

SHELBY CITY SCHOOLS

October 2015

SUMMARY FINANCIAL STATEMENTS

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Appropriation Resolution



SHELBY CITY SCHOOLS
October 31, 2015

GROSS DEPOSITORY BALANCES:

| | |
|------------------------------------|--------------|
| Payroll Clearance Account | \$0.00 |
| Civista Bank - Horner Account .05% | \$18,832.24 |
| Richland Bank Operating - 0% | \$590,857.06 |

| | |
|----------------------------------|---------------------|
| TOTAL DEPOSITORY BALANCES | \$609,689.30 |
|----------------------------------|---------------------|

ADJUSTMENTS TO BANK BALANCE:

| | |
|--------------------|----------------|
| Outstanding Checks | (\$120,019.39) |
| In Transit | \$0.00 |

| | |
|--|---------------------|
| TOTAL ADJUSTMENTS TO BANK BALANCE | (120,019.39) |
|--|---------------------|

OPERATING INVESTMENTS:

| | |
|--|----------------|
| STAROhio - Operating Account .07% | \$4,779,160.67 |
| STARPlus - Operating Funds .20% | \$2,012,328.37 |
| Scholarship CDs | \$166,680.00 |
| Mechanics Bank CD .85% | \$245,000.00 |
| Civista Bank CD .1% | \$1,708,000.00 |
| General Fund CD; proceeds from CDARS CDs .3% | \$254,616.68 |

| | |
|------------------------------------|-----------------------|
| TOTAL OPERATING INVESTMENTS | \$9,165,785.72 |
|------------------------------------|-----------------------|

| | |
|--|----------------|
| STAROhio - Bond Retirement Account .07% | \$436,960.30 |
| STAROhio - Locally Funded Initiatives Account .07% | \$1,708,202.80 |
| STAROhio - Project Fund Local Share Account .07% | \$0.00 |

| | |
|------------------------------------|-----------------------|
| TOTAL PROJECT FUNDS ON HAND | \$2,145,163.10 |
|------------------------------------|-----------------------|

CASH ON HAND:

| | |
|---------------------|------------|
| Petty Cash & Change | \$2,985.00 |
| Athletic Checking | \$3,000.00 |

| | |
|---------------------------|-------------------|
| TOTAL CASH ON HAND | \$5,985.00 |
|---------------------------|-------------------|

| | |
|---------------------------|------------------------|
| TOTAL BANK BALANCE | \$11,806,603.73 |
|---------------------------|------------------------|

| | |
|---------------------------|------------------------|
| TOTAL BOOK BALANCE | \$11,806,603.73 |
|---------------------------|------------------------|

INTEREST EARNED:

| | THIS MONTH | YEAR TO DATE |
|----------------------------------|------------|--------------|
| Civista/Richland/Mechanics Banks | \$ 237.14 | \$ 1,684.00 |
| STAROhio Operating Funds | \$ 605.95 | \$ 1,870.78 |
| STARPlus Operating Funds | \$ 341.45 | \$ 1,354.42 |
| STAROhio Project Funds | \$ 334.33 | \$ 1,122.79 |

SHELBY CITY SCHOOLS

October 31, 2015

| FUND | CASH BALANCE | ENCUMBRANCES | UNENCUMBERED BALANCE |
|---|------------------------|----------------------|-------------------------|
| 001 UNRESERVED GENERAL FUND | \$ 6,873,304.45 | \$ 1,093,558.64 | \$ 5,779,745.81 |
| RESERVED GENERAL FUNDS | | | |
| 001 9015-16 Textbook & Inst. Supply Set-Aside | \$ 250,380.66 | \$ 79,758.16 | \$ 170,622.50 |
| 001 9098 Bus Purchase | \$ 12,351.27 | \$ - | \$ 12,351.27 |
| 001 9007 FEMA Transfer/ Set-Aside | \$ 223,449.15 | \$ - | \$ 223,449.15 |
| | <u>\$ 486,181.08</u> | <u>\$ 79,758.16</u> | <u>\$ 406,422.92</u> |
| PROJECT FUNDS | | | |
| 002 High School Bond Retirement | \$ 437,847.67 | \$ - | \$ 437,847.67 |
| 004 Locally Funded Initiatives (BAB) | \$ 1,708,202.80 | \$ 2.23 | \$ 1,708,200.57 |
| 010 Project Fund - Local Share | \$ - | \$ 132.58 | \$ (132.58) |
| 010 Project Fund - OSFC Share | \$ - | \$ - | \$ - |
| 034 Project Maintenance Fund | \$ 311,947.18 | \$ 24,142.78 | \$ 287,804.40 |
| | <u>\$ 2,457,997.65</u> | <u>\$ 24,277.59</u> | <u>\$ 2,433,720.06</u> |
| SPECIAL REVENUE | | | |
| 018 HS Principal's Fund | \$ 10,676.71 | \$ 9,604.99 | \$ 1,071.72 |
| 018 Auburn Principal's Fund | \$ 10,404.71 | \$ 8,815.54 | \$ 1,589.17 |
| 018 Central Principal's Fund | \$ 7,134.89 | \$ 422.00 | \$ 6,712.89 |
| 018 Dowds Principal's Fund | \$ 12,484.05 | \$ 8,902.53 | \$ 3,581.52 |
| 018 Middle School Principal's Fund | \$ 62,181.73 | \$ 24,229.53 | \$ 37,952.20 |
| 019 Local Grants | \$ 25,746.50 | \$ 2,405.00 | \$ 23,341.50 |
| 022 Trust & Flower Funds | \$ 5,436.72 | \$ 1,627.63 | \$ 3,809.09 |
| 401 St. Mary Auxiliary | \$ (2,427.68) | \$ 29,058.48 | \$ (31,486.16) |
| 401 Sacred Heart Auxiliary | \$ 16,612.48 | \$ 54,806.58 | \$ (38,194.10) |
| TOTAL SPECIAL REVENUE | <u>\$ 148,250.11</u> | <u>\$ 139,872.28</u> | <u>\$ 8,377.83</u> |
| STATE GRANTS | | | |
| 451 OneNet Ohio | \$ 9,025.00 | \$ 5,425.00 | \$ 3,600.00 |
| TOTAL STATE GRANTS | <u>\$ 9,025.00</u> | <u>\$ 5,425.00</u> | <u>\$ 3,600.00</u> |
| FEDERAL GRANTS | | | |
| 506 Race to the Top | \$ 0.30 | \$ - | \$ 0.30 |
| 516 IDEA B | \$ 5,339.41 | \$ 5,363.45 | \$ (24.04) |
| 572 Title I Targeted Assistance | \$ (10,322.99) | \$ 58,172.87 | \$ (68,495.86) |
| 590 Title II A Improving Teacher Quality | \$ 713.49 | \$ 7,291.48 | \$ (6,577.99) |
| TOTAL FEDERAL GRANTS | <u>\$ (4,269.79)</u> | <u>\$ 70,827.80</u> | <u>\$ (75,097.59)</u> |
| CAPITAL PROJECTS | | | |
| 003 'Old' PI | \$ 135,666.68 | \$ 97,688.54 | \$ 37,978.14 |
| 003 August 2010 PI | \$ 119,536.22 | \$ 70,341.45 | \$ 49,194.77 |
| 003 Permanent Improvement | <u>\$ 255,202.90</u> | <u>\$ 168,029.99</u> | <u>\$ 87,172.91</u> |
| ACTIVITY FUNDS | | | |
| 300 Athletic Fund | \$ 31,240.53 | \$ 63,810.54 | \$ (32,570.01) |
| 300 Tournament Account | \$ 428.36 | \$ - | \$ 428.36 |
| 300 Sr. High Arts Fund | \$ 1,077.20 | \$ - | \$ 1,077.20 |
| TOTAL ACTIVITY FUNDS | <u>\$ 32,746.09</u> | <u>\$ 63,810.54</u> | <u>\$ (31,064.45)</u> |
| ENTERPRISE | | | |
| 006 Cafeteria | <u>\$ 55,417.58</u> | <u>\$ 312,242.06</u> | <u>\$ (256,824.48)</u> |
| TRUST FUNDS | | | |
| 007 Scholarship & Memorial Funds | \$ 288,553.34 | \$ 2,931.00 | \$ 285,622.34 |
| 008 Endowment & Scholarship Funds | \$ 271,474.57 | \$ - | \$ 271,474.57 |
| TOTAL TRUST FUNDS | <u>\$ 560,027.91</u> | <u>\$ 2,931.00</u> | <u>\$ 557,096.91</u> |
| CONSUMMABLE FEES | | | |
| 009 Classroom Supplies & Workbooks, Sr. High | \$ 130.41 | \$ 4,494.08 | \$ (4,363.67) |
| 009 Classroom Supplies & Workbooks, Middle School | \$ 11,307.35 | \$ 682.96 | \$ 10,624.39 |

