

SHELBY CITY SCHOOLS

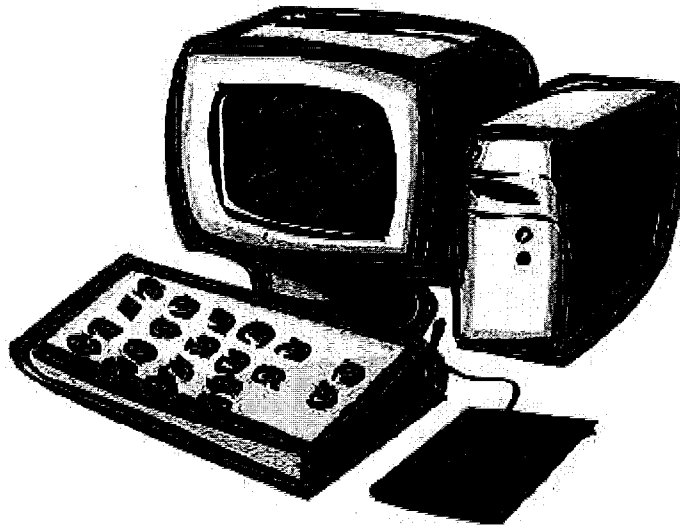
April 2015

SUMMARY FINANCIAL STATEMENTS

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- Appropriation Resolution (APPRES)



SHELBY CITY SCHOOLS
April 30, 2015

GROSS DEPOSITORY BALANCES:

Civista Bank - Operating Account .06%	\$74,254.07
Payroll Clearance Account .06%	\$38,039.62
Civista Bank - Horner Account .05%	\$18,808.70
Richland Bank Operating - 0%	\$1,891,360.48

TOTAL DEPOSITORY BALANCES	\$2,022,462.87
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ADJUSTMENTS TO BANK BALANCE:

Outstanding Checks	(\$133,143.30)
In Transit	\$0.00

TOTAL ADJUSTMENTS TO BANK BALANCE	(133,143.30)
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OPERATING INVESTMENTS:

STAROhio - Operating Account .06%	\$3,161,790.90
STARPlus - Operating Funds .20%	\$2,010,302.56
Scholarship CDs	\$166,680.00
Mechanics Bank CD .85%	\$245,000.00
Civista Bank Money Market Acct .1%	\$1,707,284.90
General Fund CD; proceeds from CDARS CDs .25%	\$254,234.00

TOTAL OPERATING INVESTMENTS	\$7,545,292.36
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STAROhio - Bond Retirement Account .06%	\$605,034.99
STAROhio - Locally Funded Initiatives Account .06%	\$476,447.34
STAROhio - Project Fund Local Share Account .06%	\$1,678,795.21
STAROhio - Project Fund OSFC Share Account .06%	\$812,711.31

TOTAL PROJECT FUNDS ON HAND	\$3,572,988.85
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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	\$13,013,935.78
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TOTAL BOOK BALANCE	\$13,013,935.78
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INTEREST EARNED:

	THIS MONTH	YEAR TO DATE
Civista/Richland/Mechanics Banks	\$ 398.65	\$ 3,229.76
STAROhio Operating Funds	\$ 130.50	\$ 1,072.47
STARPlus Operating Funds	\$ 330.10	\$ 3,331.21
STAROhio Project Funds	\$ 178.64	\$ 1,370.47

SHELBY CITY SCHOOLS

April 30, 2015

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
001 UNRESERVED GENERAL FUND	\$ 6,380,897.39	\$ 747,062.08	\$ 5,633,835.31
RESERVED GENERAL FUNDS			
001 9013-15 Textbook & Inst. Supply Set-Aside	\$ 165,678.25	\$ 33,167.08	\$ 132,511.17
001 9098 Bus Purchase	\$ 12,351.27	\$ -	\$ 12,351.27
001 9007 FEMA Transfer/ Set-Aside	\$ 223,449.15	\$ -	\$ 223,449.15
	<u>\$ 401,478.67</u>	<u>\$ 33,167.08</u>	<u>\$ 368,311.59</u>
PROJECT FUNDS			
002 High School Bond Retirement	\$ 605,922.36	\$ 3,550.00	\$ 602,372.36
004 Locally Funded Initiatives (BAB)	\$ 476,447.34	\$ 24,127.77	\$ 452,319.57
010 Project Fund - Local Share	\$ 812,711.30	\$ 59,723.94	\$ 752,987.36
010 Project Fund - OSFC Share	\$ 1,678,795.22	\$ 9,664.10	\$ 1,669,131.12
034 Project Maintenance Fund	\$ 263,589.00	\$ 14,139.73	\$ 249,449.27
	<u>\$ 3,837,465.22</u>	<u>\$ 111,205.54</u>	<u>\$ 3,726,259.68</u>
SPECIAL REVENUE			
018 HS Principal's Fund	\$ 10,580.75	\$ 4,788.01	\$ 5,792.74
018 Auburn Principal's Fund	\$ 26,401.69	\$ 10,114.62	\$ 16,287.07
018 Central Principal's Fund	\$ 10,158.12	\$ -	\$ 10,158.12
018 Dowds Principal's Fund	\$ 10,377.34	\$ 4,511.99	\$ 5,865.35
018 Middle School Principal's Fund	\$ 69,411.44	\$ 16,123.84	\$ 53,287.60
019 Local Grants	\$ 32,109.65	\$ 13,591.28	\$ 18,518.37
022 Trust & Flower Funds	\$ 5,583.22	\$ 1,006.32	\$ 4,576.90
401 St. Mary Auxiliary	\$ 21,718.43	\$ 10,970.17	\$ 10,748.26
401 Sacred Heart Auxiliary	\$ 38,186.83	\$ 18,352.38	\$ 19,834.45
TOTAL SPECIAL REVENUE	<u>\$ 224,527.47</u>	<u>\$ 79,458.61</u>	<u>\$ 145,068.86</u>
STATE GRANTS			
451 OneNet Ohio	\$ 6,584.00	\$ -	\$ 6,584.00
TOTAL STATE GRANTS	<u>\$ 6,584.00</u>	<u>\$ -</u>	<u>\$ 6,584.00</u>
FEDERAL GRANTS			
506 Race to the Top	\$ (3,992.88)	\$ 1,894.48	\$ (5,887.36)
516 IDEA B	\$ 23,704.98	\$ 3,794.16	\$ 19,910.82
572 Title I Targeted Assistance	\$ 16,615.83	\$ 22,251.45	\$ (5,635.62)
590 Title II A Improving Teacher Quality	\$ 1,297.24	\$ 3,449.97	\$ (2,152.73)
TOTAL FEDERAL GRANTS	<u>\$ 37,625.17</u>	<u>\$ 31,390.06</u>	<u>\$ 6,235.11</u>
CAPITAL PROJECTS			
003 'Old' PI	\$ 186,824.06	\$ 82,201.60	\$ 104,622.46
003 August 2010 PI	\$ 273,337.35	\$ 34,556.02	\$ 238,781.33
003 Permanent Improvement	<u>\$ 460,161.41</u>	<u>\$ 116,757.62</u>	<u>\$ 343,403.79</u>
ACTIVITY FUNDS			
300 Athletic Fund	\$ 39,788.79	\$ 34,221.19	\$ 5,567.60
300 Tournament Account	\$ 428.36	\$ -	\$ 428.36
300 Sr. High Arts Fund	\$ 829.31	\$ -	\$ 829.31
TOTAL ACTIVITY FUNDS	<u>\$ 41,046.46</u>	<u>\$ 34,221.19</u>	<u>\$ 6,825.27</u>
ENTERPRISE			
006 Cafeteria	<u>\$ 97,715.17</u>	<u>\$ 132,884.39</u>	<u>\$ (35,169.22)</u>
TRUST FUNDS			
007 Scholarship & Memorial Funds	\$ 291,595.28	\$ -	\$ 291,595.28
008 Endowment & Scholarship Funds	\$ 275,406.79	\$ -	\$ 275,406.79
TOTAL TRUST FUNDS	<u>\$ 567,002.07</u>	<u>\$ -</u>	<u>\$ 567,002.07</u>
CONSUMMABLE FEES			
009 Classroom Supplies & Workbooks, Sr. High	\$ 512.22	\$ 753.23	\$ (241.01)

