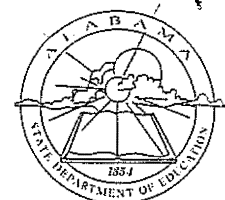




STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.  
State Superintendent of Education

Alabama  
State Board  
of Education

May 21, 2018

Governor Kay Ivey  
President

Mr. Randy Fuller, Superintendent  
Shelby County Board of Education  
P.O. Box 1910000  
Columbiana, AL 35051000

Jackie Zeigler  
District I

Dear Mr. Fuller:

Bobby Peters  
District II

RE: FY 2018 Budget Amendment

Stephanie Bell  
District III  
Vice President

Enclosed is your approved FY 2018 Systemwide Budget Amendment 1.

Yvette M.  
Richardson, Ed.D.  
District IV

We appreciate the diligence and hard work required to develop this budget amendment. We intend to continue to provide you and your staff with guidance and assistance as we work together to meet the reporting requirements as outlined in the foundation and accountability laws.

Ella B. Bell  
District V

Copies should be provided to your staff members who have responsibility in managing the budget and programs. If you have any questions, please call your accountant at (334) 242-9914.

Cynthia McCarty, Ph.D.  
District VI  
President Pro Tem

Sincerely,

Jeff Newman  
District VII

Andy Craig  
Deputy State Superintendent  
Administrative and Financial Services

Mary Scott Hunter, J.D.  
District VIII

AC/BK/RH

Eric G. Mackey, Ed.D.  
Secretary and  
Executive Officer

Enclosure  
cc: Chief School Financial Officer



**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances  
Governmental and Expendable Trust Funds  
Fiscal Year 2018, Fiscal Period 04**

**159 - Shelby County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$111,271,809.00	\$0.00	\$13,346.84	\$6,323,068.16	\$0.00	\$117,608,224.00
Federal Sources	\$139,200.00	\$12,103,430.66	\$0.00	\$0.00	\$0.00	\$12,242,630.66
Local Sources	\$61,647,354.15	\$11,623,724.57	\$13,173,338.86	\$3,000.00	\$3,643,492.00	\$90,090,909.58
Other Sources	\$208,059.00	\$426,296.89	\$0.00	\$0.40	\$0.00	\$634,356.29
<b>Total Revenues:</b>	<b>\$173,266,422.15</b>	<b>\$24,153,452.12</b>	<b>\$13,186,685.70</b>	<b>\$6,326,068.56</b>	<b>\$3,643,492.00</b>	<b>\$220,576,120.53</b>
<b>Expenditures</b>						
Instructional Services	\$101,615,753.78	\$9,834,844.86	\$0.00	\$0.00	\$1,421,154.00	\$112,871,752.64
Instructional Support Services	\$32,248,322.75	\$2,235,349.25	\$0.00	\$0.00	\$658,319.00	\$35,141,991.00
Operation & Maintenance Services	\$18,624,891.00	\$888,430.00	\$0.00	\$26,601.00	\$74,716.00	\$19,614,638.00
Auxiliary Services	\$13,296,579.00	\$13,307,206.07	\$0.00	\$0.00	\$28,002.00	\$26,631,787.07
General Administrative Services	\$5,175,716.00	\$318,316.50	\$0.00	\$0.00	\$0.00	\$5,494,032.50
Capital Outlay	\$0.00	\$80,890.99	\$0.00	\$5,746,146.42	\$0.00	\$5,827,037.41
Debt Service	\$0.00	\$24,085.00	\$13,090,815.15	\$5,073,327.24	\$0.00	\$18,188,227.39
Other Expenditures	\$3,443,259.62	\$1,166,340.73	\$0.00	\$0.00	\$861,602.00	\$5,471,202.35
<b>Total Expenditures:</b>	<b>\$174,404,522.15</b>	<b>\$27,855,463.40</b>	<b>\$13,090,815.15</b>	<b>\$10,846,074.66</b>	<b>\$3,043,793.00</b>	<b>\$229,240,668.36</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,239,224.05	\$5,146,194.24	\$0.00	\$0.00	\$127,390.00	\$8,512,808.29
Other Fund Uses:	\$4,582,433.24	\$2,122,824.00	\$0.00	\$0.00	\$709,748.00	\$7,415,005.24
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,343,209.19)</b>	<b>\$3,023,370.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$582,358.00)</b>	<b>\$1,097,803.05</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$2,481,309.19)</b>	<b>(\$678,641.04)</b>	<b>\$95,870.55</b>	<b>(\$4,520,006.10)</b>	<b>\$17,341.00</b>	<b>(\$7,566,744.78)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$29,327,850.01</b>	<b>\$8,976,822.44</b>	<b>\$2,640,907.07</b>	<b>\$6,618,930.84</b>	<b>\$2,138,318.85</b>	<b>\$49,702,829.21</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$26,846,540.82</b>	<b>\$8,298,181.40</b>	<b>\$2,736,777.62</b>	<b>\$2,098,924.74</b>	<b>\$2,155,659.85</b>	<b>\$42,136,084.43</b>

