

# SHELBY CITY SCHOOLS

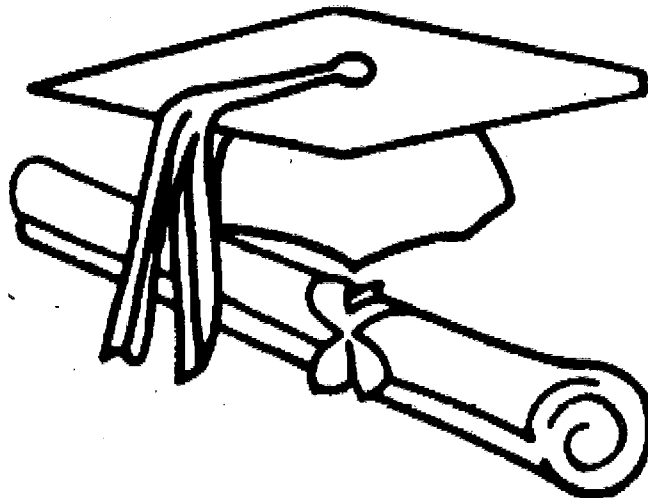
April 2017

## SUMMARY FINANCIAL STATEMENTS

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Revenue Summary (REVSUM)  
Appropriation Summary (APPSUM)  
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Appropriation Resolution (APPRES)



**SHELBY CITY SCHOOLS**  
**April 30, 2017**

**GROSS DEPOSITORY BALANCES:**

Payroll Clearance Account	
Civista Bank - Horner Account .05%	\$20,829.06
Richland Bank Operating - 0%	\$1,297,692.69

<b>TOTAL DEPOSITORY BALANCES</b>	<b>\$1,318,521.75</b>
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**ADJUSTMENTS TO BANK BALANCE:**

Outstanding Checks	(\$32,688.43)
In Transit	

<b>TOTAL ADJUSTMENTS TO BANK BALANCE</b>	<b>(32,688.43)</b>
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**OPERATING INVESTMENTS:**

STAROhio - Operating Account .87%	\$8,308,593.49
Scholarship CDs	\$101,000.00
Mechanics Bank CD .85%	\$245,000.00
Civista Bank CD .3%	\$255,850.19
General Fund CD; .3%	\$0.00
Richland Bank CDARS Portfolio; Maturities May - December 2017 .70-1.0%	\$2,000,000.00

<b>TOTAL OPERATING INVESTMENTS</b>	<b>\$10,910,443.68</b>
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STAROhio - Bond Retirement Account .87%	\$738,766.78
STAROhio - Locally Funded Initiatives Account .87%	\$1,656,839.00

<b>TOTAL PROJECT FUNDS ON HAND</b>	<b>\$2,395,605.78</b>
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**CASH ON HAND:**

Petty Cash & Change	\$3,085.00
Athletic Checking	\$3,000.00

<b>TOTAL CASH ON HAND</b>	<b>\$6,085.00</b>
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<b>TOTAL BANK BALANCE</b>	<b>\$14,597,967.78</b>
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<b>TOTAL BOOK BALANCE</b>	<b>\$14,597,967.78</b>
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**INTEREST EARNED:**

	THIS MONTH	YEAR TO DATE
Civista/Richland/Mechanics Banks	\$ 5,797.25	\$ 2,143.18
STAROhio Operating Funds	\$ 5,897.50	\$ 29,485.15
Richland CDARS/StarPlus	\$ 267.65	\$ 5,213.49
STAROhio Project Funds	\$ 1,971.61	\$ 12,176.23

Total investment income FY17 to date:	\$ 49,018.05
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Same period FY 16:	\$24,540.01
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Same period FY 15:	\$9,003.91
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# SHELBY CITY SCHOOLS

April 30, 2017

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
<b>001 UNRESERVED GENERAL FUND</b>	\$ 9,390,644.70	\$ 444,817.38	\$ 8,945,827.32
<b>RESERVED GENERAL FUNDS</b>			
001 9016-17 Textbook & Inst. Supply Set-Aside	\$ 103,959.00	\$ 75,895.40	\$ 28,063.60
001 9007 FEMA Transfer/ Set-Aside	\$ 223,449.16	\$ -	\$ 223,449.16
	<u>\$ 327,408.16</u>	<u>\$ 75,895.40</u>	<u>\$ 251,512.76</u>
<b>PROJECT FUNDS</b>			
002 High School Bond Retirement	\$ 717,311.54	\$ 3,600.00	\$ 713,711.54
004 Locally Funded Initiatives (BAB)	\$ 1,656,839.00	\$ -	\$ 1,656,839.00
034 Project Maintenance Fund	\$ 331,648.33	\$ 273,025.89	\$ 58,622.44
	<u>\$ 2,705,798.87</u>	<u>\$ 276,625.89</u>	<u>\$ 2,429,172.98</u>
<b>SPECIAL REVENUE</b>			
018 HS Principal's Fund	\$ 6,386.39	\$ 3,809.56	\$ 2,576.83
018 Auburn Principal's Fund	\$ 33,037.90	\$ 8,694.43	\$ 24,343.47
018 Central Principal's Fund	\$ 4,659.22	\$ 12.00	\$ 4,647.22
018 Dowds Principal's Fund	\$ 3,669.65	\$ 3,741.42	\$ (71.77)
018 Middle School Principal's Fund	\$ 87,977.19	\$ 18,181.63	\$ 69,795.56
019 Local Grants	\$ 32,491.22	\$ 2,774.81	\$ 29,716.41
022 Trust & Flower Funds	\$ 5,063.36	\$ 264.80	\$ 4,798.56
401 St. Mary Auxiliary	\$ 47,417.33	\$ 6,481.46	\$ 40,935.87
401 Sacred Heart Auxiliary	\$ 54,994.22	\$ 35,719.09	\$ 19,275.13
<b>TOTAL SPECIAL REVENUE</b>	<u>\$ 275,696.48</u>	<u>\$ 79,679.20</u>	<u>\$ 196,017.28</u>
<b>STATE GRANTS</b>			
451 OneNet Ohio	\$ 7,200.00	\$ -	\$ 7,200.00
<b>TOTAL STATE GRANTS</b>	<u>\$ 7,200.00</u>	<u>\$ -</u>	<u>\$ 7,200.00</u>
<b>FEDERAL GRANTS</b>			
516 IDEA B	\$ (36,576.91)	\$ 17,466.44	\$ (54,043.35)
572 Title I Targeted Assistance	\$ (38,794.62)	\$ 9,010.15	\$ (47,804.77)
587 IDEA Early Childhood (Preschool)	\$ (129.00)	\$ 348.43	\$ (477.43)
590 Title II A Improving Teacher Quality	\$ (3,389.63)	\$ 9,862.13	\$ (13,251.76)
<b>TOTAL FEDERAL GRANTS</b>	<u>\$ (78,890.16)</u>	<u>\$ 36,687.15</u>	<u>\$ (115,577.31)</u>
<b>CAPITAL PROJECTS</b>			
003 'Old' PI	\$ 126,050.22	\$ 43,543.26	\$ 82,506.96
003 August 2010 PI	\$ 74,892.69	\$ 23,298.69	\$ 51,594.00
<b>003 Permanent Improvement</b>	<u>\$ 200,942.91</u>	<u>\$ 66,841.95</u>	<u>\$ 134,100.96</u>
<b>ACTIVITY FUNDS</b>			
300 Athletic Fund	\$ 44,882.82	\$ 26,823.43	\$ 18,059.39
300 Instrumental Music Account	\$ 4,375.00	\$ -	\$ 4,375.00
300 Tournament Account	\$ 428.36	\$ -	\$ 428.36
300 Sr. High Arts Fund	\$ 1,179.72	\$ 150.00	\$ 1,029.72
<b>TOTAL ACTIVITY FUNDS</b>	<u>\$ 50,865.90</u>	<u>\$ 26,973.43</u>	<u>\$ 23,892.47</u>
<b>ENTERPRISE</b>			
006 Cafeteria	\$ 212,074.47	\$ 104,136.51	\$ 107,937.96
<b>TRUST FUNDS</b>			
007 Scholarship & Memorial Funds	\$ 278,854.62	\$ 1,158.03	\$ 277,696.59
008 Endowment & Scholarship Funds	\$ 269,139.62	\$ -	\$ 269,139.62
<b>TOTAL TRUST FUNDS</b>	<u>\$ 547,994.24</u>	<u>\$ 1,158.03</u>	<u>\$ 546,836.21</u>
<b>CONSUMMABLE FEES</b>			
009 Classroom Supplies & Workbooks, Sr. High	\$ 6,778.90	\$ 1,306.08	\$ 5,472.82
009 Classroom Supplies & Workbooks, Middle School	\$ 14,659.81	\$ 1,237.19	\$ 13,422.62
009 Classroom Supplies - Auburn	\$ 8,947.86	\$ 3,593.44	\$ 5,354.42

**SHELBY CITY SCHOOLS**  
**April 30, 2017**

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
009 Classroom Supplies Central	\$ 21,129.28	\$ 1,086.38	\$ 20,042.90
009 Classroom Supplies - Dowds	\$ 5,831.15	\$ 479.18	\$ 5,351.97
009 Classroom Supplies - Preschool	\$ 18,466.20	\$ 333.15	\$ 18,133.05
<b>TOTAL CONSUMMABLE FEES</b>	<b>\$ 75,813.20</b>	<b>\$ 8,035.42</b>	<b>\$ 67,777.78</b>
<b>ROTARY FUNDS</b>			
014 Internal Service	\$ 511.04	\$ -	\$ 511.04
<b>TOTAL ROTARY FUNDS</b>	<b>\$ 511.04</b>	<b>\$ -</b>	<b>\$ 511.04</b>
<b>024 EMPLOYEE HEALTH LIABILITY</b>	<b>\$ 742,946.43</b>	<b>\$ -</b>	<b>\$ 742,946.43</b>
<b>TRUST AND AGENCY</b>			
200 Post Prom Activity Fund	\$ (2,111.49)	\$ 1,070.00	\$ (3,181.49)
200 Mad Dog Gym	\$ 804.10	\$ -	\$ 804.10
201 Class of 2016	\$ 1,219.64	\$ 125.00	\$ 1,094.64
200 Middle School Athletics	\$ 93.19	\$ -	\$ 93.19
200 Whippet Theatre	\$ 6,948.97	\$ 1,404.00	\$ 5,544.97
200 FFA	\$ 70,361.18	\$ 19,427.26	\$ 50,933.92
200 International Club	\$ 592.23	\$ -	\$ 592.23
200 Key Club	\$ 1,175.36	\$ -	\$ 1,175.36
200 Middle, High, Central & Dowds School Student Council	\$ 11,755.82	\$ 2,273.99	\$ 9,481.83
200 Publications	\$ 24,922.12	\$ 10,703.80	\$ 14,218.32
200 Whippet News	\$ 415.56	\$ -	\$ 415.56
200 Destination Stardom	\$ 7,954.16	\$ 339.12	\$ 7,615.04
200 Middle School Yearbook	\$ 1,681.24	\$ -	\$ 1,681.24
200 OWA/OWE High School	\$ 955.74	\$ -	\$ 955.74
200 Quest Program	\$ -	\$ 500.00	\$ (500.00)
200 Guidance	\$ 1,029.88	\$ 45.00	\$ 984.88
200 Class of 2013	\$ 1,525.71	\$ -	\$ 1,525.71
200 Middle School Library	\$ 2,864.16	\$ -	\$ 2,864.16
200 Class of 2017	\$ 2,454.16	\$ 60.00	\$ 2,394.16
200 Class of 2018	\$ 1,723.16	\$ 1,762.37	\$ (39.21)
200 Class of 2019	\$ 831.00	\$ -	\$ 831.00
201 Class of 2020	\$ 443.00	\$ -	\$ 443.00
200 Junior Statesmen	\$ 1,322.65	\$ -	\$ 1,322.65
<b>TOTAL TRUST AND AGENCY</b>	<b>\$ 138,961.54</b>	<b>\$ 37,710.54</b>	<b>\$ 101,251.00</b>
<b>TOTAL CASH</b>	<b>\$ 14,597,967.78</b>	<b>\$ 1,158,560.90</b>	<b>\$ 13,439,406.88</b>