SHELBY CITY SCHOOLS

October 31, 2015

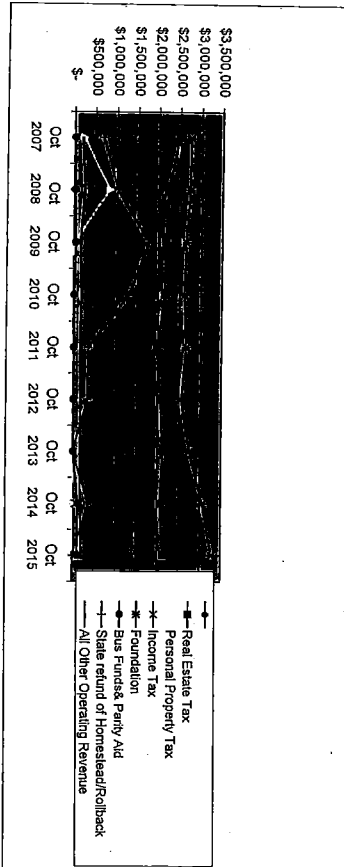
| FUND | CASH BALANCE | ENCUMBRANCES | UNENCUMBERED BALANCE |
|--|-------------------------|------------------------|-------------------------|
| 009 Classroom Supplies - Auburn | \$ 10,258.31 | \$ 1,832.00 | \$ 8,426.31 |
| 009 Classroom Supplies Central | \$ 18,861.54 | \$ 1,131.29 | \$ 17,730.25 |
| 009 Classroom Supplies - Dowds | \$ 4,375.33 | \$ 2,330.89 | \$ 2,044.44 |
| TOTAL CONSUMMABLE FEES | \$ 44,932.94 | \$ 10,471.22 | \$ 34,461.72 |
| ROTARY FUNDS | | | |
| 014 Internal Service | \$ 511.04 | \$ - | \$ 511.04 |
| TOTAL ROTARY FUNDS | \$ 511.04 | \$ - | \$ 511.04 |
| 024 EMPLOYEE HEALTH LIABILITY | \$ 740,748.14 | \$ 470.00 | \$ 740,278.14 |
| TRUST AND AGENCY | | | |
| 200 Post Prom Activity Fund | \$ 1,682.36 | \$ - | \$ 1,682.36 |
| 200 Mad Dog Gym | \$ 1,295.56 | \$ - | \$ 1,295.56 |
| 201 Class of 2016 | \$ 2,149.78 | \$ - | \$ 2,149.78 |
| 200 Middle School Athletics | \$ 93.19 | \$ - | \$ 93.19 |
| 200 Whippet Theatre | \$ 510.57 | \$ 60.00 | \$ 450.57 |
| 200 FFA | \$ 87,306.56 | \$ 21,759.45 | \$ 65,547.11 |
| 200 International Club | \$ 592.23 | \$ - | \$ 592.23 |
| 200 Key Club | \$ 1,175.36 | \$ - | \$ 1,175.36 |
| 200 Middle, High, Central & Dowds School Student Council | \$ 7,667.78 | \$ 1,169.36 | \$ 6,498.42 |
| 200 Publications | \$ 20,806.80 | \$ 30,364.58 | \$ (9,557.78) |
| 200 Whippet News | \$ 415.56 | \$ - | \$ 415.56 |
| 200 Destination Stardom | \$ 7,301.41 | \$ 30.80 | \$ 7,270.61 |
| 200 Middle School Yearbook | \$ 1,270.76 | \$ - | \$ 1,270.76 |
| 200 OWA/OWE High School | \$ 955.75 | \$ - | \$ 955.75 |
| 200 Guidance | \$ 1,429.21 | \$ 539.45 | \$ 889.76 |
| 200 Class of 2013 | \$ 1,963.99 | \$ - | \$ 1,963.99 |
| 200 Class of 2014 | \$ 1,062.10 | \$ - | \$ 1,062.10 |
| 200 Class of 2015 | \$ 824.79 | \$ - | \$ 824.79 |
| 200 Middle School Library | \$ 2,530.84 | \$ - | \$ 2,530.84 |
| 200 Class of 2017 | \$ 2,776.38 | \$ 150.00 | \$ 2,626.38 |
| 200 Class of 2018 | \$ 985.00 | \$ - | \$ 985.00 |
| 200 Class of 2019 | \$ 410.00 | \$ - | \$ 410.00 |
| 200 Junior Statesmen | \$ 1,322.65 | \$ - | \$ 1,322.65 |
| TOTAL TRUST AND AGENCY | \$ 146,528.63 | \$ 54,073.64 | \$ 92,454.99 |
| TOTAL CASH | \$ 11,806,603.73 | \$ 2,025,747.92 | \$ 9,780,855.81 |

SHELBY CITY SCHOOLS
Actual results compared to Forecast (SM-2)
General Fund Fiscal Year 2016

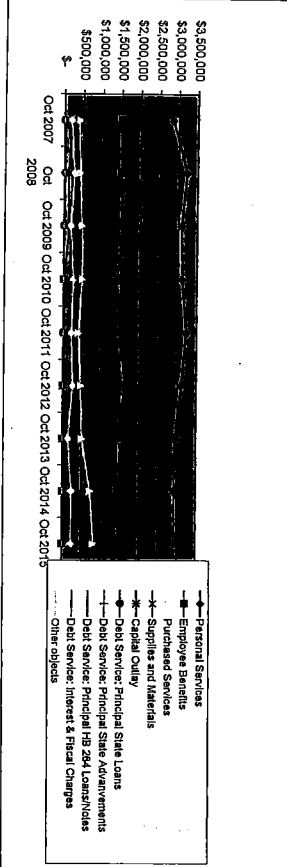
| | October | | Variance | FY 2016 | | FY 2016 Forecast | Variance |
|---|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------|
| | Actual | Forecast | | Actual | Percent error | | |
| REVENUES | | | | | | | |
| 1.010 Real Estate Tax | \$ - | \$ - | \$ - | \$ 2,133,199 | \$ 2,133,199 | \$ - | \$ - |
| 1.020 Personal Property Tax | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1.030 Income Tax | \$ 528,424 | \$ 559,065 | \$ (30,641) | \$ 1,418,347 | \$ 1,448,988 | \$ (30,641) | \$ - |
| 1.035 Foundation | \$ 1,008,575 | \$ 1,000,000 | \$ 8,575 | \$ 3,275,871 | \$ 3,267,296 | \$ 8,575 | \$ - |
| 1.040 Bus Funds & Party Aid | \$ 35,052 | \$ 35,500 | \$ (448) | \$ 115,117 | \$ 115,565 | \$ (448) | \$ - |
| 1.045 Restricted Grants-in Aid SFSF | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1.050 State refund of Homestead/Rollback | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1.060 All Other Operating Revenue | \$ 44,273 | \$ 45,000 | \$ (727) | \$ 202,644 | \$ 203,371 | \$ (727) | \$ - |
| Subtotal Operating Revenue | \$ 1,616,324 | \$ 1,639,565 | \$ (23,241) | \$ 7,145,178 | \$ 7,168,419 | \$ (23,241) | \$ - |
| 2.050 Advances in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2.060 Other Non Operating Revenue | \$ 429 | \$ 12,439 | \$ (12,010) | \$ 23,990 | \$ 36,000 | \$ (12,010) | \$ - |
| Subtotal Non-operating Revenue | \$ 429 | \$ 12,439 | \$ (12,010) | \$ 23,990 | \$ 36,000 | \$ (12,010) | \$ - |
| TOTAL REVENUE | \$ 1,616,753 | \$ 1,652,004 | \$ (35,251) | \$ 7,169,168 | \$ 7,204,419 | \$ (35,251) | -0.49% |
| EXPENDITURES | | | | | | | |
| 3.010 Personal Services | \$ 750,392 | \$ 750,392 | \$ - | \$ 2,932,058 | \$ 2,932,058 | \$ - | \$ - |
| 3.020 Employee Benefits | \$ 370,017 | \$ 366,000 | \$ 4,017 | \$ 1,476,444 | \$ 1,472,427 | \$ 4,017 | \$ - |
| 3.030 Purchased Services | \$ 188,545 | \$ 200,000 | \$ (11,455) | \$ 818,088 | \$ 829,543 | \$ (11,455) | \$ - |
| 3.040 Supplies and Materials | \$ 144,938 | \$ 126,056 | \$ 18,882 | \$ 289,746 | \$ 270,864 | \$ 18,882 | \$ - |
| 3.050 Capital Outlay | \$ - | \$ 5,000 | \$ (5,000) | \$ 4,405 | \$ 9,405 | \$ (5,000) | \$ - |
| 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 | \$ 50,135 | \$ 60,000 | \$ (9,865) | \$ 238,002 | \$ 247,867 | \$ (9,865) | \$ - |
| Subtotal Operating Expenditures | \$ 1,504,027 | \$ 1,507,448 | \$ (3,421) | \$ 5,758,743 | \$ 5,762,164 | \$ (3,421) | \$ - |
| 5.010 Transfers-out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5.020 Advances - out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subtotal Non-operating Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 1,504,027 | \$ 1,507,448 | \$ (3,421) | \$ 5,758,743 | \$ 5,762,164 | \$ (3,421) | -0.06% |
| 6.010 TOTAL REVENUES OVER/(UNDER) EXP. | \$ 112,726 | \$ 144,556 | \$ (31,830) | \$ 1,410,425 | \$ 1,442,255 | \$ (31,830) | \$ - |
| 7.010 Beginning Cash Balance | \$ 7,246,761 | \$ 7,246,761 | \$ - | \$ 5,949,062 | \$ 5,949,062 | \$ - | \$ - |
| 7.020 Ending Cash Balance | \$ 7,359,487 | \$ 7,391,317 | \$ (31,830) | \$ 7,359,487 | \$ 7,391,317 | \$ (31,830) | \$ - |
| 8.010 Outstanding Encumbrances | \$ 1,173,317 | \$ - | \$ - | \$ 1,173,317 | \$ - | \$ - | \$ - |

