

SHELBY CITY SCHOOLS

January 2015

SUMMARY FINANCIAL STATEMENTS

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SHELBY CITY SCHOOLS
January 31, 2015

GROSS DEPOSITORY BALANCES:

First Citizens Bank - Operating Account .07%	\$74,263.25
Payroll Clearance Account .07%	(\$262.13)
First Citizens Bank - Horner Account .05%	\$18,797.15
Richland Bank Operating - 0%	\$341,442.13
Richland Bank Sweep - .15%	\$487,793.19

TOTAL DEPOSITORY BALANCES	\$922,033.59
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ADJUSTMENTS TO BANK BALANCE:

Outstanding Checks	(\$269,835.79)
In Transit	\$8,915.06

TOTAL ADJUSTMENTS TO BANK BALANCE	(260,920.73)
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OPERATING INVESTMENTS:

STAROhio - Operating Account .06%	\$2,474,055.73
STARPlus - Operating Funds .20%	\$2,009,323.41
Scholarship CDs	\$166,680.00
Mechanics Bank CD .85%	\$245,000.00
Citizens Bank Money Market Acct .1%	\$1,706,868.67
General Fund CD; proceeds from CDARS CDs .25%	\$254,046.01

TOTAL OPERATING INVESTMENTS	\$6,855,973.82
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STAROhio - Bond Retirement Account .06%	\$453,732.79
STAROhio - Locally Funded Initiatives Account .06%	\$498,632.30
STAROhio - Project Fund Local Share Account .06%	\$1,678,567.09
STAROhio - Project Fund OSFC Share Account .06%	\$813,198.65

TOTAL PROJECT FUNDS ON HAND	\$3,444,130.83
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CASH ON HAND:

Petty Cash & Change	\$6,335.00
Athletic Checking	\$0.00

TOTAL CASH ON HAND	\$6,335.00
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TOTAL BANK BALANCE	\$10,967,552.51
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TOTAL BOOK BALANCE	\$10,967,552.51
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INTEREST EARNED:

	THIS MONTH	YEAR TO DATE
First Citizens	\$ 231.05	\$ 2,099.69
Richland Bank	\$ 54.17	\$ 123.86
STAROhio Operating Funds	\$ 101.43	\$ 752.33
STARPlus Operating Funds	\$ 340.94	\$ 2,352.06
STAROhio Project Funds	\$ 159.07	\$ 887.46

SHELBY CITY SCHOOLS

January 31, 2015

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
001 UNRESERVED GENERAL FUND	\$ 4,598,670.63	\$ 955,117.45	\$ 3,643,553.18
RESERVED GENERAL FUNDS			
001 9013-15 Textbook & Inst. Supply Set-Aside	\$ 221,381.61	\$ 47,775.00	\$ 173,606.61
001 9098 Bus Purchase	\$ 12,351.27	\$ -	\$ 12,351.27
001 9007 FEMA Transfer/ Set-Aside	\$ 223,449.15	\$ -	\$ 223,449.15
	<u>\$ 457,182.03</u>	<u>\$ 47,775.00</u>	<u>\$ 409,407.03</u>
PROJECT FUNDS			
002 High School Bond Retirement	\$ 454,620.16	\$ 3,550.00	\$ 451,070.16
004 Locally Funded Initiatives (BAB)	\$ 498,632.30	\$ 46,271.52	\$ 452,360.78
010 Project Fund - Local Share	\$ 1,678,567.10	\$ 9,664.10	\$ 1,668,903.00
010 Project Fund - OSFC Share	\$ 813,198.64	\$ 60,321.78	\$ 752,876.86
034 Project Maintenance Fund	\$ 221,917.20	\$ 14,447.80	\$ 207,469.40
	<u>\$ 3,666,935.40</u>	<u>\$ 134,255.20</u>	<u>\$ 3,532,680.20</u>
SPECIAL REVENUE			
018 HS Principal's Fund	\$ 14,459.48	\$ 6,219.78	\$ 8,239.70
018 Auburn Principal's Fund	\$ 27,489.22	\$ 5,732.98	\$ 21,756.24
018 Central Principal's Fund	\$ 10,158.12	\$ -	\$ 10,158.12
018 Dowds Principal's Fund	\$ 11,363.23	\$ 4,390.37	\$ 6,972.86
018 Middle School Principal's Fund	\$ 64,371.47	\$ 30,123.82	\$ 34,247.65
019 Local Grants	\$ 47,312.88	\$ 1,411.51	\$ 45,901.37
022 Trust & Flower Funds	\$ 5,621.46	\$ 1,319.80	\$ 4,301.66
401 St. Mary Auxiliary	\$ 15,784.23	\$ 21,591.51	\$ (5,807.28)
401 Sacred Heart Auxiliary	\$ 21,503.86	\$ 18,224.85	\$ 3,279.01
TOTAL SPECIAL REVENUE	<u>\$ 218,063.95</u>	<u>\$ 89,014.62</u>	<u>\$ 129,049.33</u>
STATE GRANTS			
451 OneNet Ohio	\$ 3,600.00	\$ 2,106.00	\$ 1,494.00
TOTAL STATE GRANTS	<u>\$ 3,600.00</u>	<u>\$ 2,106.00</u>	<u>\$ 1,494.00</u>
FEDERAL GRANTS			
506 Race to the Top	\$ (475.87)	\$ 6,629.67	\$ (7,105.54)
516 IDEA B	\$ 20,563.42	\$ 7,105.00	\$ 13,458.42
572 Title I Targeted Assistance	\$ 15,349.75	\$ 48,433.46	\$ (33,083.71)
590 Title II A Improving Teacher Quality	\$ 683.59	\$ 1,805.64	\$ (1,122.05)
TOTAL FEDERAL GRANTS	<u>\$ 36,120.89</u>	<u>\$ 63,973.77</u>	<u>\$ (27,852.88)</u>
CAPITAL PROJECTS			
003 'Old' PI	\$ 152,664.58	\$ 14,851.07	\$ 137,813.51
003 August 2010 PI	\$ 187,715.01	\$ 3,464.58	\$ 184,250.43
003 Permanent Improvement	<u>\$ 340,379.59</u>	<u>\$ 18,315.65</u>	<u>\$ 322,063.94</u>
ACTIVITY FUNDS			
300 Athletic Fund	\$ 50,872.77	\$ 49,785.03	\$ 1,087.74
300 Tournament Account	\$ 428.36	\$ -	\$ 428.36
300 Sr. High Arts Fund	\$ 5,392.64	\$ 9,127.00	\$ (3,734.36)
TOTAL ACTIVITY FUNDS	<u>\$ 56,693.77</u>	<u>\$ 58,912.03</u>	<u>\$ (2,218.26)</u>
ENTERPRISE			
006 Cafeteria	\$ 58,519.63	\$ 197,093.67	\$ (138,574.04)
TRUST FUNDS			
007 Scholarship & Memorial Funds	\$ 282,715.87	\$ -	\$ 282,715.87
008 Endowment & Scholarship Funds	\$ 275,137.64	\$ -	\$ 275,137.64
TOTAL TRUST FUNDS	<u>\$ 557,853.51</u>	<u>\$ -</u>	<u>\$ 557,853.51</u>
CONSUMMABLE FEES			
009 Classroom Supplies & Workbooks, Sr. High	\$ 521.13	\$ 1,845.09	\$ (1,323.96)

