | (480.95) | - | (480.95) | - | - | - | 480.95 | - | - |
| Spanish Club | 139.27 | - | 139.27 | - | - | - | (139.27) | - | - |
| Step Team | 9.98 | - | 9.98 | - | - | - | (9.98) | - | - |
| Student Council | 109.71 | - | 109.71 | - | (127.67) | - | (237.38) | - | - |
| Teacher Courtesy | 102.90 | - | 102.90 | - | - | - | (102.90) | - | - |
| TIA Moore Scholarship | 460.02 | - | 460.02 | - | - | - | (460.02) | - | - |
| Woodruff/FB Scholar | 6.17 | - | 6.17 | - | - | - | (6.17) | - | - |
| Youth About Business | 1,878.71 | - | 1,878.71 | - | - | - | (1,878.71) | - | - |
| Other Accounts: | | | | | | | | | |
| Charity Drives | 769.27 | - | 769.27 | - | - | - | (769.27) | - | - |
| FBLA | 8.96 | - | 8.96 | - | - | - | (8.96) | - | - |
| FCCLA | 38.16 | - | 38.16 | - | - | - | (38.16) | - | - |
| FFA | 2.00 | - | 2.00 | - | - | - | (2.00) | - | - |
| JROTC Uniforms | 10.00 | - | 10.00 | - | - | - | (10.00) | - | - |
| Total Restricted Fund | 9,329.19 | - | 9,329.19 | (749.00) | (4,525.33) | - | (12,792.52) | - | 313.00 |
| Total General and Restricted Fund | 43,080.90 | - | 43,080.90 | (177.43) | 42,903.47 | 12,792.52 | (12,792.52) | - | 0.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Central High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | | | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | Revenues | Expenditures | Transfers In | Transfers Out | | |
| General Fund | 77,169.27 | - | 77,169.27 | 21,170.15 | 16,711.36 | 1,711.22 | - | - | 83,339.28 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 40,887.19 | - | 40,887.19 | 172,001.72 | 163,884.52 | - | - | - | 49,004.39 |
| Club Accounts: | | | | | | | | | |
| Accel Alg Lab Fees | 495.00 | - | 495.00 | - | - | - | - | - | 495.00 |
| Afr.Am Study Club | 928.03 | - | 928.03 | - | - | - | - | - | 928.03 |
| Art Club | 1,503.66 | - | 1,503.66 | 1,194.22 | 1,606.48 | - | - | - | 1,091.40 |
| Art Exch.-Thames | 55.00 | - | 55.00 | - | - | - | - | - | 55.00 |
| ATSP Alloc | 355.00 | - | 355.00 | - | - | - | - | - | 355.00 |
| Band | 10,192.14 | - | 10,192.14 | 54,154.75 | 53,947.21 | - | - | - | 10,399.68 |
| Basketball Club Boys | 152.00 | - | 152.00 | - | - | - | - | - | 152.00 |
| Beta Club | 165.00 | - | 165.00 | - | - | - | - | - | 165.00 |
| Biology Club | 4,699.25 | - | 4,699.25 | 835.00 | 29.67 | - | - | - | 5,504.58 |
| Blue Ribbon | 61.42 | - | 61.42 | 100.00 | - | - | - | - | 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 | 3,205.05 | - | 3,205.05 | 28,164.79 | 27,805.18 | - | - | - | 3,564.66 |
| 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 | 1,203.09 | - | 1,203.09 | 6,580.00 | 7,352.46 | - | - | - | 430.63 |
| 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 2016 | 2,975.55 | - | 2,975.55 | 25.00 | 3,000.55 | - | - | - | - |
| Class of 2017 | 450.00 | - | 450.00 | 81,465.74 | 75,181.51 | - | - | - | 6,734.23 |
| Class of 2018 | - | - | - | 1,770.00 | 1,724.91 | - | - | - | 45.09 |
| Class of 2019 | - | - | - | 390.00 | 384.56 | - | - | - | 5.44 |
| CLUE | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Colorblind | 91.00 | - | 91.00 | - | - | - | - | - | 91.00 |
| 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 | 9,068.72 | - | 9,068.72 | 29,163.50 | 27,667.87 | - | - | - | 10,564.35 |
| Drop-Out Fd-Raiser | 163.00 | - | 163.00 | - | - | - | - | - | 163.00 |
| English Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Central High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|----------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| English Honors | 178.00 | - | 178.00 | - | - | - | - | - | 178.00 |
| FBLA | 1,292.40 | - | 1,292.40 | 5,490.50 | 5,520.12 | - | - | - | 1,262.78 |
| FCA | 57.00 | - | 57.00 | - | - | - | - | - | 57.00 |
| 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 CI/Prewitt | 869.32 | - | 869.32 | 160.00 | 449.47 | - | - | - | 579.85 |
| Guidance | 97.00 | - | 97.00 | 2,805.00 | 1,970.85 | - | - | - | 931.15 |
| High-Jumpers | 16.00 | - | 16.00 | - | - | - | - | - | 16.00 |
| History Club | 1,426.86 | - | 1,426.86 | 515.00 | 648.35 | - | - | - | 1,293.51 |
| Honor Society | 2,131.07 | - | 2,131.07 | 1,504.00 | 1,345.00 | - | - | - | 2,290.07 |
| Interact Club | 332.00 | - | 332.00 | - | - | - | - | - | 332.00 |
| International Club | 145.00 | - | 145.00 | 2,781.53 | 1,665.48 | - | - | - | 1,261.05 |
| Jedidiah Club | 156.00 | - | 156.00 | - | - | - | - | - | 156.00 |
| Journalism Club | 68.00 | - | 68.00 | - | - | - | - | - | 68.00 |
| JROTC | 2,314.80 | - | 2,314.80 | 6,224.30 | 6,578.55 | - | - | - | 1,960.55 |
| Kashmir Club | 197.00 | - | 197.00 | - | - | - | - | - | 197.00 |
| Key Club | 36.10 | - | 36.10 | 727.00 | 736.99 | - | - | - | 26.11 |
| Latin Club | 74.00 | - | 74.00 | - | - | - | - | - | 74.00 |
| Library Club | 4,892.31 | - | 4,892.31 | 1,794.10 | 1,558.40 | - | - | - | 5,128.01 |
| Math Club | 1,315.09 | - | 1,315.09 | 1,405.00 | 1,126.15 | - | - | - | 1,593.94 |
| Model UN | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| Mu Alpha Theta | 2,142.81 | - | 2,142.81 | 3,490.00 | 2,554.38 | - | - | - | 3,078.43 |
| Ninth Grade Academy | 303.00 | - | 303.00 | 1,000.00 | 1,013.84 | - | - | - | 289.16 |
| Orchestra | 1,490.27 | - | 1,490.27 | 5,649.00 | 4,256.59 | - | - | - | 2,882.68 |
| Pom Squad | (129.85) | - | (129.85) | 240.88 | 140.88 | - | - | - | (29.85) |
| Pre Health Med | 42.00 | - | 42.00 | - | - | - | - | - | 42.00 |
| Prom | 5,477.95 | - | 5,477.95 | 19,200.00 | 23,347.50 | - | - | - | 1,330.45 |
| 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 | 34.36 | - | 34.36 | 688.00 | 314.25 | - | - | - | 408.11 |
| SADD | 99.00 | - | 99.00 | - | - | - | - | - | 99.00 |
| Scholarship Fund | 7,850.00 | - | 7,850.00 | 500.00 | 1,500.00 | - | - | - | 6,850.00 |
| Sci Fi Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Science Club | 994.03 | - | 994.03 | 1,344.00 | 1,345.66 | - | - | - | 992.37 |
| SECME | 306.00 | - | 306.00 | - | - | - | - | - | 306.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Central High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Senior Activities | 1,873.96 | - | 1,873.96 | - | - | - | - | - | 1,873.96 |
| Sign Language Cl | 54.00 | - | 54.00 | - | - | - | - | - | 54.00 |
| Spanish Club | - | - | - | 380.00 | 380.00 | - | - | - | - |
| Spanish Honor Soc. | 84.12 | - | 84.12 | 189.00 | 64.66 | - | - | - | 208.46 |
| SPED Club | 1,254.74 | - | 1,254.74 | 304.79 | 1,524.87 | - | - | - | 34.66 |
| Speech Club | 1,356.00 | - | 1,356.00 | - | - | - | - | - | 1,356.00 |
| STEM Grant | 250.00 | - | 250.00 | - | - | - | - | - | 250.00 |
| Student Council | 11,986.51 | - | 11,986.51 | 14,554.19 | 11,286.47 | - | - | - | 15,254.23 |
| Summer Prep | 83.00 | - | 83.00 | - | - | - | - | - | 83.00 |
| Ultimate Frisbee Club | 73.00 | - | 73.00 | - | - | - | - | - | 73.00 |
| Univ of Mph | 1,500.00 | - | 1,500.00 | - | - | - | - | - | 1,500.00 |
| Volunteers of Central | 370.00 | - | 370.00 | - | - | - | - | - | 370.00 |
| Yearbook | 224.81 | - | 224.81 | 5,610.00 | 6,086.00 | - | - | - | (251.19) |
| Other Accounts: | | | | | | | | | |
| AP Tests | - | - | - | 12,919.00 | 11,043.00 | - | (1,601.00) | - | 275.00 |
| Bus Trips | - | - | - | 201.14 | 201.14 | - | - | - | - |
| Deca | 273.00 | - | 273.00 | - | - | - | - | - | 273.00 |
| FBLA | 34.00 | - | 34.00 | - | - | - | - | - | 34.00 |
| FCCLA | 54.82 | - | 54.82 | 5,291.22 | 5,253.07 | - | - | - | 92.97 |
| Prof. Development | - | - | - | 307.00 | 306.78 | - | (0.22) | - | 0.00 |
| PSAT/PLAN | - | - | - | 2,020.00 | 1,910.00 | - | (110.00) | - | - |
| TOEC Club | 90.00 | - | 90.00 | - | - | - | - | - | 90.00 |
| VICA | 910.00 | - | 910.00 | - | - | - | - | - | 910.00 |
| Total Restricted Fund | 137,284.58 | - | 137,284.58 | 473,139.37 | 456,713.37 | - | (1,711.22) | - | 151,999.36 |
| Total General and Restricted Fund | 214,453.85 | - | 214,453.85 | 494,309.52 | 473,424.73 | 1,711.22 | (1,711.22) | - | 235,338.64 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cordova High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | (5,258.13) | - | (5,258.13) | 29,129.22 | 28,342.28 | 7,620.09 | - | - | 3,148.90 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 25,563.23 | - | 25,563.23 | 26,566.75 | 24,239.76 | - | (7,210.32) | - | 20,679.90 |
| Club Accounts: | | | | | | | | | |
| Art Club | 2,352.03 | - | 2,352.03 | 8,630.00 | 7,694.02 | - | - | - | 3,288.01 |
| AVID / Maps | - | - | - | 590.00 | 350.56 | - | - | - | 239.44 |
| Band | 4,391.55 | - | 4,391.55 | 12,355.00 | 11,852.18 | - | - | - | 4,894.37 |
| Baseball Club | 1,386.90 | - | 1,386.90 | 2,845.00 | 3,010.52 | - | - | - | 1,221.38 |
| Basketball Club Boys | 7,934.54 | - | 7,934.54 | 17,792.30 | 13,349.01 | - | (158.89) | - | 12,218.94 |
| Basketball Club Girls | 2,090.59 | - | 2,090.59 | 7,487.39 | 3,956.54 | - | - | - | 5,621.44 |
| Beta Club | 688.57 | - | 688.57 | 4,539.50 | 3,786.17 | - | - | - | 1,441.90 |
| Book Club | 214.00 | - | 214.00 | 1,275.00 | 1,409.18 | - | - | - | 79.82 |
| Business Club | 498.00 | - | 498.00 | - | - | - | - | - | 498.00 |
| Cheerleaders | 152.98 | - | 152.98 | 782.29 | 552.29 | - | 1,232.08 | - | 1,615.06 |
| Chemistry Club | 1,021.00 | - | 1,021.00 | - | - | - | - | - | 1,021.00 |
| Chess Club | 14.00 | - | 14.00 | - | - | - | (14.00) | - | - |
| Choir | 3,054.57 | - | 3,054.57 | 19,418.47 | 19,384.65 | - | - | - | 3,088.39 |
| Circulation Library | 41.00 | - | 41.00 | - | - | - | - | - | 41.00 |
| Class of 2012 | 75.00 | - | 75.00 | - | - | - | (75.00) | - | - |
| Class of 2014 | (23.00) | - | (23.00) | - | - | - | - | - | (23.00) |
| Class of 2016 | 8,963.78 | - | 8,963.78 | 435.00 | - | - | (435.00) | - | 8,963.78 |
| Class of 2017 | 10.00 | - | 10.00 | 82,058.38 | 81,988.69 | - | (7,043.51) | - | (6,963.82) |
| College Bound Stu | 1,906.00 | - | 1,906.00 | 6,760.00 | 6,625.84 | - | - | - | 2,040.16 |
| College Guidance | 1,965.03 | - | 1,965.03 | 2,110.00 | 3,020.35 | - | 3,521.76 | - | 4,576.44 |
| Computer Club | 1,148.00 | - | 1,148.00 | - | - | - | - | - | 1,148.00 |
| Computer-Boozer | 482.00 | - | 482.00 | - | - | - | - | - | 482.00 |
| Computer-Connell | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Cosmetology | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| Dance Team | 170.00 | - | 170.00 | - | - | - | - | - | 170.00 |
| Dollar General Literacy Grant | 164.96 | - | 164.96 | - | - | - | - | - | 164.96 |
| Economics Club | 123.00 | - | 123.00 | - | - | - | - | - | 123.00 |
| Exxon Grant | 6.45 | - | 6.45 | 500.00 | - | - | - | - | 506.45 |
| FCA | - | - | - | - | - | - | 1,165.45 | - | 1,165.45 |
| FCCLA | (1,297.00) | - | (1,297.00) | - | 40.86 | - | - | - | (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, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Film/Video Boyle | 401.00 | - | 401.00 | - | - | - | - | - | 401.00 |
| Film/Video Nelms | 1,221.37 | - | 1,221.37 | 825.00 | 631.15 | - | - | - | 1,415.22 |
| Football | 19,895.45 | - | 19,895.45 | 62,727.42 | 67,702.09 | - | (891.15) | - | 14,029.63 |
| Free Thinkers AI | 407.00 | - | 407.00 | - | - | - | - | - | 407.00 |
| French Club | 109.00 | - | 109.00 | - | - | - | - | - | 109.00 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | 804.82 | - | - | - | 195.18 |
| German Club | 573.00 | - | 573.00 | - | - | - | - | - | 573.00 |
| German Honors Club | 14.00 | - | 14.00 | - | - | - | - | - | 14.00 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 499.00 | 488.83 | - | - | - | 10.17 |
| Hackeysack Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Honor Society | 56.76 | - | 56.76 | 3,618.50 | 3,610.10 | - | - | - | 65.16 |
| International Club | 331.00 | - | 331.00 | - | - | - | - | - | 331.00 |
| JROTC | 6,861.30 | - | 6,861.30 | 13,212.40 | 16,068.24 | - | - | - | 4,005.46 |
| Key Club | 1,027.64 | - | 1,027.64 | - | - | - | (1,027.64) | - | - |
| Knowledge Bowl | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| L.I.G.H.T. | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Leadership | 30.00 | - | 30.00 | - | - | - | (30.00) | - | - |
| Library Club | - | - | - | 52.00 | - | - | - | - | 52.00 |
| Literary Magazine | 710.00 | - | 710.00 | - | - | - | - | - | 710.00 |
| Lowes | 5,721.00 | - | 5,721.00 | - | 5,004.69 | - | - | - | 716.31 |
| Majorettes | 68.00 | - | 68.00 | 674.00 | 400.00 | - | - | - | 342.00 |
| Math Club | 346.00 | - | 346.00 | - | - | - | - | - | 346.00 |
| Mini Golf Club | 280.00 | - | 280.00 | - | - | - | - | - | 280.00 |
| Mu Alpha Theta | 537.00 | - | 537.00 | - | - | - | - | - | 537.00 |
| Music | 385.00 | - | 385.00 | 5,170.90 | 4,174.00 | - | - | - | 1,381.90 |
| Ninth Grade Academy | 772.64 | - | 772.64 | 1,000.00 | 760.48 | - | - | - | 1,012.16 |
| Ninth Grade Club | 55.00 | - | 55.00 | - | 55.00 | - | - | - | - |
| Orchestra | 1,314.72 | - | 1,314.72 | 2,584.61 | 2,180.89 | - | - | - | 1,718.44 |
| Pep Club | 116.00 | - | 116.00 | - | - | - | - | - | 116.00 |
| Performing Arts | 110.16 | - | 110.16 | 1,196.00 | 170.00 | - | (102.60) | - | 1,033.56 |
| Photography Club | 323.00 | - | 323.00 | 2,530.00 | 2,095.78 | - | - | - | 757.22 |
| Physics | 342.04 | - | 342.04 | - | - | - | (342.04) | - | - |
| Ping Pong Club | 147.00 | - | 147.00 | - | - | - | - | - | 147.00 |
| Play Productions | 448.53 | - | 448.53 | 5,506.00 | 2,598.21 | - | - | - | 3,356.32 |
| Prom | 7,815.61 | - | 7,815.61 | 30,970.00 | 27,580.05 | - | - | - | 11,205.56 |
| Robotics Club | 2,539.00 | - | 2,539.00 | 500.00 | - | - | - | - | 3,039.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cordova High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | 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 | 1,407.00 | - | 1,407.00 | 500.00 | - | - | - | - | 1,907.00 |
| Science Club | 1,488.00 | - | 1,488.00 | 50.00 | 509.25 | - | - | - | 1,028.75 |
| Science Olympiad | 98.00 | - | 98.00 | - | - | - | (98.00) | - | - |
| Science-Hatch/Fletca | 152.00 | - | 152.00 | - | - | - | - | - | 152.00 |
| Senior Activities | 173.69 | - | 173.69 | 36,525.05 | 35,551.67 | - | - | - | 1,147.07 |
| Soccer Club | 2,591.31 | - | 2,591.31 | 7,074.91 | 7,282.02 | - | 1,644.18 | - | 4,028.38 |
| Softball Club | 3,111.69 | - | 3,111.69 | 1,290.00 | 975.53 | - | - | - | 3,426.16 |
| Spanish Club | 709.03 | - | 709.03 | - | - | - | - | - | 709.03 |
| Spanish Honor Soc. | 1,724.07 | - | 1,724.07 | 420.00 | 210.00 | - | - | - | 1,934.07 |
| Step Team | 195.85 | - | 195.85 | 1,162.10 | 1,356.32 | - | - | - | 1.63 |
| Student Council | 1,389.40 | - | 1,389.40 | 3,889.00 | 3,429.85 | - | - | - | 1,848.55 |
| Tailgate Club | 2,028.00 | - | 2,028.00 | 242.00 | - | - | - | - | 2,270.00 |
| Teacher Courtesy | - | - | - | 2,031.00 | 1,232.50 | - | - | - | 798.50 |
| Technical Honor Society | - | - | - | 2,121.42 | 2,113.18 | - | - | - | 8.24 |
| Teens for Peace | 265.00 | - | 265.00 | 202.00 | 188.77 | - | - | - | 278.23 |
| Track Club | - | - | - | 5,965.00 | 5,139.29 | - | 2,517.50 | - | 3,343.21 |
| Univ of Mph | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Video Club-Bethel | 453.00 | - | 453.00 | - | - | - | - | - | 453.00 |
| Volleyball Club | 1,760.50 | - | 1,760.50 | 6,324.68 | 6,009.66 | - | - | - | 2,075.52 |
| Wolf Pack Foundation | 32.10 | - | 32.10 | 93.00 | 111.92 | - | - | - | 13.18 |
| Wolf Tales Newspaper | 155.00 | - | 155.00 | - | - | - | - | - | 155.00 |
| Wrestling Club | 2,596.24 | - | 2,596.24 | 8,775.76 | 8,831.18 | - | - | - | 2,540.82 |
| Yearbook | 1,086.20 | - | 1,086.20 | 14,513.68 | 12,778.58 | - | - | - | 2,821.30 |
| Other Accounts: | | | | | | | | | |
| AP Tests | - | - | - | 8,192.00 | 8,192.00 | - | - | - | - |
| Auto Mechanics | 2,409.01 | - | 2,409.01 | 4,920.00 | 6,104.16 | - | - | - | 1,224.85 |
| Auto Parts Marketing | - | - | - | 10.00 | - | - | - | - | 10.00 |
| Barbering | 16.00 | - | 16.00 | - | - | - | (16.00) | - | - |
| Bus Trips | - | - | - | 3,789.18 | 3,561.27 | - | (227.91) | - | - |
| CADD | 5.38 | - | 5.38 | 523.00 | 521.48 | - | - | - | 6.90 |
| Carpentry | 189.00 | - | 189.00 | - | - | - | - | - | 189.00 |
| Charity Drives | - | - | - | 200.92 | - | - | - | - | 200.92 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Cordova High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Computer-LWilliams | 199.00 | - | 199.00 | 240.00 | - | - | - | - | 439.00 |
| Cosmetology II | 173.75 | - | 173.75 | 15,954.00 | 15,843.45 | - | 16.00 | - | 300.30 |
| Deca | 210.33 | - | 210.33 | 12,839.00 | 12,495.98 | - | - | - | 553.35 |
| FBLA | 2,312.12 | - | 2,312.12 | 13,827.22 | 14,665.25 | - | - | - | 1,474.09 |
| FCCLA | 2,283.89 | - | 2,283.89 | 13,817.73 | 13,925.95 | - | - | - | 2,175.67 |
| Home Economics | 3,573.97 | - | 3,573.97 | 1,920.00 | 3,583.68 | - | - | - | 1,910.29 |
| Home Economics Thomas | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| HOSA | - | - | - | 100.00 | 100.00 | - | - | - | - |
| JROTC Uniforms | - | - | - | 287.45 | 287.45 | - | - | - | - |
| Misc. Clearing | 393.23 | - | 393.23 | - | - | - | - | - | 393.23 |
| PSAT/PLAN | - | - | - | 945.00 | 900.00 | - | (45.00) | - | - |
| Radio Broadcasting | 1,360.30 | - | 1,360.30 | 8,835.00 | 7,682.19 | - | - | - | 2,513.11 |
| Residential Constr | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| SPED Home Environment | - | - | - | 249.00 | 247.00 | - | - | - | 2.00 |
| Technology Education | 78.00 | - | 78.00 | - | - | - | - | - | 78.00 |
| TSA | 534.00 | - | 534.00 | - | - | - | - | - | 534.00 |
| VICA | 2,852.00 | - | 2,852.00 | - | - | - | - | - | 2,852.00 |
| VICA-Nance | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Voc Fund-Raising | 134.20 | - | 134.20 | 1,275.00 | 1,377.14 | - | - | - | 32.06 |
| Voc. Office Education | 106.28 | - | 106.28 | - | - | - | - | - | 106.28 |
| Total Restricted Fund | 157,265.94 | - | 157,265.94 | 504,315.01 | 490,791.67 | - | (7,620.09) | - | 163,169.19 |
| Total General and Restricted Fund | 152,007.81 | - | 152,007.81 | 533,444.23 | 519,133.95 | 7,620.09 | (7,620.09) | - | 166,318.09 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Craigmont High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 52,842.96 | - | 52,842.96 | 11,456.29 | 12,286.05 | 14.00 | - | - | 52,027.20 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 4,639.08 | - | 4,639.08 | 68,618.24 | 79,363.03 | - | (562.24) | - | (6,667.95) |
| Club Accounts: | | | | | | | | | |
| Angel Science Club | 47.00 | - | 47.00 | - | - | - | - | - | 47.00 |
| Art Club | - | - | - | 816.00 | 800.68 | - | - | - | 15.32 |
| AVID / Maps | 184.00 | - | 184.00 | - | - | - | - | - | 184.00 |
| Band | 976.54 | - | 976.54 | 23,419.10 | 23,345.75 | - | - | - | 1,049.89 |
| Basketball Club Boys | (60.00) | - | (60.00) | - | - | - | - | - | (60.00) |
| 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 | 150.00 | - | 150.00 | 84.00 | 60.00 | - | - | - | 174.00 |
| Class of 2016 | (9,156.08) | - | (9,156.08) | (962.00) | - | - | 760.32 | - | (9,357.76) |
| Class of 2017 | 275.00 | - | 275.00 | 64,324.08 | 64,421.37 | - | (14.00) | - | 163.71 |
| College Tour | 220.00 | - | 220.00 | - | - | - | - | - | 220.00 |
| Cook | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Dance Team | 595.00 | - | 595.00 | - | - | - | - | - | 595.00 |
| Drama Club | 68.00 | - | 68.00 | - | - | - | - | - | 68.00 |
| FBLA | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Football | 10,641.16 | - | 10,641.16 | - | - | - | 562.24 | - | 11,203.40 |
| 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 |
| Grants-Misc.CALL AUDITING 1ST | 634.99 | - | 634.99 | - | - | - | - | - | 634.99 |
| Guidance | 1,386.97 | - | 1,386.97 | 15.00 | 165.00 | - | - | - | 1,236.97 |
| Harville | 179.00 | - | 179.00 | - | - | - | - | - | 179.00 |
| Holt-Gray | 741.94 | - | 741.94 | 704.00 | 650.72 | - | (773.40) | - | 21.82 |
| Honor Society | 104.20 | - | 104.20 | 1,604.25 | 1,634.90 | - | - | - | 73.55 |
| International Club | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Craigmont High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | | | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------------|------------------|--|----------------------------|
| | | | | Revenues | Expenditures | Transfers In | Transfers Out | | |
| Jenkins | 159.00 | - | 159.00 | - | - | - | - | - | 159.00 |
| JROTC | 2,465.76 | - | 2,465.76 | 2,435.80 | 3,443.82 | - | - | - | 1,457.74 |
| 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 |
| 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 | 95.16 | - | 95.16 | - | 243.34 | - | - | - | (148.18) |
| 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 | 960.57 | - | 960.57 | 16,795.00 | 14,273.19 | - | (760.32) | - | 2,722.06 |
| PTO | 75.00 | - | 75.00 | - | - | - | - | - | 75.00 |
| Robotics Club | 1,641.70 | - | 1,641.70 | 9,105.21 | 4,471.42 | - | - | - | 6,275.49 |
| 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 | (773.40) | - | (773.40) | - | - | - | 773.40 | - | - |
| Science-Kilzer | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Senior Activities | 2,723.27 | - | 2,723.27 | - | 1,277.03 | - | - | - | 1,446.24 |
| Senior Field Trip | 1,061.97 | - | 1,061.97 | 85.00 | (1,277.03) | - | - | - | 2,424.00 |
| Step Team | 119.00 | - | 119.00 | - | - | - | - | - | 119.00 |
| Student Council | 219.31 | - | 219.31 | 664.40 | 717.48 | - | - | - | 166.23 |
| Target Grant | 88.84 | - | 88.84 | - | - | - | - | - | 88.84 |
| Teacher Courtesy | 85.22 | - | 85.22 | 500.00 | 585.22 | - | - | - | - |
| Vending | 137.82 | - | 137.82 | 62.34 | - | - | - | - | 200.16 |
| WalMart | 1.29 | - | 1.29 | - | - | - | - | - | 1.29 |
| Yearbook | 605.00 | - | 605.00 | 671.70 | 671.00 | - | - | - | 605.70 |
| Other Accounts: | | | | | | | | | |
| AP Tests | 42.00 | - | 42.00 | 3,586.00 | 1,359.00 | - | - | - | 2,269.00 |
| Charity Drives | 260.04 | - | 260.04 | 147.73 | 407.77 | - | - | - | - |
| FBLA | 2,081.71 | - | 2,081.71 | 18,348.33 | 18,121.89 | - | - | - | 2,308.15 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Craigmont High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| FCCLA | - | - | - | 159.00 | 30.00 | - | - | - | 129.00 |
| FCCLA J. Miller | 367.00 | - | 367.00 | 7,966.30 | 7,548.75 | - | - | - | 784.55 |
| FCCLA-Reed | 560.00 | - | 560.00 | - | - | - | - | - | 560.00 |
| FFA | - | - | - | 159.00 | 144.00 | - | - | - | 15.00 |
| Home Economics | 29.00 | - | 29.00 | - | - | - | - | - | 29.00 |
| Horticulture | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| ID Badges | - | - | - | 15.00 | 15.00 | - | - | - | - |
| Prof. Development | (191.65) | - | (191.65) | 641.03 | - | - | - | - | 449.38 |
| PSAT/PLAN | (42.00) | - | (42.00) | 165.00 | - | - | - | - | 123.00 |
| Radio Broadcasting | 21.00 | - | 21.00 | - | - | - | - | - | 21.00 |
| Skills USA | (37.81) | - | (37.81) | 8,474.77 | 6,100.97 | - | - | - | 2,335.99 |
| SPED Home Environment | (201.00) | - | (201.00) | 514.50 | 313.50 | - | - | - | - |
| TSA | 594.00 | - | 594.00 | 95.00 | - | - | - | - | 689.00 |
| Total Restricted Fund | 30,625.94 | - | 30,625.94 | 229,273.78 | 228,887.80 | - | (14.00) | - | 30,997.92 |
| Total General and Restricted Fund | 83,468.90 | - | 83,468.90 | 240,730.07 | 241,173.85 | 14.00 | (14.00) | - | 83,025.12 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Douglass High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 16,725.48 | - | 16,725.48 | 3,674.69 | 4,146.39 | 3,842.03 | - | - | 20,095.81 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 4,863.54 | - | 4,863.54 | 39,099.70 | 41,115.52 | - | - | - | 2,847.72 |
| Club Accounts: | | | | | | | | | |
| Art Club | - | - | - | 480.00 | 264.00 | - | - | - | 216.00 |
| Athletic Booster | - | - | - | 30.00 | - | - | - | - | 30.00 |
| Band | 200.72 | - | 200.72 | 620.00 | 651.97 | - | - | - | 168.75 |
| Baseball Club | - | - | - | 850.00 | 778.75 | - | - | - | 71.25 |
| Basketball Club Boys | - | - | - | 5,153.00 | 5,153.00 | - | - | - | - |
| Basketball Club Girls | - | - | - | 500.00 | 400.00 | - | - | - | 100.00 |
| Blue Ribbon | 80.17 | - | 80.17 | - | - | - | - | - | 80.17 |
| Cheerleaders | 145.62 | - | 145.62 | 9,128.00 | 7,480.39 | - | - | - | 1,793.23 |
| Choir | 1,564.08 | - | 1,564.08 | - | 896.01 | - | - | - | 668.07 |
| Class of 2016 | 1,800.30 | - | 1,800.30 | 221.07 | 1,767.55 | - | (253.82) | - | - |
| Class of 2017 | - | - | - | 63,350.00 | 59,867.79 | - | (3,482.21) | - | - |
| Class of 2018 | - | - | - | 4,720.00 | 4,564.48 | - | - | - | 155.52 |
| Daughters of Douglass | (13.24) | - | (13.24) | - | - | - | - | - | (13.24) |
| Environmental Club | 2,205.00 | - | 2,205.00 | - | - | - | - | - | 2,205.00 |
| ESL | - | - | - | 371.74 | 187.74 | - | - | - | 184.00 |
| FBLA | 44.00 | - | 44.00 | 432.00 | 180.00 | - | - | - | 296.00 |
| Guidance | 20.35 | - | 20.35 | 4,080.00 | 3,671.10 | - | - | - | 429.25 |
| Honor Society | 314.00 | - | 314.00 | 480.00 | 502.20 | - | - | - | 291.80 |
| International Club | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| JROTC | 2.26 | - | 2.26 | 484.50 | 375.00 | - | - | - | 111.76 |
| Leadership | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| National Forensic League | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| Ninth Grade Club | 268.00 | - | 268.00 | - | 172.50 | - | - | - | 95.50 |
| Optional Studies | 36.00 | - | 36.00 | - | - | - | - | - | 36.00 |
| Orchestra | 125.06 | - | 125.06 | 419.00 | 522.42 | - | - | - | 21.64 |
| Performing Arts | 17.00 | - | 17.00 | - | - | - | - | - | 17.00 |
| Physical Science Grant | 218.00 | - | 218.00 | - | - | - | - | - | 218.00 |
| PTO | 5.00 | - | 5.00 | 81.00 | 58.90 | - | - | - | 27.10 |
| Rotary Grant | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| S. Williams/FBLA | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Scholarship Fund | 305.00 | - | 305.00 | 500.00 | - | - | - | - | 805.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Douglass High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Senior Activities | 7.47 | - | 7.47 | 75.00 | - | - | (75.00) | - | 7.47 |
| Social Studies | 434.00 | - | 434.00 | - | - | - | - | - | 434.00 |
| Softball Club | - | - | - | 25.00 | - | - | - | - | 25.00 |
| Spanish Club | 38.00 | - | 38.00 | - | - | - | - | - | 38.00 |
| SPED Club | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Student Council | - | - | - | 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 |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 670.00 | 639.00 | - | (31.00) | - | - |
| FBLA | 118.40 | - | 118.40 | - | - | - | - | - | 118.40 |
| FCCLA | 1,614.71 | - | 1,614.71 | - | 1,244.54 | - | - | - | 370.17 |
| Home Economics | 43.00 | - | 43.00 | - | - | - | - | - | 43.00 |
| JROTC Uniforms | 1,548.48 | - | 1,548.48 | (213.05) | 152.67 | - | - | - | 1,182.76 |
| Radio Broadcasting | 261.34 | - | 261.34 | - | - | - | - | - | 261.34 |
| Skills USA | 103.00 | - | 103.00 | - | 103.00 | - | - | - | - |
| Skills USA - Visual | 240.00 | - | 240.00 | - | 238.00 | - | - | - | 2.00 |
| Total Restricted Fund | 17,110.45 | - | 17,110.45 | 132,175.96 | 130,986.53 | - | (3,842.03) | - | 14,457.85 |
| Total General and Restricted Fund | 33,835.93 | - | 33,835.93 | 135,850.65 | 135,132.92 | 3,842.03 | (3,842.03) | - | 34,553.66 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
East High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 58,200.68 | - | 58,200.68 | 2,998.80 | 14,143.53 | 619.11 | - | - | 47,675.06 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 16,612.51 | - | 16,612.51 | 95,773.70 | 90,606.70 | - | - | - | 21,779.51 |
| Club Accounts: | | | | | | | | | |
| Alumni Assoc | 1,450.00 | - | 1,450.00 | - | - | - | - | - | 1,450.00 |
| Art Club | 781.00 | - | 781.00 | - | - | - | - | - | 781.00 |
| Attendance Incentive | 1,210.42 | - | 1,210.42 | 4,020.00 | 4,239.30 | - | - | - | 991.12 |
| 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 |
| Cheerleaders | 126.00 | - | 126.00 | 249.02 | - | - | - | - | 375.02 |
| Class of 1957 | 100.00 | - | 100.00 | - | - | - | - | - | 100.00 |
| Class of 2015 | (81.85) | - | (81.85) | - | - | - | - | - | (81.85) |
| Class of 2016 | (1,112.86) | - | (1,112.86) | 80.00 | - | - | - | - | (1,032.86) |
| Class of 2017 | 870.80 | - | 870.80 | 37,346.63 | 34,925.67 | - | (1,590.00) | - | 1,701.76 |
| Dance Team | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Debate Club | 178.00 | - | 178.00 | - | - | - | - | - | 178.00 |
| Engineering - Booker | 1,757.37 | - | 1,757.37 | 990.00 | 1,586.33 | - | - | - | 1,161.04 |
| ESL | - | - | - | 259.74 | 259.74 | - | - | - | - |
| 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 | 338.26 | - | 338.26 | 8,223.90 | 9,122.24 | - | 1,590.00 | - | 1,029.92 |
| JP Snyder Scholarship | 2,988.00 | - | 2,988.00 | - | - | - | - | - | 2,988.00 |
| JROTC | 391.86 | - | 391.86 | 140.00 | 300.00 | - | - | - | 231.86 |
| Key Club | 12.00 | - | 12.00 | - | - | - | - | - | 12.00 |
| Leadership | 2,625.23 | - | 2,625.23 | 184.10 | - | - | - | - | 2,809.33 |
| Majorettes | 17.00 | - | 17.00 | - | - | - | - | - | 17.00 |
| Mu Alpha Theta | 150.00 | - | 150.00 | - | - | - | - | - | 150.00 |
| Ninth Grade Academy | 1,006.00 | - | 1,006.00 | - | - | - | - | - | 1,006.00 |
| Ninth Grade Club | 1,118.00 | - | 1,118.00 | 780.00 | 486.00 | - | - | - | 1,412.00 |
| Phizer Grant | 320.00 | - | 320.00 | - | - | - | - | - | 320.00 |
| Planning Grant | 538.00 | - | 538.00 | - | - | - | - | - | 538.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
East High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| PTO | - | - | - | 340.00 | - | - | - | - | 340.00 |
| Scholarship Fund | 72.00 | - | 72.00 | - | - | - | - | - | 72.00 |
| STEM Robotics Club | 105.00 | - | 105.00 | 300.00 | 141.05 | - | - | - | 263.95 |
| Student Council | 222.00 | - | 222.00 | 2,159.40 | 1,052.15 | - | - | - | 1,329.25 |
| Target Grant | 151.78 | - | 151.78 | - | - | - | - | - | 151.78 |
| 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 | (3,231.23) | - | (3,231.23) | 2,090.00 | - | - | - | - | (1,141.23) |
| Other Accounts: | | | | | | | | | |
| ACT | 619.11 | - | 619.11 | - | - | - | (619.11) | - | - |
| Culinary Arts | 973.79 | - | 973.79 | 1,957.24 | 1,832.70 | - | - | - | 1,098.33 |
| FBLA | 45.00 | - | 45.00 | - | - | - | - | - | 45.00 |
| HOSA | 257.40 | - | 257.40 | - | - | - | - | - | 257.40 |
| JROTC Uniforms | 44.00 | - | 44.00 | - | 44.10 | - | - | - | (0.10) |
| Title One/NCLB | (254.18) | - | (254.18) | 254.18 | - | - | - | - | - |
| Total Restricted Fund | 39,239.45 | - | 39,239.45 | 155,587.91 | 144,595.98 | - | (619.11) | - | 49,612.27 |
| Total General and Restricted Fund | 97,440.13 | - | 97,440.13 | 158,586.71 | 158,739.51 | 619.11 | (619.11) | - | 97,287.33 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Frayser High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 15,674.92 | - | 15,674.92 | (48.14) | 15,726.74 | 99.96 | - | - | 0.00 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Annual Staff Club | 12.36 | - | 12.36 | - | - | - | (12.36) | - | - |
| Auditorium Curtains | 3.68 | - | 3.68 | - | - | - | (3.68) | - | - |
| Men of Frayser | 0.27 | - | 0.27 | - | (48.14) | - | (48.41) | - | - |
| Student Courtesy Fund | 35.51 | - | 35.51 | - | - | - | (35.51) | - | - |
| Other Accounts: | | | | | | | | | |
| Total Restricted Fund | 51.82 | - | 51.82 | - | (48.14) | - | (99.96) | - | - |
| Total General and Restricted Fund | 15,726.74 | - | 15,726.74 | (48.14) | 15,678.60 | 99.96 | (99.96) | - | 0.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germantown High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 81,319.23 | - | 81,319.23 | 95,051.75 | 69,175.06 | - | - | - | 107,195.92 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 69,433.62 | - | 69,433.62 | 219,395.35 | 199,764.62 | - | (115.58) | - | 88,948.77 |
| Club Accounts: | | | | | | | | | |
| Animation Club | 741.47 | - | 741.47 | 145.00 | 32.96 | - | (25.00) | - | 828.51 |
| Art Club | 1,151.16 | - | 1,151.16 | 10,709.50 | 11,013.89 | - | - | - | 846.77 |
| Art Honor Society | 253.01 | - | 253.01 | 1,980.50 | - | - | - | - | 2,233.51 |
| Arts Alliance | 270.00 | - | 270.00 | - | - | - | - | - | 270.00 |
| Arts Exchange | 185.00 | - | 185.00 | - | - | - | - | - | 185.00 |
| Barbell Club | 2,946.53 | - | 2,946.53 | - | 983.86 | - | - | - | 1,962.67 |
| Basketball Club Boys | 2,427.10 | - | 2,427.10 | - | - | - | - | - | 2,427.10 |
| Beta Club | 5,664.05 | - | 5,664.05 | 4,565.00 | 4,789.06 | - | (50.00) | - | 5,389.99 |
| Blue Ribbon | 110.99 | - | 110.99 | 410.00 | 511.57 | - | - | - | 9.42 |
| Broadway Scholarship | 3,169.21 | - | 3,169.21 | 16,000.00 | 14,450.00 | - | - | - | 4,719.21 |
| Business Club | 963.00 | - | 963.00 | - | - | - | - | - | 963.00 |
| Calaway Scholarship | 3,453.00 | - | 3,453.00 | - | 500.00 | - | - | - | 2,953.00 |
| Cheerleader Club - BB | 1,309.08 | - | 1,309.08 | - | - | - | - | - | 1,309.08 |
| Cheerleaders | 4,605.35 | - | 4,605.35 | 34,811.54 | 24,238.89 | - | - | - | 15,178.00 |
| Choir | 4,354.40 | - | 4,354.40 | 4,430.00 | 3,924.78 | - | (100.00) | - | 4,759.62 |
| Cinematography | 373.25 | - | 373.25 | 165.00 | 194.78 | - | - | - | 343.47 |
| Class of 2016 | 208.01 | - | 208.01 | - | - | - | (48.22) | - | 159.79 |
| Class of 2017 | 490.99 | - | 490.99 | 2,045.00 | 532.36 | - | - | - | 2,003.63 |
| Class of 2018 | - | - | - | 520.00 | 533.57 | - | 48.22 | - | 34.65 |
| Click | 118.00 | - | 118.00 | 110.00 | - | - | - | - | 228.00 |
| Computer Club | 436.14 | - | 436.14 | 2,159.00 | 1,885.58 | - | 45.00 | - | 754.56 |
| Drama Club | 19,318.62 | - | 19,318.62 | 17,074.75 | 9,150.48 | - | (3,088.00) | - | 24,154.89 |
| Engineering Club | 1,154.00 | - | 1,154.00 | 200.00 | 28.99 | - | - | - | 1,325.01 |
| English Club | 3,645.30 | - | 3,645.30 | 770.08 | 926.09 | - | - | - | 3,489.29 |
| English Honors | 1,379.56 | - | 1,379.56 | 790.00 | 648.14 | - | - | - | 1,521.42 |
| Environmental Club | 505.00 | - | 505.00 | - | - | - | - | - | 505.00 |
| ESL | - | - | - | 125.00 | 20.00 | - | - | - | 105.00 |
| Fashion Club | 64.00 | - | 64.00 | - | - | - | - | - | 64.00 |
| FCA | 304.00 | - | 304.00 | - | - | - | - | - | 304.00 |
| Fischer Scholarship | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germantown High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | | | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------------|------------------|--|----------------------------|
| | | | | Revenues | Expenditures | Transfers In | Transfers Out | | |
| Footprints | 2,067.42 | - | 2,067.42 | 1,573.00 | 3,640.42 | - | - | - | - |
| French Club | 1,961.38 | - | 1,961.38 | 5,413.00 | 4,859.63 | - | (393.00) | - | 2,121.75 |
| Future Teachers Club | 91.00 | - | 91.00 | - | - | - | - | - | 91.00 |
| GENYOUth Foundation | 693.02 | - | 693.02 | - | 201.85 | - | - | - | 491.17 |
| German Club | 144.25 | - | 144.25 | 371.00 | 388.57 | - | - | - | 126.68 |
| Gospel Choir | 112.90 | - | 112.90 | 25.00 | 50.00 | - | - | - | 87.90 |
| GSA Club | 362.00 | - | 362.00 | 75.00 | - | - | (25.00) | - | 412.00 |
| Habitat for Humanity | - | - | - | 1,651.00 | 1,651.00 | - | - | - | - |
| Hand in Hand | 750.37 | - | 750.37 | - | - | - | (750.37) | - | - |
| Hero Club | 159.00 | - | 159.00 | - | - | - | - | - | 159.00 |
| History Club | - | - | - | 55.00 | 44.03 | - | - | - | 10.97 |
| Honor Society | 2,692.44 | - | 2,692.44 | 3,477.00 | 3,302.84 | - | (50.00) | - | 2,816.60 |
| Humanitarian Grant | 63.00 | - | 63.00 | - | - | - | - | - | 63.00 |
| IB Department | 7,087.72 | - | 7,087.72 | 49,005.35 | 51,556.02 | - | (100.00) | - | 4,437.05 |
| Iconoclast Club | 6,579.34 | - | 6,579.34 | 2,402.18 | 2,434.55 | - | 286.00 | - | 6,832.97 |
| International Club | 747.77 | - | 747.77 | 580.00 | 218.75 | - | - | - | 1,109.02 |
| Japanese Club | 105.00 | - | 105.00 | - | - | - | - | - | 105.00 |
| Jets | - | - | - | 150.00 | 25.00 | - | - | - | 125.00 |
| Jr. Civitan Club | 2,020.96 | - | 2,020.96 | - | - | - | (2,020.96) | - | - |
| Key Club | 1,529.08 | - | 1,529.08 | 1,304.94 | 1,426.44 | - | - | - | 1,407.58 |
| Knowledge Bowl | 475.00 | - | 475.00 | - | 315.00 | - | - | - | 160.00 |
| L. Hall Scholarship | 400.00 | - | 400.00 | - | - | - | - | - | 400.00 |
| Latin Club | 315.43 | - | 315.43 | 8,523.07 | 7,716.82 | - | (25.00) | - | 1,096.68 |
| Library Club | 101.58 | - | 101.58 | 1,078.68 | 266.28 | - | (30.00) | - | 883.98 |
| Literacy Club | - | - | - | - | 319.24 | - | 2,771.33 | - | 2,452.09 |
| Luther Scholarship | (295.00) | - | (295.00) | - | - | - | - | - | (295.00) |
| Make a Wish Foundation | 3,700.40 | - | 3,700.40 | 5,341.00 | 5,500.00 | - | - | - | 3,541.40 |
| Math Club | 209.00 | - | 209.00 | - | 200.00 | - | - | - | 9.00 |
| Model UN | 340.06 | - | 340.06 | 3,610.00 | 3,714.47 | - | - | - | 235.59 |
| Mu Alpha Theta | 1,479.00 | - | 1,479.00 | 1,025.00 | 879.25 | - | - | - | 1,624.75 |
| Newspaper Club | 174.00 | - | 174.00 | - | - | - | - | - | 174.00 |
| Orchestra | - | - | - | 1,650.00 | 1,043.83 | - | - | - | 606.17 |
| Performing Arts Cl | 36,718.15 | - | 36,718.15 | 68,948.08 | 94,421.57 | - | 7,540.00 | - | 18,784.66 |
| Pom Squad | 72.00 | - | 72.00 | - | - | - | - | - | 72.00 |
| Prom | 3,797.04 | - | 3,797.04 | 20,125.00 | 15,412.81 | - | - | - | 8,509.23 |
| Quill and Scroll | 204.00 | - | 204.00 | - | - | - | - | - | 204.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germantown High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Race for Education | 363.00 | - | 363.00 | 140.00 | 485.60 | - | - | - | 17.40 |
| Rho Kappa NSSHS | 140.00 | - | 140.00 | 1,279.64 | 561.50 | - | - | - | 858.14 |
| Robotics | 467.00 | - | 467.00 | 245.00 | - | - | - | - | 712.00 |
| Rotary Grant | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| SADD | 310.00 | - | 310.00 | - | - | - | - | - | 310.00 |
| School Beautification | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Science Club | (1,519.64) | - | (1,519.64) | 9,852.96 | 9,644.03 | - | - | - | (1,310.71) |
| Science Club III | 322.43 | - | 322.43 | 75.00 | - | - | - | - | 397.43 |
| Senior Activities | 14,199.72 | - | 14,199.72 | - | 2,702.30 | - | - | - | 11,497.42 |
| Social Studies | 2,914.11 | - | 2,914.11 | - | 915.39 | - | - | - | 1,998.72 |
| Softball Club | 11,464.66 | - | 11,464.66 | - | 11,464.66 | - | - | - | - |
| Spanish Club | 1,444.00 | - | 1,444.00 | 345.00 | 214.28 | - | - | - | 1,574.72 |
| Spanish Honor Soc. | 128.71 | - | 128.71 | 20.00 | 90.00 | - | - | - | 58.71 |
| Spanish Instruction | 2,828.89 | - | 2,828.89 | 8,817.50 | 9,286.85 | - | (484.00) | - | 1,875.54 |
| Spectrum | 142.00 | - | 142.00 | - | - | - | - | - | 142.00 |
| SPED Club | 351.28 | - | 351.28 | 585.00 | 914.00 | - | 135.00 | - | 157.28 |
| Spikers | 208.00 | - | 208.00 | - | - | - | - | - | 208.00 |
| Student Council | 2,359.49 | - | 2,359.49 | 760.00 | 2,013.72 | - | (10.00) | - | 1,095.77 |
| Swim Team Club | 51.66 | - | 51.66 | 1,050.00 | 944.50 | - | - | - | 157.16 |
| Teacher Courtesy | 133.48 | - | 133.48 | - | - | - | - | - | 133.48 |
| Technical Honor Society | - | - | - | 13,996.00 | 13,962.00 | - | - | - | 34.00 |
| Technology | 35,919.00 | - | 35,919.00 | - | 2,588.00 | - | - | - | 33,331.00 |
| Teen Living | 3,865.11 | - | 3,865.11 | 2,939.64 | 2,058.77 | - | - | - | 4,745.98 |
| Tempo Club | 463.50 | - | 463.50 | - | - | - | - | - | 463.50 |
| Thespians | 3,791.25 | - | 3,791.25 | 16,615.93 | 12,255.83 | - | (2,750.00) | - | 5,401.35 |
| Trap Team | 2,865.07 | - | 2,865.07 | 5,271.50 | 4,766.75 | - | (75.00) | - | 3,294.82 |
| Tri-M Scholarship | 3.00 | - | 3.00 | 1,458.50 | 907.00 | - | (546.00) | - | 8.50 |
| TV Broadcasting | 7,025.57 | - | 7,025.57 | 3,020.00 | 4,614.20 | - | - | - | 5,431.37 |
| Vending | 22,245.45 | - | 22,245.45 | 2,900.00 | 2,900.00 | - | - | - | 22,245.45 |
| Wrestling Club | 0.47 | - | 0.47 | - | 116.05 | - | 115.58 | - | - |
| Y-Teens | 186.00 | - | 186.00 | - | - | - | - | - | 186.00 |
| Other Accounts: | | | | | | | | | |
| AP Tests | - | - | - | 22,860.00 | 20,762.22 | - | - | - | 2,097.78 |
| Auto Mechanics | - | - | - | 1,001.00 | 856.00 | - | - | - | 145.00 |
| Carpentry | 761.24 | - | 761.24 | 2,876.00 | 3,061.78 | - | (75.00) | - | 500.46 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Germantown High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Child Care | 999.79 | - | 999.79 | 4,365.00 | 3,951.83 | - | - | - | 1,412.96 |
| Consumer Science | 2,680.68 | - | 2,680.68 | 2,660.00 | 3,500.07 | - | (45.00) | - | 1,795.61 |
| Cosmetology I | 1,585.72 | - | 1,585.72 | 13,263.56 | 12,375.23 | - | - | - | 2,474.05 |
| Craft Skills | 863.06 | - | 863.06 | 140.00 | 284.29 | - | - | - | 718.77 |
| Craft Skills II | 27.47 | - | 27.47 | - | - | - | - | - | 27.47 |
| Craft Skills III | 336.69 | - | 336.69 | 5,004.00 | 3,983.00 | - | (135.00) | - | 1,222.69 |
| Criminal Justice | 8,633.40 | - | 8,633.40 | 75,439.00 | 69,416.42 | - | - | - | 14,655.98 |
| Deca | 109.50 | - | 109.50 | 408.00 | 195.00 | - | - | - | 322.50 |
| FBLA | 1,312.84 | - | 1,312.84 | 5,055.31 | 5,068.71 | - | - | - | 1,299.44 |
| FCCLA | 1,430.38 | - | 1,430.38 | 7,170.56 | 6,146.63 | - | - | - | 2,454.31 |
| FCCLA II | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| Graphic Arts | - | - | - | 3,464.00 | 2,530.74 | - | - | - | 933.26 |
| Home Economics | 116.35 | - | 116.35 | - | - | - | - | - | 116.35 |
| HOSA | 1,098.08 | - | 1,098.08 | 1,270.00 | 1,730.42 | - | - | - | 637.66 |
| PSAT/PLAN | - | - | - | 3,260.00 | 2,878.94 | - | - | - | 381.06 |
| VICA | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Total Restricted Fund | 336,718.56 | - | 336,718.56 | 710,397.12 | 693,864.70 | - | 0.00 | - | 353,250.98 |
| Total General and Restricted Fund | 418,037.79 | - | 418,037.79 | 805,448.87 | 763,039.76 | - | 0.00 | - | 460,446.90 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hamilton High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 23,488.77 | - | 23,488.77 | 46,732.59 | 15,077.36 | 13.86 | - | - | 55,157.86 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 22,959.91 | - | 22,959.91 | 47,566.18 | 44,733.03 | - | - | - | 25,793.06 |
| Club Accounts: | | | | | | | | | |
| Art Club | 46.00 | - | 46.00 | - | - | - | - | - | 46.00 |
| AVID / Maps | 721.00 | - | 721.00 | - | - | - | - | - | 721.00 |
| Band | 1,745.00 | - | 1,745.00 | - | - | - | - | - | 1,745.00 |
| 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 |
| Cheerleaders | 545.00 | - | 545.00 | - | - | - | - | - | 545.00 |
| Choir | (164.00) | - | (164.00) | - | - | - | - | - | (164.00) |
| Class of 2015 | (1,163.40) | - | (1,163.40) | - | - | - | - | - | (1,163.40) |
| Class of 2016 | 10,820.79 | - | 10,820.79 | 530.94 | 11,337.87 | - | (13.86) | - | 0.00 |
| Class of 2017 | 146.36 | - | 146.36 | 31,179.92 | 27,471.32 | - | - | - | 3,854.96 |
| English Club | (0.51) | - | (0.51) | 175.00 | 174.49 | - | - | - | - |
| FBLA | 94.00 | - | 94.00 | - | - | - | - | - | 94.00 |
| Grants-Misc.CALL AUDITING 1ST | 264.00 | - | 264.00 | 14,349.95 | 14,349.95 | - | - | - | 264.00 |
| History Club | - | - | - | 3,190.00 | 3,176.84 | - | - | - | 13.16 |
| Honor Society | 331.00 | - | 331.00 | 20.00 | - | - | - | - | 351.00 |
| JROTC | 558.01 | - | 558.01 | 463.68 | 400.00 | - | - | - | 621.69 |
| Leadership | (456.00) | - | (456.00) | - | - | - | - | - | (456.00) |
| Majorettes | 736.70 | - | 736.70 | - | - | - | - | - | 736.70 |
| Military Club | 353.00 | - | 353.00 | 149.14 | - | - | - | - | 502.14 |
| Music | 63.00 | - | 63.00 | - | - | - | - | - | 63.00 |
| Ninth Grade Club | 1,059.00 | - | 1,059.00 | 87.52 | - | - | - | - | 1,146.52 |
| O J Johnson Scholar | 3,360.00 | - | 3,360.00 | - | - | - | - | - | 3,360.00 |
| Prom | 4,362.67 | - | 4,362.67 | 7,255.00 | 8,048.07 | - | - | - | 3,569.60 |
| 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 |
| Spanish Club | 305.00 | - | 305.00 | - | - | - | - | - | 305.00 |
| Student Council | 428.00 | - | 428.00 | 109.71 | - | - | - | - | 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) | 488.00 | 488.00 | - | - | - | (292.00) |
| Teacher Courtesy | (35.00) | - | (35.00) | - | - | - | - | - | (35.00) |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hamilton High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Yearbook | (974.00) | - | (974.00) | 60.00 | - | - | - | - | (914.00) |
| Other Accounts: | | | | | | | | | |
| Auto Boosters | 213.00 | - | 213.00 | - | - | - | - | - | 213.00 |
| Auto Mechanics | 386.00 | - | 386.00 | - | - | - | - | - | 386.00 |
| Charity Drives | - | - | - | 769.27 | - | - | - | - | 769.27 |
| Commerical Cooking | 1,388.89 | - | 1,388.89 | 6,781.77 | 6,333.29 | - | - | - | 1,837.37 |
| Cosmetology I | 211.58 | - | 211.58 | 2,586.70 | 2,611.97 | - | - | - | 186.31 |
| Criminal Justice | 185.00 | - | 185.00 | - | - | - | - | - | 185.00 |
| Deca | 379.00 | - | 379.00 | - | - | - | - | - | 379.00 |
| FBLA | 333.49 | - | 333.49 | 7,045.65 | 7,089.64 | - | - | - | 289.50 |
| FCCLA | 40.00 | - | 40.00 | 38.16 | - | - | - | - | 78.16 |
| FFA | - | - | - | 2.00 | - | - | - | - | 2.00 |
| FHA Club | 57.00 | - | 57.00 | - | - | - | - | - | 57.00 |
| Home Economics | 65.16 | - | 65.16 | 1,110.19 | 1,120.62 | - | - | - | 54.73 |
| JROTC Uniforms | - | - | - | 10.00 | 10.00 | - | - | - | - |
| 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 | - | - | - | 118.00 | 118.00 | - | - | - | - |
| 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 |
| Total Restricted Fund | 62,353.71 | - | 62,353.71 | 124,086.78 | 127,463.09 | - | (13.86) | - | 58,963.54 |
| Total General and Restricted Fund | 85,842.48 | - | 85,842.48 | 170,819.37 | 142,540.45 | 13.86 | (13.86) | - | 114,121.40 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hillcrest High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-----------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 100,291.71 | - | 100,291.71 | (2,656.28) | 113,433.24 | 16,284.28 | - | - | 486.47 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 10,397.22 | - | 10,397.22 | - | - | - | (10,886.01) | - | (488.79) |
| Club Accounts: | | | | | | | | | |
| Art Club | 110.82 | - | 110.82 | - | - | - | (110.82) | - | - |
| Band | 311.48 | - | 311.48 | - | - | - | (311.48) | - | - |
| Basketball Club Boys | 625.00 | - | 625.00 | - | - | - | (625.00) | - | - |
| Basketball Club Girls | 140.00 | - | 140.00 | - | - | - | (140.00) | - | - |
| Blue Ribbon | 23.46 | - | 23.46 | - | - | - | (23.46) | - | - |
| Bridge Builders | 4,192.90 | - | 4,192.90 | - | - | - | (4,192.90) | - | - |
| Butterflies of Destiny Club | (33.53) | - | (33.53) | - | - | - | 33.53 | - | - |
| Cheerleaders | (280.81) | - | (280.81) | - | - | - | 280.81 | - | - |
| Class of 2015 | 1.41 | - | 1.41 | - | - | - | - | - | 1.41 |
| Class of 2016 | 44.14 | - | 44.14 | - | - | - | (44.14) | - | - |
| English Club | 68.43 | - | 68.43 | - | - | - | (68.43) | - | - |
| Exxon Grant | 40.10 | - | 40.10 | - | - | - | (40.10) | - | - |
| FBLA | 241.45 | - | 241.45 | - | - | - | (241.45) | - | - |
| Football | (3,778.23) | - | (3,778.23) | - | - | - | 3,779.14 | - | 0.91 |
| H Club | 119.81 | - | 119.81 | - | - | - | (119.81) | - | - |
| Health Club | 23.94 | - | 23.94 | - | - | - | (23.94) | - | - |
| Honor Society | 169.53 | - | 169.53 | - | - | - | (169.53) | - | - |
| Math Club | 533.79 | - | 533.79 | - | - | - | (533.79) | - | - |
| Military Club | 32.09 | - | 32.09 | - | - | - | (32.09) | - | - |