SHELBY CITY SCHOOLS
October 2015

Revenue Comparisons
Current and Previous Fiscal Years



Expense Comparisons
Current & Previous Fiscal Years



| | Oct 2007 | Oct 2008 | Oct 2009 | Oct 2010 | Oct 2011 | Oct 2012 | Oct 2013 | Oct 2014 | Oct 2015 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| REVENUES | | | | | | | | | |
| 1,010 Real Estate Tax | \$ 2,471,291 | \$ 2,208,033 | \$ 2,164,651 | \$ 2,152,289 | \$ 1,977,980 | \$ 2,061,556 | \$ 2,124,025 | \$ 2,072,253 | \$ 2,133,199 |
| 1,020 Personal Property Tax | \$ 219,892 | \$ 1,396,991 | \$ 1,237,385 | \$ 1,288,748 | \$ 1,282,227 | \$ 1,333,278 | \$ 1,379,151 | \$ 1,371,231 | \$ 1,418,347 |
| 1,030 Income Tax | \$ 1,393,404 | \$ 1,396,991 | \$ 1,237,385 | \$ 1,288,748 | \$ 1,282,227 | \$ 1,333,278 | \$ 1,379,151 | \$ 1,371,231 | \$ 1,418,347 |
| 1,035 Foundation | \$ 2,749,767 | \$ 2,742,541 | \$ 2,654,866 | \$ 2,613,611 | \$ 2,667,374 | \$ 2,754,285 | \$ 2,754,285 | \$ 3,055,105 | \$ 3,275,871 |
| 1,040 Bus Funds/ Party Aid | \$ 14,425 | \$ 19,989 | \$ 14,164 | \$ 14,164 | \$ 14,164 | \$ 14,164 | \$ 14,164 | \$ 130,238 | \$ 115,117 |
| 1,050 State refund of Homestead/Rollback | \$ 675,672 | \$ 1,014,734 | \$ 1,763,842 | \$ 1,763,842 | \$ 1,763,842 | \$ 1,763,842 | \$ 1,763,842 | \$ 1,763,842 | \$ 1,763,842 |
| 1,060 All Other Operating Revenue | \$ 183,415 | \$ 227,343 | \$ 148,078 | \$ 175,124 | \$ 158,735 | \$ 173,800 | \$ 170,102 | \$ 184,582 | \$ 202,644 |
| Subtotal Operating Revenue | \$ 7,697,956 | \$ 6,446,591 | \$ 6,000,485 | \$ 7,553,980 | \$ 6,449,291 | \$ 6,467,399 | \$ 6,441,707 | \$ 7,175,785 | \$ 7,145,176 |
| 2,050 Advances in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2,060 Other Non-Operating Revenue | \$ 76,076 | \$ 182 | \$ 2,658 | \$ 1,284 | \$ 26,052 | \$ 28,321 | \$ 122,657 | \$ 72,631 | \$ 23,990 |
| Subtotal Non-Operating Revenue | \$ 76,076 | \$ 182 | \$ 2,658 | \$ 1,284 | \$ 26,052 | \$ 28,321 | \$ 122,657 | \$ 72,631 | \$ 23,990 |
| TOTAL REVENUE | \$ 7,774,032 | \$ 6,446,773 | \$ 8,011,333 | \$ 7,555,264 | \$ 6,475,343 | \$ 6,495,920 | \$ 6,564,364 | \$ 7,248,416 | \$ 7,169,168 |
| EXPENDITURES | | | | | | | | | |
| 3,010 Personal Services | \$ 2,644,915 | \$ 3,220,549 | \$ 3,093,945 | \$ 3,112,993 | \$ 3,223,558 | \$ 3,091,817 | \$ 2,938,778 | \$ 2,931,133 | \$ 2,932,058 |
| 3,020 Employee Benefits | \$ 1,501,091 | \$ 1,507,438 | \$ 1,509,382 | \$ 1,423,094 | \$ 1,470,926 | \$ 1,520,715 | \$ 1,421,119 | \$ 1,455,776 | \$ 1,476,444 |
| 3,030 Purchased Services | \$ 384,752 | \$ 422,851 | \$ 489,580 | \$ 500,246 | \$ 405,727 | \$ 1,050,356 | \$ 573,041 | \$ 726,853 | \$ 818,088 |
| 3,040 Supplies and Materials | \$ 122,462 | \$ 191,176 | \$ 213,455 | \$ 163,748 | \$ 192,389 | \$ 197 | \$ 261,408 | \$ 186,509 | \$ 289,746 |
| 3,050 Capital Outlay | \$ 215,125 | \$ 114,903 | \$ 149,260 | \$ 21,880 | \$ 32,804 | \$ 5,559 | \$ 4,365 | \$ 14,149 | \$ 4,405 |
| Debt Service: Principal State Loans | \$ - | \$ 26,198 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Debt Service: Principal State Advances | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Debt Service: Principal HB 264 Loans/N | \$ 26,198 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Debt Service: Interest & Fiscal Charges | \$ 185,212 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4,300 Other objects | \$ 185,212 | \$ 280,174 | \$ 197,801 | \$ 284,639 | \$ 228,380 | \$ 268,573 | \$ 153,972 | \$ 246,843 | \$ 238,002 |
| Subtotal Operating Expenditures | \$ 5,280,653 | \$ 5,793,285 | \$ 5,693,133 | \$ 5,486,239 | \$ 5,555,093 | \$ 5,665,023 | \$ 5,292,883 | \$ 5,560,363 | \$ 5,758,743 |
| 5,010 Transfers-out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5,020 Advances - out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subtotal Non-operating Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 5,280,653 | \$ 5,793,285 | \$ 5,693,133 | \$ 5,486,239 | \$ 5,555,093 | \$ 5,665,023 | \$ 5,292,883 | \$ 5,560,363 | \$ 5,758,743 |
| 6,010 TOTAL REVENUES OVER/(UNDER) E | \$ 2,493,379 | \$ 2,653,478 | \$ 2,348,220 | \$ 2,050,625 | \$ 919,250 | \$ 830,897 | \$ 1,271,881 | \$ 1,688,053 | \$ 1,410,425 |
| 7,010 Beginning Cash Balance | \$ 894,597 | \$ 3,004,082 | \$ 3,938,955 | \$ 4,450,467 | \$ 4,891,039 | \$ 4,385,894 | \$ 3,619,261 | \$ 4,489,629 | \$ 5,949,682 |
| 7,020 Ending Cash Balance | \$ 3,387,976 | \$ 5,697,520 | \$ 6,235,176 | \$ 6,501,082 | \$ 5,800,339 | \$ 5,216,791 | \$ 4,880,942 | \$ 6,187,582 | \$ 7,359,487 |
| 8,010 Outstanding Encumbrances | \$ 219,730 | \$ 1,228,124 | \$ 817,736 | \$ 979,593 | \$ 1,111,485 | \$ 1,091,484 | \$ 1,303,367 | \$ 1,450,060 | \$ 1,173,317 |

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

Financial items for action on this month's agenda include the regular statements and cash reconciliations for September and our proposed forecast and assumptions.

Cash Reconciliation:

The district's cash balance at the end of October was \$11,806,603.73, this compares with a cash balance of \$12,023,955 one year ago. The General Fund ending balance was \$7,359,487 equal to 4.76 months general fund operating expenses as estimated on current forecast; above our threshold of 3.0 months operating expenses. At this time last year the ratio was 4.1 and the General Fund cash balance was \$6,187,682.

Interest receipts for the year to date total \$3218, not including project funds. That's an increase of 12% from the total at this time last year with a lower cash balance. We're guardedly hopeful that the rate environment will improve in the coming months and continue to monitor rates to look for the best and safest alternatives for cash reserves.

Cash Balances;

All our funds except for one federal grant (Title I) were in the black at the end of September. The grant balance will move back into the black as cash requests come in. Food service was in the red last month, federal subsidy and good management brought that fund back into the black by October 31st.

Actual Results Compared to Forecast

This month we're back to our usual format comparing the monthly and year to date actual financial activity with the forecast. For the year to date our cash balance is \$31,830 less than forecasted. Most of the difference is accounted for by the October Income Tax payment which was \$30,641 below our estimate.

In looking at prior years, our expenses are about the same as they were at this time in 2008, higher than they were in any of the intervening years. This is a reversal of a recent trend to lower year to date expenses, but may be an isolated exception. Revenue is a bit lower than last year at this time, but higher than it's been in the three years prior to that.

Appropriation Summary

Item 4.1

Just a few minor changes this month:

Revenue Adjustments

- \$3600 increase to the Network Connectivity Account; this and the similar budget Appropriation change are made to accept a state grant to help with the cost of our internet connections and similar services.

Budget Appropriations:

- \$911 increase to Fund 019 Food Service, is made to allow for routine spending for the year in this department. We expect to end the year in the black.

Personnel:

6.3.1 Cost for Angela Mahek is estimated at \$6415 through the end of the school year for salary only

6.3.2 Cost for Sharon Ebinger is estimated at up to \$5000 through the end of the school year for salary only. This will be paid from funds specifically earmarked for St Mary's in the IDEA Grant.

6.6.1 Cost for Nychole Rose is estimated at an additional \$6000 through the end of the school year for salary only.

New Business:

9.2 The emergency levy contributes approximately \$900,000 to our bottom line. This is the second of two resolutions that will allow us to place it for renewal in March 2016, the earliest possible ballot. The issue is for 4.5 mills for a term of five years. The county auditor has confirmed our estimates that the millage will raise \$950,000.

9.3 & 9.4 These two items are very closely related. Our district health insurance contract is up for renewal in November and for the new year the consortium has levied a 13.2% increase on our premiums. Of that increase, 10% is a surcharge for retaining our Traditional Plan and 3.2% is an increase dictated by our utilization of services. The purpose of the surcharge is to encourage districts and employees to move to one of the Consortium's Common Plans. We have offered the Common Plan throughout most of this year. Common Plan coverage is essentially the same as our traditional plan, with an out of pocket maximum that is \$2800/year higher than the traditional plan. Premiums for the Common Plan are lower than those of the traditional plan, and the next year's increase percentage for the common plan is much lower at 5%. We have looked at rates in another consortium, for traditional third party coverage, and considered the likely costs of leaving our current consortium. Having done that it's our recommendation that we accept the premiums and coverage proposed by the Wyandot-Crawford Consortium for 2016.

With these premium increases the cost gap between the traditional plan and the common plan is widening. If everyone remains on the Traditional Plan next year the Board's cost will go up by about \$326,000. We anticipated this and it's built into our forecast, but it's a very significant expense. If employees choose the Common Plan the cost increase will be reduced for both the employee and the board. As an incentive for employees to move to the Common Plan we're suggesting that we offer it at a 50% reduction in the employee contribution percentage for the next eighteen months. Even at that rate the district will save money and the increase in savings for employees may provide an incentive to move to the Common Plan, increasing savings for both the board and employees while still providing excellent insurance. The MOU represents the agreement between the board and the associations to offer the Common Plan at the lower employee premium contributions. No one is required to make a change and the traditional plan is still offered as specified in our association contracts.

Premiums are as follows for calendar year 2016:

| Medical Insurance: Medical Mutual: Wyandot- Crawford consortium | | | | | |
|--|-------------------------------|-------------------|----------------|----------------|--------------|
| For January coverage, deductions beginning with the pay of December 5, 2015 | | | | | |
| Traditional Plan; premium includes a 10% surcharge | | | | | |
| Coverage | Total Premium per Month | Certified | | Non-Certified | |
| | | Employee 15.0% | Board 85.0% | Employee 8% | Board 92% |
| Single | \$ 633.40 | \$ 95.01 | \$ 538.39 | \$ 50.67 | \$ 582.73 |
| Family | \$ 1729.18 | \$ 259.38 | \$ 1469.80 | \$ 138.33 | \$ 1590.85 |

OR

| Medical Insurance: Medical Mutual: Wyandot- Crawford consortium | | | | | |
|---|-------------------------------|------------------|----------------|----------------|--------------|
| For January coverage, deductions beginning with the pay of December 5, 2015 (pending board approval) | | | | | |
| Common Plan A | | | | | |
| Coverage | Total Premium per Month | Certified | | Non-Certified | |
| | | Employee 7.5% | Board 92.5% | Employee 4% | Board 96% |
| Single | \$ 540.55 | \$ 40.54 | \$ 500.01 | \$ 21.62 | \$ 518.93 |
| Family | \$ 1475.69 | \$ 110.68 | \$ 1365.01 | \$ 59.03 | \$ 1416.66 |

9.5 The Whippet Theatre account is in the black and expected to grow with the proceeds of the recent Winnie the Poo production. The balance however is not sufficient to support the cost of a production on the scale of Oklahoma. The choir parents have agreed to cover the necessary costs of Oklahoma in return for the box office receipts. This item is the board's acceptance of that arrangement.

