

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 05**

Exhibit F-I-A

059 - Shelby County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$85,910,653.54	\$11,937,809.62	\$6,693,757.35	\$10,718,134.59	\$0.00	\$2,936,384.60	\$0.00
Investments	\$10,726.77	\$183,654.74	\$0.00	\$0.00	\$0.00	\$5,287.13	\$0.00
Receivables	\$151,056.54	\$500,077.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$457,142.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$102,634.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$472,409,222.39
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,570,873.65
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,201,778.61
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,779,231.98
Other Debits							
Total Assets and Other Debits:	\$86,632,212.96	\$12,621,541.97	\$6,693,757.35	\$10,718,134.59	\$0.00	\$2,941,671.73	\$640,961,106.63
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$196,343.65	\$11,593.46	\$0.00	\$13,463.75	\$0.00	\$670.00	\$0.00
Interfund Payable	\$0.00	\$207,142.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$28,497.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,981,010.59
Total Liabilities:	\$224,841.03	\$218,735.46	\$0.00	\$13,463.75	\$0.00	\$670.00	\$137,981,010.59
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$502,980,096.04
Contributed Capital							
Reserved Fund Balance	\$6,701,596.35	\$5,157,498.46	\$0.00	\$34,918,119.05	\$0.00	\$590,745.82	\$0.00
Unreserved Fund balance	\$79,705,775.58	\$7,245,308.05	\$6,693,757.35	(\$24,213,448.21)	\$0.00	\$2,350,255.91	\$0.00
Total Fund Equity:	\$86,407,371.93	\$12,402,806.51	\$6,693,757.35	\$10,704,670.84	\$0.00	\$2,941,001.73	\$502,980,096.04
Total Liabilities and Fund Equity:	\$86,632,212.96	\$12,621,541.97	\$6,693,757.35	\$10,718,134.59	\$0.00	\$2,941,671.73	\$640,961,106.63

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 05

059 - Shelby County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$58,386,294.28	\$0.00	\$1,607,934.89	\$7,480,780.12	\$0.00	\$67,475,009.29
Federal Sources	\$21,058.13	\$4,690,388.12	\$0.00	\$0.00	\$0.00	\$4,711,446.25
Local Sources	\$64,100,599.11	\$5,853,224.72	\$14,105,533.77	\$12,403.85	\$1,871,496.59	\$85,943,258.04
Other Sources	\$188,470.61	\$228,918.13	\$0.00	\$0.00	\$0.00	\$417,388.74
Total Revenues:	\$122,696,422.13	\$10,772,530.97	\$15,713,468.66	\$7,493,183.97	\$1,871,496.59	\$158,547,102.32
Expenditures						
Instructional Services	\$52,593,105.90	\$5,871,188.02	\$0.00	\$0.00	\$472,976.24	\$58,937,270.16
Instructional Support Services	\$15,031,115.20	\$1,662,159.27	\$0.00	\$0.00	\$239,491.12	\$16,932,765.59
Operation & Maintenance Services	\$9,950,153.15	\$510,707.90	\$0.00	\$338,163.48	\$148,624.70	\$10,947,649.23
Auxiliary Services	\$8,045,699.41	\$7,404,943.06	\$0.00	\$0.00	\$37,436.50	\$15,488,078.97
General Administrative Services	\$2,170,961.29	\$166,003.09	\$0.00	\$0.00	\$0.00	\$2,336,964.38
Capital Outlay	\$461,865.58	\$211,371.13	\$0.00	\$11,906,007.16	\$1,500.00	\$12,580,743.87
Debt Service	\$0.00	\$329.04	\$13,393,390.43	\$0.00	\$708.35	\$13,394,427.82
Other Expenditures	\$1,585,960.84	\$432,721.73	\$0.00	\$0.00	\$454,395.70	\$2,473,078.27
Total Expenditures:	\$89,838,861.37	\$16,259,423.24	\$13,393,390.43	\$12,244,170.64	\$1,355,132.61	\$133,090,978.29
Other Fund Sources (Uses)						
Other Fund Sources:	\$1,520,542.82	\$3,629,844.70	\$0.00	\$218,511.48	\$85,481.42	\$5,454,380.42
Other Fund Uses:	\$4,089,009.84	\$823,449.11	\$0.00	\$0.00	\$432,859.98	\$5,345,318.93
Total Other Fund Sources (Uses):	(\$2,568,467.02)	\$2,806,395.59	\$0.00	\$218,511.48	(\$347,378.56)	\$109,061.49
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$30,289,093.74	(\$2,680,496.68)	\$2,320,078.23	(\$4,532,475.19)	\$168,985.42	\$25,565,185.52
Beginning Fund Balance - October 1:	\$56,118,278.19	\$15,083,303.19	\$4,373,679.12	\$15,237,146.03	\$2,772,016.31	\$93,584,422.84
Ending Fund Balance:	\$86,407,371.93	\$12,402,806.51	\$6,693,757.35	\$10,704,670.84	\$2,941,001.73	\$119,149,608.36