**SHELBY CITY SCHOOLS**  
**Actual results compared to Forecast (SM-2)**  
**General Fund Fiscal Year 2017**

	April 2017			FY 2017		
	Actual	Forecast	Variance	Actual	Forecast	Variance
<b>REVENUES</b>						
1.010 Real Estate Tax	\$ 554,827	\$ 590,000	\$ (35,173)	\$ 5,047,769	\$ 5,107,281	\$ (59,512)
1.020 Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.030 Income Tax	\$ 757,194	\$ 717,753	\$ 39,441	\$ 2,789,599	\$ 2,730,000	\$ 59,599
1.035 Foundation	\$ 846,752	\$ 840,000	\$ 6,752	\$ 8,473,468	\$ 8,542,000	\$ (68,532)
1.040 Bus Funds& Party Aid	\$ 21,597	\$ 31,000	\$ (9,403)	\$ 270,218	\$ 311,000	\$ (40,782)
1.045 Restrired Grants-in Aid SF&F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.050 State refund of Homestead/Rollback	\$ -	\$ -	\$ -	\$ 378,821	\$ 422,630	\$ (43,809)
1.060 All Other Operating Revenue	\$ 71,750	\$ 52,333	\$ 19,417	\$ 665,561	\$ 523,606	\$ 141,955
Subtotal Operating Revenue	\$ 2,252,120	\$ 2,231,086	\$ 21,034	\$ 17,625,436	\$ 17,636,517	\$ (11,081)
2.050 Advances in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.060 Other Non Operating Revenue	\$ 3,450	\$ -	\$ 3,450	\$ 17,117	\$ 52,035	\$ (34,918)
Subtotal Non-operating Revenue	\$ 3,450	\$ -	\$ 3,450	\$ 17,117	\$ 52,035	\$ (34,918)
<b>TOTAL REVENUE</b>	\$ 2,255,570	\$ 2,231,086	\$ 24,484	\$ 17,642,553	\$ 17,688,552	\$ (45,999)
					Percent error	-0.26%
<b>EXPENDITURES</b>						
3.010 Personal Services	\$ 792,728	\$ 775,000	\$ 17,728	\$ 7,836,577	\$ 7,700,487	\$ 136,090
3.020 Employee Benefits	\$ 406,588	\$ 410,000	\$ (3,412)	\$ 4,077,970	\$ 4,054,061	\$ 23,909
3.030 Purchased Services	\$ 270,048	\$ 187,000	\$ 83,048	\$ 1,941,174	\$ 2,025,213	\$ (84,039)
3.040 Supplies and Materials	\$ 44,200	\$ 40,000	\$ 4,200	\$ 611,590	\$ 598,185	\$ 13,405
3.050 Capital Outlay	\$ 9,332	\$ 2,000	\$ 7,332	\$ 263,658	\$ 176,382	\$ 87,276
Debt Service:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.300 Other objects	\$ 237,321	\$ 207,000	\$ 30,321	\$ 702,685	\$ 592,279	\$ 110,406
Subtotal Operating Expenditures	\$ 1,760,217	\$ 1,621,000	\$ 139,217	\$ 15,433,654	\$ 15,146,607	\$ 287,047
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 1,760,217	\$ 1,621,000	\$ 139,217	\$ 15,433,654	\$ 15,146,607	\$ 287,047
					Percent error	1.90%
<b>6.010 TOTAL REVENUES OVER/(UNDER) EXP.</b>	\$ 495,353	\$ 610,086	\$ (114,733)	\$ 2,208,899	\$ 2,541,945	\$ (333,046)
7.010 Beginning Cash Balance	\$ 9,222,697	\$ 9,441,008	\$ (218,311)	\$ 7,509,151	\$ 7,509,149	\$ 2
7.020 Ending Cash Balance	\$ 9,718,050	\$ 10,051,094	\$ (333,044)	\$ 9,718,050	\$ 10,051,094	\$ (333,044)
8.010 Outstanding Encumbrances	\$ 516,871	\$ -	\$ 516,871	\$ 516,871	\$ -	\$ 516,871

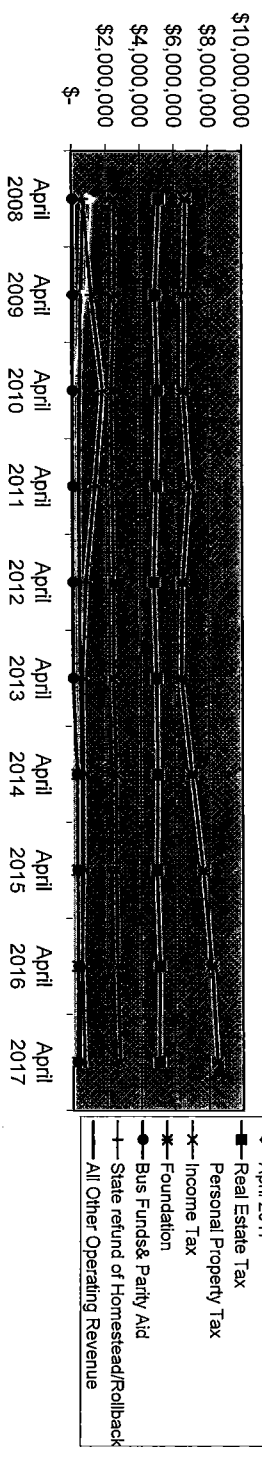
Days operating cash in General Fund on March 31st: 190  
 Benchmark: 90

**SHELBY CITY SCHOOLS**  
**April 2017**

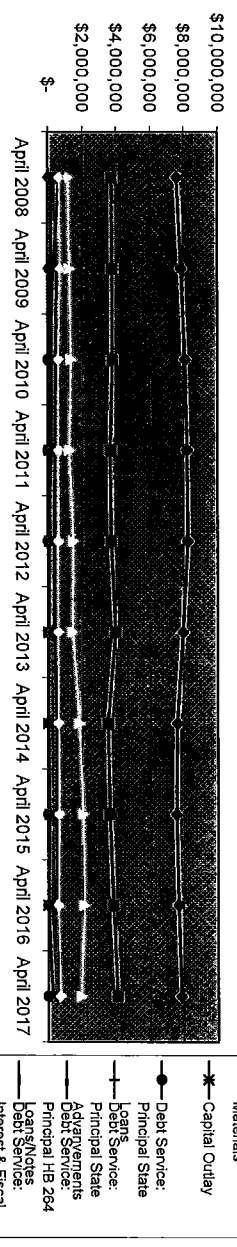
	April 2008	April 2009	April 2010	April 2011	April 2012	April 2013	April 2014	April 2015	April 2016	April 2017
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
1.010 Real Estate Tax	\$ 5,102,101	\$ 4,865,189	\$ 4,999,651	\$ 4,925,746	\$ 4,771,415	\$ 4,923,282	\$ 4,983,128	\$ 4,927,288	\$ 5,102,216	\$ 5,047,789
1.020 Personal Property Tax	\$ 1,163,361	\$ 837,420	\$ 32,362	\$ 21,235	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -
1.030 Income Tax	\$ 2,494,903	\$ 2,525,683	\$ 2,301,668	\$ 2,354,944	\$ 2,445,029	\$ 2,432,004	\$ 6,995,320	\$ 2,555,618	\$ 2,628,984	\$ 2,789,589
1.035 Foundation	\$ 6,653,211	\$ 6,563,819	\$ 6,525,266	\$ 6,856,503	\$ 6,471,478	\$ 6,995,320	\$ 6,979,849	\$ 7,661,743	\$ 8,160,546	\$ 8,473,468
1.040 Bus Funds& Parity Aid	\$ 37,532	\$ 80,644	\$ 38,530	\$ 35,410	\$ 35,410	\$ 35,410	\$ 270,688	\$ 290,554	\$ 315,815	\$ 270,218
1.050 State refund of Homestead/Rollback	\$ 653,603	\$ 1,117,925	\$ 1,769,354	\$ 1,309,347	\$ 785,770	\$ 569,672	\$ 620,584	\$ 602,803	\$ 481,840	\$ 378,821
1.060 All Other Operating Revenue	\$ 696,131	\$ 523,737	\$ 436,396	\$ 373,946	\$ 416,589	\$ 465,461	\$ 553,558	\$ 528,055	\$ 534,377	\$ 665,561
Subtotal Operating Revenue	\$ 16,800,842	\$ 16,514,417	\$ 16,103,227	\$ 15,877,131	\$ 14,925,961	\$ 14,821,139	\$ 15,979,437	\$ 16,566,061	\$ 17,223,778	\$ 17,625,436
2.050 Advances In	\$ 48,706	\$ 169,486	\$ 85,920	\$ 85,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.060 Other Non Operating Revenue	\$ 1,093,797	\$ 108,103	\$ 53,961	\$ 66,553	\$ 65,721	\$ 92,400	\$ 110,349	\$ 157,235	\$ 48,237	\$ 17,117
Subtotal Non-operating Revenue	\$ 1,142,503	\$ 277,589	\$ 139,881	\$ 66,553	\$ 65,721	\$ 92,400	\$ 110,349	\$ 157,235	\$ 48,237	\$ 17,117
<b>TOTAL REVENUE</b>	<b>\$ 17,943,345</b>	<b>\$ 16,792,006</b>	<b>\$ 16,243,108</b>	<b>\$ 15,943,684</b>	<b>\$ 14,991,682</b>	<b>\$ 14,913,539</b>	<b>\$ 16,089,786</b>	<b>\$ 16,723,296</b>	<b>\$ 17,272,015</b>	<b>\$ 17,642,553</b>
<b>EXPENDITURES</b>	<b>April 2008</b>	<b>April 2009</b>	<b>April 2010</b>	<b>April 2011</b>	<b>April 2012</b>	<b>April 2013</b>	<b>April 2014</b>	<b>April 2015</b>	<b>April 2016</b>	<b>April 2017</b>
3.010 Personal Services	\$ 7,585,920	\$ 7,837,132	\$ 8,083,111	\$ 8,201,848	\$ 8,251,585	\$ 7,952,594	\$ 7,601,931	\$ 7,552,711	\$ 7,683,504	\$ 7,836,577
3.020 Employee Benefits	\$ 3,716,531	\$ 3,747,803	\$ 3,766,734	\$ 3,649,867	\$ 3,703,911	\$ 3,962,929	\$ 3,490,378	\$ 3,600,917	\$ 3,806,372	\$ 4,077,970
3.030 Purchased Services	\$ 1,171,030	\$ 1,258,659	\$ 1,354,026	\$ 1,268,060	\$ 1,489,895	\$ 1,445,460	\$ 1,837,404	\$ 2,049,706	\$ 2,093,165	\$ 1,941,174
3.040 Supplies and Materials	\$ 288,897	\$ 504,719	\$ 443,470	\$ 392,767	\$ 389,613	\$ 398,372	\$ 511,390	\$ 489,881	\$ 590,464	\$ 611,580
3.050 Capital Outlay	\$ 653,152	\$ 297,668	\$ 156,281	\$ 65,704	\$ 91,414	\$ 45,789	\$ 8,680	\$ 95,011	\$ 4,405	\$ 263,658
Debt Service: Principal State Loans	\$ 65,490	\$ 65,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Principal State Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Principal HB 264 Loans/A	\$ 195,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Interest & Fiscal Charges	\$ 34,118	\$ 27,199	\$ 20,062	\$ 12,818	\$ 5,355	\$ 2,678	\$ -	\$ -	\$ -	\$ -
Other objects	\$ 645,332	\$ 728,861	\$ 614,262	\$ 626,764	\$ 605,564	\$ 614,476	\$ 609,255	\$ 652,334	\$ 597,653	\$ 702,685
Subtotal Operating Expenditures	\$ 14,355,470	\$ 14,672,531	\$ 14,647,946	\$ 14,437,828	\$ 14,537,337	\$ 14,422,298	\$ 14,059,038	\$ 14,440,560	\$ 14,775,563	\$ 15,433,654
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,355,470</b>	<b>\$ 14,672,531</b>	<b>\$ 14,647,946</b>	<b>\$ 14,437,828</b>	<b>\$ 14,537,337</b>	<b>\$ 14,422,298</b>	<b>\$ 14,059,038</b>	<b>\$ 14,440,560</b>	<b>\$ 14,775,563</b>	<b>\$ 15,433,654</b>
<b>6.010 TOTAL REVENUES OVER/(UNDER) E</b>	<b>\$ 3,587,875</b>	<b>\$ 2,119,475</b>	<b>\$ 1,595,162</b>	<b>\$ 1,505,856</b>	<b>\$ 454,345</b>	<b>\$ 491,241</b>	<b>\$ 2,030,748</b>	<b>\$ 2,282,736</b>	<b>\$ 2,496,452</b>	<b>\$ 2,208,899</b>
7.010 Beginning Cash Balance	\$ 784,964	\$ 3,004,052	\$ 3,936,955	\$ 4,450,467	\$ 4,881,089	\$ 4,385,894	\$ 3,619,261	\$ 4,499,629	\$ 5,949,062	\$ 7,509,151
7.020 Ending Cash Balance	\$ 4,372,839	\$ 5,123,527	\$ 5,532,117	\$ 5,956,323	\$ 6,335,434	\$ 4,877,135	\$ 5,650,009	\$ 6,782,365	\$ 8,445,514	\$ 9,718,050
8.010 Outstanding Encumbrances	\$ 627,384	\$ 738,102	\$ 451,674	\$ 722,268	\$ 618,076	\$ 622,309	\$ 761,166	\$ 780,229	\$ 1,076,455	\$ 516,871