SHELBY CITY SCHOOLS

January 31, 2015

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
009 Classroom Supplies & Workbooks, Middle School	\$ 11,940.63	\$ 923.35	\$ 11,017.28
009 Classroom Supplies - Auburn	\$ 21,490.70	\$ 20.00	\$ 21,470.70
009 Classroom Supplies Central	\$ 18,377.75	\$ 1,171.76	\$ 17,205.99
009 Classroom Supplies - Dowds	\$ 6,208.90	\$ 495.00	\$ 5,713.90
TOTAL CONSUMMABLE FEES	\$ 58,539.11	\$ 4,455.20	\$ 54,083.91
ROTARY FUNDS			
014 Internal Service	\$ 511.04	\$ -	\$ 511.04
TOTAL ROTARY FUNDS	\$ 511.04	\$ -	\$ 511.04
024 EMPLOYEE HEALTH LIABILITY	\$ 742,652.78	\$ -	\$ 742,652.78
TRUST AND AGENCY			
200 Post Prom Activity Fund	\$ 4,305.36	\$ 2,572.00	\$ 1,733.36
200 Mad Dog Gym	\$ 1,234.60	\$ -	\$ 1,234.60
201 Class of 2016	\$ 2,180.94	\$ -	\$ 2,180.94
200 Middle School Athletics	\$ 93.19	\$ -	\$ 93.19
200 Whippet Theatre	\$ 1,870.61	\$ 5,676.35	\$ (3,805.74)
200 FFA	\$ 97,068.05	\$ 21,974.89	\$ 75,093.16
200 International Club	\$ 592.23	\$ -	\$ 592.23
200 Key Club	\$ 1,469.35	\$ -	\$ 1,469.35
200 Middle, High, Central & Dowds School Student Council	\$ 9,502.18	\$ 2,392.59	\$ 7,109.59
200 Publications	\$ 28,391.97	\$ 26,214.80	\$ 2,177.17
200 Whippet News	\$ 745.56	\$ 360.00	\$ 385.56
200 Destination Stardom	\$ 9,914.09	\$ -	\$ 9,914.09
200 Middle School Yearbook	\$ 668.76	\$ 300.00	\$ 368.76
200 OWA/OWE High School	\$ 1,423.75	\$ -	\$ 1,423.75
200 Guidance	\$ 1,461.21	\$ 340.00	\$ 1,121.21
200 Class of 2013	\$ 1,963.99	\$ -	\$ 1,963.99
200 Class of 2014	\$ 1,062.10	\$ -	\$ 1,062.10
200 Class of 2015	\$ 2,333.78	\$ 425.00	\$ 1,908.78
200 Middle School Library	\$ 2,845.81	\$ -	\$ 2,845.81
200 Class of 2017	\$ 925.00	\$ -	\$ 925.00
200 Class of 2018	\$ 455.00	\$ -	\$ 455.00
200 Junior Statesmen	\$ 1,322.65	\$ -	\$ 1,322.65
TOTAL TRUST AND AGENCY	\$ 171,830.18	\$ 60,255.63	\$ 111,574.55
TOTAL CASH	\$ 10,967,552.51	\$ 1,631,274.22	\$ 9,336,278.29

SHELBY CITY SCHOOLS
Actual results compared to Forecast (SM-2)
General Fund Fiscal Year 2015

	January		Variance	FY 2015		FY 2015 Forecast	Variance
	Actual	Forecast		Actual	Percent error		
REVENUES							
1.010 Real Estate Tax	\$ -	\$ -	\$ -	\$ 2,072,253	\$ 2,069,727	\$ 2,526	
1.020 Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.030 Income Tax	\$ 478,939	\$ 480,000	\$ (1,061)	\$ 1,850,170	\$ 1,803,788	\$ 46,382	
1.035 Foundation	\$ 791,795	\$ 785,000	\$ 6,795	\$ 5,339,985	\$ 5,301,756	\$ 38,229	
1.040 Bus Funds & Parity Aid	\$ 28,719	\$ 26,000	\$ 2,719	\$ 216,395	\$ 208,239	\$ 8,156	
1.045 Restricted Grants-in Aid SFSF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.050 State refund of Homestead/Rollback	\$ -	\$ 1,100	\$ (1,100)	\$ 602,803	\$ 599,800	\$ 3,003	
1.060 All Other Operating Revenue	\$ 43,338	\$ 40,000	\$ 3,338	\$ 324,054	\$ 301,972	\$ 22,082	
Subtotal Operating Revenue	\$ 1,342,791	\$ 1,332,100	\$ 10,691	\$ 10,405,660	\$ 10,285,282	\$ 120,378	
2.050 Advances in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.060 Other Non Operating Revenue	\$ 31,631	\$ 7,300	\$ 24,331	\$ 157,235	\$ 116,341	\$ 40,894	
Subtotal Non-operating Revenue	\$ 31,631	\$ -	\$ 24,331	\$ 157,235	\$ 116,341	\$ 40,894	
TOTAL REVENUE	\$ 1,374,422	\$ 1,339,400	\$ 35,022	\$ 10,562,895	\$ 10,401,623	\$ 161,272	
					Percent error	1.55%	
EXPENDITURES							
3.010 Personal Services	\$ 768,672	\$ 780,000	\$ (11,328)	\$ 5,308,164	\$ 5,349,276	\$ (41,112)	
3.020 Employee Benefits	\$ 358,171	\$ 375,000	\$ (16,829)	\$ 2,540,554	\$ 2,529,951	\$ 10,603	
3.030 Purchased Services	\$ 234,964	\$ 235,612	\$ (648)	\$ 1,316,499	\$ 1,385,993	\$ (69,494)	
3.040 Supplies and Materials	\$ 44,043	\$ 60,300	\$ (16,257)	\$ 362,217	\$ 408,651	\$ (46,434)	
3.050 Capital Outlay	\$ -	\$ 11,350	\$ (11,350)	\$ 93,602	\$ 143,199	\$ (49,597)	
Debt Service: Principal State Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service: Principal State Advancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service: Principal HB 264 Loans/Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service: Interest & Fiscal Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4.300 Other objects	\$ 57,931	\$ 64,000	\$ (6,069)	\$ 385,634	\$ 404,459	\$ (18,825)	
Subtotal Operating Expenditures	\$ 1,463,781	\$ 1,526,262	\$ (62,481)	\$ 10,006,670	\$ 10,221,529	\$ (214,859)	
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 1,463,781	\$ 1,526,262	\$ (62,481)	\$ 10,006,670	\$ 10,221,529	\$ (214,859)	
					Percent error	-2.10%	
6.010 TOTAL REVENUES OVER/(UNDER) EXP.	\$ (89,359)	\$ (186,862)	\$ 97,503	\$ 556,225	\$ 180,094	\$ 376,131	
7.010 Beginning Cash Balance	\$ 5,145,213	\$ 4,866,584	\$ 278,629	\$ 4,499,629	\$ 4,499,628	\$ 1	
7.020 Ending Cash Balance	\$ 5,055,854	\$ 4,679,722	\$ 376,132	\$ 5,055,854	\$ 4,679,722	\$ 376,132	
8.010 Outstanding Encumbrances	\$ 1,002,892	\$ -	\$ 1,002,892	\$ -	\$ -	\$ -	

Financial Data



These measures answer several questions about spending and performance. How much is spent on Classroom Instruction? How much, on average, is spent on each student? What is the source of the revenue? How do these measures compare to other districts and schools?

Comparison Group: Enrollment between 1000 and 2499

Classroom Spending Data

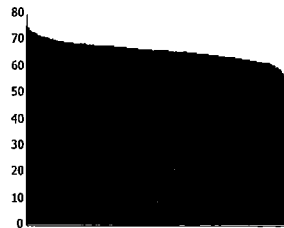
What percent of funds are spent on classroom instruction?

66.6%

How does this district rank in comparison to other districts of similar size?

143 out of 279

A rank of 1 indicates the highest percent spent on classroom instruction.



