

SHELBY CITY SCHOOLS

May 2018

SUMMARY FINANCIAL STATEMENTS

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SHELBY CITY SCHOOLS
April 30, 2018

GROSS DEPOSITORY BALANCES:

Payroll Clearance Account	\$0.00
Civista Bank - Horner Account .05%	\$21,510.20
Richland Bank Operating - 0%	\$874,590.24
Online payment account	\$0.00

TOTAL DEPOSITORY BALANCES	\$896,100.44
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ADJUSTMENTS TO BANK BALANCE:

Outstanding Checks	(\$36,613.98)
In Transit	\$0.00

TOTAL ADJUSTMENTS TO BANK BALANCE	(36,613.98)
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OPERATING INVESTMENTS:

STAROhio - Operating Account 1.81%	\$10,573,069.84
Scholarship CDs .35-1.06%	\$101,000.00
Mechanics Bank CD 1.0%	\$245,000.00
General Fund CD; 1.06%	\$256,294.62
Richland Bank CDARS Portfolio; 1.1-1.35%	
Maturities May - July 2018 1.35-1.60%	\$2,000,000.00

TOTAL OPERATING INVESTMENTS	\$13,175,364.46
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STAROhio - Bond Retirement Account 1.81%	\$796,399.41
STAROhio - Locally Funded Initiatives Account 1.81%	\$1,678,585.75

TOTAL PROJECT FUNDS ON HAND	\$2,474,985.16
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CASH ON HAND:

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

TOTAL CASH ON HAND	\$6,085.00
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TOTAL BANK BALANCE	\$16,515,921.08
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TOTAL BOOK BALANCE	\$16,515,921.08
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INTEREST EARNED:

	THIS MONTH	YEAR TO DATE
Civista/Richland/Mechanics Banks	\$ 14.27	\$ 2,227.24
STAROhio Operating Funds	\$ 14,453.42	\$ 101,090.28
Richland CDARS/StarPlus	\$ 693.73	\$ 21,111.74
STAROhio Project Funds	\$ 3,857.85	\$ 27,920.89

Total investment income FY18 to date:	\$ 152,350.15
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Same period FY 17:	\$49,018.05
Same period FY 16:	\$24,540.01