SHELBY CITY SCHOOLS  
April 2017

Revenue Comparisons  
Current and Previous Fiscal Years



Expense Comparisons  
Current & Previous Fiscal Years



# Shelby City Schools

Richland

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2014, 2015 and 2016 Actual;  
Forecasted Fiscal Years Ending June 30, 2017 Through 2021

May 22, 2017

	Actual				Average %Change	Forecasted				
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016			Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>Revenues</b>										
1.010 General Property Tax (Real Estate)	\$4,986,766	\$4,930,805	\$5,106,628		1.2%	\$5,050,800	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000
1.020 Tangible Personal Property Tax										
1.030 Income Tax	2,571,360	2,555,618	2,628,985		1.1%	2,789,600	2,928,500	2,875,000	2,875,000	2,875,000
1.035 Unrestricted State Grants-in-Aid	8,239,403	9,066,224	9,669,317		8.3%	10,163,500	10,175,000	10,300,000	10,340,000	10,340,000
1.040 Restricted State Grants-in-Aid	296,883	328,513	375,853		12.5%	318,720	325,000	325,000	350,000	350,000
1.045 Restricted Federal Grants-in-Aid - SFSF										
1.050 Property Tax Allocation	1,206,695	1,185,138	961,131		-10.3%	747,340	750,000	750,000	750,000	750,000
1.060 All Other Revenues	662,342	703,160	677,845		1.3%	790,200	700,000	725,000	725,000	750,000
1.070 Total Revenues	17,963,449	18,769,458	19,419,759		4.0%	19,860,160	19,978,500	20,075,000	20,140,000	20,165,000
<b>Other Financing Sources</b>										
2.010 Proceeds from Sale of Notes										
2.020 State Emergency Loans and Advancements (Approved)										
2.040 Operating Transfers-In										
2.050 Advances-In										
2.060 All Other Financing Sources	121,961	190,245	71,541		-3.2%	67,000	100,000	100,000	100,000	100,000
2.070 Total Other Financing Sources	121,961	190,245	71,541		-3.2%	67,000	100,000	100,000	100,000	100,000
2.080 Total Revenues and Other Financing Sources	18,085,410	18,959,703	19,491,300		3.8%	19,927,160	20,078,500	20,175,000	20,240,000	20,265,000
<b>Expenditures</b>										
3.010 Personal Services	9,120,270	9,101,937	9,268,762		0.8%	9,500,000	9,800,000	10,143,000	10,345,860	10,449,320
3.020 Employees' Retirement/Insurance Benefits	4,267,440	4,372,910	4,648,469		4.4%	4,898,000	4,875,000	5,027,250	5,178,070	5,333,412
3.030 Purchased Services	2,439,418	2,656,284	2,515,248		1.8%	2,590,000	2,650,000	2,700,000	2,750,000	2,800,000
3.040 Supplies and Materials	674,933	616,933	720,058		4.1%	792,000	800,000	800,000	800,000	800,000
3.050 Capital Outlay	7,156	100,160	19,773		609.7%	275,200	75,000	250,000	75,000	250,000
3.060 Intergovernmental										
<b>Debt Service:</b>										
4.010 Principal-All (Historical Only)										
4.020 Principal-Notes										
4.030 Principal-State Loans										
4.040 Principal-State Advancements										
4.050 Principal-HB 264 Loans										
4.055 Principal-Other										
4.060 Interest and Fiscal Charges										
4.300 Other Objects	695,827	662,046	758,901		4.9%	777,000	800,000	800,000	800,000	800,000
4.500 Total Expenditures	17,205,044	17,510,270	17,931,211		2.1%	18,832,200	19,000,000	19,720,250	19,948,930	20,432,731
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out										
5.020 Advances-Out										
5.030 All Other Financing Uses										
5.040 Total Other Financing Uses										
5.050 Total Expenditures and Other Financing Uses	17,205,044	17,510,270	17,931,211		2.1%	18,832,200	19,000,000	19,720,250	19,948,930	20,432,731
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	880,366	1,449,433	1,560,089		36.1%	1,094,960	1,078,500	454,750	291,071	167,731
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	3,619,261	4,499,627	5,949,060		28.3%	7,509,149	8,604,109	9,682,609	10,137,359	10,428,430
7.020 Cash Balance June 30	4,499,627	5,949,060	7,509,149		29.2%	8,604,109	9,682,609	10,137,359	10,428,430	10,260,698
8.010 Estimated Encumbrances June 30	144,216	68,843	230,467		91.3%	150,000	150,000	150,000	150,000	150,000
<b>Reservation of Fund Balance</b>										
9.010 Textbooks and Instructional Materials	27,928	100,063	101,581		129.9%					
9.020 Capital Improvements										
9.030 Budget Reserve										
9.040 DPIA										
9.045 Fiscal Stabilization	223,449	223,449	223,449		0.0%	223,449	223,449	223,449	223,449	223,449
9.050 Debt Service										
9.060 Property Tax Advancements	12,351	12,351	12,351							
9.070 Bus Purchases	263,728	335,863	337,381		13.9%	223,449	223,449	223,449	223,449	223,449
9.080 Subtotal	263,728	335,863	337,381		13.9%	223,449	223,449	223,449	223,449	223,449
10.010 Fund Balance June 30 for Certification of Appropriations	4,091,683	5,544,354	6,941,301		30.3%	8,230,660	9,309,160	9,763,910	10,054,981	9,887,249
<b>Revenue from Replacement/Renewal Levies</b>										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement										
11.300 Cumulative Balance of Replacement/Renewal Levies										
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	4,091,683	5,544,354	6,941,301		30.3%	8,230,660	9,309,160	9,763,910	10,054,981	9,887,249
<b>Revenue from New Levies</b>										
13.010 Income Tax - New										
13.020 Property Tax - New										
13.030 Cumulative Balance of New Levies										
14.010 Revenue from Future State Advancements										
15.010 Unreserved Fund Balance June 30	4,091,683	5,544,354	6,941,301		30.3%	8,230,660	9,309,160	9,763,910	10,054,981	9,887,249
<b>ADM Forecasts</b>										
20.010 Kindergarten - October Count	140	160	164		8.4%	129	130	130	130	130
20.015 Grades 1-12 - October Count	1,960	1,913	1,851		-2.8%	1805	1775	1775	1750	1750
<b>State Fiscal Stabilization Funds</b>										
21.010 Personal Services SFSF										
21.020 Employees Retirement/Insurance Benefits SFSF										
21.030 Purchased Services SFSF										
21.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 Total Expenditures - SFSF										

See accompanying summary of significant forecast assumptions and accounting policies  
Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt



**SHELBY CITY SCHOOLS**  
**Richland County**

**Summary of Significant Assumptions and Accounting Policies**  
**For the Fiscal Years Ending June 30, 2017 through 2021**

**May 2017**

**REVENUES**

**Line 1.010 General Property Tax (Real Estate)**

For fiscal year 2017 General Property Tax is estimated based on actual receipts to date. Fiscal years 2018-21 are projected to be similar to the previous year based on the tax budget and current economic and real-estate conditions, including recent complaints for revision. An emergency levy representing approximately 4.3 mills and generating \$950,000 was renewed in November 2016. The last reappraisal for Richland county property was in calendar year 2011, collectible in 2012. A tri-annual update is anticipated in calendar year 2014 collectible in 2015. The next reappraisal will be in calendar 2017, collectible in calendar 2018. The estimates include all property taxes and telephone personal property tax scheduled for settlement for fiscal years 2017 – 2021 and exclude the receipt of any advances against succeeding years' scheduled property tax settlements.

**Line 1.020 Tangible Personal Property Tax**

Tangible Personal Property Tax is phased out by Fiscal 2013.

**Line 1.030 Income Tax**

On May 3, 2005, the voters of the Shelby City School District authorized a one percent (1%) continuing income tax that became effective January 1, 2006. The income tax is estimated to generate approximately \$2,789,000 in 2017. In 2018 we have projected an increase based on Rover Pipeline activity for that year only, and increased employment then small annual increases.

**Lines 1.035 Foundation / State Grants –in -Aid**

The current year is estimated based on settlements to date. Years 2018 – 2019 are estimated based on early OSBA projections of House appropriations for the next biannual state budget. Years 2020 & 2021 are essentially flat. The state funding for schools is based on several factors all of which are subject to deliberations and approval of the Ohio General Assembly. A new state budget cycle beginning in Fiscal

All other financing sources consists of sales of fixed assets, compensation for loss of assets and reimbursement for prior years expenses. In the past this has been a relatively small source of income.

## **EXPENSES**

### **Line 3.010 Personal Services**

Fiscal year 2017 is calculated using current staff and salary levels. Fiscal year 2018 is estimated on the same basis. For Fiscal Years 2019 & 2020 we have estimated based on the current contract. In 2021 we have applied a 1.0% increase to the previous year to allow for step increases only. We assume that the current level of federal grant funds will be available to cover some contracted salaries. At this point we have not factored in any additional attrition or any changes to either salary or benefits other than those mentioned above. Both this line and line 3.020, Benefits are subject to collective bargaining.

### **Line 3.020 Benefits**

Fiscal Year 2017 is projected based on experience including a 6% increase in health insurance costs beginning in December 2016. Fiscal Year 2018 projections include a 6% increase in premium and an end to a 10% surcharge paid for the traditional plan in December of 2017. Other contractual obligations have been factored in as well as possible based on limited knowledge of enrollment choices and spending. No increases to the STRS or SERS rates or pick-up have been specifically included in the forecast at this time.

### **Line 3.030 Purchased Services**

Purchased Services, which include special education and other student services as well as utility costs, are estimated for 2017 based on experience and current contract expenses.

### **Line 3.040 Supplies & Materials**

Supply and material costs are projected as indicated for fiscal 2017 – 2021. Set-aside requirements have ended for the forecast period, however spending has been increased to cover necessary classroom materials and technology.

**Lines 9.010 & 9.070 Bus Purchases**

At this point, Classroom Supply reserves are projected to be fully spent by the end of fiscal 2016. A Bus Purchase reserve will be spent early in Fiscal 2017.

**11.020 Property Tax Renewal or Replacement**

**13.020 Property Tax – New**

No new property tax is anticipated at this time.

**Lines 20.010 -.015 ADM Forecasts**

Average Daily Membership is projected to be stable over the forecast period.

# Shelby City Schools

Richland

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2014, 2015 and 2016 Actual;  
Forecasted Fiscal Years Ending June 30, 2017 Through 2021