District

Comparison Group

State

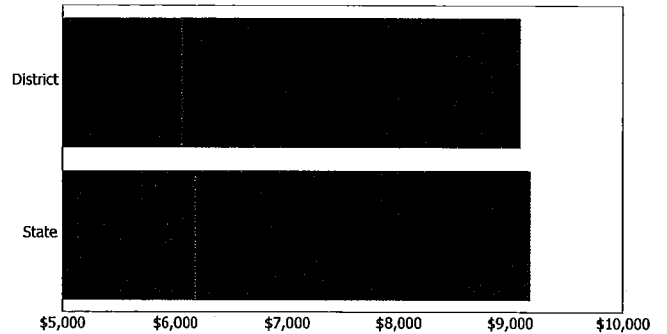


■ Classroom Instruction

■ Non-Classroom Instruction

Spending per Pupil Data

	District	State
Operating Spending per Pupil	\$9,100	\$9,189
Classroom Instruction	\$6,058	\$6,192
Non-Classroom Spending	\$3,042	\$2,998

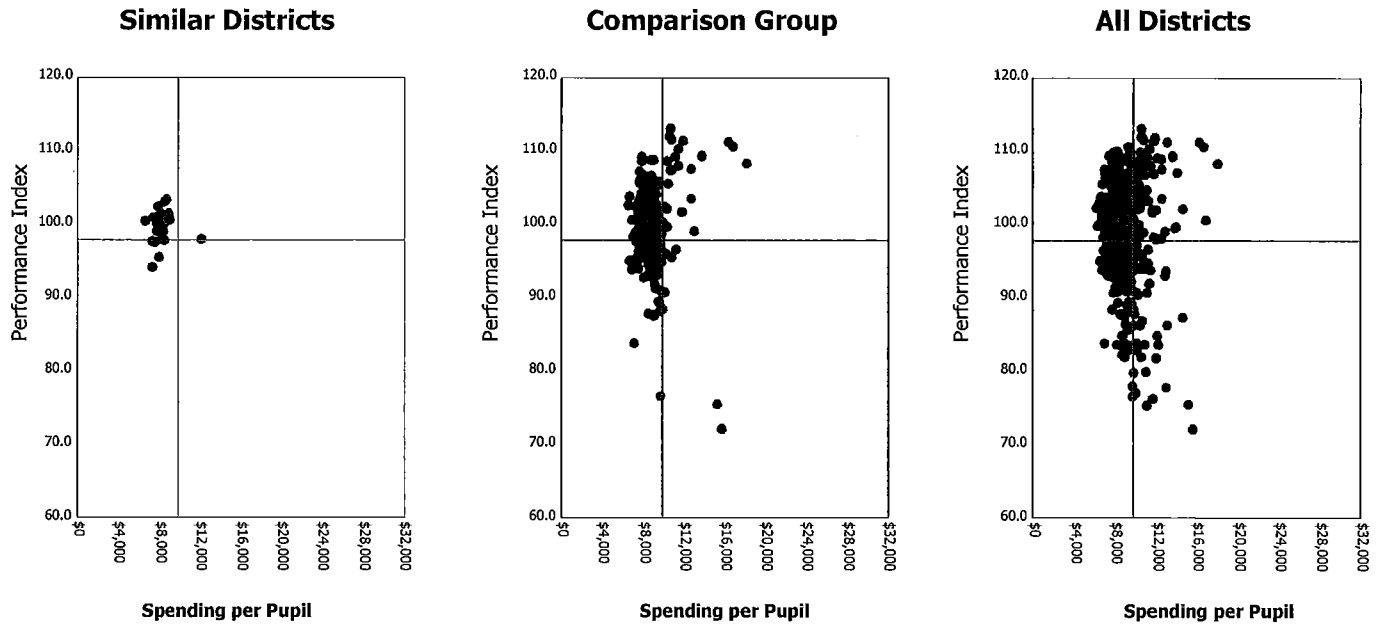


- ✗ Shelby City IS NOT among the 20% of public districts with the lowest operating expenditures per pupil
- ✗ Shelby City IS NOT among the 20% of public districts with the highest academic performance index scores.

Note: District financial data do not include data associated with community schools that are sponsored by the school district.

Spending and Performance

This measure answers the question – what is the relationship of average spending per student to performance, and how does that compare to similar districts and schools?



Source of Revenue

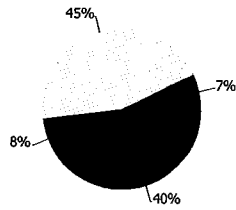
Source of Funds	District		State Total	
Local	\$7,666,526	37.3%	\$8,234,354,404	40.0%
State	\$9,793,744	47.6%	\$9,263,100,098	45.0%
Federal	\$1,803,301	8.8%	\$1,645,296,986	8.0%
Other Non-Tax	\$1,297,071	6.3%	\$1,454,411,567	7.1%
Total	\$20,560,642	100.0%	\$20,597,163,055	100.0%

District



Local
 State
 Federal
 Other Non-Tax

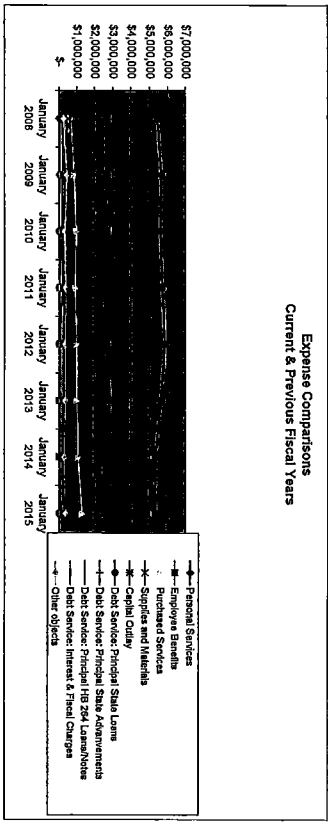
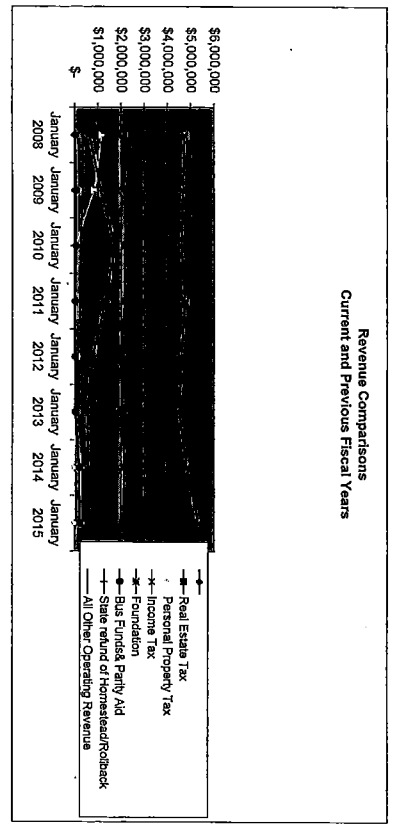
State