| Music | 2.48 | - | 2.48 | - | - | - | (2.48) | - | - |
| Ninth Grade Academy | (4.96) | - | (4.96) | - | - | - | 4.96 | - | - |
| Science Club | 134.06 | - | 134.06 | - | - | - | (134.06) | - | - |
| Senior Activities | 277.50 | - | 277.50 | - | - | - | (277.50) | - | - |
| Social Studies | 125.00 | - | 125.00 | - | - | - | (125.00) | - | - |
| Spanish Club | 24.84 | - | 24.84 | - | - | - | (24.84) | - | - |
| SPED Club | 27.41 | - | 27.41 | - | - | - | (27.41) | - | - |
| Step Team | 98.30 | - | 98.30 | - | - | - | (98.30) | - | - |
| Student Council | 617.28 | - | 617.28 | - | - | - | (617.28) | - | - |
| Summer Prep | 219.45 | - | 219.45 | - | - | - | (219.45) | - | - |
| Target Grant | 57.52 | - | 57.52 | - | - | - | (57.52) | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hillcrest High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|--------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Teacher Courtesy | 165.35 | - | 165.35 | - | - | - | (165.35) | - | - |
| Volleyball Club | 160.56 | - | 160.56 | - | - | - | (160.56) | - | - |
| Yearbook | 107.50 | - | 107.50 | - | - | - | (107.50) | - | - |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | - | (332.00) | - | (332.00) | - | - |
| FCCLA | 199.34 | - | 199.34 | - | - | - | (199.34) | - | - |
| FHA Club | 6.45 | - | 6.45 | - | - | - | (6.45) | - | - |
| Home Economics | 5.37 | - | 5.37 | - | - | - | (5.37) | - | - |
| Technology Education | 128.36 | - | 128.36 | - | - | - | (128.36) | - | - |
| TSA | 131.00 | - | 131.00 | - | - | - | (131.00) | - | - |
| Total Restricted Fund | 15,465.81 | - | 15,465.81 | - | (332.00) | - | (16,284.28) | - | (486.47) |
| Total General and Restricted Fund | 115,757.52 | - | 115,757.52 | (2,656.28) | 113,101.24 | 16,284.28 | (16,284.28) | - | 0.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Hollis F. Price High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 18,420.51 | - | 18,420.51 | 6,596.10 | 14,971.00 | 3,186.48 | - | - | 13,232.09 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 755.16 | - | 755.16 | 1,147.00 | 1,497.00 | - | - | - | 405.16 |
| Club Accounts: | | | | | | | | | |
| Bridge Builders | 14.10 | - | 14.10 | - | - | - | - | - | 14.10 |
| Class of 2016 | 1,152.73 | - | 1,152.73 | - | - | - | (1,152.73) | - | - |
| Class of 2017 | - | - | - | 10,140.00 | 8,664.98 | - | - | - | 1,475.02 |
| HFP Apparel | 48.65 | - | 48.65 | - | - | - | - | - | 48.65 |
| Honor Society | 10.00 | - | 10.00 | 105.00 | - | - | - | - | 115.00 |
| Mu Alpha Theta | - | - | - | 150.00 | 135.00 | - | - | - | 15.00 |
| Student Council | 63.26 | - | 63.26 | - | - | - | - | - | 63.26 |
| Teacher Courtesy | 30.24 | - | 30.24 | - | - | - | - | - | 30.24 |
| Yearbook | 1,341.25 | - | 1,341.25 | 2,760.00 | 1,350.00 | - | (1,991.25) | - | 760.00 |
| Other Accounts: | | | | | | | | | |
| ACT | - | - | - | 127.50 | 85.00 | - | (42.50) | - | - |
| Bus Trips | - | - | - | 4,073.30 | 4,073.30 | - | - | - | - |
| PSAT/PLAN | - | - | - | 135.00 | 135.00 | - | - | - | - |
| Total Restricted Fund | 3,415.39 | - | 3,415.39 | 18,637.80 | 15,940.28 | - | (3,186.48) | - | 2,926.43 |
| Total General and Restricted Fund | 21,835.90 | - | 21,835.90 | 25,233.90 | 30,911.28 | 3,186.48 | (3,186.48) | - | 16,158.52 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kingsbury Career - Technology
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 72,669.73 | - | 72,669.73 | 2,549.49 | 11,724.34 | - | - | - | 63,494.88 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Art Club | 11.00 | - | 11.00 | - | - | - | - | - | 11.00 |
| Aspire | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| FBLA | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Honor Society | 65.12 | - | 65.12 | 580.11 | 545.00 | - | - | - | 100.23 |
| Service Learning/Wood | 9.00 | - | 9.00 | - | - | - | - | - | 9.00 |
| Student Council | 179.00 | - | 179.00 | - | - | - | - | - | 179.00 |
| Other Accounts: | | | | | | | | | |
| Barbering | 896.93 | - | 896.93 | 1,397.00 | 1,713.80 | - | - | - | 580.13 |
| Carpentry | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Child Care | 20.00 | - | 20.00 | 810.00 | 453.40 | - | - | - | 376.60 |
| Clothing Services | 636.00 | - | 636.00 | - | - | - | - | - | 636.00 |
| Computer Repair | 105.00 | - | 105.00 | - | - | - | - | - | 105.00 |
| Consumer Science | 409.00 | - | 409.00 | - | - | - | - | - | 409.00 |
| Cosmetology I | 344.36 | - | 344.36 | 4,301.22 | 4,778.12 | - | - | - | (132.54) |
| Cosmetology II | 1,846.95 | - | 1,846.95 | 6,745.00 | 7,620.73 | - | - | - | 971.22 |
| Culinary Arts | 1,151.49 | - | 1,151.49 | 1,454.50 | 1,684.66 | - | - | - | 921.33 |
| Deca | 1,084.37 | - | 1,084.37 | - | - | - | - | - | 1,084.37 |
| FBLA | 21.00 | - | 21.00 | 250.00 | 224.80 | - | - | - | 46.20 |
| FCCLA Culinary Arts | 1,078.91 | - | 1,078.91 | 1,806.80 | 2,535.42 | - | - | - | 350.29 |
| Health Occupations | 115.31 | - | 115.31 | 1,782.65 | 1,864.40 | - | - | - | 33.56 |
| Health Science | 13.38 | - | 13.38 | - | - | - | - | - | 13.38 |
| HERO Child Care | 1,391.61 | - | 1,391.61 | 1,202.30 | 1,495.08 | - | - | - | 1,098.83 |
| HERO Clothing Service | 1,757.00 | - | 1,757.00 | - | - | - | - | - | 1,757.00 |
| Leisure Craft | 392.96 | - | 392.96 | 180.00 | 206.55 | - | - | - | 366.41 |
| Millwright Apprentice | 85.00 | - | 85.00 | - | - | - | - | - | 85.00 |
| Printing | 197.00 | - | 197.00 | - | - | - | - | - | 197.00 |
| Recording Occupation | 279.00 | - | 279.00 | - | 197.60 | - | - | - | 81.40 |
| VICA Carpentry | 231.00 | - | 231.00 | - | - | - | - | - | 231.00 |
| VICA Commercial Art | 423.24 | - | 423.24 | 2,429.00 | 2,524.58 | - | - | - | 327.66 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kingsbury Career - Technology
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| VICA Leisure Craft | 1,596.56 | - | 1,596.56 | 1,245.00 | 2,142.80 | - | - | - | 698.76 |
| VICA Recording Occupation | 1,451.86 | - | 1,451.86 | 1,823.51 | 1,689.74 | - | - | - | 1,585.63 |
| VICA Welding | 623.00 | - | 623.00 | 1,570.00 | 1,728.68 | - | - | - | 464.32 |
| Voc. Office Education | 299.00 | - | 299.00 | - | - | - | - | - | 299.00 |
| Total Restricted Fund | 16,736.05 | - | 16,736.05 | 27,577.09 | 31,405.36 | - | - | - | 12,907.78 |
| Total General and Restricted Fund | 89,405.78 | - | 89,405.78 | 30,126.58 | 43,129.70 | - | - | - | 76,402.66 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kingsbury High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 38,824.51 | - | 38,824.51 | 16,408.82 | 28,638.58 | 65.00 | - | - | 26,659.75 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 7,770.72 | - | 7,770.72 | 46,417.86 | 44,833.94 | - | - | - | 9,354.64 |
| Club Accounts: | | | | | | | | | |
| Art Club | 155.00 | - | 155.00 | - | - | - | - | - | 155.00 |
| Athletic Booster | 155.00 | - | 155.00 | - | - | - | - | - | 155.00 |
| Band | 409.48 | - | 409.48 | 2,715.00 | 2,541.82 | - | - | - | 582.66 |
| Basketball Club Boys | - | - | - | 6,440.25 | 3,914.29 | - | - | - | 2,525.96 |
| Basketball Club Girls | - | - | - | 2,682.50 | 2,578.30 | - | - | - | 104.20 |
| Blue Ribbon | 580.00 | - | 580.00 | - | - | - | - | - | 580.00 |
| Business Club | 316.00 | - | 316.00 | 630.00 | 773.52 | - | - | - | 172.48 |
| Cheerleaders | 9.70 | - | 9.70 | 2,376.88 | 2,293.10 | - | - | - | 93.48 |
| Choir | 57.00 | - | 57.00 | - | - | - | - | - | 57.00 |
| Class of 2016 | 65.00 | - | 65.00 | - | - | - | (65.00) | - | - |
| Computer Club | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| Diversified Tech | 177.00 | - | 177.00 | - | - | - | - | - | 177.00 |
| Drama Club | 970.85 | - | 970.85 | 643.75 | 1,195.82 | - | - | - | 418.78 |
| Economics Club | 8.05 | - | 8.05 | - | - | - | - | - | 8.05 |
| Environmental Club | 50.00 | - | 50.00 | 779.40 | 582.05 | - | - | - | 247.35 |
| ESL | 5.67 | - | 5.67 | - | - | - | - | - | 5.67 |
| FBLA | 671.02 | - | 671.02 | 5,274.74 | 5,168.18 | - | - | - | 777.58 |
| Football | 418.90 | - | 418.90 | 4,513.38 | 3,487.93 | - | - | - | 1,444.35 |
| French Club | 34.00 | - | 34.00 | - | - | - | - | - | 34.00 |
| Guidance | 61.00 | - | 61.00 | 800.00 | 360.12 | - | - | - | 500.88 |
| Honor Society | 334.66 | - | 334.66 | 1,796.90 | 2,204.73 | - | - | - | (73.17) |
| International Club | 575.00 | - | 575.00 | - | - | - | - | - | 575.00 |
| JROTC | 863.35 | - | 863.35 | 1,555.00 | 1,017.83 | - | - | - | 1,400.52 |
| Ladies of Class | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| Laura Bush Grant | 6,800.00 | - | 6,800.00 | - | - | - | - | - | 6,800.00 |
| Library Club | 16.01 | - | 16.01 | 552.00 | 526.70 | - | - | - | 41.31 |
| Lowes | 89.00 | - | 89.00 | - | - | - | - | - | 89.00 |
| Military Club | 187.00 | - | 187.00 | - | - | - | - | - | 187.00 |
| MJEC/CAD Prog. | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Music | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| Ninth Grade Academy | 27.50 | - | 27.50 | 432.00 | - | - | - | - | 459.50 |
| Ninth Grade Club | 225.25 | - | 225.25 | 1,224.00 | 1,617.96 | - | - | - | (168.71) |
| Orchestra | 4,770.35 | - | 4,770.35 | 9,220.00 | 7,590.91 | - | - | - | 6,399.44 |
| Outdoor Classroom Grant | 39.26 | - | 39.26 | 4,280.00 | - | - | - | - | 4,319.26 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kingsbury High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Pep Club | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Prom | 1,226.75 | - | 1,226.75 | 8,095.75 | 5,149.87 | - | - | - | 4,172.63 |
| Science Club | 461.00 | - | 461.00 | 200.00 | - | - | - | - | 661.00 |
| Senior Activities | 2,487.87 | - | 2,487.87 | 37,680.00 | 30,068.92 | - | - | - | 10,098.95 |
| Spanish Club | 1,582.00 | - | 1,582.00 | 3,244.00 | 3,449.83 | - | - | - | 1,376.17 |
| Spanish Honor Soc. | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| SpEd Bookstore | 66.00 | - | 66.00 | - | - | - | - | - | 66.00 |
| STEM Grant | - | - | - | 499.00 | 495.75 | - | - | - | 3.25 |
| Step Team | 38.00 | - | 38.00 | - | - | - | - | - | 38.00 |
| Student Council | 1,473.66 | - | 1,473.66 | 474.50 | 457.24 | - | - | - | 1,490.92 |
| Teacher Courtesy | (0.60) | - | (0.60) | 1,250.00 | 1,102.86 | - | - | - | 146.54 |
| Volleyball Club | 518.30 | - | 518.30 | - | 285.00 | - | - | - | 233.30 |
| Wrestling Club | 0.35 | - | 0.35 | 7,025.00 | 5,954.45 | - | - | - | 1,070.90 |
| Yearbook | 759.78 | - | 759.78 | 2,066.00 | 3,381.02 | - | - | - | (555.24) |
| Other Accounts: | | | | | | | | | |
| AP Tests | (2,487.00) | - | (2,487.00) | 1,000.00 | 600.00 | - | - | - | (2,087.00) |
| Charity Drives | 0.40 | - | 0.40 | 1,191.00 | 1,191.40 | - | - | - | - |
| FBLA | 209.00 | - | 209.00 | 475.00 | - | - | - | - | 684.00 |
| Horticulture | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| HOSA | 484.12 | - | 484.12 | - | 26.88 | - | - | - | 457.24 |
| Ind.Art Sp Ed | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Title One/NCLB | 0.91 | - | 0.91 | - | 0.91 | - | - | - | - |
| Total Restricted Fund | 32,825.31 | - | 32,825.31 | 155,533.91 | 132,851.33 | - | (65.00) | - | 55,442.89 |
| Total General and Restricted Fund | 71,649.82 | - | 71,649.82 | 171,942.73 | 161,489.91 | 65.00 | (65.00) | - | 82,102.64 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kirby High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 54,541.78 | - | 54,541.78 | 12,053.12 | 4,589.01 | 33.27 | - | - | 62,039.16 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 8,382.14 | - | 8,382.14 | 85,329.96 | 67,697.07 | - | - | - | 26,015.03 |
| Club Accounts: | | | | | | | | | |
| Art Club | 62.00 | - | 62.00 | - | - | - | - | - | 62.00 |
| AVID / Maps | 334.66 | - | 334.66 | 2,356.00 | 2,214.46 | - | - | - | 476.20 |
| Band | - | - | - | 1,542.00 | 1,361.10 | - | - | - | 180.90 |
| Baseball Club | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Basketball Club Boys | 1.08 | - | 1.08 | 1,000.00 | 956.94 | - | - | - | 44.14 |
| Basketball Club Girls | 110.75 | - | 110.75 | - | - | - | - | - | 110.75 |
| Business Club | 34.00 | - | 34.00 | - | - | - | - | - | 34.00 |
| Cheerleaders | 510.59 | - | 510.59 | 4,118.51 | 3,972.74 | - | - | - | 656.36 |
| Chemistry Club | 202.00 | - | 202.00 | - | - | - | - | - | 202.00 |
| Choir | 210.54 | - | 210.54 | 30.00 | (20.00) | - | - | - | 260.54 |
| Class of 2010 | 1.00 | - | 1.00 | - | - | - | (0.77) | - | 0.23 |
| Class of 2014 | (18,569.00) | - | (18,569.00) | - | - | - | 15,345.63 | - | (3,223.37) |
| Class of 2015 | 13,462.00 | - | 13,462.00 | - | (330.00) | - | (13,792.15) | - | (0.15) |
| Class of 2016 | 1,528.48 | - | 1,528.48 | - | (25.00) | - | (1,553.48) | - | - |
| Class of 2017 | - | - | - | 19,481.00 | 17,894.03 | - | - | - | 1,586.97 |
| Cosmetology | 78.93 | - | 78.93 | - | - | - | - | - | 78.93 |
| Cougar Stop and Shop | 634.75 | - | 634.75 | - | 111.00 | - | - | - | 523.75 |
| Cougarettes | 46.00 | - | 46.00 | - | - | - | - | - | 46.00 |
| Dance Team | 260.33 | - | 260.33 | 1,155.00 | 1,199.80 | - | - | - | 215.53 |
| Debate Club | - | - | - | 190.00 | 168.88 | - | - | - | 21.12 |
| Drama Club | 37.00 | - | 37.00 | - | - | - | - | - | 37.00 |
| English Club | 70.97 | - | 70.97 | - | (25.00) | - | - | - | 95.97 |
| FBLA | 10.00 | - | 10.00 | 0.25 | 9.90 | - | - | - | 0.35 |
| 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 |
| Guidance | 214.00 | - | 214.00 | 1,232.33 | 973.44 | - | - | - | 472.89 |
| History Club | 370.57 | - | 370.57 | - | 248.83 | - | - | - | 121.74 |
| Honor Society | 368.64 | - | 368.64 | 10,374.06 | 10,417.81 | - | - | - | 324.89 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Kirby High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| International Club | 158.64 | - | 158.64 | 185.00 | 78.66 | - | - | - | 264.98 |
| Journalism Club | 11.98 | - | 11.98 | - | - | - | - | - | 11.98 |
| JROTC | 35.35 | - | 35.35 | - | - | - | - | - | 35.35 |
| Laura Bush Grant | 6,800.00 | - | 6,800.00 | - | 5,785.90 | - | - | - | 1,014.10 |
| Leadership | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Majorettes | 791.76 | - | 791.76 | 6,039.00 | 6,686.43 | - | - | - | 144.33 |
| Music | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Ninth Grade Academy | 340.00 | - | 340.00 | - | - | - | - | - | 340.00 |
| Ninth Grade Club | 23.00 | - | 23.00 | 1,030.00 | 906.18 | - | - | - | 146.82 |
| Outdoor Classroom Grant | 36.00 | - | 36.00 | - | - | - | - | - | 36.00 |
| Prom | 858.67 | - | 858.67 | 18,464.00 | 18,642.07 | - | - | - | 680.60 |
| Science Club | 58.00 | - | 58.00 | - | - | - | - | - | 58.00 |
| Senior Activities | 737.58 | - | 737.58 | 23,663.86 | 22,396.65 | - | - | - | 2,004.79 |
| Spanish Club | 69.00 | - | 69.00 | - | - | - | - | - | 69.00 |
| Spanish Honor Soc. | 1.19 | - | 1.19 | - | - | - | - | - | 1.19 |
| Teens for Peace | 14.00 | - | 14.00 | - | - | - | - | - | 14.00 |
| Track Club | 14.00 | - | 14.00 | - | - | - | - | - | 14.00 |
| Other Accounts: | | | | | | | | | |
| Banking | 103.00 | - | 103.00 | - | - | - | - | - | 103.00 |
| Bus Trips | - | - | - | 20.00 | (12.50) | - | (32.50) | - | - |
| Caps and Gowns | - | - | - | 441.00 | - | - | - | - | 441.00 |
| Charity Drives | - | - | - | 1,000.00 | 1,000.00 | - | - | - | - |
| Culinary Arts | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Deca | 14.00 | - | 14.00 | - | - | - | - | - | 14.00 |
| FFA | 120.00 | - | 120.00 | 1,678.18 | 1,318.18 | - | - | - | 480.00 |
| Home Economics | 378.52 | - | 378.52 | - | 182.00 | - | - | - | 196.52 |
| Horticulture | 286.64 | - | 286.64 | 1,135.04 | 1,135.04 | - | - | - | 286.64 |
| JROTC Uniforms | 75.00 | - | 75.00 | (10.00) | 65.00 | - | - | - | - |
| Radio Broadcasting | 1,748.51 | - | 1,748.51 | - | - | - | - | - | 1,748.51 |
| Skills USA | 1.00 | - | 1.00 | 60.00 | 60.00 | - | - | - | 1.00 |
| SPED Home Environment | (81.16) | - | (81.16) | 678.90 | 597.14 | - | - | - | 0.60 |
| Total Restricted Fund | 21,739.39 | - | 21,739.39 | 182,694.09 | 165,646.75 | - | (33.27) | - | 38,753.46 |
| Total General and Restricted Fund | 76,281.17 | - | 76,281.17 | 194,747.21 | 170,235.76 | 33.27 | (33.27) | - | 100,792.62 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Manassas High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 19,431.51 | - | 19,431.51 | 29,760.85 | 2,742.76 | - | - | - | 46,449.60 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | (13,648.72) | - | (13,648.72) | 41,889.49 | 30,911.24 | - | - | - | (2,670.47) |
| Club Accounts: | | | | | | | | | |
| Alumni Gift-Bus | 191.00 | - | 191.00 | - | - | - | - | - | 191.00 |
| Alumni Scholarship | 1,600.00 | - | 1,600.00 | - | - | - | - | - | 1,600.00 |
| Art Club | 73.14 | - | 73.14 | 170.00 | 223.67 | - | - | - | 19.47 |
| Band | 3,386.69 | - | 3,386.69 | 575.00 | 523.56 | - | - | - | 3,438.13 |
| Baseball Club | 213.00 | - | 213.00 | - | 130.85 | - | - | - | 82.15 |
| Basketball Club Boys | 2,610.00 | - | 2,610.00 | 1,469.55 | 2,730.00 | - | - | - | 1,349.55 |
| Basketball Club Girls | 15.00 | - | 15.00 | 1,260.00 | 1,110.00 | - | - | - | 165.00 |
| Beta Club | 122.99 | - | 122.99 | 123.12 | - | - | - | - | 246.11 |
| Cheerleaders | (89.45) | - | (89.45) | 825.05 | 735.45 | - | - | - | 0.15 |
| Choir | 522.24 | - | 522.24 | - | - | - | - | - | 522.24 |
| Class of 2015 | 888.92 | - | 888.92 | - | - | - | - | - | 888.92 |
| Class of 2016 | (1,620.76) | - | (1,620.76) | 1,831.81 | 1,200.00 | - | - | - | (988.95) |
| Class of 2017 | - | - | - | 23,243.00 | 18,982.85 | - | - | - | 4,260.15 |
| 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 |
| Grants-Misc.CALL AUDITING 1ST | - | - | - | 820.26 | 820.26 | - | - | - | - |
| Honor Society | (1,734.83) | - | (1,734.83) | 33.44 | - | - | - | - | (1,701.39) |
| JROTC | 203.00 | - | 203.00 | 548.88 | 335.65 | - | - | - | 416.23 |
| Ladies of Distinction | 27.00 | - | 27.00 | - | - | - | - | - | 27.00 |
| Laura Bush Grant | 487.75 | - | 487.75 | - | - | - | - | - | 487.75 |
| Library Club | (827.93) | - | (827.93) | 2.10 | - | - | - | - | (825.83) |
| Majorettes | (1,118.16) | - | (1,118.16) | 68.22 | - | - | - | - | (1,049.94) |
| Math Club | 135.00 | - | 135.00 | - | - | - | - | - | 135.00 |
| Military Club | 590.04 | - | 590.04 | 56.96 | - | - | - | - | 647.00 |
| Music | (168.82) | - | (168.82) | 20.35 | - | - | - | - | (148.47) |
| NEA Library Grant | 85.00 | - | 85.00 | - | - | - | - | - | 85.00 |
| Ninth Grade Academy | (363.76) | - | (363.76) | - | (404.76) | - | - | - | 41.00 |
| Old Timers Club | 251.00 | - | 251.00 | - | - | - | - | - | 251.00 |
| Parents for Manassas | 239.00 | - | 239.00 | - | - | - | - | - | 239.00 |
| Pep Club | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| Prom | - | - | - | 5,740.00 | 6,682.91 | - | - | - | (942.91) |
| PTO | 206.21 | - | 206.21 | - | - | - | - | - | 206.21 |
| Roberts Foundation Grant | (2,244.72) | - | (2,244.72) | - | - | - | - | - | (2,244.72) |
| Rotary Grant | (81.96) | - | (81.96) | - | - | - | - | - | (81.96) |
| Sch Uniform Donations | 600.00 | - | 600.00 | 55.24 | - | - | - | - | 655.24 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Manassas High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Scholarship Fund | 2,451.00 | - | 2,451.00 | 3,324.23 | - | - | - | - | 5,775.23 |
| Senior Activities | 46.79 | - | 46.79 | 6,376.25 | 1,761.63 | - | - | - | 4,661.41 |
| Softball Club | (174.50) | - | (174.50) | - | - | - | - | - | (174.50) |
| Spanish Club | 140.00 | - | 140.00 | - | - | - | - | - | 140.00 |
| SPED Club | 768.79 | - | 768.79 | 776.00 | 765.13 | - | - | - | 779.66 |
| Student Council | 1.00 | - | 1.00 | 289.53 | - | - | - | - | 290.53 |
| Summer Prep | 28.00 | - | 28.00 | - | - | - | - | - | 28.00 |
| Sunshine Club | (493.00) | - | (493.00) | - | - | - | - | - | (493.00) |
| 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) | - | - | - | - | - | (5,338.12) |
| Technology | 148.00 | - | 148.00 | - | - | - | - | - | 148.00 |
| Vending | 34.00 | - | 34.00 | 13.00 | - | - | - | - | 47.00 |
| Volleyball Club | 268.88 | - | 268.88 | 37.00 | - | - | - | - | 305.88 |
| Yearbook | 130.00 | - | 130.00 | 195.94 | - | - | - | - | 325.94 |
| Other Accounts: | | | | | | | | | |
| Caps and Gowns | - | - | - | 80.00 | - | - | - | - | 80.00 |
| Carpentry | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Charity Drives | - | - | - | 55.00 | - | - | - | - | 55.00 |
| Culinary Arts | (240.22) | - | (240.22) | - | - | - | - | - | (240.22) |
| FBLA | 73.00 | - | 73.00 | 32.64 | - | - | - | - | 105.64 |
| Misc. Clearing | 1,600.00 | - | 1,600.00 | - | - | - | - | - | 1,600.00 |
| SPED Home Environment | (47.26) | - | (47.26) | - | - | - | - | - | (47.26) |
| Technology Education | 300.00 | - | 300.00 | - | - | - | - | - | 300.00 |
| TSA | 14.00 | - | 14.00 | - | - | - | - | - | 14.00 |
| Total Restricted Fund | (7,888.64) | - | (7,888.64) | 89,912.06 | 66,508.44 | - | - | - | 15,514.98 |
| Total General and Restricted Fund | 11,542.87 | - | 11,542.87 | 119,672.91 | 69,251.20 | - | - | - | 61,964.58 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Melrose High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | | | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | Revenues | Expenditures | Transfers In | Transfers Out | | |
| General Fund | 31,519.02 | - | 31,519.02 | 10,506.52 | 10,055.91 | 412.00 | - | - | 32,381.63 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | (5,684.24) | - | (5,684.24) | 77,101.75 | 66,195.52 | - | - | - | 5,221.99 |
| Club Accounts: | | | | | | | | | |
| Acad. Imp. Program | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Art Club | 342.00 | - | 342.00 | - | - | - | - | - | 342.00 |
| Band | 36.13 | - | 36.13 | 2,026.33 | 2,062.00 | - | - | - | 0.46 |
| Band Booster Cl | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Basketball Club Boys | 65.00 | - | 65.00 | - | - | - | - | - | 65.00 |
| Career Club | 462.69 | - | 462.69 | 183.48 | - | - | - | - | 646.17 |
| Charmette Club | 371.58 | - | 371.58 | 1,912.30 | 1,827.55 | - | - | - | 456.33 |
| Cheerleaders | 1,165.21 | - | 1,165.21 | 3,486.31 | 1,532.98 | - | - | - | 3,118.54 |
| Choir | 336.00 | - | 336.00 | - | - | - | - | - | 336.00 |
| Class of 2017 | - | - | - | 6,670.75 | 6,407.52 | - | - | - | 263.23 |
| Class of 2018 | - | - | - | 100.00 | 393.30 | - | - | - | (293.30) |
| Class of 2019 | - | - | - | 120.00 | 393.30 | - | - | - | (273.30) |
| Computer Club | 256.96 | - | 256.96 | 414.00 | 443.70 | - | - | - | 227.26 |
| Cosmetology | - | - | - | 70.00 | - | - | - | - | 70.00 |
| Dahlman Grant | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| Dollar General Literacy Grant | 2.10 | - | 2.10 | - | - | - | - | - | 2.10 |
| English Club | 227.00 | - | 227.00 | 4,560.89 | 4,787.88 | - | - | - | 0.01 |
| English Honors | - | - | - | 810.00 | 733.47 | - | - | - | 76.53 |
| FBLA | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Football | 694.38 | - | 694.38 | - | - | - | - | - | 694.38 |
| GENYOUth Foundation | 454.80 | - | 454.80 | - | 335.36 | - | - | - | 119.44 |
| Guidance | 458.84 | - | 458.84 | - | 364.48 | - | - | - | 94.36 |
| Honor Society | 138.86 | - | 138.86 | 375.00 | 271.66 | - | - | - | 242.20 |
| Journalism Club | - | - | - | 225.00 | 200.89 | - | - | - | 24.11 |
| JROTC | 158.60 | - | 158.60 | - | - | - | - | - | 158.60 |
| Lawson-Sci. Gift | 2,070.00 | - | 2,070.00 | - | - | - | - | - | 2,070.00 |
| Leadership | 177.75 | - | 177.75 | 622.25 | 800.00 | - | - | - | - |
| Majorettes | - | - | - | 598.00 | 576.94 | - | - | - | 21.06 |
| Ninth Grade Club | - | - | - | 82.00 | 393.30 | - | - | - | (311.30) |
| Norton Sci. Gift | 12.00 | - | 12.00 | - | - | - | - | - | 12.00 |
| Prom | - | - | - | 50.00 | - | - | - | - | 50.00 |
| Sch Uniform Donations | 507.32 | - | 507.32 | - | - | - | - | - | 507.32 |
| Scholarship Fund | 1,094.00 | - | 1,094.00 | - | - | - | - | - | 1,094.00 |
| Senior Activities | 8,574.97 | - | 8,574.97 | 31,472.84 | 29,842.37 | - | - | - | 10,205.44 |
| Spanish Club | 41.00 | - | 41.00 | - | - | - | - | - | 41.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Melrose High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| SPED Club | - | - | - | 354.90 | 262.98 | - | - | - | 91.92 |
| Student Council | 503.87 | - | 503.87 | 720.56 | 660.49 | - | - | - | 563.94 |
| Teacher Courtesy | - | - | - | 1,000.00 | 908.17 | - | - | - | 91.83 |
| Tennessee Arts Commission Gran | - | - | - | 2,913.00 | 2,913.00 | - | - | - | - |
| Thespians | - | - | - | 1,782.32 | 1,782.32 | - | - | - | - |
| Track Club | 277.31 | - | 277.31 | - | - | - | - | - | 277.31 |
| Yearbook | 285.00 | - | 285.00 | 3,490.00 | 3,704.94 | - | - | - | 70.06 |
| Other Accounts: | | | | | | | | | |
| Auto Body | 102.00 | - | 102.00 | - | - | - | - | - | 102.00 |
| Auto Mechanics | 49.00 | - | 49.00 | - | - | - | - | - | 49.00 |
| Barbering | 91.45 | - | 91.45 | 1,500.00 | 1,591.07 | - | - | - | 0.38 |
| Bus Trips | - | - | - | 502.00 | 90.00 | - | (412.00) | - | - |
| Charity Drives | 205.00 | - | 205.00 | - | - | - | - | - | 205.00 |
| Cosmetology II | - | - | - | 10.00 | - | - | - | - | 10.00 |
| Criminal Justice | 213.00 | - | 213.00 | - | - | - | - | - | 213.00 |
| Deca | 770.00 | - | 770.00 | - | - | - | - | - | 770.00 |
| 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 |
| Media Tech | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Skills USA | 26.00 | - | 26.00 | 155.00 | 140.00 | - | - | - | 41.00 |
| Voc Fund-Raising | 11.45 | - | 11.45 | - | - | - | - | - | 11.45 |
| Total Restricted Fund | 15,797.03 | - | 15,797.03 | 143,308.68 | 129,615.19 | - | (412.00) | - | 29,078.52 |
| Total General and Restricted Fund | 47,316.05 | - | 47,316.05 | 153,815.20 | 139,671.10 | 412.00 | (412.00) | - | 61,460.15 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Memphis Health Careers
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | (12,400.42) | - | (12,400.42) | - | - | - | - | - | (12,400.42) |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 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 | - | - | - | - | - | 9,943.91 |
| Spanish Club | 0.55 | - | 0.55 | - | - | - | - | - | 0.55 |
| Yearbook | 5.37 | - | 5.37 | - | - | - | - | - | 5.37 |
| Other Accounts: | | | | | | | | | |
| 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 | - | - | - | - | - | 552.01 |
| Skills USA | 2,103.93 | - | 2,103.93 | - | - | - | - | - | 2,103.93 |
| Total Restricted Fund | 14,843.48 | - | 14,843.48 | - | - | - | - | - | 14,843.48 |
| Total General and Restricted Fund | 2,443.06 | - | 2,443.06 | - | - | - | - | - | 2,443.06 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Messick Adult Center
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-----------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 17,118.80 | - | 17,118.80 | (0.32) | 6,208.43 | - | - | - | 10,910.05 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| 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 |
| Other Accounts: | | | | | | | | | |
| Prof. Development | - | - | - | (1,361.46) | - | - | - | - | (1,361.46) |
| Total Restricted Fund | 3,189.54 | - | 3,189.54 | (1,361.46) | - | - | - | - | 1,828.08 |
| Total General and Restricted Fund | 20,308.34 | - | 20,308.34 | (1,361.78) | 6,208.43 | - | - | - | 12,738.13 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Middle College High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 63,018.71 | - | 63,018.71 | 69,558.51 | 74,863.60 | 328.27 | - | - | 58,041.89 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | (899.77) | - | (899.77) | 48,678.48 | 45,449.90 | - | (0.00) | - | 2,328.81 |
| Club Accounts: | | | | | | | | | |
| AVID / Maps | - | - | - | 396.00 | 177.25 | - | - | - | 218.75 |
| Band | - | - | - | 874.50 | 945.00 | - | - | - | (70.50) |
| Basketball Club Boys | (309.30) | - | (309.30) | - | (309.30) | - | - | - | - |
| Blue Ribbon | (1,658.74) | - | (1,658.74) | - | (1,658.74) | - | - | - | - |
| Career Club | 118.00 | - | 118.00 | - | - | - | - | - | 118.00 |
| Cheerleaders | 31.00 | - | 31.00 | - | - | - | - | - | 31.00 |
| Class of 2017 | - | - | - | 58,328.50 | 56,572.76 | - | 1,405.00 | - | 3,160.74 |
| Class of 2018 | - | - | - | 1,923.00 | 156.32 | - | (1,405.00) | - | 361.68 |
| Debate Team | 38.00 | - | 38.00 | 1,321.23 | 700.00 | - | - | - | 659.23 |
| Dollar General Literacy Grant | 149.00 | - | 149.00 | - | - | - | - | - | 149.00 |
| Drama Club | 914.00 | - | 914.00 | - | - | - | - | - | 914.00 |
| English Honors | 119.00 | - | 119.00 | - | - | - | - | - | 119.00 |
| FBLA | (483.92) | - | (483.92) | - | (670.00) | - | (185.80) | - | 0.28 |
| FedEx Grant | 317.00 | - | 317.00 | - | - | - | - | - | 317.00 |
| First Tennessee Adopter | 3,937.90 | - | 3,937.90 | 27.74 | 2,815.67 | - | - | - | 1,149.97 |
| 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 | 1,064.35 | - | 1,064.35 | 3,535.00 | 3,738.87 | - | - | - | 860.48 |
| J.R. Hyde Foundation | 87.00 | - | 87.00 | - | - | - | - | - | 87.00 |
| Library Club | 251.73 | - | 251.73 | 800.00 | 800.00 | - | - | - | 251.73 |
| Modeling Society | 32.00 | - | 32.00 | - | - | - | - | - | 32.00 |
| Orchestra | 625.09 | - | 625.09 | 2,815.00 | 3,358.21 | - | - | - | 81.88 |
| Physics | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| Pom Squad | 73.00 | - | 73.00 | - | - | - | - | - | 73.00 |
| Prom | 335.28 | - | 335.28 | - | - | - | - | - | 335.28 |
| Rotary - Duncan | 178.00 | - | 178.00 | - | - | - | - | - | 178.00 |
| Scholarship Fund | 200.00 | - | 200.00 | 1,000.00 | 1,000.00 | - | - | - | 200.00 |
| Science Club | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Senior Activities | 9,557.89 | - | 9,557.89 | - | 10,767.85 | - | - | - | (1,209.96) |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Middle College High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Social Studies | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Softball Club | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| 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 | 328.61 | - | 328.61 | - | - | - | (328.27) | - | 0.34 |
| Twelfth Grade Club | (8,250.00) | - | (8,250.00) | - | (8,250.00) | - | - | - | - |
| Vending | - | - | - | 126.28 | - | - | - | - | 126.28 |
| Volunteer Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Yearbook | (2,640.41) | - | (2,640.41) | 100.00 | (2,640.87) | - | - | - | 100.46 |
| Yearbook - Mitchell | 3,106.00 | - | 3,106.00 | - | - | - | - | - | 3,106.00 |
| Other Accounts: | | | | | | | | | |
| Cafeteria Payments | - | - | - | 116.00 | 116.00 | - | - | - | - |
| Charity Drives | - | - | - | 214.00 | 519.00 | - | - | - | (305.00) |
| FBLA | - | - | - | 8,084.55 | 7,742.83 | - | 185.80 | - | 527.52 |
| Skills USA | 70.00 | - | 70.00 | - | - | - | - | - | 70.00 |
| Title One/NCLB | (87.00) | - | (87.00) | 87.00 | - | - | - | - | - |
| TSA | - | - | - | 220.00 | 216.00 | - | - | - | 4.00 |
| Total Restricted Fund | 8,825.21 | - | 8,825.21 | 128,647.28 | 124,546.75 | - | (328.27) | - | 12,597.47 |
| Total General and Restricted Fund | 71,843.92 | - | 71,843.92 | 198,205.79 | 199,410.35 | 328.27 | (328.27) | - | 70,639.36 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Mitchell High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 4,758.41 | - | 4,758.41 | 103,170.27 | 6,300.36 | 877.08 | - | - | 102,505.40 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | (5,299.11) | - | (5,299.11) | 78,142.18 | 66,664.04 | - | - | - | 6,179.03 |
| Club Accounts: | | | | | | | | | |
| A.I.A. | 79.00 | - | 79.00 | - | - | - | - | - | 79.00 |
| Art Club | 3.00 | - | 3.00 | 110.82 | - | - | - | - | 113.82 |
| Band | 1,290.27 | - | 1,290.27 | 2,011.48 | 2,603.90 | - | - | - | 697.85 |
| Basketball Club Boys | 2,504.00 | - | 2,504.00 | 8,989.22 | 12,555.42 | - | - | - | (1,062.20) |
| Basketball Club Girls | 10,861.61 | - | 10,861.61 | 3,124.71 | 12,749.56 | - | - | - | 1,236.76 |
| Cheerleaders | 448.26 | - | 448.26 | 5,316.12 | 5,527.23 | - | - | - | 237.15 |
| 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 2016 | 312.94 | - | 312.94 | 44.14 | 65.00 | - | (292.08) | - | - |
| Class of 2017 | 420.00 | - | 420.00 | 3,775.00 | 4,192.11 | - | - | - | 2.89 |
| Dollar General Literacy Grant | - | - | - | 3,000.00 | - | - | - | - | 3,000.00 |
| Drama Club | 234.00 | - | 234.00 | - | - | - | - | - | 234.00 |
| English Club | 548.00 | - | 548.00 | 10,125.53 | 8,855.15 | - | - | - | 1,818.38 |
| Exxon Grant | 174.00 | - | 174.00 | 40.10 | - | - | - | - | 214.10 |
| French Club | 4.00 | - | 4.00 | - | - | - | - | - | 4.00 |
| Guidance | 3.00 | - | 3.00 | 563.05 | 508.45 | - | - | - | 57.60 |
| History Club | 109.00 | - | 109.00 | 250.00 | 175.00 | - | - | - | 184.00 |
| Honor Society | 23.29 | - | 23.29 | 169.53 | 125.40 | - | - | - | 67.42 |
| JROTC | 202.36 | - | 202.36 | - | - | - | - | - | 202.36 |
| 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 | 235.00 | - | 235.00 | 32.09 | - | - | - | - | 267.09 |
| Pom Squad | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| Prom | 3,597.27 | - | 3,597.27 | 7,850.00 | 11,156.66 | - | - | - | 290.61 |
| PTO | 72.00 | - | 72.00 | - | - | - | - | - | 72.00 |
| Rotary Grant | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Science Club | 1,690.96 | - | 1,690.96 | 1,973.25 | 2,711.30 | - | - | - | 952.91 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Mitchell High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Senior Activities | 5,766.31 | - | 5,766.31 | 12,037.50 | 15,321.55 | - | - | - | 2,482.26 |
| Student Council | 10.00 | - | 10.00 | 617.28 | - | - | - | - | 627.28 |
| Target Grant | - | - | - | 57.52 | - | - | - | - | 57.52 |
| Teacher Courtesy | 0.14 | - | 0.14 | - | - | - | - | - | 0.14 |
| Yearbook | 3,413.07 | - | 3,413.07 | 8,037.50 | 4,140.49 | - | - | - | 7,310.08 |
| Other Accounts: | | | | | | | | | |
| ACT | - | - | - | 1,300.00 | 1,275.00 | - | (25.00) | - | - |
| Deca | 456.92 | - | 456.92 | 374.00 | 497.30 | - | - | - | 333.62 |
| FBLA | 429.00 | - | 429.00 | 230.00 | 72.00 | - | - | - | 587.00 |
| FCCLA | 130.00 | - | 130.00 | 199.34 | - | - | - | - | 329.34 |
| SPED Home Environment | - | - | - | 294.44 | 294.44 | - | - | - | - |
| Total Restricted Fund | 27,938.75 | - | 27,938.75 | 149,224.80 | 149,490.00 | - | (877.08) | - | 26,796.47 |
| Total General and Restricted Fund | 32,697.16 | - | 32,697.16 | 252,395.07 | 155,790.36 | 877.08 | (877.08) | - | 129,301.87 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Northside High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 24,557.99 | - | 24,557.99 | (1,893.79) | 36,523.02 | 11,372.99 | - | - | (2,485.83) |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 2,729.62 | - | 2,729.62 | - | - | - | (2,168.53) | - | 561.09 |
| Club Accounts: | | | | | | | | | |
| Basketball Club Girls | 60.00 | - | 60.00 | - | - | - | (60.00) | - | - |
| Beta Club | 123.12 | - | 123.12 | - | - | - | (123.12) | - | - |
| Career Club | 476.77 | - | 476.77 | - | - | - | (476.77) | - | - |
| Cheerleaders | 161.14 | - | 161.14 | - | - | - | - | - | 161.14 |
| Class of 2014 | 60.00 | - | 60.00 | - | - | - | (60.00) | - | - |
| Class of 2015 | 47.87 | - | 47.87 | - | - | - | (47.10) | - | 0.77 |
| Class of 2016 | 5,095.39 | - | 5,095.39 | (194.00) | - | - | (2,976.39) | - | 1,925.00 |
| Cougarettes | 33.00 | - | 33.00 | - | - | - | (33.23) | - | (0.23) |
| Dance Team | - | - | - | - | - | - | (0.32) | - | (0.32) |
| English Club | 8.00 | - | 8.00 | - | - | - | (8.03) | - | (0.03) |
| Family Resource Center | 1.00 | - | 1.00 | - | - | - | (0.70) | - | 0.30 |
| FBLA | 309.00 | - | 309.00 | - | - | - | (309.00) | - | - |
| Guidance Scholarship | 1.00 | - | 1.00 | - | - | - | (0.90) | - | 0.10 |
| Homecoming | 20.00 | - | 20.00 | - | - | - | (20.00) | - | - |
| Honor Society | 33.00 | - | 33.00 | (20.00) | - | - | (13.44) | - | (0.44) |
| JROTC | (11.64) | - | (11.64) | - | - | - | (88.88) | - | (100.52) |
| Knowledge Bowl | 5.00 | - | 5.00 | - | - | - | (5.00) | - | - |
| Ladies of Excellence | 7.00 | - | 7.00 | - | - | - | (6.97) | - | 0.03 |
| Leadership | 9.00 | - | 9.00 | - | - | - | (9.18) | - | (0.18) |
| Library Club | 2.00 | - | 2.00 | - | - | - | (2.10) | - | (0.10) |
| Majorettes | (93.55) | - | (93.55) | - | - | - | (68.22) | - | (161.77) |
| Men of Excellence | 16.00 | - | 16.00 | - | - | - | (15.68) | - | 0.32 |
| Military Club | 57.25 | - | 57.25 | - | - | - | (56.96) | - | 0.29 |
| Music | 20.00 | - | 20.00 | - | - | - | (20.35) | - | (0.35) |
| Ninth Grade Academy | - | - | - | - | - | - | (0.17) | - | (0.17) |
| Poetry Club | 14.00 | - | 14.00 | - | - | - | (13.77) | - | 0.23 |
| Pom Squad | 17.00 | - | 17.00 | - | - | - | (17.34) | - | (0.34) |
| Prom | 491.68 | - | 491.68 | - | - | - | (492.11) | - | (0.43) |
| PTO | 53.00 | - | 53.00 | - | - | - | (52.67) | - | 0.33 |
| Redesign Grant | 25.00 | - | 25.00 | - | - | - | (25.00) | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Northside High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|------------------|--------------------------------|--------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Sch Uniform Donations | 56.64 | - | 56.64 | - | - | - | (56.24) | - | 0.40 |
| Scholarship Fund | 3,325.00 | - | 3,325.00 | - | - | - | (3,324.23) | - | 0.77 |
| Science Club | 9.00 | - | 9.00 | - | - | - | (9.43) | - | (0.43) |
| Senior Activities | 22.00 | - | 22.00 | - | - | - | (22.25) | - | (0.25) |
| SPED Club | 29.00 | - | 29.00 | - | - | - | (29.00) | - | - |
| Student Council | 290.00 | - | 290.00 | - | - | - | (289.53) | - | 0.47 |
| Vending | 168.18 | - | 168.18 | (14.23) | - | - | (142.88) | - | 11.07 |
| Volleyball Club | 37.00 | - | 37.00 | - | - | - | (37.00) | - | - |
| Yearbook | 120.48 | - | 120.48 | - | - | - | (120.94) | - | (0.46) |
| Other Accounts: | | | | | | | | | |
| Cosmetology I | 1.00 | - | 1.00 | - | - | - | (1.37) | - | (0.37) |
| Culinary Arts | (10.68) | - | (10.68) | - | - | - | - | - | (10.68) |
| Deca | 33.00 | - | 33.00 | - | - | - | (33.41) | - | (0.41) |
| FBLA | 33.00 | - | 33.00 | - | - | - | (32.64) | - | 0.36 |
| FCCLA | 12.00 | - | 12.00 | - | - | - | (12.00) | - | - |
| JROTC Uniforms | 100.64 | - | 100.64 | - | - | - | - | - | 100.64 |
| Skills USA | 5.22 | - | 5.22 | - | - | - | (5.22) | - | - |
| Title One/NCLB | (6.08) | - | (6.08) | - | - | - | 6.08 | - | - |
| VICA | 91.00 | - | 91.00 | - | - | - | (91.00) | - | - |
| Total Restricted Fund | 14,087.05 | - | 14,087.05 | (228.23) | - | - | (11,372.99) | - | 2,485.83 |
| Total General and Restricted Fund | 38,645.04 | - | 38,645.04 | (2,122.02) | 36,523.02 | 11,372.99 | (11,372.99) | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Northwest Prep Academy
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-----------------|-----------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 6,239.82 | - | 6,239.82 | 60.98 | 81.56 | - | - | - | 6,219.24 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Chemistry Club | - | - | - | 276.00 | 276.00 | - | - | - | - |
| Class of 2013 | 1,141.18 | - | 1,141.18 | - | - | - | - | - | 1,141.18 |
| Class of 2014 | (1,390.70) | - | (1,390.70) | - | - | - | - | - | (1,390.70) |
| FBLA | - | - | - | 120.00 | 120.00 | - | - | - | - |
| GENYOUth Foundation | 415.00 | - | 415.00 | - | - | - | - | - | 415.00 |
| Rotary Grant | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Senior Activities | 2,552.29 | - | 2,552.29 | 5,845.51 | 6,399.89 | - | - | - | 1,997.91 |
| Student Council | 169.83 | - | 169.83 | - | - | - | - | - | 169.83 |
| T I Grant | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Other Accounts: | | | | | | | | | |
| Caps and Gowns | 60.52 | - | 60.52 | - | - | - | - | - | 60.52 |
| Total Restricted Fund | 2,955.12 | - | 2,955.12 | 6,241.51 | 6,795.89 | - | - | - | 2,400.74 |
| Total General and Restricted Fund | 9,194.94 | - | 9,194.94 | 6,302.49 | 6,877.45 | - | - | - | 8,619.98 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Oakhaven High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 32,022.13 | - | 32,022.13 | 6,760.65 | 6,328.57 | 354.30 | - | - | 32,808.51 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 1,991.74 | - | 1,991.74 | 41,658.79 | 44,152.11 | - | 759.03 | - | 257.45 |
| Club Accounts: | | | | | | | | | |
| Airport Auth Adopter | 47.00 | - | 47.00 | - | - | - | - | - | 47.00 |
| Art Club | 681.64 | - | 681.64 | 3,033.00 | 2,976.70 | - | - | - | 737.94 |
| Band | 1,820.41 | - | 1,820.41 | 23,063.10 | 23,715.88 | - | - | - | 1,167.63 |
| Band Booster Cl | 90.00 | - | 90.00 | - | - | - | - | - | 90.00 |
| Biology Club | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Blue Ribbon | 31.00 | - | 31.00 | - | - | - | - | - | 31.00 |
| Cheerleaders | 92.61 | - | 92.61 | - | - | - | (92.61) | - | - |
| 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 | 0.62 | - | 0.62 | - | - | - | (0.62) | - | - |
| Class of 2014 | 40.18 | - | 40.18 | - | - | - | (40.18) | - | - |
| Class of 2015 | 10.40 | - | 10.40 | - | (205.00) | - | (215.40) | - | - |
| Class of 2016 | 657.38 | - | 657.38 | - | - | - | (2,797.38) | - | (2,140.00) |
| Class of 2017 | - | - | - | 21,665.00 | 20,781.73 | - | 1,810.00 | - | 2,693.27 |
| Clayton Sch | 409.00 | - | 409.00 | - | - | - | - | - | 409.00 |
| Dance Team | - | - | - | 499.00 | 731.91 | - | 234.00 | - | 1.09 |
| Football Club | 100.42 | - | 100.42 | - | - | - | (100.42) | - | - |
| Guidance | 75.00 | - | 75.00 | 47.00 | 47.00 | - | - | - | 75.00 |
| Honor Society | (306.00) | - | (306.00) | - | - | - | - | - | (306.00) |
| Majorettes | 65.00 | - | 65.00 | 1,004.00 | 802.74 | - | - | - | 266.26 |
| Math Club | 96.00 | - | 96.00 | - | - | - | - | - | 96.00 |
| Military Club | 543.85 | - | 543.85 | 229.00 | 201.23 | - | (50.00) | - | 521.62 |
| Newspaper Club | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| Ninth Grade Academy | 335.86 | - | 335.86 | 441.00 | 448.97 | - | - | - | 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 | - | - | - | - | - | 404.00 |
| Spanish Club | 9.61 | - | 9.61 | 1,061.00 | 811.15 | - | - | - | 259.46 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Oakhaven High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Student Council | 136.00 | - | 136.00 | 3,206.00 | 2,945.04 | - | - | - | 396.96 |
| Suspension Grant | 1,046.00 | - | 1,046.00 | - | - | - | - | - | 1,046.00 |
| Teacher Courtesy | 34.90 | - | 34.90 | 400.00 | 234.75 | - | - | - | 200.15 |
| Track Club | - | - | - | 316.00 | 365.00 | - | 50.00 | - | 1.00 |
| TVA Adapters | 167.00 | - | 167.00 | - | - | - | - | - | 167.00 |
| Vending | (34.53) | - | (34.53) | - | - | - | - | - | (34.53) |
| Yearbook | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Other Accounts: | | | | | | | | | |
| AP Tests | - | - | - | - | 90.00 | - | 90.00 | - | - |
| Charity Drives | (75.00) | - | (75.00) | 494.20 | 375.00 | - | - | - | 44.20 |
| Deca | 174.24 | - | 174.24 | 203.73 | 355.15 | - | - | - | 22.82 |
| FBLA | 343.82 | - | 343.82 | 2,425.00 | 2,398.22 | - | - | - | 370.60 |
| FCCLA | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| HOSA | 84.00 | - | 84.00 | - | - | - | - | - | 84.00 |
| SPED Home Environment | - | - | - | 300.00 | 300.00 | - | - | - | - |
| Total Restricted Fund | 9,639.87 | - | 9,639.87 | 100,045.82 | 101,527.58 | - | (354.30) | - | 7,803.81 |
| Total General and Restricted Fund | 41,662.00 | - | 41,662.00 | 106,806.47 | 107,856.15 | 354.30 | (354.30) | - | 40,612.32 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Overton High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 92,537.38 | - | 92,537.38 | (4,318.94) | 18,186.05 | 1,591.67 | - | - | 71,624.06 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 35,850.07 | - | 35,850.07 | 67,309.04 | 66,490.34 | - | 579.70 | - | 37,248.47 |
| Club Accounts: | | | | | | | | | |
| Anti-Violence Club | 1,990.00 | - | 1,990.00 | - | - | - | - | - | 1,990.00 |
| Art 1 Mosby/Tipton | 4,261.22 | - | 4,261.22 | 2,718.13 | 2,999.26 | - | - | - | 3,980.09 |
| Art 3 Hooper | 2,132.48 | - | 2,132.48 | 3,913.00 | 2,961.72 | - | - | - | 3,083.76 |
| Art Club | 113.00 | - | 113.00 | - | - | - | - | - | 113.00 |
| Astra Club | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Auditorium Improvement | 88.00 | - | 88.00 | - | - | - | - | - | 88.00 |
| Band | 3,289.49 | - | 3,289.49 | 19,761.94 | 21,442.20 | - | 618.00 | - | 2,227.23 |
| Band Booster Cl | 169.00 | - | 169.00 | - | - | - | - | - | 169.00 |
| Baseball Club | 410.00 | - | 410.00 | 2,485.75 | 2,349.12 | - | (31.10) | - | 515.53 |
| Basketball Club Boys | 1,120.28 | - | 1,120.28 | 1,629.00 | 1,631.79 | - | (650.00) | - | 467.49 |
| Basketball Club Girls | 5,454.18 | - | 5,454.18 | 507.50 | 4,882.29 | - | (200.00) | - | 879.39 |
| Biology Club | 569.58 | - | 569.58 | - | - | - | - | - | 569.58 |
| Broadcasting Boosters | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| Broadcasting Club | 2,051.75 | - | 2,051.75 | 175.00 | 623.40 | - | - | - | 1,603.35 |
| Charmette Club | 21.00 | - | 21.00 | - | - | - | - | - | 21.00 |
| Cheerleaders | 3,483.35 | - | 3,483.35 | 3,274.31 | 4,973.70 | - | 1,000.00 | - | 2,783.96 |
| Chemistry Club | 17.95 | - | 17.95 | 549.00 | 549.53 | - | - | - | 17.42 |
| Choir | 861.63 | - | 861.63 | 13,419.44 | 14,087.29 | - | - | - | 193.78 |
| Choir Booster Club | 198.00 | - | 198.00 | - | - | - | - | - | 198.00 |
| Class of 2012 | 153.00 | - | 153.00 | - | - | - | (153.06) | - | (0.06) |
| Class of 2013 | 1.00 | - | 1.00 | - | - | - | (0.66) | - | 0.34 |
| Class of 2015 | (36.38) | - | (36.38) | - | - | - | - | - | (36.38) |
| Class of 2016 | 58,596.64 | - | 58,596.64 | - | 41,869.35 | - | (3,070.88) | - | 13,656.41 |
| Class of 2017 | - | - | - | 80,835.00 | 19,603.74 | - | (11,660.00) | - | 49,571.26 |
| Creative Writing | 329.81 | - | 329.81 | 350.90 | 262.00 | - | (38.30) | - | 380.41 |
| Dance Team | 3,200.31 | - | 3,200.31 | 3,579.00 | 6,123.14 | - | (42.00) | - | 614.17 |
| Debate Team | 11.00 | - | 11.00 | - | - | - | - | - | 11.00 |
| Drama | 5,863.06 | - | 5,863.06 | 7,095.00 | 3,587.77 | - | (145.00) | - | 9,225.29 |
| Drama Club | 252.00 | - | 252.00 | 360.00 | - | - | - | - | 612.00 |
| Drama-Musical | 4,102.18 | - | 4,102.18 | 7,347.00 | 3,798.88 | - | - | - | 7,650.30 |
| Economics Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| English Club | 48.00 | - | 48.00 | - | - | - | - | - | 48.00 |
| Environmental Club | 1,247.76 | - | 1,247.76 | 143.00 | 819.09 | - | - | - | 571.67 |
| Exxon Grant | 290.00 | - | 290.00 | - | - | - | - | - | 290.00 |
| Fashion Club | - | - | - | 467.00 | 307.10 | - | - | - | 159.90 |
| FBLA | 16.00 | - | 16.00 | - | - | - | - | - | 16.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Overton High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| FCCLA CLUB | 2,107.39 | - | 2,107.39 | 18,982.12 | 18,971.12 | - | 108.33 | - | 2,226.72 |
| Football Club | 2,745.31 | - | 2,745.31 | 885.80 | 3,608.97 | - | - | - | 22.14 |
| French Club | 350.00 | - | 350.00 | - | - | - | - | - | 350.00 |
| Future Teachers Club | 125.34 | - | 125.34 | 930.00 | 847.57 | - | - | - | 207.77 |
| GENYOUth Foundation | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| German Club | - | - | - | 2,334.00 | 1,464.22 | - | - | - | 869.78 |
| Grants-Misc.CALL AUDITING 1ST | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| Guidance | 232.74 | - | 232.74 | - | 157.00 | - | - | - | 75.74 |
| History Club | 1,296.00 | - | 1,296.00 | 2,290.00 | 2,520.00 | - | - | - | 1,066.00 |