November 21, 2016

	Actual				Forecasted				
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Average % Change	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$4,986,766	\$4,930,805	\$5,106,628	1.2%	\$5,110,000	\$5,110,000	\$5,110,000	\$5,110,000	\$5,110,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax	2,571,360	2,555,618	2,628,985	1.1%	2,730,000	2,750,000	2,750,000	2,750,000	2,750,000
1.035 Unrestricted State Grants-in-Aid	8,239,403	9,066,224	9,669,317	8.3%	10,222,000	10,225,000	10,225,000	10,225,000	10,225,000
1.040 Restricted State Grants-in-Aid	296,883	328,513	375,853	12.5%	374,000	375,000	380,000	380,000	380,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	1,206,695	1,185,138	961,131	-10.3%	850,000	750,000	750,000	750,000	750,000
1.060 All Other Revenues	662,342	703,160	677,845	1.3%	600,000	650,000	600,000	600,000	600,000
1.070 <b>Total Revenues</b>	<b>17,963,449</b>	<b>18,769,458</b>	<b>19,419,759</b>	<b>4.0%</b>	<b>19,946,000</b>	<b>19,860,000</b>	<b>19,815,000</b>	<b>19,815,000</b>	<b>19,815,000</b>
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Approved)									
2.040 Operating Transfers-In									
2.050 Advances-In									
2.060 All Other Financing Sources	121,961	190,245	71,541	-3.2%	76,000	100,000	100,000	100,000	100,000
2.070 <b>Total Other Financing Sources</b>	<b>121,961</b>	<b>190,245</b>	<b>71,541</b>	<b>-3.2%</b>	<b>76,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>18,085,410</b>	<b>18,959,703</b>	<b>19,491,300</b>	<b>3.8%</b>	<b>20,022,000</b>	<b>19,960,000</b>	<b>19,915,000</b>	<b>19,915,000</b>	<b>19,915,000</b>
<b>Expenditures</b>									
3.010 Personal Services	9,120,270	9,101,937	9,268,762	0.8%	9,400,000	9,500,000	9,595,000	9,690,950	9,787,860
3.020 Employees' Retirement/Insurance Benefits	4,267,440	4,372,910	4,648,469	4.4%	4,910,000	5,050,000	5,150,000	5,225,000	5,300,000
3.030 Purchased Services	2,439,418	2,656,284	2,515,248	1.8%	2,675,000	2,800,000	2,900,000	2,900,000	2,900,000
3.040 Supplies and Materials	674,933	616,933	720,058	4.1%	767,000	800,000	850,000	850,000	850,000
3.050 Capital Outlay	7,156	100,160	19,773	609.7%	185,000	50,000	200,000	50,000	200,000
3.060 Intergovernmental									
<b>Debt Service:</b>									
4.010 Principal-All (Historical Only)									
4.020 Principal-Notes									
4.030 Principal-State Loans									
4.040 Principal-State Advancements									
4.050 Principal-HB 264 Loans									
4.055 Principal-Other									
4.060 Interest and Fiscal Charges									
4.300 Other Objects	695,827	662,046	758,901	4.9%	743,000	750,000	770,000	770,000	770,000
4.500 <b>Total Expenditures</b>	<b>17,205,044</b>	<b>17,510,270</b>	<b>17,931,211</b>	<b>2.1%</b>	<b>18,680,000</b>	<b>18,950,000</b>	<b>19,465,000</b>	<b>19,485,950</b>	<b>19,807,860</b>
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out									
5.020 Advances-Out									
5.030 All Other Financing Uses									
5.040 <b>Total Other Financing Uses</b>									
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>17,205,044</b>	<b>17,510,270</b>	<b>17,931,211</b>	<b>2.1%</b>	<b>18,680,000</b>	<b>18,950,000</b>	<b>19,465,000</b>	<b>19,485,950</b>	<b>19,807,860</b>
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>880,366</b>	<b>1,449,433</b>	<b>1,560,089</b>	<b>36.1%</b>	<b>1,342,000</b>	<b>1,010,000</b>	<b>450,000</b>	<b>429,050</b>	<b>107,141</b>
7.010 <b>Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies</b>	<b>3,619,261</b>	<b>4,499,627</b>	<b>5,949,060</b>	<b>28.3%</b>	<b>7,509,149</b>	<b>8,851,149</b>	<b>9,861,149</b>	<b>10,311,149</b>	<b>10,740,199</b>
7.020 <b>Cash Balance June 30</b>	<b>4,499,627</b>	<b>5,949,060</b>	<b>7,509,149</b>	<b>29.2%</b>	<b>8,851,149</b>	<b>9,861,149</b>	<b>10,311,149</b>	<b>10,740,199</b>	<b>10,847,340</b>
8.010 <b>Estimated Encumbrances June 30</b>	<b>144,216</b>	<b>68,843</b>	<b>230,467</b>	<b>91.3%</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Reservation of Fund Balance</b>									
9.010 Textbooks and Instructional Materials	27,928	100,063	101,581	129.9%					
9.020 Capital Improvements									
9.030 Budget Reserve									
9.040 DPIA									
9.045 Fiscal Stabilization	223,449	223,449	223,449	0.0%	223,449	223,449	223,449	223,449	223,449
9.050 Debt Service									
9.060 Property Tax Advances									
9.070 Bus Purchases	12,351	12,351	12,351	13.9%	223,449	223,449	223,449	223,449	223,449
9.080 <b>Subtotal</b>	<b>263,728</b>	<b>335,863</b>	<b>337,381</b>	<b>13.9%</b>	<b>223,449</b>	<b>223,449</b>	<b>223,449</b>	<b>223,449</b>	<b>223,449</b>
10.010 <b>Fund Balance June 30 for Certification of Appropriations</b>	<b>4,091,683</b>	<b>5,544,354</b>	<b>6,941,301</b>	<b>30.3%</b>	<b>8,477,700</b>	<b>9,487,700</b>	<b>9,937,700</b>	<b>10,366,750</b>	<b>10,473,891</b>
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 <b>Cumulative Balance of Replacement/Renewal Levies</b>									
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>4,091,683</b>	<b>5,544,354</b>	<b>6,941,301</b>	<b>30.3%</b>	<b>8,477,700</b>	<b>9,487,700</b>	<b>9,937,700</b>	<b>10,366,750</b>	<b>10,473,891</b>
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - New									
13.030 <b>Cumulative Balance of New Levies</b>									
14.010 Revenue from Future State Advancements									
15.010 <b>Unreserved Fund Balance June 30</b>	<b>4,091,683</b>	<b>5,544,354</b>	<b>6,941,301</b>	<b>30.3%</b>	<b>8,477,700</b>	<b>9,487,700</b>	<b>9,937,700</b>	<b>10,366,750</b>	<b>10,473,891</b>
<b>ADM Forecasts</b>									
20.010 Kindergarten - October Count	140	160	164	8.4%	127	130	130	130	130
20.015 Grades 1-12 - October Count	1,960	1,913	1,851	-2.8%	1831	1840	1840	1840	1840
<b>State Fiscal Stabilization Funds</b>									
21.010 Personal Services SFSF									
21.020 Employees Retirement/Insurance Benefits SFSF									
21.030 Purchased Services SFSF									
21.040 Supplies and Materials SFSF									
21.050 Capital Outlay SFSF									
21.060 <b>Total Expenditures - SFSF</b>									

See accompanying summary of significant forecast assumptions and accounting policies

Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

**SHELBY CITY SCHOOLS**  
**TREASURER'S DISCUSSION & ANALYSIS**  
**April 2017 / May 22, 2017 Board Meeting**

**4.2 April Financial Reports**

**Cash Reconciliation:**

The district's cash balance at the end of April was \$14,597,968, this compares with a cash balance of \$13,313,259 one year ago. The General Fund ending balance was \$ 9,718,050 equal to 6.34 months general fund operating expenses as estimated on our current forecast. This amount is well over our threshold of 3.0 months operating expenses. At this time last year the balance was \$8,445,514 equal to 5.53 months.

**Cash Balances;**

All funds except federal grants are in the black. The federal grant programs administered by ODE continue to grow more stringent in their requirements for cash draws. That means that our unencumbered balances will often be negative on those (500 level) funds. Money is available to cover the expenditures from each grant.

**Actual Results Compared to Forecast**

At the end of April the General Fund was \$333,046 short of our forecast. Revenue was \$45,999 under the estimate. Most of this was in real estate and from mid year adjustments to the foundation. Expenses were \$287,047 more than the forecast with the variance largely in payroll and benefits. Supplies and materials, other objects and capital outlay are slightly above the estimated levels, offset by lower than expected expenses for purchased services to date.

The year to year comparison on the last page of the statements gives a picture of our finances at this point in the current year and each of the past eight years. Operating revenue the highest we have seen since 2008, largely due to State Foundation increases. Expenses are higher than they have been in any other year since 2007.

**4.3 Forecast and Assumptions**

We're required to resubmit our forecast each May, a copy of the revised forecast and assumptions are included in the board packet on pp 7-12. Since our last forecast in October 2016 revenue projections have decreased by \$94,840. A shortfall of \$59,000 in real estate tax collections was almost exactly offset by higher than expected income tax revenue. State Foundation and related revenue was down from our original estimate by \$113,800 or about 1%. A decrease in Property Tax Allocation, line 1.050, due to phase out of the remaining CAT reimbursement of \$102,000 is expected. We also expect an increase in Other Revenues (In 1.060 of \$130,000. This increase in uncollected Medicaid and Erate payments. Timing will be an issue but we have received written confirmation that the funds are due to us so have chosen to include the. Expenses are estimated to be \$152,200 more than shown on the October forecast. Payroll costs exceed the earlier forecast by \$100,000 accounting for two thirds of the overall increase in expenses. Additional costs for substitutes and addition of hours in therapy and aide time account for much of this increase. Capital Outlay is also higher as a truck was purchased along with payment for two busses purchased late in the previous fiscal year.

Looking at next year, FY 2018, we've included preliminary estimates of the financial effects of the newly negotiated contracts. The full amount of salary increases won't be phased in until fiscal year 2019. Benefit expense is projected to be just slightly less than the current year to allow for an increase in health insurance

premiums through the consortium. Had we not gone to the alternative plans this line would have increased significantly.

The assumptions are included with the forecast and should be given equal weight. A copy of the October 2016 forecast is on page 13 for comparison.

All of the above have contributed to an excess of revenues over expenses that is \$247,040 less than we had expected in November. Even with that though our Revenue over expenses - everyone's favorite line 6.010 - is estimated to be \$1,094,960, contributing to a carryover balance of \$8,604,109.

## 5. Financial Information

Year end and an updated forecast mean that we have lots of changes this month.

### Revenue Estimates;

- (\$ 72,840) decrease to Fund 001 (General Fund) is made to allow for the decreased revenue forecast discussed above. We have increased the budget appropriations to allow for open purchase orders and any year end spending.
- \$50,000 increase to Fund 006 (Food Service). This and the budget increase to the same fund are made to accurately reflect actual receipts and expenses. \$ 4300 increase to Fund 003 (Permanent Improvements). This small increase in revenue and the larger increase to budget appropriations brings our revenue to actual amounts and makes funds available that were previously un appropriated pending actual receipts.
- \$10,092 increase for Fund 019 (Local Grants). This increase and the similar increase to the budget covers some recent local grants.
- \$20,000 increase to Fund 022 (Trust & Flower Funds; Tournaments). Most of this increase and the increase to the budget is made to allow for year end tournament activity.
- \$151,500 increase to Fund 024 (Employee Health Liability) and the larger increase to the budget appropriation will allow us to finish our payments for this year's health insurance ( an expense of about \$250,000/month).
- \$24,400 increase to Fund 300 (Athletics). This change and the slightly larger change to the budget account allow year end athletic fund expenses.
- \$18,476 increase to Fund 401 (Auxiliary Services). This fund represents state money returned to the district to be used for non religious materials at St. Mary's & Sacred Heart. We're adjusting the revenue and budget sides to reflect actual receipts and spending.
- \$3600 increase to Fund 451 (Network Connectivity) is made to allow for spending of a state grant.
- \$ 300 increase to Fund 590 (Title IIA) is made to allow for full spending of a Federal Grant.

### Budget Appropriations not discussed above:

- \$15,100 increase to Fund 009 (Classroom Supplies). This will allow for some year end spending for last minute classroom needs
- \$10,500 increase to Fund 018 ( Principal's Fund). Year end activities and transfers make this necessary.
- \$20,000 increase to Fund 034 (Building Maintenance) represents spending needed at the new building.
- \$2800 to Fund 200 (Student Activities) is made to allow for year end spending in this area.

## **Agenda Items**

### **7. Personnel**

7.2 & 7.4.2 Jodi Messner will not be filling the preschool aid position in the new classroom as previously planned. Instead she will remain at her old position and Heather Adams will be hired as preschool aide. The financial effects are minimal as we would have filled Jodi's position had she moved as planned.