SHELBY CITY SCHOOLS
April 30, 2015

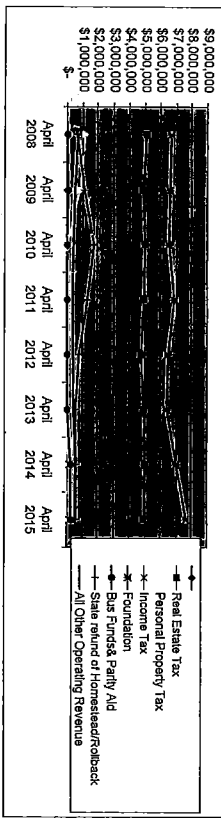
FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
009 Classroom Supplies & Workbooks, Middle School	\$ 12,395.83	\$ 923.35	\$ 11,472.48
009 Classroom Supplies - Auburn	\$ 21,808.20	\$ 110.00	\$ 21,698.20
009 Classroom Supplies Central	\$ 18,272.10	\$ 986.11	\$ 17,285.99
009 Classroom Supplies - Dowds	\$ 6,014.38	\$ 1,902.90	\$ 4,111.48
TOTAL CONSUMMABLE FEES	\$ 59,002.73	\$ 4,675.59	\$ 54,327.14
ROTARY FUNDS			
014 Internal Service	\$ 511.04	\$ -	\$ 511.04
TOTAL ROTARY FUNDS	\$ 511.04	\$ -	\$ 511.04
024 EMPLOYEE HEALTH LIABILITY	\$ 742,847.53	\$ -	\$ 742,847.53
TRUST AND AGENCY			
200 Post Prom Activity Fund	\$ 1,601.92	\$ 561.80	\$ 1,040.12
200 Mad Dog Gym	\$ 993.60	\$ 147.00	\$ 846.60
201 Class of 2016	\$ 3,310.53	\$ 1,549.00	\$ 1,761.53
200 Middle School Athletics	\$ 93.19	\$ -	\$ 93.19
200 Whippet Theatre	\$ (4,639.43)	\$ 910.00	\$ (5,549.43)
200 FFA	\$ 94,671.44	\$ 28,664.62	\$ 66,006.82
200 International Club	\$ 592.23	\$ -	\$ 592.23
200 Key Club	\$ 1,469.35	\$ 155.00	\$ 1,314.35
200 Middle, High, Central & Dowds School Student Council	\$ 9,558.63	\$ 1,021.24	\$ 8,537.39
200 Publications	\$ 26,620.17	\$ 16,170.20	\$ 10,449.97
200 Whippet News	\$ 415.56	\$ -	\$ 415.56
200 Destination Stardom	\$ 7,907.21	\$ 736.41	\$ 7,170.80
200 Middle School Yearbook	\$ 668.76	\$ 300.00	\$ 368.76
200 OWA/OWE High School	\$ 1,423.75	\$ 468.00	\$ 955.75
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	\$ 935.00	\$ -	\$ 935.00
200 Class of 2018	\$ 460.00	\$ -	\$ 460.00
200 Junior Statesmen	\$ 1,322.65	\$ -	\$ 1,322.65
TOTAL TRUST AND AGENCY	\$ 157,071.45	\$ 51,448.27	\$ 105,623.18
TOTAL CASH	\$ 13,013,935.78	\$ 1,342,270.43	\$ 11,671,665.35

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

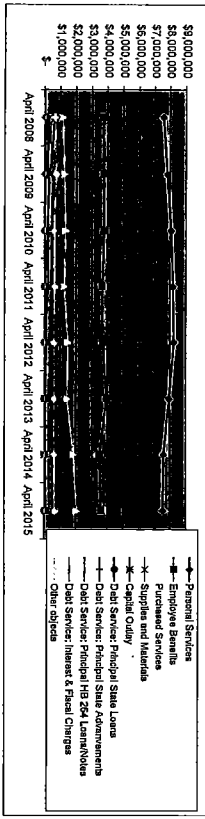
	April			FY 2015		
	Actual	Forecast	Variance	Actual	Forecast	Variance
REVENUES						
1.010 Real Estate Tax	\$ 573,164	\$ -	\$ 573,164	\$ 4,927,288	\$ 4,996,900	\$ (69,612)
1.020 Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.030 Income Tax	\$ 705,448	\$ 771,212	\$ (65,764)	\$ 2,555,618	\$ 2,575,000	\$ (19,382)
1.035 Foundation	\$ 706,356	\$ 740,000	\$ (33,644)	\$ 7,661,743	\$ 7,516,756	\$ 144,987
1.040 Bus Funds & Parity Aid	\$ 21,036	\$ 28,720	\$ (7,684)	\$ 290,554	\$ 288,959	\$ 1,595
1.045 Restricted Grants-in-Aid SFSF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.050 State refund of Homestead/Rollback	\$ -	\$ -	\$ -	\$ 602,803	\$ 599,800	\$ 3,003
1.060 All Other Operating Revenue	\$ 60,718	\$ 40,000	\$ 20,718	\$ 528,055	\$ 421,972	\$ 106,083
Subtotal Operating Revenue	\$ 2,066,722	\$ 1,579,932	\$ 486,790	\$ 16,566,061	\$ 16,399,387	\$ 166,674
2.050 Advances in	\$ -	\$ 7,300	\$ (7,300)	\$ 157,250	\$ 138,241	\$ 19,009
2.060 Other Non Operating Revenue	\$ -	\$ -	\$ (7,300)	\$ 157,250	\$ 138,241	\$ 19,009
Subtotal Non-operating Revenue	\$ -	\$ -	\$ (7,300)	\$ 157,250	\$ 138,241	\$ 19,009
TOTAL REVENUE	\$ 2,066,722	\$ 1,587,232	\$ 479,490	\$ 16,723,311	\$ 16,537,628	\$ 185,683
					Percent error	1.12%
EXPENDITURES						
3.010 Personal Services	\$ 744,840	\$ 750,000	\$ (5,160)	\$ 7,552,711	\$ 7,649,276	\$ (96,565)
3.020 Employee Benefits	\$ 357,818	\$ 375,000	\$ (17,182)	\$ 3,600,917	\$ 3,654,951	\$ (54,034)
3.030 Purchased Services	\$ 254,172	\$ 250,000	\$ 4,172	\$ 2,049,706	\$ 2,150,000	\$ (100,294)
3.040 Supplies and Materials	\$ 30,344	\$ 60,300	\$ (29,956)	\$ 489,881	\$ 589,551	\$ (99,670)
3.050 Capital Outlay	\$ -	\$ 11,350	\$ (11,350)	\$ 95,011	\$ 177,249	\$ (82,238)
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	\$ 196,609	\$ 64,000	\$ 132,609	\$ 652,334	\$ 593,459	\$ 58,875
Subtotal Operating Expenditures	\$ 1,583,783	\$ 1,510,650	\$ 73,133	\$ 14,440,560	\$ 14,814,486	\$ (373,926)
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,583,783	\$ 1,510,650	\$ 73,133	\$ 14,440,560	\$ 14,814,486	\$ (373,926)
					Percent error	-2.52%
6.010 TOTAL REVENUES OVER/(UNDER) EXP.	\$ 482,939	\$ 76,582	\$ 406,357	\$ 2,282,751	\$ 1,723,142	\$ 559,609
7.010 Beginning Cash Balance	\$ 6,299,441	\$ 6,146,188	\$ 153,253	\$ 4,499,629	\$ 4,499,628	\$ 1
7.020 Ending Cash Balance	\$ 6,782,380	\$ 6,222,770	\$ 559,610	\$ 6,782,380	\$ 6,222,770	\$ 559,610
8.010 Outstanding Encumbrances	\$ 780,229	\$ -	\$ 780,229	\$ 780,229	\$ -	\$ 780,229