| Honor Society | 485.99 | - | 485.99 | 2,207.75 | 2,155.55 | - | - | - | 538.19 |
| Interact Club | 577.54 | - | 577.54 | 360.00 | 454.49 | - | - | - | 483.05 |
| International Club | 911.58 | - | 911.58 | 1,975.00 | 2,029.29 | - | (109.00) | - | 748.29 |
| Japanese Club | 276.14 | - | 276.14 | 25.00 | 11.80 | - | - | - | 289.34 |
| Jazz Band | 260.64 | - | 260.64 | - | 207.35 | - | - | - | 53.29 |
| JROTC | 551.09 | - | 551.09 | 1,412.50 | 980.00 | - | - | - | 983.59 |
| Key Club | 1,402.09 | - | 1,402.09 | 4,156.00 | 4,299.73 | - | (100.00) | - | 1,158.36 |
| Knowledge Bowl | 15.00 | - | 15.00 | - | - | - | - | - | 15.00 |
| Latin Club | - | - | - | 770.50 | - | - | - | - | 770.50 |
| Leadership | 50.53 | - | 50.53 | 1,050.00 | 792.66 | - | (35.00) | - | 272.87 |
| Library Club | 68.00 | - | 68.00 | - | - | - | - | - | 68.00 |
| Math Club | 42.00 | - | 42.00 | - | - | - | - | - | 42.00 |
| Ms OHS | 1,687.87 | - | 1,687.87 | 621.00 | 783.73 | - | 100.00 | - | 1,625.14 |
| Mu Alpha Theta | 958.00 | - | 958.00 | 990.00 | 631.00 | - | (84.00) | - | 1,233.00 |
| Music | 1,177.26 | - | 1,177.26 | 2,567.00 | 2,717.06 | - | (500.00) | - | 527.20 |
| Ninth Grade Academy | 61.00 | - | 61.00 | - | - | - | - | - | 61.00 |
| Ninth Grade Club | 1,539.96 | - | 1,539.96 | 1,450.62 | 2,552.07 | - | - | - | 438.51 |
| Orchestra | 689.50 | - | 689.50 | 5,191.00 | 4,553.21 | - | (618.00) | - | 709.29 |
| 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 | 772.40 | - | 772.40 | 6,094.00 | 6,107.02 | - | (90.00) | - | 669.38 |
| Piano Lab | 216.25 | - | 216.25 | - | - | - | - | - | 216.25 |
| Pom Squad | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| PTO | 45.00 | - | 45.00 | - | - | - | - | - | 45.00 |
| Quill and Scroll | 115.00 | - | 115.00 | 554.00 | 707.00 | - | 38.30 | - | 0.30 |
| Sch Uniform Donations | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| Scholarship Fund | 4,820.00 | - | 4,820.00 | 1,375.00 | 500.00 | - | - | - | 5,695.00 |
| Science Olympiad | - | - | - | 340.00 | 340.00 | - | - | - | - |
| SECME | 557.00 | - | 557.00 | - | - | - | - | - | 557.00 |
| Soccer Club | 1,879.25 | - | 1,879.25 | 160.00 | 15.00 | - | - | - | 2,024.25 |
| Social Studies | 796.00 | - | 796.00 | 3,740.00 | 3,841.14 | - | - | - | 694.86 |
| Softball Club | 918.78 | - | 918.78 | - | 868.47 | - | - | - | 50.31 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Overton High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Spanish Club | 1,703.46 | - | 1,703.46 | 2,100.00 | 1,894.53 | - | - | - | 1,908.93 |
| Spanish Honor Soc. | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| SPED Club | 150.00 | - | 150.00 | - | - | - | - | - | 150.00 |
| Student Council | 671.95 | - | 671.95 | 270.00 | 309.51 | - | - | - | 632.44 |
| 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 | 1,240.82 | - | 1,240.82 | 1,040.00 | 918.53 | - | (9.00) | - | 1,353.29 |
| Track Club | 245.00 | - | 245.00 | - | - | - | - | - | 245.00 |
| Volleyball Club | 378.88 | - | 378.88 | 860.00 | 574.88 | - | - | - | 664.00 |
| Yearbook | 2,352.63 | - | 2,352.63 | 4,764.00 | 15,755.14 | - | 13,500.00 | - | 4,861.49 |
| Other Accounts: | | | | | | | | | |
| AP Tests | - | - | - | 7,253.50 | 7,253.50 | - | - | - | - |
| Charity Drives | 54.00 | - | 54.00 | 3,246.78 | 3,294.78 | - | - | - | 6.00 |
| Child Care | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Culinary Arts | 395.00 | - | 395.00 | 650.00 | 308.19 | - | - | - | 736.81 |
| 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 | 2,705.39 | - | 2,705.39 | 1,178.00 | 2,039.04 | - | - | - | 1,844.35 |
| Prof. Development | - | - | - | 406.00 | 404.58 | - | - | - | 1.42 |
| PSAT/PLAN | - | - | - | 225.00 | 225.00 | - | - | - | - |
| Radio Broadcasting | (13.11) | - | (13.11) | - | - | - | - | - | (13.11) |
| Skills USA | 2.00 | - | 2.00 | 100.00 | - | - | - | - | 102.00 |
| Total Restricted Fund | 176,895.78 | - | 176,895.78 | 298,473.58 | 294,454.84 | - | (1,591.67) | - | 179,322.85 |
| Total General and Restricted Fund | 269,433.16 | - | 269,433.16 | 294,154.64 | 312,640.89 | 1,591.67 | (1,591.67) | - | 250,946.91 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Raleigh-Egypt High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 44,486.55 | - | 44,486.55 | 24,927.99 | 23,825.99 | - | - | - | 45,588.55 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | (10,524.58) | - | (10,524.58) | 68,557.31 | 68,757.25 | - | - | - | (10,724.52) |
| Club Accounts: | | | | | | | | | |
| Art Club | - | - | - | 20.00 | - | - | - | - | 20.00 |
| Band | 21.00 | - | 21.00 | 1,400.00 | 964.45 | - | - | - | 456.55 |
| Band Booster Cl | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| Band Boosters | (7.44) | - | (7.44) | - | - | - | - | - | (7.44) |
| Baseball Club | 13.00 | - | 13.00 | 2,295.00 | 2,210.15 | - | - | - | 97.85 |
| Basketball Club Boys | - | - | - | 104.00 | - | - | - | - | 104.00 |
| Basketball Club Girls | - | - | - | 948.00 | 688.60 | - | - | - | 259.40 |
| Beta Club | - | - | - | 1,646.00 | 1,621.22 | - | - | - | 24.78 |
| Biology Club | - | - | - | 750.00 | 730.08 | - | - | - | 19.92 |
| Business Club | - | - | - | 160.00 | - | - | - | - | 160.00 |
| Cheerleaders | 937.53 | - | 937.53 | 3,544.77 | 4,482.30 | - | - | - | - |
| Choir | - | - | - | 317.07 | 268.07 | - | - | - | 49.00 |
| Class of 2016 | (609.60) | - | (609.60) | 20.48 | (1,372.23) | - | - | - | 783.11 |
| Class of 2017 | - | - | - | 31,772.66 | 31,623.10 | - | - | - | 149.56 |
| Debate Club | (0.23) | - | (0.23) | 481.00 | 480.77 | - | - | - | - |
| English Club | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Environmental Club | - | - | - | 2,500.00 | - | - | - | - | 2,500.00 |
| FBLA | 48.00 | - | 48.00 | (48.00) | - | - | - | - | - |
| Football Club | 200.00 | - | 200.00 | - | 194.92 | - | - | - | 5.08 |
| Grants-Misc.CALL AUDITING 1ST | 27.00 | - | 27.00 | - | - | - | - | - | 27.00 |
| Guidance | 11.63 | - | 11.63 | 320.00 | - | - | - | - | 331.63 |
| History Club | 263.00 | - | 263.00 | - | - | - | - | - | 263.00 |
| Honor Society | 285.66 | - | 285.66 | 1,140.00 | 1,410.19 | - | - | - | 15.47 |
| International Club | 309.26 | - | 309.26 | - | - | - | - | - | 309.26 |
| JROTC | 762.69 | - | 762.69 | 6,019.75 | 7,146.17 | - | - | - | (363.73) |
| Majorettes | 0.23 | - | 0.23 | 4,524.67 | 4,524.90 | - | - | - | - |
| Mu Alpha Theta | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| Music | - | - | - | 70.00 | 50.00 | - | - | - | 20.00 |
| Ninth Grade Academy | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Ninth Grade Club | 49.00 | - | 49.00 | 3,480.00 | 3,528.66 | - | - | - | 0.34 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Raleigh-Egypt High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| PRIDE | 48.27 | - | 48.27 | - | 48.27 | - | - | - | - |
| Prom | 302.56 | - | 302.56 | 6,155.00 | 6,129.00 | - | - | - | 328.56 |
| Science Club | 623.82 | - | 623.82 | 1,630.00 | 2,249.04 | - | - | - | 4.78 |
| Senior Activities | 688.00 | - | 688.00 | - | 587.62 | - | - | - | 100.38 |
| Softball Club | 26.30 | - | 26.30 | - | - | - | - | - | 26.30 |
| Spanish Club | 48.00 | - | 48.00 | - | - | - | - | - | 48.00 |
| Student Council | 8.00 | - | 8.00 | 1,267.03 | 1,250.80 | - | - | - | 24.23 |
| Teacher Courtesy | - | - | - | 480.00 | 410.02 | - | - | - | 69.98 |
| Teen Living | - | - | - | 265.00 | 215.00 | - | - | - | 50.00 |
| Track Club | - | - | - | 1,174.50 | 1,437.57 | - | - | - | (263.07) |
| Volleyball Club | - | - | - | 51.95 | 51.95 | - | - | - | - |
| Yearbook | 413.00 | - | 413.00 | - | - | - | - | - | 413.00 |
| Bus Trips | - | - | - | 4,739.25 | 4,739.25 | - | - | - | - |
| FBLA | 29.05 | - | 29.05 | 1,088.00 | 1,042.33 | - | - | - | 74.72 |
| FCCLA | 449.67 | - | 449.67 | - | 436.52 | - | - | - | 13.15 |
| Home Economics | 248.35 | - | 248.35 | - | 247.14 | - | - | - | 1.21 |
| PSAT/PLAN | - | - | - | 45.00 | 45.00 | - | - | - | - |
| Total Restricted Fund | (5,305.83) | - | (5,305.83) | 146,918.44 | 146,198.11 | - | - | - | (4,585.50) |
| Total General and Restricted Fund | 39,180.72 | - | 39,180.72 | 171,846.43 | 170,024.10 | - | - | - | 41,003.05 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ridgeway High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 44,439.52 | - | 44,439.52 | 7,497.69 | 5,710.57 | 199.90 | - | - | 46,426.54 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 8,960.99 | - | 8,960.99 | 115,687.11 | 121,274.29 | - | 4,221.52 | - | 7,595.33 |
| Club Accounts: | | | | | | | | | |
| Art Club | 1,139.59 | - | 1,139.59 | - | - | - | - | - | 1,139.59 |
| Band | 1,280.90 | - | 1,280.90 | 3,095.00 | 2,478.20 | - | - | - | 1,897.70 |
| Baseball Club | - | - | - | 410.00 | 279.00 | - | (131.00) | - | - |
| Basketball Club Boys | 1,253.53 | - | 1,253.53 | 1,131.00 | 1,164.06 | - | - | - | 1,220.47 |
| Basketball Club Girls | 2,669.39 | - | 2,669.39 | 1,455.00 | 1,211.66 | - | - | - | 2,912.73 |
| Beta Club | 295.24 | - | 295.24 | 250.00 | - | - | - | - | 545.24 |
| Blue Ribbon | 53.07 | - | 53.07 | 129.38 | 110.94 | - | - | - | 71.51 |
| Book Club | 128.00 | - | 128.00 | - | - | - | - | - | 128.00 |
| Business Club | 100.00 | - | 100.00 | - | - | - | - | - | 100.00 |
| Campus Awning | 2,597.00 | - | 2,597.00 | - | - | - | (551.00) | - | 2,046.00 |
| Career Club | - | - | - | 30,155.91 | 25,354.71 | - | - | - | 4,801.20 |
| Cheerleaders | 4,766.61 | - | 4,766.61 | 18,039.57 | 19,203.87 | - | - | - | 3,602.31 |
| Choir | 607.91 | - | 607.91 | 10,571.80 | 8,965.84 | - | - | - | 2,213.87 |
| Class of 2014 | 74.00 | - | 74.00 | - | - | - | - | - | 74.00 |
| Class of 2016 | 6,744.75 | - | 6,744.75 | 1,148.00 | 4,892.75 | - | - | - | 3,000.00 |
| Class of 2017 | - | - | - | 67,364.50 | 44,629.08 | - | (13,792.81) | - | 8,942.61 |
| CLUE | 21.00 | - | 21.00 | - | - | - | - | - | 21.00 |
| Community Day | 21.64 | - | 21.64 | - | (10.00) | - | - | - | 31.64 |
| Drama Club | (528.85) | - | (528.85) | 50.00 | - | - | (122.42) | - | (601.27) |
| Economics Club | 38.00 | - | 38.00 | - | 38.00 | - | - | - | - |
| ESL | 8.00 | - | 8.00 | 90.00 | 180.00 | - | - | - | (82.00) |
| Facing History Cl | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| FBLA | 2,020.02 | - | 2,020.02 | 9,036.44 | 10,629.28 | - | - | - | 427.18 |
| Football | (2,323.73) | - | (2,323.73) | - | - | - | (4,090.52) | - | (6,414.25) |
| French Club | 39.00 | - | 39.00 | - | - | - | - | - | 39.00 |
| Guidance | (639.49) | - | (639.49) | 6,402.21 | 3,757.00 | - | - | - | 2,005.72 |
| History Club | 47.00 | - | 47.00 | - | - | - | - | - | 47.00 |
| Honor Society | 2,230.46 | - | 2,230.46 | 2,361.00 | 2,637.75 | - | - | - | 1,953.71 |
| IB Fees | 4,690.63 | - | 4,690.63 | 8,484.00 | 12,196.00 | - | - | - | 978.63 |
| Japanese Club | 17.00 | - | 17.00 | 16.00 | 16.00 | - | - | - | 17.00 |
| Jewish Student Assoc | 230.00 | - | 230.00 | - | 150.00 | - | - | - | 80.00 |
| Library Club | 95.95 | - | 95.95 | 1,499.80 | 1,160.95 | - | - | - | 434.80 |
| Model UN | 27.52 | - | 27.52 | 150.00 | 150.00 | - | - | - | 27.52 |
| Ninth Grade Academy | 65.38 | - | 65.38 | 7,861.00 | 7,926.18 | - | - | - | 0.20 |
| Orchestra | 326.00 | - | 326.00 | 1,996.00 | 2,085.27 | - | - | - | 236.73 |
| Performing Arts | 6,859.94 | - | 6,859.94 | 6,959.00 | 9,439.39 | - | 122.42 | - | 4,501.97 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Ridgeway High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Photography Club | (57.00) | - | (57.00) | - | - | - | - | - | (57.00) |
| Pom Squad | 519.35 | - | 519.35 | - | 519.00 | - | - | - | 0.35 |
| Rotary-Markovitz | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| Scholarship Fund | 1,350.00 | - | 1,350.00 | - | 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 | - | - | - | 915.00 | 787.54 | - | - | - | 127.46 |
| Spanish Club | 67.00 | - | 67.00 | - | - | - | - | - | 67.00 |
| SPED Club | (60.86) | - | (60.86) | 557.00 | 382.00 | - | - | - | 114.14 |
| Student Council | 24.00 | - | 24.00 | - | (95.00) | - | - | - | 119.00 |
| Student Support | 1,549.91 | - | 1,549.91 | 522.92 | 1,720.37 | - | - | - | 352.46 |
| Teacher Courtesy | (305.29) | - | (305.29) | - | 1,546.04 | - | 551.00 | - | (1,300.33) |
| Track Club | - | - | - | 1,561.00 | 1,091.88 | - | - | - | 469.12 |
| Volleyball Club | 1,696.69 | - | 1,696.69 | 4,120.00 | 3,355.39 | - | - | - | 2,461.30 |
| Wrestling Club | 1,200.00 | - | 1,200.00 | - | 1,200.00 | - | - | - | - |
| Yearbook | (2,999.65) | - | (2,999.65) | 225.00 | 13,932.81 | - | 13,792.81 | - | (2,914.65) |
| Other Accounts: | | | | | | | | | |
| Bus Trips | - | - | - | 5,397.50 | 5,197.60 | - | (199.90) | - | (0.00) |
| FBLA | 335.00 | - | 335.00 | - | - | - | - | - | 335.00 |
| Leisure Craft | 1,456.78 | - | 1,456.78 | - | 926.92 | - | - | - | 529.86 |
| Marketing | 9,909.93 | - | 9,909.93 | 45,465.67 | 54,101.68 | - | - | - | 1,273.92 |
| Skills USA | 520.02 | - | 520.02 | - | 310.84 | - | - | - | 209.18 |
| Total Restricted Fund | 59,921.26 | - | 59,921.26 | 353,106.81 | 365,038.29 | - | (199.90) | - | 47,789.88 |
| Total General and Restricted Fund | 104,360.78 | - | 104,360.78 | 360,604.50 | 370,748.86 | 199.90 | (199.90) | - | 94,216.42 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sheffield Career - Technology
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 2,576.59 | - | 2,576.59 | 7,364.38 | 6,625.91 | 76.07 | - | - | 3,391.13 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Guidance | 14.53 | - | 14.53 | - | - | - | - | - | 14.53 |
| Other Accounts: | | | | | | | | | |
| Auto Body | 799.88 | - | 799.88 | 127.00 | 841.37 | - | - | - | 85.51 |
| Auto Mechanics | 2,300.00 | - | 2,300.00 | 110.00 | 353.33 | - | - | - | 2,056.67 |
| Barbering | - | - | - | 2,491.13 | 2,469.36 | - | - | - | 21.77 |
| 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 | 6.00 | - | 6.00 | 380.00 | 265.21 | - | - | - | 120.79 |
| Cosmetology II | 1,242.00 | - | 1,242.00 | 4,870.00 | 5,024.43 | - | - | - | 1,087.57 |
| Criminal Justice | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Culinary Arts | 2,497.47 | - | 2,497.47 | 9,882.62 | 8,585.43 | - | (76.07) | - | 3,718.59 |
| Deca | 102.00 | - | 102.00 | - | - | - | - | - | 102.00 |
| Electronics | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| FBLA | 6.00 | - | 6.00 | - | - | - | - | - | 6.00 |
| FCCLA | 8.23 | - | 8.23 | 196.00 | 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 | 94.00 | - | 94.00 | 133.00 | 179.46 | - | - | - | 47.54 |
| Prof. Development | - | - | - | 225.00 | 225.00 | - | - | - | - |
| Skills USA | 1,203.48 | - | 1,203.48 | 8,192.53 | 7,724.24 | - | - | - | 1,671.77 |
| TDL Club | 24.00 | - | 24.00 | 48.00 | 6.60 | - | - | - | 65.40 |
| Tourism Lodging | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Upholstery | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Vocational Honor Society | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Total Restricted Fund | 8,709.82 | - | 8,709.82 | 26,655.28 | 25,856.43 | - | (76.07) | - | 9,432.60 |
| Total General and Restricted Fund | 11,286.41 | - | 11,286.41 | 34,019.66 | 32,482.34 | 76.07 | (76.07) | - | 12,823.73 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sheffield High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 21,894.41 | - | 21,894.41 | 3,003.11 | 6,810.19 | - | - | - | 18,087.33 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 9,235.66 | - | 9,235.66 | 42,699.23 | 47,885.95 | - | - | - | 4,048.94 |
| Club Accounts: | | | | | | | | | |
| Art Club | 381.00 | - | 381.00 | - | - | - | - | - | 381.00 |
| Band | 52.00 | - | 52.00 | - | - | - | - | - | 52.00 |
| Barnes-Rotary Award | 44.00 | - | 44.00 | - | - | - | - | - | 44.00 |
| Basketball Club Boys | 560.00 | - | 560.00 | - | - | - | - | - | 560.00 |
| Blue Ribbon | - | - | - | 4,299.74 | 2,989.59 | - | - | - | 1,310.15 |
| Career Club | 784.00 | - | 784.00 | - | - | - | - | - | 784.00 |
| Cheerleaders | 321.00 | - | 321.00 | 1,451.00 | 517.00 | - | - | - | 1,255.00 |
| Chemistry Club | 250.00 | - | 250.00 | - | - | - | - | - | 250.00 |
| Choir | 64.00 | - | 64.00 | 20.00 | 30.00 | - | - | - | 54.00 |
| Class of 2016 | 807.29 | - | 807.29 | 9,800.91 | - | - | - | - | 10,608.20 |
| Class of 2017 | - | - | - | 36,468.00 | 39,736.02 | - | - | - | (3,268.02) |
| 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 | - | - | - | - | - | 570.85 |
| Fashion Club | 468.00 | - | 468.00 | - | - | - | - | - | 468.00 |
| FBLA | 311.90 | - | 311.90 | (136.44) | - | - | - | - | 175.46 |
| 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 | 4,793.75 | - | 4,793.75 | - | 504.98 | - | - | - | 4,288.77 |
| Glee Club | 33.00 | - | 33.00 | - | - | - | - | - | 33.00 |
| Guidance | 445.00 | - | 445.00 | - | 426.00 | - | - | - | 19.00 |
| History Club | 99.97 | - | 99.97 | - | - | - | - | - | 99.97 |
| Honor Society | 39.00 | - | 39.00 | 1,770.00 | 1,748.35 | - | - | - | 60.65 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sheffield High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | | | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|----------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------------|------------------|--|----------------------------|
| | | | | Revenues | Expenditures | Transfers In | Transfers Out | | |
| Inter-Act Club | 1,014.00 | - | 1,014.00 | - | - | - | - | - | 1,014.00 |
| International Club | 186.40 | - | 186.40 | 1,348.88 | 1,657.80 | - | - | - | (122.52) |
| JROTC | 1,190.00 | - | 1,190.00 | 890.00 | 1,389.02 | - | - | - | 690.98 |
| Just Say No | 311.00 | - | 311.00 | - | - | - | - | - | 311.00 |
| Knight Sounds | 5,984.00 | - | 5,984.00 | - | - | - | - | - | 5,984.00 |
| 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 | 211.00 | - | 211.00 | 1,000.00 | - | - | - | - | 1,211.00 |
| 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 | 2,495.00 | - | 2,495.00 | - | 1,246.55 | - | - | - | 1,248.45 |
| Ninth Grade Club | 518.00 | - | 518.00 | - | - | - | - | - | 518.00 |
| 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 | 2.00 | - | 2.00 | 60.00 | - | - | - | - | 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 | 203.51 | - | 203.51 | 1,853.00 | 1,120.00 | - | - | - | 936.51 |
| Senior Activities | 112.00 | - | 112.00 | - | - | - | - | - | 112.00 |
| SHS Book Club | 41.00 | - | 41.00 | - | - | - | - | - | 41.00 |
| Spanish Club | 725.00 | - | 725.00 | - | - | - | - | - | 725.00 |
| Special Olympics | 65.00 | - | 65.00 | - | - | - | - | - | 65.00 |
| SPED Club | 155.00 | - | 155.00 | - | 150.00 | - | - | - | 5.00 |
| Step Team | 339.00 | - | 339.00 | - | - | - | - | - | 339.00 |
| Student Council | 462.00 | - | 462.00 | 179.80 | 161.54 | - | - | - | 480.26 |
| Sunshine Club | 590.69 | - | 590.69 | - | 400.05 | - | - | - | 190.64 |
| T I Grant | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Sheffield High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Teacher Courtesy | - | - | - | 880.00 | 811.61 | - | - | - | 68.39 |
| Technology | 140.00 | - | 140.00 | - | - | - | - | - | 140.00 |
| Teens for Peace | 11.00 | - | 11.00 | - | - | - | - | - | 11.00 |
| TIG Grant J. Taylor | 914.00 | - | 914.00 | - | - | - | - | - | 914.00 |
| TN Career Assoc, Vending | 534.00 50.00 | - - | 534.00 50.00 | - - | - - | - - | - - | - - | 534.00 50.00 |
| Other Accounts: | | | | | | | | | |
| AP Tests | (89.00) | - | (89.00) | 185.00 | - | - | - | - | 96.00 |
| Charity Drives | 305.00 | - | 305.00 | - | - | - | - | - | 305.00 |
| Deca | 146.00 | - | 146.00 | - | - | - | - | - | 146.00 |
| FBLA | 457.00 | - | 457.00 | 372.37 | - | - | - | - | 829.37 |
| 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 | - | - | - | 424.00 | 424.00 | - | - | - | - |
| Title One/NCLB | (100.80) | - | (100.80) | 1,950.00 | 1,849.20 | - | - | - | - |
| TSA | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Total Restricted Fund | 41,890.77 | - | 41,890.77 | 105,515.49 | 103,047.66 | - | - | - | 44,358.60 |
| Total General and Restricted Fund | 63,785.18 | - | 63,785.18 | 108,518.60 | 109,857.85 | - | - | - | 62,445.93 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Shrine High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 8,269.45 | - | 8,269.45 | 19,365.13 | 15,086.13 | - | - | - | 12,548.45 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 3.75 | - | 3.75 | - | - | - | - | - | 3.75 |
| Club Accounts: | | | | | | | | | |
| PTO | 1.12 | - | 1.12 | - | - | - | - | - | 1.12 |
| Shrine BOC | 1,974.73 | - | 1,974.73 | 20,457.88 | 20,992.81 | - | - | - | 1,439.80 |
| Student Council | 8.00 | - | 8.00 | - | - | - | - | - | 8.00 |
| Teacher Courtesy | 58.00 | - | 58.00 | - | - | - | - | - | 58.00 |
| Vending | (58.48) | - | (58.48) | - | - | - | - | - | (58.48) |
| Other Accounts: | | | | | | | | | |
| Total Restricted Fund | 1,987.12 | - | 1,987.12 | 20,457.88 | 20,992.81 | - | - | - | 1,452.19 |
| Total General and Restricted Fund | 10,256.57 | - | 10,256.57 | 39,823.01 | 36,078.94 | - | - | - | 14,000.64 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Southeast Prep Academy
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | <u>Other Financing Sources(Uses)</u> | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|-----------------|--------------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 8,721.24 | - | 8,721.24 | - | 8,721.24 | - | - | - | - |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Other Accounts: | | | | | | | | | |
| Total Restricted Fund | - | - | - | - | - | - | - | - | - |
| Total General and Restricted Fund | 8,721.24 | - | 8,721.24 | - | 8,721.24 | - | - | - | - |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Southwest Career - Technology
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 13,223.98 | - | 13,223.98 | 3,129.18 | 2,676.19 | - | - | - | 13,676.97 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Guidance | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| PTO | 17.00 | - | 17.00 | - | - | - | - | - | 17.00 |
| Vending | (6.16) | - | (6.16) | 5.68 | - | - | - | - | (0.48) |
| Other Accounts: | | | | | | | | | |
| Air Conditioner Repair | 23.00 | - | 23.00 | - | - | - | - | - | 23.00 |
| Auto Mechanics | 7.00 | - | 7.00 | - | - | - | - | - | 7.00 |
| Barbering | 519.44 | - | 519.44 | 3,731.88 | 3,741.42 | - | - | - | 509.90 |
| Bus Trips | - | - | - | 307.00 | 384.81 | - | - | - | (77.81) |
| Carpentry | 11.00 | - | 11.00 | - | - | - | - | - | 11.00 |
| Child Care | 64.58 | - | 64.58 | 2,175.00 | 2,236.20 | - | - | - | 3.38 |
| Cosmetology I | 20.36 | - | 20.36 | 18.00 | - | - | - | - | 38.36 |
| Cosmetology II | 67.90 | - | 67.90 | 236.50 | 107.50 | - | - | - | 196.90 |
| Culinary Arts | (403.32) | - | (403.32) | 2,872.31 | 1,918.92 | - | - | - | 550.07 |
| Diesel Mechanics | 79.00 | - | 79.00 | - | - | - | - | - | 79.00 |
| Electronics | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| FBLA | 66.00 | - | 66.00 | - | - | - | - | - | 66.00 |
| FCCLA | 780.86 | - | 780.86 | 2,429.00 | 2,625.00 | - | - | - | 584.86 |
| FCCLA II | 337.97 | - | 337.97 | 1,242.00 | 1,380.56 | - | - | - | 199.41 |
| 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 | 93.98 | - | 93.98 | 2,171.50 | 2,080.74 | - | - | - | 184.74 |
| Prof. Development | - | - | - | 926.00 | 926.00 | - | - | - | - |
| Skills USA | 6.00 | - | 6.00 | 2,976.78 | 2,976.78 | - | - | - | 6.00 |
| Skills USA Amos | 181.00 | - | 181.00 | 266.00 | 372.61 | - | - | - | 74.39 |
| Skills USA Davis | 41.00 | - | 41.00 | - | - | - | - | - | 41.00 |
| Skills USA Hogue | 80.00 | - | 80.00 | - | - | - | - | - | 80.00 |
| Skills USA Jackson | 63.24 | - | 63.24 | 3,411.00 | 3,252.43 | - | - | - | 221.81 |
| Skills USA Knox | 191.32 | - | 191.32 | 1,179.00 | 927.44 | - | - | - | 442.88 |
| 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, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | 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 | 347.22 | - | 347.22 | 1,830.00 | 1,831.00 | - | - | - | 346.22 |
| Upholstery | 244.00 | - | 244.00 | - | - | - | - | - | 244.00 |
| Vocational Honor Society | 106.00 | - | 106.00 | 927.00 | 1,029.00 | - | - | - | 4.00 |
| Total Restricted Fund | 3,333.95 | - | 3,333.95 | 26,704.65 | 25,790.41 | - | - | - | 4,248.19 |
| Total General and Restricted Fund | 16,557.93 | - | 16,557.93 | 29,833.83 | 28,466.60 | - | - | - | 17,925.16 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Southwest Prep Academy
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | - | - | - | - | - | 9.60 | - | - | 9.60 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| GENYOUth Foundation | - | - | - | - | - | - | (9.60) | - | (9.60) |
| Other Accounts: | | | | | | | | | |
| Total Restricted Fund | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(9.60)</u> | <u>-</u> | <u>(9.60)</u> |
| Total General and Restricted Fund | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>9.60</u> | <u>(9.60)</u> | <u>-</u> | <u>-</u> |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Southwind High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 90,731.28 | - | 90,731.28 | 33,302.79 | 33,164.96 | 2,669.26 | - | - | 93,538.37 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 17,950.64 | - | 17,950.64 | 204,352.28 | 219,703.36 | - | 1,420.50 | - | 4,020.06 |
| Club Accounts: | | | | | | | | | |
| Accounting | 113.00 | - | 113.00 | - | - | - | - | - | 113.00 |
| Ambassadors | 970.04 | - | 970.04 | 5,529.00 | 5,993.69 | - | - | - | 505.35 |
| Art Club | 792.00 | - | 792.00 | 475.00 | 379.93 | - | - | - | 887.07 |
| Band | (3,808.24) | - | (3,808.24) | 4,649.12 | 4,592.16 | - | - | - | (3,751.28) |
| Basketball Club Boys | - | - | - | 31,862.47 | 27,500.14 | - | - | - | 4,362.33 |
| Beta Club | 330.00 | - | 330.00 | - | - | - | - | - | 330.00 |
| Biology Club | 61.00 | - | 61.00 | - | - | - | - | - | 61.00 |
| Cheerleaders | 16.98 | - | 16.98 | 25,247.50 | 16,046.62 | - | (1,420.50) | - | 7,797.36 |
| Chemical Club | 20.00 | - | 20.00 | - | - | - | - | - | 20.00 |
| Chemistry Club | 164.43 | - | 164.43 | 1,555.00 | 419.45 | - | - | - | 1,299.98 |
| Chess Club | 90.00 | - | 90.00 | - | - | - | - | - | 90.00 |
| Choir | 884.06 | - | 884.06 | 28,783.35 | 26,357.25 | - | - | - | 3,310.16 |
| Class of 2015 | (667.16) | - | (667.16) | - | - | - | - | - | (667.16) |
| Class of 2016 | 12,816.07 | - | 12,816.07 | - | 1,965.05 | - | (2,086.67) | - | 8,764.35 |
| Class of 2017 | - | - | - | 108,456.59 | 87,451.68 | - | - | - | 21,004.91 |
| Computer Club | 105.00 | - | 105.00 | - | - | - | - | - | 105.00 |
| Dance Team | 132.40 | - | 132.40 | 2,911.00 | 2,988.00 | - | - | - | 55.40 |
| Drama Club | 5,041.73 | - | 5,041.73 | 8,216.00 | 8,908.92 | - | - | - | 4,348.81 |
| English Club | 46.00 | - | 46.00 | - | - | - | - | - | 46.00 |
| Environmental Club | 203.76 | - | 203.76 | - | - | - | - | - | 203.76 |
| FBLA | 856.75 | - | 856.75 | - | - | - | - | - | 856.75 |
| Foreign Language Club | 1,463.00 | - | 1,463.00 | - | - | - | - | - | 1,463.00 |
| French Club | 687.00 | - | 687.00 | - | - | - | - | - | 687.00 |
| Future Teachers Club | 85.00 | - | 85.00 | - | - | - | - | - | 85.00 |
| GENYOUth Foundation | 252.82 | - | 252.82 | - | - | - | - | - | 252.82 |
| History Club | - | - | - | 4,480.00 | 4,324.35 | - | - | - | 155.65 |
| Honor Society | 149.44 | - | 149.44 | 660.00 | 608.07 | - | - | - | 201.37 |
| International Club | 530.58 | - | 530.58 | 784.00 | 1,050.65 | - | - | - | 263.93 |
| Key Club | 554.40 | - | 554.40 | 1,302.03 | 1,003.75 | - | - | - | 852.68 |
| KIVA | 107.00 | - | 107.00 | - | - | - | - | - | 107.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Southwind High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Latin Club | 408.00 | - | 408.00 | - | - | - | - | - | 408.00 |
| Leading Ladies | 374.00 | - | 374.00 | - | - | - | - | - | 374.00 |
| Library Club | 2,079.68 | - | 2,079.68 | 666.20 | 1,371.78 | - | - | - | 1,374.10 |
| 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 |
| Pep Club | 311.42 | - | 311.42 | 2,782.95 | 1,664.40 | - | - | - | 1,429.97 |
| Physics | - | - | - | 170.00 | - | - | - | - | 170.00 |
| Prom | 11,357.36 | - | 11,357.36 | 22,660.00 | 30,386.96 | - | - | - | 3,630.40 |
| Race for Education | 330.00 | - | 330.00 | - | - | - | - | - | 330.00 |
| SADD | 1,411.00 | - | 1,411.00 | - | - | - | - | - | 1,411.00 |
| Science Club | 2,819.53 | - | 2,819.53 | - | 785.98 | - | - | - | 2,033.55 |
| Science Olympiad | 134.49 | - | 134.49 | 725.00 | 659.66 | - | - | - | 199.83 |
| Senior Activities | 95.00 | - | 95.00 | 110.00 | - | - | - | - | 205.00 |
| Spanish Club | 743.54 | - | 743.54 | 3,696.00 | 3,353.74 | - | - | - | 1,085.80 |
| SPED Club | 1,282.77 | - | 1,282.77 | 1,397.25 | 2,408.13 | - | - | - | 271.89 |
| STEM | 372.68 | - | 372.68 | 10,574.45 | 10,477.39 | - | - | - | 469.74 |
| Step Team | 345.00 | - | 345.00 | - | - | - | - | - | 345.00 |
| Student Council | 113.15 | - | 113.15 | 1,820.00 | 2,064.17 | - | 140.00 | - | 8.98 |
| Swag Shoppe | 1,616.00 | - | 1,616.00 | - | - | - | - | - | 1,616.00 |
| Technology | 563.46 | - | 563.46 | - | - | - | - | - | 563.46 |
| Thespians | 588.00 | - | 588.00 | 56.00 | - | - | - | - | 644.00 |
| TV Broadcasting | 1,556.98 | - | 1,556.98 | - | 1,522.07 | - | - | - | 34.91 |
| Vogue | 643.37 | - | 643.37 | 3,625.00 | 3,252.89 | - | - | - | 1,015.48 |
| Yearbook | (3,044.22) | - | (3,044.22) | 385.00 | 341.75 | - | - | - | (3,000.97) |
| Other Accounts: | | | | | | | | | |
| AP Tests | - | - | - | 744.00 | 744.00 | - | - | - | - |
| Bus Trips | - | - | - | 1,428.00 | 1,228.41 | - | (199.59) | - | - |
| Cosmetology I | 403.72 | - | 403.72 | 7,512.00 | 7,694.37 | - | - | - | 221.35 |
| Culinary Arts | 234.10 | - | 234.10 | - | - | - | - | - | 234.10 |
| Deca | 35.62 | - | 35.62 | 4,255.00 | 3,862.18 | - | (140.00) | - | 288.44 |
| FBLA | 1,046.22 | - | 1,046.22 | 9,853.50 | 9,870.44 | - | - | - | 1,029.28 |
| FCCLA | 552.00 | - | 552.00 | - | - | - | - | - | 552.00 |
| FFA | - | - | - | 7,325.00 | 5,661.00 | - | - | - | 1,664.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Southwind High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Health Science | 638.56 | - | 638.56 | - | - | - | - | - | 638.56 |
| Home Economics | 170.00 | - | 170.00 | - | - | - | - | - | 170.00 |
| HOSA | 977.35 | - | 977.35 | 1,050.00 | 882.38 | - | - | - | 1,144.97 |
| Misc. Clearing | 0.40 | - | 0.40 | - | - | - | - | - | 0.40 |
| Prof. Development | (699.84) | - | (699.84) | - | - | - | - | - | (699.84) |
| PSAT/PLAN | - | - | - | 1,648.00 | 1,265.00 | - | (383.00) | - | - |
| Skills USA | 143.98 | - | 143.98 | 50.00 | - | - | - | - | 193.98 |
| SPED Home Environment | - | - | - | 389.34 | 389.34 | - | - | - | - |
| Title One/NCLB | 81.75 | - | 81.75 | - | 81.87 | - | - | - | (0.12) |
| Voc Fund-Raising | 25.00 | - | 25.00 | - | - | - | - | - | 25.00 |
| Voc. Office Education | 67.77 | - | 67.77 | - | - | - | - | - | 67.77 |
| Total Restricted Fund | 69,093.54 | - | 69,093.54 | 512,186.03 | 499,260.98 | - | (2,669.26) | - | 79,349.33 |
| Total General and Restricted Fund | 159,824.82 | - | 159,824.82 | 545,488.82 | 532,425.94 | 2,669.26 | (2,669.26) | - | 172,887.70 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Trezevant Career - Technology
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 93,428.41 | - | 93,428.41 | 3,123.63 | 1,981.21 | - | - | - | 94,570.83 |
| Restricted Fund: | | | | | | | | | |
| Club Accounts: | | | | | | | | | |
| Blue Ribbon | 139.00 | - | 139.00 | - | - | - | - | - | 139.00 |
| Cosmetology | 37.00 | - | 37.00 | 4,376.00 | 4,255.22 | - | - | - | 157.78 |
| Guidance | 6.70 | - | 6.70 | - | - | - | - | - | 6.70 |
| Honor Society | - | - | - | 545.00 | 545.00 | - | - | - | - |
| Other Accounts: | | | | | | | | | |
| Auto Body | 288.00 | - | 288.00 | - | 154.00 | - | - | - | 134.00 |
| Auto Mechanics | 2,208.00 | - | 2,208.00 | - | 520.64 | - | - | - | 1,687.36 |
| Auto Parts Marketing | 21.00 | - | 21.00 | - | - | - | - | - | 21.00 |
| Bank Saving Deposit | 2,960.23 | - | 2,960.23 | 531.00 | 461.00 | - | - | - | 3,030.23 |
| Banking | 238.00 | - | 238.00 | 155.00 | 136.00 | - | - | - | 257.00 |
| Barbering | 2,402.68 | - | 2,402.68 | 4,931.00 | 5,264.71 | - | - | - | 2,068.97 |
| Consumer Science | 22.00 | - | 22.00 | - | - | - | - | - | 22.00 |
| Cosmetology I | 786.87 | - | 786.87 | 6,357.86 | 6,274.90 | - | - | - | 869.83 |
| Cosmetology II | 1,396.76 | - | 1,396.76 | - | 1,158.51 | - | - | - | 238.25 |
| Culinary Arts | 978.92 | - | 978.92 | 3,403.00 | 3,757.87 | - | - | - | 624.05 |
| Culinary Arts Dual Enrollment | - | - | - | 3,255.35 | 3,070.14 | - | - | - | 185.21 |
| Diesel Mechanics | 648.85 | - | 648.85 | 25.00 | 250.00 | - | - | - | 423.85 |
| Electronics | 74.00 | - | 74.00 | - | - | - | - | - | 74.00 |
| FBLA | 1,142.84 | - | 1,142.84 | 1,349.73 | 1,496.58 | - | - | - | 995.99 |
| Forensic Science | 84.75 | - | 84.75 | - | 84.57 | - | - | - | 0.18 |
| Health Science | 181.37 | - | 181.37 | 841.00 | 669.12 | - | - | - | 353.25 |
| HOSA | - | - | - | 8,302.35 | 7,913.08 | - | - | - | 389.27 |
| HVAC | 37.00 | - | 37.00 | - | - | - | - | - | 37.00 |
| Skills USA | (1,087.33) | - | (1,087.33) | 7,879.55 | 8,594.41 | - | - | - | (1,802.19) |
| Technology Education | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Transportation Logistics | 114.66 | - | 114.66 | 11.89 | 48.00 | - | - | - | 78.55 |
| Welding | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| Total Restricted Fund | 12,751.30 | - | 12,751.30 | 41,963.73 | 44,653.75 | - | - | - | 10,061.28 |
| Total General and Restricted Fund | 106,179.71 | - | 106,179.71 | 45,087.36 | 46,634.96 | - | - | - | 104,632.11 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Trezevant High School
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 15,795.23 | - | 15,795.23 | 25,764.28 | 8,860.08 | 399.16 | - | - | 33,098.59 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 16,769.70 | - | 16,769.70 | 49,769.85 | 53,062.17 | - | 877.32 | - | 14,354.70 |
| Club Accounts: | | | | | | | | | |
| Art Club | 39.00 | - | 39.00 | - | - | - | (39.24) | - | (0.24) |
| Band | (393.96) | - | (393.96) | - | - | - | - | - | (393.96) |
| Baseball Club | 1,154.38 | - | 1,154.38 | 1,000.00 | 1,357.90 | - | (109.71) | - | 686.77 |
| Basketball Club Boys | 3,515.00 | - | 3,515.00 | 2,471.50 | 6,944.93 | - | (695.29) | - | (1,653.72) |
| Basketball Club Girls | 5,394.80 | - | 5,394.80 | 4,483.98 | 10,134.45 | - | (72.32) | - | (327.99) |
| Beta Club | 67.00 | - | 67.00 | - | - | - | (67.00) | - | - |
| Biology Club | 114.00 | - | 114.00 | - | - | - | (114.39) | - | (0.39) |
| Cheerleaders | 22.14 | - | 22.14 | - | 92.13 | - | - | - | (69.99) |
| Chemistry Club | 15.00 | - | 15.00 | - | - | - | (14.85) | - | 0.15 |
| Choir | 374.00 | - | 374.00 | - | - | - | (373.68) | - | 0.32 |
| Class of 2016 | 50.00 | - | 50.00 | - | 1,289.11 | - | - | - | (1,239.11) |
| Class of 2017 | - | - | - | 18,212.70 | 18,459.66 | - | - | - | (246.96) |
| Dance Team | 1,654.04 | - | 1,654.04 | - | - | - | - | - | 1,654.04 |
| Drama Club | 102.00 | - | 102.00 | - | - | - | (102.00) | - | - |
| FBLA | 164.00 | - | 164.00 | - | - | - | - | - | 164.00 |
| Flag Girls | 173.00 | - | 173.00 | - | - | - | (173.33) | - | (0.33) |
| Football Club | 175.91 | - | 175.91 | - | 100.00 | - | - | - | 75.91 |
| Future Teachers Club | 16.00 | - | 16.00 | - | - | - | (16.49) | - | (0.49) |
| Golf Club | 2,400.62 | - | 2,400.62 | 225.00 | 1,762.26 | - | - | - | 863.36 |
| Honor Society | 59.95 | - | 59.95 | 740.00 | 795.48 | - | 325.41 | - | 329.88 |
| JROTC | (298.00) | - | (298.00) | 520.00 | 2,221.60 | - | - | - | (1,999.60) |
| Majorettes | 248.70 | - | 248.70 | - | - | - | - | - | 248.70 |
| Military Club | 57.00 | - | 57.00 | - | - | - | - | - | 57.00 |
| Mr./Miss Trezevant | 319.00 | - | 319.00 | - | 318.00 | - | - | - | 1.00 |
| Ninth Grade Academy | 38.00 | - | 38.00 | - | - | - | (38.00) | - | - |
| Ninth Grade Club | 79.00 | - | 79.00 | - | - | - | - | - | 79.00 |
| Performing Arts Cl | 185.00 | - | 185.00 | - | - | - | (184.95) | - | 0.05 |
| Pom Squad | 107.00 | - | 107.00 | - | - | - | (107.26) | - | (0.26) |
| Prom | - | - | - | 6,090.00 | 5,466.87 | - | - | - | 623.13 |
| Scholarship Fund | 175.00 | - | 175.00 | - | - | - | (174.95) | - | 0.05 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Trezevant High School
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Senior Activities | (2,201.14) | - | (2,201.14) | - | (1,289.11) | - | - | - | (912.03) |
| Softball Club | (667.01) | - | (667.01) | 1,065.00 | 845.85 | - | - | - | (447.86) |
| SPED Club | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Student Council | 68.00 | - | 68.00 | - | 826.57 | - | 758.57 | - | - |
| Teacher Courtesy | (110.74) | - | (110.74) | 110.83 | - | - | - | - | 0.09 |
| Track Club | (582.07) | - | (582.07) | 125.00 | - | - | - | - | (457.07) |
| Volleyball Club | (100.00) | - | (100.00) | - | - | - | - | - | (100.00) |
| We Got Milk Grant | 1,000.00 | - | 1,000.00 | - | 926.44 | - | - | - | 73.56 |
| Other Accounts: | | | | | | | | | |
| Consumer Science | 90.00 | - | 90.00 | - | - | - | - | - | 90.00 |
| Deca | 77.00 | - | 77.00 | - | - | - | (77.00) | - | - |
| FBLA | 6.00 | - | 6.00 | 20.00 | - | - | - | - | 26.00 |
| FCCLA | 910.00 | - | 910.00 | 280.00 | 218.50 | - | - | - | 971.50 |
| FHA Club | 153.00 | - | 153.00 | - | - | - | - | - | 153.00 |
| JROTC Uniforms | 2,776.00 | - | 2,776.00 | - | 776.00 | - | - | - | 2,000.00 |
| SPED Home Environment | (26.24) | - | (26.24) | - | - | - | - | - | (26.24) |
| Title One/NCLB | (321.11) | - | (321.11) | - | - | - | - | - | (321.11) |
| Total Restricted Fund | 33,850.97 | - | 33,850.97 | 85,113.86 | 104,308.81 | - | (399.16) | - | 14,256.86 |
| Total General and Restricted Fund | 49,646.20 | - | 49,646.20 | 110,878.14 | 113,168.89 | 399.16 | (399.16) | - | 47,355.45 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Westwood High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources(Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|-------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 13,403.63 | - | 13,403.63 | 7,882.38 | 10,096.42 | - | - | - | 11,189.59 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 4,575.79 | - | 4,575.79 | 37,915.07 | 39,564.92 | - | - | - | 2,925.94 |
| Club Accounts: | | | | | | | | | |
| Alumni-Westwood | 907.50 | - | 907.50 | 6.95 | 871.40 | - | - | - | 43.05 |
| Athletic Booster | 30.00 | - | 30.00 | - | - | - | - | - | 30.00 |
| Band | 37.00 | - | 37.00 | 1,000.00 | 636.59 | - | - | - | 400.41 |
| Basketball Club Boys | - | - | - | 4,730.00 | 3,081.53 | - | (70.00) | - | 1,578.47 |
| Basketball Club Girls | - | - | - | 2,671.00 | 2,671.00 | - | - | - | - |
| Blue Ribbon | 251.00 | - | 251.00 | - | - | - | - | - | 251.00 |
| Charmette Club | - | - | - | 105.00 | - | - | - | - | 105.00 |
| Cheerleaders | 122.00 | - | 122.00 | 2,582.00 | 2,334.21 | - | - | - | 369.79 |
| Class of 2018 | - | - | - | 771.00 | 717.47 | - | - | - | 53.53 |
| English Club | 1,043.86 | - | 1,043.86 | - | 800.00 | - | - | - | 243.86 |
| Grants-Misc.CALL AUDITING 1ST | 1,000.00 | - | 1,000.00 | - | - | - | - | - | 1,000.00 |
| History Club | 148.96 | - | 148.96 | - | - | - | - | - | 148.96 |
| Honor Society | - | - | - | 1,061.00 | 1,026.91 | - | - | - | 34.09 |
| International Club | 654.00 | - | 654.00 | - | - | - | - | - | 654.00 |
| JROTC | 969.86 | - | 969.86 | - | 164.57 | - | - | - | 805.29 |
| Library Club | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| Lowes | 4,925.00 | - | 4,925.00 | - | 2,259.50 | - | - | - | 2,665.50 |
| Majorettes | 841.00 | - | 841.00 | - | 632.78 | - | - | - | 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 | 191.63 | 191.63 | - | - | - | 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 | 1,876.21 | - | 1,876.21 | 400.00 | 1,058.26 | - | - | - | 1,217.95 |
| PTO | 263.00 | - | 263.00 | - | - | - | - | - | 263.00 |
| Puff N Kids | 416.00 | - | 416.00 | - | 100.00 | - | - | - | 316.00 |
| Retirees Scholarship | 5.00 | - | 5.00 | - | - | - | - | - | 5.00 |
| Scholarship Fund | 1,500.00 | - | 1,500.00 | 3,000.00 | 2,500.00 | - | - | - | 2,000.00 |
| Senior Activities | 1,040.13 | - | 1,040.13 | 24,796.53 | 24,042.86 | - | 70.00 | - | 1,863.80 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Westwood High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Spanish Club | - | - | - | 165.00 | 164.57 | - | - | - | 0.43 |
| STEM Grant | 1,000.00 | - | 1,000.00 | - | 990.00 | - | - | - | 10.00 |
| Student Council | 71.03 | - | 71.03 | 67.60 | - | - | - | - | 138.63 |
| Teens for Peace | 332.00 | - | 332.00 | 2,431.00 | 2,466.61 | - | - | - | 296.39 |
| Yearbook | 73.99 | - | 73.99 | 230.00 | 157.50 | - | - | - | 146.49 |
| Other Accounts: | | | | | | | | | |
| ACT | - | - | - | 1,445.00 | 1,445.00 | - | - | - | - |
| Bus Trips | - | - | - | 738.00 | 738.00 | - | - | - | - |
| Deca | 195.00 | - | 195.00 | - | - | - | - | - | 195.00 |
| FBLA | 27.38 | - | 27.38 | 3,261.95 | 3,008.48 | - | - | - | 280.85 |
| FCCLA | 290.00 | - | 290.00 | - | - | - | - | - | 290.00 |
| Forensic Science | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| Title One/NCLB | (205.69) | - | (205.69) | 205.69 | - | - | - | - | - |
| Total Restricted Fund | 23,168.02 | - | 23,168.02 | 87,774.42 | 91,623.79 | - | - | - | 19,318.65 |
| Total General and Restricted Fund | 36,571.65 | - | 36,571.65 | 95,656.80 | 101,720.21 | - | - | - | 30,508.24 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
White Station High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 255,617.09 | - | 255,617.09 | 56,315.70 | 52,215.37 | 15,573.62 | - | - | 275,291.04 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 52,381.81 | - | 52,381.81 | 181,769.74 | 208,578.33 | - | 100.00 | - | 25,673.22 |
| Club Accounts: | | | | | | | | | |
| Amnesty Group | 125.00 | - | 125.00 | - | - | - | - | - | 125.00 |
| Band | 4,863.12 | - | 4,863.12 | 18,681.95 | 21,212.20 | - | - | - | 2,332.87 |
| Bible Club | 45.00 | - | 45.00 | - | - | - | - | - | 45.00 |
| Biology Club | 471.68 | - | 471.68 | 3,244.00 | 3,515.41 | - | - | - | 200.27 |
| Blue Ribbon | 79.00 | - | 79.00 | - | - | - | - | - | 79.00 |
| Cheerleaders | 345.42 | - | 345.42 | 29,896.55 | 24,916.05 | - | - | - | 5,325.92 |
| Chemistry Club | 1,606.32 | - | 1,606.32 | 3,717.00 | 2,115.66 | - | - | - | 3,207.66 |
| Child Advocacy Club | 586.85 | - | 586.85 | 638.58 | 887.90 | - | - | - | 337.53 |
| Choir | 20.00 | - | 20.00 | 17,006.77 | 15,811.72 | - | - | - | 1,215.05 |
| Class of 2016 | 138.51 | - | 138.51 | - | - | - | (138.51) | - | - |
| Class of 2017 | - | - | - | 10,160.00 | 9,137.00 | - | - | - | 1,023.00 |
| CLUE | 11.00 | - | 11.00 | - | - | - | - | - | 11.00 |
| Community Service Club | 1,592.00 | - | 1,592.00 | 125.40 | - | - | - | - | 1,717.40 |
| Dance Team | 3,079.00 | - | 3,079.00 | 19,563.90 | 22,642.38 | - | - | - | 0.52 |
| Deaf Drama Club | 1,198.90 | - | 1,198.90 | - | - | - | - | - | 1,198.90 |
| Deaf Ed Dept. Club | 864.51 | - | 864.51 | - | 328.19 | - | - | - | 536.32 |
| Deaf Reunion | 42.56 | - | 42.56 | - | - | - | - | - | 42.56 |
| Environmental Club | 86.00 | - | 86.00 | - | - | - | - | - | 86.00 |
| FBLA | 1,693.82 | - | 1,693.82 | 22,072.79 | 20,508.22 | - | - | - | 3,258.39 |
| French Club | 214.36 | - | 214.36 | 42,882.52 | 42,778.30 | - | - | - | 318.58 |
| German Club | 51.65 | - | 51.65 | - | - | - | - | - | 51.65 |
| Gospel Choir | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Graduation | 24,894.02 | - | 24,894.02 | 48,714.60 | 35,414.48 | - | - | - | 38,194.14 |
| Grants-Misc.CALL AUDITING 1ST | 68.00 | - | 68.00 | - | - | - | - | - | 68.00 |
| Green Team | 7.50 | - | 7.50 | 705.91 | 515.75 | - | - | - | 197.66 |
| History Club | 3.00 | - | 3.00 | - | - | - | - | - | 3.00 |
| Honor Society | 2,054.36 | - | 2,054.36 | 5,255.00 | 2,923.49 | - | (196.00) | - | 4,189.87 |
| Illustration Club | 77.00 | - | 77.00 | 1,365.00 | 1,442.03 | - | - | - | (0.03) |
| Indian Club | 774.01 | - | 774.01 | 1,134.65 | 1,023.22 | - | - | - | 885.44 |
| International Club | 374.00 | - | 374.00 | - | - | - | - | - | 374.00 |
| Japanese Club | 3,606.00 | - | 3,606.00 | 328.00 | 360.00 | - | - | - | 3,574.00 |
| Knowledge Bowl | 2,814.25 | - | 2,814.25 | 2,344.75 | 2,338.52 | - | - | - | 2,820.48 |
| Landscaping | 691.00 | - | 691.00 | - | - | - | - | - | 691.00 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
White Station High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Latin Club | 2,815.70 | - | 2,815.70 | 4,623.55 | 5,079.55 | - | - | - | 2,359.70 |
| Leadership | 1,059.61 | - | 1,059.61 | 3,050.07 | 3,644.72 | - | - | - | 464.96 |
| Library Club | 26.00 | - | 26.00 | - | - | - | - | - | 26.00 |
| Lowes | 1,682.78 | - | 1,682.78 | 0.50 | 1,683.28 | - | - | - | - |
| Make-a-Wish | 403.24 | - | 403.24 | 5,438.31 | 5,546.25 | - | - | - | 295.30 |
| Math Club | 356.00 | - | 356.00 | 5,252.00 | 216.00 | - | - | - | 5,392.00 |
| Math Contest | 1,590.12 | - | 1,590.12 | 1,641.35 | 973.00 | - | - | - | 2,258.47 |
| Military Club | 707.90 | - | 707.90 | 4,080.72 | 4,788.39 | - | - | - | 0.23 |
| Mu Alpha Theta | (49.90) | - | (49.90) | - | - | - | - | - | (49.90) |
| Multi-Cultural Club | 87.00 | - | 87.00 | - | - | - | - | - | 87.00 |
| Music | - | - | - | 7,890.37 | 6,308.40 | - | - | - | 1,581.97 |
| Newspaper Club | 1.72 | - | 1.72 | 4,480.00 | 3,889.50 | - | 70.00 | - | 662.22 |
| Ninth Grade Academy | 275.00 | - | 275.00 | - | - | - | - | - | 275.00 |
| Optimist Club | 787.65 | - | 787.65 | - | - | - | - | - | 787.65 |
| Orchestra | 1,786.83 | - | 1,786.83 | 5,650.00 | 3,089.99 | - | - | - | 4,346.84 |
| Pan African Studies | 250.00 | - | 250.00 | - | 85.98 | - | - | - | 164.02 |
| Physics | 619.75 | - | 619.75 | 2,386.67 | 2,981.03 | - | - | - | 25.39 |
| Prom | 11,448.00 | - | 11,448.00 | 26,775.00 | 22,371.01 | - | - | - | 15,851.99 |
| 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 | 8,183.13 | - | 8,183.13 | 333.33 | 3,832.22 | - | (55.40) | - | 4,628.84 |
| Rotary Grant | 306.00 | - | 306.00 | - | - | - | - | - | 306.00 |
| Rugby | 436.29 | - | 436.29 | - | - | - | - | - | 436.29 |
| Scholarship Fund | 250.00 | - | 250.00 | - | (100.00) | - | - | - | 350.00 |
| School Beautification | 2,885.80 | - | 2,885.80 | - | 60.23 | - | - | - | 2,825.57 |
| Science Club | 840.08 | - | 840.08 | 620.00 | 1,262.78 | - | - | - | 197.30 |
| Science Olympiad | 1,030.49 | - | 1,030.49 | 11,549.35 | 10,724.20 | - | - | - | 1,855.64 |
| Scribbler Club | 807.68 | - | 807.68 | 6,812.89 | 987.57 | - | (70.00) | - | 6,563.00 |
| SECME | - | - | - | 625.00 | 406.00 | - | 518.75 | - | 737.75 |
| Sign Language | 33.00 | - | 33.00 | - | - | - | - | - | 33.00 |
| Social Studies | 40.00 | - | 40.00 | - | - | - | - | - | 40.00 |
| Spanish Club | 269.50 | - | 269.50 | 498.00 | 341.09 | - | - | - | 426.41 |
| Spanish Honor Soc. | 506.60 | - | 506.60 | 900.00 | 407.40 | - | - | - | 999.20 |
| Spectrum | 104.00 | - | 104.00 | - | - | - | - | - | 104.00 |
| Speech Club | 50.00 | - | 50.00 | - | - | - | - | - | 50.00 |
| Step Team | 1,935.25 | - | 1,935.25 | 998.00 | 1,204.00 | - | (100.00) | - | 1,629.25 |
| Student Council | 4,269.77 | - | 4,269.77 | 3,021.81 | 5,886.56 | - | 100.00 | - | 1,505.02 |
| Summer Prep | 7,789.57 | - | 7,789.57 | 1,550.00 | 6,449.77 | - | - | - | 2,889.80 |