Local
 State
 Federal
 Other Non-Tax

SHELBY CITY SCHOOLS
JANUARY 2015

	January 2008		January 2009		January 2010		January 2011		January 2012		January 2013		January 2014		January 2015	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES																
1,010 Real Estate Tax	\$ 2,474,822	\$ 2,229,033	\$ 2,154,851	\$ 2,152,289	\$ 1,977,980	\$ 2,097,987	\$ 2,132,025	\$ 2,072,239								
1,020 Personal Property Tax	\$ 1,674,881	\$ 1,888,232	\$ 1,874,670	\$ 1,704,675	\$ 1,753,811	\$ 1,792,522	\$ 1,858,659	\$ 1,880,170								
1,030 Income Tax	\$ 1,874,881	\$ 1,874,881	\$ 1,874,881	\$ 1,874,881	\$ 1,874,881	\$ 1,874,881	\$ 1,874,881	\$ 1,874,881								
1,035 Foundation	\$ 4,732,573	\$ 4,672,152	\$ 4,591,120	\$ 4,750,796	\$ 4,588,236	\$ 4,489,753	\$ 4,824,532	\$ 5,339,265								
1,040 Bus Funds/ Party Aid	\$ 17,807	\$ 68,071	\$ 48,840	\$ 24,787	\$ 24,787	\$ 24,787	\$ 188,130	\$ 216,395								
1,050 State refund of Homestead/Rollback	\$ 675,672	\$ 1,117,922	\$ 1,789,354	\$ 1,309,347	\$ 785,770	\$ 669,672	\$ 688,946	\$ 602,803								
1,060 All Other Operating Revenue	\$ 399,200	\$ 385,878	\$ 283,151	\$ 224,345	\$ 285,322	\$ 338,200	\$ 385,791	\$ 324,954								
2,050 Advances In	\$ 11,298,283	\$ 11,155,811	\$ 10,597,379	\$ 10,198,474	\$ 9,437,176	\$ 9,282,891	\$ 9,930,093	\$ 10,405,980								
2,060 Super Non-Operating Revenue	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
2,080 State Refund of Homestead/Rollback	\$ 1,082,797	\$ 1,082,797	\$ 1,082,797	\$ 1,082,797	\$ 1,082,797	\$ 1,082,797	\$ 1,082,797	\$ 1,082,797								
TOTAL REVENUES	\$ 14,942,959	\$ 14,942,959	\$ 14,942,959	\$ 14,942,959	\$ 14,942,959	\$ 14,942,959	\$ 14,942,959	\$ 14,942,959								
EXPENDITURES																
3,010 Personal Services	\$ 5,443,377	\$ 5,696,335	\$ 5,594,005	\$ 5,693,145	\$ 5,647,200	\$ 5,614,454	\$ 5,332,382	\$ 5,308,164								
3,020 Employee Benefits	\$ 2,833,087	\$ 2,628,141	\$ 2,659,094	\$ 2,529,233	\$ 2,591,188	\$ 2,534,139	\$ 2,465,897	\$ 2,540,554								
3,030 Purchased Services	\$ 667,854	\$ 833,021	\$ 916,517	\$ 916,955	\$ 997,940	\$ 1,009,857	\$ 1,076,160	\$ 1,316,499								
3,040 Supplies and Materials	\$ 211,668	\$ 316,565	\$ 316,328	\$ 303,678	\$ 285,758	\$ 303,846	\$ 375,888	\$ 382,217								
3,050 Capital Outlay	\$ 501,578	\$ 187,003	\$ 151,833	\$ 38,194	\$ 51,910	\$ 23,523	\$ 8,222	\$ 93,602								
4,300 Debt Service: Principal State Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
4,300 Debt Service: Interest & Fiscal Changes	\$ 34,119	\$ 205,000	\$ 210,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -								
4,300 Other objects	\$ 269,528	\$ 27,199	\$ 12,818	\$ 12,818	\$ 350,470	\$ 368,196	\$ 298,697	\$ 385,634								
Subtotal Operating Expenditures	\$ 9,999,051	\$ 10,415,937	\$ 10,245,502	\$ 10,102,549	\$ 10,129,821	\$ 10,156,695	\$ 9,659,296	\$ 10,006,670								
5,010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
5,020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Subtotal Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
TOTAL EXPENDITURES	\$ 9,999,051	\$ 10,415,937	\$ 10,245,502	\$ 10,102,549	\$ 10,129,821	\$ 10,156,695	\$ 9,659,296	\$ 10,006,670								
6,010 TOTAL REVENUES OVER/UNDER/IN	\$ 2,403,039	\$ 740,056	\$ 310,458	\$ 116,271	\$ (67,385)	\$ (812,492)	\$ 600,210	\$ 586,226								
7,010 Beginning Cash Balance	\$ 784,964	\$ 3,004,032	\$ 3,938,985	\$ 4,450,467	\$ 4,881,089	\$ 4,313,734	\$ 4,385,894	\$ 4,118,471								
7,020 Ending Cash Balance	\$ 3,189,003	\$ 3,724,108	\$ 4,247,413	\$ 4,665,738	\$ 4,213,734	\$ 3,573,402	\$ 4,118,471	\$ 4,118,471								
8,010 Outstanding Encumbrances	\$ 974,310	\$ 916,514	\$ 711,273	\$ 845,983	\$ 786,140	\$ 727,702	\$ 820,620	\$ 1,002,892								



**SHELBY CITY SCHOOLS
TREASURER'S DISCUSSION & ANALYSIS
January 2015 / February 16, 2015 Board Meeting**

School Finance Update:

While not on the agenda or subject to any action from us, a couple of things have come up in the last few weeks related to school finance:

- Good news first! Governor Kasich has announced his budget for fiscal years 2016 & 2017. This is important to us because about 50% of our General Fund revenue is from the State Foundation, a part of the governor's budget. Based on preliminary estimates we can expect to receive an additional \$ 689,000 in State Funding next year and an additional \$142,949 the year after. Not all districts have fared as well, and there may yet be some 'adjustments' to the funding formula, especially if those who have seen reductions have their way. But we're cautiously optimistic about our prospects. Information is available on the ODE web site and I'll be glad to share more details, spreadsheets etc if anyone is interested.
- Richland County real estate tax statements went out earlier this month, and our farm tax payers saw their assessments under the revised Current Agricultural Use Value (CAUV) system for the first time. Ohio farm land has been re assessed in light of net income per acre and soil type. The result, which has appeared on tax invoices this month has been an increase in taxes on farm land of 100 – 300% . Although the increases were anticipated, seeing the actual costs for their land is never a positive experience for the taxpayers. About 18% of our total tax base is farm land. We'll see an increase in real estate tax payments as a result of this change but reduction factors on some of our levies will likely mean that it will not be in proportion to the cost of the change to our individual farm taxpayers. We'll have more specifics on what this means to us as a district as things play out in the March/April tax settlements.
- Financial data was added to the State Report cards. This is the first year for this and I was happy to see that our data compares reasonably well to similar districts. A copy of the financial results is included in your packet and can be viewed with the rest of the report card on the ODE web site.

Not a direct financial issue but please note that evaluations are coming up for the Superintendent and the Treasurer. The Treasurer's contract is also up for renewal. Materials are in your board packet.

3.2 January Financial Reports

Cash Reconciliation:

The district's cash balance at the end of January was \$10,967,552.51, this compares with a cash balance of \$10,149,986.50 one year ago. The General Fund ending balance was \$ 5,055,854 equal to 3.38 months general fund operating expenses as estimated on our current forecast. This amount is over our threshold of 3.0 months operating expenses. At this time last year the balance was \$ 4,118,471 equal to 2.89 months. Two years ago at the end of January the ratio was 2.37.

Cash Balances;

All funds other than the Race to the Top grant are in the black. We have had some issues with paperwork on our cash request forms for the Race to the Top grant. Funds are available and we hope to have those issues resolved this month.

Actual Results Compared to Forecast

At the end of January the General Fund was \$376,131 ahead of our forecast. Revenue was \$161,272 more than expected, spread pretty evenly across Income Tax, State foundation and Other categories. Expenses were \$214,859 less than the forecast with the largest shortfall in Purchased Services. In February we may see this category pick up as invoices for pre-school and other services are paid. 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 five years. Operating revenue while better than that of the last two years is down in comparison to 2007 - 2010. Operating Expenses are a bit higher than they were at this point last year, but at the lowest point from 2009 - 2013. Line 6.010 gives revenue in excess of expenses; at \$5,055,854 the best result since 2009.

3.3 Donations & Grants

Last month we missed our listing of individual donations to the Band Uniform fund. The Marching Band has received the following donations for uniform purchases since November 7th. We're grateful for the support shown for this project. The total received through February 11th is \$23,964.

- \$ 500 Phillips Mfg.
- \$ 50 Nail Elegance, Janene Bushey
- \$ 200 Dr. Edwin Winbigler
- \$ 100 Depot Motor Sales
- \$ 500 Phil Pearson
- \$ 100 Mr. & Mrs. Donald Holley
- \$1000 Mr. & Mrs. Charles McCormick
- \$1000 Shelby Foundation; Curry Family Fund
- \$ 100 Mr. & Mrs. Arthur Monastere
- \$ 100 David Shepherd
- \$ 100 Midwest/ Chuck Giller
- \$5000 Shelby Foundation
- \$ 200 Crossroads Community Church
- \$ 100 T Armstrong
- \$ 100 David Zehner
- \$ 500 Metronome Music
- \$ 50 Norma Keefer
- \$ 100 Robert Cassity
- \$ 100 Barbara Harrington
- \$ 30 Cindy & Keith Strickler
- \$2500 Richard Cumberworth
- \$ 150 Mr. & Mrs. Forrest Smith
- \$ 500 Mr. & Mrs. Paul Beidelman

4.1 Appropriations

Revenue Estimates:

- \$ 26,100 increase to Fund 019, Local Grants. This increase and the smaller increase to Budget Appropriations for the fund is made to cover the grants noted above.
- \$6500 increase to Fund 200 Student Activities and the increase to the Budget Appropriations to that fund is made to cover budget changes as we begin to plan for spring activities.
- \$7897 increase to Fund 300, if largely to cover budgeting for the Senior High Art Fund trip to Pittsburgh.

Budget Appropriations:

- \$5000 increase to Fund 006, Food Service is made to cover the purchase of replacements for computers in the department.
- \$14,000 increase to Fund 018, Principal's Funds is made to cover budgets for spring activities
- \$10,000 increase to Fund 506 Race to the Top is made to allow for an increase to our allocations.