SHELBY CITY SCHOOLS
MARCH 2015

Revenue Comparisons
Current and Previous Fiscal Years



Expense Comparisons
Current & Previous Fiscal Years



	April 2008	April 2009	April 2010	April 2011	April 2012	April 2013	April 2014	April 2015
REVENUES								
1,020 Real Estate Tax	\$ 5,102,101	\$ 4,999,651	\$ 4,999,651	\$ 4,925,746	\$ 4,771,415	\$ 4,923,232	\$ 4,988,129	\$ 4,927,288
1,030 Personal Property Tax	\$ 1,653,351	\$ 1,653,351	\$ 1,653,351	\$ 1,653,351	\$ 1,653,351	\$ 1,653,351	\$ 1,653,351	\$ 1,653,351
1,035 Foundation	\$ 6,653,211	\$ 6,653,211	\$ 6,653,211	\$ 6,653,211	\$ 6,653,211	\$ 6,653,211	\$ 6,653,211	\$ 6,653,211
1,040 Bus Funds, Party Aid	\$ 37,592	\$ 37,592	\$ 37,592	\$ 37,592	\$ 37,592	\$ 37,592	\$ 37,592	\$ 37,592
1,050 State refund of Homestead/Rollback	\$ 653,603	\$ 1,117,922	\$ 1,789,354	\$ 1,303,447	\$ 738,410	\$ 6,995,320	\$ 6,979,849	\$ 7,891,743
1,060 All Other Operating Revenue	\$ 998,131	\$ 523,737	\$ 493,396	\$ 373,946	\$ 418,589	\$ 489,672	\$ 523,559	\$ 625,803
Subtotal Operating Revenue	\$ 16,800,942	\$ 16,514,417	\$ 16,103,227	\$ 15,877,130	\$ 14,925,851	\$ 14,921,139	\$ 15,979,167	\$ 16,985,081
2,050 Advances In	\$ 48,705	\$ 189,448	\$ 85,920	\$ 85,920	\$ 65,533	\$ 65,721	\$ 110,349	\$ 157,250
2,060 Other Non-Operating Revenue	\$ 1,142,503	\$ 1,093,797	\$ 1,339,891	\$ 1,339,891	\$ 65,721	\$ 82,400	\$ 110,349	\$ 157,250
Subtotal Non-Operating Revenue	\$ 1,191,208	\$ 1,283,245	\$ 1,425,811	\$ 1,425,811	\$ 131,254	\$ 148,121	\$ 220,698	\$ 314,500
Total Revenue	\$ 17,992,150	\$ 17,797,662	\$ 17,529,038	\$ 17,302,941	\$ 15,057,105	\$ 15,409,260	\$ 16,199,865	\$ 17,299,581
EXPENDITURES								
3,010 Personal Services	\$ 3,216,831	\$ 3,216,831	\$ 3,216,831	\$ 3,216,831	\$ 3,216,831	\$ 3,216,831	\$ 3,216,831	\$ 3,216,831
3,020 Employee Benefits	\$ 1,171,090	\$ 1,171,090	\$ 1,171,090	\$ 1,171,090	\$ 1,171,090	\$ 1,171,090	\$ 1,171,090	\$ 1,171,090
3,030 Purchased Services	\$ 288,697	\$ 288,697	\$ 288,697	\$ 288,697	\$ 288,697	\$ 288,697	\$ 288,697	\$ 288,697
3,040 Supplies and Materials	\$ 653,152	\$ 287,668	\$ 156,291	\$ 63,794	\$ 87,414	\$ 49,789	\$ 6,680	\$ 35,011
3,050 Capital Outlay	\$ 85,490	\$ 65,490	\$ 65,490	\$ 65,490	\$ 65,490	\$ 65,490	\$ 65,490	\$ 65,490
Debt Service: Principal State Advances	\$ 195,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Debt Service: Interest & Fiscal Charges	\$ 645,332	\$ 729,591	\$ 812,832	\$ 828,794	\$ 805,984	\$ 614,478	\$ 609,235	\$ 652,334
Subtotal Operating Expenditures	\$ 14,355,470	\$ 14,672,531	\$ 14,641,966	\$ 14,437,828	\$ 14,537,337	\$ 14,422,238	\$ 14,059,038	\$ 14,440,580
5,010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,020 Advances-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 14,355,470	\$ 14,672,531	\$ 14,641,966	\$ 14,437,828	\$ 14,537,337	\$ 14,422,238	\$ 14,059,038	\$ 14,440,580
6,010 TOTAL REVENUES OVER/(UNDER) E	\$ 3,636,680	\$ 3,125,131	\$ 2,887,072	\$ 2,865,113	\$ 520,008	\$ 987,022	\$ 2,140,827	\$ 2,859,001
7,010 Beginning Cash Balance	\$ 784,834	\$ 3,004,032	\$ 3,938,935	\$ 4,450,467	\$ 4,891,089	\$ 4,385,994	\$ 3,619,261	\$ 4,489,629
7,020 Ending Cash Balance	\$ 4,372,533	\$ 6,129,164	\$ 6,827,907	\$ 8,860,874	\$ 9,742,178	\$ 9,001,256	\$ 6,238,522	\$ 8,979,250
8,010 Outstanding Encumbrances	\$ 82,354	\$ 736,102	\$ 451,674	\$ 722,288	\$ 618,076	\$ 622,309	\$ 761,165	\$ 780,229

Shelby City Schools

Richland

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2012, 2013 and 2014 Actual;
Forecasted Fiscal Years Ending June 30, 2015 Through 2019

EXHIBIT #3
May 18, 2015

DRAFT May 13, 2015

	Actual				Average Change (%)	Forecasted				
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014			Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Revenues										
1.010 General Property Tax (Real Estate)	\$4,778,275	\$4,926,534	\$4,986,766	2.2%	\$4,931,000	\$5,000,000	\$5,000,000	\$4,550,000	\$4,100,000	
1.020 Tangible Personal Property Tax	270									
1.030 Income Tax	2,445,028	2,432,045	2,571,360	2.6%	2,555,620	2,575,000	2,575,000	2,575,000	2,575,000	
1.035 Unrestricted State Grants-in-Aid	7,617,974	7,668,297	8,239,403	4.1%	9,130,000	9,496,770	10,092,350	10,200,000	10,200,000	
1.040 Restricted State Grants-in-Aid	42,491	42,491	296,883	299.3%	334,560	340,000	340,000	340,000	340,000	
1.045 Restricted Federal Grants-in-Aid - SFSF	115,953									
1.050 Property Tax Allocation	1,536,225	1,153,516	1,206,695	-10.2%	1,203,000	945,240	740,000	740,000	740,000	
1.060 All Other Revenues	529,720	554,957	662,342	12.1%	606,100	500,000	500,000	500,000	500,000	
1.070 Total Revenues	17,065,936	16,777,840	17,963,449	2.7%	18,760,280	18,857,010	19,247,350	18,905,000	18,455,000	
Other Financing Sources										
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	65,747	102,413	121,961	37.4%	172,000	150,000	100,000	100,000	100,000	
2.070 Total Other Financing Sources	65,747	102,413	121,961	37.4%	172,000	150,000	100,000	100,000	100,000	
2.080 Total Revenues and Other Financing Sources	17,131,683	16,880,253	18,085,410	2.8%	18,932,280	19,007,010	19,347,350	19,005,000	18,555,000	
Expenditures										
3.010 Personal Services	9,892,849	9,538,473	9,120,270	-4.0%	9,088,000	9,225,000	9,455,620	9,597,450	9,693,413	
3.020 Employees' Retirement/Insurance Benefits	4,582,975	4,770,371	4,267,440	-3.2%	4,380,000	4,550,000	4,700,000	4,850,000	4,900,000	
3.030 Purchased Services	1,777,302	1,874,950	2,439,418	17.8%	2,559,700	2,650,000	2,750,000	2,850,000	2,900,000	
3.040 Supplies and Materials	486,088	585,143	674,933	17.8%	570,000	715,000	715,000	715,000	715,000	
3.050 Capital Outlay	106,754	106,392	7,156	-46.8%	105,000	200,000	200,000	200,000	200,000	
3.060 Intergovernmental										
Debt Service:										
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	105,000	105,000		-50.0%						
4.055 Principal-Other										
4.060 Interest and Fiscal Charges	10,710	5,355		-75.0%						
4.300 Other Objects	665,200	681,201	695,827	2.3%	737,300	700,000	710,000	710,000	710,000	
4.500 Total Expenditures	17,626,878	17,646,885	17,205,044	-1.2%	17,440,000	18,040,000	18,530,620	18,922,450	19,118,413	
Other Financing Uses										
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	17,626,878	17,646,885	17,205,044	-1.2%	17,440,000	18,040,000	18,530,620	18,922,450	19,118,413	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	495,195-	766,632-	880,366	-80.0%	1,492,280	967,010	816,730	82,550	563,413-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,881,089	4,385,894	3,619,262	-13.8%	4,499,628	5,991,908	6,958,918	7,775,648	7,858,198	
7.020 Cash Balance June 30	4,385,894	3,619,262	4,499,628	3.4%	5,991,908	6,958,918	7,775,648	7,858,198	7,294,785	
8.010 Estimated Encumbrances June 30	148,734	166,062	144,216	-0.8%	175,000	150,000	150,000	150,000	150,000	
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials	82,462	27,928	100,063	96.1%	100,000					
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		12,351	40,000	12,351	40,000	12,351	
9.080 Subtotal	318,262	263,728	335,863	5.1%	335,800	263,449	235,800	263,449	235,800	
10.010 Fund Balance June 30 for Certification of Appropriations	3,918,898	3,189,472	4,019,549	3.7%	5,481,108	6,545,469	7,389,848	7,444,749	6,908,985	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement								450,000	900,000	
11.300 Cumulative Balance of Replacement/Renewal Levies								450,000	1,350,000	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	3,918,898	3,189,472	4,019,549	3.7%	5,481,108	6,545,469	7,389,848	7,894,749	8,258,985	
Revenue from New Levies										
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	3,918,898	3,189,472	4,019,549	3.7%	5,481,108	6,545,469	7,389,848	7,894,749	8,258,985	
ADM Forecasts										
20.010 Kindergarten - October Count	140	160	164	8.4%	149	150	150	150	150	
20.015 Grades 1-12 - October Count	1,960	1,913	1,851	-2.8%	1784	1780	1770	1760	1750	
State Fiscal Stabilization Funds										
21.010 Personal Services SFSF	\$104,161									
21.020 Employees Retirement/Insurance Benefits SFSF	\$38,803									
21.030 Purchased Services SFSF										
21.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 Total Expenditures - SFSF	142,964									

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

Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended June 30, 2012, 2013 and 2014 Actual;

