

SHELBY CITY SCHOOLS

April 2016

SUMMARY FINANCIAL STATEMENTS

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SHELBY CITY SCHOOLS
April 30, 2016

GROSS DEPOSITORY BALANCES:

Payroll Clearance Account	\$0.00
Civista Bank - Horner Account .05%	\$19,047.64
Richland Bank Operating - 0%	\$748,298.39

TOTAL DEPOSITORY BALANCES	\$767,346.03
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ADJUSTMENTS TO BANK BALANCE:

Outstanding Checks	(\$137,934.60)
In Transit	\$0.00

TOTAL ADJUSTMENTS TO BANK BALANCE	(137,934.60)
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OPERATING INVESTMENTS:

STAROhio - Operating Account .48%	\$5,982,693.84
STARPlus - Operating Funds .36%	\$2,015,367.93
Scholarship CDs	\$101,000.00
Mechanics Bank CD .85%	\$245,000.00
Civista Bank CD .25%	\$1,708,000.00
General Fund CD; .3%	\$254,999.94

TOTAL OPERATING INVESTMENTS	\$10,307,061.71
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STAROhio - Bond Retirement Account .48%	\$659,637.08
STAROhio - Locally Funded Initiatives Account .48%	\$1,711,164.11

TOTAL PROJECT FUNDS ON HAND	\$2,370,801.19
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CASH ON HAND:

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

TOTAL CASH ON HAND	\$5,985.00
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TOTAL BANK BALANCE	\$13,313,259.33
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TOTAL BOOK BALANCE	\$13,313,259.33
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INTEREST EARNED:

	THIS MONTH	YEAR TO DATE
Civista/Richland/Mechanics Banks	\$ 2,353.02	\$ 5,237.21
STAROhio Operating Funds	\$ 2,103.73	\$ 9,771.38
STARPlus Operating Funds	\$ 612.60	\$ 4,393.97
STAROhio Project Funds	\$ 981.89	\$ 5,137.45

Total investment income FY16 to date:	\$ 24,540.01
Same period FY 15:	\$ 9,003.91
Same period FY 14:	\$ 7,721.62

SHELBY CITY SCHOOLS

April 30, 2016

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
001 UNRESERVED GENERAL FUND	\$ 8,119,492.52	\$ 1,019,131.18	\$ 7,100,361.34
RESERVED GENERAL FUNDS			
001 9015-16 Textbook & Inst. Supply Set-Aside	\$ 90,220.66	\$ 44,952.55	\$ 45,268.11
001 9098 Bus Purchase	\$ 12,351.27	\$ 12,351.27	\$ -
001 9007 FEMA Transfer/ Set-Aside	\$ 223,449.15	\$ -	\$ 223,449.15
	<u>\$ 326,021.08</u>	<u>\$ 57,303.82</u>	<u>\$ 268,717.26</u>
PROJECT FUNDS			
002 High School Bond Retirement	\$ 660,524.45	\$ -	\$ 660,524.45
004 Locally Funded Initiatives (BAB)	\$ 1,711,164.11	\$ 2.23	\$ 1,711,161.88
034 Project Maintenance Fund	\$ 328,680.57	\$ 28,648.14	\$ 300,032.43
	<u>\$ 2,700,369.13</u>	<u>\$ 28,650.37</u>	<u>\$ 2,671,718.76</u>
SPECIAL REVENUE			
018 HS Principal's Fund	\$ 10,782.72	\$ 3,504.21	\$ 7,278.51
018 Auburn Principal's Fund	\$ 25,322.13	\$ 13,100.50	\$ 12,221.63
018 Middle School/Central Principal's Fund	\$ 68,667.88	\$ 12,238.42	\$ 56,429.46
018 Dowds Principal's Fund	\$ 7,842.81	\$ 4,541.06	\$ 3,301.75
019 Local Grants	\$ 29,141.16	\$ 4,275.76	\$ 24,865.40
022 Trust & Flower Funds	\$ 4,515.82	\$ 6,047.30	\$ (1,531.48)
401 St. Mary Auxiliary	\$ 31,474.66	\$ 11,468.14	\$ 20,006.52
401 Sacred Heart Auxiliary	\$ 43,623.38	\$ 20,831.85	\$ 22,791.53
TOTAL SPECIAL REVENUE	<u>\$ 221,370.56</u>	<u>\$ 76,007.24</u>	<u>\$ 145,363.32</u>
STATE GRANTS			
451 OneNet Ohio	\$ 7,200.00	\$ -	\$ 7,200.00
TOTAL STATE GRANTS	<u>\$ 7,200.00</u>	<u>\$ -</u>	<u>\$ 7,200.00</u>
FEDERAL GRANTS			
506 Race to the Top	\$ -	\$ -	\$ -
516 IDEA B	\$ 13,302.68	\$ 16,127.13	\$ (2,824.45)
572 Title I Targeted Assistance	\$ (1,500.00)	\$ 20,881.83	\$ (22,381.83)
590 Title II A Improving Teacher Quality	\$ (478.00)	\$ 324.53	\$ (802.53)
TOTAL FEDERAL GRANTS	<u>\$ 11,324.68</u>	<u>\$ 37,333.49</u>	<u>\$ (26,008.81)</u>
CAPITAL PROJECTS			
003 'Old' PI	\$ 106,809.12	\$ 63,429.06	\$ 43,380.06
003 August 2010 PI	\$ 176,786.18	\$ 45,760.52	\$ 131,025.66
003 Permanent Improvement	<u>\$ 283,595.30</u>	<u>\$ 109,189.58</u>	<u>\$ 174,405.72</u>
ACTIVITY FUNDS			
300 Athletic Fund	\$ 48,202.76	\$ 28,744.02	\$ 19,458.74
300 Tournament Account	\$ 428.36	\$ -	\$ 428.36
300 Sr. High Arts Fund	\$ 1,562.20	\$ -	\$ 1,562.20
TOTAL ACTIVITY FUNDS	<u>\$ 50,193.32</u>	<u>\$ 28,744.02</u>	<u>\$ 21,449.30</u>
ENTERPRISE			
006 Cafeteria	<u>\$ 108,921.30</u>	<u>\$ 120,478.11</u>	<u>\$ (11,556.81)</u>
TRUST FUNDS			
007 Scholarship & Memorial Funds	\$ 290,116.87	\$ 1,024.90	\$ 289,091.97
008 Endowment & Scholarship Funds	\$ 272,187.44	\$ -	\$ 272,187.44
TOTAL TRUST FUNDS	<u>\$ 562,304.31</u>	<u>\$ 1,024.90</u>	<u>\$ 561,279.41</u>
CONSUMMABLE FEES			
009 Classroom Supplies & Workbooks, Sr. High	\$ 1,820.14	\$ 1,268.25	\$ 551.89
009 Classroom Supplies - Central/Middle School	\$ 30,875.12	\$ 2,022.61	\$ 28,852.51
009 Classroom Supplies - Auburn	\$ 14,214.16	\$ 355.67	\$ 13,858.49

SHELBY CITY SCHOOLS

April 30, 2016

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
009 Classroom Supplies - Dowds	\$ 6,480.60	\$ 1,487.50	\$ 4,993.10
TOTAL CONSUMMABLE FEES	\$ 53,390.02	\$ 5,134.03	\$ 48,255.99
ROTARY FUNDS			
014 Internal Service	\$ 511.04	\$ -	\$ 511.04
TOTAL ROTARY FUNDS	\$ 511.04	\$ -	\$ 511.04
024 EMPLOYEE HEALTH LIABILITY	\$ 741,700.46	\$ 470.00	\$ 741,230.46
TRUST AND AGENCY			
200 Post Prom Activity Fund	\$ 959.44	\$ -	\$ 959.44
200 Mad Dog Gym	\$ 736.86	\$ -	\$ 736.86
201 Class of 2016	\$ 2,149.78	\$ 375.00	\$ 1,774.78
200 Middle School Athletics	\$ 93.19	\$ -	\$ 93.19
200 Whippet Theatre	\$ 7,660.53	\$ 1,738.55	\$ 5,921.98
200 FFA	\$ 58,988.18	\$ 20,382.82	\$ 38,605.36
200 International Club	\$ 592.23	\$ -	\$ 592.23
200 Key Club	\$ 1,175.36	\$ -	\$ 1,175.36
200 Middle & High School Student Council	\$ 9,942.04	\$ 943.85	\$ 8,998.19
200 Publications	\$ 22,627.70	\$ 23,794.20	\$ (1,166.50)
200 Whippet News	\$ 415.56	\$ -	\$ 415.56
200 Destination Stardom	\$ 7,292.63	\$ 30.80	\$ 7,261.83
200 Middle School Yearbook	\$ 1,270.76	\$ -	\$ 1,270.76
200 OWA/OWE High School	\$ 955.75	\$ -	\$ 955.75
200 Guidance	\$ 1,279.21	\$ 728.96	\$ 550.25
200 Class of 2013	\$ 1,963.99	\$ -	\$ 1,963.99
200 Class of 2014	\$ 1,062.10	\$ -	\$ 1,062.10
200 Class of 2015	\$ 356.79	\$ -	\$ 356.79
200 Middle School Library	\$ 2,632.84	\$ -	\$ 2,632.84
200 Class of 2017	\$ 1,893.02	\$ 1,789.00	\$ 104.02
200 Class of 2018	\$ 1,045.00	\$ -	\$ 1,045.00
200 Class of 2019	\$ 450.00	\$ -	\$ 450.00
200 Junior Statesmen	\$ 1,322.65	\$ -	\$ 1,322.65
TOTAL TRUST AND AGENCY	\$ 126,865.61	\$ 49,783.18	\$ 77,082.43
TOTAL CASH	\$ 13,313,259.33	\$ 1,533,249.92	\$ 11,780,009.41