See Independent Auditor's Report

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
White Station High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|--------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Teacher Courtesy | 505.42 | - | 505.42 | 868.00 | 224.94 | - | - | - | 1,148.48 |
| Technical Honor Society | - | - | - | 560.79 | - | - | - | - | 560.79 |
| Technology | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| Teen Living | - | - | - | - | 469.04 | - | 1,961.91 | - | 1,492.87 |
| Thespians | 10,031.68 | - | 10,031.68 | 5,450.00 | 4,274.37 | - | (155.50) | - | 11,051.81 |
| UNICEF | 338.37 | - | 338.37 | 382.22 | 720.17 | - | - | - | 0.42 |
| United Nations | 946.11 | - | 946.11 | 23,822.71 | 22,379.19 | - | - | - | 2,389.63 |
| Yearbook | - | - | - | 1,150.00 | - | - | - | - | 1,150.00 |
| Other Accounts: | | | | | | | | | |
| ACT | - | - | - | 7,700.00 | 1,813.87 | - | (5,886.13) | - | - |
| AP Tests | - | - | - | 119,079.50 | 110,201.32 | - | (8,878.18) | - | - |
| Deca | 18,550.87 | - | 18,550.87 | 69,816.00 | 72,405.88 | - | - | - | 15,960.99 |
| FBLA | 420.00 | - | 420.00 | - | - | - | - | - | 420.00 |
| FCCLA | 315.96 | - | 315.96 | 20,497.63 | 20,547.24 | - | - | - | 266.35 |
| Home Economics | 4.97 | - | 4.97 | 1,915.59 | 1,920.56 | - | - | - | - |
| HOSA | 1,210.00 | - | 1,210.00 | - | - | - | - | - | 1,210.00 |
| Misc. Clearing | - | - | - | 3,571.95 | 1,060.77 | - | (2,511.18) | - | - |
| PSAT/PLAN | - | - | - | 6,509.00 | 6,175.62 | - | (333.38) | - | - |
| TSA | 41.00 | - | 41.00 | - | - | - | - | - | 41.00 |
| Total Restricted Fund | 191,177.59 | - | 191,177.59 | 769,107.42 | 750,760.74 | - | (15,573.62) | - | 193,950.65 |
| Total General and Restricted Fund | 446,794.68 | - | 446,794.68 | 825,423.12 | 802,976.11 | 15,573.62 | (15,573.62) | - | 469,241.69 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Whitehaven High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|------------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 250,669.50 | - | 250,669.50 | 37,129.64 | 28,973.75 | 24,338.04 | - | - | 283,163.43 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 93,368.32 | - | 93,368.32 | 139,077.10 | 102,578.91 | - | - | - | 129,866.51 |
| Club Accounts: | | | | | | | | | |
| Arabic Club | 60.00 | - | 60.00 | - | - | - | - | - | 60.00 |
| Art Club | 2,106.52 | - | 2,106.52 | 2,074.00 | 2,326.69 | - | - | - | 1,853.83 |
| ATSP Suspension Prog | 2,676.00 | - | 2,676.00 | - | - | - | - | - | 2,676.00 |
| Band | 3.30 | - | 3.30 | - | - | - | - | - | 3.30 |
| Basketball Club Boys | (171.18) | - | (171.18) | 171.75 | - | - | - | - | 0.57 |
| Beta Club | 1,439.00 | - | 1,439.00 | - | - | - | - | - | 1,439.00 |
| Bridge Builders | 18.00 | - | 18.00 | - | - | - | - | - | 18.00 |
| Cheerleaders | 9,324.52 | - | 9,324.52 | 76,798.00 | 77,501.45 | - | - | - | 8,621.07 |
| Chess Club | 45.00 | - | 45.00 | - | - | - | - | - | 45.00 |
| Choir | 379.55 | - | 379.55 | 16,207.00 | 15,685.20 | - | - | - | 901.35 |
| Class of 2016 | 24,065.57 | - | 24,065.57 | - | 734.53 | - | (23,331.04) | - | - |
| Class of 2017 | 50.00 | - | 50.00 | 153,924.97 | 147,081.97 | - | - | - | 6,893.00 |
| Computer Club | 32.00 | - | 32.00 | - | - | - | - | - | 32.00 |
| Cosmetology | 11.00 | - | 11.00 | 3,791.00 | 3,061.24 | - | - | - | 740.76 |
| 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 | 524.07 | - | 524.07 | 1,909.00 | 1,704.18 | - | - | - | 728.89 |
| Exceptional Children | 852.00 | - | 852.00 | - | - | - | - | - | 852.00 |
| Exxon Grant | 500.00 | - | 500.00 | - | - | - | - | - | 500.00 |
| FBLA | - | - | - | 35.00 | 35.00 | - | - | - | - |
| Flag Girls | 65.00 | - | 65.00 | - | - | - | - | - | 65.00 |
| Football Club | 55.00 | - | 55.00 | - | - | - | - | - | 55.00 |
| French Club | 25.00 | - | 25.00 | 3,990.01 | 4,015.38 | - | - | - | (0.37) |
| Future Teachers Club | 359.00 | - | 359.00 | - | - | - | - | - | 359.00 |
| Gospel Choir | 16.37 | - | 16.37 | - | - | - | - | - | 16.37 |
| Guidance | 10,989.59 | - | 10,989.59 | 12,018.64 | 13,151.39 | - | - | - | 9,856.84 |
| History Club | 555.00 | - | 555.00 | - | - | - | - | - | 555.00 |
| Honor Society | 56.60 | - | 56.60 | 1,800.00 | 1,471.69 | - | - | - | 384.91 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Whitehaven High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| International Club | 76.96 | - | 76.96 | 520.00 | 518.94 | - | - | - | 78.02 |
| JROTC | 578.67 | - | 578.67 | 180.00 | 424.98 | - | - | - | 333.69 |
| Key Club | 1,082.50 | - | 1,082.50 | 2,840.00 | 2,581.99 | - | - | - | 1,340.51 |
| Library Club | 10.00 | - | 10.00 | - | - | - | - | - | 10.00 |
| Locque Club | 85.00 | - | 85.00 | - | - | - | - | - | 85.00 |
| Mu Alpha Theta | 360.00 | - | 360.00 | 60.00 | 159.50 | - | - | - | 260.50 |
| Music | 103.00 | - | 103.00 | - | - | - | - | - | 103.00 |
| Newspaper Club | - | - | - | 45.00 | - | - | - | - | 45.00 |
| Orchestra | 33.40 | - | 33.40 | 300.00 | - | - | - | - | 333.40 |
| Pom Squad | 263.00 | - | 263.00 | 18,432.00 | 14,616.66 | - | - | - | 4,078.34 |
| 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 | - | - | - | - | - | 20.97 |
| Science Club | 726.00 | - | 726.00 | - | - | - | - | - | 726.00 |
| Science-Ratchford | 197.00 | - | 197.00 | - | - | - | - | - | 197.00 |
| 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 | - | - | - | - | - | 1,035.00 |
| Special Grant | 1,546.00 | - | 1,546.00 | - | - | - | - | - | 1,546.00 |
| Student Council | 6,998.38 | - | 6,998.38 | 4,070.00 | 5,174.76 | - | - | - | 5,893.62 |
| T I Grant | 163.00 | - | 163.00 | - | - | - | - | - | 163.00 |
| Teacher Courtesy | - | - | - | 185.00 | 139.19 | - | - | - | 45.81 |
| Technical Honor Society | 10.00 | - | 10.00 | 1,293.00 | 1,202.97 | - | - | - | 100.03 |
| Teens for Peace | 27.00 | - | 27.00 | - | - | - | - | - | 27.00 |
| Thespians | 1,705.00 | - | 1,705.00 | 6,476.00 | 1,274.95 | - | - | - | 6,906.05 |
| W Club | 84.00 | - | 84.00 | 1,088.00 | 603.05 | - | - | - | 568.95 |
| WHS Book Club | 73.00 | - | 73.00 | - | - | - | - | - | 73.00 |
| Yearbook | 1,475.02 | - | 1,475.02 | 455.00 | 229.90 | - | - | - | 1,700.12 |
| Other Accounts: | | | | | | | | | |
| AP Tests | 940.00 | - | 940.00 | 5,609.00 | 5,677.00 | - | (872.00) | - | - |
| Auto Mechanics | 484.00 | - | 484.00 | 303.00 | 84.00 | - | - | - | 703.00 |
| Barbering | 936.00 | - | 936.00 | 435.00 | 484.87 | - | - | - | 886.13 |
| Bus Trips | - | - | - | 78.00 | 77.90 | - | - | - | 0.10 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Whitehaven High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|--------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| CADD | 707.45 | - | 707.45 | 317.00 | 254.99 | - | - | - | 769.46 |
| Charity Drives | 1,747.00 | - | 1,747.00 | 2,006.00 | 834.00 | - | - | - | 2,919.00 |
| Child Care | 26.00 | - | 26.00 | - | - | - | - | - | 26.00 |
| Cosmetology I | 2,703.19 | - | 2,703.19 | 3,020.00 | 3,072.55 | - | - | - | 2,650.64 |
| Cosmetology II | 2,022.00 | - | 2,022.00 | - | - | - | - | - | 2,022.00 |
| Deca | 3,120.25 | - | 3,120.25 | 36,030.00 | 35,021.68 | - | - | - | 4,128.57 |
| FBLA | 2.21 | - | 2.21 | 14,948.19 | 12,831.57 | - | - | - | 2,118.83 |
| FCCLA | 252.00 | - | 252.00 | 1,139.00 | 892.93 | - | - | - | 498.07 |
| PSAT/PLAN | 422.00 | - | 422.00 | 4,485.00 | 4,350.00 | - | (135.00) | - | 422.00 |
| 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 |
| Total Restricted Fund | 182,812.23 | - | 182,812.23 | 516,110.66 | 459,856.01 | - | (24,338.04) | - | 214,728.84 |
| Total General and Restricted Fund | 433,481.73 | - | 433,481.73 | 553,240.30 | 488,829.76 | 24,338.04 | (24,338.04) | - | 497,892.27 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Wooddale High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|-------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| General Fund | 101,179.30 | - | 101,179.30 | 20,506.51 | 24,562.54 | 5.24 | - | - | 97,128.51 |
| Restricted Fund: | | | | | | | | | |
| Athletic Activity | 30,930.51 | - | 30,930.51 | 43,176.68 | 37,954.68 | - | - | - | 36,152.51 |
| Club Accounts: | | | | | | | | | |
| Art Club | 61.00 | - | 61.00 | - | - | - | - | - | 61.00 |
| Aviation Academy | 74.88 | - | 74.88 | 1,434.69 | 1,248.12 | - | - | - | 261.45 |
| Aviation Donations | 11,120.00 | - | 11,120.00 | - | 77.89 | - | - | - | 11,042.11 |
| Band | 805.31 | - | 805.31 | 2,389.00 | 2,311.82 | - | - | - | 882.49 |
| Biology Club | 2,051.00 | - | 2,051.00 | - | - | - | - | - | 2,051.00 |
| Cheerleaders | 1,517.74 | - | 1,517.74 | 7,633.00 | 6,014.40 | - | - | - | 3,136.34 |
| Chemistry Club | 659.00 | - | 659.00 | 880.00 | 886.46 | - | - | - | 652.54 |
| Choir | 285.00 | - | 285.00 | - | - | - | - | - | 285.00 |
| Class of 2015 | 102.40 | - | 102.40 | - | - | - | - | - | 102.40 |
| Class of 2016 | 741.42 | - | 741.42 | - | 603.64 | - | (5.24) | - | 132.54 |
| Class of 2017 | - | - | - | 56,136.91 | 49,711.98 | - | - | - | 6,424.93 |
| Dance Team | 109.00 | - | 109.00 | - | - | - | - | - | 109.00 |
| Drama Club | 352.00 | - | 352.00 | - | - | - | - | - | 352.00 |
| English Honors | 338.00 | - | 338.00 | - | - | - | - | - | 338.00 |
| ESL | 24.00 | - | 24.00 | - | - | - | - | - | 24.00 |
| FBLA | 25.00 | - | 25.00 | - | 14.00 | - | - | - | 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 | 998.72 | - | 998.72 | 1,070.00 | 1,844.43 | - | - | - | 224.29 |
| HS Trans Pl Grant | 2,592.00 | - | 2,592.00 | - | - | - | - | - | 2,592.00 |
| International Club | 139.25 | - | 139.25 | 485.00 | 475.00 | - | - | - | 149.25 |
| Just Say No | 689.40 | - | 689.40 | - | 130.00 | - | - | - | 559.40 |
| Key Club | 652.00 | - | 652.00 | - | - | - | - | - | 652.00 |
| Laura Bush Grant | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Library Club | 28.00 | - | 28.00 | - | - | - | - | - | 28.00 |
| Majorettes | 427.24 | - | 427.24 | 1,408.00 | 1,189.10 | - | - | - | 646.14 |
| Math Club | 248.00 | - | 248.00 | - | - | - | - | - | 248.00 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Wooddale High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|------------------------|---------------------------|-----------------------------|---------------------------------------|----------|--------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| Military Club | 442.29 | - | 442.29 | 5,044.50 | 3,903.57 | - | - | - | 1,583.22 |
| 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 | - | - | - | - | - | 284.00 |
| Prom | 300.00 | - | 300.00 | 80.00 | - | - | - | - | 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 | 305.00 | - | 305.00 | 886.00 | 767.18 | - | - | - | 423.82 |
| Spanish Club | 128.50 | - | 128.50 | 807.00 | 873.79 | - | - | - | 61.71 |
| SPED Club | 510.17 | - | 510.17 | - | 394.60 | - | - | - | 115.57 |
| Speech Club | 2.00 | - | 2.00 | - | - | - | - | - | 2.00 |
| STEM Club | - | - | - | 1,190.00 | 1,125.00 | - | - | - | 65.00 |
| Step Team | 17.00 | - | 17.00 | - | - | - | - | - | 17.00 |
| Student Council | 3,334.70 | - | 3,334.70 | - | 1,542.80 | - | - | - | 1,791.90 |
| 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 |
| Other Accounts: | | | | | | | | | |
| AP Tests | (186.00) | - | (186.00) | - | - | - | - | - | (186.00) |
| Charity Drives | 151.00 | - | 151.00 | 991.00 | 666.00 | - | - | - | 476.00 |
| Deca | 8.50 | - | 8.50 | 2,230.10 | 2,203.11 | - | - | - | 35.49 |
| FBLA | 613.20 | - | 613.20 | - | - | - | - | - | 613.20 |
| FCCLA | 12.14 | - | 12.14 | 299.85 | 197.75 | - | - | - | 114.24 |
| FHA Club | 243.00 | - | 243.00 | - | - | - | - | - | 243.00 |
| Home Economics | 1.00 | - | 1.00 | - | - | - | - | - | 1.00 |
| Home Economics II | 519.50 | - | 519.50 | - | 186.78 | - | - | - | 332.72 |
| JROTC Uniforms | - | - | - | 243.09 | 243.09 | - | - | - | - |
| 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 |