SHELBY CITY SCHOOLS

April 30, 2018

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
001 UNRESERVED GENERAL FUND	\$ 11,166,545.65	\$ 833,998.89	\$ 10,332,546.76
RESERVED GENERAL FUNDS			
001 9016-17 Textbook & Inst. Supply Set-Aside	\$ 211,593.63	\$ 124,023.56	\$ 87,570.07
001 9007 FEMA Transfer/ Set-Aside	<u>\$ 223,449.15</u>	<u>\$ -</u>	<u>\$ 223,449.15</u>
	\$ 435,042.78	\$ 124,023.56	\$ 311,019.22
PROJECT FUNDS			
002 High School Bond Retirement	\$ 797,641.27	\$ 3,750.00	\$ 793,891.27
004 Locally Funded Initiatives (BAB)	\$ 1,678,585.75	\$ -	\$ 1,678,585.75
034 Project Maintenance Fund	<u>\$ 162,826.23</u>	<u>\$ 22,897.39</u>	<u>\$ 139,928.84</u>
	\$ 2,639,053.25	\$ 26,647.39	\$ 2,612,405.86
SPECIAL REVENUE			
018 HS Principal's Fund	\$ 1,188.59	\$ 951.14	\$ 237.45
018 Auburn Principal's Fund	\$ 35,645.04	\$ 9,911.52	\$ 25,733.52
018 Central Principal's Fund	\$ 4,349.22	\$ -	\$ 4,349.22
018 DOWDS Principal's Fund	\$ 2,953.84	\$ 2,016.20	\$ 5,152.00
018 Middle School Principal's Fund	\$ 86,451.98	\$ 7,870.75	\$ 78,581.23
019 Local Grants	\$ 49,194.46	\$ 4,912.66	\$ 44,281.80
022 Trust & Flower Funds	\$ 7,616.52	\$ 3,019.64	\$ 4,596.88
401 St. Mary Auxiliary	\$ 39,410.77	\$ 11,633.36	\$ 27,777.41
401 Sacred Heart Auxiliary	<u>\$ 60,633.44</u>	<u>\$ 83,356.93</u>	<u>\$ (22,723.49)</u>
TOTAL SPECIAL REVENUE	\$ 287,443.86	\$ 123,672.20	\$ 167,986.02
STATE GRANTS			
451 OneNet Ohio	<u>\$ 3,600.00</u>	<u>\$ -</u>	<u>\$ 3,600.00</u>
TOTAL STATE GRANTS	\$ 3,600.00	\$ -	\$ 3,600.00
FEDERAL GRANTS			
516 IDEA B	\$ (39,511.51)	\$ 9,070.70	\$ (48,582.21)
572 Title I Targeted Assistance	\$ (25,978.76)	\$ 32,850.60	\$ (58,829.36)
587 IDEA Early Childhood (Preschool)	\$ (2,547.66)	\$ 6,952.54	\$ (9,500.20)
590 Title II A Improving Teacher Quality	\$ (3,848.20)	\$ 11,811.72	\$ (15,659.92)
599 Student Support & Enrichment	<u>\$ 331.83</u>	<u>\$ 155.00</u>	<u>\$ 176.83</u>
	\$ (71,554.30)	\$ 60,840.56	\$ (132,394.86)
CAPITAL PROJECTS			
003 'Old' PI	\$ 175,455.02	\$ 54,222.65	\$ 121,232.37
003 August 2010 PI	<u>\$ 44,402.24</u>	<u>\$ 50.00</u>	<u>\$ 44,352.24</u>
003 Permanent Improvement	\$ 219,857.26	\$ 54,272.65	\$ 165,584.61
ACTIVITY FUNDS			
300 Athletic Fund	\$ 60,290.60	\$ 41,785.55	\$ 18,505.05
300 Instrumental Music Account	\$ 4,375.00	\$ -	\$ 4,375.00
300 Tournament Account	\$ 428.36	\$ -	\$ 428.36
300 Sr. High Arts Fund	<u>\$ 2,983.73</u>	<u>\$ -</u>	<u>\$ 2,983.73</u>
TOTAL ACTIVITY FUNDS	\$ 68,077.69	\$ 41,785.55	\$ 26,292.14
ENTERPRISE			
006 Cafeteria	\$ 244,443.41	\$ 84,153.04	\$ 160,290.37
TRUST FUNDS			
007 Scholarship & Memorial Funds	\$ 267,784.28	\$ 3,039.21	\$ 264,745.07
008 Endowment & Scholarship Funds	<u>\$ 267,610.22</u>	<u>\$ -</u>	<u>\$ 267,610.22</u>
TOTAL TRUST FUNDS	\$ 535,394.50	\$ 3,039.21	\$ 532,355.29
CONSUMMABLE FEES			
009 Classroom Supplies & Workbooks, Sr. High	\$ 12,826.86	\$ 4,479.51	\$ 8,347.35
009 Classroom Supplies & Workbooks, Middle School	\$ 17,354.97	\$ 26.13	\$ 17,328.84
009 Classroom Supplies - Auburn	\$ 5,258.85	\$ 3,700.44	\$ 1,558.41
009 Classroom Supplies Central	<u>\$ 22,592.65</u>	<u>\$ 21.48</u>	<u>\$ 22,571.17</u>