Forecasted Fiscal Years Ending June 30, 2015 Through 2019

October 15, 2014

	Actual				Average Change	Forecasted				
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014			Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Revenues										
1.010 General Property Tax (Real Estate)	\$4,778,275	\$4,926,534	\$4,986,766	2.2%	\$5,000,000	\$5,000,000	\$5,000,000	\$4,650,000	\$4,100,000	
1.020 Tangible Personal Property Tax	270									
1.030 Income Tax	2,445,028	2,432,045	2,571,360	2.6%	2,575,000	2,575,000	2,575,000	2,575,000	2,575,000	
1.035 Unrestricted State Grants-in-Aid	7,617,974	7,668,297	8,239,403	4.1%	8,995,295	8,750,000	8,750,000	8,750,000	8,750,000	
1.040 Restricted State Grants-in-Aid	42,491	42,491	296,883	299.3%	344,630	340,000	340,000	340,000	340,000	
1.045 Restricted Federal Grants-in-Aid - SFSF	115,953									
1.050 Property Tax Allocation	1,536,225	1,153,516	1,206,695	-10.2%	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	
1.060 All Other Revenues	529,720	554,957	662,342	12.1%	500,000	500,000	500,000	500,000	500,000	
1.070 Total Revenues	17,065,936	16,777,840	17,963,449	2.7%	18,614,926	18,365,000	18,365,000	17,915,000	17,465,000	
Other Financing Sources										
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	65,747	102,413	121,961	37.4%	153,000	100,000	100,000	100,000	100,000	
2.070 Total Other Financing Sources	65,747	102,413	121,961	37.4%	153,000	100,000	100,000	100,000	100,000	
2.080 Total Revenues and Other Financing Sources	17,131,683	16,880,253	18,085,410	2.8%	18,767,926	18,465,000	18,465,000	18,015,000	17,565,000	
Expenditures										
3.010 Personal Services	9,892,849	9,538,473	9,120,270	-4.0%	9,185,000	9,414,620	9,649,980	9,794,730	9,941,655	
3.020 Employees' Retirement/Insurance Benefits	4,582,975	4,770,371	4,267,440	-3.2%	4,450,000	4,625,000	4,800,000	4,850,000	4,900,000	
3.030 Purchased Services	1,777,302	1,874,950	2,439,418	17.8%	2,650,000	2,750,000	2,800,000	2,850,000	2,900,000	
3.040 Supplies and Materials	486,088	565,143	674,933	17.8%	712,000	715,000	715,000	715,000	715,000	
3.050 Capital Outlay	106,754	106,392	7,156	-46.8%	200,000	100,000	200,000	100,000	200,000	
3.060 Intergovernmental										
Debt Service:										
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	105,000	105,000		-50.0%						
4.055 Principal-Other										
4.060 Interest and Fiscal Charges	10,710	5,355		-75.0%						
4.300 Other Objects	665,200	681,201	695,827	2.3%	710,000	710,000	710,000	710,000	710,000	
4.500 Total Expenditures	17,626,878	17,646,885	17,205,044	-1.2%	17,907,000	18,314,620	18,874,980	19,019,730	19,366,655	
Other Financing Uses										
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	17,626,878	17,646,885	17,205,044	-1.2%	17,907,000	18,314,620	18,874,980	19,019,730	19,366,655	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	495,195	766,632	880,366	-80.0%	860,926	150,380	409,980	1,004,730	1,801,655	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,881,089	4,385,894	3,619,262	-13.8%	4,499,628	5,360,554	5,510,934	5,100,954	4,096,224	
7.020 Cash Balance June 30	4,385,894	3,619,262	4,499,628	3.4%	5,360,554	5,510,934	5,100,954	4,096,224	2,294,569	
8.010 Estimated Encumbrances June 30	148,734	166,062	144,216	-0.8%	150,000	150,000	150,000	150,000	150,000	
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials	82,462	27,928	100,063	96.1%						
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		12,351	40,000	12,351	40,000	12,351	
9.080 Subtotal	318,262	263,728	335,863	5.1%	235,800	263,449	235,800	263,449	235,800	
10.010 Fund Balance June 30 for Certification of Appropriations	3,918,898	3,189,472	4,019,549	3.7%	4,974,754	5,097,485	4,715,154	3,682,775	1,908,769	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement								450,000	900,000	
11.300 Cumulative Balance of Replacement/Renewal Levies								450,000	1,350,000	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	3,918,898	3,189,472	4,019,549	3.7%	4,974,754	5,097,485	4,715,154	4,132,775	3,258,769	
Revenue from New Levies										
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	3,918,898	3,189,472	4,019,549	3.7%	4,974,754	5,097,485	4,715,154	4,132,775	3,258,769	
ADM Forecasts										
20.010 Kindergarten - October Count	140	160	164	8.4%	150	150	150	150	150	
20.015 Grades 1-12 - October Count	1,960	1,913	1,851	-2.8%	1818	1821	1836	1811	1768	
State Fiscal Stabilization Funds										
21.010 Personal Services SFSF	\$104,161									
21.020 Employees Retirement/Insurance Benefits SFSF	\$38,803									
21.030 Purchased Services SFSF										
21.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 Total Expenditures - SFSF	142,964									

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, 2015 through 2019

May 2015

REVENUES

Line 1.010 General Property Tax (Real Estate)

For fiscal year 2015 General Property Tax is estimated based on actual receipts to date – and the county auditor’s estimates as expressed in the tax budget. Fiscal years 2016-19 are projected to be the same as 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 2011. The Fiscal 2018 Real Estate Tax estimate is shown less half the renewal given on line 11.020, with the full amount transferred in Fiscal 2019. 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 estimates include all property taxes and telephone personal property tax scheduled for settlement for fiscal years 2015 – 2019 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 \$2,575,0500 annually.

Lines 1.035 Foundation / State Grants –in -Aid

The current year is estimated based on the current State estimate as shown on the first October 2014 Report and settlements to date. Fiscal Years 2016 – 2019 are estimated based on our current understanding of the Governor’s budget. The State funding for schools is based on several factors all of which are subject to deliberations and approval of the Ohio General Assembly. School funding beyond fiscal year 2015 is

currently in the Senate. We hope to have an approved estimate by the beginning of fiscal 2016. This line also includes casino funding \$42,700 in FY 2013, \$102,000 in FY 2014 and the same amount annually through 2019.

Line 1.040 Restricted State Grants This represents Career Tech and Economically Disadvantaged funds. The latter is newly separated from line 1.035 this year, thus the seeming increase in this line.

Line 1.045 State Foundation Stimulus Funding This line represents a two year cash flow from the federal government meant to supplement what was previously received fully from state funds. Cash flows from this source were phased out by fiscal 2013.

Line 1.050 Property Tax Allocation

This line includes both reimbursement for Homestead and Rollback allowances on property taxes and reimbursement for the Tangible Personal Property (TPP) Tax lost due to the phase out of tax on personal property. The current forecast includes \$743,000 for homestead and rollback reimbursement and \$457,000 for PPT reimbursement along with small amounts for ODE corrections and Mobile Home tax. PPT reimbursement is estimated based on our current understanding of the state budget, to be phased out completely by FY 2017.

Line 1.060 All Other Revenues

Other Revenues include open enrollment, tuition, extracurricular transportation, Medicaid reimbursement property tax abatements, interest, student class fees, refund of prior year expenditures and other revenue. Projections include a decrease in fiscal 2015 as interest rates and abatements decline then a stabilization.

Line 2.020

No new debt issues are projected for the period of 2015 -2019. The debt related to building project doesn't show up in the general fund.

Line 2.060 All Other Financing Sources

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 2015 is calculated using current staff and salary levels. Fiscal year 2016 and beyond is estimated based on recently approved contracts with the classified and certified staff for fiscal years 2015, 2016 and 2017. 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 2015 is projected based on experience including a 6% increase in health insurance costs beginning in October 2014 after a 7% decrease the preceding year. Fiscal Year 2015 projections include increases in health insurance and small decreases in STRS and SERS based on a slightly smaller staff count. A 15% increase in health insurance cost is projected for FY 2016, then smaller increases are projected in 2017 through 2019. 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 2015 based on experience and current contract expenses. In Fiscal 2015 we have projected an increase of 8%. This is driven by several factors including a change in accounting for handicapped pre-school costs, increases to cover other service costs and utility cost increases for opening the new building. Smaller annual increases in the following years are shown on the assumption that steps will be taken to make less expensive arrangements if costs of current suppliers continue to rise.

Line 3.040 Supplies & Materials

Supply and material costs are projected as indicated for fiscal 2015 – 2019. Set-aside requirements have ended for the forecast period, however spending has been maintained to cover necessary classroom materials.

Line 3.050 Capital Outlay

We have added additional funds in fiscal year 2015, 2017 and in 2019 to be used along with Permanent Improvement Funds as necessary to cover the purchase of a new bus in 2015, 2017 & 2019.

Line 4.020 Principal Notes; None

Line 4.030 Principal State Loans; None

Line 4.050

Debt Service Principal – HB 264 Loans consist of a \$1,600,000 energy conservation loan issued in 1998. Final interest and principal payment was made in June 2013

Line 4.060

Interest and principal based on current debt service schedules.

Line 4.300

Other objects include fees associated with collection of real estate and income taxes, audit, county office and other items. Costs are projected to remain stable, increasing slightly in the coming years.

Line 5.010 & Line 5.020

No significant transfers or advances out are estimated for fiscal years 2012 through 2018.

Line 8.010

These are outstanding purchase orders that have not been approved for payment as goods were not received in the fiscal year in which they were ordered.

Line 9.030

A budget reserve has been established and stands at the amount shown on this line.

Line 9.060 Property Tax Advances

No advances are anticipated.

Lines 9.010 & 9.070 Bus Purchases

At this point, both Classroom Supply and Bus purchase reserves are projected to be fully spent by the end of fiscal 2015. We have included a reserve contribution of \$40,000 in 2016 & \$40,000 in 2018 to go toward the planned bus purchases in 2017 & 2019.

11.020 Property Tax Renewal or Replacement

The current Emergency levy will need to be renewed by the second half of calendar year 2017 (fiscal year 2018). The first opportunity to go on the ballot with this will be in the spring of calendar year 2016 (fiscal year 2016).