Shelby County Schools
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
Wooddale High
June 30, 2017

| | Fund Balances 7/1/2016 | Prior Period Adjustments | Adjusted Fund Balances 7/1/2016 | Revenues | Expenditures | Other Financing Sources (Uses) | | Change {Increase (Decrease)} in Inventory | Fund Balances 6/30/2017 |
|--|---------------------------|-----------------------------|---------------------------------------|-------------------|-------------------|--------------------------------|------------------|--|----------------------------|
| | | | | | | Transfers In | Transfers Out | | |
| TSA | 585.70 | - | 585.70 | - | - | - | - | - | 585.70 |
| Total Restricted Fund | 67,162.46 | - | 67,162.46 | 126,384.82 | 114,565.19 | - | (5.24) | - | 78,976.85 |
| Total General and Restricted Fund | 168,341.76 | - | 168,341.76 | 146,891.33 | 139,127.73 | 5.24 | (5.24) | - | 176,105.36 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|-------------------|---|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| ELEMENTARY | | | | | | | |
| A.B. HILL | Target | \$ 491.50 | \$ - | \$ - | \$ - | \$ - | \$ 491.50 |
| A.B. HILL | International Paper | - | - | - | - | - | - |
| 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 | - |
| ALCY | Gen Youth Foundation | 32.69 | - | - | - | 32.69 | 0.00 |
| ALTON | Target | 773.02 | - | - | - | - | 773.02 |
| ALTON | State of Tennessee Arts Commission | - | - | - | - | - | - |
| ALTON | Gen Youth Foundation | 1,000.00 | - | - | - | 701.09 | 298.91 |
| BALMORAL RIDGEWAY | Gen Youth Foundation | 3.71 | - | - | - | - | 3.71 |
| BALMORAL RIDGEWAY | Rotary Grant | (106.50) | - | - | 106.50 | - | - |
| BALMORAL RIDGEWAY | Walmart | 936.16 | - | - | - | - | 936.16 |
| BALMORAL RIDGEWAY | Memphis Art Council | - | - | - | - | - | - |
| BARRET CHAPEL | Greater Memphis Grant | - | - | - | - | - | - |
| 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 |
| BELLE FOREST | TN Arts Commission | - | 3,000.00 | - | - | 3,000.00 | - |
| BERCLAIR | Community Enhancement | 544.99 | - | - | - | - | 544.99 |
| 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 | (496.43) | - | - | 496.43 | - | - |
| BETHEL GROVE | Outdoor Classroom Grant | (154.15) | 154.15 | - | 154.15 | - | 154.15 |
| BETHEL GROVE | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| BROOKMEADE | Target Field Trip | - | - | - | - | - | - |
| BROOKMEADE | 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 | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| BRUCE | Tennessee Arts Comm | - | 2,981.00 | - | - | 2,981.00 | - |
| CALDWELL-GUTHRIE | GEN/Youth Foundation | 8.85 | - | - | - | 8.85 | - |
| CALDWELL-GUTHRIE | IOBY Grant | 1,503.88 | - | - | - | 1,503.88 | - |
| CARNES | Calvary Outreach | 10,797.79 | - | - | - | - | 10,797.79 |
| CARNES | Gen Youth Foundation | 29.02 | - | - | - | - | 29.02 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|-----------------|---|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| CARNES | Laura Bush Foundation for America's Libraries | 6,800.00 | - | - | - | 6,753.30 | 46.70 |
| CHARJEAN | Junior League | 32.58 | - | - | - | - | 32.58 |
| CHARJEAN | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| CHEROKEE | River Arts Fest Inc | 500.00 | - | - | - | - | 500.00 |
| CHEROKEE | Innovative Teaching Grant | - | 1,250.00 | - | - | 1,244.34 | 5.66 |
| CHIMNEYROCK | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| COLEMAN | TI Grant | 489.85 | - | - | - | - | 489.85 |
| COLEMAN | Reading Pals | (1,353.15) | - | - | 1,353.15 | - | - |
| 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 | 236.31 | - | - | - | 93.10 | 143.21 |
| CORDOVA | Gen Youth Foundation | 1,000.00 | - | - | - | 465.04 | 534.96 |
| CORDOVA | Exxon Mobil | 500.00 | 500.00 | - | - | 450.00 | 550.00 |
| CORO LAKE | IBM Grant | - | - | - | - | - | - |
| CORO LAKE | Exxon Mobil Grant | - | - | - | - | - | - |
| CROMWELL | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| CRUMP | Gen Youth Foundation | - | - | - | - | - | - |
| CRUMP | Nike Go | 300.00 | - | - | - | - | 300.00 |
| CRUMP | Comcast Cares | - | 2,184.67 | - | - | 2,184.67 | - |
| CUMMINGS | Gen Youth Foundation | - | 68.82 | - | - | - | 68.82 |
| DELANO OPTIONAL | Junior League-McA/Boyd | 147.79 | - | - | - | - | 147.79 |
| DELANO OPTIONAL | Junior League-Dennis | (8.33) | - | - | 8.33 | - | - |
| 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 |
| DENVER | Gen Youth Foundation | - | - | - | - | - | - |
| DENVER | Grant | - | - | - | - | - | - |
| DEXTER | Exxon | 500.00 | - | - | - | - | 500.00 |
| 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 | Rotary | - | - | - | - | - | - |
| DOWNTOWN | Auto Zone | 222.80 | - | - | - | - | 222.80 |
| DOWNTOWN | Betty Brinson | 581.23 | - | - | - | - | 581.23 |
| DOWNTOWN | Junior League | 225.82 | - | - | - | - | 225.82 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|----------------|-----------------------------------|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| DOWNTOWN | TN Arts Commission | - | 1,025.00 | - | - | 1,025.00 | - |
| DOWNTOWN | Blue Ribbon | (37.46) | - | - | 37.46 | - | - |
| DOWNTOWN | Gen Youth Foundation | 434.91 | - | - | - | - | 434.91 |
| E.A. HARROLD | Technology Grant | - | - | - | - | - | - |
| E.A. HARROLD | S.C.S. Education Foundation Grant | - | - | - | - | - | - |
| E.A. HARROLD | Dollar General | - | - | - | - | - | - |
| E.A. HARROLD | Target | - | - | - | - | - | - |
| E.E. JETER | Exxon Grant | 164.67 | - | - | - | - | 164.67 |
| E.E. JETER | Target Grant | 145.45 | - | - | - | - | 145.45 |
| E.E. JETER | Gen Youth Foundation | - | - | - | - | - | - |
| EGYPT | Toyota Grants | 152.68 | - | - | - | - | 152.68 |
| EGYPT | Exxon Grant | 623.28 | - | - | - | - | 623.28 |
| EGYPT | RFIS | (176.08) | 287.17 | - | 176.08 | 145.00 | 142.17 |
| EGYPT | Blue Ribbon | (50.90) | - | - | 50.90 | - | - |
| EGYPT | School Beautification | 150.00 | - | - | - | - | 150.00 |
| EGYPT | Gen Youth Foundation | 0.72 | - | - | - | - | 0.72 |
| EGYPT | TN Arts Commission | - | 2,481.00 | - | - | 2,481.00 | - |
| EVANS | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| 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 | (744.02) | - | - | 744.02 | - | - |
| FORD ROAD | Gen Youth Foundation | 69.94 | - | - | - | - | 69.94 |
| FORD ROAD | Junior League of Memphis | - | - | - | - | - | - |
| FOX MEADOWS | Gen Youth Foundation | 916.05 | - | - | - | 249.75 | 666.30 |
| GARDENVIEW | Blue Ribbon | 976.15 | - | - | - | 210.50 | 765.65 |
| GARDENVIEW | Exxon Mobile | 1,103.07 | - | - | - | - | 1,103.07 |
| GARDENVIEW | Target Grant | 27.78 | - | - | - | - | 27.78 |
| GARDENVIEW | Trustmark Bank | - | - | 331.21 | - | - | 331.21 |
| GARDENVIEW | Gen Youth Foundation | 60.91 | - | - | - | - | 60.91 |
| GARDENVIEW | Target Field Trip Grant | 51.86 | - | - | - | - | 51.86 |
| GERMANSHIRE | Junior League of Memphis | 5.05 | - | - | - | - | 5.05 |
| GERMANSHIRE | Exxon Mobil | 500.00 | - | - | - | - | 500.00 |
| GERMANSHIRE | Nike | (54.46) | - | - | 297.13 | 242.67 | - |
| GERMANSHIRE | School Beautification | 76.97 | - | - | - | - | 76.97 |
| GERMANTOWN | SCEF Race for Education | 490.00 | - | - | - | 314.73 | 175.27 |
| GERMANTOWN | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| GERMANTOWN | River Arts Fest Inc | - | 500.00 | - | - | - | 500.00 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|---------------|------------------------------------|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| GERMANTOWN | Junior League of Memphis | - | 250.00 | - | - | - | 250.00 |
| GETWELL | Gen Youth Foundation | 1,000.00 | - | - | - | 817.91 | 182.09 |
| GETWELL | Excell Petroleum | 1,000.00 | - | - | - | - | 1,000.00 |
| GETWELL | TN Arts Commission | - | 2,100.00 | - | - | 2,100.00 | - |
| GOODLETT | Target Field Trip | 700.00 | 700.00 | - | - | 697.29 | 702.71 |
| GOODLETT | Exxon Grant | 862.49 | - | - | - | - | 862.49 |
| GOODLETT | Nike Grant | - | - | - | - | - | - |
| GRACELAND | Target Field Trip | - | - | - | - | - | - |
| GRAHAMWOOD | Fed Ex | (4,709.19) | - | - | 4,709.19 | - | - |
| GRAHAMWOOD | Exxon | 588.00 | - | - | - | - | 588.00 |
| GRAHAMWOOD | Target Grant | 392.86 | 700.00 | - | - | 704.76 | 388.10 |
| GRAHAMWOOD | Gen Youth Foundation | 79.44 | - | - | - | - | 79.44 |
| GUTHRIE | Target Grant | - | - | - | - | - | - |
| HAMILTON | Exxon Grant | 750.00 | - | - | - | - | 750.00 |
| HAMILTON | Lowe's Grant | 1,199.31 | - | - | - | 1,194.90 | 4.41 |
| HAMILTON | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| HANLEY | Exxon Mobil | - | - | - | - | - | - |
| HAWKINS MILLS | Gen Youth Foundation | (49.55) | - | 49.55 | 49.55 | - | 49.55 |
| HAWKINS MILLS | TN Arts Commission | - | 1,670.00 | - | - | 1,670.00 | - |
| 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 |
| 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 | 1,000.00 | - | - | - | 834.97 | 165.03 |
| IDLEWILD | Exxon Mobil | 1,000.00 | - | - | - | 981.95 | 18.05 |
| IDLEWILD | Monarchs in the Class | 9.59 | - | - | - | - | 9.59 |
| IDLEWILD | Landers Auto Group | 300.00 | - | - | - | - | 300.00 |
| 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 | Crayola Grant | - | - | - | - | - | - |
| KATE BOND | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| KATE BOND | State of TN | 348.90 | - | - | - | 164.05 | 184.85 |
| KATE BOND | Scholarship America | - | - | - | - | - | - |
| KEYSTONE | Lowes Charitable | 361.27 | - | - | - | - | 361.27 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|------------------|---|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| KEYSTONE | TN Foundation | 207.12 | - | - | - | - | 207.12 |
| KEYSTONE | Gen Youth Foundation | 51.75 | - | - | - | - | 51.75 |
| KEYSTONE | TN Arts Commission | - | - | - | - | - | - |
| KINGSBURY | Gen Youth Foundation | 1,000.00 | - | - | - | 663.46 | 336.54 |
| KINGSBURY | Race for Education | 35.00 | - | - | - | - | 35.00 |
| KINGSBURY | Tennessee Foundation for Agriculture in the Classroom | 228.54 | 250.00 | 60.90 | - | 460.78 | 78.66 |
| KINGSBURY | TN Arts Commission | - | - | - | - | - | - |
| KINGSBURY | LOWE'S Tool Box for Education | - | 2,500.00 | - | - | 758.54 | 1,741.46 |
| KLONDIKE | Junior League | - | - | - | - | - | - |
| KNIGHT ROAD | Whole Kids Foundation | 1,283.26 | - | - | - | - | 1,283.26 |
| KNIGHT ROAD | Target | 93.00 | - | - | - | - | 93.00 |
| KNIGHT ROAD | Gen Youth Foundation | 24.34 | - | - | - | - | 24.34 |
| LAROSE | Exxon Mobil | 1,000.00 | - | - | - | - | 1,000.00 |
| LAROSE | Gen Youth Foundation | 1.00 | - | - | - | - | 1.00 |
| LAROSE | TN Arts Commission | - | 3,000.00 | - | - | 3,000.00 | - |
| LEVI | Target Grant | 7.43 | 14.24 | - | - | - | 21.67 |
| 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 | Junior League of Memphis | - | - | - | - | - | - |
| LEVI | SCEF Race for Education | - | - | - | - | - | - |
| LEVI | The Mockingbird Foundation | - | 5,000.00 | - | - | - | 5,000.00 |
| LEVI | SCS Ed. Foundation | - | 1,200.00 | - | - | - | 1,200.00 |
| LEVI | Charlie Lovett Fund for drama | - | - | - | - | - | - |
| LEVI | TN Arts Commission | - | 3,000.00 | 420.00 | - | 3,420.00 | - |
| LEVI | TN Arts Commission | - | 1,600.00 | - | - | 1,600.00 | - |
| LINCOLN | Target | 87.59 | - | - | - | 87.59 | - |
| LINCOLN | Excell Petroleum | 500.00 | - | - | - | 500.00 | - |
| LOWRANCE | Lowe's | 8.62 | - | - | - | - | 8.62 |
| LOWRANCE | Target | 65.00 | 700.00 | - | - | 703.24 | 61.76 |
| LOWRANCE | TN Arts Commission | - | 2,000.00 | - | - | 2,000.00 | - |
| LUCIE E CAMPBELL | West TN Episcopal | 179.61 | - | - | - | - | 179.61 |
| LUCIE E CAMPBELL | Nea Foundation | 2,000.00 | - | - | - | - | 2,000.00 |
| 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 | (1.20) | - | - | 1.20 | - | - |
| LUCIE E CAMPBELL | Lowe's | 5,000.00 | - | - | - | - | 5,000.00 |
| LUCY | Exxon | 1,965.37 | - | - | - | - | 1,965.37 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|--------------------------|--|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| LUCY | SCS Ed. Foundation | 339.54 | - | - | - | - | 339.54 |
| LUCY | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| MAGNOLIA | Lowe's | 32.35 | - | - | - | - | 32.35 |
| MAGNOLIA | Gen Youth Foundation | 135.25 | - | - | - | - | 135.25 |
| MAGNOLIA | Target Grant | (21.57) | - | - | 21.57 | - | - |
| MANOR LAKE | Rotary | 102.05 | - | - | - | - | 102.05 |
| MANOR LAKE | Exxon | 496.85 | - | - | - | - | 496.85 |
| MANOR LAKE | Target Grant | 340.00 | - | - | - | - | 340.00 |
| NEWBERRY | Target | 118.33 | - | - | - | - | 118.33 |
| NEWBERRY | Exxon | 1,500.00 | - | - | - | - | 1,500.00 |
| 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 | Blue Ribbon | - | - | - | - | - | - |
| OAK FOREST | Exxon Mobile | - | - | - | - | - | - |
| OAK FOREST | Gen Youth Foundation | 16.78 | - | - | - | - | 16.78 |
| OAK HAVEN | TN Arts Commission | - | 1,969.27 | - | - | 1,969.27 | - |
| OAK HAVEN | Excell Petroleum | 1,500.00 | - | - | - | - | 1,500.00 |
| 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 |
| PEABODY ELEMENTARY | TN Arts Commission | - | 750.00 | - | - | 750.00 | - |
| RALEIGH BARTLETT MDWS | TN Enhancement | 1,957.30 | - | - | - | - | 1,957.30 |
| RALEIGH BARTLETT MDWS | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| RALEIGH BARTLETT MDWS | Exxon Mobile Grant | 53.31 | - | - | - | - | 53.31 |
| RICHLAND | Target Grant | - | - | - | - | - | - |
| 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 | - | 486.35 | - | - | 484.25 | 2.10 |
| RIVERWOOD | Junior League | 47.31 | 912.66 | - | - | 943.94 | 16.03 |
| ROBERT R. CHURCH | Target Stores | 514.83 | - | - | - | - | 514.83 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|------------------|--|-------------------------|------------------|------------------------|----------------------|-----------|--------------------------|
| ROBERT R. CHURCH | Lowe's | - | - | - | - | - | - |
| ROBERT R. CHURCH | Dollar General Literacy | 2,000.00 | - | - | - | - | 2,000.00 |
| ROBERT R. CHURCH | Exxon Grant | 1,000.00 | - | - | - | - | 1,000.00 |
| ROBERT R. CHURCH | Gen Youth Foundation | 156.03 | - | - | - | - | 156.03 |
| 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 | - | - | - | - | 647.23 |
| ROZELLE | River Arts Fest Inc | (1,056.25) | 500.00 | - | 1,056.25 | - | 500.00 |
| ROZELLE | National historic central grant | - | - | - | - | - | - |
| ROZELLE | STS GRANT | - | 950.00 | - | - | - | 950.00 |
| SEA ISLE | Quota International | 37.41 | - | - | - | - | 37.41 |
| SEA ISLE | Quota International | (27.08) | - | - | 27.08 | - | - |
| SEA ISLE | Junior League | 1,029.41 | - | - | - | - | 1,029.41 |
| SEA ISLE | High Scope | 45.46 | - | - | - | - | 45.46 |
| SEA ISLE | Excel Petroleum | 828.89 | 500.00 | - | - | 242.33 | 1,086.56 |
| SEA ISLE | Gen Youth Foundation | 15.17 | - | - | - | - | 15.17 |
| SEA ISLE | SCEF Race for Education | 1,080.00 | - | - | - | - | 1,080.00 |
| SEA ISLE | TN Arts Commission | - | 2,000.00 | - | - | 2,000.00 | - |
| SHADY GROVE | Orion Bank School Uniform Grant | 250.00 | - | - | - | - | 250.00 |
| SHADY GROVE | TN Arts Commission | - | 900.00 | - | - | 900.00 | - |
| SHARPE | Excell Petroleum | 802.64 | 500.00 | - | - | 772.29 | 530.35 |
| SHARPE | Gen Youth Foundation | 2.96 | - | - | - | - | 2.96 |
| SHEFFIELD | Target | 1,660.30 | - | - | - | - | 1,660.30 |
| SHEFFIELD | Elmer's Teacher Tool Kit Grant | (86.26) | - | - | 86.26 | - | - |
| SHEFFIELD | Gen Youth Foundation | 0.17 | - | - | - | - | 0.17 |
| SHELBY OAKS | Gen Youth Foundation | 0.17 | - | - | - | - | 0.17 |
| SHERWOOD | Target | 91.91 | - | - | - | - | 91.91 |
| SHERWOOD | E.C. Stymbert Fund | 100.00 | - | - | - | - | 100.00 |
| SHERWOOD | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| SHERWOOD | Dollar General Literacy | 2,000.00 | 3,000.00 | - | - | 4,996.54 | 3.46 |
| SHERWOOD | TN Arts Commission | - | 25,000.00 | 4,620.00 | - | 25,000.00 | 4,620.00 |
| SHERWOOD | TN Arts Commission | - | 3,000.00 | - | - | 3,000.00 | - |
| SOUTH PARK | Rotary | 75.65 | - | - | - | - | 75.65 |
| SOUTH PARK | Tennessee Arts Comm | 1,700.00 | 630.00 | - | - | 630.00 | 1,700.00 |
| SOUTH PARK | Gen Youth Foundation | 464.12 | - | - | - | - | 464.12 |
| SOUTHWIND | Local/City Grants | 146.27 | - | - | - | - | 146.27 |
| SOUTHWIND | Excell Petroleum | 500.00 | 500.00 | - | - | - | 1,000.00 |
| SOUTHWIND | Gen Youth Foundation | 565.88 | - | - | - | - | 565.88 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|----------------|---|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| SOUTHWIND | SCEF Race for Education | 90.00 | - | - | - | - | 90.00 |
| 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 | - | - | - | - | 997.35 |
| TREADWELL | Gen Youth Foundation | (13.80) | - | - | 13.80 | - | - |
| TREADWELL | Smart from the Start | 20,000.00 | - | - | - | - | 20,000.00 |
| TREADWELL | River Arts Fest Inc | - | 500.00 | - | 270.88 | 770.88 | - |
| TREADWELL | Blues City Cultural | - | 1,800.00 | - | - | 1,800.00 | - |
| WESTSIDE | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| WESTSIDE | Target Field Trip Grant | - | - | - | - | - | - |
| WESTSIDE | USDA Grant | - | 4,000.00 | - | - | 3,651.63 | 348.37 |
| WESTSIDE | Innovative Teaching | - | 1,246.00 | - | - | 1,245.33 | 0.67 |
| WESTSIDE | Laura Bush Foundation for America's Libraries | - | 6,000.00 | - | - | - | 6,000.00 |
| WHITE STATION | Target Stores | 137.02 | - | - | - | - | 137.02 |
| WHITE STATION | Exxon Mobil | 531.67 | - | - | - | - | 531.67 |
| WHITE STATION | Memphis Herbal | 330.00 | - | - | - | - | 330.00 |
| WHITE STATION | Quota | (1.47) | - | - | 1.47 | - | - |
| WHITE'S CHAPEL | Target Grant | 29.40 | - | - | - | 29.40 | - |
| WHITE'S CHAPEL | Exxon Grant | 500.00 | - | - | - | 500.00 | - |
| WHITE'S CHAPEL | Grant | 800.00 | - | - | - | 800.00 | - |
| WHITE'S CHAPEL | Gen Youth Foundation | 1,000.00 | - | - | - | 1,000.00 | - |
| WHITE'S CHAPEL | Pipe Grant | 327.34 | - | - | - | 327.34 | - |
| WHITEHAVEN | Exxon Grant | 1,750.00 | - | - | - | - | 1,750.00 |
| WHITEHAVEN | Oak Ridge Association University | 800.00 | - | - | - | - | 800.00 |
| WHITEHAVEN | Verizon Grant | 14,391.91 | - | - | - | - | 14,391.91 |
| WHITEHAVEN | TN STEM Leadership Grant | - | 1,589.60 | - | - | 162.16 | 1,427.44 |
| WHITEHAVEN | TVA-Roboticseducation.org | - | 1,000.00 | - | - | - | 1,000.00 |
| WHITNEY | West TN Episcopal | - | - | - | - | - | - |
| W.H. BREWSTER | Lowe's Charitable | 3,865.90 | - | - | - | - | 3,865.90 |
| W.H. BREWSTER | Junior League | 1,102.00 | - | - | - | - | 1,102.00 |
| W.H. BREWSTER | PBIS Incentives | - | - | - | - | - | - |
| W.H. BREWSTER | Outdoor Classroom Grant | (423.22) | - | - | 423.22 | - | - |
| 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 | - | - | - | - | 382.30 |
| WILLOW OAKS | Junior League | 33.25 | 200.00 | - | - | 199.20 | 34.05 |
| WILLOW OAKS | Scholarship Palmer America | - | - | - | - | - | - |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|-------------------------|--|-------------------------|-------------------|------------------------|----------------------|-------------------|--------------------------|
| WILLOW OAKS | Target Grant | 700.00 | - | - | - | - | 700.00 |
| WILLOW OAKS | Gen Youth Foundation | 257.43 | - | - | - | - | 257.43 |
| WILLOW OAKS | River Arts Fest Inc | - | 498.00 | - | - | 416.60 | 81.40 |
| WINRIDGE | DEAR Award | 500.00 | - | - | - | - | 500.00 |
| WINRIDGE | Rotary | 65.91 | - | - | - | - | 65.91 |
| WINRIDGE | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| WINRIDGE | International Paper | 11,866.87 | 10,000.00 | 21.01 | - | 11,550.82 | 10,337.06 |
| ELEMENTARY TOTAL | | 189,587.82 | 110,559.93 | 5,502.67 | 10,084.62 | 111,809.97 | 203,925.07 |
| JUNIOR/MIDDLE | | | | | | | |
| A. MACEO WALKER | NASS Bridge Builders | 1,105.79 | - | - | - | 927.00 | 178.79 |
| A. MACEO WALKER | Excell Petroleum | 5.50 | - | - | - | - | 5.50 |
| A. MACEO WALKER | Blue Ribbon | (209.40) | - | - | 209.40 | - | - |
| AIRWAYS | Junior League | 1,445.67 | - | - | - | - | 1,445.67 |
| AIRWAYS | LMAS | 41.48 | - | - | - | - | 41.48 |
| AMERICAN WAY | Lowe's | 2,558.81 | - | - | - | 281.28 | 2,277.53 |
| 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 | - | - | - | - | 497.00 |
| CHICKASAW | Gen Youth Foundation Grant-After Schools Grant | 4.55 | - | - | - | - | 4.55 |
| 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 | 4,070.02 | - | - | - | 2,449.05 | 1,620.97 |
| CUMMINGS | Junior League | (11.06) | - | - | 11.06 | - | - |
| CUMMINGS | Gen Youth Foundation | 1,000.00 | - | - | - | 931.18 | 68.82 |
| CUMMINGS | Blue Cross Blue Shield | 64.69 | - | - | - | - | 64.69 |
| DEXTER | Walmart Foundation | - | - | - | - | - | - |
| DEXTER | General YOUth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| DOUGLASS MIDDLE | Fuel Up To Play | 267.88 | - | - | - | 267.88 | - |
| DOUGLASS MIDDLE | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| DOUGLASS MIDDLE | Voya Unsung Heroes grant | - | 2,000.00 | - | - | 1,435.64 | 564.36 |
| FAIRVIEW JR | Dollar General | 1,013.25 | - | - | - | 1,013.25 | - |
| FAIRVIEW JR | Junior League | 508.90 | - | - | - | 508.90 | - |
| FAIRVIEW JR | Lowe's | 1,865.87 | - | - | - | 1,865.87 | - |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|-------------------|---|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| GEETER MIDDLE | Gen Youth Foundation | 1,000.00 | - | - | - | 999.77 | 0.23 |
| GEETER MIDDLE | Target Grant | 163.84 | - | - | - | - | 163.84 |
| GEETER MIDDLE | Junior League of Memphis | 5.38 | - | - | - | - | 5.38 |
| GERMANTOWN | Exxon Grant | - | - | - | - | - | - |
| GERMANTOWN | Gen Youth Foundation | 1,000.00 | - | - | - | 998.20 | 1.80 |
| GERMANTOWN | Community Foundation Grant | - | 1,342.00 | - | - | 1,201.18 | 140.82 |
| GORDON | First Book Grant | 837.50 | - | - | - | 837.50 | - |
| GORDON | Nike "Let's Move" | 1,000.00 | - | - | - | 1,000.00 | - |
| GRANDVIEW HEIGHTS | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| GRANDVIEW HEIGHTS | Target Take Charge of Education | 275.00 | - | - | - | - | 275.00 |
| HAMILTON MIDDLE | Greater Memphis Grant | 2,077.96 | - | - | - | 2,066.27 | 11.69 |
| HAMILTON MIDDLE | Gen Youth Foundation | 46.89 | - | - | - | - | 46.89 |
| HAMILTON MIDDLE | Junior League of Memphis | (17.57) | - | - | 17.57 | - | - |
| HAVENVIEW | Gen Youth Foundation | 76.15 | - | - | - | - | 76.15 |
| HAVENVIEW | Laura Bush Foundation | - | 7,000.00 | - | - | - | 7,000.00 |
| HICKORY RIDGE | Target | 223.55 | - | - | - | - | 223.55 |
| HICKORY RIDGE | TN Arts Commission | - | - | - | - | - | - |
| HIGHLAND OAKS | Walmart Foundation | 2,537.50 | - | - | - | 2,261.11 | 276.39 |
| HIGHLAND OAKS | Target Take Charge of Education | - | - | - | - | - | - |
| HIGHLAND OAKS | Blue Cross Blue Shield Shape State Grant | 1,000.00 | - | - | - | 1,000.00 | - |
| HIGHLAND OAKS | Box Tops Education | - | - | - | - | - | - |
| HIGHLAND OAKS | Moke Solution Photography | - | - | - | - | - | - |
| HIGHLAND OAKS | Gen Youth Foundation | 1,000.00 | - | - | - | 448.82 | 551.18 |
| HIGHLAND OAKS | Vanderbilt University | 4,805.97 | - | - | 194.03 | 5,000.00 | - |
| IDA B. WELLS | U of M | 461.09 | - | - | - | - | 461.09 |
| IDA B. WELLS | Wal-Mart | 250.00 | - | - | - | - | 250.00 |
| 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 | 1,000.00 | - | - | - | 1,000.00 | - |
| KATE BOND | Target Field Trip Grant | - | - | - | - | - | - |
| KATE BOND | AKJ Education Counselor Grant | - | - | - | - | - | - |
| KINGSBURY | Junior League | - | - | - | - | - | - |
| KINGSBURY | Greater Memphis Grant | 1,000.00 | - | - | - | - | 1,000.00 |
| KINGSBURY | Laura Bush foundation | - | 7,000.00 | - | - | - | 7,000.00 |
| KIRBY | Exxon Grant | - | - | - | - | - | - |
| SOUTHSIDE | Stovall Engineering | 363.14 | - | - | - | 363.14 | - |
| MAXINE SMITH | Gen Youth Foundation | 83.50 | - | - | - | - | 83.50 |
| MAXINE SMITH | Targeted Educational Enhancement Mini-Grant | 1,200.00 | - | - | - | 1,200.00 | - |
| MAXINE SMITH | California Casualty | - | 1,000.00 | - | - | - | 1,000.00 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|------------------|---|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| 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 | 700.00 | - | - | - | 700.00 | - |
| RALEIGH EGYPT | SC Active Schools Grant/Gen Youth Foundation | 401.98 | - | - | - | - | 401.98 |
| RALEIGH EGYPT | ICF International/School Participation Award-NYTS | 500.00 | - | - | - | 500.00 | - |
| RIDGEWAY MIDDLE | Grants | 780.00 | - | - | - | - | 780.00 |
| RIDGEWAY MIDDLE | Junior League of Memphis | 1,500.00 | - | - | - | 1,500.00 | - |
| RIDGEWAY MIDDLE | Walmart Foundation | - | - | - | - | - | - |
| RIDGEWAY MIDDLE | Walmart Foundation | - | - | - | - | - | - |
| RIDGEWAY MIDDLE | Walmart Foundation | - | - | - | - | - | - |
| RIDGEWAY MIDDLE | Walmart Foundation | - | - | - | - | - | - |
| RIDGEWAY MIDDLE | Honorarium grant Fund | - | 1,000.00 | - | - | 1,000.00 | - |
| RIVERVIEW MIDDLE | Gen Youth Foundation | 4,950.00 | - | - | - | 903.47 | 4,046.53 |
| SHERWOOD | Lowe's Education | 504.25 | - | - | - | - | 504.25 |
| SHERWOOD | Grants | 1,000.00 | - | - | - | - | 1,000.00 |
| SHERWOOD | Gen Youth Foundation | 1,000.00 | - | - | - | 1,000.00 | - |
| SHERWOOD | Fuel Up To Play 60 | 964.12 | - | - | - | 964.12 | - |
| SHERWOOD | Project Lead the Way Grant | 10,658.18 | - | - | - | 381.38 | 10,276.80 |
| SHERWOOD | Junior League of Memphis | - | 1,250.00 | 120.00 | - | 1,254.99 | 115.01 |
| SNOWDEN | Gen Youth Foundation | 1,000.00 | - | - | - | 972.28 | 27.72 |
| SNOWDEN | Target | 3.13 | - | - | - | - | 3.13 |
| SNOWDEN | Junior League | - | - | - | - | - | - |
| SNOWDEN | Goodlet Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| SNOWDEN | Rotary | 7.80 | - | - | - | - | 7.80 |
| SNOWDEN | Walmart Foundation | - | 1,500.00 | - | - | 93.96 | 1,406.04 |
| TREADWELL | Lowe's | 30.85 | - | - | - | - | 30.85 |
| TREADWELL | Friends City Beautify | 422.24 | - | - | - | 102.39 | 319.85 |
| TREADWELL | Landers Auto Group | 150.00 | - | - | - | 150.00 | - |
| TREADWELL | TRPA-Garden Grant | 1.18 | - | - | - | - | 1.18 |
| TREADWELL | Laura Bush Foundation (Library Grant) | 1,479.09 | - | - | - | 1,424.11 | 54.98 |
| TREADWELL | Gen Youth Foundation-Grant for P.E. | (2.93) | 2.93 | - | 2.93 | - | 2.93 |
| WESTSIDE | Blue Ribbon | - | - | - | - | - | - |
| WESTSIDE | Gen Youth Foundation | - | - | - | - | - | - |
| WHITE STATION | Junior League | 1,796.08 | - | - | - | 1,045.10 | 750.98 |
| WHITE STATION | Outdoor Classroom Grant | 356.31 | - | - | - | - | 356.31 |
| WHITE STATION | General Dollar Literacy Grant | 38.50 | 3,786.43 | - | - | 3,764.20 | 60.73 |
| WHITE STATION | Civil Air | 250.75 | - | - | - | 250.75 | - |
| WHITE STATION | Exxon Grant | 98.30 | - | - | - | - | 98.30 |
| WHITE STATION | Gen Youth Foundation | 379.16 | - | - | - | 290.88 | 88.28 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|----------------------------|--|-------------------------|------------------|------------------------|----------------------|------------------|--------------------------|
| WOODDALE | Friends of City Beautiful | 26.58 | - | - | - | - | 26.58 |
| WOODDALE | Target | (43.09) | - | - | 43.09 | - | - |
| WOODSTOCK | 20th Century | (47.48) | 50.00 | - | 47.48 | - | 50.00 |
| WOODSTOCK | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| WOODSTOCK | TN Arts Commission | - | 2,000.00 | - | - | 2,000.00 | - |
| JUNIOR/MIDDLE TOTAL | | 72,784.41 | 30,931.36 | 120.00 | 525.56 | 49,353.67 | 55,007.66 |
| SENIOR HIGH | | | | | | | |
| BOLTON | Pfizer | 652.48 | - | - | - | - | 652.48 |
| BOLTON | Exxon | 500.00 | - | - | - | - | 500.00 |
| BOLTON | ING Grant | 1,713.62 | - | - | - | - | 1,713.62 |
| BOLTON | Northup Grumman Grant | - | - | - | - | - | - |
| BOLTON | Lowes Toolbox for EDU | - | 2,000.00 | - | - | - | 2,000.00 |
| BOLTON | Kappa Delta PI Classroom | - | 150.00 | - | - | - | 150.00 |
| BOLTON | TN Foundation for Agriculture | - | 500.00 | - | - | 208.74 | 291.26 |
| BOLTON | Harvard Unsung Heroes grant | - | 1,000.00 | - | - | - | 1,000.00 |
| BOLTON | Barret Trust Community grant | 35,621.22 | 23,081.00 | - | - | 17,219.70 | 41,482.52 |
| 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 | - | - | - | - | 13,760.00 |
| CARVER | 2016 Ezra Jack Keats Mini-Grant | 500.00 | - | - | - | 500.00 | - |
| CENTRAL | Gen Youth Foundation/PE Health | 1,000.00 | - | - | - | - | 1,000.00 |
| CENTRAL | Ninth Grade Academy | - | - | - | - | - | - |
| CENTRAL | Blue Ribbon | (1,072.48) | - | - | 1,072.48 | - | - |
| CENTRAL | ToolBox for Education Grant | 59.32 | - | - | - | - | 59.32 |
| CORDOVA | Lowe's | 5,720.51 | - | - | - | - | 5,720.51 |
| CORDOVA | Medtronics | 4,704.56 | - | - | - | - | 4,704.56 |
| CORDOVA | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| CORDOVA | Ninth Grade Academy | - | - | - | - | - | - |
| CORDOVA | Excel Petroleum | 500.00 | - | - | - | - | 500.00 |
| CORDOVA | Dollar General Literacy Grant | 164.96 | - | - | - | - | 164.96 |
| CORDOVA | River Arts Fest | - | 499.00 | - | - | 488.83 | 10.17 |
| CRAIGMONT | Medtronics | 8,349.14 | - | - | - | - | 8,349.14 |
| CRAIGMONT | Ninth Grade Academy | - | - | - | - | - | - |
| CRAIGMONT | The Patterson Family Foundation | 4,000.00 | - | - | - | - | 4,000.00 |
| DOUGLASS | Physical Science | 339.87 | - | - | - | - | 339.87 |
| DOUGLASS | Blue Ribbon | (431.74) | - | - | 431.74 | - | - |
| DOUGLASS | Gen Youth Foundation | - | - | - | - | - | - |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|-----------------------|-----------------------------|-------------------------|------------------|------------------------|----------------------|----------|--------------------------|
| EAST | Pfizer Foundation | 319.96 | - | - | - | - | 319.96 |
| EAST | Wal-Mart | 750.00 | - | - | - | - | 750.00 |
| EAST | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| FAIRLEY | Pfizer Foundation | - | - | - | - | - | - |
| FAIRLEY | Michael Jordan | - | - | - | - | - | - |
| FAIRLEY | Ninth Grade Academy | - | - | - | - | - | - |
| FAIRLEY | High Tech Hounds | - | - | - | - | - | - |
| FAIRLEY | Laura Bush Foundation | - | - | - | - | - | - |
| 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 | - | - | - | - | 330.35 |
| GERMANTOWN | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| HAMILTON | T I Grant | - | - | - | - | - | - |
| HAMILTON | Grants | 264.10 | - | - | - | - | 264.10 |
| HAMILTON | Medtronics | (2,060.51) | - | - | 2,060.51 | - | - |
| HILLCREST | Ninth Grade Academy | - | 63.00 | - | - | - | 63.00 |
| KINGSBURY | Lowe's | 89.00 | - | - | - | - | 89.00 |
| KINGSBURY | Ninth Grade Academy | - | - | - | - | - | - |
| 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 | - | - | - | - | 6,800.00 |
| MANASSAS | Indiana University | 300.00 | - | - | - | - | 300.00 |
| MANASSAS | Lowe's | 5,000.68 | - | - | - | - | 5,000.68 |
| MANASSAS | Laura Bush Foundation | 487.75 | - | - | - | - | 487.75 |
| MANASSAS | Roberts Foundation | (2,608.68) | - | - | 2,608.68 | - | - |
| MANASSAS | Target Grant | 161.19 | - | - | - | - | 161.19 |
| MELROSE | Gen Youth Foundation | 454.80 | - | - | - | - | 454.80 |
| MELROSE | Kids in Need Teacher Grant | 2.10 | - | - | - | - | 2.10 |
| MELROSE | TN Arts Commission | - | 2,913.00 | - | - | 2,913.00 | - |
| MEMPHIS HEALTH CAREER | Laura Bush Foundation | - | - | - | - | - | - |
| MEMPHIS HEALTH CAREER | Gen Youth Foundation | - | - | - | - | - | - |
| MESSICK ADULT | Wal-Mart | 500.00 | - | - | - | 500.00 | - |
| MIDDLE COLLEGE | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| MIDDLE COLLEGE | TN Arts Commission | - | 800.00 | - | - | 800.00 | - |
| MIDDLE COLLEGE | Life Blood High Scholarship | - | 1,000.00 | - | - | 1,000.00 | - |
| MITCHELL | Junior League of Memphis | 1,000.00 | - | - | - | - | 1,000.00 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|----------------|---------------------------------------|-------------------------|------------------|------------------------|----------------------|---------|--------------------------|
| MITCHELL | Buckman Charitable Trust | 16,000.00 | - | - | - | - | 16,000.00 |
| MITCHELL | Exxon Grant | 174.48 | - | - | - | - | 174.48 |
| MITCHELL | Dollar General Literacy Grant | - | 3,000.00 | - | - | - | 3,000.00 |
| NORTHSIDE | Ninth Grade Academy | (146.29) | - | - | 146.29 | - | - |
| NORTHWEST PREP | LeBonheur | - | - | - | - | - | - |
| NORTHWEST PREP | T I Grant | (65.54) | - | - | 65.54 | - | - |
| NORTHWEST PREP | Gen Youth Foundation | 415.02 | - | - | - | - | 415.02 |
| OAKHAVEN | Ninth Grade Academy | - | - | - | - | - | - |
| OVERTON | Exxon Mobile | 218.17 | - | - | - | - | 218.17 |
| 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 | Lowe's | 4,500.00 | - | - | - | - | 4,500.00 |
| RALEIGH EGYPT | Gen Youth Foundation | 26.82 | - | - | - | - | 26.82 |
| RALEIGH EGYPT | Goldman Sachs Philanthropy Fund | - | - | - | - | - | - |
| RIDGEWAY | Blue Ribbon | 116.92 | - | - | - | - | 116.92 |
| RIDGEWAY | Shelby Autuve Grant | (63.93) | - | - | 63.93 | - | - |
| SHEFFIELD | TIG Grant J Taylor | 828.00 | - | - | - | - | 828.00 |
| 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 | - | - | - | - | 1,000.00 |
| SHEFFIELD | NEA grant | - | 1,000.00 | 0.07 | - | 983.62 | 16.45 |
| SOUTHWIND | Microfinance in Action | 190.86 | - | - | - | - | 190.86 |
| SOUTHWIND | Gen Youth Foundation | 252.82 | - | - | - | - | 252.82 |
| TREZEVANT CTC | SCS Education Foundation | 1,200.00 | - | - | - | - | 1,200.00 |
| TREZEVANT | Got Milk | 1,000.00 | - | - | - | - | 1,000.00 |
| TREZEVANT | NFL Play | 1,000.00 | - | - | - | - | 1,000.00 |
| WESTWOOD | Lowe's | 4,925.00 | - | - | - | - | 4,925.00 |
| 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 | Grants | (421.90) | - | - | 421.90 | - | - |
| WHITE STATION | TN Association Inc | 1,000.00 | - | - | - | - | 1,000.00 |
| WHITE STATION | AXA Achievement Community Award Grant | 2,500.00 | - | - | - | - | 2,500.00 |
| WHITE STATION | Lowe's | 1,682.78 | - | - | - | - | 1,682.78 |