SHELBY CITY SCHOOLS
April 30, 2018

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
009 Classroom Supplies - Dowds	\$ 2,005.11	\$ 942.78	\$ 1,062.33
009 Classroom Supplies - Preschool	\$ 31,137.24	\$ 6,820.15	\$ 24,317.09
TOTAL CONSUMMABLE FEES	\$ 91,175.68	\$ 15,990.49	\$ 75,185.19
ROTARY FUNDS			
014 Internal Service	\$ 511.04	\$ -	\$ 511.04
TOTAL ROTARY FUNDS	\$ 511.04	\$ -	\$ 511.04
024 EMPLOYEE HEALTH LIABILITY	\$ 749,127.47	\$ 950.00	\$ 748,177.47
TRUST AND AGENCY			
200 Post Prom Activity Fund	\$ 2,720.87	\$ 3,004.53	\$ (283.66)
200 Mad Dog Gym	\$ 1,810.70	\$ 82.00	\$ 1,728.70
201 Class of 2016	\$ 1,219.64	\$ -	\$ 1,219.64
200 Middle School Athletics	\$ 93.19	\$ -	\$ 93.19
200 Whippet Theatre	\$ 10,975.11	\$ 2,272.60	\$ 8,702.51
200 FFA	\$ 65,942.53	\$ 20,664.84	\$ 45,277.69
200 International Club	\$ 592.23	\$ -	\$ 592.23
200 Interact Club	\$ 1,888.75	\$ 563.39	\$ 1,325.36
200 Middle, High, Central & Dowds School Student Council	\$ 10,311.61	\$ 954.86	\$ 9,356.75
200 Publications	\$ 25,482.90	\$ 14,115.10	\$ 11,367.80
200 Whippet News	\$ 415.56	\$ -	\$ 415.56
200 Destination Stardom	\$ 7,693.81	\$ 350.00	\$ 7,343.81
200 Middle School Yearbook	\$ 1,986.78	\$ -	\$ 1,986.78
200 OWA/OWE High School	\$ -	\$ -	\$ -
200 Special Ed.	\$ 314.38	\$ 500.00	\$ (185.62)
200 Guidance	\$ 1,327.93	\$ 20.00	\$ 1,307.93
200 Class of 2013	\$ 1,525.71	\$ -	\$ 1,525.71
200 Middle School Library	\$ 2,950.14	\$ -	\$ 2,950.14
200 Class of 2017	\$ 1,936.63	\$ 178.75	\$ 1,757.88
200 Class of 2018	\$ 3,253.62	\$ 440.00	\$ 2,813.62
200 Class of 2019	\$ 2,389.42	\$ 2,205.88	\$ 183.54
201 Class of 2020	\$ 926.00	\$ -	\$ 926.00
200 Junior Statesmen	\$ 1,322.65	\$ -	\$ 1,322.65
200 Eco Warriors SMS	\$ 122.63	\$ -	\$ 122.63
TOTAL TRUST AND AGENCY	\$ 147,202.79	\$ 45,351.95	\$ 101,850.84
TOTAL CASH	\$ 16,515,921.08	\$ 1,414,725.49	\$ 15,105,409.95

SHELBY CITY SCHOOLS
Actual results compared to Forecast (SIM-2)
General Fund Fiscal Year 2018