Agenda Items

Personnel

6.2.1 Amanda Zucker will replace Pam Studer as Administrative Secretary. For the first full contract year (FY 2016) estimated savings in salary will be \$4824.

6.2.2 Tim Smith will replace David Duncan for an estimated annual savings of \$89.

6.3 Education Level increases; Edie Lerback will increase her salary by about \$2099 on an annual basis. Brittany Ream will see an increase of about \$1579 when she returns from leave next year.

New Business

9.2 The Memorandum of Understanding (MOU) changes Baseball and Softball Supplemental contracts and payment factors slightly to allow for changes in how the baseball program is structured. The baseball program is eliminating the 9th Grade position, which had a contract rate of about \$1390 for a coach at step 0 of the current scale. In place of the 9th Grade position we're adding an Assistant Varsity Coach at a rate of about \$2084 again for a coach at step 0 of the current scale. The softball program will increase the Assistant Varsity coach's salary at the same index level from \$1737 to \$2084. Actual rates vary with the experience of the person filling the position and the base salary at the time, but with the above assumptions the total increase in cost to the district for the MOU would be about \$1041.

Old Business

9.7 Flood insurance costs have increased \$489 for the Bus Garage and \$391 for the Stadium, a total of \$880. Since we will be occupying these locations for the foreseeable future we've chosen to insure them at the maximum available values.

Date: 02/05/15
 Time: 3:10 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):							
18,373,546.00	144,215.87	18,517,761.87	10,006,670.47	1,463,779.98	1,010,478.37	7,500,613.03	59.50
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
1,235,830.00	0.00	1,235,830.00	713,362.83	0.00	3,550.00	518,917.17	58.01
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):							
388,383.88	91,645.54	480,029.42	178,584.93	39,970.00	18,315.65	283,128.84	41.02
*****TOTAL FOR FUND 004 (BUILDING):							
67,000.00	49,485.41	116,485.41	40,356.03	44,174.05	46,271.52	29,857.86	74.37
*****TOTAL FOR FUND 006 (FOOD SERVICE):							
891,425.00	4,037.13	895,462.13	524,666.27	74,754.77	197,093.67	173,702.19	80.60
*****TOTAL FOR FUND 007 (SPECIAL TRUST):							
13,635.00	0.00	13,635.00	8,379.09	0.00	0.00	5,255.91	61.45
*****TOTAL FOR FUND 008 (ENDOWMENT):							
6,535.00	0.00	6,535.00	4,759.13	0.00	0.00	1,775.87	72.83
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):							
49,967.00	3,072.86	53,039.86	36,302.34	218.46	4,455.20	12,282.32	76.84
*****TOTAL FOR FUND 010 (CLASSROOM FACILITIES):							
200,000.00	106,382.80	306,382.80	39,799.29	40,993.65-	69,985.88	196,597.63	35.83
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):							
165,815.00	11,427.48	177,242.48	75,303.40	16,953.16	46,466.95	55,472.13	68.70

Date: 02/05/15
 Time: 3:10 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 019 (OTHER GRANT):							
42,638.00	314.99	42,952.99	18,544.80	169.97	1,411.51	22,996.68	46.46
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):							
3,210.00	220.20	3,430.20	1,452.16	246.94	1,319.80	658.24	80.81
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):							
2,810,000.00	0.00	2,810,000.00	1,599,776.12	231,041.32	0.00	1,210,223.88	56.93
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):							
80,000.00	34,871.93	114,871.93	84,420.48	10,679.50	14,447.80	16,003.65	86.07
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):							
186,100.00	22,501.41	208,601.41	125,057.88	61,880.25	64,955.63	18,587.90	91.09
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):							
151,073.00	22,801.04	173,874.04	98,540.67	12,247.56	58,912.03	16,421.34	90.56
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):							
137,358.95	6,125.02	143,483.97	51,482.88	5,649.89	39,816.36	52,184.73	63.63
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):							
5,000.00	0.00	5,000.00	2,755.00	922.00	2,106.00	139.00	97.22
*****TOTAL FOR FUND 506 (RACE TO THE TOP):							
37,668.00	19,241.20	56,909.20	39,498.82	5,975.42	6,629.67	10,780.71	81.06
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):							
428,715.46	197.37	428,912.83	252,215.64	35,820.65	7,105.00	169,592.19	60.46

Date: 02/05/15
Time: 3:10 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 572 (TITLE I DISADVANTAGED CHILDREN):							
537,929.00	1,636.72	539,565.72	295,713.63	44,774.41	48,433.46	195,418.63	63.78
=====							
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):							
77,929.00	1,241.84	79,170.84	43,139.95	5,524.18	1,805.64	34,225.25	56.77
=====							
*****GRAND TOTALS:							
25,889,758.29	519,418.81	26,409,177.10	14,240,781.81	2,013,788.86	1,643,560.14	10,524,835.15	60.15
=====							

Date: 02/05/15
Time: 3:25 pm

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

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):	17,867,500.00	10,562,894.25	1,374,421.92	1,374,421.92	7,304,605.75	59.12
*****TOTAL FOR FUND 002 (BOND RETIREMENT):	1,214,140.00	590,351.50	20.95	20.95	623,788.50	48.62
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	418,000.00	160,663.47	935.00	935.00	257,336.53	38.44
*****TOTAL FOR FUND 004 (BUILDING):	0.00	146.45	24.96	24.96	146.45	0.00
*****TOTAL FOR FUND 006 (FOOD SERVICE):	937,190.00	512,598.76	90,159.29	90,159.29	424,591.24	54.70
*****TOTAL FOR FUND 007 (SPECIAL TRUST):	7,107.00	5,882.94	32.88	32.88	1,224.06	82.78
*****TOTAL FOR FUND 008 (ENDOWMENT):	1,779.00	607.40	32.05	32.05	1,171.60	34.14
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	35,050.00	29,019.48	1,239.49	1,239.49	6,030.52	82.79
*****TOTAL FOR FUND 010 (CLASSROOM FACILITIES):	150,475.00	50,798.20	2,103.80	2,103.80	99,676.80	33.76
*****TOTAL FOR FUND 014 (ROTARY-INTERNAL SERVICES):	0.00	0.00	0.00	0.00	0.00	0.00

Date: 02/05/15
Time: 3:25 pm

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

Page: 2
(REVSUM)

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	132,200.00	79,026.95	13,043.91	13,043.91	53,173.05	59.78
=====						
*****TOTAL FOR FUND 019 (OTHER GRANT):	37,310.00	36,114.00	7,758.50	7,758.50	1,196.00	96.79
=====						
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):	0.00	1,413.00	0.00	0.00	1,413.00-	0.00
=====						
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):	2,830,730.00	1,597,216.03	231,123.12	231,123.12	1,233,513.97	56.42
=====						
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):	141,372.00	54,651.00	0.00	0.00	86,721.00	38.66
=====						
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	142,930.00	143,046.16	48,211.00	48,211.00	116.16-	100.08
=====						
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	148,150.00	92,952.20	16,242.05	16,242.05	55,197.80	62.74
=====						
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):	117,500.00	61,812.67	3,116.59	3,116.59	55,687.33	52.61
=====						
*****TOTAL FOR FUND 432 (MANAGEMENT INFORMATION SYSTEM):	0.00	0.00	0.00	0.00	0.00	0.00
=====						
*****TOTAL FOR FUND 447:	0.00	0.00	0.00	0.00	0.00	0.00
=====						

Date: 02/05/15
 Time: 3:25 pm

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

Page: 3
 (REVSUM)

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 450 (SCHOOLNET EQUIP/INFRASTRUCTURE):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):	5,000.00	3,600.00	0.00	0.00	1,400.00	72.00
*****TOTAL FOR FUND 452 (SCHOOLNET PROFESS. DEVELOPMENT):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 458:	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 459 (OHIO READS):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 460 (SUMMER INTERVENTION):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 494:	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 499 (MISCELLANEOUS STATE GRANT FUND):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 504:	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 506 (RACE TO THE TOP):	96,920.00	76,671.72	0.00	0.00	20,248.28	79.11

Date: 02/05/15
 Time: 3:25 pm

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

Page: 4
 (REVSUM)