9.6 The contract with Transfinder will provide an electronic system that creates and organizes bus routes. Cost will be \$10,995 for the first year and \$3650 for subsequent years.

9.7 The contract with Strategic Solutions is for electronic storage of student records. The cost will be \$33,670 for the first year's start up and \$2695 annually for maintenance.

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SHELBY CITY SCHOOLS
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| CHECK | TYPE | DATE | VENDOR | VENDOR | STATUS/DATE | BANK CODE | CHECK AMOUNT |
|--------|------|------------|--|--------|-----------------------|-----------|--------------|
| 068094 | W | 10/16/2015 | A PLUS RESTAURANT EQUIPMENT AT RECO COMPANY | 004570 | RECONCILED:10/31/2015 | | 200.00 |
| 068194 | W | 10/30/2015 | ACRES OF ADVENTURE | 005816 | | | 375.00 |
| 068095 | W | 10/16/2015 | ACT | 000666 | RECONCILED:10/31/2015 | | 250.00 |
| 068151 | W | 10/23/2015 | ADVANCED AUTO PARTS | 880071 | | | 7.54 |
| 068195 | W | 10/30/2015 | ALICE TRAINING INSTITUTE | 004702 | | | 410.00 |
| 068097 | W | 10/16/2015 | ALL OHIO COUNSELORS CONFERENCE | 003350 | RECONCILED:10/31/2015 | | 220.00 |
| 068098 | W | 10/16/2015 | ALTA FLORIST | 880294 | RECONCILED:10/31/2015 | | 52.95 |
| 068053 | W | 10/09/2015 | ALTERNATIVE COMPUTER TECH INC | 000637 | RECONCILED:10/31/2015 | | 532.80 |
| 068143 | W | 10/20/2015 | AMERICAN UNITED LIFE INS. CO TERM BEN | 000805 | RECONCILED:10/31/2015 | | 1,648.00 |
| 068190 | W | 10/26/2015 | AMERICAN UNITED LIFE INS. CO TERM BEN | 000805 | RECONCILED:10/31/2015 | | 341.70 |
| 068054 | W | 10/09/2015 | ANDERSON'S SCHOOL EVENTS SCHOOL SPIRIT | 007727 | RECONCILED:10/31/2015 | | 151.93 |
| 068099 | W | 10/16/2015 | ANGELA PETRO VIP REHABILITATION SERVICES | 000693 | RECONCILED:10/31/2015 | | 638.00 |
| 068196 | W | 10/30/2015 | AP EXAMS | 001314 | | | 137.00 |
| 068055 | W | 10/09/2015 | ASSOCIATION FOR MIDDLE LEVEL EDUCATION | 002973 | RECONCILED:10/31/2015 | | 475.00 |
| 068152 | W | 10/23/2015 | BAKER VEHICLE SYSTEMS | 005058 | RECONCILED:10/31/2015 | | 176.19 |
| 068056 | W | 10/09/2015 | BARNES & NOBLE BOOKSELLERS | 004891 | RECONCILED:10/31/2015 | | 59.90 |
| 068153 | W | 10/23/2015 | BERGER TRAVEL AGENCY | 000074 | RECONCILED:10/31/2015 | | 2,446.00 |
| 068197 | W | 10/30/2015 | BLICK ART MATERIALS | 000553 | | | 335.16 |
| 068100 | W | 10/16/2015 | BOLIANTZ HARDWARE | 009812 | RECONCILED:10/31/2015 | | 1,012.01 |
| 068198 | W | 10/30/2015 | BRAD RUMINSKI | 004821 | | | 38.59 |
| 068057 | W | 10/09/2015 | BRIAN NABORS | 000607 | RECONCILED:10/31/2015 | | 153.64 |
| 068154 | W | 10/23/2015 | BRICKER & ECKLER LLP | 006034 | RECONCILED:10/31/2015 | | 762.97 |
| 068155 | W | 10/23/2015 | C L ESHELMAN, EXCAVATING & TRUCKING | 003419 | | | 155.00 |
| 068058 | W | 10/09/2015 | CAIN GRAPHICS SCREEN PRINTING | 005348 | RECONCILED:10/31/2015 | | 3,032.00 |
| 068059 | W | 10/09/2015 | CAMERON SMEDLEY | 004809 | RECONCILED:10/31/2015 | | 250.00 |
| 068101 | W | 10/16/2015 | CARDINAL BUS SALES | 006571 | RECONCILED:10/31/2015 | | 832.10 |
| 068102 | W | 10/16/2015 | CARRIE A. WOOD | 004606 | | | 500.00 |
| 068156 | W | 10/23/2015 | CARTER ELECTRIC | 009856 | RECONCILED:10/31/2015 | | 512.49 |
| 068103 | W | 10/16/2015 | CARTER LUMBER | 006153 | RECONCILED:10/31/2015 | | 268.85 |
| 068157 | W | 10/23/2015 | CENTURY LINK | 000094 | RECONCILED:10/31/2015 | | 2,135.89 |
| 068104 | W | 10/16/2015 | CENTURYLINK BUSINESS SERVICES | 007578 | RECONCILED:10/31/2015 | | 25.69 |
| 068060 | W | 10/09/2015 | CIVISTA BANK | 009019 | RECONCILED:10/31/2015 | | 1,600.73 |
| 068105 | W | 10/16/2015 | COLE DISTRIBUTING INC | 003001 | RECONCILED:10/31/2015 | | 14,550.55 |
| 068158 | W | 10/23/2015 | COLUMBIA GAS OF OHIO | 007418 | RECONCILED:10/31/2015 | | 853.05 |
| 068199 | W | 10/30/2015 | Constellation | 009868 | | | 1,722.36 |
| 068146 | W | 10/20/2015 | CORESOURCE, INC | 009047 | RECONCILED:10/31/2015 | | 12,055.62 |
| 068061 | W | 10/09/2015 | CORNELL'S IGA FOODLINER | 000023 | RECONCILED:10/31/2015 | | 321.91 |
| 068200 | W | 10/30/2015 | CREC (CAPITAL REGION EDUCATIONAL COUNCIL | 880047 | | | 21.00 |
| 068201 | W | 10/30/2015 | CROWNE PLAZA | 006742 | | | 127.20 |
| 068062 | W | 10/09/2015 | DALE HUMPHREY | 000945 | RECONCILED:10/31/2015 | | 100.00 |
| 068063 | W | 10/09/2015 | DAVE MACK | 007492 | RECONCILED:10/31/2015 | | 87.50 |

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| CHECK | TYPE | DATE | VENDOR | VENDOR | STATUS/DATE | BANK CODE | CHECK AMOUNT |
|--------|------|------------|---|--------|-----------------------|-----------|--------------|
| 068159 | W | 10/23/2015 | DAVE MACK | 007492 | RECONCILED:10/31/2015 | | 87.50 |
| 068202 | W | 10/30/2015 | DETROIT SALT CO | 880387 | | | 1,699.33 |
| 068064 | W | 10/09/2015 | DIOCESE OF TOLEDO | 003126 | RECONCILED:10/31/2015 | | 180.00 |
| 068107 | W | 10/16/2015 | DISCOUNT DRUG MART | 000071 | RECONCILED:10/31/2015 | | 11.02 |
| 068065 | W | 10/09/2015 | ED FETZER | 880022 | RECONCILED:10/31/2015 | | 87.50 |
| 068160 | W | 10/23/2015 | ED FETZER | 880022 | RECONCILED:10/31/2015 | | 87.50 |
| 068066 | W | 10/09/2015 | EMILY KOESTERS | 004506 | | | 191.11 |
| 068161 | W | 10/23/2015 | EMPOWER LEARNING LLC | 000272 | | | 475.00 |
| 068162 | W | 10/23/2015 | ENERGY USA-TPC C/O JP MORGAN CHASE, NA | 009871 | RECONCILED:10/31/2015 | | 2,069.21 |
| 068163 | W | 10/23/2015 | ENZO'S CLEANINING SOLUTIONS | 008780 | RECONCILED:10/31/2015 | | 160.00 |
| 068164 | W | 10/23/2015 | EPIPHANY MANAGEMENT | 000129 | RECONCILED:10/31/2015 | | 6,133.33 |
| 068067 | W | 10/09/2015 | Eric Rath | 880176 | | | 87.50 |
| 068165 | W | 10/23/2015 | Eric Rath | 880176 | | | 87.50 |
| 068166 | W | 10/23/2015 | ETHAN WALDRUFF | 004807 | RECONCILED:10/31/2015 | | 153.00 |
| 068167 | W | 10/23/2015 | EWELL EDUCATIONAL SERVICES INC | 007906 | | | 265.00 |
| 068204 | W | 10/30/2015 | FOLLETT CAMPUS BOOKSTORE | 007750 | | | 1,269.58 |
| 068205 | W | 10/30/2015 | FRAN SCHROEDER | 000314 | | | 41.98 |
| 068116 | W | 10/16/2015 | FUEL EDUCATION AVENTA LEARNING | 007726 | RECONCILED:10/31/2015 | | 1,625.00 |
| 068168 | W | 10/23/2015 | G & L SUPPLY CO | 000381 | RECONCILED:10/31/2015 | | 213.67 |
| 068068 | W | 10/09/2015 | GORDON FOOD SERVICE | 001062 | RECONCILED:10/31/2015 | | 17,845.58 |
| 068108 | W | 10/16/2015 | GORDON FOOD SERVICE | 001062 | RECONCILED:10/31/2015 | | 8,449.69 |
| 068206 | W | 10/30/2015 | GORDON FOOD SERVICE | 001062 | | | 1,902.78 |
| 068169 | W | 10/23/2015 | GRAINGER DIVISION W W GRAINGER INC | 004628 | RECONCILED:10/31/2015 | | 152.96 |
| 068109 | W | 10/16/2015 | GREAT LAKES BIOMEDICAL LTD | 005811 | RECONCILED:10/31/2015 | | 815.00 |
| 068170 | W | 10/23/2015 | GROTH MUSIC | 009760 | RECONCILED:10/31/2015 | | 120.60 |
| 068207 | W | 10/30/2015 | GROTH MUSIC | 009760 | | | 188.84 |
| 068110 | W | 10/16/2015 | GUENTHER MECHANICAL INC | 003426 | RECONCILED:10/31/2015 | | 3,100.00 |
| 068171 | W | 10/23/2015 | GUENTHER MECHANICAL INC | 003426 | RECONCILED:10/31/2015 | | 2,100.00 |
| 068111 | W | 10/16/2015 | HANKS SALES AND SERVICE, INC. | 009885 | RECONCILED:10/31/2015 | | 340.00 |
| 068208 | W | 10/30/2015 | HARTFORD INS CO OF THE MIDWEST FLOOD INS PROCESSING CENTER | 000273 | | | 887.00 |
| 068209 | W | 10/30/2015 | HEINEMANN | 005511 | | | 1,790.06 |
| 068112 | W | 10/16/2015 | HENRY'S KEY & LOCK SHOP DIVISION OF BILLHEIMER SEC. | 000017 | RECONCILED:10/31/2015 | | 51.25 |
| 068113 | W | 10/16/2015 | HERFF JONES | 005403 | RECONCILED:10/31/2015 | | 4,103.65 |
| 068089 | W | 10/14/2015 | HILTON EASTON | 004562 | RECONCILED:10/31/2015 | | 306.00 |
| 068090 | W | 10/14/2015 | HILTON GARDEN INN POLARIS | 004820 | RECONCILED:10/31/2015 | | 508.00 |
| 068211 | W | 10/30/2015 | HP PRODUCTS CORP. | 007333 | | | 629.67 |
| 068212 | W | 10/30/2015 | INTERSTATE BATTERY OF NORTH CENTRAL OHIO | 880117 | | | 72.00 |
| 068114 | W | 10/16/2015 | JACKIE FIKE | 005532 | RECONCILED:10/31/2015 | | 37.42 |
| 068172 | W | 10/23/2015 | JANET KEMPER | 000701 | RECONCILED:10/31/2015 | | 69.00 |
| 068173 | W | 10/23/2015 | JESSICA CRIST | 880357 | | | 100.00 |
| 068203 | W | 10/30/2015 | JIST PUBLISHING | 006929 | | | 70.95 |
| 068069 | W | 10/09/2015 | JOHN GIES | 006914 | RECONCILED:10/31/2015 | | 238.05 |
| 068115 | W | 10/16/2015 | JONES FISH HATCHERIES & DIST. | 000749 | RECONCILED:10/31/2015 | | 99.25 |