SHELBY COUNTY SCHOOLS INTERNAL SCHOOL FUNDS
SCHEDULE OF GRANT ACTIVITY
For the Year Ended June 30, 2017

| SCHOOL | GRANTOR AGENCY | BALANCE July 1, 2016 | CASH RECEIPTS | ACCOUNTS RECEIVABLE | OTHER ADJUSTMENTS | EXPENSE | BALANCE June 30, 2017 |
|--------------------------|--------------------------|-------------------------|----------------------|------------------------|----------------------|----------------------|--------------------------|
| WHITEHAVEN | Arabic Grant | - | - | - | - | - | - |
| 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 | - | - | - | - | 2,500.00 |
| WHITEHAVEN | Excell Grant | 500.00 | - | - | - | - | 500.00 |
| WHITEHAVEN | Qatar Grant Arabic Class | 1,000.00 | - | - | - | - | 1,000.00 |
| WHITEHAVEN | Lowes Grant | - | 5,000.00 | 1,476.00 | - | 1,274.95 | 5,201.05 |
| 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 | Ninth Grade Academy | - | - | - | - | - | - |
| WOODDALE | Target | - | - | - | - | - | - |
| WOODDALE | NEA Read Across America | - | 1,000.00 | 107.68 | - | 1,092.44 | 15.24 |
| WOODDALE | Gen Youth Foundation | 1,000.00 | - | - | - | - | 1,000.00 |
| SENIOR HIGH TOTAL | | 186,789.59 | 42,006.00 | 1,583.75 | 6,871.07 | 26,981.28 | 210,269.13 |
| GRAND TOTAL | | \$ 449,161.82 | \$ 183,497.29 | \$ 7,206.42 | \$ 17,481.25 | \$ 188,144.92 | \$ 469,201.86 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| SCHOOL | * | From Account Description | From Amount | * | To Account Description | To Amount |
|---|----|--------------------------|-----------------|----|------------------------|-----------------|
| ELEMENTARY | | | | | | |
| A. B. Hill Elementary | RE | Bus Trips | 54.22 | GR | Miscellaneous | 54.22 |
| A. B. Hill Elementary | RE | Bus Trips KK | 18.04 | GR | Miscellaneous | 18.04 |
| A. B. Hill Elementary | RE | Bus Trips Grade 2 | 335.00 | GR | Miscellaneous | 335.00 |
| A. B. Hill Elementary | RE | Bus Trips Grade 3 | 65.26 | GR | Miscellaneous | 65.26 |
| A. B. Hill Elementary | RE | Bus Trips Grade 5 | 2.29 | GR | Miscellaneous | 2.29 |
| A. B. Hill Elementary Total | | | 474.81 | | | 474.81 |
| Alcy Elementary | RE | Teacher Courtesy | 11.35 | GR | Gifts | 11.35 |
| Alcy Elementary | RE | Vending | 119.04 | GR | Gifts | 119.04 |
| Alcy Elementary | RE | PTO | 109.89 | GR | Gifts | 109.89 |
| Alcy Elementary Total | | | 240.28 | | | 240.28 |
| Alton Elementary | RE | SACC Summer Camp | 5.00 | RR | SACC Tuition | 5.00 |
| Alton Elementary Total | | | 5.00 | | | 5.00 |
| Balmoral/Ridgeway Elementary | RE | Bus Trips | 198.06 | GR | Miscellaneous | 198.06 |
| Balmoral/Ridgeway Elementary | RE | Bus Trips KK | 155.22 | GR | Miscellaneous | 155.22 |
| Balmoral/Ridgeway Elementary | RE | Bus Trips Grade 1 | 4.63 | GR | Miscellaneous | 4.63 |
| Balmoral/Ridgeway Elementary | RE | Bus Trips Grade 3 | 122.28 | GR | Miscellaneous | 122.28 |
| Balmoral/Ridgeway Elementary | RE | Bus Trips Grade 4 | 212.15 | GR | Miscellaneous | 212.15 |
| Balmoral/Ridgeway Elementary | RE | Bus Trips Grade 5 | 90.76 | GR | Miscellaneous | 90.76 |
| Balmoral/Ridgeway Elementary Total | | | 783.10 | | | 783.10 |
| Barret's Chapel Elementary | RE | Bus Trips | 604.24 | GR | Miscellaneous | 604.24 |
| Barret's Chapel Elementary | RE | Bus Trips Grade 2 | 12.59 | GR | Miscellaneous | 12.59 |
| Barret's Chapel Elementary | RE | Bus Trips Grade 3 | 28.28 | GR | Miscellaneous | 28.28 |
| Barret's Chapel Elementary | RE | Bus Trips Grade 4 | 373.58 | GR | Miscellaneous | 373.58 |
| Barret's Chapel Elementary | RE | Bus Trips Grade 5 | 1,189.82 | GR | Miscellaneous | 1,189.82 |
| Barret's Chapel Elementary | RE | Basketball-Boys | 125.00 | RR | Athletic Fund-Raiser | 125.00 |
| Barret's Chapel Elementary | RE | Basketball - Girls | 125.00 | RR | Athletic Fund-Raiser | 125.00 |
| Barret's Chapel Elementary | RE | Basketball-Boys | 125.00 | RR | Athletic Fund-Raiser | 125.00 |
| Barret's Chapel Elementary | RE | Basketball - Girls | 125.00 | RR | Athletic Fund-Raiser | 125.00 |
| Barret's Chapel Elementary | RE | Baseball | 224.00 | RR | Softball | 224.00 |
| Barret's Chapel Elementary Total | | | 2,932.51 | | | 2,932.51 |
| Belle Forest Elementary | RE | Bus Trips | 180.00 | GR | Miscellaneous | 180.00 |
| Belle Forest Elementary | RE | Bus Trips KK | 1,056.62 | GR | Miscellaneous | 1,056.62 |
| Belle Forest Elementary | RE | Bus Trips Grade 1 | 779.28 | GR | Miscellaneous | 779.28 |
| Belle Forest Elementary | RE | Bus Trips Grade 2 | 82.30 | GR | Miscellaneous | 82.30 |
| Belle Forest Elementary | RE | Bus Trips Grade 3 | 136.00 | GR | Miscellaneous | 136.00 |
| Belle Forest Elementary | RE | Bus Trips Grade 4 | 291.64 | GR | Miscellaneous | 291.64 |
| Belle Forest Elementary | RE | Bus Trips Grade 5 | 346.30 | GR | Miscellaneous | 346.30 |
| Belle Forest Elementary Total | | | 2,872.14 | | | 2,872.14 |
| Berclair Elementary | RE | Bus Trips | 61.86 | GR | Miscellaneous | 61.86 |
| Berclair Elementary | RE | Bus Trips Grade 3 | 24.00 | GR | Miscellaneous | 24.00 |
| Berclair Elementary Total | | | 85.86 | | | 85.86 |
| Bethel Grove Elementary | RE | Bus Trips | 45.01 | GR | Miscellaneous | 45.01 |
| Bethel Grove Elementary Total | | | 45.01 | | | 45.01 |
| Brownsville Road Elementary | RE | PTO | 4,011.15 | GR | Office | 4,011.15 |
| Brownsville Road Elementary | RE | Bus Trips | 154.74 | GR | Miscellaneous | 154.74 |
| Brownsville Road Elementary | RE | Bus Trips Grade 5 | 974.92 | GR | Miscellaneous | 974.92 |
| Brownsville Road Elementary Total | | | 5,140.81 | | | 5,140.81 |
| Bruce Elementary | RE | Bus Trips | 155.80 | GR | Miscellaneous | 155.80 |
| Bruce Elementary | RE | Bus Trips Grade 3 | 62.36 | GR | Miscellaneous | 62.36 |
| Bruce Elementary Total | | | 218.16 | | | 218.16 |
| Charjean Elementary | RE | Bus Trips | 1.24 | GR | Miscellaneous | 1.24 |
| Charjean Elementary | RE | Bus Trips Grade 1 | 137.59 | GR | Miscellaneous | 137.59 |
| Charjean Elementary | RE | Bus Trips Grade 4 | 4.00 | GR | Miscellaneous | 4.00 |
| Charjean Elementary Total | | | 142.83 | | | 142.83 |
| Cherokee Elementary | RE | Bus Trips | 207.13 | GR | Miscellaneous | 207.13 |
| Cherokee Elementary | RE | Bus Trips Grade 5 | 21.15 | RR | Bus Trips | 21.15 |
| Cherokee Elementary | RE | Bus Trips KK | (14.02) | RR | Bus Trips | (14.02) |
| Cherokee Elementary Total | | | 214.26 | | | 214.26 |
| Chimneyrock Elementary | RE | Bus Trips | 461.59 | GR | Miscellaneous | 461.59 |
| Chimneyrock Elementary | RE | Bus Trips KK | 25.78 | RR | Bus Trips | 25.78 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|-------------------------------------|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Chimneyrock Elementary | RE | Bus Trips Grade 1 | 445.34 | RR | Bus Trips | 445.34 |
| Chimneyrock Elementary | RE | Bus Trips Grade 2 | 114.40 | RR | Bus Trips | 114.40 |
| Chimneyrock Elementary | RE | Bus Trips Grade 3 | 271.78 | RR | Bus Trips | 271.78 |
| Chimneyrock Elementary | RE | Bus Trips Grade 4 | (200.43) | RR | Bus Trips | (200.43) |
| Chimneyrock Elementary | RE | Bus Trips Grade 5 | (203.28) | RR | Bus Trips | (203.28) |
| Chimneyrock Elementary Total | | | 915.18 | | | 915.18 |
| Coleman Elementary | RE | Kindergarten Club | 0.18 | GR | Miscellaneous | 0.18 |
| Coleman Elementary Total | | | 0.18 | | | 0.18 |
| Cordova Elementary | RE | Bus Trips | 147.26 | GR | Miscellaneous | 147.26 |
| Cordova Elementary | RE | Bus Trips KK | 84.05 | GR | Miscellaneous | 84.05 |
| Cordova Elementary | RE | Bus Trips Grade 2 | 56.25 | GR | Miscellaneous | 56.25 |
| Cordova Elementary | RE | Bus Trips Grade 5 | 4.00 | GR | Miscellaneous | 4.00 |
| Cordova Elementary Total | | | 291.56 | | | 291.56 |
| Cromwell Elementary | GE | Fund-Raising - 2 | 35.00 | RR | Bus Trips Grade 5 | 35.00 |
| Cromwell Elementary | GE | Fund-Raising - 2 | 25.00 | RR | Bus Trips Grade 5 | 25.00 |
| Cromwell Elementary | RE | Bus Trips | 141.50 | GR | Miscellaneous | 141.50 |
| Cromwell Elementary | RE | Bus Trips KK | 134.21 | GR | Miscellaneous | 134.21 |
| Cromwell Elementary | RE | Bus Trips Grade 1 | 800.00 | GR | Miscellaneous | 800.00 |
| Cromwell Elementary | RE | Bus Trips Grade 5 | 960.81 | GR | Miscellaneous | 960.81 |
| Cromwell Elementary | RE | Third Grade Club | 45.00 | RR | SACC Tuition | 45.00 |
| Cromwell Elementary Total | | | 2,141.52 | | | 2,141.52 |
| Crump Elementary | RE | Bus Trips | 243.56 | GR | Miscellaneous | 243.56 |
| Crump Elementary | RE | Bus Trips Grade 2 | 184.07 | GR | Miscellaneous | 184.07 |
| Crump Elementary | RE | Bus Trips Grade 3 | 187.01 | GR | Miscellaneous | 187.01 |
| Crump Elementary Total | | | 614.64 | | | 614.64 |
| Delano Elementary | RE | Bus Trips KK | 5.34 | GR | Miscellaneous | 5.34 |
| Delano Elementary | RE | Bus Trips Grade 1 | 17.15 | GR | Miscellaneous | 17.15 |
| Delano Elementary | RE | Bus Trips Grade 2 | 74.72 | GR | Miscellaneous | 74.72 |
| Delano Elementary | RE | Bus Trips Grade 3 | 6.00 | GR | Miscellaneous | 6.00 |
| Delano Elementary | RE | Bus Trips Grade 4 | 53.91 | GR | Miscellaneous | 53.91 |
| Delano Elementary | RE | Bus Trips Grade 5 | 170.29 | GR | Miscellaneous | 170.29 |
| Delano Elementary | RE | Misc. Clearing | 3,821.50 | GR | Miscellaneous | 3,821.50 |
| Delano Elementary Total | | | 4,148.91 | | | 4,148.91 |
| Dexter Elementary | RE | Bus Trips | 89.21 | GR | Miscellaneous | 89.21 |
| Dexter Elementary | RE | Bus Trips KK | 392.64 | GR | Miscellaneous | 392.64 |
| Dexter Elementary | RE | Bus Trips Grade 1 | 472.72 | GR | Miscellaneous | 472.72 |
| Dexter Elementary | RE | Bus Trips Grade 2 | 190.61 | GR | Miscellaneous | 190.61 |
| Dexter Elementary | RE | Bus Trips Grade 3 | 139.80 | GR | Miscellaneous | 139.80 |
| Dexter Elementary | RE | Bus Trips Grade 4 | 311.90 | GR | Miscellaneous | 311.90 |
| Dexter Elementary | RE | Bus Trips Grade 5 | 235.42 | GR | Miscellaneous | 235.42 |
| Dexter Elementary Total | | | 1,832.30 | | | 1,832.30 |
| Downtown Elementary | RE | Bus Trips | 1,183.63 | GR | Miscellaneous | 1,183.63 |
| Downtown Elementary | RE | Bus Trips KK | 680.82 | GR | Miscellaneous | 680.82 |
| Downtown Elementary | RE | Bus Trips Grade 2 | 59.48 | GR | Miscellaneous | 59.48 |
| Downtown Elementary | RE | Bus Trips Grade 3 | 2.12 | GR | Miscellaneous | 2.12 |
| Downtown Elementary Total | | | 1,926.05 | | | 1,926.05 |
| Dunbar Elementary | RE | Bus Trips | 93.00 | GR | Miscellaneous | 93.00 |
| Dunbar Elementary | RE | Bus Trips Grade 2 | 123.50 | GR | Miscellaneous | 123.50 |
| Dunbar Elementary Total | | | 216.50 | | | 216.50 |
| E. E. Jeter School | RE | Vending | 384.71 | GR | Instructional Materials | 384.71 |
| E. E. Jeter School | RE | Bus Trips | 281.34 | GR | Miscellaneous | 281.34 |
| E. E. Jeter School | RE | Bus Trips KK | 49.79 | GR | Miscellaneous | 49.79 |
| E. E. Jeter School | RE | Bus Trips Grade 5 | 251.05 | GR | Miscellaneous | 251.05 |
| E. E. Jeter School Total | | | 966.89 | | | 966.89 |
| Egypt Elementary | RE | Vending | 108.53 | GR | Vending | 108.53 |
| Egypt Elementary | RE | Sunshine Club | 86.84 | GR | Vending | 86.84 |
| Egypt Elementary | RE | Bus Trips Grade 3 | 3.00 | RR | CLUE | 3.00 |
| Egypt Elementary Total | | | 198.37 | | | 198.37 |
| Evans Elementary | RE | Bus Trips KK | 339.02 | GR | Miscellaneous | 339.02 |
| Evans Elementary | RE | Bus Trips Grade 1 | 132.38 | GR | Miscellaneous | 132.38 |
| Evans Elementary | RE | Bus Trips Grade 2 | 145.96 | GR | Miscellaneous | 145.96 |
| Evans Elementary Total | | | 617.36 | | | 617.36 |
| Ford Road Elementary | RE | SPED Club | 60.00 | GR | T-Shirts | 60.00 |
| Ford Road Elementary Total | | | 60.00 | | | 60.00 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| SCHOOL | * | From Account Description | From Amount | * | To Account Description | To Amount |
|---------------------------------------|----|--------------------------|-----------------|----|------------------------|-----------------|
| Fox Meadows Elementary | RE | Bus Trips KK | 5.00 | GR | Miscellaneous | 5.00 |
| Fox Meadows Elementary Total | | | 5.00 | | | 5.00 |
| Gardenview Elementary | RE | Sunshine Club | 4.51 | GR | Vending | 4.51 |
| Gardenview Elementary | RE | Teacher Courtesy | 80.87 | GR | Vending | 80.87 |
| Gardenview Elementary | RE | Vending | 342.27 | GR | Vending | 342.27 |
| Gardenview Elementary Total | | | 427.65 | | | 427.65 |
| Germanshire Elementary | RE | SACC Tuition | 7,826.00 | RR | SACC Summer Camp | 7,826.00 |
| Germanshire Elementary Total | | | 7,826.00 | | | 7,826.00 |
| Germantown Elementary | RE | Music | 10.00 | GR | Bookstore | 10.00 |
| Germantown Elementary | RE | Bus Trips | 6.00 | GR | Miscellaneous | 6.00 |
| Germantown Elementary | RE | Bus Trips KK | 159.58 | GR | Miscellaneous | 159.58 |
| Germantown Elementary | RE | Bus Trips Grade 1 | 544.09 | GR | Miscellaneous | 544.09 |
| Germantown Elementary | RE | Bus Trips Grade 2 | 545.85 | GR | Miscellaneous | 545.85 |
| Germantown Elementary | RE | Bus Trips Grade 3 | 343.67 | GR | Miscellaneous | 343.67 |
| Germantown Elementary | RE | Bus Trips Grade 4 | 186.08 | GR | Miscellaneous | 186.08 |
| Germantown Elementary | RE | Bus Trips Grade 5 | 42.55 | GR | Miscellaneous | 42.55 |
| Germantown Elementary Total | | | 1,837.82 | | | 1,837.82 |
| Getwell Elementary | RE | Bus Trips KK | 157.64 | GR | Miscellaneous | 157.64 |
| Getwell Elementary | RE | Bus Trips Grade 1 | 92.91 | GR | Miscellaneous | 92.91 |
| Getwell Elementary | RE | Bus Trips Grade 2 | 62.91 | GR | Miscellaneous | 62.91 |
| Getwell Elementary | RE | Bus Trips Grade 3 | 187.64 | GR | Miscellaneous | 187.64 |
| Getwell Elementary | RE | Bus Trips Grade 4 | 132.64 | GR | Miscellaneous | 132.64 |
| Getwell Elementary | RE | Bus Trips Grade 5 | 225.00 | GR | Miscellaneous | 225.00 |
| Getwell Elementary Total | | | 858.74 | | | 858.74 |
| Goodlett Elementary | RE | Bus Trips | 675.32 | GR | Miscellaneous | 675.32 |
| Goodlett Elementary Total | | | 675.32 | | | 675.32 |
| Grahamwood Elementary | RE | Bus Trips | 2,727.18 | GR | Miscellaneous | 2,727.18 |
| Grahamwood Elementary | RE | PTO | 91.00 | RR | FedEx Grant | 91.00 |
| Grahamwood Elementary | RE | Bus Trips Grade 1 | 0.13 | RR | Bus Trips KK | 0.13 |
| Grahamwood Elementary | RE | Bus Trips Grade 5 | 83.21 | RR | Bus Trips Grade 4 | 83.21 |
| Grahamwood Elementary | RE | Bus Trips Grade 1 | 582.74 | RR | Bus Trips | 582.74 |
| Grahamwood Elementary | RE | Bus Trips Grade 2 | 1,008.79 | RR | Bus Trips | 1,008.79 |
| Grahamwood Elementary | RE | Bus Trips Grade 3 | 0.57 | RR | Bus Trips | 0.57 |
| Grahamwood Elementary | RE | Bus Trips Grade 4 | 687.36 | RR | Bus Trips | 687.36 |
| Grahamwood Elementary | RE | Bus Trips Grade 5 | 447.72 | RR | Bus Trips | 447.72 |
| Grahamwood Elementary Total | | | 5,628.70 | | | 5,628.70 |
| Hamilton Elementary | RE | Teacher Courtesy | 667.00 | GR | Vending | 667.00 |
| Hamilton Elementary | RE | Bus Trips | 134.62 | GR | Miscellaneous | 134.62 |
| Hamilton Elementary Total | | | 801.62 | | | 801.62 |
| Hickory Ridge Elementary | RE | Vending | 1,452.96 | GR | Vending | 1,452.96 |
| Hickory Ridge Elementary | RE | Bus Trips Grade 1 | 41.90 | GR | Miscellaneous | 41.90 |
| Hickory Ridge Elementary | RE | Bus Trips Grade 2 | 287.00 | GR | Miscellaneous | 287.00 |
| Hickory Ridge Elementary | RE | Bus Trips Grade 5 | 7.20 | GR | Miscellaneous | 7.20 |
| Hickory Ridge Elementary Total | | | 1,789.06 | | | 1,789.06 |
| Highland Oaks Elementary | RE | Bus Trips | 93.98 | GR | Miscellaneous | 93.98 |
| Highland Oaks Elementary | RE | Bus Trips KK | 2.10 | GR | Miscellaneous | 2.10 |
| Highland Oaks Elementary | RE | Bus Trips Grade 1 | 0.63 | GR | Miscellaneous | 0.63 |
| Highland Oaks Elementary | RE | Bus Trips Grade 2 | 82.90 | GR | Miscellaneous | 82.90 |
| Highland Oaks Elementary | RE | Bus Trips Grade 3 | 129.92 | GR | Miscellaneous | 129.92 |
| Highland Oaks Elementary | RE | Bus Trips Grade 4 | 165.76 | GR | Miscellaneous | 165.76 |
| Highland Oaks Elementary | RE | Bus Trips Grade 5 | 270.43 | GR | Miscellaneous | 270.43 |
| Highland Oaks Elementary Total | | | 745.72 | | | 745.72 |
| Holmes Road Elementary | RE | PTO | 1,006.91 | GR | Gifts | 1,006.91 |
| Holmes Road Elementary | RE | Bus Trips | 39.56 | GR | Miscellaneous | 39.56 |
| Holmes Road Elementary | RE | SPED Home Environment | 0.04 | GR | Miscellaneous | 0.04 |
| Holmes Road Elementary | RE | Bus Trips Grade 5 | 0.01 | GR | Miscellaneous | 0.01 |
| Holmes Road Elementary Total | | | 1,046.52 | | | 1,046.52 |
| Jackson Elementary | RE | PTO | 1,217.61 | GR | Gifts | 1,217.61 |
| Jackson Elementary | RE | Teacher Courtesy | 20.80 | GR | Gifts | 20.80 |
| Jackson Elementary | RE | Bus Trips | 119.04 | GR | Miscellaneous | 119.04 |
| Jackson Elementary Total | | | 1,357.45 | | | 1,357.45 |
| Kate Bond Elementary | RE | Bus Trips KK | 0.50 | GR | Miscellaneous | 0.50 |
| Kate Bond Elementary | RE | Bus Trips Grade 1 | 63.07 | GR | Miscellaneous | 63.07 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | * | <u>From Account Description</u> | <u>From Amount</u> | * | <u>To Account Description</u> | <u>To Amount</u> |
|---|----|---------------------------------|--------------------|----|-------------------------------|------------------|
| Kate Bond Elementary | RE | Bus Trips Grade 2 | 158.02 | GR | Miscellaneous | 158.02 |
| Kate Bond Elementary Total | | | 221.59 | | | 221.59 |
| Keystone Elementary | GE | Vending | 350.00 | RR | PTO | 350.00 |
| Keystone Elementary | RE | Target Grant | 198.90 | GR | Instructional Materials | 198.90 |
| Keystone Elementary | RE | Computer Club | 5.00 | GR | Instructional Materials | 5.00 |
| Keystone Elementary | RE | GENYOUth Foundation | 50.00 | RR | Guidance | 50.00 |
| Keystone Elementary | RE | Newspaper Club | 1,277.28 | RR | Guidance | 1,277.28 |
| Keystone Elementary Total | | | 1,881.18 | | | 1,881.18 |
| Kingsbury Elementary | GE | Miscellaneous | 22.61 | RR | Bus Trips | 22.61 |
| Kingsbury Elementary | GE | Miscellaneous | 178.67 | RR | Bus Trips Grade 1 | 178.67 |
| Kingsbury Elementary | GE | Miscellaneous | 19.68 | RR | Bus Trips Grade 3 | 19.68 |
| Kingsbury Elementary | GE | Miscellaneous | 155.86 | RR | Bus Trips Grade 4 | 155.86 |
| Kingsbury Elementary | GE | Miscellaneous | 22.61 | RR | Bus Trips | 22.61 |
| Kingsbury Elementary | GE | Miscellaneous | 178.67 | RR | Bus Trips Grade 1 | 178.67 |
| Kingsbury Elementary | GE | Miscellaneous | 19.68 | RR | Bus Trips Grade 3 | 19.68 |
| Kingsbury Elementary | GE | Miscellaneous | 155.86 | RR | Bus Trips Grade 4 | 155.86 |
| Kingsbury Elementary | GE | Miscellaneous | (55.35) | RR | Bus Trips Grade 5 | (55.35) |
| Kingsbury Elementary | RE | Bus Trips | 22.61 | GR | Miscellaneous | 22.61 |
| Kingsbury Elementary | RE | Bus Trips Grade 1 | 178.67 | GR | Miscellaneous | 178.67 |
| Kingsbury Elementary | RE | Bus Trips Grade 3 | 19.68 | GR | Miscellaneous | 19.68 |
| Kingsbury Elementary | RE | Bus Trips Grade 4 | 155.86 | GR | Miscellaneous | 155.86 |
| Kingsbury Elementary | RE | Bus Trips | 22.61 | GR | Miscellaneous | 22.61 |
| Kingsbury Elementary | RE | Bus Trips Grade 1 | 178.67 | GR | Miscellaneous | 178.67 |
| Kingsbury Elementary | RE | Bus Trips Grade 3 | 19.68 | GR | Miscellaneous | 19.68 |
| Kingsbury Elementary | RE | Bus Trips Grade 4 | 155.86 | GR | Miscellaneous | 155.86 |
| Kingsbury Elementary | RE | Bus Trips Grade 5 | (55.35) | GR | Miscellaneous | (55.35) |
| Kingsbury Elementary | RE | Bus Trips | 321.47 | GR | Miscellaneous | 321.47 |
| Kingsbury Elementary | RE | Bus Trips Grade 1 | 178.67 | RR | Bus Trips | 178.67 |
| Kingsbury Elementary | RE | Bus Trips Grade 3 | 19.68 | RR | Bus Trips | 19.68 |
| Kingsbury Elementary | RE | Bus Trips Grade 4 | 155.86 | RR | Bus Trips | 155.86 |
| Kingsbury Elementary | RE | Bus Trips Grade 5 | (55.35) | RR | Bus Trips | (55.35) |
| Kingsbury Elementary Total | | | 2,016.91 | | | 2,016.91 |
| Knight Road Elementary | RE | PTO | 311.09 | GR | Gifts | 311.09 |
| Knight Road Elementary | RE | Bus Trips KK | 42.13 | GR | Miscellaneous | 42.13 |
| Knight Road Elementary Total | | | 353.22 | | | 353.22 |
| LaRose Elementary | RE | Bus Trips KK | 5.00 | GR | Miscellaneous | 5.00 |
| LaRose Elementary | RE | Bus Trips Grade 1 | 5.00 | GR | Miscellaneous | 5.00 |
| LaRose Elementary | RE | Bus Trips Grade 2 | 5.00 | GR | Miscellaneous | 5.00 |
| LaRose Elementary | RE | Bus Trips Grade 4 | 90.00 | GR | Miscellaneous | 90.00 |
| LaRose Elementary | RE | Bus Trips Grade 5 | 85.00 | GR | Miscellaneous | 85.00 |
| LaRose Elementary Total | | | 190.00 | | | 190.00 |
| Lincoln Elementary | RE | Bus Trips KK | 10.00 | GR | Miscellaneous | 10.00 |
| Lincoln Elementary | RE | Sunshine Club | 45.00 | GR | Miscellaneous | 45.00 |
| Lincoln Elementary | RE | SACC Summer Camp | (274.33) | GR | Miscellaneous | (274.33) |
| Lincoln Elementary Total | | | (219.33) | | | (219.33) |
| Lowrance Elementary | RE | Bus Trips | 350.40 | GR | Group Pictures | 350.40 |
| Lowrance Elementary | RE | Bus Trips Grade 2 | 1.19 | GR | Group Pictures | 1.19 |
| Lowrance Elementary | RE | Bus Trips KK | 0.65 | GR | Group Pictures | 0.65 |
| Lowrance Elementary Total | | | 352.24 | | | 352.24 |
| Lucie E. Campbell Elementary | RE | Target Grant | 10.30 | GR | Gifts | 10.30 |
| Lucie E. Campbell Elementary Total | | | 10.30 | | | 10.30 |
| Lucy Elementary | RE | Bus Trips | 5.00 | GR | Miscellaneous | 5.00 |
| Lucy Elementary | RE | Bus Trips KK | 1.07 | GR | Miscellaneous | 1.07 |
| Lucy Elementary | RE | Bus Trips Grade 2 | 32.62 | GR | Miscellaneous | 32.62 |
| Lucy Elementary | RE | Bus Trips Grade 3 | 10.22 | GR | Miscellaneous | 10.22 |
| Lucy Elementary | RE | Bus Trips Grade 5 | 250.00 | GR | Miscellaneous | 250.00 |
| Lucy Elementary Total | | | 298.91 | | | 298.91 |
| Macon Hall Elementary | RE | Bus Trips | 695.00 | GR | Miscellaneous | 695.00 |
| Macon Hall Elementary Total | | | 695.00 | | | 695.00 |
| Magnolia Elementary | GE | P.E. Uniforms | 190.00 | RR | Elementary Sports Club | 190.00 |
| Magnolia Elementary | RE | Teacher Courtesy | 240.10 | GR | Vending | 240.10 |
| Magnolia Elementary | RE | Vending | 107.51 | GR | Vending | 107.51 |
| Magnolia Elementary | RE | Bus Trips Grade 5 | 54.54 | GR | Miscellaneous | 54.54 |
| Magnolia Elementary Total | | | 592.15 | | | 592.15 |
| Manor Lake Elementary | RE | Bus Trips KK | 2.07 | GR | Miscellaneous | 2.07 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|--|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Manor Lake Elementary | RE | Bus Trips Grade 1 | 0.20 | GR | Miscellaneous | 0.20 |
| Manor Lake Elementary | RE | Bus Trips Grade 5 | 24.43 | GR | Miscellaneous | 24.43 |
| Manor Lake Elementary Total | | | 26.70 | | | 26.70 |
| Newberry Elementary | RE | Bus Trips | 579.34 | GR | Miscellaneous | 579.34 |
| Newberry Elementary | RE | Bus Trips Grade 1 | 1,249.50 | GR | Miscellaneous | 1,249.50 |
| Newberry Elementary | RE | Bus Trips Grade 2 | 242.75 | GR | Miscellaneous | 242.75 |
| Newberry Elementary | RE | Bus Trips Grade 3 | 369.52 | GR | Miscellaneous | 369.52 |
| Newberry Elementary | RE | Bus Trips Grade 5 | 118.00 | GR | Miscellaneous | 118.00 |
| Newberry Elementary Total | | | 2,559.11 | | | 2,559.11 |
| Northaven Elementary | RE | Bus Trips | 43.43 | GR | Miscellaneous | 43.43 |
| Northaven Elementary | RE | Bus Trips Grade 5 | 11.00 | GR | Miscellaneous | 11.00 |
| Northaven Elementary Total | | | 54.43 | | | 54.43 |
| Oak Forest Elementary | RE | Bus Trips KK | 100.02 | GR | Miscellaneous | 100.02 |
| Oak Forest Elementary Total | | | 100.02 | | | 100.02 |
| Oakhaven Elementary | RE | Bus Trips | 17.18 | GR | Miscellaneous | 17.18 |
| Oakhaven Elementary Total | | | 17.18 | | | 17.18 |
| Oakshire Elementary | RE | Bus Trips Grade 1 | 282.40 | GR | Miscellaneous | 282.40 |
| Oakshire Elementary | RE | Bus Trips Grade 2 | 9.83 | GR | Miscellaneous | 9.83 |
| Oakshire Elementary | RE | Bus Trips Grade 4 | 151.73 | GR | Miscellaneous | 151.73 |
| Oakshire Elementary Total | | | 443.96 | | | 443.96 |
| Peabody Elementary | RE | PTO | 100.00 | GR | Gifts | 100.00 |
| Peabody Elementary | RE | Sunshine Club | 0.06 | GR | Gifts | 0.06 |
| Peabody Elementary | RE | Bus Trips KK | 191.76 | GR | Miscellaneous | 191.76 |
| Peabody Elementary | RE | Bus Trips Grade 1 | 230.23 | GR | Miscellaneous | 230.23 |
| Peabody Elementary | RE | Bus Trips Grade 2 | 226.36 | GR | Miscellaneous | 226.36 |
| Peabody Elementary | RE | Bus Trips Grade 3 | 35.58 | GR | Miscellaneous | 35.58 |
| Peabody Elementary | RE | Bus Trips Grade 4 | 213.98 | GR | Miscellaneous | 213.98 |
| Peabody Elementary | RE | Bus Trips Grade 5 | 1,085.42 | GR | Miscellaneous | 1,085.42 |
| Peabody Elementary Total | | | 2,083.39 | | | 2,083.39 |
| Raineshaven Elementary | RE | Orff Music | 2.84 | GR | Miscellaneous | 2.84 |
| Raineshaven Elementary | RE | Music | 1,281.43 | GR | Miscellaneous | 1,281.43 |
| Raineshaven Elementary | RE | Lowes | 2,089.19 | GR | Miscellaneous | 2,089.19 |
| Raineshaven Elementary | RE | Target Grant | 68.75 | GR | Miscellaneous | 68.75 |
| Raineshaven Elementary | RE | PTO | 346.27 | GR | Miscellaneous | 346.27 |
| Raineshaven Elementary | RE | Vending | 48.71 | GR | Miscellaneous | 48.71 |
| Raineshaven Elementary Total | | | 3,837.19 | | | 3,837.19 |
| Raleigh-Bartlett Elementary | RE | Bus Trips KK | 193.93 | GR | Miscellaneous | 193.93 |
| Raleigh-Bartlett Elementary | RE | Bus Trips Grade 1 | 345.70 | GR | Miscellaneous | 345.70 |
| Raleigh-Bartlett Elementary | RE | Bus Trips Grade 2 | 3.03 | GR | Miscellaneous | 3.03 |
| Raleigh-Bartlett Elementary | RE | Bus Trips Grade 3 | 105.09 | GR | Miscellaneous | 105.09 |
| Raleigh-Bartlett Elementary Total | | | 647.75 | | | 647.75 |
| Richland Elementary | RE | Bus Trips KK | 36.80 | GR | Miscellaneous | 36.80 |
| Richland Elementary | RE | Bus Trips Grade 1 | 296.75 | GR | Miscellaneous | 296.75 |
| Richland Elementary | RE | Bus Trips Grade 2 | 324.86 | GR | Miscellaneous | 324.86 |
| Richland Elementary | RE | Bus Trips Grade 4 | 567.00 | GR | Miscellaneous | 567.00 |
| Richland Elementary Total | | | 1,225.41 | | | 1,225.41 |
| Riverwood Elementary | RE | Bus Trips | 86.98 | GR | Miscellaneous | 86.98 |
| Riverwood Elementary | RE | Bus Trips KK | 200.41 | GR | Miscellaneous | 200.41 |
| Riverwood Elementary | RE | Bus Trips Grade 1 | 10.58 | GR | Miscellaneous | 10.58 |
| Riverwood Elementary | RE | Bus Trips Grade 2 | 411.80 | GR | Miscellaneous | 411.80 |
| Riverwood Elementary | RE | Bus Trips Grade 3 | 291.09 | GR | Miscellaneous | 291.09 |
| Riverwood Elementary | RE | Bus Trips Grade 4 | 3,673.21 | GR | Miscellaneous | 3,673.21 |
| Riverwood Elementary | RE | Bus Trips Grade 5 | 34.40 | GR | Miscellaneous | 34.40 |
| Riverwood Elementary Total | | | 4,708.47 | | | 4,708.47 |
| Ross Elementary | RE | Bus Trips Grade 5 | 657.70 | RR | Bus Trips | 657.70 |
| Ross Elementary | RE | Bus Trips Grade 4 | 20.00 | RR | Bus Trips | 20.00 |
| Ross Elementary | RE | Bus Trips Grade 3 | 344.50 | RR | Bus Trips | 344.50 |
| Ross Elementary | RE | Bus Trips Grade 2 | (248.33) | RR | Bus Trips | (248.33) |
| Ross Elementary | RE | Bus Trips Grade 1 | 2.44 | RR | Bus Trips | 2.44 |
| Ross Elementary | RE | Bus Trips KK | 41.06 | RR | Bus Trips | 41.06 |
| Ross Elementary Total | | | 817.37 | | | 817.37 |
| Rozelle Elementary | RE | Performing Arts | 354.00 | GR | Gifts | 354.00 |
| Rozelle Elementary | RE | Performing Arts | 79.51 | GR | Gifts | 79.51 |
| Rozelle Elementary | RE | Performing Arts | 141.60 | GR | Gifts | 141.60 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|-------------------------------------|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Rozelle Elementary | RE | Performing Arts | 354.00 | GR | Gifts | 354.00 |
| Rozelle Elementary | RE | Performing Arts | 29.80 | GR | Gifts | 29.80 |
| Rozelle Elementary | RE | Performing Arts | 158.47 | GR | Gifts | 158.47 |
| Rozelle Elementary | RE | Bus Trips | 677.25 | GR | Miscellaneous | 677.25 |
| Rozelle Elementary | RE | Bus Trips Grade 2 | 145.47 | GR | Miscellaneous | 145.47 |
| Rozelle Elementary | RE | Bus Trips Grade 5 | 28.72 | GR | Miscellaneous | 28.72 |
| Rozelle Elementary Total | | | 1,968.82 | | | 1,968.82 |
| Sea Isle Elementary | RE | Bus Trips | 771.34 | GR | Miscellaneous | 771.34 |
| Sea Isle Elementary | RE | Bus Trips Grade 1 | 66.00 | RR | Bus Trips | 66.00 |
| Sea Isle Elementary | RE | Bus Trips Grade 2 | 122.00 | RR | Bus Trips | 122.00 |
| Sea Isle Elementary | RE | Bus Trips Grade 4 | 393.82 | RR | Bus Trips | 393.82 |
| Sea Isle Elementary | RE | Bus Trips Grade 5 | (199.50) | RR | Bus Trips | (199.50) |
| Sea Isle Elementary Total | | | 1,153.66 | | | 1,153.66 |
| Shady Grove Elementary | RE | Bus Trips | 185.00 | GR | Miscellaneous | 185.00 |
| Shady Grove Elementary | RE | Bus Trips Grade 1 | 2.00 | GR | Miscellaneous | 2.00 |
| Shady Grove Elementary | RE | Bus Trips Grade 3 | 49.42 | GR | Miscellaneous | 49.42 |
| Shady Grove Elementary | RE | Bus Trips Grade 4 | 12.53 | GR | Miscellaneous | 12.53 |
| Shady Grove Elementary | RE | Bus Trips Grade 5 | 85.63 | GR | Miscellaneous | 85.63 |
| Shady Grove Elementary Total | | | 334.58 | | | 334.58 |
| Sharpe Elementary | RE | Kindergarten Club | 175.75 | GR | Gifts | 175.75 |
| Sharpe Elementary | RE | First Grade Club | 17.75 | GR | Gifts | 17.75 |
| Sharpe Elementary | RE | Second Grade Club | 40.00 | GR | Gifts | 40.00 |
| Sharpe Elementary | RE | Third Grade Club | 7.22 | GR | Gifts | 7.22 |
| Sharpe Elementary | RE | Student Council | 462.32 | GR | Gifts | 462.32 |
| Sharpe Elementary Total | | | 703.04 | | | 703.04 |
| Sheffield Elementary | RE | PTO | 341.89 | GR | Gifts | 341.89 |
| Sheffield Elementary Total | | | 341.89 | | | 341.89 |
| Shelby Oaks Elementary | RE | Bus Trips KK | 192.00 | GR | Fee Waiver | 192.00 |
| Shelby Oaks Elementary | RE | Bus Trips | 728.41 | GR | Miscellaneous | 728.41 |
| Shelby Oaks Elementary | RE | Bus Trips Grade 1 | 188.37 | RR | Bus Trips | 188.37 |
| Shelby Oaks Elementary | RE | Bus Trips Grade 2 | 97.48 | RR | Bus Trips | 97.48 |
| Shelby Oaks Elementary | RE | Bus Trips Grade 4 | 393.16 | RR | Bus Trips | 393.16 |
| Shelby Oaks Elementary | RE | Bus Trips Grade 5 | 244.94 | RR | Bus Trips | 244.94 |
| Shelby Oaks Elementary | RE | Bus Trips KK | (135.14) | RR | Bus Trips | (135.14) |
| Shelby Oaks Elementary | RE | Bus Trips Grade 3 | (60.40) | RR | Bus Trips | (60.40) |
| Shelby Oaks Elementary | RE | Bus Trips Grade 5 | 244.94 | RR | Bus Trips | 244.94 |
| Shelby Oaks Elementary | RE | Bus Trips Grade 4 | 393.16 | RR | Bus Trips | 393.16 |
| Shelby Oaks Elementary | RE | Bus Trips Grade 3 | (60.40) | RR | Bus Trips | (60.40) |
| Shelby Oaks Elementary | RE | Bus Trips Grade 2 | 97.48 | RR | Bus Trips | 97.48 |
| Shelby Oaks Elementary | RE | Bus Trips Grade 1 | 188.37 | RR | Bus Trips | 188.37 |
| Shelby Oaks Elementary | RE | Bus Trips KK | (135.14) | RR | Bus Trips | (135.14) |
| Shelby Oaks Elementary | RE | Bus Trips KK | (135.14) | RR | Bus Trips | (135.14) |
| Shelby Oaks Elementary | RE | Bus Trips KK | 270.28 | RR | Bus Trips | 270.28 |
| Shelby Oaks Elementary | RE | Bus Trips Grade 5 | 9.00 | RR | Bus Trips | 9.00 |
| Shelby Oaks Elementary | RE | Bus Trips Grade 4 | (393.16) | RR | Bus Trips | (393.16) |
| Shelby Oaks Elementary | RE | Bus Trips Grade 2 | (97.48) | RR | Bus Trips | (97.48) |
| Shelby Oaks Elementary | RE | Bus Trips Grade 3 | 60.40 | RR | Bus Trips | 60.40 |
| Shelby Oaks Elementary Total | | | 2,091.13 | | | 2,091.13 |
| Sherwood Elementary | RE | Bus Trips KK | 41.93 | GR | Miscellaneous | 41.93 |
| Sherwood Elementary | RE | Bus Trips Grade 1 | 40.00 | GR | Miscellaneous | 40.00 |
| Sherwood Elementary | RE | Bus Trips Grade 2 | 209.17 | GR | Miscellaneous | 209.17 |
| Sherwood Elementary | RE | Bus Trips Grade 4 | 286.76 | GR | Miscellaneous | 286.76 |
| Sherwood Elementary | RE | Bus Trips Grade 5 | 155.80 | GR | Miscellaneous | 155.80 |
| Sherwood Elementary | RE | Second Grade Club | 203.60 | RR | Bus Trips Grade 2 | 203.60 |
| Sherwood Elementary Total | | | 937.26 | | | 937.26 |
| Southwind Elementary | RE | Teacher Courtesy | 2,161.61 | GR | Vending | 2,161.61 |
| Southwind Elementary | RE | Bus Trips | 14.75 | GR | Miscellaneous | 14.75 |
| Southwind Elementary | RE | Bus Trips KK | 13.00 | GR | Miscellaneous | 13.00 |
| Southwind Elementary Total | | | 2,189.36 | | | 2,189.36 |
| Spring Hill Elementary | RE | PreKK Club | 10.00 | GR | Miscellaneous | 10.00 |
| Spring Hill Elementary | RE | SPED Home Environment | 0.90 | GR | Miscellaneous | 0.90 |
| Spring Hill Elementary | RE | Pep Club | 5.00 | GR | Miscellaneous | 5.00 |
| Spring Hill Elementary | RE | Target Grant | 198.90 | GR | Miscellaneous | 198.90 |
| Spring Hill Elementary | RE | School Based Entrepreneurs | 0.52 | GR | Miscellaneous | 0.52 |
| Spring Hill Elementary | RE | Grant - Jefferson | 1.46 | GR | Miscellaneous | 1.46 |
| Spring Hill Elementary | RE | Grant - Lopez | 1.12 | GR | Miscellaneous | 1.12 |
| Spring Hill Elementary | RE | Cooking Club | 6.50 | GR | Miscellaneous | 6.50 |
| Spring Hill Elementary | RE | Bus Trips Grade 3 | 7.00 | GR | Miscellaneous | 7.00 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | * | <u>From Account Description</u> | <u>From Amount</u> | * | <u>To Account Description</u> | <u>To Amount</u> |
|---|----|---------------------------------|--------------------|----|-------------------------------|------------------|
| Spring Hill Elementary | RE | Bus Trips Grade 4 | 3.50 | GR | Miscellaneous | 3.50 |
| Spring Hill Elementary Total | | | 234.90 | | | 234.90 |
| Springdale Elementary | RE | Bus Trips | 147.38 | GR | Miscellaneous | 147.38 |
| Springdale Elementary | RE | Bus Trips KK | 1.00 | GR | Miscellaneous | 1.00 |
| Springdale Elementary | RE | Bus Trips Grade 1 | 3.75 | GR | Miscellaneous | 3.75 |
| Springdale Elementary | RE | Bus Trips Grade 2 | 16.00 | GR | Miscellaneous | 16.00 |
| Springdale Elementary | RE | Bus Trips Grade 3 | 2.00 | GR | Miscellaneous | 2.00 |
| Springdale Elementary Total | | | 170.13 | | | 170.13 |
| Treadwell Elementary | RE | Bus Trips | 843.22 | GR | Miscellaneous | 843.22 |
| Treadwell Elementary | RE | Bus Trips Grade 1 | 336.08 | RR | Bus Trips | 336.08 |
| Treadwell Elementary | RE | Bus Trips Grade 3 | (27.18) | RR | Bus Trips | (27.18) |
| Treadwell Elementary | RE | Bus Trips Grade 5 | 534.32 | RR | Bus Trips | 534.32 |
| Treadwell Elementary Total | | | 1,686.44 | | | 1,686.44 |
| Vollentine Elementary | RE | Bus Trips Grade 3 | 96.60 | GR | Miscellaneous | 96.60 |
| Vollentine Elementary Total | | | 96.60 | | | 96.60 |
| Wells Station Elementary | RE | Vending | 1,054.21 | GR | Vending | 1,054.21 |
| Wells Station Elementary | RE | Bus Trips | 12.00 | GR | Miscellaneous | 12.00 |
| Wells Station Elementary | RE | Bus Trips KK | 99.64 | GR | Miscellaneous | 99.64 |
| Wells Station Elementary | RE | Bus Trips Grade 2 | 0.93 | GR | Miscellaneous | 0.93 |
| Wells Station Elementary | RE | Bus Trips Grade 3 | 267.50 | GR | Miscellaneous | 267.50 |
| Wells Station Elementary | RE | Bus Trips Grade 5 | 35.00 | GR | Miscellaneous | 35.00 |
| Wells Station Elementary Total | | | 1,469.28 | | | 1,469.28 |
| Westhaven Elementary | RE | Bus Trips KK | 200.41 | GR | Miscellaneous | 200.41 |
| Westhaven Elementary | RE | Bus Trips Grade 1 | 187.84 | GR | Miscellaneous | 187.84 |
| Westhaven Elementary | RE | Bus Trips Grade 2 | 45.06 | GR | Miscellaneous | 45.06 |
| Westhaven Elementary | RE | Bus Trips Grade 3 | 25.03 | GR | Miscellaneous | 25.03 |
| Westhaven Elementary Total | | | 458.34 | | | 458.34 |
| Westside Elementary | RE | Bus Trips | 76.24 | GR | Miscellaneous | 76.24 |
| Westside Elementary | RE | Bus Trips KK | 16.58 | RR | Bus Trips | 16.58 |
| Westside Elementary | RE | Bus Trips Grade 1 | 51.96 | RR | Bus Trips | 51.96 |
| Westside Elementary | RE | Bus Trips Grade 2 | (10.00) | RR | Bus Trips | (10.00) |
| Westside Elementary Total | | | 134.78 | | | 134.78 |
| White Station Elementary | RE | Bus Trips | 1,297.00 | GR | Miscellaneous | 1,297.00 |
| White Station Elementary | RE | Bus Trips Grade 4 | 1,174.24 | GR | Miscellaneous | 1,174.24 |
| White Station Elementary | RE | Bus Trips KK | 1,012.00 | RR | SACC Tuition | 1,012.00 |
| White Station Elementary | RE | Bus Trips Grade 3 | 9.42 | RR | Bus Trips | 9.42 |
| White Station Elementary | RE | Bus Trips Grade 1 | 40.00 | RR | Bus Trips | 40.00 |
| White Station Elementary | RE | Bus Trips KK | 233.04 | RR | Bus Trips | 233.04 |
| White Station Elementary | RE | Bus Trips Grade 5 | (9.42) | RR | Bus Trips | (9.42) |
| White Station Elementary Total | | | 3,756.28 | | | 3,756.28 |
| William H. Brewster Elementary | RE | Bus Trips | 1,920.18 | GR | Miscellaneous | 1,920.18 |
| William H. Brewster Elementary | RE | Bus Trips KK | 988.07 | RR | Bus Trips | 988.07 |
| William H. Brewster Elementary | RE | Bus Trips Grade 1 | 2.00 | RR | Bus Trips | 2.00 |
| William H. Brewster Elementary | RE | Bus Trips Grade 3 | 866.80 | RR | Bus Trips | 866.80 |
| William H. Brewster Elementary | RE | Bus Trips Grade 4 | 430.43 | RR | Bus Trips | 430.43 |
| William H. Brewster Elementary | RE | Bus Trips Grade 5 | (65.60) | RR | Bus Trips | (65.60) |
| William H. Brewster Elementary Total | | | 4,141.88 | | | 4,141.88 |
| Willow Oaks Elementary | GE | Gifts | 250.00 | RR | Beta Club | 250.00 |
| Willow Oaks Elementary | RE | Bus Trips KK | 124.00 | GR | Miscellaneous | 124.00 |
| Willow Oaks Elementary | RE | Bus Trips Grade 1 | 240.25 | GR | Miscellaneous | 240.25 |
| Willow Oaks Elementary | RE | Bus Trips Grade 2 | 168.04 | GR | Miscellaneous | 168.04 |
| Willow Oaks Elementary | RE | Bus Trips Grade 3 | 585.65 | GR | Miscellaneous | 585.65 |
| Willow Oaks Elementary | RE | Bus Trips Grade 4 | 0.01 | GR | Miscellaneous | 0.01 |
| Willow Oaks Elementary | RE | Bus Trips Grade 5 | 1,275.54 | GR | Miscellaneous | 1,275.54 |
| Willow Oaks Elementary Total | | | 2,643.49 | | | 2,643.49 |
| Winchester Elementary | RE | Vending | 352.15 | GR | Vending | 352.15 |
| Winchester Elementary | RE | PTO | 12.22 | GR | Gifts | 12.22 |
| Winchester Elementary Total | | | 364.37 | | | 364.37 |
| Winridge Elementary | RE | Fifth Grade Club | 30.00 | GR | Carnival | 30.00 |
| Winridge Elementary | RE | Bus Trips | 21.72 | GR | Miscellaneous | 21.72 |
| Winridge Elementary | RE | Bus Trips Grade 1 | 194.68 | GR | Miscellaneous | 194.68 |
| Winridge Elementary | RE | Bus Trips Grade 2 | 155.95 | GR | Miscellaneous | 155.95 |
| Winridge Elementary | RE | Bus Trips Grade 3 | 261.48 | GR | Miscellaneous | 261.48 |
| Winridge Elementary | RE | Bus Trips Grade 5 | 66.58 | GR | Miscellaneous | 66.58 |
| Winridge Elementary Total | | | 730.41 | | | 730.41 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| SCHOOL | * | From Account Description | From Amount | * | To Account Description | To Amount |
|----------------------------------|----|--------------------------|------------------|----|-------------------------|------------------|
| ELEMENTARY TOTAL | | | 98,603.62 | | | 98,603.62 |
| MIDDLE | | | | | | |
| Airways Middle | RE | Bus Trips | 5.00 | GR | Miscellaneous | 5.00 |
| Airways Middle Total | | | 5.00 | | | 5.00 |
| American Way Middle | RE | Bus Trips | 516.74 | GR | Miscellaneous | 516.74 |
| American Way Middle | RE | Bus Trips | 170.00 | RR | Eighth Grade Trip | 170.00 |
| American Way Middle Total | | | 686.74 | | | 686.74 |
| Bellevue Middle | RE | Bus Trips | 1,544.98 | GR | Miscellaneous | 1,544.98 |
| Bellevue Middle | RE | Bus Trips Grade 1 | 3,237.20 | GR | Miscellaneous | 3,237.20 |
| Bellevue Middle | RE | SACC Tuition | 30.48 | RR | SACC Reim. | 30.48 |
| Bellevue Middle | RE | Cheerleaders | 267.51 | RR | Cheerleaders | 267.51 |
| Bellevue Middle | RE | Eighth Grade Club | 75.00 | RR | Bus Trips Grade 1 | 75.00 |
| Bellevue Middle | RE | SACC Tuition | 1,130.00 | RR | Cheerleaders | 1,130.00 |
| Bellevue Middle | RE | Debate Club | 455.00 | RR | Beta Club | 455.00 |
| Bellevue Middle Total | | | 6,740.17 | | | 6,740.17 |
| Chickasaw Middle | RE | Athletic Concessions | 57.50 | RR | Basketball - Girls | 57.50 |
| Chickasaw Middle | RE | Athletic Concessions | 57.50 | RR | Basketball-Boys | 57.50 |
| Chickasaw Middle Total | | | 115.00 | | | 115.00 |
| Colonial Middle | RE | Eighth Grade Club | 1,015.40 | RR | Yearbook | 1,015.40 |
| Colonial Middle | RE | Sixth Grade Club | 1,250.00 | RR | Yearbook | 1,250.00 |
| Colonial Middle | RE | Seventh Grade Club | 1,150.00 | RR | Yearbook | 1,150.00 |
| Colonial Middle Total | | | 3,415.40 | | | 3,415.40 |
| Cordova Middle | RE | Bus Trips | 98.13 | GR | Miscellaneous | 98.13 |
| Cordova Middle Total | | | 98.13 | | | 98.13 |
| Craigmont Middle | RE | Track - Boys | 45.00 | GR | T-Shirts | 45.00 |
| Craigmont Middle | RE | Track - Girls | 65.00 | GR | T-Shirts | 65.00 |
| Craigmont Middle Total | | | 110.00 | | | 110.00 |
| Cummings Middle | RE | Teacher Courtesy | 370.32 | GR | Vending | 370.32 |
| Cummings Middle | RE | Sunshine Club | 188.34 | GR | Vending | 188.34 |
| Cummings Middle Total | | | 558.66 | | | 558.66 |
| Dexter Middle | GE | Concessions | 220.00 | RR | Football - Varsity | 220.00 |
| Dexter Middle | RE | Football - Varsity | 30.00 | GR | Concessions | 30.00 |
| Dexter Middle | RE | Bus Trips | 233.15 | GR | Miscellaneous | 233.15 |
| Dexter Middle | RE | Basketball - Girls | 1,300.00 | RR | Basketball Club - Girls | 1,300.00 |
| Dexter Middle | RE | Football - Varsity | 65.00 | RR | Basketball Club - Girls | 65.00 |
| Dexter Middle | RE | Basketball - Girls | 40.50 | RR | Basketball Club - Girls | 40.50 |
| Dexter Middle | RE | Basketball-Boys | 70.00 | RR | Basketball Club Boys | 70.00 |
| Dexter Middle Total | | | 1,958.65 | | | 1,958.65 |
| Douglass Middle | RE | Bus Trips KK | 163.86 | GR | Miscellaneous | 163.86 |
| Douglass Middle | RE | Bus Trips Grade 1 | 10.00 | GR | Miscellaneous | 10.00 |
| Douglass Middle | RE | Bus Trips Grade 2 | 0.01 | GR | Miscellaneous | 0.01 |
| Douglass Middle | RE | Bus Trips Grade 3 | 102.05 | GR | Miscellaneous | 102.05 |
| Douglass Middle | RE | Bus Trips Grade 5 | 4.63 | GR | Miscellaneous | 4.63 |
| Douglass Middle Total | | | 280.55 | | | 280.55 |
| Geeter Middle | RE | Bus Trips | 399.00 | GR | Miscellaneous | 399.00 |
| Geeter Middle | RE | Bus Trips Grade 1 | 0.80 | GR | Miscellaneous | 0.80 |
| Geeter Middle | RE | Bus Trips Grade 4 | 2.87 | GR | Miscellaneous | 2.87 |
| Geeter Middle | RE | Bus Trips Grade 5 | 0.30 | GR | Miscellaneous | 0.30 |
| Geeter Middle Total | | | 402.97 | | | 402.97 |
| Georgian Hills Middle | RE | Athletic Concessions | 173.35 | GR | Concessions | 173.35 |
| Georgian Hills Middle | RE | Cheerleaders | 46.59 | RR | Cheerleaders | 46.59 |
| Georgian Hills Middle | RE | Athletic Profit | 2,576.04 | RR | Basketball-Boys | 2,576.04 |
| Georgian Hills Middle | RE | Athletic Profit | 535.00 | RR | Basketball Club Boys | 535.00 |
| Georgian Hills Middle | RE | Athletic Gift | 336.00 | RR | Football - Varsity | 336.00 |
| Georgian Hills Middle | RE | Athletic Insurance | 1,123.00 | RR | Football - Varsity | 1,123.00 |
| Georgian Hills Middle | RE | Football - Varsity | 336.00 | RR | Athletic Gift | 336.00 |
| Georgian Hills Middle | RE | Football - Varsity | 1,123.00 | RR | Athletic Insurance | 1,123.00 |
| Georgian Hills Middle | RE | Football - Varsity | 775.00 | RR | Athletic Memberships | 775.00 |
| Georgian Hills Middle | RE | Football - Varsity | 336.00 | RR | Athletic Gift | 336.00 |
| Georgian Hills Middle | RE | Football - Varsity | 1,123.00 | RR | Athletic Insurance | 1,123.00 |
| Georgian Hills Middle | RE | Athletic Profit | 491.18 | RR | Volleyball | 491.18 |
| Georgian Hills Middle | RE | Athletic Profit | 298.05 | RR | Softball | 298.05 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|-------------------------------------|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Georgian Hills Middle | RE | Athletic Concessions | 496.84 | RR | Basketball-Boys | 496.84 |
| Georgian Hills Middle | RE | Athletic Concessions | 336.00 | RR | Athletic Insurance | 336.00 |
| Georgian Hills Middle | RE | Football - Varsity | 242.31 | RR | Bus Trips | 242.31 |
| Georgian Hills Middle | RE | Football - Varsity | 453.30 | RR | Football Playoffs | 453.30 |
| Georgian Hills Middle | RE | Athletic Profit | 80.00 | RR | Athletic Equip | 80.00 |