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

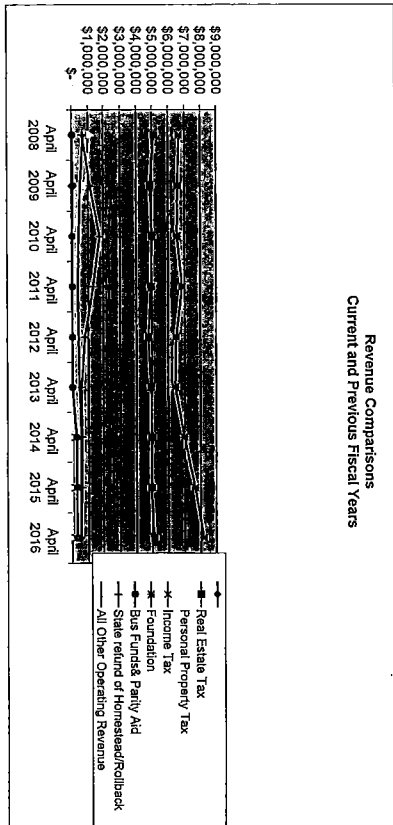
	April 2016			FY 2016		
	Actual	Forecast	Variance	Actual	Forecast	Variance
REVENUES						
1.010 Real Estate Tax	\$ 592,262	\$ 575,000	\$ 17,262	\$ 5,102,216	\$ 4,997,000	\$ 105,216
1.020 Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.030 Income Tax	\$ 719,183	\$ 648,126	\$ 71,057	\$ 2,628,984	\$ 2,600,000	\$ 28,984
1.035 Foundation	\$ 757,348	\$ 800,000	\$ (42,652)	\$ 8,160,546	\$ 8,102,296	\$ 58,250
1.040 Bus Funds& Parity Aid	\$ 28,415	\$ 29,000	\$ (585)	\$ 315,815	\$ 289,565	\$ 26,250
1.045 Restriced Grants-in Aid SFSF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.050 State refund of Homestead/Rollback	\$ -	\$ -	\$ -	\$ 481,840	\$ 490,000	\$ (8,160)
1.060 All Other Operating Revenue	\$ 60,649	\$ 50,000	\$ 10,649	\$ 534,377	\$ 523,371	\$ 11,006
Subtotal Operating Revenue	\$ 2,157,857	\$ 2,102,126	\$ 55,731	\$ 17,223,778	\$ 17,002,232	\$ 221,546
2.050 Advances in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.060 Other Non Operating Revenue	\$ -	\$ 13,000	\$ (13,000)	\$ 48,237	\$ 114,000	\$ (65,763)
Subtotal Non-operating Revenue	\$ -	\$ 13,000	\$ (13,000)	\$ 48,237	\$ 114,000	\$ (65,763)
TOTAL REVENUE	\$ 2,157,857	\$ 2,115,126	\$ 42,731	\$ 17,272,015	\$ 17,116,232	\$ 155,783
					Percent error	0.91%
EXPENDITURES						
3.010 Personal Services	\$ 766,314	\$ 758,000	\$ 8,314	\$ 7,683,504	\$ 7,607,058	\$ 76,446
3.020 Employee Benefits	\$ 395,205	\$ 388,450	\$ 6,755	\$ 3,806,372	\$ 3,754,279	\$ 52,093
3.030 Purchased Services	\$ 142,902	\$ 270,000	\$ (127,098)	\$ 2,093,165	\$ 2,319,543	\$ (226,378)
3.040 Supplies and Materials	\$ 42,406	\$ 75,000	\$ (32,594)	\$ 590,464	\$ 675,864	\$ (85,400)
3.050 Capital Outlay	\$ -	\$ 3,000	\$ (3,000)	\$ 4,405	\$ 37,405	\$ (33,000)
Debt Service:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.300 Other objects	\$ 202,977	\$ 200,000	\$ 2,977	\$ 597,653	\$ 689,867	\$ (92,214)
Subtotal Operating Expenditures	\$ 1,549,804	\$ 1,694,450	\$ (144,646)	\$ 14,775,563	\$ 15,084,016	\$ (308,453)
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,549,804	\$ 1,694,450	\$ (144,646)	\$ 14,775,563	\$ 15,084,016	\$ (308,453)
6.010 TOTAL REVENUES OVER/(UNDER) EXP.	\$ 608,053	\$ 420,676	\$ 187,377	\$ 2,496,452	\$ 2,032,216	\$ 464,236
7.010 Beginning Cash Balance	\$ 7,837,461	\$ 7,560,602	\$ 276,859	\$ 5,949,062	\$ 5,949,062	\$ -
7.020 Ending Cash Balance	\$ 8,445,514	\$ 7,981,278	\$ 464,236	\$ 8,445,514	\$ 7,981,278	\$ 464,236
8.010 Outstanding Encumbrances	\$ 1,076,435	\$ -	\$ 1,076,435	\$ 1,076,435	\$ -	\$ 1,076,435

Days operating cash in General Fund on March 31st: 166
 Benchmark: 90

SHELBY CITY SCHOOLS
February 2016

Revenue Comparisons
Current and Previous Fiscal Years

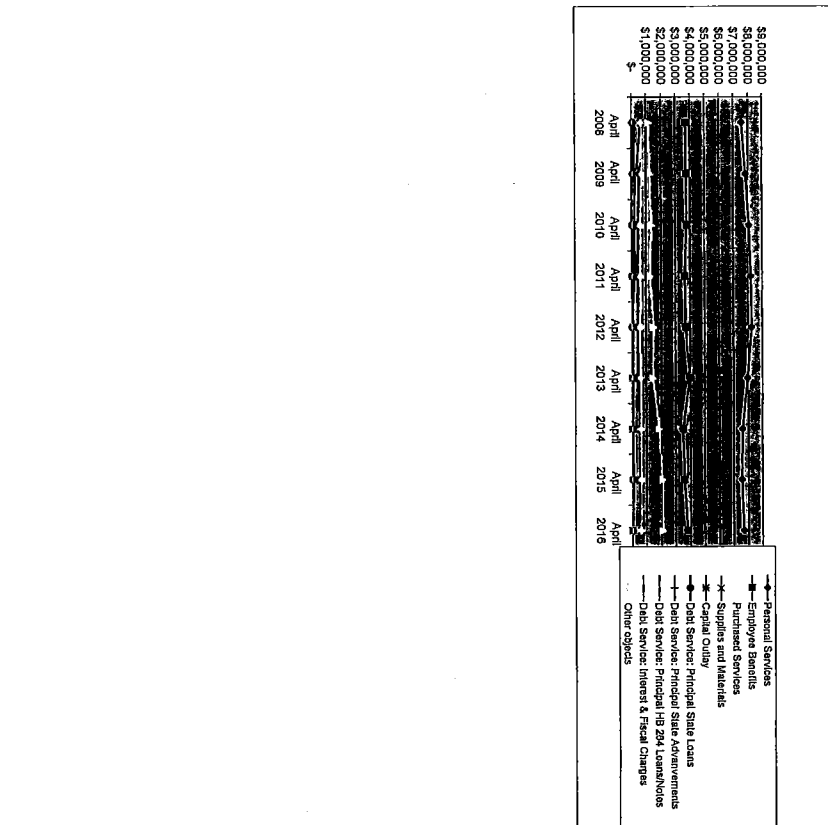
	Actual	April 2008	April 2009	April 2010	April 2011	April 2012	April 2013	April 2014	April 2015	Actual
REVENUES										
1,010 Real Estate Tax	\$	5,102,161	4,885,189	4,885,851	4,822,126	4,771,415	4,823,232	4,851,128	4,827,288	\$ 5,102,116
1,020 Personal Property Tax	\$	2,484,013	2,505,889	2,301,868	2,354,944	2,448,028	2,432,044	2,571,630	2,552,618	\$ 2,828,984
1,030 Foundation	\$	6,683,211	6,583,819	6,583,966	6,585,503	6,477,478	6,388,320	6,979,948	7,061,743	\$ 8,160,546
1,040 Bus Funds/ Party Aid	\$	37,532	80,544	38,530	38,410	38,410	38,410	270,888	290,584	\$ 315,815
1,050 State refund of Homestead/Rollback	\$	653,603	1,117,925	1,789,354	1,309,347	785,770	589,672	620,584	602,803	\$ 491,840
Subtotal Operating Revenue	\$	666,131	523,737	456,386	373,946	416,889	469,481	553,559	528,055	\$ 534,377
2,050 Advances In	\$	16,800,442	16,514,417	16,103,227	15,877,131	14,925,981	14,821,139	15,979,437	16,566,081	\$ 17,223,778
2,080 Other Non-Operating Revenue	\$	48,708	189,486	85,820	68,583	65,721	92,400	110,349	157,280	\$ 48,237
Subtotal Non-Operating Revenue	\$	1,093,277	1,098,103	1,39,891	66,583	65,721	92,400	110,349	157,280	\$ 48,237
TOTAL REVENUE	\$	17,943,345	16,792,006	16,243,108	15,843,684	14,997,982	14,919,539	16,089,786	16,723,311	\$ 17,222,015