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|--------|------|------------|---|--------|-----------------------|-----------|--------------|
| 068174 | W | 10/23/2015 | JULIAN & GRUBE, INC | 001184 | RECONCILED:10/31/2015 | | 1,967.00 |
| 068070 | W | 10/09/2015 | KEITH R. SWISHER | 004803 | RECONCILED:10/31/2015 | | 100.00 |
| 068213 | W | 10/30/2015 | KIMBALL MIDWEST PERFORMANCE ENG PRODUCTS | 002858 | | | 402.17 |
| 068071 | W | 10/09/2015 | KIMMEL CORP | 007990 | RECONCILED:10/31/2015 | | 58.75 |
| 068117 | W | 10/16/2015 | KRISTIN JONES | 000068 | RECONCILED:10/31/2015 | | 30.00 |
| 068214 | W | 10/30/2015 | LAKEWOOD RACQUET CLUB | 006750 | | | 100.00 |
| 068118 | W | 10/16/2015 | Laptop Guy, Inc. | 007590 | RECONCILED:10/31/2015 | | 447.00 |
| 068175 | W | 10/23/2015 | Libbie Anatra | 880008 | RECONCILED:10/31/2015 | | 95.57 |
| 068215 | W | 10/30/2015 | LIBRARY WORLD INC. | 001183 | | | 439.00 |
| 068119 | W | 10/16/2015 | LINDA WORLEY | 006036 | RECONCILED:10/31/2015 | | 259.57 |
| 068072 | W | 10/09/2015 | LUANN L. STEFANIUK | 009779 | RECONCILED:10/31/2015 | | 19.55 |
| 068216 | W | 10/30/2015 | LUKACH SPEECH SERVICES LLC LYNNE LUKACH | 000756 | | | 202.50 |
| 068073 | W | 10/09/2015 | M T BUSINESS TECH | 000572 | RECONCILED:10/31/2015 | | 2,323.00 |
| 068217 | W | 10/30/2015 | M. Smith Roofing, LTD | 009878 | | | 397.80 |
| 068074 | W | 10/09/2015 | MACIE BRICKER | 004805 | RECONCILED:10/31/2015 | | 250.00 |
| 068218 | W | 10/30/2015 | MANSFIELD HARDWARE & SUPPLY | 005147 | | | 1,795.15 |
| 068176 | W | 10/23/2015 | MAPLE LEAF CENTER, INC. | 004810 | RECONCILED:10/31/2015 | | 700.00 |
| 068120 | W | 10/16/2015 | MAYRON COLE MUSIC CONSERVATORY | 005813 | RECONCILED:10/31/2015 | | 246.09 |
| 068075 | W | 10/09/2015 | MCGRAW HILL PUBL | 000480 | | | 34,743.00 |
| 068219 | W | 10/30/2015 | MED CENTRAL/SHELBY WORKABLE | 000386 | | | 118.00 |
| 068121 | W | 10/16/2015 | MEDCENTRAL HEALTH SYSTEM | 000802 | RECONCILED:10/31/2015 | | 13,000.00 |
| 068220 | W | 10/30/2015 | MIDWEST BAND & FRONTLINE ASSES | 880246 | | | 240.95 |
| 068122 | W | 10/16/2015 | MOESC | 007260 | RECONCILED:10/31/2015 | | 100.00 |
| 068177 | W | 10/23/2015 | MOESC | 007260 | VOID: 10/23/2015 | | 14,995.65 |
| 068221 | W | 10/30/2015 | MOESC | 007260 | | | 18,486.00 |
| 068076 | W | 10/09/2015 | MUNICIPAL UTILITIES | 000095 | RECONCILED:10/31/2015 | | 31,857.98 |
| 068178 | W | 10/23/2015 | NATIONAL READING STYLES INSTITUTE | 005343 | RECONCILED:10/31/2015 | | 27.95 |
| 068179 | W | 10/23/2015 | NCOESC | 007350 | RECONCILED:10/31/2015 | | 72.50 |
| 068222 | W | 10/30/2015 | NCS PEARSON | 000574 | | | 547.32 |
| 068223 | W | 10/30/2015 | NEFF COMPANY | 000199 | | | 1,049.25 |
| 068096 | W | 10/16/2015 | NICKLES BAKERY | 000144 | RECONCILED:10/31/2015 | | 1,811.43 |
| 068123 | W | 10/16/2015 | NORTH CENTRAL STATE COLLEGE | 001170 | RECONCILED:10/31/2015 | | 700.00 |
| 068224 | W | 10/30/2015 | NORTHERN OHIO LEAGUE JIM YEAGER | 000524 | | | 1,500.00 |
| 068180 | W | 10/23/2015 | OAEP | 007228 | | | 15.00 |
| 068225 | W | 10/30/2015 | OAESA | 000654 | | | 275.00 |
| 068124 | W | 10/16/2015 | OASBO | 001167 | RECONCILED:10/31/2015 | | 862.00 |
| 068125 | W | 10/16/2015 | OASSA | 000178 | RECONCILED:10/31/2015 | | 495.00 |
| 068126 | W | 10/16/2015 | OHIO BUREAU EMPLOYMENT S REIMBURSING SECTION | 000128 | RECONCILED:10/31/2015 | | 2,043.81 |
| 068226 | W | 10/30/2015 | OHIO CAVERNS INC. | 004616 | | | 767.00 |
| 068227 | W | 10/30/2015 | OHIO FFA ASSOCIATION JAMES P SCOTT JR | 001216 | | | 2,550.00 |
| 068077 | W | 10/09/2015 | OHIO SCH COUNSELOR ASSOC | 004757 | RECONCILED:10/31/2015 | | 150.00 |
| 068228 | W | 10/30/2015 | OHIO SCHOOL BOARDS ASSOC | 000050 | | | 90.00 |
| 068229 | W | 10/30/2015 | OIAAA RANDY KING TREASURER | 880291 | | | 95.00 |