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 decline slightly over the forecast period.

**SHELBY CITY SCHOOLS
TREASURER'S DISCUSSION & ANALYSIS
April 2015 / May 18, 2015 Board Meeting**

3.2 March Financial Reports

Cash Reconciliation:

The district's cash balance at the end of April was \$13,013,936, this compares with a cash balance of \$11,913,887 one year ago. The General Fund ending balance was \$6,782,770 equal to 4.67 months general fund operating expenses as estimated on our May forecast. This amount is well over our threshold of 3.0 months operating expenses. At this time last year the balance was \$5,621,335 equal to 3.98 months. Two years ago at the end of April the ratio was 3.31. April ending balances and ratios are generally high as both income tax and the final real estate tax settlements are received in that month. The balance and ratio will likely decline in May and June.

Cash Balances;

All funds except for the RttT Grant and Whippet Theatre are in the black. Funds have since been received to cover the shortfall in the IDEA Grant. John Gies and Brian Nabors are working on a solution for the Whippet Theatre account.

Actual Results Compared to Forecast

At the end of April the General Fund was \$559,609 (1.12%) ahead of our forecast. Revenue was \$185,683 more than expected. Most of the overage in revenue can be attributed to higher than expected foundation payments. Expenses were \$373,976 (2.52%) less than the forecast with the variance pretty evenly distributed. 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 remains better than that of the last five years. Operating Expenses are about \$400,000 higher than they were at this point in either of the last two years, but lower than in any of the four years prior to that.

We're required to update the forecast each May and we've factored those items and others into the revision presented at this meeting.

3.3 Donations & Grants

The Marching Band has received the following donations for uniform purchases since last month. We're grateful for the support shown for this project. The total received through April 30th is \$43,929.

- \$ 500 Doug and Cynthia Shepherd
- \$ 100 Legends
- \$ 240 Wenco Wooster

3.3 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 6-8. Since our last forecast in October 2014 revenue projections have increased by \$164,354. The increase is largely due to some additional revenue from the state foundation. Expenses are estimated to be \$467,000 less than shown on the October forecast. The decreases are pretty evenly divided over the expense line items with the largest variance being \$140,000 less in line 3.040, Supplies and Materials.

The assumptions are included with the forecast and should be given equal weight. A copy of the October 2014 forecast is on page 7 for comparison.

It's worth noting that our efforts to contain costs through attrition, paying-off debt and negotiation of better insurance rates have kept the increase in operating costs to about \$235,000 more than last year. At the same time revenue is up from last year by \$846,870 largely as a result of increases in state funding. These two factors taken together have allowed us to build our excess of Revenues over Expenditures - the ever popular line 6.010 - into an operational surplus of \$1,492,280 this year.

4.1 Appropriations

Revenue Estimates:

- \$30,000 increase to Fund 019; Local Grants
This increase and the similar increase to the appropriations is made to allow for spending on band uniforms and other year end expenses.
- \$52,700 increase to Fund 200; Student Activities
This increase and the smaller increase to appropriations allows for income and expense from spring activities.
- \$1445 increase to Fund 300; Art Fund
This increase and the smaller increase to appropriations allows for income and expense related to the planned summer art camp.

Budget Appropriations:

- \$100,000 increase to Fund 006; Food Service
This will allow for year end spending.
- \$ 10,000 increase to Fund 018; Principal's Fund
This will allow for spending related to year end needs.
- \$ 264 increase to Fund 022; District Agency
This allows for a few additional tournament expenses.
- \$17,087 decrease to Fund 022.
This corrects an error in last month's minutes. An increase of the same amount was placed on the books in error.

Agenda Items

Personnel

6.3 We have been paying mentors for the past five years or so. Their work involves assisting staff members who are new to the field of teaching with professional development, advice and other assistance necessary to become fully credentialed. Provision of these services is a state requirement. In the past grant funds had been available through ODE to cover at least some of the cost, but those have been phased out at this point.

6.4.1 Ben Hyun has presented transcripts that reflect a higher education level our original understanding. The additional salary cost will be \$1429 for the year.

6.4.2 Fran Schroeder moves to the Board Office Salary Scale, formerly the scale used for the Assistant to the Treasurer. The additional salary cost will be \$1747 for the year.

New Business

9.5 The contract with Central Star home health is presented for approval after the fact. It was signed on an emergency basis on the Special Ed Coordinator's recommendation as services were urgently needed for a student.

Date: 05/04/15
 Time: 3:27 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	14,440,560.55	1,583,784.21	779,929.16	3,297,272.16	82.19
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
1,235,830.00	0.00	1,235,830.00	1,035,711.40	322,348.57	3,550.00	196,568.60	84.09
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):							
388,383.88	91,645.54	480,029.42	233,379.25	45,337.11	116,757.62	129,892.55	72.94
*****TOTAL FOR FUND 004 (BUILDING):							
67,000.00	49,485.41	116,485.41	62,608.52	22,252.49	24,127.77	29,749.12	74.46
*****TOTAL FOR FUND 006 (FOOD SERVICE):							
991,425.00	4,037.13	995,462.13	763,882.63	88,176.53	132,884.39	98,695.11	90.09
*****TOTAL FOR FUND 007 (SPECIAL TRUST):							
13,635.00	0.00	13,635.00	8,519.68	0.00	0.00	5,115.32	62.48
*****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	37,017.42	110.30	4,675.59	11,346.85	78.61
*****TOTAL FOR FUND 010 (CLASSROOM FACILITIES):							
200,000.00	106,382.80	306,382.80	40,397.13	597.84	69,388.04	196,597.63	35.83
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):							
178,315.00	11,427.48	189,742.48	118,247.81	30,487.12	35,538.46	35,956.21	81.05

Date: 05/04/15
 Time: 3:27 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):							
99,638.00	314.99	99,952.99	66,935.75	8,115.13	13,591.28	19,425.96	80.56
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):							
30,561.00	220.20	30,781.20	26,645.40	5,824.56	1,006.32	3,129.48	89.83
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):							
2,810,000.00	0.00	2,810,000.00	2,292,191.48	232,564.56	0.00	517,808.52	81.57
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):							
80,000.00	34,871.93	114,871.93	97,099.18	1,140.53	14,139.73	3,633.02	96.84
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):							
217,411.17	22,501.41	239,912.58	151,011.36	11,311.98	51,448.27	37,452.95	84.39
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):							
151,973.00	22,801.04	174,774.04	139,896.57	16,968.57	34,221.19	656.28	99.62
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):							
137,358.95	6,125.02	143,483.97	94,807.77	17,905.04	29,322.55	19,353.65	86.51
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):							
5,000.00	0.00	5,000.00	3,371.00	0.00	0.00	1,629.00	67.42
*****TOTAL FOR FUND 506 (RACE TO THE TOP):							
39,722.22	19,241.20	58,963.42	50,308.07	12,610.50	1,894.48	6,760.87	88.53
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):							
497,129.34	197.37	497,326.71	361,513.70	35,318.80	3,794.16	132,018.85	73.45

Date: 05/04/15
Time: 3:27 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):							
639,543.61	1,636.72	641,180.33	432,573.69	46,759.37	22,251.45	186,355.19	70.94
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):							
97,379.72	1,241.84	98,621.56	60,760.55	6,304.51	3,449.97	34,411.04	65.11
*****GRAND TOTALS:							
26,310,353.89	519,418.81	26,829,772.70	20,522,198.04	2,487,917.72	1,341,970.43	4,965,604.23	81.49

Date: 05/04/15
Time: 3:37 pm

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

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	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	16,723,307.73	2,066,721.71	7,534,835.40	1,144,192.27	93.60
*****TOTAL FOR FUND 002 (BOND RETIREMENT):	1,214,140.00	1,064,002.27	259,928.00	473,671.72	150,137.73	87.63
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	418,000.00	335,239.61	83,304.64	175,511.14	82,760.39	80.20
*****TOTAL FOR FUND 004 (BUILDING):	0.00	213.98	24.24	92.49	213.98-	0.00
*****TOTAL FOR FUND 006 (FOOD SERVICE):	937,190.00	791,010.66	106,251.79	368,571.19	146,179.34	84.40
*****TOTAL FOR FUND 007 (SPECIAL TRUST):	7,107.00	14,902.91	3,919.87	9,052.85	7,795.91-	209.69
*****TOTAL FOR FUND 008 (ENDOWMENT):	1,779.00	876.58	25.53	301.23	902.42	49.27
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	35,050.00	30,198.18	253.00	2,418.19	4,851.82	86.16
*****TOTAL FOR FUND 010 (CLASSROOM FACILITIES):	150,475.00	51,136.82	122.31	2,442.42	99,338.18	33.98
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	132,200.00	121,059.18	4,985.48	55,076.14	11,140.82	91.57