| Georgian Hills Middle Total | | | 10,880.66 | | | 10,880.66 |
| Hamilton Middle | RE | Bus Trips | 293.61 | GR | Miscellaneous | 293.61 |
| Hamilton Middle Total | | | 293.61 | | | 293.61 |
| Highland Oaks Middle | RE | Bus Trips KK | 8.10 | GR | Miscellaneous | 8.10 |
| Highland Oaks Middle Total | | | 8.10 | | | 8.10 |
| Ida B. Wells Middle | RE | Bus Trips | 150.00 | GR | Miscellaneous | 150.00 |
| Ida B. Wells Middle | RE | Bus Trips Grade 1 | 64.91 | GR | Miscellaneous | 64.91 |
| Ida B. Wells Middle | RE | Bus Trips Grade 2 | 129.62 | GR | Miscellaneous | 129.62 |
| Ida B. Wells Middle Total | | | 344.53 | | | 344.53 |
| John P. Freeman Middle | RE | Football Homecoming | 747.00 | GR | Instructional Materials | 747.00 |
| John P. Freeman Middle | RE | CLUE | 237.07 | GR | Gifts | 237.07 |
| John P. Freeman Middle | RE | CLUE | 24.70 | GR | Gifts | 24.70 |
| John P. Freeman Middle | RE | Bus Trips | 268.92 | GR | Miscellaneous | 268.92 |
| John P. Freeman Middle | RE | Football - Varsity | 144.00 | RR | Athletic Fund-Raising | 144.00 |
| John P. Freeman Middle Total | | | 1,421.69 | | | 1,421.69 |
| Kate Bond Middle | RE | Soccer- Girls | 400.00 | RR | Softball | 400.00 |
| Kate Bond Middle Total | | | 400.00 | | | 400.00 |
| Kingsbury Middle | RE | Cheerleaders | 70.00 | RR | Athletic Insurance | 70.00 |
| Kingsbury Middle Total | | | 70.00 | | | 70.00 |
| Kirby Middle | RE | Basketball-Boys | 1,090.21 | GR | Miscellaneous | 1,090.21 |
| Kirby Middle | RE | Basketball - Girls | 94.56 | GR | Miscellaneous | 94.56 |
| Kirby Middle | RE | Football - Varsity | 299.56 | GR | Miscellaneous | 299.56 |
| Kirby Middle | RE | Soccer - Boys | 282.50 | GR | Miscellaneous | 282.50 |
| Kirby Middle | RE | Track - Boys | 160.00 | GR | Miscellaneous | 160.00 |
| Kirby Middle | RE | Track - Girls | 224.76 | GR | Miscellaneous | 224.76 |
| Kirby Middle | RE | Volleyball | 213.20 | GR | Miscellaneous | 213.20 |
| Kirby Middle | RE | Athletic Concessions | 4,884.36 | GR | Miscellaneous | 4,884.36 |
| Kirby Middle | RE | Football Homecoming | 695.22 | GR | Miscellaneous | 695.22 |
| Kirby Middle | RE | Basketball HC | 884.59 | GR | Miscellaneous | 884.59 |
| Kirby Middle | RE | Athletic Profit | 13,836.69 | GR | Miscellaneous | 13,836.69 |
| Kirby Middle | RE | Athletic Equip | 970.93 | GR | Miscellaneous | 970.93 |
| Kirby Middle | RE | Class Piano | 42.79 | GR | Miscellaneous | 42.79 |
| Kirby Middle | RE | SPED Home Environment | 247.15 | GR | Miscellaneous | 247.15 |
| Kirby Middle | RE | Family Consumer Science | 0.56 | GR | Miscellaneous | 0.56 |
| Kirby Middle | RE | Seventh Grade Club | 3.24 | GR | Miscellaneous | 3.24 |
| Kirby Middle | RE | Sixth Grade Club | 99.38 | GR | Miscellaneous | 99.38 |
| Kirby Middle | RE | ESL | 566.67 | GR | Miscellaneous | 566.67 |
| Kirby Middle | RE | Optimist Club | 28.00 | GR | Miscellaneous | 28.00 |
| Kirby Middle | RE | Guidance | 19.63 | GR | Miscellaneous | 19.63 |
| Kirby Middle | RE | Technology | 0.94 | GR | Miscellaneous | 0.94 |
| Kirby Middle | RE | Choir | 20.52 | GR | Miscellaneous | 20.52 |
| Kirby Middle | RE | Band | 408.69 | GR | Miscellaneous | 408.69 |
| Kirby Middle | RE | Library Club | 9.85 | GR | Miscellaneous | 9.85 |
| Kirby Middle | RE | Cheerleaders | 10.97 | GR | Miscellaneous | 10.97 |
| Kirby Middle | RE | Flag Girls | 88.31 | GR | Miscellaneous | 88.31 |
| Kirby Middle | RE | PTO | 188.06 | GR | Miscellaneous | 188.06 |
| Kirby Middle | RE | Teacher Courtesy | 36.46 | GR | Miscellaneous | 36.46 |
| Kirby Middle | RE | Vending | 49.44 | GR | Miscellaneous | 49.44 |
| Kirby Middle | RE | Les Belles Girls Club | 8.21 | GR | Miscellaneous | 8.21 |
| Kirby Middle | RE | Ladies in Transition | 9.39 | GR | Miscellaneous | 9.39 |
| Kirby Middle | RE | Kirby Kings | 5.06 | GR | Miscellaneous | 5.06 |
| Kirby Middle | RE | Eighth Grade Promotion | 18.45 | GR | Miscellaneous | 18.45 |
| Kirby Middle | RE | Baseball | (1,171.60) | GR | Miscellaneous | (1,171.60) |
| Kirby Middle | RE | Softball | (813.67) | GR | Miscellaneous | (813.67) |
| Kirby Middle | RE | Athletic Insurance | (309.00) | GR | Miscellaneous | (309.00) |
| Kirby Middle | RE | Athletic Memberships | (500.00) | GR | Miscellaneous | (500.00) |
| Kirby Middle | RE | Athletic Awards | (2,318.41) | GR | Miscellaneous | (2,318.41) |
| Kirby Middle | RE | Athletic Banquet | (2,949.79) | GR | Miscellaneous | (2,949.79) |
| Kirby Middle | RE | Guidance | (0.20) | GR | Miscellaneous | (0.20) |
| Kirby Middle Total | | | 17,435.68 | | | 17,435.68 |
| Maxine Smith STEAM Academy | RE | Bus Trips | 41.90 | GR | Miscellaneous | 41.90 |
| Maxine Smith STEAM Academy | RE | Bus Trips KK | 695.00 | GR | Miscellaneous | 695.00 |
| Maxine Smith STEAM Academy | RE | Bus Trips Grade 1 | 80.19 | GR | Miscellaneous | 80.19 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|---|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Maxine Smith STEAM Academy | RE | Bus Trips Grade 2 | 63.00 | GR | Miscellaneous | 63.00 |
| Maxine Smith STEAM Academy | RE | Bus Trips Grade 3 | 172.41 | GR | Miscellaneous | 172.41 |
| Maxine Smith STEAM Academy | RE | Bus Trips Grade 4 | 14.01 | GR | Miscellaneous | 14.01 |
| Maxine Smith STEAM Academy | RE | Bus Trips Grade 5 | 837.00 | GR | Miscellaneous | 837.00 |
| Maxine Smith STEAM Academy | RE | TSSAA Fines | 1,889.36 | RR | Technology | 1,889.36 |
| Maxine Smith STEAM Academy Total | | | 3,792.87 | | | 3,792.87 |
| Mt. Pisgah Middle | RE | Bus Trips | 642.67 | GR | Miscellaneous | 642.67 |
| Mt. Pisgah Middle Total | | | 642.67 | | | 642.67 |
| Oakhaven Middle | RE | Track - Girls | 0.50 | RR | Tennis - Girls | 0.50 |
| Oakhaven Middle Total | | | 0.50 | | | 0.50 |
| Ridgeway Middle | RE | Vending | 183.13 | GR | Office | 183.13 |
| Ridgeway Middle | RE | Soccer - Boys | 250.00 | RR | Soccer Club | 250.00 |
| Ridgeway Middle | RE | Athletic Concessions | 177.38 | RR | Soccer Club | 177.38 |
| Ridgeway Middle | RE | Athletic Fund-Raising | 190.00 | RR | Soccer Club | 190.00 |
| Ridgeway Middle | RE | Athletic Profit | 36.09 | RR | Soccer Club | 36.09 |
| Ridgeway Middle | RE | Beta Club | 79.03 | RR | Soccer Club | 79.03 |
| Ridgeway Middle | RE | Band | 50.00 | RR | Choir | 50.00 |
| Ridgeway Middle | RE | M.O.R.E. | 50.00 | RR | Choir | 50.00 |
| Ridgeway Middle | RE | Future Teachers Club | 46.30 | RR | Leadership | 46.30 |
| Ridgeway Middle | RE | Performing Arts CI | 109.50 | RR | Leadership | 109.50 |
| Ridgeway Middle | RE | Key Club | 75.00 | RR | Leadership | 75.00 |
| Ridgeway Middle | RE | Athletic Concessions | 40.00 | RR | Volleyball | 40.00 |
| Ridgeway Middle Total | | | 1,286.43 | | | 1,286.43 |
| Riverview Middle | RE | Baseball Club | 160.00 | RR | Baseball | 160.00 |
| Riverview Middle | RE | Softball Club | 290.00 | RR | Softball | 290.00 |
| Riverview Middle | RE | Fifth Grade Club | (20.00) | RR | Seventh Grade Club | (20.00) |
| Riverview Middle | RE | Fifth Grade Club | 40.00 | RR | Seventh Grade Club | 40.00 |
| Riverview Middle Total | | | 470.00 | | | 470.00 |
| Sherwood Middle | RE | Bus Trips | 30.00 | GR | Miscellaneous | 30.00 |
| Sherwood Middle Total | | | 30.00 | | | 30.00 |
| Snowden Middle | RE | Bus Trips | 56.90 | GR | Miscellaneous | 56.90 |
| Snowden Middle | RE | Bus Trips Grade 1 | 6.40 | GR | Miscellaneous | 6.40 |
| Snowden Middle | RE | Bus Trips Grade 2 | 199.08 | GR | Miscellaneous | 199.08 |
| Snowden Middle | RE | Bus Trips Grade 5 | 442.00 | GR | Miscellaneous | 442.00 |
| Snowden Middle Total | | | 704.38 | | | 704.38 |
| Southside Middle | RE | Charmette Club | 4.00 | GR | Miscellaneous | 4.00 |
| Southside Middle Total | | | 4.00 | | | 4.00 |
| White Station Middle | RE | Vending | 387.06 | GR | Vending | 387.06 |
| White Station Middle | RE | Optimist Club | 1,015.00 | GR | Gifts | 1,015.00 |
| White Station Middle | RE | Technology | 500.00 | GR | Gifts | 500.00 |
| White Station Middle | RE | Environmental Club | 1,573.42 | GR | Gifts | 1,573.42 |
| White Station Middle | RE | Golf | 312.25 | GR | Gifts | 312.25 |
| White Station Middle | RE | Karate | 110.00 | GR | Gifts | 110.00 |
| White Station Middle | RE | Football Playoffs | 570.45 | RR | Football - Varsity | 570.45 |
| White Station Middle Total | | | 4,468.18 | | | 4,468.18 |
| Woodstock Middle | RE | Bus Trips | 159.42 | GR | Miscellaneous | 159.42 |
| Woodstock Middle | RE | Vending | 23.56 | RR | Teacher Courtesy | 23.56 |
| Woodstock Middle Total | | | 182.98 | | | 182.98 |
| MIDDLE TOTAL | | | 56,807.55 | | | 56,807.55 |
| HIGH | | | | | | |
| Bolton High School | RE | Teacher Courtesy | 82.45 | GR | Vending | 82.45 |
| Bolton High School | RE | Teacher Courtesy | 108.06 | GR | Gifts | 108.06 |
| Bolton High School | RE | Caps and Gowns | 33,120.00 | GR | Bookstore | 33,120.00 |
| Bolton High School | RE | Caps and Gowns | 90.00 | GR | Annual | 90.00 |
| Bolton High School | RE | Bus Trips | 10.44 | GR | Miscellaneous | 10.44 |
| Bolton High School | RE | AP Tests | 42.03 | GR | Miscellaneous | 42.03 |
| Bolton High School | RE | PSAT/PLAN | 30.00 | GR | Miscellaneous | 30.00 |
| Bolton High School | RE | Honor Society | 250.00 | RR | Charity Drives | 250.00 |
| Bolton High School | RE | Cheerleaders | 250.00 | RR | Charity Drives | 250.00 |
| Bolton High School | RE | FCCLA II - Genus | 90.00 | RR | FCCLA III - Morgan | 90.00 |
| Bolton High School | RE | FCCLA II - Genus | 143.80 | RR | FCCLA III - Morgan | 143.80 |
| Bolton High School | RE | SADD | 15.00 | RR | Student Council | 15.00 |
| Bolton High School | RE | Honor Society | 75.00 | RR | Drama Club | 75.00 |
| Bolton High School | RE | Computer Club | 45.44 | RR | Business - Forrester | 45.44 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|--|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Bolton High School | RE | Newspaper Club | 50.00 | RR | Quill and Scroll | 50.00 |
| Bolton High School | RE | Caps and Gowns | 7,219.24 | RR | Student Council | 7,219.24 |
| Bolton High School Total | | | 41,621.46 | | | 41,621.46 |
| Booker T. Washington High | RE | Ninth Grade Academy | 11.90 | GR | Gifts | 11.90 |
| Booker T. Washington High | RE | Charity Drives | 9.20 | GR | Gifts | 9.20 |
| Booker T. Washington High | RE | Cheerleaders | 33.00 | GR | Gifts | 33.00 |
| Booker T. Washington High | RE | Cheerleaders | 20.20 | GR | Gifts | 20.20 |
| Booker T. Washington High | RE | Majorettes | 36.10 | GR | Gifts | 36.10 |
| Booker T. Washington High | RE | Basketball Club Girls | 19.80 | GR | Gifts | 19.80 |
| Booker T. Washington High | RE | Basketball Club Girls | 23.25 | GR | Gifts | 23.25 |
| Booker T. Washington High | RE | Basketball Club Boys | 23.25 | GR | Gifts | 23.25 |
| Booker T. Washington High | RE | Cheerleaders | 27.76 | GR | Gifts | 27.76 |
| Booker T. Washington High | RE | Ninth Grade Academy | 45.00 | GR | Gifts | 45.00 |
| Booker T. Washington High | RE | Ninth Grade Academy | 10.00 | GR | Gifts | 10.00 |
| Booker T. Washington High | RE | Ninth Grade Academy | 22.90 | GR | Gifts | 22.90 |
| Booker T. Washington High | RE | Class of 2018 | 46.60 | GR | Gifts | 46.60 |
| Booker T. Washington High | RE | Basketball Club Boys | 400.00 | RR | Athletic Insurance | 400.00 |
| Booker T. Washington High | RE | Football | 400.00 | RR | Athletic Insurance | 400.00 |
| Booker T. Washington High | RE | Athletic Booster | 8,480.00 | RR | Athletic Insurance | 8,480.00 |
| Booker T. Washington High | RE | Athletic Booster | 1,520.00 | RR | Athletic Transportation | 1,520.00 |
| Booker T. Washington High | RE | Football | 366.94 | RR | Football - JV | 366.94 |
| Booker T. Washington High Total | | | 11,495.90 | | | 11,495.90 |
| Carver High | RE | Basketball-Boys | 1,790.82 | GR | Miscellaneous | 1,790.82 |
| Carver High | RE | Track - Girls | 380.00 | GR | Miscellaneous | 380.00 |
| Carver High | RE | Athletic Concessions | 2,338.74 | GR | Miscellaneous | 2,338.74 |
| Carver High | RE | Athletic Banquet | 559.02 | GR | Miscellaneous | 559.02 |
| Carver High | RE | Basketball Tourn. | 528.54 | GR | Miscellaneous | 528.54 |
| Carver High | RE | Charity Drives | 769.27 | GR | Miscellaneous | 769.27 |
| Carver High | RE | JROTC Uniforms | 10.00 | GR | Miscellaneous | 10.00 |
| Carver High | RE | FBLA | 8.96 | GR | Miscellaneous | 8.96 |
| Carver High | RE | FCCLA | 38.16 | GR | Miscellaneous | 38.16 |
| Carver High | RE | FFA | 2.00 | GR | Miscellaneous | 2.00 |
| Carver High | RE | Ninth Grade Club | 87.52 | GR | Miscellaneous | 87.52 |
| Carver High | RE | Math Club | 0.95 | GR | Miscellaneous | 0.95 |
| Carver High | RE | Science Club | 11.25 | GR | Miscellaneous | 11.25 |
| Carver High | RE | Spanish Club | 139.27 | GR | Miscellaneous | 139.27 |
| Carver High | RE | Journalism Club | 34.77 | GR | Miscellaneous | 34.77 |
| Carver High | RE | Performing Arts | 1,676.38 | GR | Miscellaneous | 1,676.38 |
| Carver High | RE | School Beautification | 73.03 | GR | Miscellaneous | 73.03 |
| Carver High | RE | Military Club | 149.14 | GR | Miscellaneous | 149.14 |
| Carver High | RE | JROTC | 191.25 | GR | Miscellaneous | 191.25 |
| Carver High | RE | Student Council | 109.71 | GR | Miscellaneous | 109.71 |
| Carver High | RE | Leadership | 79.84 | GR | Miscellaneous | 79.84 |
| Carver High | RE | Computer Club | 3.51 | GR | Miscellaneous | 3.51 |
| Carver High | RE | Senior Activities | 10,184.07 | GR | Miscellaneous | 10,184.07 |
| Carver High | RE | Charmette Club | 28.56 | GR | Miscellaneous | 28.56 |
| Carver High | RE | Guidance | 0.40 | GR | Miscellaneous | 0.40 |
| Carver High | RE | Debate Club | 9.00 | GR | Miscellaneous | 9.00 |
| Carver High | RE | Choir | 89.65 | GR | Miscellaneous | 89.65 |
| Carver High | RE | Band | 904.24 | GR | Miscellaneous | 904.24 |
| Carver High | RE | Step Team | 9.98 | GR | Miscellaneous | 9.98 |
| Carver High | RE | Majorettes | 493.02 | GR | Miscellaneous | 493.02 |
| Carver High | RE | Dance Team | 62.00 | GR | Miscellaneous | 62.00 |
| Carver High | RE | Cheerleaders | 187.22 | GR | Miscellaneous | 187.22 |
| Carver High | RE | Pom Squad | 150.00 | GR | Miscellaneous | 150.00 |
| Carver High | RE | Honor Society | 33.29 | GR | Miscellaneous | 33.29 |
| Carver High | RE | Mu Alpha Theta | 10.00 | GR | Miscellaneous | 10.00 |
| Carver High | RE | Scholarship Fund | 918.00 | GR | Miscellaneous | 918.00 |
| Carver High | RE | English Honors | 92.00 | GR | Miscellaneous | 92.00 |
| Carver High | RE | Football Club | 101.33 | GR | Miscellaneous | 101.33 |
| Carver High | RE | Basketball Club - Girls | 94.75 | GR | Miscellaneous | 94.75 |
| Carver High | RE | Ninth Grade Academy | 190.52 | GR | Miscellaneous | 190.52 |
| Carver High | RE | Sch Uniform Donations | 1,975.00 | GR | Miscellaneous | 1,975.00 |
| Carver High | RE | Teacher Courtesy | 102.90 | GR | Miscellaneous | 102.90 |
| Carver High | RE | A. King Scholarship | 270.26 | GR | Miscellaneous | 270.26 |
| Carver High | RE | Woodruff/FB Scholar | 6.17 | GR | Miscellaneous | 6.17 |
| Carver High | RE | Family Resource CTN | 0.26 | GR | Miscellaneous | 0.26 |
| Carver High | RE | Youth About Business | 1,878.71 | GR | Miscellaneous | 1,878.71 |
| Carver High | RE | K, Halyak/Book Fund | 279.84 | GR | Miscellaneous | 279.84 |
| Carver High | RE | English Club/Fresh | 11.38 | GR | Miscellaneous | 11.38 |
| Carver High | RE | Prep Student Club | 59.20 | GR | Miscellaneous | 59.20 |
| Carver High | RE | TIA Moore Scholarship | 460.02 | GR | Miscellaneous | 460.02 |
| Carver High | RE | College Tours | 0.98 | GR | Miscellaneous | 0.98 |
| Carver High | RE | Baseball | (437.24) | GR | Miscellaneous | (437.24) |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|-----------------------------|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Carver High | RE | Basketball - Girls | (1,035.81) | GR | Miscellaneous | (1,035.81) |
| Carver High | RE | Football - Varsity | (16.74) | GR | Miscellaneous | (16.74) |
| Carver High | RE | Softball | (708.74) | GR | Miscellaneous | (708.74) |
| Carver High | RE | Track - Boys | (8.74) | GR | Miscellaneous | (8.74) |
| Carver High | RE | Volleyball | (1,043.17) | GR | Miscellaneous | (1,043.17) |
| Carver High | RE | Athletic Concessions | (2,338.74) | GR | Miscellaneous | (2,338.74) |
| Carver High | RE | Athletic Concessions | (2,338.74) | GR | Miscellaneous | (2,338.74) |
| Carver High | RE | Athletic Concessions | 4,677.48 | GR | Miscellaneous | 4,677.48 |
| Carver High | RE | Cheerleaders | (106.11) | GR | Miscellaneous | (106.11) |
| Carver High | RE | Athletic Fund-Raising | (300.00) | GR | Miscellaneous | (300.00) |
| Carver High | RE | Athletic Insurance | (3,120.50) | GR | Miscellaneous | (3,120.50) |
| Carver High | RE | Athletic Memberships | (100.00) | GR | Miscellaneous | (100.00) |
| Carver High | RE | Athletic Profit | (4,198.91) | GR | Miscellaneous | (4,198.91) |
| Carver High | RE | Football Playoffs | (2,515.66) | GR | Miscellaneous | (2,515.66) |
| Carver High | RE | Art Club | (74.85) | GR | Miscellaneous | (74.85) |
| Carver High | RE | English Club | (11.38) | GR | Miscellaneous | (11.38) |
| Carver High | RE | History Club | (179.56) | GR | Miscellaneous | (179.56) |
| Carver High | RE | Flag Girls | (49.85) | GR | Miscellaneous | (49.85) |
| Carver High | RE | Softball Club | (480.95) | GR | Miscellaneous | (480.95) |
| Carver High | RE | Basketball-Boys | 45.00 | GR | Miscellaneous | 45.00 |
| Carver High | RE | Basketball - Girls | 45.00 | GR | Miscellaneous | 45.00 |
| Carver High | RE | Student Council | 127.67 | GR | Miscellaneous | 127.67 |
| Carver High | RE | Honor Society | 148.18 | GR | Miscellaneous | 148.18 |
| Carver High | RE | Senior Activities | 32.00 | GR | Miscellaneous | 32.00 |
| Carver High | RE | Science Club | 12.00 | GR | Miscellaneous | 12.00 |
| Carver High | RE | Senior Activities | 814.00 | GR | Miscellaneous | 814.00 |
| Carver High | RE | Senior Activities | (1,628.00) | GR | Miscellaneous | (1,628.00) |
| Carver High Total | | | 12,792.52 | | | 12,792.52 |
| Central High | RE | AP Tests | 1,601.00 | GR | Miscellaneous | 1,601.00 |
| Central High | RE | PSAT/PLAN | 110.00 | GR | Miscellaneous | 110.00 |
| Central High | RE | Prof. Development | 0.22 | GR | Miscellaneous | 0.22 |
| Central High | RE | Basketball-Boys | 484.00 | RR | Basketball - Girls | 484.00 |
| Central High Total | | | 2,195.22 | | | 2,195.22 |
| Cordova High | RE | Bowling - Girls | 550.00 | RR | Athletic Insurance | 550.00 |
| Cordova High | RE | Bowling - Girls | 767.09 | RR | FCA | 767.09 |
| Cordova High | RE | Cross Country Girls | 1,770.88 | RR | Track Club | 1,770.88 |
| Cordova High | RE | Soccer - Boys | 1,644.18 | RR | Soccer Club | 1,644.18 |
| Cordova High | RE | Tennis - Girls | 300.00 | RR | Athletic Insurance | 300.00 |
| Cordova High | RE | Tennis - Girls | 398.36 | RR | FCA | 398.36 |
| Cordova High | RE | Track - Girls | 1,711.34 | RR | Track Club | 1,711.34 |
| Cordova High | RE | Cheerleaders | 375.00 | RR | Athletic Insurance | 375.00 |
| Cordova High | RE | Cheerleaders | 1,462.08 | RR | Cheerleaders | 1,462.08 |
| Cordova High | RE | Athletic Fund-Raiser | 651.11 | RR | Basketball Club Boys | 651.11 |
| Cordova High | RE | Bus Trips | 227.91 | GR | Miscellaneous | 227.91 |
| Cordova High | RE | PSAT/PLAN | 45.00 | GR | Miscellaneous | 45.00 |
| Cordova High | RE | Barbering | 16.00 | RR | Cosmetology II | 16.00 |
| Cordova High | RE | Class of 2012 | 75.00 | GR | Miscellaneous | 75.00 |
| Cordova High | RE | Class of 2016 | 435.00 | GR | Miscellaneous | 435.00 |
| Cordova High | RE | Class of 2017 | 3,521.75 | GR | Gifts | 3,521.75 |
| Cordova High | RE | Class of 2017 | 3,521.76 | RR | College Guidance | 3,521.76 |
| Cordova High | RE | Physics | 342.04 | GR | Gifts | 342.04 |
| Cordova High | RE | Performing Arts | 102.60 | GR | Gifts | 102.60 |
| Cordova High | RE | Chess Club | 14.00 | GR | Gifts | 14.00 |
| Cordova High | RE | Leadership | 30.00 | GR | Gifts | 30.00 |
| Cordova High | RE | Cheerleaders | 230.00 | RR | Athletic Insurance | 230.00 |
| Cordova High | RE | Key Club | 1,027.64 | GR | Gifts | 1,027.64 |
| Cordova High | RE | Science Olympiad | 98.00 | GR | Gifts | 98.00 |
| Cordova High | RE | Basketball Club Boys | 810.00 | GR | Social/Student Body | 810.00 |
| Cordova High | RE | Football | 891.15 | GR | Social/Student Body | 891.15 |
| Cordova High | RE | Track Club | 512.18 | RR | Track - Girls | 512.18 |
| Cordova High | RE | Track Club | 452.54 | RR | Cross Country Girls | 452.54 |
| Cordova High Total | | | 21,982.61 | | | 21,982.61 |
| Craigmont High | RE | Class of 2017 | 14.00 | GR | Field Day | 14.00 |
| Craigmont High | RE | Prom | 760.32 | RR | Class of 2016 | 760.32 |
| Craigmont High | RE | Track - Girls | 1,036.10 | RR | Track - Boys | 1,036.10 |
| Craigmont High | RE | Holt-Gray | 773.40 | RR | Science Club | 773.40 |
| Craigmont High | RE | Basketball-Boys | 60.00 | RR | Track - Boys | 60.00 |
| Craigmont High | RE | Football - Varsity | 562.24 | RR | Football | 562.24 |
| Craigmont High Total | | | 3,206.06 | | | 3,206.06 |
| Douglass High | RE | Bus Trips | 31.00 | GR | Miscellaneous | 31.00 |
| Douglass High | RE | Class of 2016 | 253.82 | GR | Miscellaneous | 253.82 |
| Douglass High | RE | Class of 2017 | 3,557.21 | GR | Gifts | 3,557.21 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|------------------------------|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Douglass High | RE | Senior Activities | 75.00 | RR | Class of 2017 | 75.00 |
| Douglass High Total | | | 3,917.03 | | | 3,917.03 |
| East High | RE | ACT | 619.11 | GR | Miscellaneous | 619.11 |
| East High | RE | Class of 2017 | 1,590.00 | RR | Honor Society | 1,590.00 |
| East High Total | | | 2,209.11 | | | 2,209.11 |
| Frayser High | GE | Miscellaneous | (48.14) | RR | Men of Frayser | (48.14) |
| Frayser High | RE | Men of Frayser | 0.27 | GR | Miscellaneous | 0.27 |
| Frayser High | RE | Student Courtesy Fund | 35.51 | GR | Miscellaneous | 35.51 |
| Frayser High | RE | Annual Staff Club | 12.36 | GR | Miscellaneous | 12.36 |
| Frayser High | RE | Auditorium Curtains | 3.68 | GR | Miscellaneous | 3.68 |
| Frayser High Total | | | 3.68 | | | 3.68 |
| Germantown High | RE | Jr. Civitan Club | 2,020.96 | RR | Literacy Club | 2,020.96 |
| Germantown High | RE | Hand in Hand | 750.37 | RR | Literacy Club | 750.37 |
| Germantown High | RE | French Club | 852.00 | RR | Drama Club | 852.00 |
| Germantown High | RE | Iconoclast Club | 660.00 | RR | Drama Club | 660.00 |
| Germantown High | RE | Craft Skills III | 135.00 | RR | SPED Club | 135.00 |
| Germantown High | RE | Consumer Science | 45.00 | RR | Computer Club | 45.00 |
| Germantown High | RE | Wrestling Club | (115.58) | RR | Wrestling | (115.58) |
| Germantown High | RE | Class of 2016 | 48.22 | RR | Class of 2018 | 48.22 |
| Germantown High | RE | Library Club | 30.00 | RR | Performing Arts Cl | 30.00 |
| Germantown High | RE | Performing Arts Cl | 100.00 | RR | Iconoclast Club | 100.00 |
| Germantown High | RE | Iconoclast Club | 35.00 | RR | Performing Arts Cl | 35.00 |
| Germantown High | RE | Thespians | 2,750.00 | RR | Performing Arts Cl | 2,750.00 |
| Germantown High | RE | Basketball-Boys | 1,425.00 | RR | Athletic Insurance | 1,425.00 |
| Germantown High | RE | Honor Society | 50.00 | RR | Iconoclast Club | 50.00 |
| Germantown High | RE | Beta Club | 50.00 | RR | Iconoclast Club | 50.00 |
| Germantown High | RE | Trap Team | 75.00 | RR | Performing Arts Cl | 75.00 |
| Germantown High | RE | Carpentry | 75.00 | RR | Performing Arts Cl | 75.00 |
| Germantown High | RE | Drama Club | 4,600.00 | RR | Performing Arts Cl | 4,600.00 |
| Germantown High | RE | Volleyball | 750.00 | RR | Athletic Insurance | 750.00 |
| Germantown High | RE | Bowling - Boys | 250.00 | RR | Athletic Insurance | 250.00 |
| Germantown High | RE | Soccer- Girls | 550.00 | RR | Athletic Insurance | 550.00 |
| Germantown High | RE | Football - Varsity | 3,050.00 | RR | Athletic Insurance | 3,050.00 |
| Germantown High | RE | Animation Club | 25.00 | RR | Iconoclast Club | 25.00 |
| Germantown High | RE | GSA Club | 25.00 | RR | Iconoclast Club | 25.00 |
| Germantown High | RE | Tri-M Scholarship | 646.00 | RR | Iconoclast Club | 646.00 |
| Germantown High | RE | Student Council | 10.00 | RR | Iconoclast Club | 10.00 |
| Germantown High | RE | French Club | 25.00 | RR | Iconoclast Club | 25.00 |
| Germantown High | RE | IB Department | 25.00 | RR | Iconoclast Club | 25.00 |
| Germantown High | RE | IB Department | 75.00 | RR | Performing Arts Cl | 75.00 |
| Germantown High | RE | Luther Scholarship | 40.00 | RR | Teen Living | 40.00 |
| Germantown High | RE | Latin Club | 25.00 | RR | Iconoclast Club | 25.00 |
| Germantown High | RE | Spanish Instruction | 484.00 | RR | French Club | 484.00 |
| Germantown High | RE | Choir | 100.00 | RR | Tri-M Scholarship | 100.00 |
| Germantown High | RE | Teen Living | 40.00 | RR | Luther Scholarship | 40.00 |
| Germantown High Total | | | 19,705.97 | | | 19,705.97 |
| Hamilton High | RE | Class of 2016 | 13.86 | GR | Miscellaneous | 13.86 |
| Hamilton High Total | | | 13.86 | | | 13.86 |
| Hillcrest High | RE | Baseball | 770.00 | GR | Miscellaneous | 770.00 |
| Hillcrest High | RE | Basketball-Boys | 1,542.63 | GR | Miscellaneous | 1,542.63 |
| Hillcrest High | RE | Basketball - Girls | 236.52 | GR | Miscellaneous | 236.52 |
| Hillcrest High | RE | Athletic Concessions | 3,077.10 | GR | Miscellaneous | 3,077.10 |
| Hillcrest High | RE | Athletic Fund-Raiser | 394.00 | GR | Miscellaneous | 394.00 |
| Hillcrest High | RE | TSSAA Fines | 2,040.00 | GR | Miscellaneous | 2,040.00 |
| Hillcrest High | RE | Athletic Profit | 6,314.33 | GR | Miscellaneous | 6,314.33 |
| Hillcrest High | RE | Athletic Equip | 1,190.00 | GR | Miscellaneous | 1,190.00 |
| Hillcrest High | RE | Bus Trips | 332.00 | GR | Miscellaneous | 332.00 |
| Hillcrest High | RE | Home Economics | 5.37 | GR | Miscellaneous | 5.37 |
| Hillcrest High | RE | TSA | 131.00 | GR | Miscellaneous | 131.00 |
| Hillcrest High | RE | Technology Education | 128.36 | GR | Miscellaneous | 128.36 |
| Hillcrest High | RE | FCCLA | 199.34 | GR | Miscellaneous | 199.34 |
| Hillcrest High | RE | FHA Club | 6.45 | GR | Miscellaneous | 6.45 |
| Hillcrest High | RE | Class of 2016 | 44.14 | GR | Miscellaneous | 44.14 |
| Hillcrest High | RE | Art Club | 110.82 | GR | Miscellaneous | 110.82 |
| Hillcrest High | RE | English Club | 68.43 | GR | Miscellaneous | 68.43 |
| Hillcrest High | RE | Math Club | 533.79 | GR | Miscellaneous | 533.79 |
| Hillcrest High | RE | Science Club | 134.06 | GR | Miscellaneous | 134.06 |
| Hillcrest High | RE | Spanish Club | 24.84 | GR | Miscellaneous | 24.84 |
| Hillcrest High | RE | Social Studies | 125.00 | GR | Miscellaneous | 125.00 |
| Hillcrest High | RE | Military Club | 32.09 | GR | Miscellaneous | 32.09 |
| Hillcrest High | RE | FBLA | 241.45 | GR | Miscellaneous | 241.45 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|-----------------------------------|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Hillcrest High | RE | Student Council | 617.28 | GR | Miscellaneous | 617.28 |
| Hillcrest High | RE | Yearbook | 107.50 | GR | Miscellaneous | 107.50 |
| Hillcrest High | RE | Summer Prep | 219.45 | GR | Miscellaneous | 219.45 |
| Hillcrest High | RE | Bridge Builders | 4,192.90 | GR | Miscellaneous | 4,192.90 |
| Hillcrest High | RE | Senior Activities | 277.50 | GR | Miscellaneous | 277.50 |
| Hillcrest High | RE | SPED Club | 27.41 | GR | Miscellaneous | 27.41 |
| Hillcrest High | RE | Band | 311.48 | GR | Miscellaneous | 311.48 |
| Hillcrest High | RE | Step Team | 98.30 | GR | Miscellaneous | 98.30 |
| Hillcrest High | RE | Music | 2.48 | GR | Miscellaneous | 2.48 |
| Hillcrest High | RE | Honor Society | 169.53 | GR | Miscellaneous | 169.53 |
| Hillcrest High | RE | Basketball Club Boys | 625.00 | GR | Miscellaneous | 625.00 |
| Hillcrest High | RE | Volleyball Club | 160.56 | GR | Miscellaneous | 160.56 |
| Hillcrest High | RE | Girls Basketball Club | 140.00 | GR | Miscellaneous | 140.00 |
| Hillcrest High | RE | Blue Ribbon | 23.46 | GR | T-Shirts | 23.46 |
| Hillcrest High | RE | Target Grant | 57.52 | GR | T-Shirts | 57.52 |
| Hillcrest High | RE | Exxon Grant | 40.10 | GR | T-Shirts | 40.10 |
| Hillcrest High | RE | Teacher Courtesy | 165.35 | GR | T-Shirts | 165.35 |
| Hillcrest High | RE | H Club | 119.81 | GR | T-Shirts | 119.81 |
| Hillcrest High | RE | Health Club | 23.94 | GR | T-Shirts | 23.94 |
| Hillcrest High | RE | Cross Country Boys | (60.00) | GR | Miscellaneous | (60.00) |
| Hillcrest High | RE | Soccer - Boys | 65.00 | GR | Miscellaneous | 65.00 |
| Hillcrest High | RE | Volleyball | 159.00 | GR | Miscellaneous | 159.00 |
| Hillcrest High | RE | Football - JV | (354.71) | GR | Miscellaneous | (354.71) |
| Hillcrest High | RE | Softball | (520.00) | GR | Miscellaneous | (520.00) |
| Hillcrest High | RE | Track - Boys | (2,535.15) | GR | Miscellaneous | (2,535.15) |
| Hillcrest High | RE | Athletic Insurance | (851.00) | GR | Miscellaneous | (851.00) |
| Hillcrest High | RE | Athletic Memberships | (545.00) | GR | Miscellaneous | (545.00) |
| Hillcrest High | RE | Basketball Tourn. | (36.71) | GR | Miscellaneous | (36.71) |
| Hillcrest High | RE | Cheerleaders | (280.81) | GR | Miscellaneous | (280.81) |
| Hillcrest High | RE | Football | (3,779.14) | GR | Miscellaneous | (3,779.14) |
| Hillcrest High | RE | Ninth Grade Academy | (4.96) | GR | Miscellaneous | (4.96) |
| Hillcrest High | RE | Butterflies of Destiny Club | (33.53) | GR | Miscellaneous | (33.53) |
| Hillcrest High Total | | | 16,284.28 | | | 16,284.28 |
| Hollis F. Price High | RE | Yearbook | 1,991.25 | GR | Gifts | 1,991.25 |
| Hollis F. Price High | RE | Class of 2016 | 1,152.73 | GR | Gifts | 1,152.73 |
| Hollis F. Price High | RE | ACT | 42.50 | GR | Miscellaneous | 42.50 |
| Hollis F. Price High Total | | | 3,186.48 | | | 3,186.48 |
| Kingsbury High | RE | Class of 2016 | 65.00 | GR | Miscellaneous | 65.00 |
| Kingsbury High Total | | | 65.00 | | | 65.00 |
| Kirby High | RE | Bus Trips | 32.50 | GR | Miscellaneous | 32.50 |
| Kirby High | RE | Class of 2010 | 0.77 | GR | Miscellaneous | 0.77 |
| Kirby High | RE | Class of 2015 | 13,792.15 | RR | Class of 2014 | 13,792.15 |
| Kirby High | RE | Class of 2016 | 1,553.48 | RR | Class of 2014 | 1,553.48 |
| Kirby High Total | | | 15,378.90 | | | 15,378.90 |
| Melrose High | RE | Bus Trips | 412.00 | GR | Miscellaneous | 412.00 |
| Melrose High Total | | | 412.00 | | | 412.00 |
| Middle College High | RE | Teacher Courtesy | 328.27 | GR | Gifts | 328.27 |
| Middle College High | RE | Class of 2018 | 55.00 | RR | Class of 2017 | 55.00 |
| Middle College High | RE | Class of 2018 | 90.00 | RR | Class of 2017 | 90.00 |
| Middle College High | RE | Class of 2018 | 1,000.00 | RR | Class of 2017 | 1,000.00 |
| Middle College High | RE | Class of 2018 | 260.00 | RR | Class of 2017 | 260.00 |
| Middle College High | RE | Athletic Profit | 645.98 | RR | Volleyball | 645.98 |
| Middle College High | RE | Athletic Concessions | 542.22 | RR | Volleyball | 542.22 |
| Middle College High | RE | Athletic Profit | 321.00 | RR | Athletic Insurance | 321.00 |
| Middle College High | RE | Athletic Fund-Raiser | 950.00 | RR | Cross Country Boys | 950.00 |
| Middle College High | RE | Athletic Profit | 2,958.87 | RR | Athletic Equip | 2,958.87 |
| Middle College High | RE | Athletic Profit | 2,069.00 | RR | Athletic Memberships | 2,069.00 |
| Middle College High | RE | Football Homecoming | 551.95 | RR | Football - Varsity | 551.95 |
| Middle College High | RE | Athletic Equip | 1,002.78 | RR | Bowling - Boys | 1,002.78 |
| Middle College High | RE | FBLA | 185.80 | RR | FBLA | 185.80 |
| Middle College High Total | | | 10,960.87 | | | 10,960.87 |
| Mitchell High | RE | AP Tests | 560.00 | GR | Miscellaneous | 560.00 |
| Mitchell High | RE | ACT | 25.00 | GR | Miscellaneous | 25.00 |
| Mitchell High | RE | Class of 2016 | 292.08 | GR | Miscellaneous | 292.08 |
| Mitchell High Total | | | 877.08 | | | 877.08 |
| Northside High | RE | Baseball | (30.20) | GR | Miscellaneous | (30.20) |
| Northside High | RE | Basketball-Boys | 255.50 | GR | Miscellaneous | 255.50 |
| Northside High | RE | Basketball - Girls | 120.68 | GR | Miscellaneous | 120.68 |
| Northside High | RE | Football - Varsity | 19.74 | GR | Miscellaneous | 19.74 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| <u>SCHOOL</u> | <u>*</u> | <u>From Account Description</u> | <u>From Amount</u> | <u>*</u> | <u>To Account Description</u> | <u>To Amount</u> |
|-----------------------------|----------|---------------------------------|--------------------|----------|-------------------------------|------------------|
| Northside High | RE | Track - Boys | 115.00 | GR | Miscellaneous | 115.00 |
| Northside High | RE | Volleyball | 103.00 | GR | Miscellaneous | 103.00 |
| Northside High | RE | Softball | 1.23 | GR | Miscellaneous | 1.23 |
| Northside High | RE | Cheerleaders | 35.27 | GR | Miscellaneous | 35.27 |
| Northside High | RE | Athletic Concessions | 67.75 | GR | Miscellaneous | 67.75 |
| Northside High | RE | Athletic Memberships | 31.25 | GR | Miscellaneous | 31.25 |
| Northside High | RE | Athletic Profit | 1,178.45 | GR | Miscellaneous | 1,178.45 |
| Northside High | RE | Basketball Tourn. | 270.86 | GR | Miscellaneous | 270.86 |
| Northside High | RE | Title One/NCLB | (6.08) | GR | Miscellaneous | (6.08) |
| Northside High | RE | Cosmetology I | 1.37 | GR | Miscellaneous | 1.37 |
| Northside High | RE | Deca | 33.41 | GR | Miscellaneous | 33.41 |
| Northside High | RE | FBLA | 32.64 | GR | Miscellaneous | 32.64 |
| Northside High | RE | FCCLA | 12.00 | GR | Miscellaneous | 12.00 |
| Northside High | RE | Skills USA | 5.22 | GR | Miscellaneous | 5.22 |
| Northside High | RE | VICA | 91.00 | GR | Miscellaneous | 91.00 |
| Northside High | RE | Class of 2016 | 2,976.39 | GR | Miscellaneous | 2,976.39 |
| Northside High | RE | English Club | 8.03 | GR | Miscellaneous | 8.03 |
| Northside High | RE | Science Club | 9.43 | GR | Miscellaneous | 9.43 |
| Northside High | RE | Prom | 492.11 | GR | Miscellaneous | 492.11 |
| Northside High | RE | Military Club | 56.96 | GR | Miscellaneous | 56.96 |
| Northside High | RE | FBLA | 309.00 | GR | Miscellaneous | 309.00 |
| Northside High | RE | Library Club | 2.10 | GR | Miscellaneous | 2.10 |
| Northside High | RE | JROTC | 88.88 | GR | Miscellaneous | 88.88 |
| Northside High | RE | Student Council | 289.53 | GR | Miscellaneous | 289.53 |
| Northside High | RE | Yearbook | 120.94 | GR | Miscellaneous | 120.94 |
| Northside High | RE | Career Club | 476.77 | GR | Miscellaneous | 476.77 |
| Northside High | RE | Senior Activities | 22.25 | GR | Miscellaneous | 22.25 |
| Northside High | RE | SPED Club | 29.00 | GR | Miscellaneous | 29.00 |
| Northside High | RE | Majorettes | 68.22 | GR | Miscellaneous | 68.22 |
| Northside High | RE | Dance Team | 0.32 | GR | Miscellaneous | 0.32 |
| Northside High | RE | Music | 20.35 | GR | Miscellaneous | 20.35 |
| Northside High | RE | Pom Squad | 17.34 | GR | Miscellaneous | 17.34 |
| Northside High | RE | Honor Society | 13.44 | GR | Miscellaneous | 13.44 |
| Northside High | RE | Beta Club | 123.12 | GR | Miscellaneous | 123.12 |
| Northside High | RE | Knowledge Bowl | 5.00 | GR | Miscellaneous | 5.00 |
| Northside High | RE | Scholarship Fund | 3,324.23 | GR | Miscellaneous | 3,324.23 |
| Northside High | RE | Volleyball Club | 37.00 | GR | Miscellaneous | 37.00 |
| Northside High | RE | Basketball Club - Girls | 60.00 | GR | Miscellaneous | 60.00 |
| Northside High | RE | Ninth Grade Academy | 0.17 | GR | Miscellaneous | 0.17 |
| Northside High | RE | Sch Uniform Donations | 56.24 | GR | Miscellaneous | 56.24 |
| Northside High | RE | PTO | 52.67 | GR | Miscellaneous | 52.67 |
| Northside High | RE | Vending | 142.88 | GR | Miscellaneous | 142.88 |
| Northside High | RE | Family Resource Center | 0.70 | GR | Miscellaneous | 0.70 |
| Northside High | RE | Guidance Scholarship | 0.90 | GR | Miscellaneous | 0.90 |
| Northside High | RE | Poetry Club | 13.77 | GR | Miscellaneous | 13.77 |
| Northside High | RE | Homecoming | 20.00 | GR | Miscellaneous | 20.00 |
| Northside High | RE | Ladies of Excellence | 6.97 | GR | Miscellaneous | 6.97 |
| Northside High | RE | Men of Excellence | 15.68 | GR | Miscellaneous | 15.68 |
| Northside High | RE | Redesign Grant | 25.00 | GR | Miscellaneous | 25.00 |
| Northside High | RE | Cougarettes | 33.23 | GR | Miscellaneous | 33.23 |
| Northside High | RE | Class of 2014 | 60.00 | GR | Miscellaneous | 60.00 |
| Northside High | RE | Class of 2015 | 47.10 | GR | Miscellaneous | 47.10 |
| Northside High | RE | Leadership | 9.18 | GR | Miscellaneous | 9.18 |
| Northside High Total | | | 11,372.99 | | | 11,372.99 |
| Oakhaven High | RE | Class of 2011 | 0.32 | GR | Miscellaneous | 0.32 |
| Oakhaven High | RE | Class of 2012 | 0.40 | GR | Miscellaneous | 0.40 |
| Oakhaven High | RE | Class of 2013 | 0.62 | GR | Miscellaneous | 0.62 |
| Oakhaven High | RE | Class of 2014 | 40.18 | GR | Miscellaneous | 40.18 |
| Oakhaven High | RE | Class of 2015 | 215.40 | GR | Miscellaneous | 215.40 |
| Oakhaven High | RE | Class of 2016 | 97.38 | GR | Miscellaneous | 97.38 |
| Oakhaven High | RE | Cheerleaders | 234.00 | RR | Dance Team | 234.00 |
| Oakhaven High | RE | Athletic Concessions | 195.00 | RR | Cheerleaders | 195.00 |
| Oakhaven High | RE | Cheerleaders | 92.61 | RR | Cheerleaders | 92.61 |
| Oakhaven High | RE | Class of 2016 | 2,700.00 | RR | Class of 2017 | 2,700.00 |
| Oakhaven High | RE | Military Club | 50.00 | RR | Track Club | 50.00 |
| Oakhaven High | RE | Class of 2017 | 800.00 | RR | Athletic Gift | 800.00 |
| Oakhaven High | RE | Football Club | 100.42 | RR | Football - Varsity | 100.42 |
| Oakhaven High | RE | Class of 2017 | 90.00 | RR | AP Tests | 90.00 |
| Oakhaven High Total | | | 4,616.33 | | | 4,616.33 |
| Overton High | RE | Dance Team | 42.00 | GR | Fund-Raising - 1 | 42.00 |
| Overton High | RE | FCCLA CLUB | 11.67 | GR | Fund-Raising - 1 | 11.67 |
| Overton High | RE | Baseball Club | 31.10 | GR | Fund-Raising - 1 | 31.10 |
| Overton High | RE | Football - Varsity | 242.30 | GR | Fund-Raising - 1 | 242.30 |
| Overton High | RE | Class of 2012 | 153.06 | GR | Miscellaneous | 153.06 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| SCHOOL | * | From Account Description | From Amount | * | To Account Description | To Amount |
|--|----|--------------------------|------------------|----|------------------------|------------------|
| Overton High | RE | Class of 2016 | 1,110.88 | GR | Miscellaneous | 1,110.88 |
| Overton High | RE | Class of 2013 | 0.07 | GR | Miscellaneous | 0.07 |
| Overton High | RE | Class of 2013 | 0.59 | GR | Miscellaneous | 0.59 |
| Overton High | RE | Teens for Peace | 9.00 | RR | Football - Varsity | 9.00 |
| Overton High | RE | Music | 100.00 | RR | Ms OHS | 100.00 |
| Overton High | RE | Key Club | 50.00 | RR | Ms OHS | 50.00 |
| Overton High | RE | Key Club | 50.00 | RR | Ms OHS | 50.00 |
| Overton High | RE | Drama | 145.00 | RR | Athletic Concessions | 145.00 |
| Overton High | RE | International Club | 109.00 | RR | Athletic Concessions | 109.00 |
| Overton High | RE | Ms OHS | 100.00 | RR | Athletic Concessions | 100.00 |
| Overton High | RE | Piano Class | 90.00 | RR | Athletic Concessions | 90.00 |
| Overton High | RE | Football - Varsity | 1,000.00 | RR | Cheerleaders | 1,000.00 |
| Overton High | RE | Football - Varsity | 590.00 | RR | Basketball-Boys | 590.00 |
| Overton High | RE | Basketball Tourn. | 330.00 | RR | Athletic Concessions | 330.00 |
| Overton High | RE | Basketball Tourn. | 210.00 | RR | Athletic Concessions | 210.00 |
| Overton High | RE | Basketball Club Boys | 410.00 | RR | Athletic Concessions | 410.00 |
| Overton High | RE | Basketball Club - Girls | 200.00 | RR | Athletic Concessions | 200.00 |
| Overton High | RE | Leadership | 35.00 | RR | Athletic Concessions | 35.00 |
| Overton High | RE | Basketball Club Boys | 240.00 | RR | Athletic Concessions | 240.00 |
| Overton High | RE | Basketball-Boys | 240.00 | RR | Athletic Concessions | 240.00 |
| Overton High | RE | Basketball - Girls | 360.00 | RR | Athletic Concessions | 360.00 |
| Overton High | RE | Music | 400.00 | RR | Athletic Concessions | 400.00 |
| Overton High | RE | Basketball-Boys | 170.00 | RR | Athletic Concessions | 170.00 |
| Overton High | RE | Basketball - Girls | 170.00 | RR | Athletic Concessions | 170.00 |
| Overton High | RE | Basketball-Boys | 60.00 | RR | Athletic Concessions | 60.00 |
| Overton High | RE | Basketball - Girls | 30.00 | RR | Athletic Concessions | 30.00 |
| Overton High | RE | Class of 2017 | 120.00 | RR | FCCLA CLUB | 120.00 |
| Overton High | RE | Orchestra | 618.00 | RR | Band | 618.00 |
| Overton High | RE | Creative Writing | 38.30 | RR | Quill and Scroll | 38.30 |
| Overton High | RE | Class of 2017 | 11,540.00 | RR | Yearbook | 11,540.00 |
| Overton High | RE | Class of 2016 | 1,960.00 | RR | Yearbook | 1,960.00 |
| Overton High | RE | Mu Alpha Theta | 84.00 | RR | Athletic Concessions | 84.00 |
| Overton High Total | | | 21,049.97 | | | 21,049.97 |
| Raleigh-Egypt High | RE | Football - Varsity | 4,200.00 | RR | Basketball-Boys | 4,200.00 |
| Raleigh-Egypt High Total | | | 4,200.00 | | | 4,200.00 |
| Ridgeway High | RE | Bus Trips | 199.90 | GR | Miscellaneous | 199.90 |
| Ridgeway High | RE | Athletic Profit | 639.97 | RR | Baseball | 639.97 |
| Ridgeway High | RE | Athletic Profit | 1,555.25 | RR | Basketball-Boys | 1,555.25 |
| Ridgeway High | RE | Athletic Profit | 1,552.33 | RR | Soccer - Boys | 1,552.33 |
| Ridgeway High | RE | Athletic Profit | 290.00 | RR | Soccer- Girls | 290.00 |
| Ridgeway High | RE | Athletic Profit | 22.75 | RR | Softball | 22.75 |
| Ridgeway High | RE | Athletic Profit | 500.30 | RR | Volleyball | 500.30 |
| Ridgeway High | RE | Athletic Fund-Raiser | 760.00 | RR | Football Playoffs | 760.00 |
| Ridgeway High | RE | Athletic Profit | 184.00 | RR | Football Playoffs | 184.00 |
| Ridgeway High | RE | Athletic Profit | 1,700.00 | RR | Athletic Memberships | 1,700.00 |
| Ridgeway High | RE | Athletic Profit | 4,773.00 | RR | Football - Varsity | 4,773.00 |
| Ridgeway High | RE | Football | 4,090.52 | RR | Football - Varsity | 4,090.52 |
| Ridgeway High | RE | Basketball - Girls | 2,225.50 | RR | Football - Varsity | 2,225.50 |
| Ridgeway High | RE | Drama Club | 122.42 | RR | Performing Arts | 122.42 |
| Ridgeway High | RE | Class of 2017 | 4,507.60 | RR | Yearbook | 4,507.60 |
| Ridgeway High | RE | Campus Awning | 551.00 | RR | Teacher Courtesy | 551.00 |
| Ridgeway High | RE | Baseball Club | 131.00 | RR | Baseball | 131.00 |
| Ridgeway High | RE | Class of 2017 | 9,285.21 | RR | Yearbook | 9,285.21 |
| Ridgeway High Total | | | 33,090.75 | | | 33,090.75 |
| Southwest Career - Technology | RE | Culinary Arts | 24.39 | GR | Awards | 24.39 |
| Southwest Career - Technology | RE | Culinary Arts | 19.49 | GR | Awards | 19.49 |
| Southwest Career - Technology | RE | Culinary Arts | 18.13 | GR | Awards | 18.13 |
| Southwest Career - Technology | RE | Culinary Arts | 14.06 | GR | Awards | 14.06 |
| Southwest Career - Technology Total | | | 76.07 | | | 76.07 |
| Southwest Prep Academy | RE | GENYOUth Foundation | 9.60 | GR | Miscellaneous | 9.60 |
| Southwest Prep Academy Total | | | 9.60 | | | 9.60 |
| Southwind High | RE | PSAT/PLAN | 383.00 | GR | Miscellaneous | 383.00 |
| Southwind High | RE | Class of 2016 | 2,086.67 | GR | Miscellaneous | 2,086.67 |
| Southwind High | RE | Bus Trips | 199.59 | GR | Miscellaneous | 199.59 |
| Southwind High | RE | Cheerleaders | 1,420.50 | RR | Cheerleaders | 1,420.50 |
| Southwind High | RE | Basketball Tourn. | 63.25 | RR | Basketball-Boys | 63.25 |
| Southwind High | RE | Basketball Tourn. | 63.25 | RR | Basketball - Girls | 63.25 |
| Southwind High | RE | Basketball-Boys | 180.08 | RR | Basketball Tourn. | 180.08 |
| Southwind High | RE | Basketball Tourn. | 180.08 | RR | Basketball-Boys | 180.08 |
| Southwind High | RE | Basketball-Boys | 279.58 | RR | Basketball Tourn. | 279.58 |
| Southwind High | RE | Basketball Tourn. | 168.36 | RR | Basketball-Boys | 168.36 |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS
For the Year Ended June 30, 2017**