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|--------|------|------------|---|--------|-----------------------|-----------|--------------|
| 068230 | W | 10/30/2015 | ONTARIO HIGH SCHOOL ATHLETIC DEPARTMENT | 007295 | | | 60.00 |
| 068231 | W | 10/30/2015 | OTTAWA PC REPAIR CENTRE RICHARD BARTECK | 005313 | | | 3,299.90 |
| 068232 | W | 10/30/2015 | PAT LEWIS | 006064 | | | 120.99 |
| 068127 | W | 10/16/2015 | PAULETTE REAM | 006068 | RECONCILED:10/31/2015 | | 8.05 |
| 068181 | W | 10/23/2015 | PEPPLE & WAGGONER, LTD | 000936 | RECONCILED:10/31/2015 | | 986.00 |
| 068078 | W | 10/09/2015 | PEPSI-COLA BOTTLING CO | 000190 | RECONCILED:10/31/2015 | | 616.46 |
| 068079 | W | 10/09/2015 | PIONEER CAREER AND TECHNOLOGY CENTER | 000123 | RECONCILED:10/31/2015 | | 1,205.25 |
| 068182 | W | 10/23/2015 | PIONEER CAREER AND TECHNOLOGY CENTER | 000640 | RECONCILED:10/31/2015 | | 42.00 |
| 068183 | W | 10/23/2015 | PIONEER CAREER AND TECHNOLOGY CENTER | 003897 | RECONCILED:10/31/2015 | | 84.00 |
| 068233 | W | 10/30/2015 | PRO ED | 000600 | | | 714.95 |
| 068184 | W | 10/23/2015 | QUILL CORPORATION | 000163 | RECONCILED:10/31/2015 | | 47.48 |
| 068052 | W | 10/07/2015 | RED HAWK RUN LLC RED HAWK RUN GOLF COURSE | 004802 | RECONCILED:10/31/2015 | | 125.00 |
| 068234 | W | 10/30/2015 | REHABILITATION SERVICE O NORTH CENTRAL OHIO, INC | 001256 | | | 176.00 |
| 068080 | W | 10/09/2015 | RICHARD HOSTETLER | 000152 | RECONCILED:10/31/2015 | | 171.89 |
| 068235 | W | 10/30/2015 | RICHLAND NEWHOPE CENTER ATTN: FISCAL DEPT | 004011 | | | 10,867.50 |
| 068210 | W | 10/30/2015 | RIVERSIDE PUBLISHING CO | 000563 | | | 184.20 |
| 068128 | W | 10/16/2015 | ROY NIEMAN Labor | 880213 | RECONCILED:10/31/2015 | | 125.00 |
| 068129 | W | 10/16/2015 | RUMPKES WASTE & RECYCLING | 007683 | RECONCILED:10/31/2015 | | 772.67 |
| 068144 | W | 10/20/2015 | S E R S | 009022 | | | 11,040.08 |
| 068015 | W | 10/05/2015 | S T R S | 009023 | RECONCILED:10/31/2015 | | 19,368.41 |
| 068145 | W | 10/20/2015 | S T R S | 009023 | RECONCILED:10/31/2015 | | 19,236.20 |
| 068236 | W | 10/30/2015 | SAX ARTS AND CRAFTS PAULETTE MERRILL | 000038 | | | 272.38 |
| 068130 | W | 10/16/2015 | SCHOLASTIC CLASSROOM MAGAZINES | 880390 | | | 3,761.89 |
| 068081 | W | 10/09/2015 | SCHOLASTIC PROFESSIONAL BOOKS | 005568 | RECONCILED:10/31/2015 | | 329.67 |
| 068131 | W | 10/16/2015 | SCHOLASTIC, INC. TEACHER STORE CUSTOMER SERVICE | 007888 | RECONCILED:10/31/2015 | | 49.67 |
| 068082 | W | 10/09/2015 | SCHOOL INSURANCE CONSULTANTS | 007939 | RECONCILED:10/31/2015 | | 1,949.00 |
| 068132 | W | 10/16/2015 | SCHOOL SPECIALTY ORDER ENTRY | 000027 | RECONCILED:10/31/2015 | | 1,640.20 |
| 068237 | W | 10/30/2015 | SCHOOL SPECIALTY ORDER ENTRY | 000027 | | | 1,131.70 |
| 068185 | W | 10/23/2015 | SCREEN SURGEONS LLC EUGENE PANRUDKEVICH | 009888 | RECONCILED:10/31/2015 | | 855.00 |
| 068133 | W | 10/16/2015 | SHELBY CITY BD OF EDUC GENERAL FUND | 004730 | RECONCILED:10/31/2015 | | 119.05 |
| 068147 | W | 10/20/2015 | SHELBY CITY BD OF EDUC HEALTH LIABILITY FUND | 009048 | RECONCILED:10/31/2015 | | 209,486.92 |
| 068238 | W | 10/30/2015 | SHELBY CITY BD OF EDUCAT FOOD SERVICES | 000130 | RECONCILED:10/31/2015 | | 4,883.75 |
| 068134 | W | 10/16/2015 | SHELBY CITY BD OF EDUCAT | 000175 | RECONCILED:10/31/2015 | | 2,250.00 |

Date: 11/04/2015
 Time: 2:45 pm

SHELBY CITY SCHOOLS
 SORT BY VENDOR NAME
 Summary of Monthly Checks
 CHECK DATES BETWEEN 10/01/2015 AND 10/31/2015
 WARRANT CHECKS

Page: 5
 (CHEKPY)

| CHECK | TYPE | DATE | VENDOR | VENDOR | STATUS/DATE | BANK CODE | CHECK AMOUNT | |
|---------------------|------|------------|------------------------------------|--------------|-----------------------|-----------|--------------|--|
| | | | PETTY CASH | | | | | |
| 068017 | W | 10/05/2015 | SHELBY CITY BD OF EDUCATION | 009075 | RECONCILED:10/31/2015 | | 15.50 | |
| | | | FICA/SOCIAL SECURITY | | | | | |
| 068149 | W | 10/20/2015 | SHELBY CITY BD OF EDUCATION | 009075 | RECONCILED:10/31/2015 | | 6.78 | |
| | | | FICA/SOCIAL SECURITY | | | | | |
| 068016 | W | 10/05/2015 | SHELBY CITY BD OF EDUCATION | 009074 | RECONCILED:10/31/2015 | | 5,832.80 | |
| | | | MEDICARE | | | | | |
| 068148 | W | 10/20/2015 | SHELBY CITY BD OF EDUCATION | 009074 | RECONCILED:10/31/2015 | | 5,687.91 | |
| | | | MEDICARE | | | | | |
| 068135 | W | 10/16/2015 | SHELBY HOME & PUBLIC HEALTH | 000686 | | | 30.00 | |
| 068136 | W | 10/16/2015 | SHELBY PARTS CO | 000075 | RECONCILED:10/31/2015 | | 414.56 | |
| 068239 | W | 10/30/2015 | SHELBY PRINTING INC | 000045 | | | 633.40 | |
| 068137 | W | 10/16/2015 | SHELBY ROTARY CLUB | 002565 | RECONCILED:10/31/2015 | | 250.00 | |
| | | | #3505 | | | | | |
| 068041 | W | 09/30/2015 | SHELBY SR HIGH SCHOOL | 008034 | VOID: 10/15/2015 | | 160.00 | |
| | | | STEPH MCCOY PUBL ADVISOR | | | | | |
| 068186 | W | 10/23/2015 | SHELBY SR HIGH SCHOOL | 008034 | | | 100.00 | |
| | | | STEPH MCCOY PUBL ADVISOR | | | | | |
| 068138 | W | 10/16/2015 | SHELBY Y COMMUNITY CENTE | 009046 | RECONCILED:10/31/2015 | | 1,275.00 | |
| 068240 | W | 10/30/2015 | SHERWIN-WILLIAMS CO | 002428 | | | 755.00 | |
| 068139 | W | 10/16/2015 | SHIFFLER EQUIPMENT SALES | 000482 | RECONCILED:10/31/2015 | | 403.06 | |
| 068106 | W | 10/16/2015 | SMITH DAIRY PRODUCTS CO | 000146 | RECONCILED:10/31/2015 | | 7,960.88 | |
| 068241 | W | 10/30/2015 | SPRINT | 001162 | | | 23.49 | |
| 068187 | W | 10/23/2015 | STANTONS SHEET MUSIC INC | 000156 | RECONCILED:10/31/2015 | | 387.80 | |
| 068140 | W | 10/16/2015 | STEVE CLARK | 007056 | RECONCILED:10/31/2015 | | 20.00 | |
| 068083 | W | 10/09/2015 | STUDIES WEEKLY | 007124 | RECONCILED:10/31/2015 | | 549.78 | |
| 068141 | W | 10/16/2015 | Sysco Food Servces of Central Ohio | 000137 | RECONCILED:10/31/2015 | | 3,741.25 | |
| 068084 | W | 10/09/2015 | TIME WARNER CABLE | 006863 | RECONCILED:10/31/2015 | | 44.95 | |
| 068142 | W | 10/16/2015 | TIME WARNER CABLE | 006863 | RECONCILED:10/31/2015 | | 32.06 | |
| 068242 | W | 10/30/2015 | TIME WARNER CABLE | 006863 | | | 44.95 | |
| 068085 | W | 10/09/2015 | TRANSPORTATION ACCESSORI | 000089 | RECONCILED:10/31/2015 | | 1,268.40 | |
| 068243 | W | 10/30/2015 | TREASURER, STATE OF OHIO | 002247 | | | 106.50 | |
| | | | DIV OF INDUSTRIAL COMPLIANCE | | | | | |
| 068086 | W | 10/09/2015 | TRUCK SALES & SERVICE.INC | 000081 | RECONCILED:10/31/2015 | | 3,353.21 | |
| 068244 | W | 10/30/2015 | U S BANK | 880289 | | | 4,922.43 | |
| | | | OFFICE EQUIPMENT FINANCE SERV. | | | | | |
| 068087 | W | 10/09/2015 | UNIVERSAL ENTERPRISES, INC. | 005308 | RECONCILED:10/31/2015 | | 456.98 | |
| 068245 | W | 10/30/2015 | UNIVERSAL ENTERPRISES, INC. | 005308 | | | 607.35 | |
| 068188 | W | 10/23/2015 | VALLEY VIEW GOLF COURSE | 880411 | | | 88.00 | |
| 068150 | W | 10/20/2015 | VISION SERVICES PLAN | 009083 | | | 2,571.66 | |
| | | | ATTN: FLORENCE F LEE | | | | | |
| 068051 | W | 10/06/2015 | WISE CONTROLS , LTD. | 000120 | RECONCILED:10/31/2015 | | 48,645.96 | |
| 068088 | W | 10/09/2015 | XTEK PARTNERS, INC. | 007987 | RECONCILED:10/31/2015 | | 92,720.00 | |
| 068189 | W | 10/23/2015 | XTEK PARTNERS, INC. | 007987 | RECONCILED:10/31/2015 | | 1,395.00 | |
| V VOIDED CHECKS | | | 2 | CHECK TOTALS | 15,155.65 | | | |
| R RECONCILED CHECKS | | | 123 | CHECK TOTALS | 591,322.40 | | | |
| W WARRANT CHECKS | | | 193 | CHECK TOTALS | 725,230.71 | | | |
| M MEMO CHECKS | | | 0 | CHECK TOTALS | 0.00 | | | |

Date: 11/04/2015
Time: 2:45 pm

SHELBY CITY SCHOOLS
SORT BY VENDOR NAME
Summary of Monthly Checks
CHECK DATES BETWEEN 10/01/2015 AND 10/31/2015
WARRANT CHECKS

Page: 6
(CHEKPY)

| CHECK | TYPE | DATE | VENDOR | VENDOR | STATUS/DATE | BANK CODE | CHECK AMOUNT |
|-------|----------------------------|------|--------|------------------|-------------|-----------|--------------|
| 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) | | 191 | ** TOTAL NET | | | 710,075.06 |
| *** | TOTAL CHECKS WRITTEN | | 193 | *** GRAND TOTALS | | | 725,230.71 |