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 05**

059 - Shelby County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$143,357,951.97	\$58,386,294.28	(\$84,971,657.69)	\$0.00	\$0.00	\$0.00
Federal Sources	\$86,598.50	\$21,058.13	(\$65,540.37)	\$27,339,355.77	\$4,690,388.12	(\$22,648,967.65)
Local Sources	\$79,478,055.53	\$64,100,599.11	(\$15,377,456.42)	\$11,565,011.05	\$5,853,224.72	(\$5,711,786.33)
Other Sources	\$330,635.00	\$188,470.61	(\$142,164.39)	\$300,599.99	\$228,918.13	(\$71,681.86)
Total Revenues:	\$223,253,241.00	\$122,696,422.13	(\$100,556,818.87)	\$39,204,966.81	\$10,772,530.97	(\$28,432,435.84)
Expenditures						
Instructional Services	\$128,380,445.46	\$52,593,105.90	\$75,787,339.56	\$19,676,057.35	\$5,871,188.02	\$13,804,869.33
Instructional Support Services	\$36,937,967.12	\$15,031,115.20	\$21,906,851.92	\$5,616,983.74	\$1,662,159.27	\$3,954,824.47
Operation & Maintenance Services	\$23,351,931.84	\$9,950,153.15	\$13,401,778.69	\$2,163,235.00	\$510,707.90	\$1,652,527.10
Auxiliary Services	\$17,515,735.91	\$8,045,699.41	\$9,470,036.50	\$15,409,393.67	\$7,404,943.06	\$8,004,450.61
General Administrative Services	\$5,286,320.12	\$2,170,961.29	\$3,115,358.83	\$448,279.21	\$166,003.09	\$282,276.12
Capital Outlay	\$1,966,000.00	\$461,865.58	\$1,504,134.42	\$50,000.00	\$211,371.13	(\$161,371.13)
Debt Service	\$0.00	\$0.00	\$0.00	\$2,085.00	\$329.04	\$1,755.96
Other Expenditures	\$3,816,248.78	\$1,585,960.84	\$2,230,287.94	\$1,404,489.81	\$432,721.73	\$971,768.08
Total Expenditures:	\$217,254,649.23	\$89,838,861.37	\$127,415,787.86	\$44,770,523.78	\$16,259,423.24	\$28,511,100.54
Other Financing Sources (Uses)						
Other Financing Sources:	\$3,140,849.52	\$1,520,542.82	(\$1,620,306.70)	\$7,780,731.11	\$3,629,844.70	(\$4,150,886.41)
Other Financing Uses:	\$7,197,152.11	\$4,089,009.84	\$3,108,142.27	\$1,873,793.99	\$823,449.11	\$1,050,344.88
Total Other Financing Sources (Uses):	(\$4,056,302.59)	(\$2,568,467.02)	\$1,487,835.57	\$5,906,937.12	\$2,806,395.59	(\$3,100,541.53)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$1,942,289.18	\$30,289,093.74	\$28,346,804.56	\$341,380.15	(\$2,680,496.68)	(\$3,021,876.83)
Beginning Fund Balance - Oct. 1:	\$42,497,443.07	\$56,118,278.19	\$13,620,835.12	\$10,532,990.81	\$15,083,303.19	\$4,550,312.38
Ending Fund Balance:	\$44,439,732.25	\$86,407,371.93	\$41,967,639.68	\$10,874,370.96	\$12,402,806.51	\$1,528,435.55

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 05

Exhibit F-III-B

059 - Shelby County Schools

Description	DEBT SERVICE			VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual			Budget	Actual	
Revenues							
State Sources	\$2,816,264.68	\$1,607,934.89	(\$1,208,329.79)	\$25,858,891.32	\$7,480,780.12	(\$18,378,111.20)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Local Sources	\$14,039,429.59	\$14,105,533.77	\$66,104.18	\$970,882.00	\$12,403.85	(\$958,478.15)	
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues:	\$16,855,694.27	\$15,713,468.66	(\$1,142,225.61)	\$26,829,773.32	\$7,493,183.97	(\$19,336,589.35)	
Expenditures							
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,475,105.20	\$338,163.48	\$1,136,941.72	
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$795,592.50	\$0.00	\$795,592.50	
General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	\$0.00	\$0.00	\$0.00	\$39,304,393.00	\$11,906,007.16	\$27,398,385.84	
Debt Service	\$16,493,884.73	\$13,393,390.43	\$3,100,494.30	\$0.00	\$0.00	\$0.00	
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures:	\$16,493,884.73	\$13,393,390.43	\$3,100,494.30	\$41,575,090.70	\$12,244,170.64	\$29,330,920.06	
Other Financing Sources (Uses)							
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,641,909.20	\$218,511.48	(\$1,423,397.72)	
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$1,641,909.20	\$218,511.48	(\$1,423,397.72)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$361,809.54	\$2,320,078.23	\$1,958,268.69	(\$13,103,408.18)	(\$4,532,475.19)	\$8,570,932.99	
Beginning Fund Balance - Oct. 1:	\$4,234,265.82	\$4,373,679.12	\$139,413.30	\$13,384,129.66	\$15,237,146.03	\$1,853,016.37	
Ending Fund Balance:	\$4,596,075.36	\$6,693,757.35	\$2,097,681.99	\$280,721.48	\$10,704,670.84	\$10,423,949.36	