7.5.1 Tracy Barnd will add 30 minutes to her day at a cost of about \$1410 in salary only.

7.6.1 Elizabeth Eyring replaces Anne Finn at Auburn at a savings of \$19,905 in base salary only.

7.6.3 Briana Nuetzel replaces Lorie Boggs at a estimated savings of \$3900/year (will depend on hours/days worked).

7.7 The total salary cost for the mentoring program this year will be \$11,550

### **10. New Business**

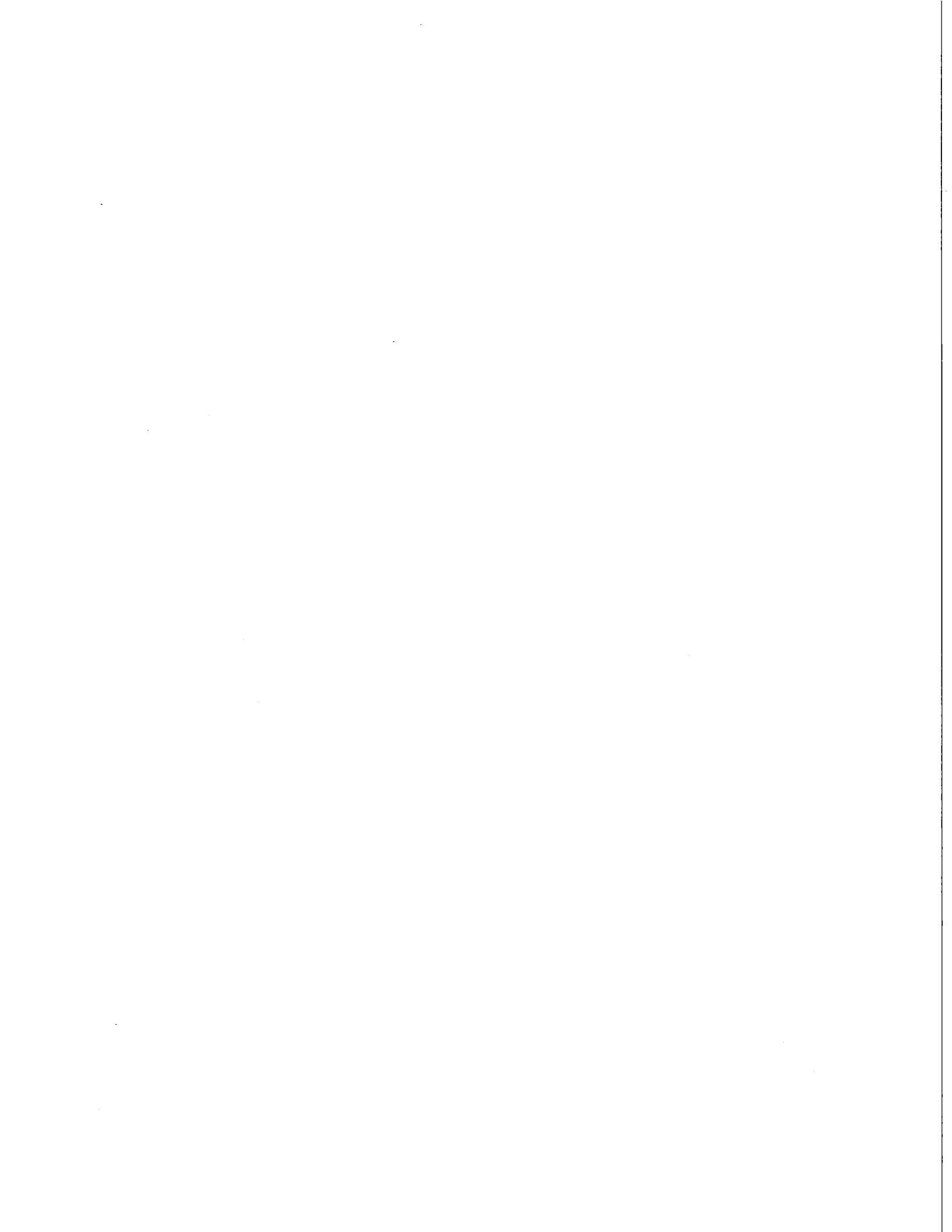
10.2 The terms for the certified agreement have been discussed. It includes increases to the base of 3% in FY 2018; 3% in FY2019 and 2% in FY2020 along with changes to the insurance program.

The agreement for certified and classified administrators includes one additional step (step 10) and increases to the base of 3% in FY 2018; 3% in FY2019 and 2% in FY2020.

10.3 Non Bargaining staff follow the classified contract but have a separate salary schedule. We are proposing to add a step to make that scale consistent with the regular classified salary schedule and to provide annual increases to the bases consistent with those discussed for the classified contract. The total estimated cost of the base increase plus the addition of an extra step is \$10,000 for the coming year.

10.4 The Treasurer's contract is extended through July 31, 2019. Annual work days are reduced to 210 and salary is reduced by \$7400.

10.5 Sacred Heart has requested that the district provide a mobile unit to be used as noted on their property. After exploring alternatives we are recommending that the district purchase and install the unit on their behalf using Auxiliary Service funds and applying for reimbursement through Ohio Department of Education. The initial site cost will be about \$49,000. Additional costs will be incurred for placement and operation/maintenance of the unit.





Date: 05/17/17  
 Time: 2:41 pm

SHELBY CITY SCHOOLS  
 Revenue Account Summary  
 SORTED BY FUND  
 Board Report on Revenue May 2017

Page: 1  
 (REVSUM)

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 001 (GENERAL):	19,927,160.00	17,645,101.92	2,548.32	7,932,728.57	2,282,058.08	88.55
*****TOTAL FOR FUND 002 (BOND RETIREMENT):	969,000.00	891,866.10	0.00	480,492.81	77,133.90	92.04
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	401,700.00	322,116.34	0.00	178,329.43	79,583.66	80.19
*****TOTAL FOR FUND 004 (BUILDING):	5,000.00	9,917.16	0.00	4,652.25	4,917.16	198.34
*****TOTAL FOR FUND 006 (FOOD SERVICE):	979,000.00	853,602.85	22,619.50	441,533.82	125,397.15	87.19
*****TOTAL FOR FUND 007 (SPECIAL TRUST):	9,710.00	5,992.76	1,882.50	5,572.13	3,717.24	61.72
*****TOTAL FOR FUND 008 (ENDOWMENT):	1,740.00	1,630.63	0.00	703.20	109.37	93.71
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	58,300.00	69,078.60	2,489.40	14,647.20	10,778.60	118.49
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	169,300.00	142,147.26	16,347.33	72,248.43	27,152.74	83.96
*****TOTAL FOR FUND 019 (OTHER GRANT):	24,876.00	30,176.56	9,092.00	14,442.00	5,300.56	121.31

\*\*\* NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS. \*\*\*

-- Options Summary --

Revenue Accounts

Summary or detail report? (S,D) S

Output file: BRIEFREVSUM.TXT

Type: CSV

Print options page? (Y,N) Y

Report heading: Board Report on Revenue May 2017

Sort options: FD

Subtotal options: FD

Include YTD column, PTD column or Neither? (Y,P,N) Y

Exclude accounts with zero amounts? (Y,N) Y

Include accounts which are no longer active? (Y,N,I) N

BAT\_ACTSUM executed by SHELBY\_TREAS on node NCOCC0:: at 17-MAY-2017 14:41:15.2

Date: 05/17/17  
Time: 2:41 pm

SHELBY CITY SCHOOLS  
Revenue Account Summary  
SORTED BY FUND

Page: 2  
(REVSUM)

Board Report on Revenue May 2017

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):	54,600.00	46,987.12	1,108.00	21,184.12	7,612.88	86.06
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):	3,153,600.00	2,608,143.11	0.00	1,064,633.60	545,456.89	82.70
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):	141,676.00	108,701.52	0.00	54,351.02	32,974.48	76.73
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	185,145.00	156,643.46	7,349.65	58,506.62	28,501.54	84.61
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	161,550.00	159,754.39	6,391.47	59,864.98	1,795.61	98.89
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):	167,650.00	167,591.05	0.00	92,898.59	58.95	99.96
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):	7,200.00	7,200.00	0.00	3,600.00	0.00	100.00
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):	471,800.00	353,281.15	37,076.91	143,281.70	118,518.85	74.88
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	509,300.00	372,086.64	34,416.88	162,077.69	137,213.36	73.06
*****TOTAL FOR FUND 587 (IDEA PRESCHOOL-HANDICAPPED):	4,802.00	2,851.23	0.00	1,799.66	1,950.77	59.38

\*\*\* NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS. \*\*\*

Date: 05/17/17  
Time: 2:41 pm

SHELBY CITY SCHOOLS  
Revenue Account Summary  
SORTED BY FUND

Page: 3  
(REVSUM)

Board Report on Revenue May 2017

	FYTD Actual Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	79,000.00	61,051.74	1,954.13	19,742.49	17,948.26	77.28
=====						
*****GRAND TOTALS:	27,482,109.00	24,015,921.59	143,276.09	10,827,290.31	3,466,187.41	87.39
=====						

\*\*\* NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS. \*\*\*

Date: 05/17/17  
 Time: 2:42 pm

SHELBY CITY SCHOOLS  
 Appropriation Account Summary  
 SORTED BY FUND

Page: 1  
 (APPSUM)

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current + Future Encumbrances	FYTD Remaining Balance	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 001 (GENERAL):							
18,795,934.40	230,467.24	19,026,401.64	16,561,475.60	1,127,823.62	522,352.92	1,942,573.12	89.79
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
903,140.50	0.00	903,140.50	902,017.51	3,550.00	0.00	1,122.99	99.88
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):							
445,245.00	91,562.05	536,807.05	432,517.72	670.62	66,171.33	38,118.00	92.90
*****TOTAL FOR FUND 004 (BUILDING):							
70,500.00	0.00	70,500.00	65,695.00	0.00	0.00	4,805.00	93.18
*****TOTAL FOR FUND 006 (FOOD SERVICE):							
988,465.00	2,065.05	990,530.05	869,683.68	82,144.49	76,466.92	44,379.45	95.52
*****TOTAL FOR FUND 007 (SPECIAL TRUST):							
25,500.00	2,224.90	27,724.90	16,747.89	0.00	1,158.03	9,818.98	64.58
*****TOTAL FOR FUND 008 (ENDOWMENT):							
5,100.00	0.00	5,100.00	5,024.11	0.00	0.00	75.89	98.51
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):							
88,250.00	4,518.96	92,768.96	46,021.04	195.66	17,525.44	29,222.48	68.50
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):							
162,400.00	3,975.79	166,375.79	110,824.57	16,473.64	16,936.75	38,614.47	76.79
*****TOTAL FOR FUND 019 (OTHER GRANT):							
41,599.75	1,050.00	42,649.75	17,384.87	5,913.05	4,626.33	20,638.55	51.61

-- Options Summary --

Appropriation Accounts

Summary or detail report? (S,D) S

Output file: APPSUM.TXT

Type: CSV

Print options page? (Y,N) Y

Sort options: FD

Subtotal options: FD

Split Expendable, YTD column or PTD column? (S,Y,P) S

Exclude accounts with zero amounts? (Y,N) Y

Include future encumbrance amounts? (Y,N) Y

Include requisitioned amounts? (Y,N) N

Include accounts which are no longer active? (Y,N,I) Y

BAT\_ACTSUM executed by SHELBY\_TREAS on node NCOCC0.: at 17-MAY-2017 14:42:05.7

Date: 05/17/17  
 Time: 2:42 pm

SHELBY CITY SCHOOLS  
 Appropriation Account Summary  
 SORTED BY FUND

Page: 2  
 (APPSUM)

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current + Future Encumbrances	FYTD Remaining Balance	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):							
51,427.52	55.34	51,482.86	45,103.45	0.00	6,861.80	482.39	100.94
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):							
3,202,645.00	0.00	3,202,645.00	2,607,381.11	0.00	0.00	595,263.89	81.41
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):							
430,000.00	18,572.68	448,572.68	110,732.97	0.00	273,610.39	64,229.32	85.68
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):							
183,406.75	31,424.26	214,831.01	132,465.84	4,759.01	35,091.71	47,273.46	78.00
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):							
174,490.00	12,077.21	186,567.21	144,998.94	3,720.00	22,635.43	18,932.84	89.85
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):							
199,027.89	4,825.88	203,853.77	102,492.20	1,050.00	60,640.36	40,721.21	80.02
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):							
10,800.00	0.00	10,800.00	7,200.00	0.00	0.00	3,600.00	66.67
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):							
480,088.02	3,874.00	483,962.02	403,398.48	32,677.96	17,466.44	63,097.10	86.96
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):							
510,563.66	3,155.40	513,719.06	439,673.16	31,687.08	10,760.15	63,285.75	87.68
*****TOTAL FOR FUND 587 (IDEA PRESCHOOL-HANDICAPPED):							
4,802.00	0.00	4,802.00	2,980.23	0.00	1,168.43	653.34	86.39

Date: 05/17/17  
Time: 2:42 pm

SHELBY CITY SCHOOLS  
Appropriation Account Summary  
SORTED BY FUND

Page: 3  
(APPSUM)

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current + Future Encumbrances	FYTD Remaining Balance	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):							
76,111.00	0.00	76,111.00	61,132.21	4,705.12-	8,189.84	6,788.95	91.08
=====							
*****GRAND TOTALS:							
26,849,496.49	409,848.76	27,259,345.25	23,084,950.58	1,305,960.01	1,141,662.27	3,032,732.40	88.87
=====							