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):	504,000.00	268,253.49	35,266.62	35,266.62	235,746.51	53.22
*****TOTAL FOR FUND 532:	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 533 (TITLE II D - TECHNOLOGY):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	633,000.00	306,428.78	40,000.00	40,000.00	326,571.22	48.41
*****TOTAL FOR FUND 573 (TITLE V INNOVATIVE EDUC PGM):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 584 (DRUG FREE SCHOOL GRANT FUND):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	96,000.00	42,283.89	5,000.00	5,000.00	53,716.11	44.05
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):	0.00	0.00	0.00	0.00	0.00	0.00
*****GRAND TOTALS:	25,516,353.00	14,676,432.34	1,868,732.13	1,868,732.13	10,839,920.66	57.52

Date: 02/05/2015
 Time: 3:20 pm

SHELBY CITY SCHOOLS
 SORT BY VENDOR NAME
 Summary of Monthly Checks January 2015
 CHECK DATES BETWEEN 01/01/2015 AND 01/31/2015
 WARRANT CHECKS

Page: 1
 (CHEKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
066400	W	01/30/2015	ACCLAIM PRODUCTIONS, LLC	007923			250.00
066350	W	01/16/2015	ACT	000666	RECONCILED:01/31/2015		250.00
066401	W	01/30/2015	ADAM C. BAKER	000867			3,600.00
066402	W	01/30/2015	Air Solutions of Ohio LLR & ASSOCIATES, INC.	009724			724.53
066352	W	01/16/2015	ALTA FLORIST	880294			171.94
066404	W	01/30/2015	AMERICAN SCHOOL INDEPENDENT STUDY DIVISION	007854			240.00
066343	W	01/20/2015	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			1,402.80
066397	W	01/27/2015	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			341.70
066353	W	01/16/2015	ANDREA MAYNARD	006501			200.00
066405	W	01/30/2015	ANGELA PETRO VIP REHABILITATION SERVICES	000693			1,283.25
066406	W	01/30/2015	ASHLAND UNIVERSITY DEPT OF PROFESSIONAL	002713			400.00
066407	W	01/30/2015	BOLIANTZ HARDWARE	009812			456.27
066354	W	01/16/2015	BRICKER & ECKLER LLP	006034	RECONCILED:01/31/2015		388.00
066408	W	01/30/2015	BRICKER & ECKLER LLP	006034			160.62
066409	W	01/30/2015	BSN SPORTS/ALL AMERICAN	001379			2,648.00
066391	W	01/20/2015	BUREAU OF MOTOR VEHICLES	004957	RECONCILED:01/31/2015		53.90
066410	W	01/30/2015	CAIN GRAPHICS SCREEN PRINTING	005348			141.50
066411	W	01/30/2015	CATHY GARDNER	007383			90.01
066412	W	01/30/2015	CDI COMPUTER CORP.	009843			3,077.99
066413	W	01/30/2015	CENTRAL OHIO GLASS	001054			304.34
066392	W	01/22/2015	CENTURY LINK	000094	RECONCILED:01/31/2015		1,837.31
066414	W	01/30/2015	CENTURY LINK	000094			137.78
066393	W	01/22/2015	CENTURYLINK BUSINESS SERVICES	007578	RECONCILED:01/31/2015		25.51
066415	W	01/30/2015	CHARLIES BODY SHOP	001060			1,861.95
066356	W	01/16/2015	CLEVELAND INDIANS BASEBALL COMPANY	880138			200.00
066357	W	01/16/2015	COLE DISTRIBUTING INC	003001	RECONCILED:01/31/2015		976.15
066416	W	01/30/2015	COLUMBIA GAS OF OHIO	007418			4,118.48
066346	W	01/20/2015	CORESOURCE	009047			11,812.83
066358	W	01/16/2015	CORNELL'S IGA FOODLINER	000023	RECONCILED:01/31/2015		92.98
066417	W	01/30/2015	COURTYARD COLUMBUS EASTON	007920			199.00
066418	W	01/30/2015	CURRICULUM ASSOCIATES INC	000291			90.89
066419	W	01/30/2015	DAILY GLOBE	000121			28.82
066443	W	01/30/2015	DELTA EDUCATION INC	002537			4,625.84
065901	W	11/07/2014	DISCOUNT DRUG MART	000071	VOID: 01/27/2015		61.97
066396	W	01/27/2015	DISCOUNT DRUG MART	000071	RECONCILED:01/31/2015		61.97
066420	W	01/30/2015	Drury Inn & Suites	880595			241.00
066360	W	01/16/2015	ENTERTAINING ED'S DJ SERVICE	006412	RECONCILED:01/31/2015		200.00
066361	W	01/16/2015	EPIPHANY MANAGEMENT	000129	RECONCILED:01/31/2015		6,986.66
066421	W	01/30/2015	EZE RENTAL	004796			173.50
066355	W	01/16/2015	FIRST CITIZENS BANK OF SHELBY	009019	RECONCILED:01/31/2015		5,117.74
066422	W	01/30/2015	FLINN SCIENTIFIC	003720			218.46
066362	W	01/16/2015	FLORIDA FARM BUREAU MARKETING DIVISION	006114	RECONCILED:01/31/2015		59,161.60

Summary of Monthly Checks January 2015
 CHECK DATES BETWEEN 01/01/2015 AND 01/31/2015
 WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
066423	W	01/30/2015	Gaggle	007556			540.00
066338	W	01/13/2015	GORDON FOOD SERVICE	001062	RECONCILED:01/31/2015		5,577.54
066363	W	01/16/2015	GORDON FOOD SERVICE	001062	RECONCILED:01/31/2015		7,186.86
066394	W	01/22/2015	GORDON FOOD SERVICE	001062	RECONCILED:01/31/2015		2,455.13
066424	W	01/30/2015	GORDON FOOD SERVICE	001062			2,334.61
066364	W	01/16/2015	GRAINGER DIVISION W W GRAINGER INC	004628	RECONCILED:01/31/2015		1,030.38
066425	W	01/30/2015	GRAINGER DIVISION W W GRAINGER INC	004628			806.73
066426	W	01/30/2015	GREAT WERSTERN RESERVE CORP.	000818			9,434.40
066365	W	01/16/2015	HARTFORD INS CO OF THE MIDWEST FLOOD INS PROCESSING CENTER	000273	RECONCILED:01/31/2015		15,668.00
066339	W	01/13/2015	HYATT REGENCY COLUMBUS	880401	RECONCILED:01/31/2015		143.00
066427	W	01/30/2015	HYATT REGENCY COLUMBUS	880401			288.00
066366	W	01/16/2015	INTERSTATE BATTERY OF NORTH CENTRAL OHIO	880117	RECONCILED:01/31/2015		119.65
066367	W	01/16/2015	JASON SIWEK	000192	RECONCILED:01/31/2015		107.36
066428	W	01/30/2015	JESSICA CRIST	880357			40.50
066368	W	01/16/2015	JOSTENS, INC DIPLOMA DIVISION	000197	RECONCILED:01/31/2015		50.28
066429	W	01/30/2015	KC DISTANCE LEARNING AVENTA LEARNING	007726			175.00
066430	W	01/30/2015	KRISTIN JONES	000068			18.98
066369	W	01/16/2015	MANSFIELD HARDWARE & SUPPLY	005147	RECONCILED:01/31/2015		166.98
066431	W	01/30/2015	MANSFIELD HARDWARE & SUPPLY	005147			1,840.61
066432	W	01/30/2015	MASTER TEACHER	000390			973.10
066433	W	01/30/2015	MED CENTRAL/SHELBY WORKABLE	000386			80.00
066434	W	01/30/2015	METROPOLITAN EDUCATION COUNCIL	000173			789.60
066370	W	01/16/2015	MILLIRON IND WASTE MANAGEMENT	000632	RECONCILED:01/31/2015		697.68
066398	W	01/29/2015	MKC ASSOCIATES, INC.	002113			1,189.75
066435	W	01/30/2015	MOESC	007260			4,432.92
066371	W	01/16/2015	MORAN PRINTING INC.	006609	RECONCILED:01/31/2015		115.25
066372	W	01/16/2015	MUNICIPAL UTILITIES	000095	RECONCILED:01/31/2015		26,167.35
066450	W	01/30/2015	NATIONS RENT #12 MANSFIELD	006083			10,030.00
066439	W	01/30/2015	NCOCC	002970			60,104.05
066351	W	01/16/2015	NICKLES BAKERY	000144	RECONCILED:01/31/2015		1,429.64
066373	W	01/16/2015	NORTH POINT ESC	880296	RECONCILED:01/31/2015		4,679.53
066436	W	01/30/2015	NORTH POINT ESC	880296			4,679.53
066374	W	01/16/2015	OAT & CCC DONNA JOSEPH	001044	RECONCILED:01/31/2015		450.00
066403	W	01/30/2015	OHIO ALLIANCE BILLING LLC	880476			15.25
066376	W	01/16/2015	OHIO BUREAU EMPLOYMENT S REIMBURSING SECTION	000128	RECONCILED:01/31/2015		1,716.74
066375	W	01/16/2015	OHIO COUNCIL OF TEACHERS OF MATHEMATICS	003979	RECONCILED:01/31/2015		50.00
066437	W	01/30/2015	OHIO HEALTH SYSTEM MEDCENTRAL SHELBY	006637			491.15
066377	W	01/16/2015	OHIO SCHOOL BOARDS ASSOC	000050	RECONCILED:01/31/2015		1,550.00
066378	W	01/16/2015	OHIO TENNIS COACHES	003103	RECONCILED:01/31/2015		230.00