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 05**

059 - Shelby County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$172,033,107.97	\$67,475,009.29	(\$104,558,098.68)
Federal Sources	\$0.00	\$0.00	\$0.00	\$27,425,954.27	\$4,711,446.25	(\$22,714,508.02)
Local Sources	\$3,704,786.00	\$1,871,496.59	(\$1,833,289.41)	\$109,758,164.17	\$85,943,258.04	(\$23,814,906.13)
Other Sources	\$0.00	\$0.00	\$0.00	\$631,234.99	\$417,388.74	(\$213,846.25)
Total Revenues:	\$3,704,786.00	\$1,871,496.59	(\$1,833,289.41)	\$309,848,461.40	\$158,547,102.32	(\$151,301,359.08)
Expenditures						
Instructional Services	\$995,141.00	\$472,976.24	\$522,164.76	\$149,051,643.81	\$58,937,270.16	\$90,114,373.65
Instructional Support Services	\$742,165.00	\$239,491.12	\$502,673.88	\$43,297,115.86	\$16,932,765.59	\$26,364,350.27
Operation & Maintenance Services	\$138,590.00	\$148,624.70	(\$10,034.70)	\$27,128,862.04	\$10,947,649.23	\$16,181,212.81
Auxiliary Services	\$28,714.00	\$37,436.50	(\$8,722.50)	\$33,749,436.08	\$15,488,078.97	\$18,261,357.11
General Administrative Services	\$0.00	\$0.00	\$0.00	\$5,734,599.33	\$2,336,964.38	\$3,397,634.95
Capital Outlay	\$30,000.00	\$1,500.00	\$28,500.00	\$41,350,393.00	\$12,580,743.87	\$28,769,649.13
Debt Service	\$2,000.00	\$708.35	\$1,291.65	\$16,497,969.73	\$13,394,427.82	\$3,103,541.91
Other Expenditures	\$920,895.00	\$454,395.70	\$466,499.30	\$6,141,633.59	\$2,473,078.27	\$3,668,555.32
Total Expenditures:	\$2,857,505.00	\$1,355,132.61	\$1,502,372.39	\$322,951,653.44	\$133,090,978.29	\$189,860,675.15
Other Financing Sources (Uses)						
Other Financing Sources:	\$75,006.00	\$85,481.42	\$10,475.42	\$12,638,495.83	\$5,454,380.42	(\$7,184,115.41)
Other Financing Uses:	\$683,949.00	\$432,859.98	\$251,089.02	\$9,754,895.10	\$5,345,318.93	\$4,409,576.17
Total Other Financing Sources (Uses):	(\$608,943.00)	(\$347,378.56)	\$261,564.44	\$2,883,600.73	\$109,061.49	(\$2,774,539.24)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$238,338.00	\$168,985.42	(\$69,352.58)	(\$10,219,591.31)	\$25,565,185.52	\$35,784,776.83
Beginning Fund Balance - Oct. 1:	\$2,508,761.00	\$2,772,016.31	\$263,255.31	\$73,157,590.36	\$93,584,422.84	\$20,426,832.48
Ending Fund Balance:	\$2,747,099.00	\$2,941,001.73	\$193,902.73	\$62,937,999.05	\$119,149,608.36	\$56,211,609.31

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

Report by

- Bank Code
- Account #

Account Number [REDACTED]

Statement Ending Date 02/28/2023

Fiscal Year: 2023 Period: 5

Print Report Print Journal Entries

Reconciliation Summary	Amounts
Statement Ending Balance	108,583,833.72
Outstanding Checks	6,359,253.66
Outstanding Other Reconciliable Items	0.00
Adjusted Statement Balance	102,224,580.06
Beginning Book Balance	113,857,808.04
Total Debits	36,034,597.88
Total Credits	47,667,825.86
Ending Book Balance	102,224,580.06
Statement And Book In Balance	0.00

Report Destination

- To Report Viewer
- To Grid
- To File
- To Printer

PR18 CSFO

Setup

Bank Account Reconciled!

**SHELBY COUNTY BOARD OF EDUCATION
LOCAL TAX REVENUE COMPARISON FOR FY 2023**

	FEBRUARY		YEAR-TO-DATE		YTD COMPARISON	BUDGET
	2022	2023	2022	2023		
16 Mill CW Property	906,095	1,018,333	34,060,213	37,543,635	3,483,421	37,678,593
16 Mill CW Auto	295,796	372,213	1,645,080	1,914,426	269,346	4,800,000
TOTAL 16 MILL COUNTY-WIDE	1,201,891	1,390,546	35,705,293	39,458,061	3,752,768	42,478,593
14 Mill SD Property	728,213	733,888	26,939,987	29,775,871	2,835,885	29,871,272
14 Mill SD Auto	240,572	307,150	1,196,565	1,392,275	195,710	4,325,883
TOTAL 14 MILL DISTRICT	968,785	1,041,038	28,136,552	31,168,147	3,031,595	34,197,155
TOTAL 30 MILL AD VAL	2,170,676	2,431,584	63,841,845	70,626,208	6,784,362	76,675,748
ALCOHOL BEVERAGE TAX	-	17,818	66,312	79,664	13,352	245,060
SALES TAX	1,305,668	1,491,521	3,588,154	3,952,304	364,150	14,300,000
TOTAL LOCAL REVENUE	3,476,344	3,940,923	67,496,312	74,658,176	7,161,864	91,220,808

LOCAL REVENUE	ACTUAL YTD	ACTUAL YTD	% INCREASE (DECREASE)
	2022	2023	
Property Ad Valorem	61,000,200	67,319,506	10.36%
Car Tag Ad Valorem	2,841,645	3,306,702	16.37%
Sales Tax	3,588,154	3,952,304	10.15%
Alcohol Beverage Tax	66,312	79,664	20.13%
Total Local	67,496,312	74,658,176	10.61%

**APPROVAL OF EXPENDITURES FOR THE MONTH OF
February 2023**

BEGINNING FUND BALANCE		\$134,044,387.40
BEGINNING FUND BALANCE CHANGE	+ or (-)	
TOTAL INCOME		\$ 23,017,041.61
TOTAL PAYABLES AND OTHER EXPENDITURES		

	Fund	
General	11	\$ 2,801,172.96
Special	12	\$ 2,582,466.65
Debt Service	13	\$ 13,045,476.10
Capital Projects	14	\$ 1,979,929.50
Non-expendable Trust	31	\$ -
Expendable Trust	32	\$ 593,790.36
	TOTAL	\$ 21,002,835.57