Summary of Monthly Checks April 2017  
 CHECK DATES BETWEEN 04/01/2017 AND 04/30/2017  
 WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
071407	W	04/13/2017	AARON BILLHEIMER	000647	RECONCILED:04/30/2017		125.00
071484	W	04/27/2017	ACCLAIM PRODUCTIONS, LLC	007923			1,100.00
071451	W	04/21/2017	ACE DIGITAL ACADEMY	007883			7,455.00
071360	W	04/07/2017	ACE EDUCATIONAL SUPPLIES	880092	VOID: 04/17/2017		7,455.00
071408	W	04/13/2017	AIR CHILD CARE TRAINING SOL.	002116	RECONCILED:04/30/2017		209.80
071409	W	04/13/2017	ALTA FLORIST	880294	RECONCILED:04/30/2017		50.00
071362	W	04/07/2017	ALUMINUM ATHLETIC EQUIPMENT CO	001501	RECONCILED:04/30/2017		8,840.00
071452	W	04/21/2017	Amazon/SYNCB	006304	RECONCILED:04/30/2017		197.77
071363	W	04/07/2017	AMERICAN SCHOOL INDEPENDENT STUDY DIVISION	007854	RECONCILED:04/30/2017		530.00
071443	W	04/20/2017	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			1,722.60
071481	W	04/25/2017	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			331.50
071453	W	04/21/2017	ANDERSON COACH & TRAVEL ATTN: ESTHER ADAMS	880015	RECONCILED:04/30/2017		28,721.30
071364	W	04/07/2017	ARNOLD'S LANDSCAPING	006466	RECONCILED:04/30/2017		2,827.50
071365	W	04/07/2017	ASHLAND HIGH SCHOOL FFA	002333			130.00
071410	W	04/13/2017	BAKER VEHICLE SYSTEMS	005058	RECONCILED:04/30/2017		9,332.00
071367	W	04/07/2017	BOLIANTZ HARDWARE	009812	RECONCILED:04/30/2017		579.71
071368	W	04/07/2017	BRICKER & ECKLER LLP	006034	RECONCILED:04/30/2017		1,644.81
071454	W	04/21/2017	CARROT-TOP INDUSTRIES	000633	RECONCILED:04/30/2017		160.40
071412	W	04/13/2017	CARTER LUMBER	006153	RECONCILED:04/30/2017		1,279.92
071413	W	04/13/2017	CATHY GARDNER	007383	RECONCILED:04/30/2017		58.63
071485	W	04/27/2017	CATHY GARDNER	007383			50.46
071486	W	04/27/2017	CENTER (THE)	000841			90.00
071369	W	04/07/2017	CENTRAL STAR HOME HEALTH CARE	005353	RECONCILED:04/30/2017		104.40
071414	W	04/13/2017	CENTRAL STAR HOME HEALTH CARE	005353	RECONCILED:04/30/2017		208.80
071455	W	04/21/2017	CENTURY LINK	000094			131.88
071456	W	04/21/2017	CENTURYLINK BUSINESS SERVICES	007578			1.56
071370	W	04/07/2017	CHRIS HARKNESS	001304	RECONCILED:04/30/2017		80.00
071487	W	04/27/2017	CINDY STRICKLER	006578			269.72
071415	W	04/13/2017	CINDY SWIGART	005204	RECONCILED:04/30/2017		222.56
071411	W	04/13/2017	CIVISTA BANK	009019	RECONCILED:04/30/2017		2,357.99
071416	W	04/13/2017	COLE DISTRIBUTING INC	003001	RECONCILED:04/30/2017		15,042.99
071457	W	04/21/2017	COLUMBIA GAS OF OHIO	007418	RECONCILED:04/30/2017		2,953.54
071417	W	04/13/2017	COMMERCIAL PARTS AND SERVICE	006223	RECONCILED:04/30/2017		590.14
071371	W	04/07/2017	Constellation	009868	RECONCILED:04/30/2017		8,640.31
071446	W	04/20/2017	CORESOURCE, INC	009047	RECONCILED:04/30/2017		14,444.04
071372	W	04/07/2017	CORNELL'S IGA FOODLINER	000023	RECONCILED:04/30/2017		132.41
071418	W	04/13/2017	CYNTHIA GUERTLER	880367			90.95
071510	W	04/28/2017	DALE HUMPHREY	000945			100.00
071511	W	04/28/2017	DAVID BARNHART	000773			100.00
071419	W	04/13/2017	ENERGY USA-TPC C/O JP MORGAN CHASE, NA	009871	RECONCILED:04/30/2017		2,069.21
071458	W	04/21/2017	ENTERTAINING ED'S DJ SERVICE	006412	RECONCILED:04/30/2017		100.00
071488	W	04/27/2017	F.S. CHOCOLATIERS	007756			135.91
071459	W	04/21/2017	FARNHAM EQUIPMENT COMPANY	001812	RECONCILED:04/30/2017		1,950.00
071460	W	04/21/2017	FRAN SCHROEDER	000314			32.10
071373	W	04/07/2017	FRIENDS BUSINESS SOURCE	000051	RECONCILED:04/30/2017		105.45

-- Options Summary --

Output file: BDCHEKPY.TXT  
Print options page? (Y,N) Y  
Report heading: Summary of Monthly Checks April 2017  
Sort options: N  
Check types to select. (D,I,M,P,R,T,W): W  
Print vendor from PO or check. (P,C): P  
Date Selection                   From: 04/01/2017  
To: 04/30/2017  
Summary or Detail report? (S,D) S  
Single or Double space summary report? (S,D) S  
Include or Exclude the following vendors?(I,E) I

BAT\_CHEKPY executed by SHELBY\_TREAS on node NCOCC0:: at 4-MAY-2017 13:31:47.5

Summary of Monthly Checks April 2017  
 CHECK DATES BETWEEN 04/01/2017 AND 04/30/2017  
 WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
071386	W	04/07/2017	MUNICIPAL UTILITIES	000095	RECONCILED:04/30/2017		26,569.11
071429	W	04/13/2017	MUNICIPAL UTILITIES	000095	RECONCILED:04/30/2017		160.00
071496	W	04/27/2017	NANCY TISCHER	006476			11.34
071390	W	04/07/2017	NCOCC	002970	RECONCILED:04/30/2017		933.00
071430	W	04/13/2017	NCOESC	007350	RECONCILED:04/30/2017		716.63
071361	W	04/07/2017	NICKLES BAKERY	000144	RECONCILED:04/30/2017		2,211.12
071387	W	04/07/2017	NORTHWEST DISTRICT ATHLETIC BD OHSAA	009027	RECONCILED:04/30/2017		2,855.48
071431	W	04/13/2017	NWEA	000437	RECONCILED:04/30/2017		400.00
071432	W	04/13/2017	OFLA THE MEETING CONNECTION	007049	RECONCILED:04/30/2017		300.00
071471	W	04/21/2017	OHIO.NET	005836	RECONCILED:04/30/2017		1,795.50
071388	W	04/07/2017	OMEA SCOTT EVERS DYKE	880319	RECONCILED:04/30/2017		240.00
071472	W	04/21/2017	PEPPLE & WAGGONER. LTD	000936	RECONCILED:04/30/2017		2,526.50
071389	W	04/07/2017	PEPSI-COLA BOTTLING CO	000190	RECONCILED:04/30/2017		1,507.54
071473	W	04/21/2017	PIONEER CAREER AND TECHNOLOGY CENTER	000123	RECONCILED:04/30/2017		30.00
071433	W	04/13/2017	PROMETHEAN, INC	880310	RECONCILED:04/30/2017		390.00
071497	W	04/27/2017	REBEKAH PAYNTER	001701			61.88
071498	W	04/27/2017	RICHARD HOSTETLER	000152	RECONCILED:04/30/2017		100.79
071391	W	04/07/2017	RICHLAND NEWHOPE CENTER ATTN: FISCAL DEPT	004011	RECONCILED:04/30/2017		22,481.20
071474	W	04/21/2017	RICHLAND NEWHOPE CENTER ATTN: FISCAL DEPT	004011	RECONCILED:04/30/2017		4,693.00
071434	W	04/13/2017	RIVER EDUCATION SERVICES, LLC LEAP PROGRAM	005700	RECONCILED:04/30/2017		5,980.00
071475	W	04/21/2017	RUMPKE WASTE & RECYCLING	007683	RECONCILED:04/30/2017		873.92
071357	W	04/05/2017	S T R S	009023	RECONCILED:04/30/2017		20,449.60
071445	W	04/20/2017	S T R S	009023	RECONCILED:04/30/2017		20,450.23
071499	W	04/27/2017	SAM'S CLUB STORE #6407	003812			274.48
071435	W	04/13/2017	SCHOLASTIC NEWS	007912	RECONCILED:04/30/2017		230.76
071392	W	04/07/2017	SCHOOL SPECIALTY ORDER ENTRY	000027	RECONCILED:04/30/2017		137.01
071436	W	04/13/2017	SCHOOL SPECIALTY ORDER ENTRY	000027	RECONCILED:04/30/2017		836.43
071476	W	04/21/2017	SCHOOL SPECIALTY ORDER ENTRY	000027	RECONCILED:04/30/2017		126.93
071396	W	04/07/2017	SHELBY COMPUTER & BUSINESS	006875	RECONCILED:04/30/2017		199.98
071500	W	04/27/2017	SHELBY CHORAL PARENTS BETH WINCHESTER	003142			1,021.00
071393	W	04/07/2017	SHELBY CITY BD OF EDUC GENERAL FUND	004730	RECONCILED:04/30/2017		4,789.81
071477	W	04/21/2017	SHELBY CITY BD OF EDUC GENERAL FUND	004730	RECONCILED:04/30/2017		171.15
071447	W	04/20/2017	SHELBY CITY BD OF EDUC HEALTH LIABILITY FUND	009048	RECONCILED:04/30/2017		238,286.73
071437	W	04/13/2017	SHELBY CITY BD OF EDUCAT FOOD SERVICES	000130	RECONCILED:04/30/2017		1,069.00
071405	W	04/10/2017	SHELBY CITY BD OF EDUCAT	000175	RECONCILED:04/30/2017		1,275.00

Summary of Monthly Checks April 2017  
 CHECK DATES BETWEEN 04/01/2017 AND 04/30/2017  
 WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
071461	W	04/21/2017	FRIENDS BUSINESS SOURCE	000051	RECONCILED:04/30/2017		173.81
071424	W	04/13/2017	FUEL EDUCATION AVENTA LEARNING	007726	RECONCILED:04/30/2017		3,040.00
071462	W	04/21/2017	G & L SUPPLY CO	000381	RECONCILED:04/30/2017		846.08
071420	W	04/13/2017	GALLOPADE INTERNATIONAL	003311	RECONCILED:04/30/2017		85.00
071421	W	04/13/2017	GEOFFREY ALLEN	004114			181.19
071374	W	04/07/2017	GLEN'S SURPLUS SALES INC	001352	RECONCILED:04/30/2017		10.88
071375	W	04/07/2017	GORDON FOOD SERVICE	000413	RECONCILED:04/30/2017		33.57
071376	W	04/07/2017	GORDON FOOD SERVICE	001062	RECONCILED:04/30/2017		13,284.77
071463	W	04/21/2017	GORDON FOOD SERVICE	001062	RECONCILED:04/30/2017		6,339.65
071464	W	04/21/2017	GRAINGER DIVISION W W GRAINGER INC	004628	RECONCILED:04/30/2017		1,135.91
071377	W	04/07/2017	GREAT LAKES BIOMEDICAL LTD	005811	RECONCILED:04/30/2017		350.00
071422	W	04/13/2017	GREAT LAKES BIOMEDICAL LTD	005811	RECONCILED:04/30/2017		280.00
071465	W	04/21/2017	HARTFORD INS CO OF THE MIDWEST FLOOD INS PROCESSING CENTER	000273			3,323.00
071489	W	04/27/2017	HILTON EASTON	004562	VOID: 04/27/2017		93.50
071508	W	04/27/2017	HILTON EASTON	004562			187.00
071490	W	04/27/2017	HITMAN ENTERTAINMENT	007570			500.00
071491	W	04/27/2017	HPS, LLC	007751			2,803.66
071378	W	04/07/2017	J A SEXAUER INC	000058	RECONCILED:04/30/2017		652.62
071423	W	04/13/2017	JEANINE DOW	880575			108.15
071492	W	04/27/2017	JEFF ANGELINI DBA NYTE FLYTE ENTERTAINMENT	000096			250.00
071493	W	04/27/2017	JESSICA CRIST	880357			95.70
071494	W	04/27/2017	Kalahari Resorts	009712			129.00
071425	W	04/13/2017	KIMBALL MIDWEST PERFORMANCE ENG PRODUCTS	002858	RECONCILED:04/30/2017		322.67
071379	W	04/07/2017	KIMMEL CORP	007990	RECONCILED:04/30/2017		58.75
071380	W	04/07/2017	KRISTIN JONES	000068	RECONCILED:04/30/2017		82.26
071466	W	04/21/2017	KRISTIN JONES	000068	RECONCILED:04/30/2017		10.17
071467	W	04/21/2017	LAKE SHORE LEARNING MATER	000242	RECONCILED:04/30/2017		409.57
071426	W	04/13/2017	LEXIA LEARNING SYSTEMS LLC	005725	RECONCILED:04/30/2017		399.90
071381	W	04/07/2017	MAHEK TROPHIES & AWARDS	000536	RECONCILED:04/30/2017		979.20
071468	W	04/21/2017	MANSFIELD HARDWARE & SUPPLY	005147	RECONCILED:04/30/2017		850.13
071382	W	04/07/2017	MANSFIELD/ONTARIO/RICHLAND CO HEALTH DEPT	880271	RECONCILED:04/30/2017		68.40
071495	W	04/27/2017	MANSFIELD/ONTARIO/RICHLAND CO HEALTH DEPT	880271			68.40
071427	W	04/13/2017	MEDINA COUNTY SCHOOLS' EDUCATIONAL SERVICE CENTER	002092	RECONCILED:04/30/2017		180.00
071469	W	04/21/2017	MEDINA COUNTY SCHOOLS' EDUCATIONAL SERVICE CENTER	002092	RECONCILED:04/30/2017		60.00
071383	W	04/07/2017	METRONOME MUSIC STORE	000103			1,000.97
071384	W	04/07/2017	METZGER-GLEISINGER MECH., INC dba MG ENERGY	000078	RECONCILED:04/30/2017		54,818.00
071385	W	04/07/2017	MOESC	007260	RECONCILED:04/30/2017		1,846.45
071428	W	04/13/2017	MOESC	007260	RECONCILED:04/30/2017		16,864.61
071470	W	04/21/2017	MOESC	007260	RECONCILED:04/30/2017		9,264.00