Date: 02/05/2015
Time: 3:20 pm

SHELBY CITY SCHOOLS
SORT BY VENDOR NAME

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(CHEKPY)

Summary of Monthly Checks January 2015
CHECK DATES BETWEEN 01/01/2015 AND 01/31/2015
WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT	
			ASSOCIATION - ED WOLFE					
066438	W	01/30/2015	Paladin Protective Systems	009749			649.50	
066379	W	01/16/2015	PEPPLE & WAGGONER. LTD	000936	RECONCILED:01/31/2015		275.00	
066340	W	01/13/2015	PEPSI-COLA BOTTLING CO	000190	RECONCILED:01/31/2015		572.11	
066380	W	01/16/2015	PLYMOUTH SHILOH LOCAL SCHOOL	007285	RECONCILED:01/31/2015		96.00	
066381	W	01/16/2015	POSTMASTER	000043	RECONCILED:01/31/2015		220.00	
066382	W	01/16/2015	PUBLIC SCHOOL WORKS	880471	RECONCILED:01/31/2015		1,000.00	
			WORKS INTERNATIONAL					
066440	W	01/30/2015	RICHLAND NEWHOPE CENTER	004011			18,424.80	
			ATTN: FISCAL DEPT					
066383	W	01/16/2015	RRCNA NATIONAL CONFERENCE	007734	RECONCILED:01/31/2015		3,080.00	
066344	W	01/20/2015	S E R S	009022			10,576.04	
066312	W	01/05/2015	S T R S	009023	RECONCILED:01/31/2015		18,380.69	
066345	W	01/20/2015	S T R S	009023	RECONCILED:01/31/2015		18,400.84	
066441	W	01/30/2015	SAM'S CLUB	003812			263.47	
			STORE #6407					
066442	W	01/30/2015	SCHOLASTIC BOOK FAIR	880302			147.30	
066444	W	01/30/2015	SCHOOL SPECIALTY	000027			152.54	
			ORDER ENTRY					
066445	W	01/30/2015	SHELBY ATHLETIC BOOSTERS	005104			179.05	
			CATHY DODGE, TREASURER					
066347	W	01/20/2015	SHELBY CITY BD OF EDUC	009048	RECONCILED:01/31/2015		204,339.87	
			HEALTH LIABILITY FUND					
066316	W	01/06/2015	SHELBY CITY BD OF EDUCAT	000175	RECONCILED:01/31/2015		2,080.00	
			PETTY CASH					
066342	W	01/15/2015	SHELBY CITY BD OF EDUCAT	000175	RECONCILED:01/31/2015		2,970.00	
			PETTY CASH					
066399	W	01/30/2015	SHELBY CITY BD OF EDUCAT	000175			1,915.00	
			PETTY CASH					
066314	W	01/05/2015	SHELBY CITY BD OF EDUCATION	009075	RECONCILED:01/31/2015		15.50	
			FICA/SOCIAL SECURITY					
066313	W	01/05/2015	SHELBY CITY BD OF EDUCATION	009074	RECONCILED:01/31/2015		6,206.71	
			MEDICARE					
066348	W	01/20/2015	SHELBY CITY BD OF EDUCATION	009074	RECONCILED:01/31/2015		5,442.41	
			MEDICARE					
066446	W	01/30/2015	SHELLY SMITH & SONS	005152			300.00	
066384	W	01/16/2015	SHIFFLER EQUIPMENT SALES	000482	RECONCILED:01/31/2015		199.00	
066447	W	01/30/2015	SMETZ'S TIRE CENTER, INC	006173			1,650.24	
066359	W	01/16/2015	SMITH DAIRY PRODUCTS CO	000146	RECONCILED:01/31/2015		6,377.74	
066385	W	01/16/2015	SOLID ROCK SPORTS	000486			393.00	
066448	W	01/30/2015	SPRINT	001162			13.11	
066386	W	01/16/2015	STANTONS SHEET MUSIC INC	000156	RECONCILED:01/31/2015		514.24	
066449	W	01/30/2015	STAPLES DIRECT/044329598-5	005542			156.57	
			% MIKE HUGHES SALES REP					
066387	W	01/16/2015	Sysco Food Servces of Central Ohio	000137	RECONCILED:01/31/2015		1,933.89	
066388	W	01/16/2015	TIME WARNER CABLE	006863	RECONCILED:01/31/2015		29.07	
066389	W	01/16/2015	TOYS "R" US	006660			75.00	
066390	W	01/16/2015	TRANSPORTATION ACCESSORI	000089	RECONCILED:01/31/2015		133.16	
066451	W	01/30/2015	TREASURER STATE OF OHIO	000622			12,074.50	
			Dave Yost					

Date: 02/05/2015
 Time: 3:20 pm

SHELBY CITY SCHOOLS
 SORT BY VENDOR NAME
 Summary of Monthly Checks January 2015
 CHECK DATES BETWEEN 01/01/2015 AND 01/31/2015
 WARRANT CHECKS

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 (CHEKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
066452	W	01/30/2015	TREASURER, STATE OF OHIO OETC	007866			185.00
066453	W	01/30/2015	U S BANK OFFICE EQUIPMENT FINANCE SERV.	880289			4,681.23
066454	W	01/30/2015	UNITED FUND OF SHELBY	009045			979.00
066349	W	01/20/2015	VISION SERVICES PLAN ATTN: FLORENCE F LEE	009083			2,607.60
066455	W	01/30/2015	WAL-MART STORE #01-1539	003195			56.88
066456	W	01/30/2015	XTEK PARTNERS, INC.	007987			71,460.00
066457	W	01/30/2015	ZONES INC.	007970			3,000.00
V VOIDED CHECKS			1	CHECK TOTALS		61.97	
R RECONCILED CHECKS			52	CHECK TOTALS		417,009.42	
W WARRANT CHECKS			123	CHECK TOTALS		684,414.93	
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	
C PAYROLL CHECKS			0	CHECK TOTALS		0.00	
MISSING CHECKS			0				
** TOTAL CHECKS (LESS VOIDED)			122	** TOTAL NET		684,352.96	
*** TOTAL CHECKS WRITTEN			123	*** GRAND TOTALS		684,414.93	

Rev. Code, Sec. 5705.36

Office of Budget Commission, RICHLAND County, Ohio.
 SHELBY, Ohio, January 31, 2015

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, 2014 , 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, 2014	Taxes	Other Sources	Total
GOVERNMENTAL FUND TYPE				
General Fund	4,355,413.01	5,850,000.00	12,017,500.00	22,222,913.01
Special Revenue	644,444.61	108,400.00	1,810,142.00	2,562,986.61
Debt Service	577,631.49	890,000.00	324,140.00	1,791,771.49
Capital Projects	3,130,396.01	367,000.00	201,475.00	3,698,871.01
Permanent Funds	292,794.11	.00	1,796.00	294,590.11
PROPRIETARY FUND TYPE				
Enterprise	129,299.12	.00	972,240.00	1,101,539.12
Internal Service	745,723.91	.00	2,830,730.00	3,576,453.91
FIDUCIARY FUND TYPE				
Agency Fund	136,780.91	.00	142,930.00	279,710.91
Total All Funds	10,012,483.17	7,215,400.00	18,300,953.00	35,528,836.17