	Fund	
General Gross	11	\$ 11,346,350.97
Fringe Benefits	11	\$ 4,263,505.50
Special Gross	12	\$ 906,221.57
Fringe Benefits	12	\$ 392,907.04
	TOTAL	\$ 16,908,985.08

TOTAL EXPENDITURES	(-)	\$ 37,911,820.65
FUND BALANCES FORWARD	F-II-A + F-IV-A	\$119,149,608.36
ADJUSTMENT FOR ASSET/EQUITY/ LIABILITY ACCOUNTS	+ or (-)	\$ (952,868.66)
ENDING CASH BALANCE	Page M-I-A	\$118,196,739.70

This will certify the above expenditures for the month of February 2023



 Assistant Superintendent for Finance



 Supervisor of Finance & Accounting



 Superintendent



 Coordinator of Finance & Accounting



 Payroll Supervisor

Approved by the Shelby County Board of Education

Board President

Date

Minute Book

STATE OF ALABAMA
Fiscal Year 2023
DEPARTMENT OF EDUCATION

Original :

Amendment No.: 1

SHELBY COUNTY BOARD OF EDUCATION

ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2022 - SEPTEMBER 30, 2023

This budget was approved by action of the Shelby County Board of Education
on March 16, 2023 _____ Chairman, Board of Education
Month Day Year Chairman's signature

this budget is correct to my best
expenditures will be in accordance
and regulations and approved
plans, and the length of the school
Subscribed and sworn to before me this the
180 full instructional days or the
_____ day of _____, _____

Notary Public

Superintendent

I certify that the information in
knowledge and belief, that
with state and federal laws
program applications and
term shall not be less than
hourly equivalent thereof.

_____ Date

Reason for Amendment: (Be specific)

Revised: April 20, 2022

The Budget was amended to match grant carryover to beginning fund balances in the General Fund, CNP Funds, ESSER Grant Carryover, IDEA Carryover, Title Funds Carryover, Donation Carryover, Local School Funds, Advancement and Technology, Fleet Renewal, HIPPIY Grant, Preschool Grants, Legislative Grants, State Bond Capital Projects, Local Capital Projects, The budget amendment includes the addition of new grants such as Catastrophic Grants, Cyber Security Grant, Fine Arts Grants, GAP Coverage, Gifted Ed Grant, National Board Teachers, Penny Trust Grant, Robotics Grants, Specialized Treatment Center Grant, State Career Tech Grants, Career Ready Indicators Grant. The budget amendment includes additions and increases to Local Property Tax Revenue, Indirect Cost Revenue, Investment Revenue, Interest Revenue, County Commission Appropriations, City Council Appropriations, CPES Building Addition, Debt Services, Insurance Claims, Maintenance Budgets, Transportation Budgets, Instruction Budgets, Special Ed Budgets, and Substitutes. The budget amendment includes decreases to salaries.

John Gwin, CSFO
Contact Person

(205)682-7032
Phone Number

APPROVED

State Superintendent of Education

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, 2023

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY EXPENDABLE TRUST	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		TOTAL (Memo Only)
REVENUES						
STATE REVENUES						
FEDERAL REVENUES	147,530,116.96	0.00	2,816,264.68	23,905,725.26	0.00	174,252,106.90
LOCAL REVENUES	69,202.96	32,591,160.08	0.00	0.00	0.00	32,660,363.04
OTHER REVENUES	82,907,104.87	11,565,011.05	14,143,541.64	4,319,166.00	3,704,786.00	116,639,609.56
TOTAL REVENUES	555,505.00	300,599.99	0.00	0.00	0.00	856,104.99
	231,061,929.79	44,456,771.12	16,959,806.32	28,224,891.26	3,704,786.00	324,408,184.49
EXPENDITURES:						
INSTRUCTIONAL SERVICES	132,568,043.38	23,299,311.16	0.00	0.00	995,141.00	156,862,495.54
INSTRUCTIONAL SUPPORT SERVICES	37,622,843.66	6,684,664.57	0.00	0.00	742,165.00	45,049,673.23
OPERATIONS & MAINTENANCE	25,394,080.05	1,388,235.00	0.00	1,488,466.69	138,590.00	28,409,371.74
AUXILIARY SERVICES	17,817,316.92	15,431,256.12	0.00	786,484.12	28,714.00	34,063,771.16
GENERAL ADMINISTRATIVE SERVICES	5,388,308.45	1,557,990.42	0.00	0.00	0.00	6,946,298.87
CAPITAL OUTLAY	3,818,863.32	1,533,823.68	0.00	42,735,201.47	30,000.00	48,117,888.47
DEBT SERVICES	0.00	2,085.00	16,572,953.78	0.00	2,000.00	16,577,038.78
OTHER EXPENDITURES	4,282,025.33	1,371,212.91	0.00	0.00	920,895.00	6,574,133.24
TOTAL EXPENDITURES	226,891,481.11	51,268,578.86	16,572,953.78	45,010,152.28	2,857,505.00	342,600,671.03
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	4,286,875.59	8,737,122.56	0.00	1,641,909.20	75,006.00	14,740,913.35
OTHER FUND USES	8,153,543.56	1,873,793.99	0.00	0.00	683,949.00	10,711,286.55
TOTAL OTHER FUND SOURCES (USES)	(3,866,667.97)	6,863,328.57	0.00	1,641,909.20	(608,943.00)	4,029,626.80
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	303,780.71	51,520.83	386,852.54	(15,143,351.82)	238,338.00	(14,162,859.74)
BEGINNING FUND BALANCE - OCT 1	50,459,318.15	15,083,303.19	4,372,837.85	15,237,146.03	2,779,216.31	87,931,821.53
ENDING FUND BALANCE - SEP 30	50,763,098.86	15,134,824.02	4,759,690.39	93,794.21	3,017,554.31	73,768,961.79

Bid # 23-09 (SBES & CTEC)
 Serving Lines

TABULATION SHEET

I certify that the tabulation
 of all bids received is correct.