Date: 05/04/2017

Time: 1:31 pm

SHELBY CITY SCHOOLS

SORT BY VENDOR NAME

Summary of Monthly Checks April 2017

CHECK DATES BETWEEN 04/01/2017 AND 04/30/2017

WARRANT CHECKS

Page: 5

(CHEKEY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
C	PAYROLL CHECKS		0	CHECK TOTALS			0.00
	MISSING CHECKS		0				
**	TOTAL CHECKS (LESS VOIDED)		145	** TOTAL NET			642,942.10
***	TOTAL CHECKS WRITTEN		147	*** GRAND TOTALS			650,490.60

Date: 05/04/2017  
 Time: 1:31 pm

SHELBY CITY SCHOOLS  
 SORT BY VENDOR NAME  
 Summary of Monthly Checks April 2017  
 CHECK DATES BETWEEN 04/01/2017 AND 04/30/2017  
 WARRANT CHECKS

Page: 4  
 (CHEKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
071438	W	04/13/2017	PETTY CASH SHELBY CITY BD OF EDUCAT	000175	RECONCILED:04/30/2017		97.41
071482	W	04/25/2017	PETTY CASH SHELBY CITY BD OF EDUCAT	000175	RECONCILED:04/30/2017		2,235.00
071359	W	04/05/2017	PETTY CASH SHELBY CITY BD OF EDUCATION	009075	RECONCILED:04/30/2017		45.74
071449	W	04/20/2017	FICA/SOCIAL SECURITY SHELBY CITY BD OF EDUCATION	009075	RECONCILED:04/30/2017		53.01
071358	W	04/05/2017	FICA/SOCIAL SECURITY SHELBY CITY BD OF EDUCATION	009074	RECONCILED:04/30/2017		6,107.00
071448	W	04/20/2017	MEDICARE SHELBY CITY BD OF EDUCATION	009074	RECONCILED:04/30/2017		6,190.34
071439	W	04/13/2017	MEDICARE SHELBY CITY SCHOOLS	008009	RECONCILED:04/30/2017		437.68
071444	W	04/20/2017	DIR OF TRANS SHELBY CITY SCHOOLS - SERS	001306	RECONCILED:04/30/2017		5,952.88
071394	W	04/07/2017	SHELBY PARTS CO	000075	RECONCILED:04/30/2017		432.22
071395	W	04/07/2017	SHELBY PRINTING INC	000045	RECONCILED:04/30/2017		72.00
071478	W	04/21/2017	SHELBY PRINTING INC	000045	RECONCILED:04/30/2017		68.00
071397	W	04/07/2017	SHELBY ROTARY CLUB #3505	002565	RECONCILED:04/30/2017		250.00
071479	W	04/21/2017	SHELBY SR HIGH SCHOOL STEPH MCCOY PUBL ADVISOR	008034			230.00
071398	W	04/07/2017	SHERWIN-WILLIAMS CO	002428	RECONCILED:04/30/2017		670.08
071480	W	04/21/2017	SMITH DAIRY PRODUCTS CO	000146	RECONCILED:04/30/2017		7,213.98
071501	W	04/27/2017	SOLID ROCK SPORTS	000486			594.74
071399	W	04/07/2017	Sysco Food Servces of Central Ohio	000137	RECONCILED:04/30/2017		954.19
071400	W	04/07/2017	TIME WARNER CABLE	006863	RECONCILED:04/30/2017		44.95
071406	W	04/10/2017	TIME WARNER CABLE	006863	RECONCILED:04/30/2017		66.13
071401	W	04/07/2017	TOYS FOR SPECIAL CHILDREN INC.	007325	RECONCILED:04/30/2017		153.90
071402	W	04/07/2017	TRACY MATHYS	001175	RECONCILED:04/30/2017		24.00
071403	W	04/07/2017	TRANSFINDER CORPORATION	005421	RECONCILED:04/30/2017		995.00
071440	W	04/13/2017	TRANSPORTATION ACCESSORI	000089	RECONCILED:04/30/2017		493.14
071404	W	04/07/2017	TRUCK SALES & SERVICE.INC	000081	RECONCILED:04/30/2017		370.54
071502	W	04/27/2017	U S BANK OFFICE EQUIPMENT FINANCE SERV.	880289			5,105.10
071450	W	04/20/2017	VISION SERVICES PLAN ATTN: FLORENCE F LEE	009083			2,719.74
071503	W	04/27/2017	WAL-MART STORE #01-1539	003195			132.38
071441	W	04/13/2017	XTEK PARTNERS, INC.	007987	RECONCILED:04/30/2017		684.00
V VOIDED CHECKS			2	CHECK TOTALS	7,548.50		
R RECONCILED CHECKS			110	CHECK TOTALS	612,402.69		
W WARRANT CHECKS			147	CHECK TOTALS	650,490.60		
M MEMO CHECKS			0	CHECK TOTALS	0.00		
B REFUND CHECKS			0	CHECK TOTALS	0.00		
I INVESTMENT CHECKS			0	CHECK TOTALS	0.00		
T TRANSFER CHECKS			0	CHECK TOTALS	0.00		
D DISTRIBUTION CHECKS			0	CHECK TOTALS	0.00		

-- Options Summary --

Output file: AMDCERT.TXT

Type: CSV

Print options page? (Y,N) Y

Beginning year for report: 2016

Date of Report (for Report Headings): 05/17/2017

Include accounts with all zero balances? (Y,N) N

3131: T

3132: T

3133: O

3134: O

3135: O

3139: O

Include Income Tax as Taxes or Other? (T,O) O

Include Other Taxes as Taxes or Other? (T,O) T

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BAT\_AMDCERT executed by SHELBY\_TREAS on node NCOCC0:: at 17-MAY-2017 15:02:54.

SHELBY CITY SCHOOLS  
 Amended Official Certificate of Estimated Resources

Rev. Code, Sec. 5705.36  
 -----

Office of Budget Commission, RICHLAND County, Ohio.  
 SHELBY, Ohio, May 17, 2017

TO THE TAXING AUTHORITY of SHELBY CITY SCHOOLS

The following is the amended official certificate of estimated resources for the fiscal year beginning July 1, 2016, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance July 1, 2016	Taxes	Other Sources	Total
GOVERNMENTAL FUND TYPE				
General Fund	7,278,683.99	5,780,800.00	14,146,360.00	27,205,843.99
Special Revenue	817,618.73	108,701.00	1,638,113.00	2,564,432.73
Debt Service	723,912.95	967,000.00	2,000.00	1,692,912.95
Capital Projects	1,931,728.46	349,500.00	57,200.00	2,338,428.46
Permanent Funds	292,546.15	.00	1,790.00	294,336.15
PROPRIETARY FUND TYPE				
Enterprise	217,095.68	.00	1,037,300.00	1,254,395.68
Internal Service	742,695.47	.00	3,153,600.00	3,896,295.47
FIDUCIARY FUND TYPE				
Agency Fund	90,182.66	.00	239,745.00	329,927.66
Total All Funds	12,094,464.09	7,206,001.00	20,276,108.00	39,576,573.09

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 Budget  
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 Commission  
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Rev. Code, Sec. 5705.36  
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Fund	Unencumbered Balance July 1, 2016	Taxes	Other Sources	Total
<b>GOVERNMENTAL FUND TYPE</b>				
<b>General Fund</b>				
001 GENERAL	7,278,683.99	5,780,800.00	14,146,360.00	27,205,843.99
<b>Total General Fund</b>	<b>7,278,683.99</b>	<b>5,780,800.00</b>	<b>14,146,360.00</b>	<b>27,205,843.99</b>
<b>Special Revenue</b>				
007 SPECIAL TRUST	269,254.30	.00	9,660.00	278,914.30
018 PUBLIC SCHOOL SUPPORT	100,305.56	.00	169,300.00	269,605.56
019 OTHER GRANT	21,828.48	.00	24,876.00	46,704.48
034 CLASSROOM FACILITIES MAINT.	315,107.10	108,701.00	32,975.00	456,783.10
300 DISTRICT MANAGED ACTIVITY	26,704.71	.00	161,550.00	188,254.71
401 AUXILIARY SERVICES	31,436.82	.00	167,650.00	199,086.82
451 DATA COMMUNICATION FUND	7,200.00	.00	7,200.00	14,400.00
516 IDEA PART B GRANTS	14,065.37	.00	471,800.00	485,865.37
572 TITLE I DISADVANTAGED CHILDREN	28,366.30	.00	509,300.00	537,666.30
587 IDEA PRESCHOOL-HANDICAPPED	.00	.00	4,802.00	4,802.00
590 IMPROVING TEACHER QUALITY	3,350.09	.00	79,000.00	82,350.09
<b>Total Special Revenue</b>	<b>817,618.73</b>	<b>108,701.00</b>	<b>1,638,113.00</b>	<b>2,564,432.73</b>
<b>Debt Service</b>				
002 BOND RETIREMENT	723,912.95	967,000.00	2,000.00	1,692,912.95
<b>Total Debt Service</b>	<b>723,912.95</b>	<b>967,000.00</b>	<b>2,000.00</b>	<b>1,692,912.95</b>
<b>Capital Projects</b>				
003 PERMANENT IMPROVEMENT	219,111.62	349,500.00	52,200.00	620,811.62
004 BUILDING	1,712,616.84	.00	5,000.00	1,717,616.84
<b>Total Capital Projects</b>	<b>1,931,728.46</b>	<b>349,500.00</b>	<b>57,200.00</b>	<b>2,338,428.46</b>
<b>Permanent Funds</b>				
007 SPECIAL TRUST	20,013.05	.00	50.00	20,063.05
008 ENDOWMENT	272,533.10	.00	1,740.00	274,273.10
<b>Total Permanent Funds</b>	<b>292,546.15</b>	<b>.00</b>	<b>1,790.00</b>	<b>294,336.15</b>
<b>PROPRIETARY FUND TYPE</b>				
<b>Enterprise</b>				

Rev. Code, Sec. 5705.36  
 -----

Fund		Unencumbered Balance July 1, 2016	Taxes	Other Sources	Total
006	FOOD SERVICE	166,565.26	.00	979,000.00	1,145,565.26
009	UNIFORM SCHOOL SUPPLIES	50,530.42	.00	58,300.00	108,830.42
Total Enterprise		217,095.68	.00	1,037,300.00	1,254,395.68
Internal Service					
014	ROTARY-INTERNAL SERVICES	511.04	.00	.00	511.04
024	EMPLOYEE BENEFITS SELF INS.	742,184.43	.00	3,153,600.00	3,895,784.43
Total Internal Service		742,695.47	.00	3,153,600.00	3,896,295.47
FIDUCIARY FUND TYPE					
Agency Fund					
022	DISTRICT AGENCY	4,232.35	.00	54,600.00	58,832.35
200	STUDENT MANAGED ACTIVITY	85,950.31	.00	185,145.00	271,095.31
Total Agency Fund		90,182.66	.00	239,745.00	329,927.66
Total All Funds		12,094,464.09	7,206,001.00	20,276,108.00	39,576,573.09

2017 APPROPRIATION RESOLUTION

City, Exempted Village, Joint Vocational or Local Board of Education  
Rev.Code Sec. 5705.38  
-----

The Board of Education of the Shelby City School District,  
Richland County, Ohio, met in regular session on the 22nd day of May,  
2017, at the office of the Board with the following members present:

Mr. Terman  
Mr. Rose  
Mrs. White  
Mrs. Friebel  
Mr. Fisher

Mr. Fisher moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the Shelby City  
School District, Richland County, Ohio, that to provide for  
the current expenses and other expenditures of said Board of Education, during  
the fiscal year, ending June 30, 2017, the following sums be and the  
same are hereby set aside and appropriated for the several purposes for which  
expenditures are to be made and during said fiscal year, as follows, viz:

-- Options Summary --

Output file: APPRES.TXT  
Type: CSV  
Print options page? (Y,N) Y  
Report for fiscal year: 2017  
Amounts to use: (1,2,3,4) 3  
Include accounts with all zero balances? (Y,N) N  
Summarize Recap by Fund? (Y,N) Y  
: 2017  
: Shelby City  
: Richland  
: regular  
: 22nd  
: May  
: 2017  
: the Board  
: Mr. Terman  
: y  
: Mr. Rose  
: y  
: Mrs. White  
: y  
: Mrs. Friebel  
: y  
: Mr. Fisher  
: y  
: Mr. Fisher  
: Mrs. Friebel  
: 001  
: 999  
: N  
: FD

BAT\_APPRES executed by SHELBY\_TREAS on node NCOCC0:: at 17-MAY-2017 15:03:21.1

Date: 05/17/17  
Time: 3:03 pm

SHELBY CITY SCHOOLS  
Appropriation Resolution Report

Page: 1  
(APPRES)

	2017 Appropriations	Prior FY Carry Over	Total Appropriation
001 GENERAL	18,795,934.40	230,467.24	19,026,401.64
002 BOND RETIREMENT	903,140.50	.00	903,140.50
003 PERMANENT IMPROVEMENT	445,245.00	91,562.05	536,807.05
004 BUILDING	70,500.00	.00	70,500.00
006 FOOD SERVICE	988,465.00	2,065.05	990,530.05
007 SPECIAL TRUST	25,500.00	2,224.90	27,724.90
008 ENDOWMENT	5,100.00	.00	5,100.00
009 UNIFORM SCHOOL SUPPLIES	88,250.00	4,518.96	92,768.96
018 PUBLIC SCHOOL SUPPORT	162,400.00	3,975.79	166,375.79
019 OTHER GRANT	41,599.75	1,050.00	42,649.75
022 DISTRICT AGENCY	51,427.52	55.34	51,482.86
024 EMPLOYEE BENEFITS SELF INS.	3,202,645.00	.00	3,202,645.00
034 CLASSROOM FACILITIES MAINT.	430,000.00	18,572.68	448,572.68
200 STUDENT MANAGED ACTIVITY	183,406.75	31,424.26	214,831.01
300 DISTRICT MANAGED ACTIVITY	174,490.00	12,077.21	186,567.21
401 AUXILIARY SERVICES	199,027.89	4,825.88	203,853.77
451 DATA COMMUNICATION FUND	10,800.00	.00	10,800.00
516 IDEA PART B GRANTS	480,088.02	3,874.00	483,962.02
572 TITLE I DISADVANTAGED CHILDREN	510,563.66	3,155.40	513,719.06
587 IDEA PRESCHOOL-HANDICAPPED	4,802.00	.00	4,802.00
590 IMPROVING TEACHER QUALITY	76,111.00	.00	76,111.00
Grand Total All Funds	26,849,496.49	409,848.76	27,259,345.25

Mrs. Friebel seconded the Resolution and the roll being called upon its adoption, the vote resulted as follows:

Vote:

Mr. Terman, y  
Mr. Rose, y  
Mrs. White, y  
Mrs. Friebel, y  
Mr. Fisher, y  
,  
,

CERTIFICATE  
(O.R.C. 5705.412)

RE:

IT IS HEREBY CERTIFIED that the Shelby City School District has sufficient funds to meet the contract, obligation, payment, or expenditure for the above, and has in effect for the remainder of the fiscal year and the succeeding fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide operating revenues necessary to enable the district to maintain all personnel, programs, and services essential to the provision of an adequate educational program on all the days set forth in its adopted school calendar for the current fiscal year and for a number of days in the succeeding fiscal year equal to the number days instruction was held or is scheduled for the current fiscal year, except that if the above expenditure is for a contract, this certification shall cover the term of the contract or the current fiscal year plus the two immediately succeeding fiscal years, whichever period of years is greater.

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
Treasurer

BY: \_\_\_\_\_  
Superintendent of Schools

BY: \_\_\_\_\_  
President, Board of Education

Date: 05/17/17  
Time: 3:03 pm

SHELBY CITY SCHOOLS  
Appropriation Recap Sheet

Page 3  
(APPRES)

Fund Class/Name	Fund	2017 Appropriations
Internal Service		
EMPLOYEE BENEFITS SELF INS.	024	3,202,645.00
Total Internal Service		3,202,645.00
*** Fiduciary Fund Types ***		
Agency Fund		
DISTRICT AGENCY	022	51,427.52
STUDENT MANAGED ACTIVITY	200	183,406.75
Total Agency Fund		234,834.27
Total Appropriations - All Fund Types		26,849,496.49

Fund Class/Name	Fund	2017 Appropriations
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	18,795,934.40
Total General Fund		18,795,934.40
Special Revenue		
SPECIAL TRUST	007	25,500.00
PUBLIC SCHOOL SUPPORT	018	162,400.00
OTHER GRANT	019	41,599.75
CLASSROOM FACILITIES MAINT.	034	430,000.00
DISTRICT MANAGED ACTIVITY	300	174,490.00
AUXILIARY SERVICES	401	199,027.89
DATA COMMUNICATION FUND	451	10,800.00
IDEA PART B GRANTS	516	480,088.02
TITLE I DISADVANTAGED CHILDREN	572	510,563.66
IDEA PRESCHOOL-HANDICAPPED	587	4,802.00
IMPROVING TEACHER QUALITY	590	76,111.00
Total Special Revenue		2,115,382.32
Debt Service		
BOND RETIREMENT	002	903,140.50
Total Debt Service		903,140.50
Capital Projects		
PERMANENT IMPROVEMENT	003	445,245.00
BUILDING	004	70,500.00
Total Capital Projects		515,745.00
Permanent Funds		
ENDOWMENT	008	5,100.00
Total Permanent Funds		5,100.00
*** Proprietary Fund Types ***		
Enterprise		
FOOD SERVICE	006	988,465.00
UNIFORM SCHOOL SUPPLIES	009	88,250.00
Total Enterprise		1,076,715.00



2017 APPROPRIATION RESOLUTION

City, Exempted Village, Joint Vocational or Local Board of Education  
Rev.Code Sec. 5705.38  
-----

The Board of Education of the Shelby City School District,  
Richland County, Ohio, met in regular session on the 22nd day of May,  
2017, at the office of the Board with the following members present:

Mr. Terman  
Mr. Rose  
Mrs. White  
Mrs. Friebel  
Mr. Fisher

Mr. Fisher moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the Shelby City  
School District, Richland County, Ohio, that to provide for  
the current expenses and other expenditures of said Board of Education, during  
the fiscal year, ending June 30, 2017, the following sums be and the  
same are hereby set aside and appropriated for the several purposes for which  
expenditures are to be made and during said fiscal year, as follows, viz:

-- Options Summary --

Output file: APPRES.TXT  
Type: CSV  
Print options page? (Y,N) Y  
Report for fiscal year: 2017  
Amounts to use: (1,2,3,4) 3  
Include accounts with all zero balances? (Y,N) N  
Summarize Recap by Fund? (Y,N) Y  
: 2017  
: Shelby City  
: Richland  
: regular  
: 22nd  
: May  
: 2017  
: the Board  
: Mr. Terman  
: Y  
: Mr. Rose  
: Y  
: Mrs. White  
: Y  
: Mrs. Friebel  
: Y  
: Mr. Fisher  
: Y  
: Mr. Fisher  
: Mrs. Friebel  
: 001  
: 999  
: N  
: ED

BAT\_APPRES executed by SHELBY\_TREAS on node NCOCC0:: at 17-MAY-2017 15:03:21.1

Mrs. Friebel seconded the Resolution and the roll being called upon its adoption, the vote resulted as follows:

Vote:

Mr. Terman, y  
Mr. Rose, y  
Mrs. White, y  
Mrs. Friebel, y  
Mr. Fisher, y  
,  
,

CERTIFICATE  
(O.R.C. 5705.412)

RE:

IT IS HEREBY CERTIFIED that the Shelby City School District has sufficient funds to meet the contract, obligation, payment, or expenditure for the above, and has in effect for the remainder of the fiscal year and the succeeding fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide operating revenues necessary to enable the district to maintain all personnel, programs, and services essential to the provision of an adequate educational program on all the days set forth in its adopted school calendar for the current fiscal year and for a number of days in the succeeding fiscal year equal to the number days instruction was held or is scheduled for the current fiscal year, except that if the above expenditure is for a contract, this certification shall cover the term of the contract or the current fiscal year plus the two immediately succeeding fiscal years, whichever period of years is greater.

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
Treasurer

BY: \_\_\_\_\_  
Superintendent of Schools

BY: \_\_\_\_\_  
President, Board of Education

Date: 05/17/17  
Time: 3:03 pm

SHELBY CITY SCHOOLS  
Appropriation Resolution Report

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(APPRES)

	2017 Appropriations	Prior FY Carry Over	Total Appropriation
001 GENERAL	18,795,934.40	230,467.24	19,026,401.64
002 BOND RETIREMENT	903,140.50	.00	903,140.50
003 PERMANENT IMPROVEMENT	445,245.00	91,562.05	536,807.05
004 BUILDING	70,500.00	.00	70,500.00
006 FOOD SERVICE	988,465.00	2,065.05	990,530.05
007 SPECIAL TRUST	25,500.00	2,224.90	27,724.90
008 ENDOWMENT	5,100.00	.00	5,100.00
009 UNIFORM SCHOOL SUPPLIES	88,250.00	4,518.96	92,768.96
018 PUBLIC SCHOOL SUPPORT	162,400.00	3,975.79	166,375.79
019 OTHER GRANT	41,599.75	1,050.00	42,649.75
022 DISTRICT AGENCY	51,427.52	55.34	51,482.86
024 EMPLOYEE BENEFITS SELF INS.	3,202,645.00	.00	3,202,645.00
034 CLASSROOM FACILITIES MAINT.	430,000.00	18,572.68	448,572.68
200 STUDENT MANAGED ACTIVITY	183,406.75	31,424.26	214,831.01
300 DISTRICT MANAGED ACTIVITY	174,490.00	12,077.21	186,567.21
401 AUXILIARY SERVICES	199,027.89	4,825.88	203,853.77
451 DATA COMMUNICATION FUND	10,800.00	.00	10,800.00
516 IDEA PART B GRANTS	480,088.02	3,874.00	483,962.02
572 TITLE I DISADVANTAGED CHILDREN	510,563.66	3,155.40	513,719.06
587 IDEA PRESCHOOL-HANDICAPPED	4,802.00	.00	4,802.00
590 IMPROVING TEACHER QUALITY	76,111.00	.00	76,111.00
Grand Total All Funds	26,849,496.49	409,848.76	27,259,345.25

Fund Class/Name	Fund	2017 Appropriations
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	18,795,934.40
Total General Fund		18,795,934.40
Special Revenue		
SPECIAL TRUST	007	25,500.00
PUBLIC SCHOOL SUPPORT	018	162,400.00
OTHER GRANT	019	41,599.75
CLASSROOM FACILITIES MAINT.	034	430,000.00
DISTRICT MANAGED ACTIVITY	300	174,490.00
AUXILIARY SERVICES	401	199,027.89
DATA COMMUNICATION FUND	451	10,800.00
IDEA PART B GRANTS	516	480,088.02
TITLE I DISADVANTAGED CHILDREN	572	510,563.66
IDEA PRESCHOOL-HANDICAPPED	587	4,802.00
IMPROVING TEACHER QUALITY	590	76,111.00
Total Special Revenue		2,115,382.32
Debt Service		
BOND RETIREMENT	002	903,140.50
Total Debt Service		903,140.50
Capital Projects		
PERMANENT IMPROVEMENT	003	445,245.00
BUILDING	004	70,500.00
Total Capital Projects		515,745.00
Permanent Funds		
ENDOWMENT	008	5,100.00
Total Permanent Funds		5,100.00
*** Proprietary Fund Types ***		
Enterprise		
FOOD SERVICE	006	988,465.00
UNIFORM SCHOOL SUPPLIES	009	88,250.00
Total Enterprise		1,076,715.00

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SHELBY CITY SCHOOLS  
Appropriation Recap Sheet

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(APPRES)

Fund Class/Name	Fund	2017 Appropriations
Internal Service		
EMPLOYEE BENEFITS SELF INS.	024	3,202,645.00
Total Internal Service		3,202,645.00
*** Fiduciary Fund Types ***		
Agency Fund		
DISTRICT AGENCY	022	51,427.52
STUDENT MANAGED ACTIVITY	200	183,406.75
Total Agency Fund		234,834.27
Total Appropriations - All Fund Types		26,849,496.49