	April 2018			FY 2018		
	Actual	Forecast	Variance	Actual	Forecast	Variance
REVENUES						
1.010 Real Estate Tax	\$ 669,078	\$ 400,000	\$ (269,078)	\$ 5,292,355	\$ 5,097,000	\$ 195,355
1.020 Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.030 Income Tax	\$ 816,348	\$ 848,038	\$ 31,690	\$ 2,817,800	\$ 2,800,000	\$ 17,800
1.035 Foundation	\$ 812,742	\$ 850,000	\$ 37,258	\$ 8,654,746	\$ 8,510,000	\$ 144,746
1.040 Bus Funds & Parity Aid	\$ 25,727	\$ 27,000	\$ 1,273	\$ 273,097	\$ 256,000	\$ 17,097
1.045 Restricted Grants-in Aid SFSF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.050 State refund of Homestead/Rollback	\$ -	\$ -	\$ -	\$ 368,066	\$ 372,500	\$ (4,434)
1.060 All Other Operating Revenue	\$ 101,826	\$ 80,000	\$ (21,826)	\$ 801,079	\$ 780,000	\$ 21,079
Subtotal Operating Revenue	\$ 2,425,721	\$ 2,205,038	\$ (220,683)	\$ 18,207,143	\$ 17,815,500	\$ 391,643
2.050 Advances in	\$ 83	\$ 10,000	\$ 9,917	\$ 140,014	\$ 117,453	\$ 22,561
2.060 Other Non Operating Revenue	\$ 83	\$ 10,000	\$ 9,917	\$ 140,014	\$ 117,453	\$ 22,561
Subtotal Non-operating Revenue	\$ 83	\$ 10,000	\$ 9,917	\$ 140,014	\$ 117,453	\$ 22,561
TOTAL REVENUE	\$ 2,425,804	\$ 2,215,038	\$ (210,766)	\$ 18,347,157	\$ 17,932,953	\$ 414,204
				Percent error		2.31%
EXPENDITURES						
3.010 Personal Services	\$ 809,760	\$ 819,011	\$ 9,251	\$ 8,127,329	\$ 8,090,310	\$ 37,019
3.020 Employee Benefits	\$ 416,611	\$ 415,000	\$ (1,611)	\$ 4,203,506	\$ 4,170,502	\$ 33,004
3.030 Purchased Services	\$ 261,582	\$ 250,000	\$ (11,582)	\$ 2,058,621	\$ 2,051,723	\$ 6,898
3.040 Supplies and Materials	\$ 36,440	\$ 75,000	\$ 38,560	\$ 606,572	\$ 648,733	\$ (42,161)
3.050 Capital Outlay	\$ -	\$ 3,500	\$ 3,500	\$ 10,932	\$ 43,038	\$ (32,106)
Debt Service:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.300 Other objects	\$ 235,744	\$ 100,000	\$ (135,744)	\$ 641,037	\$ 636,157	\$ 4,880
Subtotal Operating Expenditures	\$ 1,760,137	\$ 1,662,511	\$ (97,626)	\$ 15,647,997	\$ 15,640,463	\$ 7,534
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,760,137	\$ 1,662,511	\$ (97,626)	\$ 15,647,997	\$ 15,640,463	\$ 7,534
				Percent error		0.05%
6.010 TOTAL REVENUES OVER/(UNDER) EXP.	\$ 665,667	\$ 552,527	\$ (113,140)	\$ 2,699,160	\$ 2,292,490	\$ 406,670
7.010 Beginning Cash Balance	\$ 10,935,923	\$ 10,642,393	\$ 293,530	\$ 8,902,430	\$ 8,902,430	\$ -
7.020 Ending Cash Balance	\$ 11,601,590	\$ 11,194,920	\$ 406,670	\$ 11,601,590	\$ 11,194,920	\$ 406,670
8.010 Outstanding Encumbrances	\$ 958,022	\$ -	\$ 958,022	\$ 958,022	\$ -	\$ 958,022