Bids Received: February 23, 2023 1:00 pm.
 Shelby County Board of Education
 Columbiana, AL 35051

J. B.
Michelle Blankenship

VENDOR	ITEM 1 Serving Line CTEC	ITEM 2 Serving Line SBES	Days For Delivery	Total Bid
1. Hotel & Restaurant Supply Northport, AL	\$47499.00	\$56999.00	10-12 weeks	\$10,4498.00
2. Bresco Birmingham, AL	\$46828.00	\$55635.00	8 weeks	\$102,463.00
3. Mobile Fixture Mobile, AL	\$49671.00	\$59070.00	4-6 weeks	\$108,741.00

February 23, 2023

1:30 pm

Shelby County Schools

CNP Equipment Bid # 23-10

VENDOR	Item 6			Item 7			Item 8			Item 9			Days For Delivery	Total Bid
	Tables Senior CAIS	QTY 7	Total for Item 6	Tables Senior HLMS	QTY 16	Total for Item 7	Tables Senior CHMS	QTY 10	Total for Item 8	Tables Senior CAHS	QTY 8	Total for Item 9		
1. Hotel & Restaurant Supply Northport, AL			No Bid			No Bid			No Bid			No Bid	6-8 weeks	32803.00
2. Bresco Birmingham, AL			No Bid			No Bid			No Bid			No Bid		31932.00
3. Mobile Fixture Mobile, AL			No Bid			No Bid			No Bid			No Bid	4-6 weeks	28560.00
4. Terrell Enterprises Greenville, AL	2966.65	7.00	20766.55	2966.65	16.00	47466.40	2966.65	10.00	29666.50	2966.65	8.00	23733.20	8-12 weeks	191598.25

Bid # 23-11 (HLES)
Dishmachine

TABULATION SHEET

I certify that the tabulation
of all bids received is correct.

Bids Received: February 23, 2023 12:30 pm.
Shelby County Board of Education
Columbiana, AL 35051

John Davis
Nick
Michele Blankenship

VENDOR	ITEM 1 Dishmachine Champion EUCCW4			Days For delivery
1. Bresco Birmingham, AL	\$187,344.00			142-14 weeks
2. Mobile Fixture Mobile, AL	\$169,805.00			14 weeks
3. Hotel & Restaurant Supply Northport, AL	\$173,950.00			12-14 weeks
4. Hawk, Inc Montgomery, AL	\$179,769.90			84-98 days

Bids Received: 4

Shelby County Board of Education
Columbiana, AL 35051

TABULATION SHEET

Bid #23-12

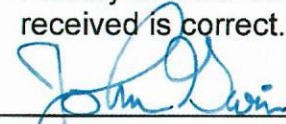
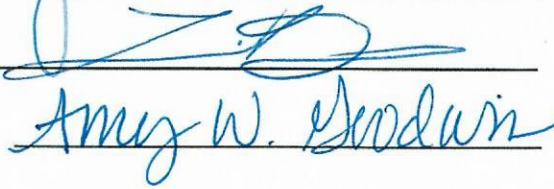
Paint Services

Opening: February 27, 2023 @ 10:30 a.m.

Contract Period: 03/17/2023-03/16/2024

Renewable

I certify that the tabulation of all bids received is correct.

VENDOR & ADDRESS	TOTAL 1	Total 2	Total 3	Total 4	Total 5	Grand Total
PCI of Chelsea – Chelsea, AL	8,523.00	7,848.00	3,750.00	3,000.00	2,400.00	25,521.00
Tim Allen Paints Inc. – Birmingham, AL	14,420.00	13,874.00	4,463.00	4,055.00	1,152.00	37,964.00
Advantage Contracting, LLC. – Andalusia, AL	27,012.00	22,231.30	8,323.20	5,184.00	4,608.00	67,358.50
C.W. Smith Decorating Co., LLC – Prattville, AL	26,772.00	22,535.00	8,244.00	8,064.00	2,560.00	68,175.00

Bus Driver Subs and Bus Aide Subs for Board Approval

Board Meeting Date : 3/16/2023

Bus Driver's - In Training

Millsap, Whit

Perkins, Linda

Cole, Andrew

Preston, Conner

Gulock, Allison

Aide's

Martin, Wendy

MEMORANDUM OF AGREEMENT

WITNESS this Agreement entered into this _____ day of February, 2023, by and between **County Board of Education of Shelby County, Alabama** (hereinafter “Board”) and the **City of Chelsea, Alabama**, an Alabama municipal corporation (hereinafter “City”):

WHEREAS, Board is a public entity charged with the responsibility of providing public education for the citizens of Shelby County, Alabama, and, in pursuit thereof, owns and operates the Chelsea Park Elementary School located in the city of Chelsea, Alabama; and

WHEREAS, Board is currently planning to make certain classroom improvements and to engage in construction of classrooms at the Chelsea Park Elementary School; and

WHEREAS, City has requested that Board, in addition to improvements planned by Board, construct a gymnasium at the Chelsea Park Elementary School at the sole additional expense of City, the cost of which shall be paid by City as reimbursement to Board as herein provided; and

WHEREAS, at the request of City, Board has invited and received bids for its anticipated project at Chelsea Park Elementary School and added an additional alternate bid (hereinafter “Alternate #4”) for the construction of a gymnasium, as requested by City, according to the plans and specifications which have been prepared by Board and inspected and approved by City; and