	Actual	April 2008	April 2009	April 2010	April 2011	April 2012	April 2013	April 2014	April 2015	Actual
EXPENDITURES										
3,010 Personal Services	\$	7,585,920	7,937,132	8,083,111	8,201,848	8,251,585	7,852,584	7,801,931	7,582,711	\$ 7,883,504
3,020 Employee Benefits	\$	3,716,531	3,747,803	3,769,724	3,849,987	3,703,911	3,682,928	3,460,378	3,600,917	\$ 3,808,372
3,030 Purchased Services	\$	1,171,030	1,258,659	1,354,028	1,288,050	1,489,859	1,448,480	1,537,404	1,209,706	\$ 2,093,165
3,040 Supplies and Materials	\$	288,987	504,719	443,470	382,787	398,313	398,312	511,380	489,881	\$ 599,484
3,050 Capital Outlay	\$	683,152	287,688	156,281	69,704	81,414	45,789	8,990	83,011	\$ -
Debt Service: Principal State Loans	\$	69,490	69,490	-	-	-	-	-	-	\$ -
Debt Service: Principal State Advances	\$	195,000	205,000	210,000	220,000	-	-	-	-	\$ -
Debt Service: Interest & Fiscal Changes	\$	34,118	27,199	20,062	12,818	5,355	2,678	-	-	\$ -
Other objects	\$	645,932	728,861	614,262	626,784	605,564	614,478	609,255	652,334	\$ 597,653
Subtotal Operating Expenditures	\$	14,355,470	14,672,631	14,647,246	14,437,828	14,537,337	14,422,298	14,059,038	14,440,580	\$ 14,775,563
5,010 Transfers-out	\$	-	-	-	-	-	-	-	-	\$ -
5,020 Advances - out	\$	-	-	-	-	-	-	-	-	\$ -
Subtotal Non-Operating Expenditures	\$	-	-	-	-	-	-	-	-	\$ -
TOTAL EXPENDITURES	\$	14,355,470	14,672,631	14,647,246	14,437,828	14,537,337	14,422,298	14,059,038	14,440,580	\$ 14,775,563



	Actual	April 2008	April 2009	April 2010	April 2011	April 2012	April 2013	April 2014	April 2015	Actual
6,010 TOTAL REVENUES OVER/UNDER	\$	3,587,875	2,119,475	1,595,162	1,459,856	454,346	491,241	2,030,748	2,282,751	\$ 2,496,452
7,010 Beginning Cash Balance	\$	784,984	3,004,052	3,889,056	4,450,487	4,881,089	4,388,804	3,619,261	4,409,828	\$ 5,916,082
7,020 Ending Cash Balance	\$	4,327,839	8,234,107	9,851,437	9,861,349	6,164,184	4,877,435	3,850,089	6,782,380	\$ 8,445,514
8,010 Outstanding Encumbrances	\$	627,934	730,102	481,674	722,288	616,078	622,309	781,186	780,229	\$ 1,076,455



Shelby City Schools

Richland

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2013, 2014 and 2015 Actual;
Forecasted Fiscal Years Ending June 30, 2016 Through 2020

May 16, 2016
DRAFT

	Actual				Average Change	Forecasted				
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015			Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revenues										
1.010 General Property Tax (Real Estate)	\$4,926,534	\$4,986,766	\$4,930,805	0.1%	\$5,105,000	\$5,110,000	\$4,685,000	\$4,050,000	\$4,050,000	
1.020 Tangible Personal Property Tax										
1.030 Income Tax	2,432,045	2,571,360	2,555,618	2.6%	2,628,980	2,630,000	2,665,000	2,665,000	2,665,000	
1.035 Unrestricted State Grants-in-Aid	7,668,297	8,239,403	9,066,224	8.7%	9,785,350	9,900,000	10,000,000	10,000,000	10,000,000	
1.040 Restricted State Grants-in-Aid	42,491	296,893	328,513	304.7%	372,820	412,000	380,000	380,000	380,000	
1.045 Restricted Federal Grants-in-Aid - SFSF										
1.050 Property Tax Allocation	1,153,516	1,206,695	1,185,138	1.4%	969,000	750,000	750,000	750,000	750,000	
1.060 All Other Revenues	554,957	662,342	703,160	12.8%	660,340	650,000	600,000	600,000	600,000	
1.070 Total Revenues	16,777,840	17,963,449	18,769,458	5.8%	19,521,490	19,452,000	19,080,000	18,445,000	18,445,000	
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	102,413	121,961	190,245	37.5%	74,000	100,000	100,000	100,000	100,000	
2.070 Total Other Financing Sources	102,413	121,961	190,245	37.5%	74,000	100,000	100,000	100,000	100,000	
2.080 Total Revenues and Other Financing Sources	16,880,253	18,085,410	18,959,703	6.0%	19,595,490	19,552,000	19,180,000	18,545,000	18,545,000	
Expenditures										
3.010 Personal Services	9,538,473	9,120,270	9,101,937	-2.3%	9,276,000	9,425,000	9,566,250	9,709,745	9,855,395	
3.020 Employees' Retirement/Insurance Benefits	4,770,371	4,267,440	4,372,910	-4.0%	4,656,000	4,800,000	4,925,000	4,950,000	5,000,000	
3.030 Purchased Services	1,874,950	2,439,418	2,656,284	19.5%	2,672,000	2,900,000	2,900,000	2,900,000	2,900,000	
3.040 Supplies and Materials	565,143	674,933	616,933	5.4%	767,000	800,000	850,000	850,000	850,000	
3.050 Capital Outlay	106,392	7,156	100,160	603.2%	22,000	200,000	40,000	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									
4.055 Principal-Other										
4.060 Interest and Fiscal Charges	5,355									
4.300 Other Objects	681,201	695,827	662,046	-1.4%	752,000	750,000	770,000	770,000	770,000	
4.500 Total Expenditures	17,646,885	17,205,044	17,510,270	-0.4%	18,145,000	18,875,000	19,051,250	19,379,745	19,575,395	
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	17,646,885	17,205,044	17,510,270	-0.4%	18,145,000	18,875,000	19,051,250	19,379,745	19,575,395	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	766,632-	880,366	1,449,433	-75.1%	1,450,490	677,000	128,750	834,745-	1,030,395-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,385,894	3,619,262	4,499,628	3.4%	5,949,061	7,399,551	8,076,551	8,205,301	7,370,556	
7.020 Cash Balance June 30	3,619,262	4,499,628	5,949,061	28.3%	7,399,551	8,076,551	8,205,301	7,370,556	6,340,161	
8.010 Estimated Encumbrances June 30	166,062	144,216	68,843	-32.7%	150,000	150,000	150,000	150,000	150,000	
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials	27,928	100,063	101,581	129.9%						
9.020 Capital Improvements										
9.030 Budget Reserve										
9.040 DPIA										
9.045 Fiscal Stabilization	223,449	223,449	223,449	0.0%	223,449	223,449	223,449	223,449	223,449	
9.050 Debt Service										
9.060 Property Tax Advancements										
9.070 Bus Purchases	12,351	12,351	12,351		12,351		40,000		40,000	
9.080 Subtotal	263,728	335,863	337,381	13.9%	235,800	223,449	263,449	223,449	263,449	
10.010 Fund Balance June 30 for Certification of Appropriations	3,189,472	4,019,549	5,542,837	32.0%	7,013,751	7,703,102	7,791,852	6,997,107	5,926,712	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement							425,000	950,000	950,000	
11.300 Cumulative Balance of Replacement/Renewal Levies							425,000	1,375,000	2,325,000	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	3,189,472	4,019,549	5,542,837	32.0%	7,013,751	7,703,102	8,216,852	8,372,107	8,251,712	
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	3,189,472	4,019,549	5,542,837	32.0%	7,013,751	7,703,102	8,216,852	8,372,107	8,251,712	
ADM Forecasts										
20.010 Kindergarten - October Count	140	160	164	8.4%	132	130	130	130	130	
20.015 Grades 1-12 - October Count	1,960	1,913	1,851	-2.8%	1789	1750	1725	1700	1700	
State Fiscal Stabilization Funds										
21.010 Personal Services SFSF										
21.020 Employees Retirement/Insurance Benefits SFSF										
21.030 Purchased Services SFSF										
21.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 Total Expenditures - SFSF										