 Budget

 Commission

Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2014	Taxes	Other Sources	Total
GOVERNMENTAL FUND TYPE				
General Fund				
001 GENERAL	4,355,413.01	5,850,000.00	12,017,500.00	22,222,913.01
Total General Fund	4,355,413.01	5,850,000.00	12,017,500.00	22,222,913.01
Special Revenue				
007 SPECIAL TRUST	271,707.28	.00	7,090.00	278,797.28
018 PUBLIC SCHOOL SUPPORT	112,690.49	.00	132,200.00	244,890.49
019 OTHER GRANT	29,428.69	.00	37,310.00	66,738.69
034 CLASSROOM FACILITIES MAINT.	216,814.75	108,400.00	32,972.00	358,186.75
300 DISTRICT MANAGED ACTIVITY	39,481.20	.00	148,150.00	187,631.20
401 AUXILIARY SERVICES	20,833.28	.00	117,500.00	138,333.28
451 DATA COMMUNICATION FUND	2,755.00	.00	5,000.00	7,755.00
506 RACE TO THE TOP	56,889.97-	.00	96,920.00	40,030.03
516 IDEA PART B GRANTS	4,328.20	.00	504,000.00	508,328.20
572 TITLE I DISADVANTAGED CHILDREN	2,997.88	.00	633,000.00	635,997.88
590 IMPROVING TEACHER QUALITY	297.81	.00	96,000.00	96,297.81
Total Special Revenue	644,444.61	108,400.00	1,810,142.00	2,562,986.61
Debt Service				
002 BOND RETIREMENT	577,631.49	890,000.00	324,140.00	1,791,771.49
Total Debt Service	577,631.49	890,000.00	324,140.00	1,791,771.49
Capital Projects				
003 PERMANENT IMPROVEMENT	266,655.51	367,000.00	51,000.00	684,655.51
004 BUILDING	489,356.47	.00	.00	489,356.47
010 CLASSROOM FACILITIES	2,374,384.03	.00	150,475.00	2,524,859.03
Total Capital Projects	3,130,396.01	367,000.00	201,475.00	3,698,871.01
Permanent Funds				
007 SPECIAL TRUST	13,504.74	.00	17.00	13,521.74
008 ENDOWMENT	279,289.37	.00	1,779.00	281,068.37
Total Permanent Funds	292,794.11	.00	1,796.00	294,590.11
PROPRIETARY FUND TYPE				

SHELBY CITY SCHOOLS
 Amended Official Certificate of Estimated Resources

Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2014	Taxes	Other Sources	Total
Enterprise				
006 FOOD SERVICE	66,550.01	.00	937,190.00	1,003,740.01
009 UNIFORM SCHOOL SUPPLIES	62,749.11	.00	35,050.00	97,799.11
Total Enterprise	129,299.12	.00	972,240.00	1,101,539.12
Internal Service				
014 ROTARY-INTERNAL SERVICES	511.04	.00	.00	511.04
024 EMPLOYEE BENEFITS SELF INS.	745,212.87	.00	2,830,730.00	3,575,942.87
Total Internal Service	745,723.91	.00	2,830,730.00	3,576,453.91
FIDUCIARY FUND TYPE				
Agency Fund				
022 DISTRICT AGENCY	5,440.42	.00	.00	5,440.42
200 STUDENT MANAGED ACTIVITY	131,340.49	.00	142,930.00	274,270.49
Total Agency Fund	136,780.91	.00	142,930.00	279,710.91
Total All Funds	10,012,483.17	7,215,400.00	18,300,953.00	35,528,836.17

2014 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 16th day of February,
2015, at the office of the Board with the following members present:

Mr. Terman
Mr. Rose
Mrs. White
Mrs. Friebel
Mr. Roush

Mr. Roush 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, 2015, 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:

SHELBY CITY SCHOOLS
Appropriation Resolution Report

	2015 Appropriations	Prior FY Carry Over	Total Appropriation
001 GENERAL	18,373,546.00	144,215.87	18,517,761.87
002 BOND RETIREMENT	1,235,830.00	.00	1,235,830.00
003 PERMANENT IMPROVEMENT	388,383.88	91,645.54	480,029.42
004 BUILDING	67,000.00	49,485.41	116,485.41
006 FOOD SERVICE	891,425.00	4,037.13	895,462.13
007 SPECIAL TRUST	13,635.00	.00	13,635.00
008 ENDOWMENT	6,535.00	.00	6,535.00
009 UNIFORM SCHOOL SUPPLIES	49,967.00	3,072.86	53,039.86
010 CLASSROOM FACILITIES	200,000.00	106,382.80	306,382.80
018 PUBLIC SCHOOL SUPPORT	165,815.00	11,427.48	177,242.48
019 OTHER GRANT	42,638.00	314.99	42,952.99
022 DISTRICT AGENCY	3,210.00	220.20	3,430.20
024 EMPLOYEE BENEFITS SELF INS.	2,810,000.00	.00	2,810,000.00
034 CLASSROOM FACILITIES MAINT.	80,000.00	34,871.93	114,871.93
200 STUDENT MANAGED ACTIVITY	186,100.00	22,501.41	208,601.41
300 DISTRICT MANAGED ACTIVITY	151,073.00	22,801.04	173,874.04
401 AUXILIARY SERVICES	137,358.95	6,125.02	143,483.97
451 DATA COMMUNICATION FUND	5,000.00	.00	5,000.00
506 RACE TO THE TOP	37,668.00	19,241.20	56,909.20
516 IDEA PART B GRANTS	428,715.46	197.37	428,912.83
572 TITLE I DISADVANTAGED CHILDREN	537,929.00	1,636.72	539,565.72
590 IMPROVING TEACHER QUALITY	77,929.00	1,241.84	79,170.84
Grand Total All Funds	25,889,758.29	519,418.81	26,409,177.10

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. Roush, 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

Fund Class/Name	Fund	2015 Appropriations
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	18,373,546.00
Total General Fund		18,373,546.00
Special Revenue		
SPECIAL TRUST	007	10,135.00
PUBLIC SCHOOL SUPPORT	018	165,815.00
OTHER GRANT	019	42,638.00
CLASSROOM FACILITIES MAINT.	034	80,000.00
DISTRICT MANAGED ACTIVITY	300	151,073.00
AUXILIARY SERVICES	401	137,358.95
DATA COMMUNICATION FUND	451	5,000.00
RACE TO THE TOP	506	37,668.00
IDEA PART B GRANTS	516	428,715.46
TITLE I DISADVANTAGED CHILDREN	572	537,929.00
IMPROVING TEACHER QUALITY	590	77,929.00
Total Special Revenue		1,674,261.41
Debt Service		
BOND RETIREMENT	002	1,235,830.00
Total Debt Service		1,235,830.00
Capital Projects		
PERMANENT IMPROVEMENT	003	388,383.88
BUILDING	004	67,000.00
CLASSROOM FACILITIES	010	200,000.00
Total Capital Projects		655,383.88
Permanent Funds		
SPECIAL TRUST	007	3,500.00
ENDOWMENT	008	6,535.00
Total Permanent Funds		10,035.00
*** Proprietary Fund Types ***		
Enterprise		
FOOD SERVICE	006	891,425.00
UNIFORM SCHOOL SUPPLIES	009	49,967.00

Date: 02/05/15
Time: 3:27 pm

SHELBY CITY SCHOOLS
Appropriation Recap Sheet

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(APPRES)

Fund Class/Name	Fund	2015 Appropriations
Total Enterprise		941,392.00
Internal Service		
EMPLOYEE BENEFITS SELF INS.	024	2,810,000.00
Total Internal Service		2,810,000.00
*** Fiduciary Fund Types ***		
Agency Fund		
DISTRICT AGENCY	022	3,210.00
STUDENT MANAGED ACTIVITY	200	186,100.00
Total Agency Fund		189,310.00
Total Appropriations - All Fund Types		25,889,758.29