WHEREAS, at the request of City, Board procured competitive bids for the construction of both the original project planned by Board and an alternate bid for the construction of the gymnasium, being Alternate #4, as described in the documents attached hereto as Exhibit “A” and made part and parcel hereof as fully as if set out herein; and

WHEREAS, the lowest responsible bid for the construction of the gymnasium is Four Million Two Hundred Eighty-nine Thousand One Hundred Sixty-six Dollars (\$4,289,166.00), which amount has been approved by City; and

WHEREAS, City desires Board to proceed with construction of said gymnasium in accord with the plans and specifications therefor at a cost of Four Million Two Hundred Eighty-nine Thousand One Hundred Sixty-six Dollars (\$4,289,166.00) to be paid by City as herein provided:

NOW, THEREFORE, in consideration of the above premises and the agreements contained herein, the parties hereto do hereby agree and contract as follows:

1. Board shall proceed with the construction of this project, including Alternate #4, and the construction of a gymnasium in accord with the plans and specifications herein referenced, at a bid cost of Four Million Two Hundred Eighty-nine Thousand One Hundred Sixty-six Dollars (\$4,289,166.00), to be paid in full by City.

2. City agrees that it will pay to Board, or to the order of Board, the above said sum of Four Million Two Hundred Eighty-nine Thousand One Hundred Sixty-six Dollars (\$4,289,166.00) in six equal installments of \$714,861.00, without additional interest; the first of said installments will be due and payable by City as directed by Board at the time of the payment of the first draw by the contractor for partial payment on the construction cost. The remaining payment installments will be made by the City as ordered by the Board on the following schedule:
December 1, 2023
June 1, 2024
December 1, 2024
June 1, 2025
December 1, 2025

The obligation of the City to make these payments immediately and promptly upon being invoiced therefore is absolute and shall be promptly made as the work on the gymnasium project occurs. Payment by the City of any installment, or any portion thereof, may not be withheld or delayed due to any dissatisfaction, which City may have with the project. It shall be the duty of Board to oversee and enforce the construction of the gymnasium and the other aspects of this project.

3. City understands that Board's only obligation will be to enter into the contract with Williford Orman Construction, LLC for the construction of the gymnasium as Alternate #4 of Board's construction contract as described on and in Exhibit "A" attached hereto. Board shall not be responsible to the City or any other third person, firm, or corporation for the construction of the gymnasium with the sole exception of entering into the aforesaid contract with Williford Orman Construction, LLC and monitoring and inspecting the construction of the gymnasium through said construction contract and enforcing the terms thereof, together with other aspects of the project which were originally planned by Board.

4. City will have no right or authority to make any additions or alterations to the contract plans and specifications for the construction of said gymnasium and, upon completion of the project, gymnasium will be and remain in the sole ownership and possession of Board for its use in providing public education for the citizens of Shelby County, Alabama, in accord with its policies and procedures.

5. City represents and warrants that the execution of this Agreement and the payment of the above-contemplated sum by City has been duly authorized by the Mayor and the City Council of the City of Chelsea, Alabama, an Alabama municipal corporation. Board represents and warrants that the approval of this Agreement and the construction of said project described herein has been duly authorized by the County Board of Education of Shelby County, Alabama, and constitutes a valid and binding obligation of said Board in accord with the provisions and terms thereof.

6. Nothing contained herein shall be construed to create in favor of the City any right, title, or interest to the Chelsea Park Elementary School, the gymnasium referenced herein, or any of the other properties owned and maintained by the Board. City shall not interfere with any of the rights of Board in the possession, ownership, use, and occupation of said property.

7. It is understood and agreed that all undertakings and agreements previously had between the Board and City and their counsel or other representatives are merged into this Agreement, which, alone, fully and completely expresses their agreement and that the same is entered into after full investigation and understanding, neither party relying upon any statement or representation, or warranty not embodied in this Agreement which might have been made by or on behalf of the other party. All statements, representations, and covenants, if any heretofore made, and any other agreements not incorporated herein, are void and of no force and effect.

8. If any of the provisions of this Agreement shall be held to be void or unenforceable, the other provisions shall survive and remain in full force and effect.

IN TESTIMONY WHEREOF, we have placed our hands and seals on the date first given above.

County Board of Education of Shelby County, Alabama

By: _____
Dr. Lewis Brooks, Superintendent

ATTEST:

Secretary

City of Chelsea, Alabama

By: _____
Tony Picklesimer, Mayor

ATTEST:

City Clerk

(Intentional end of page / acknowledgments continued on following page)

STATE OF ALABAMA
SHELBY COUNTY

Before me, the undersigned authority, appeared Dr. Lewis Brooks, Superintendent of Education of Shelby County, Alabama, who is known to me and acknowledged before me on this day that he, in his capacity as a representative of the County Board of Education of Shelby County, Alabama, has executed the above and foregoing Memorandum of Agreement with full authority and direction from Board.

Given under my hand and seal this _____ day of March, 2023.

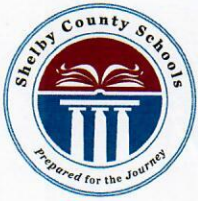
Notary Public

STATE OF ALABAMA
SHELBY COUNTY

Before me, the undersigned authority, appeared Tony Picklesimer, Mayor of the City of Chelsea, Alabama, who is known to me and acknowledged before me on this day that he, in his capacity as Mayor of the City of Chelsea, Alabama, has executed the above and foregoing Memorandum of Agreement as the act and agreement of the City, with full authority and direction from the City Council.

Given under my hand and seal this _____ day of March, 2023.