SHELBY CITY SCHOOLS
April 2018

	April 2008	April 2009	April 2010	April 2011	April 2012	April 2013	April 2014	April 2015	April 2016	April 2017	April 2018
REVENUES	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
1.010 Real Estate Tax	\$ 5,102,101	\$ 4,865,189	\$ 4,999,651	\$ 4,925,746	\$ 4,771,415	\$ 4,923,232	\$ 4,983,128	\$ 4,927,288	\$ 5,102,216	\$ 5,047,769	\$ 5,292,216
1.020 Personal Property Tax	\$ 1,163,361	\$ 837,420	\$ 32,382	\$ 21,235	\$ 2,354,944	\$ 2,445,029	\$ 2,571,630	\$ 2,555,618	\$ 2,628,984	\$ 2,789,569	\$ 2,817,743
1.030 Income Tax	\$ 2,494,903	\$ 2,525,683	\$ 2,301,668	\$ 2,354,944	\$ 6,471,478	\$ 6,395,320	\$ 6,979,849	\$ 7,661,743	\$ 8,160,546	\$ 8,473,468	\$ 8,654,743
1.035 Foundation	\$ 6,653,211	\$ 6,563,819	\$ 6,525,266	\$ 6,856,503	\$ 35,410	\$ 35,410	\$ 270,688	\$ 270,554	\$ 315,815	\$ 270,218	\$ 273,315
1.040 Bus Funds& Parity Aid	\$ 37,532	\$ 80,644	\$ 38,330	\$ 35,410	\$ 1,308,347	\$ 569,672	\$ 620,584	\$ 602,803	\$ 481,840	\$ 378,821	\$ 388,840
1.050 State refund of Homestead/Rollback	\$ 653,603	\$ 1,117,925	\$ 1,769,354	\$ 373,946	\$ 416,599	\$ 465,461	\$ 553,558	\$ 528,055	\$ 534,377	\$ 653,561	\$ 801,377
1.060 All Other Operating Revenue	\$ 896,131	\$ 523,737	\$ 436,396	\$ 15,877,131	\$ 14,925,961	\$ 14,821,139	\$ 15,979,437	\$ 16,566,061	\$ 17,223,778	\$ 17,625,436	\$ 18,207,778
Subtotal Operating Revenue	\$ 16,800,842	\$ 16,514,417	\$ 16,103,227	\$ 15,877,131	\$ 14,925,961	\$ 14,821,139	\$ 15,979,437	\$ 16,566,061	\$ 17,223,778	\$ 17,625,436	\$ 18,207,778
2.060 Advances in	\$ 48,706	\$ 169,486	\$ 85,920	\$ 66,553	\$ 65,721	\$ 92,400	\$ 110,349	\$ 157,235	\$ 48,237	\$ 17,117	\$ 140,000
2.060 Other Non Operating Revenue	\$ 1,093,787	\$ 108,103	\$ 53,981	\$ 66,553	\$ 65,721	\$ 92,400	\$ 110,349	\$ 157,235	\$ 48,237	\$ 17,117	\$ 140,000
Subtotal Non-operating Revenue	\$ 1,142,503	\$ 277,589	\$ 139,881	\$ 133,106	\$ 131,442	\$ 141,600	\$ 160,698	\$ 214,470	\$ 96,474	\$ 34,234	\$ 280,000
TOTAL REVENUE	\$ 17,943,345	\$ 16,792,006	\$ 16,243,108	\$ 15,943,684	\$ 14,991,682	\$ 14,913,539	\$ 16,089,786	\$ 16,773,266	\$ 17,272,015	\$ 17,662,553	\$ 18,347,778
EXPENDITURES	April 2008	April 2009	April 2010	April 2011	April 2012	April 2013	April 2014	April 2015	April 2016	April 2017	April 2018
3.010 Personal Services	\$ 7,585,920	\$ 7,837,132	\$ 8,083,111	\$ 8,201,848	\$ 8,251,585	\$ 7,952,594	\$ 7,601,931	\$ 7,552,711	\$ 7,683,504	\$ 7,836,577	\$ 8,127,000
3.020 Employee Benefits	\$ 3,716,531	\$ 3,747,803	\$ 3,766,734	\$ 3,649,867	\$ 3,703,911	\$ 3,962,929	\$ 3,490,378	\$ 3,600,917	\$ 3,808,372	\$ 4,077,970	\$ 4,203,000
3.030 Purchased Services	\$ 1,171,030	\$ 1,258,659	\$ 1,354,026	\$ 1,268,050	\$ 1,489,895	\$ 1,445,460	\$ 1,455,460	\$ 2,049,706	\$ 2,093,165	\$ 1,941,174	\$ 2,058,000
3.040 Supplies and Materials	\$ 288,897	\$ 504,719	\$ 443,470	\$ 392,767	\$ 389,613	\$ 398,372	\$ 511,390	\$ 489,881	\$ 590,464	\$ 611,590	\$ 606,000