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

Shelby City Schools

Richland

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2013, 2014 and 2015 Actual;
Forecasted Fiscal Years Ending June 30, 2016 Through 2020

October 19, 2015

	Actual				Forecasted				
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Average Change	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revenues									
1.010 General Property Tax (Real Estate)	\$4,926,534	\$4,986,766	\$4,930,805	0.1%	\$5,000,000	\$5,000,000	\$4,525,000	\$4,050,000	\$4,050,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax	2,432,045	2,571,360	2,555,618	2.6%	2,600,000	2,625,000	2,625,000	2,625,000	2,850,000
1.035 Unrestricted State Grants-in-Aid	7,668,297	8,239,403	9,066,224	8.7%	9,700,000	9,700,000	9,700,000	9,700,000	9,700,000
1.040 Restricted State Grants-in-Aid	42,491	296,883	328,513	304.7%	350,000	365,000	375,000	375,000	375,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	1,153,516	1,206,695	1,185,138	1.4%	977,000	750,000	750,000	750,000	750,000
1.060 All Other Revenues	554,957	662,342	703,160	12.8%	670,000	600,000	600,000	600,000	600,000
1.070 Total Revenues	16,777,840	17,963,449	18,769,458	5.8%	19,297,000	19,040,000	18,575,000	18,100,000	18,125,000
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	102,413	121,961	190,245	37.5%	140,000	125,000	125,000	125,000	125,000
2.070 Total Other Financing Sources	102,413	121,961	190,245	37.5%	140,000	125,000	125,000	125,000	125,000
2.080 Total Revenues and Other Financing Sources	16,880,253	18,085,410	18,959,703	6.0%	19,437,000	19,165,000	18,700,000	18,225,000	18,250,000
Expenditures									
3.010 Personal Services	9,538,473	9,120,270	9,101,937	-2.3%	9,275,000	9,460,500	9,602,408	9,746,445	9,892,645
3.020 Employees' Retirement/Insurance Benefits	4,770,371	4,267,440	4,372,910	-4.0%	4,600,000	4,750,000	4,800,000	4,850,000	4,900,000
3.030 Purchased Services	1,874,950	2,439,418	2,656,284	19.5%	2,885,000	2,900,000	2,900,000	2,900,000	2,900,000
3.040 Supplies and Materials	585,143	674,933	616,933	5.4%	835,000	750,000	750,000	750,000	750,000
3.050 Capital Outlay	106,392	7,156	100,160	603.2%	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								
4.055 Principal-Other									
4.060 Interest and Fiscal Charges	5,355								
4.300 Other Objects	681,201	695,827	662,046	-1.4%	770,000	770,000	770,000	770,000	770,000
4.500 Total Expenditures	17,646,885	17,205,044	17,510,270	-0.4%	18,565,000	18,730,500	19,022,408	19,116,445	19,412,645
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	17,646,885	17,205,044	17,510,270	-0.4%	18,565,000	18,730,500	19,022,408	19,116,445	19,412,645
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	766,632-	880,366	1,449,433	-75.1%	872,000	434,500	322,408-	891,445-	1,162,645-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,385,894	3,619,262	4,499,628	3.4%	5,949,061	6,821,061	7,255,561	6,933,154	6,041,709
7.020 Cash Balance June 30	3,619,262	4,499,628	5,949,061	28.3%	6,821,061	7,255,561	6,933,154	6,041,709	4,879,064
8.010 Estimated Encumbrances June 30	166,062	144,216	68,843	-32.7%	150,000	150,000	150,000	150,000	150,000
Reservation of Fund Balance									
9.010 Textbooks and Instructional Materials	27,928	100,063	101,581	129.9%					
9.020 Capital Improvements									
9.030 Budget Reserve									
9.040 DPIA									
9.045 Fiscal Stabilization	223,449	223,449	223,449	0.0%	223,449	223,449	223,449	223,449	223,449
9.050 Debt Service									
9.060 Property Tax Advances									
9.070 Bus Purchases	12,351	12,351	12,351			40,000		40,000	
9.080 Subtotal	263,728	335,863	337,381	13.9%	223,449	263,449	223,449	263,449	223,449
10.010 Fund Balance June 30 for Certification of Appropriations	3,189,472	4,019,549	5,542,837	32.0%	6,447,612	6,842,112	6,559,705	5,628,260	4,505,615
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement							475,000	950,000	950,000
11.300 Cumulative Balance of Replacement/Renewal Levies							475,000	1,425,000	2,375,000
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	3,189,472	4,019,549	5,542,837	32.0%	6,447,612	6,842,112	7,034,705	7,053,260	6,880,615
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	3,189,472	4,019,549	5,542,837	32.0%	6,447,612	6,842,112	7,034,705	7,053,260	6,880,615
ADM Forecasts									
20.010 Kindergarten - October Count	140	160	164	8.4%	134	150	150	150	150
20.015 Grades 1-12 - October Count	1,960	1,913	1,851	-2.8%	1805	1831	1836	1840	1850
State Fiscal Stabilization Funds									
21.010 Personal Services SFSF									
21.020 Employees Retirement/Insurance Benefits SFSF									
21.030 Purchased Services SFSF									
21.040 Supplies and Materials SFSF									
21.050 Capital Outlay SFSF									
21.060 Total Expenditures - SFSF									

See accompanying summary of significant forecast assumptions and accounting policies

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

**SHELBY CITY SCHOOLS
Richland County**

**Summary of Significant Assumptions and Accounting Policies
For the Fiscal Years Ending June 30, 2016 through 2020**

May 2016

REVENUES

Line 1.010 General Property Tax (Real Estate)

For fiscal year 2016 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 2017-20 are projected to be similar to the previous year based on the tax budget and current economic and real-estate conditions, including recent complaints for revision. An emergency levy representing approximately 4.3 mills and generating \$950,000 was renewed in November 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 \$2,628,980 in 2016 with small annual increases.

Lines 1.035 Foundation / State Grants –in -Aid

The current year is estimated based on the current State estimate as shown on the first May 2016 Report and settlements to date. Fiscal Years 2017 is based on simulations distributed by The Ohio Department of Education using current enrollment. Years 2018 – 2020 are estimated at a very small increase from Fiscal 2017. The state funding for schools is based on several factors all of which are subject to deliberations and

approval of the Ohio General Assembly. A new state budget cycle beginning in Fiscal 2018, and enrollment changes will impact funding, possibly significantly. This line also includes casino funding \$102,000 in FY 2016 and the same amount annually through 2020.

Line 1.040 Restricted State Grants This represents Career Tech and Economically Disadvantaged funds.

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 \$740,000 for homestead and rollback reimbursement and \$236,000 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 2016 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 2016 is calculated using current staff and salary levels. Fiscal year 2017 and beyond is estimated based on recently approved contracts with the classified and certified staff through FY 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 2016 is projected based on experience including a 13.2% increase in health insurance costs beginning in December 2015. Fiscal Year 2016 projections include increases in health insurance and small decreases in STRS and SERS based on a slightly smaller staff count. 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 2016 based on experience and current contract expenses.

Line 3.040 Supplies & Materials

Supply and material costs are projected as indicated for fiscal 2016 – 2020. Set-aside requirements have ended for the forecast period, however spending has been increased to cover necessary classroom materials and technology.

Line 3.050 Capital Outlay

We have added additional funds in fiscal year 2017 and 2019 to be used along with Permanent Improvement Funds as necessary to cover the purchase of two new busses in each of the years mentioned.

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 the above in 2013.

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 2016 through 2020.