Notary Public



Lewis Brooks,
Ed.D.
Superintendent

February 13, 2023

Metro Trailer Leasing
Attn: Mr. Tim Cox
100 Metro Parkway
Pelham, AL 35124

Dear Mr. Cox:

On April 21, 2023, the bid contract with your company for Bid #22-13, "**Portable Classroom Leasing**" will expire. Under the terms of the original agreement, the contract may be renewed for four (4) additional one (1) year contracts by mutual consent of both parties. All prices and terms must remain the same.

The original contract was awarded on April 21, 2022. At this time, it is the desire of the Shelby County Board of Education to renew the contract for an additional one (1) year, which will extend the contract through April 21, 2024, for the first renewal period. Please review the pricing to ensure you can honor the awarded prices for another year. If you are in agreement, please sign the appropriate statement below. If you do not agree to the extension, sign that statement.

Return this letter to the attention of Tracy Whitfield within ten working days from the above date. **Please mail or hand deliver because we can not accept a fax copy.** Should we not hear from you within the time limit, our contract with your company will expire on April 21, 2023.

Sincerely,

John Gwin
Assistant Superintendent of Finance

I **agree** to the renewal/extension of this contract for an additional one (1) year for **Bid #22-13 "Portable Classroom Leasing"**. I understand that all prices and terms will remain the same.

Signature

2/24/2023
Date

I **do not** wish to extend this bid contract.

Signature Date

Board Members

David Bobo,
President

Peg Hill,
Vice President

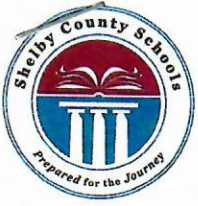
Jimmy Bice

Brian Boatman

Amber Polk

410 East College
Street
Post Office Box 1910
Columbiana, AL
35051

(205) 682-7000
Phone
(205) 682-7005
Fax



Lewis Brooks,
Ed.D.
Superintendent

February 13, 2023

Mayer Electric Supply Company, Inc
Attn: Mr. Ty Resha
3405 4th Avenue South
Birmingham, AL 35222

Dear Mr. Resha:

On April 21, 2023, the bid contract with your company for Bid #22-14, "**Electrical Lighting/Supplies**" will expire. Under the terms of the original agreement, the contract may be renewed for four (4) additional one (1) year contracts by mutual consent of both parties. All prices and terms must remain the same.

The original contract was awarded on April 21, 2022. At this time, it is the desire of the Shelby County Board of Education to renew the contract for an additional one (1) year, which will extend the contract through April 21, 2024, for the first renewal period. Please review the pricing to ensure you can honor the awarded prices for another year. If you are in agreement, please sign the appropriate statement below. If you do not agree to the extension, sign that statement.

Return this letter to the attention of Tracy Whitfield within ten working days from the above date. **Please mail or hand deliver because we can not accept a fax copy.** Should we not hear from you within the time limit, our contract with your company will expire on April 21, 2023.

Sincerely,

John Gwin
Assistant Superintendent of Finance

I **agree** to the renewal/extension of this contract for an additional one (1) year for **Bid #22-14 "Electrical Lighting/Supplies"**. I understand that all prices and terms will remain the same.

Signature

2/22/23

Date

I **do not** wish to extend this bid contract.

Signature

Date

Board Members

David Bobo,
President

Peg Hill,
Vice President

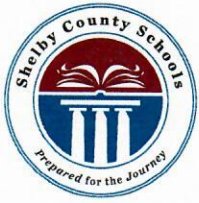
Jimmy Bice

Brian Boatman

Amber Polk

410 East College
Street
Post Office Box 1910
Columbiana, AL
35051

(205) 682-7000
Phone
(205) 682-7005
Fax



Lewis Brooks,
Ed.D.
Superintendent

March 2, 2023

Superior Services
Attn: Mr. Ray Bradford
1945 Hoover Court
Birmingham, AL 35226

Dear Mr. Bradford:

On May 19, 2023, the bid contract with your company for Bid #22-18, **"Electronic Fixture Maintenance Services"** will expire. Under the terms of the original agreement, the contract may be renewed for four (4) additional one (1) year contracts by mutual consent of both parties. **All prices and terms must remain the same.**

The original contract was awarded on May 19, 2022. At this time, it is the desire of the Shelby County Board of Education to renew the contract for an additional one (1) year, which will extend the contract through May 19, 2024, for the first renewal period. Please review the pricing to ensure you can honor the awarded prices for another year. If you are in agreement, please sign the appropriate statement below. If you do not agree to the extension, sign that statement.

Return this letter to the attention of Tracy Whitfield within ten working days from the above date. **Please mail or hand deliver because we can not accept a fax copy.** Should we not hear from you within the time limit, our contract with your company will expire on May 19, 2023.

Sincerely,

John Gwin
Assistant Superintendent of Finance

I **agree** to the renewal/extension of this contract for an additional one (1) year for **Bid #22-18 "Electronic Fixture Maintenance Services"**. I understand that all prices and terms will remain the same.

Signature

3-13-23

Date

I **do not** wish to extend this bid contract.

Signature

Date

Board Members

David Bobo,
President

Peg Hill,
Vice President

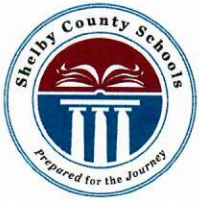
Jimmy Bice

Brian Boatman

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Post Office Box 1910
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35051

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**Lewis Brooks,
Ed.D.
Superintendent**

Board Members

David Bobo,
President

Peg Hill,
Vice President

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Columbiana, AL
35051

(205) 682-7000
Phone
(205) 682-7005
Fax

www.shelbyed.k12.al.us

March 2, 2023

Turfworx, LLC
Attn: Mr. Zachary Moody
P. O. Box 267
Alexandria, AL 36250

Dear Mr. Moody:

On May 19, 2023, the bid contract with your company for Bid #22-19, **"Tree Cutting Services"** will expire. Under the terms of the original agreement, the contract may be renewed for four (4) additional one (1) year contracts by mutual consent of both parties. **All prices and terms must remain the same.**

The original contract was awarded on May 19, 2022. At this time, it is the desire of the Shelby County Board of Education to renew the contract for an additional one (1) year, which will extend the contract through May 19, 2024, for the first renewal period. Please review the pricing to ensure you can honor the awarded prices for another year. If you are in agreement, please sign the appropriate statement below. If you do not agree to the extension, sign that statement.