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

Date: 05/04/15
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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 019 (OTHER GRANT):	72,310.00	69,301.72	4,380.00	40,946.22	3,008.28	95.84
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):	28,383.00	26,568.00	372.00	25,155.00	1,815.00	93.61
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):	2,830,730.00	2,289,826.14	232,624.88	923,733.23	540,903.86	80.89
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):	141,372.00	109,001.50	0.00	54,350.50	32,370.50	77.10
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	198,047.90	154,240.91	7,109.00	59,405.75	43,806.99	77.88
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	149,594.90	118,660.79	5,173.00	41,950.64	30,934.11	79.32
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):	117,500.00	127,754.73	9,628.41	69,058.65	10,254.73-	108.73
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):	5,000.00	7,200.00	0.00	3,600.00	2,200.00-	144.00
*****TOTAL FOR FUND 506 (RACE TO THE TOP):	96,920.00	83,963.96	0.00	7,292.24	12,956.04	86.63
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):	504,000.00	380,693.11	40,043.82	147,706.24	123,306.89	75.53

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

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

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(REVSUM)

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	638,000.00	444,554.92	55,174.40	178,126.14	193,445.08	69.68
=====						
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	97,100.00	60,518.14	7,113.00	23,234.25	36,581.86	62.33
=====						
*****GRAND TOTALS:	25,642,398.80	23,004,231.84	2,887,155.08	10,196,531.63	2,638,166.96	89.71
=====						

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

Summary of Monthly Checks APRIL 2015
 CHECK DATES BETWEEN 04/01/2015 AND 04/30/2015
 WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
066830	W	04/08/2015	ABDO PUBLISHING	005300	RECONCILED:04/30/2015		781.90
066831	W	04/08/2015	ABRAMS & CO. PUBLISHERS, INC. BLDG. 2 SUITE 250	006814	RECONCILED:04/30/2015		78.00
067001	W	04/30/2015	ACCLAIM PRODUCTIONS, LLC	007923			1,000.00
066940	W	04/24/2015	ACCUCUT	005329			155.25
066941	W	04/24/2015	ACER SERVICE CORP.	005330	RECONCILED:04/30/2015		29.60
066895	W	04/17/2015	ADAM C. BAKER	000867	RECONCILED:04/30/2015		5,000.00
066942	W	04/24/2015	ALANNA C. MARSH	005008			60.00
066897	W	04/17/2015	ALTA FLORIST	880294	RECONCILED:04/30/2015		149.85
066833	W	04/08/2015	AMERICAN LEGACY PUBLISHING INC	006893	RECONCILED:04/30/2015		509.89
066887	W	04/20/2015	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			1,614.80
066997	W	04/27/2015	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			350.90
067002	W	04/30/2015	ANDERSON COACH & TRAVEL ATTN: ESTHER ADAMS	880015			25,226.03
066898	W	04/17/2015	ANGELA PETRO VIP REHABILITATION SERVICES	000693			108.75
066899	W	04/17/2015	ASHLAND HIGH SCHOOL FFA	002333			210.00
066834	W	04/08/2015	BAKER VEHICLE SYSTEMS	005058	RECONCILED:04/30/2015		8,582.58
066938	W	04/23/2015	Barton Malow	000348	RECONCILED:04/30/2015		22,143.75
066943	W	04/24/2015	BEST BUY STORES L.P.	007796	RECONCILED:04/30/2015		632.25
066900	W	04/17/2015	BOLIANTZ HARDWARE	009812	VOID: 04/17/2015		534.51
066944	W	04/24/2015	BOLIANTZ HARDWARE	009812	RECONCILED:04/30/2015		519.26
066835	W	04/08/2015	BRICKER & ECKLER LLP	006034	RECONCILED:04/30/2015		520.00
066945	W	04/24/2015	BRICKER & ECKLER LLP	006034	RECONCILED:04/30/2015		78.00
066836	W	04/08/2015	BRUCE HEBBLE	005091	RECONCILED:04/30/2015		83.85
066837	W	04/08/2015	BSN SPORTS/ALL AMERICAN	001379	RECONCILED:04/30/2015		80.00
066901	W	04/17/2015	BSN SPORTS/ALL AMERICAN	001379	RECONCILED:04/30/2015		267.12
066902	W	04/17/2015	C J DANNEMILLER CO	000707	RECONCILED:04/30/2015		266.55
066838	W	04/08/2015	CAIN GRAPHICS SCREEN PRINTING	005348	RECONCILED:04/30/2015		249.00
066946	W	04/24/2015	CAIN GRAPHICS SCREEN PRINTING	005348	RECONCILED:04/30/2015		2,786.00
066903	W	04/17/2015	CARDINAL BUS SALES	006571	RECONCILED:04/30/2015		1,529.87
066905	W	04/17/2015	CARTER LUMBER	006153	RECONCILED:04/30/2015		1,115.30
066839	W	04/08/2015	CATHY GARDNER	007383	RECONCILED:04/30/2015		37.98
066840	W	04/08/2015	CDI COMPUTER CORP.	009843	RECONCILED:04/30/2015		4,872.00
066947	W	04/24/2015	CENTURY LINK	000094	RECONCILED:04/30/2015		1,838.77
067003	W	04/30/2015	CENTURY LINK	000094			115.88
066906	W	04/17/2015	CENTURYLINK BUSINESS SERVICES	007578	RECONCILED:04/30/2015		27.74
066841	W	04/08/2015	Charles Ridenour	005303	RECONCILED:04/30/2015		80.00
066842	W	04/08/2015	CINDY SWIGART	005204	RECONCILED:04/30/2015		134.65
066948	W	04/24/2015	CINDY SWIGART	005204	RECONCILED:04/30/2015		139.74
066843	W	04/08/2015	CITY OF SHELBY	009021	RECONCILED:04/30/2015		190.00
066907	W	04/17/2015	COLE DISTRIBUTING INC	003001	RECONCILED:04/30/2015		2,205.78
066949	W	04/24/2015	COLUMBIA GAS OF OHIO	007418	RECONCILED:04/30/2015		5,224.56
066844	W	04/08/2015	Constellation	009868	RECONCILED:04/30/2015		10,575.59
066890	W	04/20/2015	CORESOURCE	009047			12,447.24
066908	W	04/17/2015	CORNELL'S IGA FOODLINER	000023	RECONCILED:04/30/2015		193.03
066950	W	04/24/2015	CRAWFORD PARK DISTRICT	000116			126.00
067004	W	04/30/2015	DAVE MACK	007492			100.00

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SHELBY CITY SCHOOLS
SORT BY VENDOR NAME
Summary of Monthly Checks APRIL 2015
CHECK DATES BETWEEN 04/01/2015 AND 04/30/2015
WARRANT CHECKS

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CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
067005	W	04/30/2015	DAVID BARNHART	000773			100.00
066951	W	04/24/2015	DISCOUNT DRUG MART	000071	RECONCILED:04/30/2015		30.60
066952	W	04/24/2015	DULUTH TRADING CO.	005324	RECONCILED:04/30/2015		88.50
066953	W	04/24/2015	EASY GRAPHICS CORP	004342	RECONCILED:04/30/2015		349.00
066910	W	04/17/2015	ELLEN HUFFMAN	880576	RECONCILED:04/30/2015		269.20
066845	W	04/08/2015	ENERGY USA-TPC C/O JP MORGAN CHASE, NA	009871	RECONCILED:04/30/2015		2,071.25
066954	W	04/24/2015	ENTERTAINING ED'S DJ SERVICE	006412			200.00
066846	W	04/08/2015	EPIPHANY MANAGEMENT	000129	RECONCILED:04/30/2015		6,986.66
066955	W	04/24/2015	Everbind Books Everbind Marco Book Co.	004328	RECONCILED:04/30/2015		941.28
067006	W	04/30/2015	F.S. CHOCOLATIERS	007756			183.89
066904	W	04/17/2015	FIRST CITIZENS BANK OF SHELBY	009019	RECONCILED:04/30/2015		1,004.61
066911	W	04/17/2015	FIRST CITIZENS BANK OF SHELBY	000122	RECONCILED:04/30/2015		99.92
067027	W	04/30/2015	FIRST LUTHERAN CHURCH	006513			600.00
066912	W	04/17/2015	G & L SUPPLY CO	000381	RECONCILED:04/30/2015		1,248.16
066956	W	04/24/2015	GLEN'S SURPLUS SALES INC	001352	RECONCILED:04/30/2015		113.31
066847	W	04/08/2015	GORDON FOOD SERVICE	000413	RECONCILED:04/30/2015		23.97
066880	W	04/14/2015	GORDON FOOD SERVICE	001062	RECONCILED:04/30/2015		5,822.78
066957	W	04/24/2015	GORDON FOOD SERVICE	001062	RECONCILED:04/30/2015		4,731.60
066998	W	04/28/2015	GORDON FOOD SERVICE	001062			5,788.03
067007	W	04/30/2015	GORDON FOOD SERVICE	001062			5,798.74
066958	W	04/24/2015	GRAINGER DIVISION W W GRAINGER INC	004628	RECONCILED:04/30/2015		1,140.53
067008	W	04/30/2015	GRAINGER DIVISION W W GRAINGER INC	004628			407.99
066913	W	04/17/2015	GREAT LAKES SOUND, INC.	004105	RECONCILED:04/30/2015		3,763.19
066959	W	04/24/2015	HEINEMANN	005511	RECONCILED:04/30/2015		34.57
066848	W	04/08/2015	HILTON POLARIS	004562	RECONCILED:04/30/2015		153.00
067009	W	04/30/2015	HILTON POLARIS	004562			179.00
066960	W	04/24/2015	HP PRODUCTS CORP.	007333	RECONCILED:04/30/2015		376.47
066961	W	04/24/2015	INDEPENDENT LIVING AIDS	009031	RECONCILED:04/30/2015		11.85
066849	W	04/08/2015	JANICE SECRIKEY	007521			83.31
066962	W	04/24/2015	JEANINE DOW	880575			117.96
067010	W	04/30/2015	JESSICA CRIST	880357			54.30
066914	W	04/17/2015	JOHN GIES	006914	RECONCILED:04/30/2015		148.96
067028	W	04/30/2015	JOHN GIES	006914			38.00
066963	W	04/24/2015	K.B.Z. ELECTRIC	000212	RECONCILED:04/30/2015		212.00
066964	W	04/24/2015	KAITLIN BOWMAN	001070			250.00
066915	W	04/17/2015	KAREN STROUP	004278	RECONCILED:04/30/2015		45.75
066965	W	04/24/2015	KIM NADOLSKY	001006			40.50
066916	W	04/17/2015	KIMBALL MIDWEST PERFORMANCE ENG PRODUCTS	002858	RECONCILED:04/30/2015		17.00
066850	W	04/08/2015	KIMMEL CORP	007990	RECONCILED:04/30/2015		47.00
066851	W	04/08/2015	KRISTIN JONES	000068	RECONCILED:04/30/2015		102.69
066966	W	04/24/2015	LAKESHORE LEARNING MATER	000242	RECONCILED:04/30/2015		494.43
066917	W	04/17/2015	LANTZ STAR GRAPHICS	000398	RECONCILED:04/30/2015		41.50
066852	W	04/08/2015	Larry R. Cadle	007678	RECONCILED:04/30/2015		500.00
067011	W	04/30/2015	LAURIE HOYDA	880262			53.57