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

11.020 Property Tax Renewal or Replacement

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

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 2016 / May 16, 2016 Board Meeting**

5.2 April Financial Reports

Cash Reconciliation:

The district's cash balance at the end of April was \$13,313,259, this compares with a cash balance of \$13,013,935 one year ago. The General Fund ending balance was \$ 8,445,514 equal to 5.53 months general fund operating expenses as estimated on our current forecast. This amount is well over our threshold of 3.0 months operating expenses. At this time last year the balance was \$6,782,380 equal to 4.67 months. Two years ago at the end of April the ratio was 3.98.

Cash Balances;

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

Actual Results Compared to Forecast

At the end of April the General Fund was \$464,236 ahead of our forecast. Revenue was \$155,783 over the estimate. Most of this was in real estate and from mid year adjustments to the foundation. Expenses were \$308,453 less than the forecast with the variance largely in purchased services. This is likely due to the effect of a mild winter combined with lower than usual natural gas prices. Supplies and materials, other objects and capital outlay are slightly below the estimated levels, offset by higher than expected expenses for salaries and benefits.

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

5.3 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 2015 revenue projections have increased by \$158,490. The increase is largely due to Real Estate Tax and some additional revenue from the state foundation. Expenses are estimated to be \$420,000 less than shown on the October forecast. The decreases concentrated in Purchased Services estimated at \$213,000 less than in October and Capital Outlay, estimated at \$178,000 less than in October. As mentioned above utility costs likely account for much of the difference in Purchased Services. Capital Outlay has been reduced since we likely won't be paying for the two busses purchased earlier this year until after the end of this fiscal year. At the time of the October forecast we had anticipated making that payment in this fiscal year.

The assumptions are included with the forecast and should be given equal weight. A copy of the October 2015 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 \$635,000 more than last year. At the same time revenue is up from last year by \$635,787 largely as a result of increases in state funding. These two factors taken together have allowed us to continue to build our excess of Revenues over Expenditures - the ever popular line 6.010 - into an estimated operational surplus of \$1,450,490 this year.

5.4 Scholarship Transfer

During a review of our many scholarship accounts it was noted that the Arrington Scholarship was granted to the district in 2007 in the amount of \$20,000 with the provision that 'interest or earnings therefrom be awarded annually around commencement time to an academically qualified college bound Shelby High School student'. This is understood to mean that the proceeds but not the initial \$20,000 bequest would be used for scholarships. Over the years since the scholarship was established we have lost sight of that stipulation and used some of the principal to grant scholarships. We're proposing to correct this error by transferring \$10,465 from the Board of Education Scholarship (balance \$123,748) to bring the balance of the Arrington Fund up to the initial principal amount of \$20,000.

At current interest rates the annual proceeds of \$20,000 won't be enough for a scholarship every year but we may be able to do something every two or three years while still holding the principal steady. Under other circumstances we might approach the executor or family members to see if a change in the initial provisions of the grant would be acceptable. In this case the executors have either died or are otherwise unavailable to us and there is no close family to consult. We've chosen to recommend the transfer to keep our books in compliance with the original will. If in the future we find that there is a way to handle this within audit and legal limits that would allow for more realistic scholarship amounts we can reverse the transfer and proceed.

6. Financial Information

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

Revenue Estimates;

- \$156,500 increase to Fund 001 (General Fund) is made to allow for the increased revenue forecast discussed above. We have left the budget appropriations where they were to allow for open purchase orders and any unexpected year end spending.
- \$30,000 increase to Fund 002 (Bond Retirement Fund). This and the budget increase to the same fund are made to accurately reflect actual receipts and expenses. We have estimated receipts and know what our payments are, but we don't necessarily have the amounts of the auditor & treasurer's fees in advance.
- \$ 4300 increase to Fund 003 (Permanent Improvements). This small increase in revenue and the larger increase to budget appropriations brings our revenue to actual amounts and makes funds available that were previously un appropriated pending actual receipts.
- \$3720 increase for Fund 019 (Local Grants). This increase and the similar increase to the budget covers some recent local grants.
- \$31,195 increase to Fund 022 (Trust & Flower Funds; Tournaments). Most of this increase and the increase to the budget is made to allow for year end tournament activity.
- \$5300 increase to Fund 300 (Special Art Fund). This change and the larger change to the budget account allow for Art Camp expenses and some changes within the Athletic budget.
- \$18,712 increase to Fund 401 (Auxiliary Services). This fund represents state money returned to the district to be used for non religious materials at St. Mary's & Sacred Heart. We're adjusting the revenue and budget sides to reflect actual receipts and spending.

Budget Appropriations not discussed above:

- \$1326 increase to Fund 009 (Classroom Supplies). This will allow for some year end spending for last minute classroom needs
- \$16,600 increase to Fund 018 (Principal's Fund). Year end activities and transfers make this necessary.
- \$1000 increase to Fund 200 (Student Activities). Budget changes for spring events.
- \$ 203.82 increase to Fund 516 (IDEA Grant). These last three items represent additional spending made possible by year end changes in federal grant allocations.
- \$11,026 increase to Fund 572 (Title I)
- \$ 34.64 increase to Fund 590 (Title II-A)

Agenda Items

8. Personnel

8.1.1 Nina Vuillemot replaces Ryan Shaffer at an annual savings of \$15,922 in salary only

8.2.1 Kathy Gurney replaces Janet Bloom at an annual savings of \$9666

8.6 Reorganization of the Technology Department will result in elimination of the contract with Epiphany, a savings of about \$92,000 per year. The current Technology Department employees, Nate Coffey and Luke Foley will divide the responsibility formerly assigned to Epiphany. A new scale for technology employees is a part of the re-organization.

8.6.1 Nate Coffey's hourly rate will increase from \$20.88 to \$22.06.

8.6.2 Luke Foley's hourly rate will increase from \$18.37 to \$19.50.

Date: 05/04/16
Time: 3:11 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):	19,439,000.00	17,272,012.67	2,157,856.41	7,870,669.39	2,166,987.33	88.85
*****TOTAL FOR FUND 002 (BOND RETIREMENT):	931,000.00	896,929.14	260,902.58	483,813.73	34,070.86	96.34
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	368,000.00	359,747.32	84,478.38	183,343.38	8,252.68	97.76
*****TOTAL FOR FUND 004 (BUILDING):	1,274,455.00	1,258,147.48	674.31	2,345.47	16,307.52	98.72
*****TOTAL FOR FUND 006 (FOOD SERVICE):	911,990.00	758,834.13	55,572.34	339,845.20	153,155.87	83.21
*****TOTAL FOR FUND 007 (SPECIAL TRUST):	8,200.00	13,706.13	3,475.81	3,691.36	5,506.13-	167.15
*****TOTAL FOR FUND 008 (ENDOWMENT):	1,189.00	1,033.61	66.30	437.08	155.39	86.93
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	37,400.00	45,438.55	1,308.50	3,469.00	8,038.55-	121.49
*****TOTAL FOR FUND 010 (CLASSROOM FACILITIES):	1,217,346.00-	1,217,483.78-	0.00	0.00	137.78	100.01
*****TOTAL FOR FUND 014 (ROTARY-INTERNAL SERVICES):	0.00	0.00	0.00	0.00	0.00	0.00

Date: 05/04/16
Time: 3:11 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	7,200.00	0.00	3,600.00	3,600.00-	200.00
*****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	0.00	0.00	0.00

Date: 05/04/16
Time: 3:11 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	347,157.34	32,708.45	181,230.64	130,732.66	72.64
*****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	451,763.34	32,771.73	220,647.10	154,425.66	74.53
*****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	74,688.00	4,448.40	32,615.75	10,874.00	87.29
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):	0.00	0.00	0.00	0.00	0.00	0.00
*****GRAND TOTALS:	26,580,433.56	23,196,610.69	2,910,346.66	10,416,585.60	3,383,822.87	87.27

Date: 05/04/16
 Time: 2:39 pm

SHELBY CITY SCHOOLS
 Appropriation Account Summary
 SORTED BY FUND

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 (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):							
18,663,157.00	68,843.40	18,732,000.40	14,775,561.27	1,549,803.27	1,076,435.00	2,880,004.13	84.63
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
892,958.00	0.00	892,958.00	904,015.33	326,881.29	0.00	11,057.33-	101.24
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):							
409,461.00	180,199.44	589,660.44	491,395.56	38,772.96	109,189.58	10,924.70-	101.85
*****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	747,362.68	76,411.37	120,478.11	28,468.85	96.82
*****TOTAL FOR FUND 007 (SPECIAL TRUST):							
18,168.00	0.00	18,168.00	16,386.57	0.00	1,024.90	756.53	95.84
*****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):							
45,362.34	5,132.96	50,495.30	44,271.27	10.26	5,134.03	1,090.00	97.84
*****TOTAL FOR FUND 010 (CLASSROOM FACILITIES):							
1,274,280.00	132.58	1,274,412.58	1,274,279.89	0.00	0.00	132.69	99.99
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):							
176,742.50	7,572.97	184,315.47	135,650.37	16,608.54	33,384.19	15,280.91	91.71