Shelby County Board of Education  
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	111,271,809.00	0.00	13,346.84	6,323,068.16	0.00	117,608,224.00
FEDERAL REVENUES	139,200.00	12,103,430.66	0.00	0.00	0.00	12,242,630.66
LOCAL REVENUES	61,647,354.15	11,623,724.57	13,173,338.86	3,000.00	3,643,482.00	90,090,899.58
OTHER REVENUES	208,059.00	426,296.89	0.00	0.40	0.00	634,356.29
TOTAL REVENUES	173,266,422.15	24,153,452.12	13,186,685.70	6,326,068.56	3,643,482.00	220,576,110.53
EXPENDITURES:						
INSTRUCTIONAL SERVICES	101,615,753.78	9,834,844.86	0.00	0.00	1,421,154.00	112,871,752.64
INSTRUCTIONAL SUPPORT SERVICES	32,248,322.75	2,235,349.25	0.00	0.00	658,319.00	35,141,991.00
OPERATIONS & MAINTENANCE	18,624,891.00	888,430.00	0.00	26,601.00	74,716.00	19,614,638.00
AUXILIARY SERVICES	13,296,579.00	13,307,206.07	0.00	0.00	28,002.00	26,631,787.07
GENERAL ADMINISTRATIVE SERVICES	5,175,716.00	318,316.50	0.00	0.00	0.00	5,494,032.50
CAPITAL OUTLAY	0.00	80,890.99	0.00	5,746,146.42	0.00	5,827,037.41
DEBT SERVICES	0.00	24,085.00	13,090,815.150	5,073,327.24	0.00	18,188,227.39
OTHER EXPENDITURES	3,443,259.62	1,166,340.73	0.00	0.00	861,602.00	5,471,202.35
TOTAL EXPENDITURES	174,404,522.15	27,855,463.40	13,090,815.15	10,846,074.66	3,043,793.00	229,240,668.36
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	3,239,224.05	5,146,194.24	0.00	0.00	127,390.00	8,512,808.29
OTHER FUND USES	4,582,433.24	2,122,824.00	0.00	0.00	709,748.00	7,415,005.24
TOTAL OTHER FUND SOURCES (USES)	(1,343,209.19)	3,023,370.24	0.00	0.00	(582,358.00)	1,097,803.05
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(2,481,309.19)	(678,641.04)	95,870.55	(4,520,006.10)	17,331.00	(7,566,754.78)
BEGINNING FUND BALANCE - OCT 1	29,327,850.01	8,976,822.44	2,640,907.07	6,618,930.84	2,127,259.05	49,691,769.41
ENDING FUND BALANCE - SEP 30	26,846,540.82	8,298,181.40	2,736,777.62	2,098,924.74	2,144,590.05	42,125,014.63

Shelby County Board of Education  
 COMBINED BUDGET OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES  
 ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

FUND TYPE DESCRIPTION	PROPRIETARY		FIDUCIARY	EXHIBIT B-II-A
	ENTERPRISE	INTERNAL SERVICE	NON EXPEND TRUST	TOTAL (Memo Only)
OPERATING REVENUES:				
LOCAL REVENUES (SPECIFY):				
	0.00	0.00	10.00	10.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUES	0.00	0.00	10.00	10.00
OPERATING EXPENSES:				
PERSONAL SERVICES	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
PURCHASED SERVICES	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER OBJECTS	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00	0.00
OPERATING INCOME (LOSS)	0.00	0.00	10.00	10.00
NON-OPERATING REVENUES:				
STATE REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
OTHER REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING REVENUES	0.00	0.00	0.00	0.00
INCOME (LOSS) BEFORE OPERATING TRANSFER	0.00	0.00	10.00	10.00
OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00
OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00
NET INCOME	0.00	0.00	10.00	10.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	11,059.80	11,059.80
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	11,069.80	11,069.80