-- Options Summary --

Appropriation Accounts

Summary or detail report? (S,D) S

Output file: APPSUM.TXT

Type: CSV

Print options page? (Y,N) Y

Sort options: FD

Subtotal options: FD

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

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

Include future encumbrance amounts? (Y,N) Y

Include requisitioned amounts? (Y,N) N

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

BAT_ACTSUM executed by SHELBY_TREAS on node NCOCC0:: at 4-NOV-2015 14:41:18.1

Date: 11/04/15
 Time: 2:41 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): | | | | | | | |
| 18,646,157.00 | 68,843.40 | 18,715,000.40 | 5,758,743.97 | 1,504,027.69 | 1,173,316.83 | 11,782,939.60 | 37.04 |
| *****TOTAL FOR FUND 002 (BOND RETIREMENT): | | | | | | | |
| 892,958.00 | 0.00 | 892,958.00 | 576,552.47 | 569,193.75 | 0.00 | 316,405.53 | 64.57 |
| *****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT): | | | | | | | |
| 407,561.00 | 180,199.44 | 587,760.44 | 297,291.75 | 68,583.71 | 168,029.96 | 122,438.73 | 79.17 |
| *****TOTAL FOR FUND 004 (BUILDING): | | | | | | | |
| 129,122.00 | 1,002.23 | 130,124.23 | 1,256.14 | 0.00 | 2.23 | 128,865.86 | 0.97 |
| *****TOTAL FOR FUND 006 (FOOD SERVICE): | | | | | | | |
| 894,930.00 | 1,379.64 | 896,309.64 | 267,824.35 | 86,728.26 | 312,242.06 | 316,243.23 | 64.72 |
| *****TOTAL FOR FUND 007 (SPECIAL TRUST): | | | | | | | |
| 13,168.00 | 0.00 | 13,168.00 | 10,000.00 | 0.00 | 2,931.00 | 237.00 | 98.20 |
| *****TOTAL FOR FUND 008 (ENDOWMENT): | | | | | | | |
| 7,509.00 | 0.00 | 7,509.00 | 4,500.00 | 0.00 | 0.00 | 3,009.00 | 59.93 |
| *****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES): | | | | | | | |
| 51,425.00 | 5,132.96 | 56,557.96 | 33,497.80 | 16,946.37 | 10,471.22 | 12,588.94 | 77.74 |
| *****TOTAL FOR FUND 010 (CLASSROOM FACILITIES): | | | | | | | |
| 1,274,280.00 | 132.58 | 1,274,412.58 | 1,274,279.89 | 0.00 | 132.58 | 0.11 | 100.00 |
| *****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT): | | | | | | | |
| 153,000.00 | 7,572.97 | 160,572.97 | 47,728.74 | 9,287.42 | 51,974.59 | 60,869.64 | 62.09 |

Date: 11/04/15
 Time: 2:41 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): | | | | | | | |
| 25,400.64 | 1,456.00 | 26,856.64 | 2,070.95 | 1,240.95 | 2,405.00 | 22,380.69 | 16.67 |
| *****TOTAL FOR FUND 022 (DISTRICT AGENCY): | | | | | | | |
| 2,310.00 | 857.41 | 3,167.41 | 1,429.14 | 206.85 | 1,627.63 | 110.64 | 96.51 |
| *****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.): | | | | | | | |
| 3,002,700.00 | 0.00 | 3,002,700.00 | 941,777.44 | 237,090.86 | 470.00 | 2,060,452.56 | 31.38 |
| *****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.): | | | | | | | |
| 110,000.00 | 3,475.15 | 113,475.15 | 31,254.24 | 7,597.25 | 24,142.78 | 58,078.13 | 48.82 |
| *****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY): | | | | | | | |
| 216,827.36 | 30,477.57 | 247,304.93 | 30,305.63 | 13,182.19 | 54,073.64 | 162,925.66 | 34.12 |
| *****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY): | | | | | | | |
| 126,770.00 | 11,757.76 | 138,527.76 | 60,317.75 | 16,975.17 | 63,810.54 | 14,399.47 | 89.61 |
| *****TOTAL FOR FUND 401 (AUXILIARY SERVICES): | | | | | | | |
| 128,564.00 | 10,146.95 | 138,710.95 | 35,884.22 | 9,519.25 | 83,865.06 | 18,961.67 | 86.33 |
| *****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND): | | | | | | | |
| 10,184.00 | 0.00 | 10,184.00 | 1,159.00 | 0.00 | 5,425.00 | 3,600.00 | 64.65 |
| *****TOTAL FOR FUND 506 (RACE TO THE TOP): | | | | | | | |
| 73.58- | 1,027.50 | 953.92 | 953.92 | 0.00 | 0.00 | 0.00 | 100.00 |
| *****TOTAL FOR FUND 516 (IDEA PART B GRANTS): | | | | | | | |
| 457,432.05 | 4,760.00 | 462,192.05 | 144,570.12 | 43,917.47 | 5,363.45 | 312,258.48 | 32.44 |

Date: 11/04/15
Time: 2:41 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): | | | | | | | |
| 600,030.16 | 2,174.00 | 602,204.16 | 195,515.09 | 69,043.84 | 58,172.87 | 348,516.20 | 42.13 |
| *****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY): | | | | | | | |
| 83,601.99 | 1,549.16 | 85,151.15 | 31,525.99 | 8,904.74 | 7,291.48 | 46,333.68 | 45.59 |
| *****GRAND TOTALS: | | | | | | | |
| 27,233,856.62 | 331,944.72 | 27,565,801.34 | 9,748,438.60 | 2,662,445.77 | 2,025,747.92 | 15,791,614.82 | 42.71 |

-- Options Summary --

Revenue Accounts

Summary or detail report? (S,D) S

Output file: BRIEFREVSUM.TXT

Type: CSV

Print options page? (Y,N) Y

Report heading: Board Report on Revenue

Sort options: FD

Subtotal options: FD

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

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

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

BAT_ACTSUM executed by SHELBY_TREAS on node NCOCC0:: at 4-NOV-2015 14:47:59.7

Date: 11/04/15
Time: 2:47 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): | 19,437,000.00 | 7,169,167.30 | 1,616,752.23 | 16,940,398.93 | 12,267,832.70 | 36.88 |
| *****TOTAL FOR FUND 002 (BOND RETIREMENT): | 931,000.00 | 346,789.50 | 102.74 | 886,996.81 | 584,210.50 | 37.25 |
| *****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT): | 368,000.00 | 137,251.11 | 1,585.00 | 358,928.80 | 230,748.89 | 37.30 |
| *****TOTAL FOR FUND 004 (BUILDING): | 1,274,455.00 | 1,255,186.17 | 231.59 | 1,255,327.84 | 19,268.83 | 98.49 |
| *****TOTAL FOR FUND 006 (FOOD SERVICE): | 911,990.00 | 225,792.08 | 145,933.58 | 753,241.29 | 686,197.92 | 24.76 |
| *****TOTAL FOR FUND 007 (SPECIAL TRUST): | 8,200.00 | 5,756.03 | 3,366.46 | 16,010.94 | 2,443.97 | 70.20 |
| *****TOTAL FOR FUND 008 (ENDOWMENT): | 1,189.00 | 320.74 | 33.07 | 868.98 | 868.26 | 26.98 |
| *****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES): | 34,400.00 | 26,208.00 | 784.00 | 30,220.29 | 8,192.00 | 76.19 |
| *****TOTAL FOR FUND 010 (CLASSROOM FACILITIES): | 1,217,346.00- | 1,217,483.78- | 0.00 | 1,207,916.79- | 137.78 | 100.01 |
| *****TOTAL FOR FUND 014 (ROTARY-INTERNAL SERVICES): | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Date: 11/04/15
Time: 2:47 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): | 167,500.00 | 40,296.72 | 2,915.66 | 122,650.66 | 127,203.28 | 24.06 |
| *****TOTAL FOR FUND 019 (OTHER GRANT): | 0.00 | 250.00 | 0.00 | 44,446.22 | 250.00- | 0.00 |
| *****TOTAL FOR FUND 022 (DISTRICT AGENCY): | 0.00 | 1,452.00 | 1,002.00 | 33,212.33 | 1,452.00- | 0.00 |
| *****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.): | 2,850,900.00 | 939,533.24 | 237,146.84 | 2,313,715.32 | 1,911,366.76 | 32.96 |
| *****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.): | 141,375.00 | 54,350.50 | 0.00 | 141,673.63 | 87,024.50 | 38.44 |
| *****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY): | 191,921.56 | 37,134.59 | 24,061.74 | 102,946.24 | 154,786.97 | 19.35 |
| *****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY): | 140,600.00 | 54,753.00 | 14,495.00 | 104,864.71 | 85,847.00 | 38.94 |
| *****TOTAL FOR FUND 401 (AUXILIARY SERVICES): | 129,978.00 | 30,000.54 | 1.93 | 103,848.37 | 99,977.46 | 23.08 |
| *****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: 11/04/15
Time: 2:47 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): | 3,600.00 | 3,600.00 | 3,600.00 | 7,200.00 | 0.00 | 100.00 |
| *****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): | 0.00 | 0.00 | 0.00 | 14,953.14 | 0.00 | 0.00 |

Date: 11/04/15
Time: 2:47 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): | 477,890.00 | 125,008.93 | 28,348.03 | 346,715.17 | 352,881.07 | 26.16 |
| *****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): | 606,189.00 | 176,680.67 | 33,723.26 | 453,806.81 | 429,508.33 | 29.15 |
| *****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): | 85,562.00 | 31,908.60 | 18,144.51 | 78,895.21 | 53,653.40 | 37.29 |
| *****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND): | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *****GRAND TOTALS: | 26,544,403.56 | 9,443,955.94 | 2,132,227.64 | 22,903,004.90 | 17,100,447.62 | 35.58 |