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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):							
34,005.64	1,456.00	35,461.64	8,803.83	640.00	4,275.76	22,382.05	36.88
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):							
14,269.00	857.41	15,126.41	27,750.24	8,271.15	6,047.30	18,671.13-	223.43
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):							
3,002,700.00	0.00	3,002,700.00	2,205,897.21	255,783.23	470.00	796,332.79	73.48
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):							
110,000.00	3,475.15	113,475.15	68,871.35	3,975.54	28,648.14	15,955.66	85.94
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):							
210,471.36	30,477.57	240,948.93	172,487.49	4,288.36	49,783.18	18,678.26	92.25
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):							
131,770.00	11,757.76	143,527.76	120,382.07	4,637.53	28,744.02	5,598.33-	103.90
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):							
128,564.00	10,146.95	138,710.95	92,001.35	11,452.69	32,299.99	14,409.61	89.61
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):							
10,184.00	0.00	10,184.00	6,584.00	0.00	0.00	3,600.00	64.65
*****TOTAL FOR FUND 506 (RACE TO THE TOP):							
73.58-	1,027.50	953.92	954.22	0.00	0.00	0.30-	100.03
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):							
457,635.87	4,760.00	462,395.87	358,755.26	36,185.01	16,127.13	87,513.48	81.07

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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):							
611,055.91	2,174.00	613,229.91	461,774.77	40,040.73	20,881.83	130,573.31	78.71
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):							
83,636.63	1,549.16	85,185.79	75,496.88	5,482.90	324.53	9,364.38	89.01
*****GRAND TOTALS:							
27,305,908.67	331,944.72	27,637,853.39	21,994,437.75	2,379,244.83	1,533,249.92	4,110,165.72	85.13

Summary of Monthly Checks April 2016
 CHECK DATES BETWEEN 04/01/2016 AND 04/30/2016
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CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
069179	W	04/22/2016	ABLE ACADEMIC AND BEHAVIORAL LEARNING ENRICHMENT	006858	RECONCILED:04/30/2016		1,768.75
069180	W	04/22/2016	ADVANCED AUTO PARTS	880071	RECONCILED:04/30/2016		115.37
069182	W	04/22/2016	ALLIED SUPPLY CO	000964	RECONCILED:04/30/2016		2,293.92
069170	W	04/20/2016	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			1,625.60
069241	W	04/26/2016	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			336.60
069183	W	04/22/2016	ANGELA PETRO VIP REHABILITATION SERVICES	000693	RECONCILED:04/30/2016		1,540.00
069133	W	04/08/2016	ASHLAND HIGH SCHOOL ATHLETIC DEPARTMENT	007291	VOID: 04/19/2016		200.00
069184	W	04/22/2016	ASHLAND HIGH SCHOOL FFA	002333			180.00
069134	W	04/08/2016	BARBARA FREEMAN THE FREEMAN PROJECT	005064	RECONCILED:04/30/2016		250.00
069243	W	04/27/2016	BETHESDA MARRIOTT	880046			10,665.00
069135	W	04/08/2016	BOLIANTZ HARDWARE	009812	RECONCILED:04/30/2016		456.64
069136	W	04/08/2016	BRICKER & ECKLER LLP	006034	RECONCILED:04/30/2016		159.00
069185	W	04/22/2016	BRIGHT SOLUTIONS FOR DYSLEXIA	001111			314.95
069186	W	04/22/2016	BSN SPORTS/ALL AMERICAN	001379	RECONCILED:04/30/2016		1,365.00
069187	W	04/22/2016	CARDINAL BUS SALES	006571	RECONCILED:04/30/2016		14,792.21
069188	W	04/22/2016	CARTER LUMBER	006153	RECONCILED:04/30/2016		280.63
069137	W	04/08/2016	CATHY GARDNER	007383	RECONCILED:04/30/2016		95.14
069189	W	04/22/2016	CENTURY LINK	000094			1,919.06
069244	W	04/27/2016	CENTURYLINK BUSINESS SERVICES	007578			27.83
069138	W	04/08/2016	CERTIFIED LABORATORIES	005535	RECONCILED:04/30/2016		270.37
069190	W	04/22/2016	CITY OF SHELBY	009021	RECONCILED:04/30/2016		100.00
069168	W	04/14/2016	CIVISTA BANK	009019	RECONCILED:04/30/2016		773.42
069139	W	04/08/2016	COLE DISTRIBUTING INC	003001	RECONCILED:04/30/2016		11,985.71
069191	W	04/22/2016	COLUMBIA GAS OF OHIO	007418	RECONCILED:04/30/2016		3,109.41
069192	W	04/22/2016	CONTRACT PAPER GROUP RIS PAPER HOUSE	002634	RECONCILED:04/30/2016		5,750.40
069194	W	04/22/2016	COOPER ENTERPRISES	001394	RECONCILED:04/30/2016		468.00
069173	W	04/20/2016	CORESOURCE, INC	009047	RECONCILED:04/30/2016		13,291.80
069195	W	04/22/2016	CORNELL'S IGA FOODLINER	000023	RECONCILED:04/30/2016		246.08
069197	W	04/22/2016	CURRICULUM ASSOCIATES INC	000291	RECONCILED:04/30/2016		833.28
069245	W	04/27/2016	DALE HUMPHREY	000945			100.00
069198	W	04/22/2016	Dana Ball	880559	RECONCILED:04/30/2016		46.48
069246	W	04/27/2016	ED FETZER	880022			100.00
069199	W	04/22/2016	ENERGY USA-TPC C/O JP MORGAN CHASE, NA	009871	RECONCILED:04/30/2016		2,069.21
069140	W	04/08/2016	ENTERTAINING ED'S DJ SERVICE	006412	RECONCILED:04/30/2016		150.00
069200	W	04/22/2016	EPIPHANY MANAGEMENT	000129	RECONCILED:04/30/2016		6,133.33
069247	W	04/27/2016	F.S. CHOCOLATIERS	007756			135.91
069141	W	04/08/2016	FILEWAVE	004601	RECONCILED:04/30/2016		149.00
069248	W	04/27/2016	FINAL FLOOR, INC.	000715			200.00
069142	W	04/08/2016	FITNESS FINDERS, INC.	007705	RECONCILED:04/30/2016		127.44
069255	W	04/27/2016	FUEL EDUCATION AVENTA LEARNING	007726			5,044.00
069249	W	04/27/2016	G & L SUPPLY CO	000381			1,014.42