Summary of Monthly Checks APRIL 2015

CHECK DATES BETWEEN 04/01/2015 AND 04/30/2015

WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
066967	W	04/24/2015	LEARNING A-Z	880112			8,656.95
066918	W	04/17/2015	LISA BIHL	006624	RECONCILED:04/30/2015		100.00
066853	W	04/08/2015	LOWE'S	004054	RECONCILED:04/30/2015		454.10
066854	W	04/08/2015	LOYOLA PRESS	006490	RECONCILED:04/30/2015		1,726.82
066919	W	04/17/2015	M & N INTERNATIONAL	000350	RECONCILED:04/30/2015		176.98
066855	W	04/08/2015	M T BUSINESS TECH	000572	RECONCILED:04/30/2015		406.46
067012	W	04/30/2015	M T BUSINESS TECH	000572			402.82
066968	W	04/24/2015	M. Smith Roofing, LTD	009878	RECONCILED:04/30/2015		1,132.63
066969	W	04/24/2015	MANSFIELD HARDWARE & SUPPLY	005147	RECONCILED:04/30/2015		988.05
066920	W	04/17/2015	MARION HARDING HIGH SCHOOL ATHL DEPT	880245	RECONCILED:04/30/2015		400.00
066937	W	04/17/2015	MEIJER, INC	003922	RECONCILED:04/30/2015		384.38
066970	W	04/24/2015	MICHELE KURTZMAN	009803			300.00
066971	W	04/24/2015	MILLCRAFT PAPER COMPANY	006546	RECONCILED:04/30/2015		5,856.84
066972	W	04/24/2015	MOESC	007260	RECONCILED:04/30/2015		10,297.71
066857	W	04/08/2015	MUNICIPAL UTILITIES	000095	RECONCILED:04/30/2015		28,136.99
066973	W	04/24/2015	MUSICK'S SERVICE STATION	001721	RECONCILED:04/30/2015		481.81
066858	W	04/08/2015	NAESP	002261			135.00
066859	W	04/08/2015	NATIONAL FFA ORGANIZATION	001120	RECONCILED:04/30/2015		1,238.50
066896	W	04/17/2015	NICKLES BAKERY	000144	RECONCILED:04/30/2015		2,237.09
066974	W	04/24/2015	NORTH POINT ESC	880296	RECONCILED:04/30/2015		4,679.53
066881	W	04/15/2015	NORTHWEST DISTRICT ATHLETIC BD OHSAA	009027	VOID: 04/15/2015		5,143.70
066883	W	04/15/2015	NORTHWEST DISTRICT ATHLETIC BD OHSAA	009027	RECONCILED:04/30/2015		664.00
066884	W	04/15/2015	NORTHWEST DISTRICT ATHLETIC BD OHSAA	009027	RECONCILED:04/30/2015		1,449.20
066885	W	04/15/2015	NORTHWEST DISTRICT ATHLETIC BD OHSAA	009027	RECONCILED:04/30/2015		2,950.50
066975	W	04/24/2015	NWEA	000437	RECONCILED:04/30/2015		137.50
067013	W	04/30/2015	OAESA	000654			885.00
066921	W	04/17/2015	OASSA	000178	RECONCILED:04/30/2015		370.00
066860	W	04/08/2015	OFFICE DEPOT ACCT#801-061-0200	006101	RECONCILED:04/30/2015		1,999.95
066832	W	04/08/2015	OHIO ALLIANCE BILLING LLC	880476	RECONCILED:04/30/2015		37.67
066922	W	04/17/2015	OHIO BUREAU EMPLOYMENT S REIMBURSING SECTION	000128	RECONCILED:04/30/2015		324.44
066923	W	04/17/2015	OHIO SCHOOL BOARDS ASSOC	000050	RECONCILED:04/30/2015		150.00
066861	W	04/08/2015	OHIO STATE UNIVERSITY MANSFIELD	880469	RECONCILED:04/30/2015		2,080.00
066862	W	04/08/2015	OHSAA FOUNDATION	880500	RECONCILED:04/30/2015		30.00
066924	W	04/17/2015	OMEA	880319	RECONCILED:04/30/2015		220.00
066863	W	04/08/2015	ORIENTAL TRADING CO. INC	004250	RECONCILED:04/30/2015		99.22
066864	W	04/08/2015	PAM MC KOWN	009007	RECONCILED:04/30/2015		112.84
066976	W	04/24/2015	PAT LEWIS	006064	RECONCILED:04/30/2015		35.85
066977	W	04/24/2015	PATIENCE LEWIS	000792	RECONCILED:04/30/2015		460.00
066978	W	04/24/2015	PAUL ZEHNER	000581			50.00
066925	W	04/17/2015	PEARSON EDUCATION	000006	RECONCILED:04/30/2015		1,226.56
066926	W	04/17/2015	PEGGY VAN WAGNER	003289	RECONCILED:04/30/2015		45.75
066979	W	04/24/2015	PEPPE & WAGGONER, LTD	000936	RECONCILED:04/30/2015		793.00
066865	W	04/08/2015	PEPSI-COLA BOTTLING CO	000190	RECONCILED:04/30/2015		1,232.44

Summary of Monthly Checks APRIL 2015
 CHECK DATES BETWEEN 04/01/2015 AND 04/30/2015
 WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
066866	W	04/08/2015	PIONEER CAREER AND TECHNOLOGY CENTER	000640	RECONCILED:04/30/2015		135.00
066980	W	04/24/2015	PRIDE SHACK JOSH GROVE	009827			42.00
066981	W	04/24/2015	PROM NITE	003868	RECONCILED:04/30/2015		233.82
066867	W	04/08/2015	PROMETHEAN, INC	880310	RECONCILED:04/30/2015		606.31
066868	W	04/08/2015	QUILL CORPORATION	000163	RECONCILED:04/30/2015		501.47
066982	W	04/24/2015	RANDY EISENHAUER	007992			264.94
067014	W	04/30/2015	REHABILITATION SERVICE O NORTH CENTRAL OHIO, INC	001256			14.50
066983	W	04/24/2015	REINDL SPRING SERVICE IN	000414	RECONCILED:04/30/2015		41.25
067015	W	04/30/2015	RICHARD HOSTETLER	000152			92.06
066984	W	04/24/2015	RICHLAND NEWHOPE CENTER ATTN: FISCAL DEPT	004011	RECONCILED:04/30/2015		27,265.00
067016	W	04/30/2015	ROBERT C. FISHER MUSIC PROVIDER	009874			200.00
066927	W	04/17/2015	RUMPKES WASTE & RECYCLING	007683	RECONCILED:04/30/2015		733.43
066888	W	04/20/2015	S E R S	009022			10,508.84
066821	W	04/06/2015	S T R S	009023	RECONCILED:04/30/2015		18,460.07
066889	W	04/20/2015	S T R S	009023	RECONCILED:04/30/2015		18,631.20
066869	W	04/08/2015	SADLIER-OXFORD	007633	RECONCILED:04/30/2015		2,281.89
066985	W	04/24/2015	SADLIER-OXFORD	007633	RECONCILED:04/30/2015		557.77
066870	W	04/08/2015	SAM'S CLUB STORE #6407	003812	RECONCILED:04/30/2015		588.26
066986	W	04/24/2015	SCHEDULE STAR	880316			300.00
066856	W	04/08/2015	SCHOOL MATE	006385	RECONCILED:04/30/2015		108.00
066928	W	04/17/2015	SCHOOL SPECIALTY ORDER ENTRY	000027			5,217.33
066931	W	04/17/2015	SHELBY COMPUTER & BUSINESS	006875	RECONCILED:04/30/2015		200.00
066987	W	04/24/2015	SHELBY ATHLETIC BOOSTERS CATHY DODGE, PRESIDENT	005104			2,200.00
066882	W	04/15/2015	SHELBY CITY BD OF EDUC GENERAL FUND	004730	RECONCILED:04/30/2015		150.00
066988	W	04/24/2015	SHELBY CITY BD OF EDUC GENERAL FUND	004730	RECONCILED:04/30/2015		8.96
066891	W	04/20/2015	SHELBY CITY BD OF EDUC HEALTH LIABILITY FUND	009048	RECONCILED:04/30/2015		205,888.66
066871	W	04/08/2015	SHELBY CITY BD OF EDUCAT FOOD SERVICES	000130	RECONCILED:04/30/2015		1,337.92
066989	W	04/24/2015	SHELBY CITY BD OF EDUCAT FOOD SERVICES	000130	RECONCILED:04/30/2015		17.00
066929	W	04/17/2015	SHELBY CITY BD OF EDUCAT GENERAL FUND	002046	RECONCILED:04/30/2015		4,697.90
066879	W	04/14/2015	SHELBY CITY BD OF EDUCAT PETTY CASH	000175	RECONCILED:04/30/2015		2,020.00
066823	W	04/06/2015	SHELBY CITY BD OF EDUCATION FICA/SOCIAL SECURITY	009075	RECONCILED:04/30/2015		75.76
066893	W	04/20/2015	SHELBY CITY BD OF EDUCATION FICA/SOCIAL SECURITY	009075	RECONCILED:04/30/2015		57.00
066822	W	04/06/2015	SHELBY CITY BD OF EDUCATION MEDICARE	009074	RECONCILED:04/30/2015		5,619.03