Return this letter to the attention of Tracy Whitfield within ten working days from the above date. **Please mail or hand deliver because we can not accept a fax copy.** Should we not hear from you within the time limit, our contract with your company will expire on May 19, 2023.

Sincerely,

John Gwin
Assistant Superintendent of Finance

I **agree** to the renewal/extension of this contract for an additional one (1) year for **Bid #22-19 "Tree Cutting Services"**. I understand that all prices and terms will remain the same.

Signature

03/07/2023

Date

I **do not** wish to extend this bid contract.

Signature Date

Bids Received: February 27, 2023

Shelby County Board of Education
Columbiana, AL 35051

TABULATION SHEET

Bid # 23-13 Fire Extinguishers & Service

I certify that the tabulation of all bids
received is correct.

W. [Signature]
John [Signature]
[Signature]
B. Snyder

Open: Central Office

Contract Period: Renewable

VENDOR & ADDRESS	TOTAL	DAYS FOR DELIVERY
SafeGuard Corporation 39610 US Hwy 280 Sylacauga, AL 35150	\$30,725.85	Immediate
Master Protection, DBA FireMaster 4770 Granswood Road #1 Irondale, AL 35210	\$80,832.50	
International Fire Protection 2400 1 st Avenue South Irondale, AL 35210	\$85,613.18	5 days
Advantage Contracting, LLC 504 Rankin Street Andalusia, AL 36420	\$74,328.00	

THIS BID WAS SENT TO 13 VENDORS AND SENT OUT ON FEBRUARY 13, 2023



TABULATION OF BIDS
Partial Reroofing of Shelby County Schools
Oak Mountain High School and Elementary School, Montevallo High School, Chelsea High School,
and Calera High School
Architect's Job No. 22-145

Bids Received:
 March 9th, 2023 until 2:00 p.m.
 Shelby County Board of Education Facilities and Maintenance Building
 125 Industrial Parkway
 Columbiana, AL 35051

Budget: \$1,000,000.00

Description	Surety Company	Base Bid	Alternate No. 1 (add) Chelsea High School	Alternate No. 2 (add) Oak Mountain Elementary School	Alternate No. 3 (add) Calera Elementary School
Alabama Roofing and Sheet Metal Company, Inc. Anniston, AL	Atlantic Specialty Insurance Company	\$1,132,000.00	\$367,000.00	\$490,000.00	\$337,000.00
E. Cornell Malone Corporation Jackson, MS		NO BID			
Garner & Associates, Roofing and Facility Services, LLC. Rainbow City, AL	Travelers Casualty and Surety Company	\$798,800.00	\$207,000.00	\$274,400.00	\$217,600.00
GKL Companies, Inc. Rainbow City, AL	HARCO National Insurance Company	\$1,080,000.00	\$369,500.00	\$450,000.00	\$310,000.00
GMC Blue Service, Inc. Norcross, GA		NO BID			
Johns and Kirsey, Inc. Tuscaloosa, AL		NO BID			
Metal Roofing Solutions, Inc. Duncanville, AL		NO BID			
Roofing Solutions, LLC Baton Rouge, LA	Philadelphia Indemnity Insurance Company	\$913,000.00	\$309,300.00	\$411,600.00	\$355,153.00
Standard Roofing of Montgomery, Inc. Montgomery, AL	Western Surety Company	\$760,526.00	\$218,377.00	\$353,383.00	\$243,949.00

I Certify that the above Bids were received sealed and were publicly opened and read aloud at the time and place indicated and that this is a true and correct Tabulation of all Bids received for this Project.

Sworn and subscribed before me this 13th day of March 2023

By: Ryan Vernon, AIA, Partner
(Typed Name of Architect)

Madeline Massey L.S.
 Notary Public, Alabama State at Large
 My Commission Expires August 29, 2026



[Signature]
(Signature)





TABULATION OF BIDS
Window Replacement for Shelby Elementary School
Architect's Job No. 22-159

Bids Received:

March 9, 2023, until 2:30 p.m.
 Shelby County Board of Education Facilities and Maintenance Building
 125 Industrial Parkway
 Columbiana, AL 35051

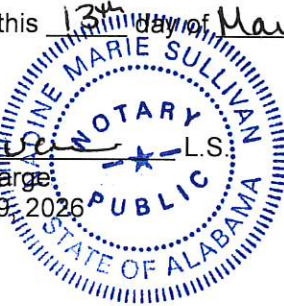
Description	Surety Company	Base Bid
Holcomb Doors and Windows Chelsea, AL		NO BID
Sunbelt Glass, LLC Birmingham, AL		NO BID
Williford Orman Construction Birmingham, AL		NO BID

I Certify that the above Bids were received sealed and were publicly opened and read aloud at the time and place indicated and that this is a true and correct Tabulation of all Bids received for this Project.

Sworn and subscribed before me this 13th day of March 2023

By: Ryan Vernon, AIA, Partner
(Typed Name of Architect)

Nadine Marie Sullivan
 Notary Public, Alabama State at Large
 My Commission Expires August 29, 2026



[Signature]
(Signature)