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069250	W	04/27/2016	GLEN'S SURPLUS SALES INC	001352			30.94
069143	W	04/08/2016	GORDON FOOD SERVICE	001062	RECONCILED:04/30/2016		7,375.48
069201	W	04/22/2016	GORDON FOOD SERVICE	001062	RECONCILED:04/30/2016		5,556.26
069251	W	04/27/2016	GORDON FOOD SERVICE	001062			6,565.12
069202	W	04/22/2016	GRAINGER DIVISION W W GRAINGER INC	004628	RECONCILED:04/30/2016		1,442.01
069252	W	04/27/2016	GREAT LAKES BIOMEDICAL LTD	005811			880.00
069203	W	04/22/2016	GUENTHER MECHANICAL INC	003426	RECONCILED:04/30/2016		2,000.00
069253	W	04/27/2016	GUENTHER MECHANICAL INC	003426			5,686.12
069144	W	04/08/2016	HENRY'S KEY & LOCK SHOP DIVISION OF BILLHEIMER SEC.	000017	RECONCILED:04/30/2016		48.00
069145	W	04/08/2016	HILTON EASTON	004562	RECONCILED:04/30/2016		156.00
069276	W	04/27/2016	HOLIDAY INN EXPRESS/SUITES	000723			105.60
069204	W	04/22/2016	JANET KEMPER	000701	RECONCILED:04/30/2016		12.08
069254	W	04/27/2016	JEFF ANGELINI DBA NYTE FLYTE ENTERTAINMENT	000096			250.00
069205	W	04/22/2016	JOHN GIES	006914	RECONCILED:04/30/2016		60.95
069146	W	04/08/2016	JULIAN & GRUBE, INC	001184	RECONCILED:04/30/2016		1,500.00
069178	W	04/19/2016	Kalahari Resorts	009712	RECONCILED:04/30/2016		146.74
069147	W	04/08/2016	KATIE WILL	005208	RECONCILED:04/30/2016		63.00
067990	W	09/25/2015	KELLY ZAKRAJSEK	007801	VOID: 04/21/2016		62.16
069206	W	04/22/2016	KELLY ZAKRAJSEK	007801			62.16
069207	W	04/22/2016	KIM OPPERMAN	007767	RECONCILED:04/30/2016		100.00
069148	W	04/08/2016	KIMMEL CORP	007990	RECONCILED:04/30/2016		58.75
069256	W	04/27/2016	KRISTIN JONES	000068			10.26
069149	W	04/08/2016	LAKESHORE LEARNING MATER	000242	RECONCILED:04/30/2016		149.94
069150	W	04/08/2016	LAURIE HOYDA	880262	RECONCILED:04/30/2016		38.00
069208	W	04/22/2016	LEIGH ODEN	005226			100.00
069209	W	04/22/2016	LEXINGTON HIGH SCHOOL ATHLETIC DEPARTMENT	007294	RECONCILED:04/30/2016		170.00
069210	W	04/22/2016	Libbie Anatra	880008			172.50
069151	W	04/08/2016	M T BUSINESS TECH	000572	RECONCILED:04/30/2016		420.20
069211	W	04/22/2016	M. Smith Roofing, LTD	009878	RECONCILED:04/30/2016		546.17
069152	W	04/08/2016	MADISON HIGH SCHOOL	000565	RECONCILED:04/30/2016		80.00
069212	W	04/22/2016	MAHEK TROPHIES & AWARDS	000536	RECONCILED:04/30/2016		50.00
069257	W	04/27/2016	MANSFIELD HARDWARE & SUPPLY	005147			287.73
069258	W	04/27/2016	MEDINA COUNTY SCHOOLS' EDUCATIONAL SERVICE CENTER	002092			325.00
069213	W	04/22/2016	MIMSLYN K. SHUCK	005220			40.00
069214	W	04/22/2016	MOESC	007260	RECONCILED:04/30/2016		24,835.49
069215	W	04/22/2016	MUNICIPAL UTILITIES	000095			29,290.64
069216	W	04/22/2016	NANCY TISCHER	006476			24.15
069217	W	04/22/2016	NATHAN COFFEY	007094	RECONCILED:04/30/2016		114.43
069218	W	04/22/2016	NATIONAL FFA ORGANIZATION	001120	RECONCILED:04/30/2016		981.50
069259	W	04/27/2016	NCOESC	007350			1,087.50
069153	W	04/08/2016	NESSY LEARNING LLC	005701	RECONCILED:04/30/2016		1,750.00
069132	W	04/08/2016	NICKLES BAKERY	000144	RECONCILED:04/30/2016		1,757.94
069219	W	04/22/2016	NORTHWEST DISTRICT ATHLETIC BD OHSAA	009027			4,556.20
069181	W	04/22/2016	OHIO ALLIANCE BILLING LLC	880476			585.18

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069220	W	04/22/2016	OHIO BUREAU EMPLOYMENT S REIMBURSING SECTION	000128	RECONCILED:04/30/2016		1.13
069050	W	03/24/2016	OHIO DEPT. OF AG	000722	VOID: 04/19/2016		95.00
069130	W	04/06/2016	OHIO HISTORICAL SOCIETY/ OHIO VILLAGE	004715	RECONCILED:04/30/2016		676.00
069260	W	04/27/2016	OHIO STATE UNIVERSITY	000695			4,500.00
069154	W	04/08/2016	PAULETTE REAM	006068			45.32
069221	W	04/22/2016	PAULETTE REAM	006068			34.50
069222	W	04/22/2016	PEPPLE & WAGGONER. LTD	000936	RECONCILED:04/30/2016		348.00
069131	W	04/07/2016	PEPSI-COLA BOTTLING CO	000190	RECONCILED:04/30/2016		1,854.58
069278	W	04/29/2016	PEPSI-COLA BOTTLING CO	000190			1,250.60
069261	W	04/27/2016	PIONEER CAREER AND TECHNOLOGY CENTER	000640			78.50
069262	W	04/27/2016	PIONEER CAREER AND TECHNOLOGY CENTER	000123			120.00
069242	W	04/26/2016	POSTMASTER	000043	RECONCILED:04/30/2016		102.00
069263	W	04/27/2016	POSTMASTER	000043			54.35
069155	W	04/08/2016	PRO ED	000600	RECONCILED:04/30/2016		180.40
069223	W	04/22/2016	PYRAMID EDUCATIONAL CONSULTANT	001186	RECONCILED:04/30/2016		244.20
069224	W	04/22/2016	QUILL CORPORATION	000163	RECONCILED:04/30/2016		323.83
069225	W	04/22/2016	RESIDENCE INN OF EASTON	007997			179.00
069226	W	04/22/2016	RICHARD HOSTETLER	000152	RECONCILED:04/30/2016		92.40
069156	W	04/08/2016	RICHLAND COUNTY COMMON PLEAS COURT	004598	RECONCILED:04/30/2016		1,756.92
069264	W	04/27/2016	RICHLAND NEWHOPE CENTER ATTN: FISCAL DEPT	004011			21,631.50
069265	W	04/27/2016	ROBERT C. FISHER MUSIC PROVIDER	009874			200.00
069279	W	04/29/2016	RONALD REAGAN BUILDING TRADE CENTER MANAGEMENT	880027			1,154.50
069227	W	04/22/2016	RUMPKE WASTE & RECYCLING	007683	RECONCILED:04/30/2016		845.55
069171	W	04/20/2016	S E R S	009022			10,782.08
069066	W	04/05/2016	S T R S	009023	RECONCILED:04/30/2016		19,913.42
069172	W	04/20/2016	S T R S	009023	RECONCILED:04/30/2016		19,462.06
069266	W	04/27/2016	SCHEDULESTAR/HIGHSCHOOLSPTS. NET	007703			495.00
069157	W	04/08/2016	SCHOOL SPECIALTY ORDER ENTRY	000027	RECONCILED:04/30/2016		2,735.30
069228	W	04/22/2016	SCHOOL SPECIALTY ORDER ENTRY	000027	RECONCILED:04/30/2016		200.07
069229	W	04/22/2016	SHEARER EQUIPMENT	005035	RECONCILED:04/30/2016		261.30
069230	W	04/22/2016	SHELBY ATHLETIC BOOSTERS CATHY DODGE, PRESIDENT	005104			232.28
069174	W	04/20/2016	SHELBY CITY BD OF EDUC HEALTH LIABILITY FUND	009048	RECONCILED:04/30/2016		228,322.84
069267	W	04/27/2016	SHELBY CITY BD OF EDUCAT FOOD SERVICES	000130	RECONCILED:04/30/2016		83.75
069158	W	04/08/2016	SHELBY CITY BD OF EDUCAT PETTY CASH	000175	RECONCILED:04/30/2016		2,180.00
069231	W	04/22/2016	SHELBY CITY BD OF EDUCAT PETTY CASH	000175	RECONCILED:04/30/2016		78.36