Date: 05/04/2015
 Time: 3:52 pm

SHELBY CITY SCHOOLS
 SORT BY VENDOR NAME
 Summary of Monthly Checks APRIL 2015
 CHECK DATES BETWEEN 04/01/2015 AND 04/30/2015
 WARRANT CHECKS

Page: 5
 (CHECKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
066892	W	04/20/2015	SHELBY CITY BD OF EDUCATION MEDICARE	009074	RECONCILED:04/30/2015		5,667.80
066990	W	04/24/2015	SHELBY CITY SCHOOLS DIR OF TRANS	008009	RECONCILED:04/30/2015		6,921.10
066930	W	04/17/2015	SHELBY PARTS CO	000075	RECONCILED:04/30/2015		429.94
066991	W	04/24/2015	SHELBY PRINTING INC	000045	RECONCILED:04/30/2015		117.70
066992	W	04/24/2015	SHELBY ROTARY CLUB #3505	002565	RECONCILED:04/30/2015		250.00
066872	W	04/08/2015	SHELBY Y COMMUNITY CENTE STINGRAYS	000164	RECONCILED:04/30/2015		147.39
066993	W	04/24/2015	SHERWIN-WILLIAMS CO	002428	RECONCILED:04/30/2015		198.00
066909	W	04/17/2015	SMITH DAIRY PRODUCTS CO	000146	RECONCILED:04/30/2015		8,203.35
067017	W	04/30/2015	SOLID ROCK SPORTS	000486			1,572.00
066873	W	04/08/2015	SPRINT	001162	RECONCILED:04/30/2015		23.08
067018	W	04/30/2015	SPRINT	001162			14.91
066939	W	04/23/2015	STAN & ASSOCIATES, INC.	880594	RECONCILED:04/30/2015		706.58
066932	W	04/17/2015	STANTONS SHEET MUSIC INC	000156	RECONCILED:04/30/2015		54.11
066874	W	04/08/2015	STAPLES DIRECT/044329598-5 % MIKE HUGHES SALES REP	005542	RECONCILED:04/30/2015		192.58
066933	W	04/17/2015	Sysco Food Servces of Central Ohio	000137	RECONCILED:04/30/2015		3,115.01
067019	W	04/30/2015	TARGET	007402			127.85
066875	W	04/08/2015	TELEGRO CENTER FOR EDUCATIONAL IMPROVEMENT	009060	RECONCILED:04/30/2015		450.00
066994	W	04/24/2015	THE FASHION CENTRE AT PENTAGON CITY	880026	RECONCILED:04/30/2015		1,082.50
066876	W	04/08/2015	TIME WARNER CABLE	006863	RECONCILED:04/30/2015		44.95
066934	W	04/17/2015	TIME WARNER CABLE	006863	RECONCILED:04/30/2015		29.07
066935	W	04/17/2015	TRANSPORTATION ACCESSORI	000089	RECONCILED:04/30/2015		369.31
066877	W	04/08/2015	TREASURER STATE OF OHIO Dave Yost	000622	RECONCILED:04/30/2015		1,004.50
066936	W	04/17/2015	TRUCK SALES & SERVICE.INC	000081	RECONCILED:04/30/2015		1,394.56
067020	W	04/30/2015	U S BANK OFFICE EQUIPMENT FINANCE SERV.	880289			4,466.28
066894	W	04/20/2015	VISION SERVICES PLAN ATTN: FLORENCE F LEE	009083			2,652.94
066995	W	04/24/2015	WAL-MART STORE #01-1539	003195	RECONCILED:04/30/2015		95.33
066996	W	04/24/2015	WENDY'S SPRING CLASSIC DAN BURTSCHER	007081			200.00
067021	W	04/30/2015	WISE CONTROLS , LTD.	000120			5,762.40
067022	W	04/30/2015	WORTH AVE. GROUP	007392			317.04
067023	W	04/30/2015	XTEK PARTNERS, INC.	007987			32,414.50

V VOIDED CHECKS	2	CHECK TOTALS	5,678.21
R RECONCILED CHECKS	142	CHECK TOTALS	495,621.76

W WARRANT CHECKS	195	CHECK TOTALS	633,507.47
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

Date: 05/04/2015
Time: 3:52 pm

SHELBY CITY SCHOOLS
SORT BY VENDOR NAME
Summary of Monthly Checks APRIL 2015
CHECK DATES BETWEEN 04/01/2015 AND 04/30/2015
WARRANT CHECKS

Page: 6
(CHEKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
D	DISTRIBUTION CHECKS		0	CHECK TOTALS			0.00
C	PAYROLL CHECKS		0	CHECK TOTALS			0.00
	MISSING CHECKS		0				
**	TOTAL CHECKS (LESS VOIDED)		193	** TOTAL NET			627,829.26
***	TOTAL CHECKS WRITTEN		195	*** GRAND TOTALS			633,507.47

-- Options Summary --

Output file: AMDCERT.TXT

Type: CSV

Print options page? (Y,N) Y

Beginning year for report: 2014

Date of Report (for Report Headings): 04/30/2015

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

: 001

: 999

: FD

: 008

: 008

: 008

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BAT_AMDCERT executed by SHELBY_TREAS on node NCOCC0:: at 4-MAY-2015 15:43:19.

Rev. Code, Sec. 5705.36

Office of Budget Commission, RICHLAND County, Ohio.
 SHELBY, Ohio, April 30, 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	1,852,686.90	2,605,531.51
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	226,430.90	363,211.81
Total All Funds	10,012,483.17	7,215,400.00	18,426,998.80	35,654,881.97

 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	72,310.00	101,738.69
034	CLASSROOM FACILITIES MAINT.	216,814.75	108,400.00	32,972.00	358,186.75
300	DISTRICT MANAGED ACTIVITY	39,481.20	.00	149,594.90	189,076.10
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	638,000.00	640,997.88
590	IMPROVING TEACHER QUALITY	297.81	.00	97,100.00	97,397.81
Total Special Revenue		644,444.61	108,400.00	1,852,686.90	2,605,531.51
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					

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	28,383.00	33,823.42
200 STUDENT MANAGED ACTIVITY	131,340.49	.00	198,047.90	329,388.39
Total Agency Fund	136,780.91	.00	226,430.90	363,211.81
Total All Funds	10,012,483.17	7,215,400.00	18,426,998.80	35,654,881.97

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 18th day of May,
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:

	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	991,425.00	4,037.13	995,462.13
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	178,315.00	11,427.48	189,742.48
019 OTHER GRANT	99,638.00	314.99	99,952.99
022 DISTRICT AGENCY	30,561.00	220.20	30,781.20
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	217,411.17	22,501.41	239,912.58
300 DISTRICT MANAGED ACTIVITY	151,973.00	22,801.04	174,774.04
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	39,722.22	19,241.20	58,963.42
516 IDEA PART B GRANTS	497,129.34	197.37	497,326.71
572 TITLE I DISADVANTAGED CHILDREN	639,543.61	1,636.72	641,180.33
590 IMPROVING TEACHER QUALITY	97,379.72	1,241.84	98,621.56
Grand Total All Funds	26,310,353.89	519,418.81	26,829,772.70

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

Date: 05/04/15
Time: 3:43 pm

SHELBY CITY SCHOOLS
Appropriation Recap Sheet

Page 3
(APPRES)

Fund Class/Name	Fund	2015 Appropriations
Total Enterprise		1,041,392.00
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	30,561.00
STUDENT MANAGED ACTIVITY	200	217,411.17
Total Agency Fund		247,972.17
Total Appropriations - All Fund Types		26,310,353.89