| SCHOOL | * | From Account Description | From Amount | * | To Account Description | To Amount |
|------------------------------------|----|--------------------------|----------------------|----|------------------------|----------------------|
| Southwind High | RE | Basketball Tourn. | 2,604.22 | RR | Basketball-Boys | 2,604.22 |
| Southwind High | RE | Basketball-Boys | 52.14 | RR | Basketball Tourn. | 52.14 |
| Southwind High | RE | Deca | 140.00 | RR | Student Council | 140.00 |
| Southwind High Total | | | 7,820.72 | | | 7,820.72 |
| Trezevant High School | RE | Student Council | 399.16 | GR | Gifts | 399.16 |
| Trezevant High School | RE | Baseball Club | 109.71 | RR | Baseball | 109.71 |
| Trezevant High School | RE | Basketball Club Boys | 695.29 | RR | Basketball-Boys | 695.29 |
| Trezevant High School | RE | Basketball Club - Girls | 72.32 | RR | Basketball - Girls | 72.32 |
| Trezevant High School | RE | Drama Club | 102.00 | RR | Honor Society | 102.00 |
| Trezevant High School | RE | Performing Arts Cl | 184.95 | RR | Honor Society | 184.95 |
| Trezevant High School | RE | Pom Squad | 38.46 | RR | Honor Society | 38.46 |
| Trezevant High School | RE | Deca | 77.00 | RR | Student Council | 77.00 |
| Trezevant High School | RE | Art Club | 39.24 | RR | Student Council | 39.24 |
| Trezevant High School | RE | Biology Club | 114.39 | RR | Student Council | 114.39 |
| Trezevant High School | RE | Chemistry Club | 14.85 | RR | Student Council | 14.85 |
| Trezevant High School | RE | Future Teachers Club | 16.49 | RR | Student Council | 16.49 |
| Trezevant High School | RE | Choir | 373.68 | RR | Student Council | 373.68 |
| Trezevant High School | RE | Pom Squad | 68.80 | RR | Student Council | 68.80 |
| Trezevant High School | RE | Flag Girls | 173.33 | RR | Student Council | 173.33 |
| Trezevant High School | RE | Beta Club | 67.00 | RR | Student Council | 67.00 |
| Trezevant High School | RE | Scholarship Fund | 174.95 | RR | Student Council | 174.95 |
| Trezevant High School | RE | Ninth Grade Academy | 38.00 | RR | Student Council | 38.00 |
| Trezevant High School Total | | | 2,759.62 | | | 2,759.62 |
| Westwood High | RE | Basketball Club Boys | 70.00 | RR | Senior Activities | 70.00 |
| Westwood High Total | | | 70.00 | | | 70.00 |
| White Station High | RE | Robot Club | 55.40 | GR | Office | 55.40 |
| White Station High | RE | Honor Society | 147.00 | GR | Office | 147.00 |
| White Station High | RE | Honor Society | 49.00 | GR | Office | 49.00 |
| White Station High | RE | Thespians | 27.70 | GR | Office | 27.70 |
| White Station High | RE | AP Tests | 27.70 | GR | Office | 27.70 |
| White Station High | RE | Thespians | 27.80 | GR | Office | 27.80 |
| White Station High | RE | Misc. Clearing | 30.52 | GR | Miscellaneous | 30.52 |
| White Station High | RE | AP Tests | 8,850.48 | GR | Miscellaneous | 8,850.48 |
| White Station High | RE | PSAT/PLAN | 333.38 | GR | Miscellaneous | 333.38 |
| White Station High | RE | ACT | 5,886.13 | GR | Miscellaneous | 5,886.13 |
| White Station High | RE | Class of 2016 | 138.51 | GR | Miscellaneous | 138.51 |
| White Station High | RE | Scribbler Club | 70.00 | RR | Newspaper Club | 70.00 |
| White Station High | RE | Step Team | 100.00 | RR | Student Council | 100.00 |
| White Station High | RE | Misc. Clearing | 1,961.91 | RR | Teen Living | 1,961.91 |
| White Station High | RE | Misc. Clearing | 518.75 | RR | SECME | 518.75 |
| White Station High | RE | Thespians | 100.00 | RR | All Sports | 100.00 |
| White Station High Total | | | 18,324.28 | | | 18,324.28 |
| Whitehaven High | RE | AP Tests | 872.00 | GR | Miscellaneous | 872.00 |
| Whitehaven High | RE | PSAT/PLAN | 135.00 | GR | Miscellaneous | 135.00 |
| Whitehaven High | RE | Class of 2016 | 23,331.04 | GR | Miscellaneous | 23,331.04 |
| Whitehaven High Total | | | 24,338.04 | | | 24,338.04 |
| Wooddale High | RE | Class of 2016 | 5.24 | GR | Miscellaneous | 5.24 |
| Wooddale High Total | | | 5.24 | | | 5.24 |
| HIGH TOTAL | | | 294,041.64 | | | 294,041.64 |
| Grand Total | | | \$ 449,452.81 | | | \$ 449,452.81 |

*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, 2017

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

2017-1) Instance of Noncompliance - Dual Signatures Not Obtained on Checks Written for Expenditures

| | |
|------------------------------|-----------------------|
| Balmoral/Ridgeway Elementary | Lowrance Elementary |
| Booker T. Washington High | Newberry Elementary |
| Colonial Middle * | Raleigh-Egypt High |
| East High | Ridgeway Middle * |
| Germanshire Elementary | Oakhaven Elementary * |
| Grahamwood Elementary | Westside Elementary |
| Idlewild Elementary * | |
| Kate Bond Middle | |

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.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-2) Instance of Noncompliance – Teacher Receipt Books Not Adequately Maintained or Prepared

| | | |
|------------------------------|-----------------------------|--------------------------|
| A.B. Hill Elementary | Highland Oaks Elementary | Snowden School * |
| Balmoral/Ridgeway Elementary | Idlewild Elementary | Southwind High |
| Barret's Chapel School | Kate Bond Middle | Springdale Elementary |
| Booker T. Washington High * | Kingsbury High * | Treadwell Middle |
| Bruce Elementary | Manor Lake Elementary * | Wells Station Elementary |
| Carnes Elementary | Maxine Smith * | White Station Elementary |
| Cherokee Elementary | Middle College High * | White Station High * |
| Chimneyrock Elementary | Mitchell High | Whitehaven Elementary * |
| Cordova Elementary | Newberry Elementary | Winchester Elementary |
| Craigmont High * | Northaven Elementary | |
| Cromwell Elementary | Northwest Prep | |
| Double Tree Elementary * | Oak Forest Elementary | |
| Douglass High * | Oakhaven Elementary | |
| Downtown Elementary | Oakhaven High | |
| Dunbar Elementary | Oakshire Elementary | |
| Ford Road Elementary | Peabody Elementary * | |
| Georgian Hills Middle | Raleigh-Egypt High | |
| Germanshire Elementary | Ridgeway Middle | |
| Germantown Middle * | Riverview Middle * | |
| Grandview Heights Middle | Robert R. Church Elementary | |
| Hamilton Elementary | Scenic Hills Elementary | |
| Hickory Ridge Elementary | Shelby Oaks 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.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-3) Instance of Noncompliance – Unexplained Shortages from Fundraising/Not Preparing Profit Analysis Report

| | | |
|---------------------------|------------------------|----------------------------------|
| Bolton High School | Havenview Middle | Trezevant High |
| Booker T. Washington High | Kate Bond Elementary | Wells Station Elementary |
| Central High | Keystone Elementary * | Whitehaven Elementary |
| Chimneyrock Elementary * | Middle College High * | William H. Brewster Elementary * |
| Cordova Elementary | Mitchell High * | Winchester Elementary |
| Craigmont High | Newberry Elementary | |
| Dunbar Elementary | Oakshire Elementary | |
| Egypt Elementary | Raleigh-Egypt High | |
| Germantown High | Richland Elementary * | |
| Germantown Middle | Ross Elementary | |
| Goodlett Elementary | Shelby Oaks Elementary | |
| Grahamwood Elementary | South Park Elementary | |

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.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-4) Instance of Noncompliance – Required Authorization

| | |
|-------------------------------|-----------------------|
| Balamoral/Ridgeway Elementary | Kingsbury Elementary |
| Carnes Elementary * | Raleigh-Egypt High |
| Craigmont High | Ridgeway High |
| Cromwell Elementary | Springdale Elementary |
| Germantown Middle | |
| Havenview Middle | |
| Hawkins Mill Elementary | |
| Kate Bond Middle | |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

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 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."

Effect– Unauthorized fundraising activities and use of vendors not approved by the Board.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-5) Instance of Noncompliance – Records for Fundraisers

Cordova 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."

Effect– Inadequate accounting records.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-6) Instance of Noncompliance – Sales Tax Not Paid on Items for Resale

| | |
|-------------------------|------------------------|
| Belle Forest Elementary | Ridgeway High |
| Ford Road Elementary | Sharpe Elementary |
| Georgian Mills Middle | Southwind High |
| Germantown High | Westwood High * |
| Germantown Middle | White Station High * |
| Ida B. Wells Middle | White Station Middle * |
| Kate Bond Middle | Whitehaven Elementary |
| Manassas High | Winchester Elementary |
| Melrose High | |

Condition – Sales tax not paid on items for resale.

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.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-7) Instance of Noncompliance – Restricted Fund Account Has a Deficit Balance

| | | |
|---------------------------|------------------------|--------------------------|
| AB Hill Elementary | Kate Bond Middle | Sherwood Middle * |
| Avon Lenox High * | Keystone Elementary * | Southwest C & T Center |
| Alton Elementary | Kingsbury High * | Southwind High * |
| Belle Forest Elementary * | Kirby High * | Springdale Elementary |
| Bellevue Middle * | Magnolia Elementary * | Treadwell Middle * |
| Carnes Elementary * | Manassas High | Trezevant High * |
| Central High | Melrose High * | Westhaven Elementary |
| Craigmont High * | Middle College High | White Station Elementary |
| Dexter Elementary | Mitchell High * | Winchester Elementary |
| Dunbar Elementary | Newberry Elementary * | Wooddale High * |
| East High * | Raleigh-Egypt High | |
| Ford Road Elementary | Raleigh-Egypt Middle * | |
| Georgian Hills Middle * | Ridgeway High | |
| Germantown Elementary | Ridgeway Middle | |
| Grahamwood Elementary * | Riverview Middle | |
| Havenview Middle | Ross Elementary * | |
| Hickory Ridge Elementary | Sea Isle Elementary * | |
| Highland Oaks Elementary | Sharpe Elementary * | |
| John P. Freeman Middle | Sheffield High * | |

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.

Recommendation – We recommend the school's personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-8) Instance of Noncompliance – Improperly Supported Disbursements

| | |
|----------------------------|-----------------------|
| Central High * | Maxine Smith |
| Chimneyrock Elementary | Middle College High * |
| Craigmont High * | Mt. Pisgah Middle |
| Craigmont Middle * | Overton High * |
| Cummings Middle | Raleigh-Egypt High |
| Dexter Middle | Ridgeway High * |
| Douglass High * | Ridgeway Middle * |
| Egypt Elementary | Southwind High |
| Georgian Mills Middle * | Treadwell Middle |
| Germantown Middle * | |
| Grandview Heights Middle * | |
| Kate Bond Middle | |

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.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-9) Instance of Noncompliance – Lack of Segregation of Duties for Ticket/Concessions Sales

Kate Bond Middle
White Station Middle
Winchester Elementary

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."

Effect – Potential loss of funds

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, 2017

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-10) Instance of Noncompliance – Ticket Procedures Were Not Performed Properly

| | |
|------------------------------|-----------------------------|
| Balmoral/Ridgeway Elementary | Kate Bond Middle |
| Booker T. Washington High | LaRose Elementary |
| Central High | Manassas High * |
| Colonial Middle | Newberry Elementary |
| Cordova High | Oakhaven High |
| Craigmont Middle | Overton High |
| Cromwell Elementary | Ridgeway High |
| Cummings Middle Schools | Robert R. Church Elementary |
| Havenview Middle | Sea Isle Elementary |
| Hawkins Mill Elementary | Sherwood Elementary |
| Hickory Ridge Elementary | White Station Middle |
| Hickory Ridge Middle | Whitehaven High |

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."

Effect– Ticket sales not accounted for properly.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-11) Instance of Noncompliance – Equipment Items Unaccounted For

| | | |
|------------------------------|------------------------------|-------------------------|
| Alcy Elementary | Holmes Road Elementary | Westhaven Elementary |
| Alton Elementary | Idlewild Elementary | Westwood High * |
| Balmoral/Ridgeway Elementary | John P. Freeman Middle | Whitehaven Elementary |
| Bellevue Middle | Kate Bond Elementary | Winchester Elementary * |
| Bolton High School | Kirby High | Winridge Elementary |
| Booker T. Washington High | Lowrance Elementary | Wooddale High |
| Cherokee Elementary | Lucie E. Campbell Elementary | Woodstock Middle |
| Chickisaw Middle | Lucy Elementary | |
| Chimneyrock Elementary | Manassas High | |
| Cordova Elementary | Newberry Elementary | |
| Cordova High | Northaven Elementary | |
| Craigmont High * | Northwest Prep | |
| Craigmont Middle | Oak Forest Elementary | |
| Double Tree Elementary | Oakhaven Elementary * | |
| Douglass High | Oakhaven High | |
| Ford Road Elementary | Raleigh-Egypt High * | |
| Gardenview Elementary | Riverview Middle * | |
| Geeter Middle | Riverwood Elementary | |
| Georgian Hills Middle * | Ross Elementary | |
| Germantown Middle * | Rozelle Elementary | |
| Goodlet Elementary | Sheffield C & T * | |
| Grandview Heights Middle | Sherwood Middle * | |
| Hamilton High | Snowden School | |
| Havenview Middle | South Park Elementary * | |
| Hawkins Mill Elementary * | Southwind Elementary | |
| Hickory Ridge Elementary | Southwind High * | |
| Highland Oaks Elementary | Springdale Elementary | |
| Hollis F. Price High | Trezevant 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.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-12) Instance of Noncompliance – Expenses Improperly Coded to the General Fund

Belle Forest Elementary
E.E Jeter Middle

Lucie E Campbell Elementary
Newberry Elementary

Condition – Expenses improperly coded to the general fund.

Criteria – Comply with Section 4, Title 1, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "All expenditures from the general fund must benefit the school or must contribute to the welfare of the student body and supplement, and not replace, funds necessary to fulfill the local board's obligation to provide an instructional program, property, equipment, and salaries."

Cause – The school's personnel did not follow prescribed policy.

Effect – Inappropriate use of school funds.

Recommendation – We recommend the school's personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-13) Instance of Noncompliance – Ticket Reconciliation Not Prepared

Kate Bond Middle
White Station 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.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

**2017-14) Instance of Noncompliance – Failure to Follow the Purchase Authorization Policy/Purchase Orders
Not Used**

| | | |
|----------------------------|---------------------------------------|--------------------------|
| A.B. Hill Elementary | Highland Oaks Elementary | White Station Elementary |
| Alcy Elementary | Kate Bond Elementary | White Station Middle |
| Belle Forest Elementary | Kate Bond Middle | Whitehaven Elementary |
| Berclair Elementary * | Keystone Elementary * | Winchester Elementary |
| Booker T. Washington High | Kingsbury Middle | Winridge Elementary * |
| Bruce Elementary * | Knight Road Elementary | |
| Central High | Magnolia Elementary | |
| Charjean Elementary * | Mt. Pisgah Middle | |
| Cherokee Elementary * | Newberry Elementary | |
| Cordova Elementary | Oak Forest Elementary | |
| Cordova High | Oakhaven Middle | |
| Craigmont High | Peabody Elementary | |
| Craigmont Middle | Raleigh-Bartlett Meadows Elementary * | |
| Cromwell Elementary | Ridgeway High | |
| Crump Elementary * | Riverview Middle * | |
| Cummings Middle | Robert R. Church Elementary | |
| Dexter Middle | Scenic Hills Elementary | |
| Douglass Middle * | Sea Isle Elementary | |
| Dunbar Elementary | Sharpe Elementary | |
| Ford Road Elementary | Sherwood Elementary * | |
| Fox Meadows Elementary | Sherwood Middle * | |
| Germanshire Elementary * | South Park Elementary | |
| Goodlett Elementary * | Southwest C & T Center | |
| Grahamwood Elementary * | Treadwell Middle | |
| Grandview Heights Middle * | Trezevant High * | |
| Hamilton Elementary | Vollentine Elementary | |
| Hamilton Middle | Wells Station Elementary | |
| Hawkins Mill Elementary * | Westhaven Elementary | |
| Hickory Ridge Elementary | Westside 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, 2017

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-15) Instance of Noncompliance – General Fund Has a Deficit Balance

Chicksaw Middle

Condition – General fund had a deficit balance during annual audit.

Criteria – Comply with Section 4, Title 1, of *The Tennessee Internal School Uniform Accounting Policy Manual*, "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 – Restricted fund accounts will be used for general fund activities.

Recommendation – We recommend the school’s personnel follow the prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-16) Instance of Noncompliance – Pre-numbered Receipts Not Being Used

Booker T. Washington
Chimneyrock Elementary
Craigmont High

Dexter Elementary
Grahamwood Elementary
Idlewild Elementary

Robert R. Church Elementary
Scenic Hills Elementary
Winchester Elementary

Condition – Pre-numbered tickets 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.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-17) Instance of Noncompliance – Voided Receipts Not Properly Maintained

| | |
|------------------|-------------------|
| Alcy Elementary | Dexter Elementary |
| Craigmont Middle | Germantown 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 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."

Effect– No audit trail documentation.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-18) Instance of Noncompliance – Bank Deposits Not Made Timely

| | |
|----------------------------|----------------------|
| A.B. Hill Elementary | Kingsbury Middle |
| Alcy Elementary | Manassas High * |
| Bruce Elementary | Northaven Elementary |
| Carnes Elementary * | Oakhaven High |
| Cherokee Elementary | Ridgeway High |
| Craigmont Middle | Riverview Middle |
| Georgian Hills Middle | Sea Isle Elementary |
| Grandview Heights Middle * | Treadwell Middle |
| Hickory Ridge Middle | Trezevant High |
| Highland Oaks Elementary | White Station High * |
| Hollis F. Price High | 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
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-19) Instance of Noncompliance– Recorded counts not signed by two individuals for pay activity

| | | |
|------------------------------|-----------------------|--------------------|
| Balmoral/Ridgeway Elementary | Dunbar Elementary | Germantown Middle |
| Bellevue Middle | Georgian Hills Middle | White Station High |

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with 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."

Effect– Recorded counts were not signed by two individuals for pay activity.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-20) Instance of Noncompliance – Information Not Entered into Accounting System in a Timely Manner

| | |
|-------------------------|---------------------|
| Georgian Hills Middle * | Sea Isle Elementary |
| Keystone Elementary * | |

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.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-21) Instance of Noncompliance – Pre-numbered Receipt Book Log was not Properly Maintained

| | | |
|------------------------------|-------------------------------------|--------------------------------|
| Alton Elementary | Newberry Elementary | White Station High * |
| Balmoral/Ridgeway Elementary | Northwest Prep | Whitehaven Elementary |
| Bellevue Middle | Oak Forest Elementary | William H. Brewster Elementary |
| Brownsville Road Elementary | Oakhaven High | Winridge Elementary |
| Cherokee Elementary | Peabody Elementary * | Woodstock Middle |
| Crump Elementary | Raleigh-Bartlett Meadows Elementary | |
| Cummings Middle School | Ridgeway High * | |
| Delano Elementary | Riverview Middle * | |
| Dunbar Elementary | Riverwood Elementary * | |
| Georgian Hills Middle * | Robert R. Church Elementary | |
| Grahamwood Elementary | Ross Elementary | |
| Hamilton Elementary | Sea Isle Elementary | |
| Hickory Ridge Elementary | Shelby Oaks Elementary | |
| Hickory Ridge Middle | Sherwood Elementary | |
| Highland Oaks Elementary | Snowden School | |
| Holmes Road Elementary * | South Park Elementary | |
| Idlewild Elementary | Southwind Elementary | |
| LaRose Elementary | Springdale Elementary * | |
| Macon Hall Elementary | Treadwell Middle | |
| Manor Lake Elementary | Wells Station Elementary | |

Condition – Pre-numbered receipts 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."

Effect– Inaccurate accounting records.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-22) Instance of Noncompliance – Receipts Were Not Issued to Responsible Party

| | | |
|--------------------------|--------------------------|---------------------|
| Avon Lenox High | Ida B. Wells Middle | Winridge Elementary |
| Central High | Keystone Elementary | |
| Dexter Elementary | Kingsbury Elementary | |
| E.E. Jeter Middle | Lucy Elementary | |
| Geeter Middle | Ross Elementary | |
| Germantown High * | Sheffield C & T | |
| Havenview Middle | Sherwood Middle * | |
| Hawkins Mill Elementary | Shrine High | |
| Hickory Ridge Elementary | Springdale Elementary | |
| Hollis F. Price High | White Station Elementary | |

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)."

Effect– Support not given to correct individual.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-23) Instance of Noncompliance – Competitive Bids Were Not Being Documented To Verify That the Lowest or Best Bids Were Obtained

| | | |
|----------------------------|-------------------------------------|-------------------------|
| A.B. Hill Elementary | Hickory Ridge Middle | White Station High * |
| Bellevue Middle * | Kate Bond Middle | Whitehaven Elementary * |
| Booker T. Washington High | Magnolia Elementary | Woodstock Middle * |
| Craigmont High | Middle College High * | |
| Douglass High | Mitchell High | |
| Douglass Middle | Raleigh-Bartlett Meadows Elementary | |
| Fox Meadows Elementary | Ridgeway High * | |
| Georgian Hills Middle | Ross Elementary | |
| Germanshire Elementary * | Sharpe Elementary | |
| Germantown Elementary | Sherwood Elementary | |
| Germantown High | Sherwood Middle | |
| Hamilton Elementary | South Park Elementary | |
| Hickory Ridge Elementary * | Southwind Elementary | |

Condition – Competitive bids were not being documented to verify the lowest or best bids were obtained.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

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.

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."

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-24) Instance of Noncompliance – Supplemental Compensation Was Not Reimbursed Properly

Doughlass High
Ridgeway High

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."

Effect – Supplemental compensation not reimbursed properly.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-25) Instance of Noncompliance – Ticket Reconciliations Were Not Properly Authorized

| | | |
|------------------------------|-------------------------|---------------------|
| Balmoral/Ridgeway Elementary | Hawkins Mill Elementary | Newberry Elementary |
| Bellevue Middle | Kate Bond Middle | |

Condition – Ticket reconciliation 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 cashier should issue an official receipt made out to the persons signing the ticket reconciliation, or to another designated individual, assigned responsibility for retaining copies of the ticket reconciliations and for reconciling receipts received to the ticket reconciliations. The cashier should review and recalculate the ticket

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-28) Instance of Noncompliance – Failure to Maintain Cash Collections

Georgian Hills Middle

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 "Teachers, assistants, volunteers, and support staff who handle money should be made aware of the requirement for maintaining accurate and systematic records of all cash collected."

Effect– Potential theft or loss of funds

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-29) Instance of Noncompliance – Failure to Accurately Report the Bank Reconciliation

Westhaven Elementary

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. "

Effect– Potential theft or loss of funds not being detected timely.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-30) Instance of Noncompliance – Journal Entries Not Entered Into the Accounting System in a Timely Manner

White Station High

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with Section 7, Title 2, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "All general journal entries (other than memo entries) should be posted to the general ledger at the time the journal entry is made."

Effect– Delays timely reporting.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-31) Instance of Noncompliance – Failure to Maintain Adequate School Records and Follow Procedures

Grahamwood Elementary

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."

Effect– Inadequate audit trail of documentation.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-32) Instance of Noncompliance – Failure to Maintain a Fundraiser Summary Report

Southwind Elementary

Condition – Proper fundraiser records not being maintained.

Criteria – Comply with Section 4, Title 8, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "To document that profits from school-sponsored fundraising activities they were raised, a designated purpose were expended for the purposes for which they were raised, a designated employee should prepare a fundraiser summary report. This report would include a summary of the expenditures showing how the profit was

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

used. This form should be prepared and filed in the school office as close as possible to the time that the money is expended. "

Effect– Loss of funds not detected and not maintaining proper documentation.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-33) Instance of Noncompliance – Failure to Turn Money In

Shelby Oaks Elementary

Middle College 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."

Effect– Potential loss or theft.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-34) Instance of Noncompliance – Failure to Retain Documents for Five Years

A.B. Hill Elementary
American Way Middle
Berclair Elementary
Colonial Middle
Craigmont High
Douglass High
Hickory Ridge Middle
Middle College High *
Raleigh-Egypt High

Ridgeway Middle
Southwind High
White Station Elementary
White Station Middle

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
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

Effect– Audit trail is not being maintained for adequate period of time.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-35) Instance of Noncompliance – Failure to Agree Disbursements to the Authorized Amount

Central High

White Station Elementary

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."

Effect– Disbursements could be made without matching the authorized documentation.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

2017-36) Instance of Noncompliance – Failure to address outstanding checks over one year

| | | |
|------------------------|-------------------------------------|------------------------------|
| Alcy Elementary | Hamilton Middle | Ridgeway High |
| American Way Middle | Havenview Middle | Ridgeway Middle |
| Craigmont Middle | Hawkins Mill Elementary | Riverview Middle |
| Barret's Chapel School | Hickory Ridge Middle | Riverwood Elementary |
| Bellevue Middle | Highland Oaks Elementary | Robert R. Church Elementary |
| Berclair Elementary | Highland Oaks Middle | Richland Elementary |
| Bethel Grove | Holmes Road Elementary | Ross Elementary |
| Bolton High School | Idlewild Elementary | Ross Elementary |
| Booker T. Washington | John P. Freeman Middle | Sea Isle Elementary |
| Bruce Elementary | Kate Bond Elementary | Shady Grove Elementary |
| Central High | Kate Bond Middle | Sharpe Elementary |
| Charjean Elementary | Keystone Elementary | Shelby Oaks Elementary |
| Cherokee Elementary | Kingsbury Career and Technology | Sherwood Elementary |
| Chickasaw Middle | Kingsbury Elementary | Sherwood Middle |
| Colonial Middle | Kingsbury High | Snowden School |
| Cordova High | Kingsbury Middle | South Park Elementary |
| Craigmont High | Kirby High | Southwest C & T Center |
| Cromwell Elementary | Knight Road Elementary | Southwind Elementary |
| Crump Elementary | Larose Elementary | Southwind High |
| Delano Elementary | Levi Elementary | Springdale Elementary |
| Dexter Middle | Lucy Elementary | Treadwell Elementary |
| Douglass High | Macon Hall Elementary | Treadwell Middle |
| Douglass Middle | Magnolia Elementary | Trezevant C & T |
| Downtown Elementary | Manassas High | Trezevant High |
| Dunbar Elementary | Melrose High | Vollentine Elementary |
| E.E. Jeter Middle | Middle College High | Wells Station Elementary |
| East High | Mt. Pisgah Middle | Westside Elementary |
| Egypt Elementary | Newberry Elementary | Westwood High |
| Evans Elementary | Oak Forest Elementary | White Station Elementary |
| Ford Road Elementary | Oakhaven Elementary | Whitehaven Elementary |
| Fox Meadows | Oakhaven High | Whitehaven High |
| Geeter Middle | Oakhaven Middle | Williams Brewster Elementary |
| Georgian Hills Middle | Oakshire Elementary | Willow Oaks Elementary |
| Germanshire Elementary | Overton High | Winchester Elementary |
| Germantown High | Peabody Elementary | Winridge Elementary |
| Germantown Middle | Raleigh-Bartlett Meadows Elementary | Wooddale High |
| Getwell Elementary | Raleigh-Egypt High | Woodstock Middle |

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, 2017

Criteria – Comply with 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."

Effect– Checks greater than one year old are still on the outstanding check list.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-37) Instance of Noncompliance - Failure to obtain written approval of club sponsors to transfer funds

Bellevue Middle
John P. Freeman Middle
Magnolia Elementary

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with Section 5, Title 7, of *The Tennessee Internal School Uniform Accounting Policy Manual* states that "Internal school funds may not be transferred from a restricted fund account without the written permission of the club or activity group that raised the funds. Supporting documentation authorizing such a transfer must be retained on file for future reference and audit purposes."

Effect– There was no written approval of club sponsors to transfer funds.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District's Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-38) Instance of Noncompliance - Failure to record detailed information of gift cards issued

LaRose Elementary

Condition – Procedures not performed in accordance with policy.

Criteria – Comply with 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."

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

Effect– There was no detailed information of gift cards issued.

Recommendation – We recommend school personnel follow prescribed policy.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-39) Audit Finding – Material Audit Adjustment

| | <u>A/P increase (decrease)</u> |
|---------------|--------------------------------|
| MANASSAS HIGH | \$ <u><u>(6,994)</u></u> |

Condition – During our auditing procedures on accounts payables we noted one instance where a material audit adjustment had to be made.

Criteria – Comply with the modified accrual basis of accounting for recording accounts payable as required by *The Tennessee Internal School Uniform Accounting Policy Manual*.

Effect– Material overstatement of payables and expenses at June 30, 2017.

Recommendation – We recommend that the financial secretaries have adequate knowledge of GAAP and modified accrual basis of accounting in order to determine when items should be accrued or recorded. We also recommend that the financial secretaries have adequate oversight/review of their work to ensure errors are caught.

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

2017-40) Audit Finding – Prior Period Adjustment

| | <u>Restricted Fund</u> <u>Balance at 7/1/16</u> | <u>Prior Period</u> <u>Adjustment</u> | <u>Restricted Fund Balance at</u> <u>7/1/16 (As Restated)</u> | | <u>General Fund</u> <u>Balance at 7/1/16</u> | <u>Prior Period</u> <u>Adjustment</u> | <u>General Fund Balance at</u> <u>7/1/16 (As Restated)</u> |
|--|--|--|--|--|---|--|---|
| <u>High School</u> RAINESWOOD RESIDENTIAL | \$ 7,475.08 | \$ (7,475.08) | \$ - | | \$ 2,451.26 | \$ (2,451.26) | \$ - |

Condition – During our auditing procedures and discussions with Internal Audit, 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 is not a “school”, it is just a residential facility used to take care of special needs children. It will operate under the Shelby County Board of Education.

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 AUDIT FINDINGS AND RECOMMENDATIONS (CONTINUED)**

For the Year Ended June 30, 2017

Management Response – Shelby County Schools will continue to provide training for principals and financial secretaries through the District’s Professional Development Modules to ensure that schools comply with *The Tennessee Internal School Uniform Accounting Policy Manual*.

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

For the Year Ended June 30, 2017

Financial Statement Findings

| Finding Number | Finding Title | Status |
|-----------------------|--|---------------------|
| 2016-1 | General fund money transferred to restricted account | Partially corrected |
| 2016-2 | Dual Signatures not obtained on checks | Partially corrected |
| 2016-3 | Teacher receipt books not adequately maintained or prepared | Partially corrected |
| 2016-4 | Unexplained shortages from fundraising/not preparing analysis report | Partially corrected |
| 2016-5 | Sales tax not paid on resale items | Partially corrected |
| 2016-6 | Restricted funds account has a deficit balance | Partially corrected |
| 2016-7 | Receipts/collections not submitted in a timely manner | Corrected |
| 2016-8 | Improperly supported disbursements | Partially corrected |
| 2016-9 | Equipment items unaccounted for | Partially corrected |
| 2016-10 | Expenses improperly coded to the general fund | Corrected |
| 2016-11 | Ticket reconciliation not prepared | Corrected |
| 2016-12 | Purchase orders not used | Partially corrected |
| 2016-13 | General fund has a deficit balance | Corrected |
| 2016-14 | Pre-numbered receipts not being used | Corrected |
| 2016-15 | General funds improperly used for professional development | Corrected |
| 2016-16 | Bank deposits not made timely | Partially corrected |
| 2016-17 | Information not entered into accounting system timely | Partially corrected |
| 2016-18 | Competitive bids not being documented | Partially corrected |
| 2016-19 | Disbursements not properly recorded in the accounting system | Corrected |
| 2016-20 | Pre-numbered receipt book log was not properly maintained | Partially corrected |
| 2016-21 | Required authorization | Partially corrected |
| 2016-22 | Records for fundraisers | Partially corrected |
| 2016-23 | Failure to maintain a fundraiser summary report | Corrected |
| 2016-24 | Lack of segregation of duties for ticket/concessions sales | Corrected |
| 2016-25 | Improper oversight of interscholastic athletic activities | Corrected |
| 2016-26 | Ticket procedures were not performed properly | Partially corrected |
| 2016-27 | Failure to verify sufficient funds for disbursements | Corrected |
| 2016-28 | Voided receipts not properly maintained | Corrected |
| 2016-29 | Receipts were not issued to responsible party | Partially corrected |
| 2016-30 | Supplemental compensation was not reimbursed properly | Corrected |
| 2016-31 | Manual disbursements not properly maintained | Corrected |
| 2016-32 | Capital assets not properly maintained | Corrected |
| 2016-33 | Ticket reconciliations were not properly authorized | Corrected |
| 2016-34 | Recorded ticket counts were not properly authorized | Corrected |
| 2016-35 | Improper segregation of duties | Corrected |
| 2016-36 | Failure to maintain cash collections | Corrected |
| 2016-37 | Failure to accurately report the bank reconciliation | Corrected |

**SHELBY COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (CONTINUED)**

For the Year Ended June 30, 2017

| Finding Number | Finding Title | Status |
|-----------------------|---|---------------------|
| 2016-38 | Journal entries not entered into the accounting system in a timely manner | Corrected |
| 2016-39 | Failure to maintain adequate school records and follow procedures | Corrected |
| 2016-40 | Failure to turn money in | Corrected |
| 2016-41 | Failure to properly use student activity funds for travel expenses | Corrected |
| 2016-42 | Failure to obtain an executed written agreement from vendor | Corrected |
| 2016-43 | Failure to retain documents for five years | Partially corrected |
| 2016-44 | Failure to change the safe combination | Corrected |
| 2016-45 | Failure to approve adjusting journal entries | Corrected |
| 2016-46 | Failure to agree disbursements to the authorized amount | Corrected |
| 2016-47 | Failure to obtain documentation for donations | Corrected |
| 2016-48 | Material audit adjustments | Corrected |
| 2016-49 | Prior period adjustments | Repeated |

**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 Chairman 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, 2017, 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 15, 2017.

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 accompanying schedule of 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 deficiencies listed as 2017-39 and 2017-40 in the preceding schedule of audit findings and recommendations to be material weaknesses.

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 listed as 2017-1 through 2017-38 in the accompanying schedule of audit findings and recommendations to be significant deficiencies.

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 accompanying schedule of audit findings and recommendations as items 2017-1 to 2017-38. 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 Schools' Responses to Findings

Shelby County Schools' responses to the findings identified in our audit are described in the accompanying schedule of audit findings and recommendations. 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.



Memphis, Tennessee
December 15, 2017