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069068	W	04/05/2016	SHELBY CITY BD OF EDUCATION FICA/SOCIAL SECURITY	009075	RECONCILED:04/30/2016		75.51
069176	W	04/20/2016	SHELBY CITY BD OF EDUCATION FICA/SOCIAL SECURITY	009075	RECONCILED:04/30/2016		80.36
069067	W	04/05/2016	SHELBY CITY BD OF EDUCATION MEDICARE	009074	RECONCILED:04/30/2016		5,897.77
069175	W	04/20/2016	SHELBY CITY BD OF EDUCATION MEDICARE	009074	RECONCILED:04/30/2016		5,759.02
069268	W	04/27/2016	SHELBY CITY SCHOOLS DIR OF TRANS	008009	RECONCILED:04/30/2016		511.45
069159	W	04/08/2016	SHELBY PARTS CO	000075	RECONCILED:04/30/2016		818.39
069160	W	04/08/2016	SHELBY PRINTING INC	000045	RECONCILED:04/30/2016		362.50
069232	W	04/22/2016	SHELBY ROTARY CLUB #3505	002565	RECONCILED:04/30/2016		250.00
069269	W	04/27/2016	SHELLY SMITH & SONS	005152			300.00
069233	W	04/22/2016	SHERI MITCHELL	003040			54.63
069161	W	04/08/2016	SHIFFLER EQUIPMENT SALES	000482	RECONCILED:04/30/2016		257.84
069270	W	04/27/2016	SIESEL DISTRBUTING	880392			1,053.36
069162	W	04/08/2016	SMETZ'S TIRE CENTER, INC	006173	RECONCILED:04/30/2016		931.12
069163	W	04/08/2016	SMITH DAIRY PRODUCTS CO	000146	RECONCILED:04/30/2016		4,964.91
069271	W	04/27/2016	SOLID ROCK SPORTS	000486			628.79
069234	W	04/22/2016	SPORTSMAN'S DEN	000719			176.93
069272	W	04/27/2016	SPRINT	001162			11.96
069235	W	04/22/2016	STUMPS	001810	RECONCILED:04/30/2016		347.45
069164	W	04/08/2016	Sysco Food Servces of Central Ohio	000137	RECONCILED:04/30/2016		3,690.49
069280	W	04/29/2016	THE FASHION CENTRE AT PENTAGON CITY	880026			1,057.75
069236	W	04/22/2016	TIANNA KEINATH	007693			113.38
069165	W	04/08/2016	TIFFANY SMEDLEY	880358	RECONCILED:04/30/2016		50.00
069166	W	04/08/2016	TIME WARNER CABLE	006863	RECONCILED:04/30/2016		77.01
069237	W	04/22/2016	TOYS "R" US	006660			75.00
069196	W	04/22/2016	TREASURER OF STATE/CENTER FOR PUBLIC INVESTMENT MANAGEMENT	007046	RECONCILED:04/30/2016		100.00
069238	W	04/22/2016	TREASURER STATE OF OHIO Dave Yost	000622			8,200.00
069167	W	04/08/2016	TRUCK SALES & SERVICE.INC	000081	RECONCILED:04/30/2016		1,617.37
069273	W	04/27/2016	U S BANK OFFICE EQUIPMENT FINANCE SERV.	880289			4,543.85
069177	W	04/20/2016	VISION SERVICES PLAN ATTN: FLORENCE F LEE	009083			2,705.85
069274	W	04/27/2016	WAL-MART STORE #01-1539	003195			28.03
069239	W	04/22/2016	WALCOM, INC. WALCOM-REGISTRATION SERVICES	005202			95.00
069240	W	04/22/2016	WISE CONTROLS , LTD.	000120	RECONCILED:04/30/2016		8,574.43
069275	W	04/27/2016	XTEK PARTNERS, INC.	007987			5,794.00
V VOIDED CHECKS			3	CHECK TOTALS	357.16		
R RECONCILED CHECKS			90	CHECK TOTALS	432,061.26		
W WARRANT CHECKS			153	CHECK TOTALS	569,579.89		

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Time: 3:08 pm

SHELBY CITY SCHOOLS

SORT BY VENDOR NAME

Page: 5

(CHECKPY)

Summary of Monthly Checks April 2016

CHECK DATES BETWEEN 04/01/2016 AND 04/30/2016

WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
M	MEMO CHECKS		0	CHECK TOTALS			0.00
B	REFUND CHECKS		0	CHECK TOTALS			0.00
I	INVESTMENT CHECKS		0	CHECK TOTALS			0.00
T	TRANSFER CHECKS		0	CHECK TOTALS			0.00
D	DISTRIBUTION CHECKS		0	CHECK TOTALS			0.00
C	PAYROLL CHECKS		0	CHECK TOTALS			0.00
	MISSING CHECKS		0				
**	TOTAL CHECKS (LESS VOIDED)		150	** TOTAL NET			569,222.73
***	TOTAL CHECKS WRITTEN		153	*** GRAND TOTALS			569,579.89

Rev. Code, Sec. 5705.36

Office of Budget Commission, RICHLAND County, Ohio.
 SHELBY, Ohio, May 12, 2016

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	5,834,000.00	13,761,500.00	25,475,718.80
Special Revenue	763,752.67	108,400.00	1,692,192.00	2,564,344.67
Debt Service	667,610.64	960,000.00	1,000.00	1,628,610.64
Capital Projects	3,179,945.73	342,300.00	87,109.00	3,609,354.73
Permanent Funds	287,171.91	.00	1,203.00	288,374.91
PROPRIETARY FUND TYPE				
Enterprise	143,159.99	.00	949,390.00	1,092,549.99
Internal Service	743,503.38	.00	2,850,900.00	3,594,403.38
FIDUCIARY FUND TYPE				
Agency Fund	113,778.55	.00	239,266.56	353,045.11
Total All Funds	11,779,141.67	7,244,700.00	19,582,560.56	38,606,402.23

 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	5,834,000.00	13,761,500.00	25,475,718.80
Total General Fund	5,880,218.80	5,834,000.00	13,761,500.00	25,475,718.80
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	15,700.00	41,811.45
034 CLASSROOM FACILITIES MAINT.	285,375.77	108,400.00	32,975.00	426,750.77
300 DISTRICT MANAGED ACTIVITY	26,553.08	.00	145,900.00	172,453.08
401 AUXILIARY SERVICES	9,921.53	.00	148,690.00	158,611.53
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	1,692,192.00	2,564,344.67
Debt Service				
002 BOND RETIREMENT	667,610.64	960,000.00	1,000.00	1,628,610.64
Total Debt Service	667,610.64	960,000.00	1,000.00	1,628,610.64
Capital Projects				
003 PERMANENT IMPROVEMENT	235,044.10	342,300.00	30,000.00	607,344.10
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	342,300.00	87,109.00	3,609,354.73
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	37,400.00	84,489.78
Total Enterprise	143,159.99	.00	949,390.00	1,092,549.99
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	41,195.00	45,751.45
200 STUDENT MANAGED ACTIVITY	109,222.10	.00	198,071.56	307,293.66
Total Agency Fund	113,778.55	.00	239,266.56	353,045.11
Total All Funds	11,779,141.67	7,244,700.00	19,582,560.56	38,606,402.23

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 April,
2016, at the office of the Board with the following members present:

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

Mr. Rose 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	18,663,157.00	68,843.40	18,732,000.40
002 BOND RETIREMENT	904,958.00	.00	904,958.00
003 PERMANENT IMPROVEMENT	559,892.00	180,199.44	740,091.44
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	18,168.00	.00	18,168.00
008 ENDOWMENT	7,509.00	.00	7,509.00
009 UNIFORM SCHOOL SUPPLIES	46,688.34	5,132.96	51,821.30
010 CLASSROOM FACILITIES	1,274,280.00	132.58	1,274,412.58
018 PUBLIC SCHOOL SUPPORT	176,742.50	7,572.97	184,315.47
019 OTHER GRANT	37,746.48	1,456.00	39,202.48
022 DISTRICT AGENCY	42,344.00	857.41	43,201.41
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	210,471.36	30,477.57	240,948.93
300 DISTRICT MANAGED ACTIVITY	153,332.50	11,757.76	165,090.26
401 AUXILIARY SERVICES	148,564.00	10,146.95	158,710.95
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	457,635.87	4,760.00	462,395.87
572 TITLE I DISADVANTAGED CHILDREN	611,055.91	2,174.00	613,229.91
590 IMPROVING TEACHER QUALITY	83,636.63	1,549.16	85,185.79
Grand Total All Funds	27,543,044.01	331,944.72	27,874,988.73

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

Vote:

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

CERTIFICATE
(O.R.C. 5705.412)

RE:

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

DATED: _____

BY: _____
Treasurer

BY: _____
Superintendent of Schools

BY: _____
President, Board of Education

Date: 05/12/16
Time: 11:30 am

SHELBY CITY SCHOOLS
Appropriation Recap Sheet

Page 2
(APPRES)

Fund Class/Name	Fund	2016 Appropriations
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	18,663,157.00
Total General Fund		18,663,157.00
Special Revenue		
SPECIAL TRUST	007	16,168.00
PUBLIC SCHOOL SUPPORT	018	176,742.50
OTHER GRANT	019	37,746.48
CLASSROOM FACILITIES MAINT.	034	110,000.00
DISTRICT MANAGED ACTIVITY	300	153,332.50
AUXILIARY SERVICES	401	148,564.00
DATA COMMUNICATION FUND	451	10,184.00
RACE TO THE TOP	506	73.58-
IDEA PART B GRANTS	516	457,635.87
TITLE I DISADVANTAGED CHILDREN	572	611,055.91
IMPROVING TEACHER QUALITY	590	83,636.63
Total Special Revenue		1,804,992.31
Debt Service		
BOND RETIREMENT	002	904,958.00
Total Debt Service		904,958.00
Capital Projects		
PERMANENT IMPROVEMENT	003	559,892.00
BUILDING	004	129,122.00
CLASSROOM FACILITIES	010	1,274,280.00
Total Capital Projects		1,963,294.00
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	46,688.34

Date: 05/12/16
Time: 11:30 am

SHELBY CITY SCHOOLS
Appropriation Recap Sheet

Page 3
(APPRES)

Fund Class/Name	Fund	2016 Appropriations
Total Enterprise		941,618.34
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	42,344.00
STUDENT MANAGED ACTIVITY	200	210,471.36
Total Agency Fund		252,815.36
Total Appropriations - All Fund Types		27,543,044.01