2016 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 November,
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, 2016, 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

| | 2016 Appropriations | Prior FY Carry Over | Total Appropriation |
|------------------------------------|------------------------|------------------------|------------------------|
| 001 GENERAL | 18,646,157.00 | 68,843.40 | 18,715,000.40 |
| 002 BOND RETIREMENT | 892,958.00 | .00 | 892,958.00 |
| 003 PERMANENT IMPROVEMENT | 407,561.00 | 180,199.44 | 587,760.44 |
| 004 BUILDING | 129,122.00 | 1,002.23 | 130,124.23 |
| 006 FOOD SERVICE | 894,930.00 | 1,379.64 | 896,309.64 |
| 007 SPECIAL TRUST | 13,168.00 | .00 | 13,168.00 |
| 008 ENDOWMENT | 7,509.00 | .00 | 7,509.00 |
| 009 UNIFORM SCHOOL SUPPLIES | 51,425.00 | 5,132.96 | 56,557.96 |
| 010 CLASSROOM FACILITIES | 1,274,280.00 | 132.58 | 1,274,412.58 |
| 018 PUBLIC SCHOOL SUPPORT | 153,000.00 | 7,572.97 | 160,572.97 |
| 019 OTHER GRANT | 25,400.64 | 1,456.00 | 26,856.64 |
| 022 DISTRICT AGENCY | 2,310.00 | 857.41 | 3,167.41 |
| 024 EMPLOYEE BENEFITS SELF INS. | 3,002,700.00 | .00 | 3,002,700.00 |
| 034 CLASSROOM FACILITIES MAINT. | 110,000.00 | 3,475.15 | 113,475.15 |
| 200 STUDENT MANAGED ACTIVITY | 216,827.36 | 30,477.57 | 247,304.93 |
| 300 DISTRICT MANAGED ACTIVITY | 126,770.00 | 11,757.76 | 138,527.76 |
| 401 AUXILIARY SERVICES | 128,564.00 | 10,146.95 | 138,710.95 |
| 451 DATA COMMUNICATION FUND | 10,184.00 | .00 | 10,184.00 |
| 506 RACE TO THE TOP | 73.58- | 1,027.50 | 953.92 |
| 516 IDEA PART B GRANTS | 457,432.05 | 4,760.00 | 462,192.05 |
| 572 TITLE I DISADVANTAGED CHILDREN | 600,030.16 | 2,174.00 | 602,204.16 |
| 590 IMPROVING TEACHER QUALITY | 83,601.99 | 1,549.16 | 85,151.15 |
| Grand Total All Funds | 27,233,856.62 | 331,944.72 | 27,565,801.34 |

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 2016 Appropriations

*** Governmental Fund Types ***

General Fund

| | | |
|--------------------|-----|---------------|
| GENERAL | 001 | 18,646,157.00 |
| Total General Fund | | 18,646,157.00 |

Special Revenue

| | | |
|--------------------------------|-----|--------------|
| SPECIAL TRUST | 007 | 11,168.00 |
| PUBLIC SCHOOL SUPPORT | 018 | 153,000.00 |
| OTHER GRANT | 019 | 25,400.64 |
| CLASSROOM FACILITIES MAINT. | 034 | 110,000.00 |
| DISTRICT MANAGED ACTIVITY | 300 | 126,770.00 |
| AUXILIARY SERVICES | 401 | 128,564.00 |
| DATA COMMUNICATION FUND | 451 | 10,184.00 |
| RACE TO THE TOP | 506 | 73.58- |
| IDEA PART B GRANTS | 516 | 457,432.05 |
| TITLE I DISADVANTAGED CHILDREN | 572 | 600,030.16 |
| IMPROVING TEACHER QUALITY | 590 | 83,601.99 |
| Total Special Revenue | | 1,706,077.26 |

Debt Service

| | | |
|--------------------|-----|------------|
| BOND RETIREMENT | 002 | 892,958.00 |
| Total Debt Service | | 892,958.00 |

Capital Projects

| | | |
|------------------------|-----|--------------|
| PERMANENT IMPROVEMENT | 003 | 407,561.00 |
| BUILDING | 004 | 129,122.00 |
| CLASSROOM FACILITIES | 010 | 1,274,280.00 |
| Total Capital Projects | | 1,810,963.00 |

Permanent Funds

| | | |
|-----------------------|-----|----------|
| SPECIAL TRUST | 007 | 2,000.00 |
| ENDOWMENT | 008 | 7,509.00 |
| Total Permanent Funds | | 9,509.00 |

*** Proprietary Fund Types ***

Enterprise

| | | |
|-------------------------|-----|------------|
| FOOD SERVICE | 006 | 894,930.00 |
| UNIFORM SCHOOL SUPPLIES | 009 | 51,425.00 |

Date: 11/04/15
Time: 2:51 pm

SHELBY CITY SCHOOLS
Appropriation Recap Sheet

Page 3
(APPRES)

| Fund Class/Name | Fund | 2016 Appropriations |
|---------------------------------------|------|------------------------|
| Total Enterprise | | 946,355.00 |
| Internal Service | | |
| EMPLOYEE BENEFITS SELF INS. | 024 | 3,002,700.00 |
| Total Internal Service | | 3,002,700.00 |
| *** Fiduciary Fund Types *** | | |
| Agency Fund | | |
| DISTRICT AGENCY | 022 | 2,310.00 |
| STUDENT MANAGED ACTIVITY | 200 | 216,827.36 |
| Total Agency Fund | | 219,137.36 |
| Total Appropriations - All Fund Types | | 27,233,856.62 |

Rev. Code, Sec. 5705.36

Office of Budget Commission, RICHLAND County, Ohio.
 SHELBY, Ohio, October 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, 2015 , 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, 2015 | Taxes | Other Sources | Total |
|------------------------|---|--------------|---------------|---------------|
| GOVERNMENTAL FUND TYPE | | | | |
| General Fund | 5,880,218.80 | 5,730,000.00 | 13,707,000.00 | 25,317,218.80 |
| Special Revenue | 763,752.67 | 108,400.00 | 1,652,480.00 | 2,524,632.67 |
| Debt Service | 667,610.64 | 930,000.00 | 1,000.00 | 1,598,610.64 |
| Capital Projects | 3,179,945.73 | 338,000.00 | 87,109.00 | 3,605,054.73 |
| Permanent Funds | 287,171.91 | .00 | 1,203.00 | 288,374.91 |
| PROPRIETARY FUND TYPE | | | | |
| Enterprise | 143,159.99 | .00 | 946,390.00 | 1,089,549.99 |
| Internal Service | 743,503.38 | .00 | 2,850,900.00 | 3,594,403.38 |
| FIDUCIARY FUND TYPE | | | | |
| Agency Fund | 113,778.55 | .00 | 191,921.56 | 305,700.11 |
| Total All Funds | 11,779,141.67 | 7,106,400.00 | 19,438,003.56 | 38,323,545.23 |

 Budget

 Commission

Rev. Code, Sec. 5705.36

| Fund | Unencumbered Balance July 1, 2015 | Taxes | Other Sources | Total |
|------------------------------------|---|--------------|---------------|---------------|
| GOVERNMENTAL FUND TYPE | | | | |
| General Fund | | | | |
| 001 GENERAL | 5,880,218.80 | 5,730,000.00 | 13,707,000.00 | 25,317,218.80 |
| Total General Fund | 5,880,218.80 | 5,730,000.00 | 13,707,000.00 | 25,317,218.80 |
| Special Revenue | | | | |
| 007 SPECIAL TRUST | 281,279.23 | .00 | 8,186.00 | 289,465.23 |
| 018 PUBLIC SCHOOL SUPPORT | 102,741.14 | .00 | 167,500.00 | 270,241.14 |
| 019 OTHER GRANT | 26,111.45 | .00 | .00 | 26,111.45 |
| 034 CLASSROOM FACILITIES MAINT. | 285,375.77 | 108,400.00 | 32,975.00 | 426,750.77 |
| 300 DISTRICT MANAGED ACTIVITY | 26,553.08 | .00 | 140,600.00 | 167,153.08 |
| 401 AUXILIARY SERVICES | 9,921.53 | .00 | 129,978.00 | 139,899.53 |
| 451 DATA COMMUNICATION FUND | 6,584.00 | .00 | 3,600.00 | 10,184.00 |
| 506 RACE TO THE TOP | 73.28- | .00 | .00 | 73.28- |
| 516 IDEA PART B GRANTS | 20,140.60 | .00 | 477,890.00 | 498,030.60 |
| 572 TITLE I DISADVANTAGED CHILDREN | 6,337.43 | .00 | 606,189.00 | 612,526.43 |
| 590 IMPROVING TEACHER QUALITY | 1,218.28- | .00 | 85,562.00 | 84,343.72 |
| Total Special Revenue | 763,752.67 | 108,400.00 | 1,652,480.00 | 2,524,632.67 |
| Debt Service | | | | |
| 002 BOND RETIREMENT | 667,610.64 | 930,000.00 | 1,000.00 | 1,598,610.64 |
| Total Debt Service | 667,610.64 | 930,000.00 | 1,000.00 | 1,598,610.64 |
| Capital Projects | | | | |
| 003 PERMANENT IMPROVEMENT | 235,044.10 | 338,000.00 | 30,000.00 | 603,044.10 |
| 004 BUILDING | 453,270.54 | .00 | 1,274,455.00 | 1,727,725.54 |
| 010 CLASSROOM FACILITIES | 2,491,631.09 | .00 | 1,217,346.00- | 1,274,285.09 |
| Total Capital Projects | 3,179,945.73 | 338,000.00 | 87,109.00 | 3,605,054.73 |
| Permanent Funds | | | | |
| 007 SPECIAL TRUST | 11,518.08 | .00 | 14.00 | 11,532.08 |
| 008 ENDOWMENT | 275,653.83 | .00 | 1,189.00 | 276,842.83 |
| Total Permanent Funds | 287,171.91 | .00 | 1,203.00 | 288,374.91 |
| PROPRIETARY FUND TYPE | | | | |

Rev. Code, Sec. 5705.36

| Fund | Unencumbered Balance July 1, 2015 | Taxes | Other Sources | Total |
|---------------------------------|---|---------------------|----------------------|----------------------|
| Enterprise | | | | |
| 006 FOOD SERVICE | 96,070.21 | .00 | 911,990.00 | 1,008,060.21 |
| 009 UNIFORM SCHOOL SUPPLIES | 47,089.78 | .00 | 34,400.00 | 81,489.78 |
| Total Enterprise | 143,159.99 | .00 | 946,390.00 | 1,089,549.99 |
| Internal Service | | | | |
| 014 ROTARY-INTERNAL SERVICES | 511.04 | .00 | .00 | 511.04 |
| 024 EMPLOYEE BENEFITS SELF INS. | 742,992.34 | .00 | 2,850,900.00 | 3,593,892.34 |
| Total Internal Service | 743,503.38 | .00 | 2,850,900.00 | 3,594,403.38 |
| FIDUCIARY FUND TYPE | | | | |
| Agency Fund | | | | |
| 022 DISTRICT AGENCY | 4,556.45 | .00 | .00 | 4,556.45 |
| 200 STUDENT MANAGED ACTIVITY | 109,222.10 | .00 | 191,921.56 | 301,143.66 |
| Total Agency Fund | 113,778.55 | .00 | 191,921.56 | 305,700.11 |
| Total All Funds | 11,779,141.67 | 7,106,400.00 | 19,438,003.56 | 38,323,545.23 |