3.050 Capital Outlay	\$ 653,152	\$ 297,668	\$ 156,281	\$ 65,704	\$ 91,414	\$ 45,789	\$ 8,680	\$ 95,011	\$ 4,405	\$ 263,658	\$ 10,000
Debt Service: Principal State Loans	\$ 65,490	\$ 65,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Principal State Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Principal HB 264 Loans/Notes	\$ 195,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 5,355	\$ 2,678	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Interest & Fiscal Charges	\$ 34,118	\$ 27,199	\$ 20,062	\$ 12,818	\$ 605,564	\$ 614,476	\$ 609,255	\$ 652,334	\$ 597,653	\$ 702,655	\$ 641,000
Other objects	\$ 645,392	\$ 728,861	\$ 614,282	\$ 626,764	\$ 14,537,337	\$ 14,422,298	\$ 14,059,038	\$ 14,440,560	\$ 14,775,563	\$ 15,433,654	\$ 15,647,000
Subtotal Operating Expenditures	\$ 14,355,470	\$ 14,672,531	\$ 14,647,946	\$ 14,437,828	\$ 14,537,337	\$ 14,422,298	\$ 14,059,038	\$ 14,440,560	\$ 14,775,563	\$ 15,433,654	\$ 15,647,000
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 14,355,470	\$ 14,672,531	\$ 14,647,946	\$ 14,437,828	\$ 14,537,337	\$ 14,422,298	\$ 14,059,038	\$ 14,440,560	\$ 14,775,563	\$ 15,433,654	\$ 15,647,000
6.010 TOTAL REVENUES OVER/(UNDER) EXPENDITURES	\$ 3,587,875	\$ 2,119,475	\$ 1,595,162	\$ 1,505,856	\$ 454,345	\$ 491,241	\$ 2,030,748	\$ 2,282,736	\$ 2,496,452	\$ 2,208,899	\$ 2,699,778
7.010 Beginning Cash Balance	\$ 784,964	\$ 3,004,052	\$ 3,936,955	\$ 4,450,467	\$ 4,881,089	\$ 4,385,894	\$ 3,619,261	\$ 4,499,629	\$ 5,649,062	\$ 7,509,151	\$ 8,902,000
7.020 Ending Cash Balance	\$ 4,372,839	\$ 5,123,527	\$ 5,532,117	\$ 5,956,323	\$ 5,335,434	\$ 4,877,135	\$ 5,650,009	\$ 6,782,365	\$ 8,445,514	\$ 9,718,050	\$ 11,604,000
8.010 Outstanding Encumbrances	\$ 627,384	\$ 738,102	\$ 451,674	\$ 722,288	\$ 618,076	\$ 622,309	\$ 761,166	\$ 780,229	\$ 1,076,435	\$ 516,871	\$ 959,000

Shelby City Schools

Richland County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2015, 2016 and 2017 Actual;
Forecasted Fiscal Years Ending June 30, 2018 Through 2022

DRAFT May 2018

	Actual				Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Average Change	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
Revenues									
1.010 General Property Tax (Real Estate)	\$4,930,805	\$5,106,628	\$5,051,381	1.2%	\$5,295,860	\$5,300,000	\$5,300,000	\$5,300,000	\$5,300,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax	2,555,618	2,628,985	2,789,599	4.5%	2,818,000	2,820,000	2,800,000	2,800,000	2,800,000
1.035 Unrestricted State Grants-In-Aid	9,066,224	9,669,317	10,094,361	5.5%	10,355,000	10,375,000	10,375,000	10,375,000	10,375,000
1.040 Restricted State Grants-In-Aid	328,513	376,853	309,345	-1.6%	325,000	330,000	330,000	330,000	330,000
1.045 Restricted Federal Grants-In-Aid - SFSF									
1.050 Property Tax Allocation	1,185,138	961,131	746,316	-20.6%	737,500	740,000	740,000	740,000	740,000
1.060 All Other Revenues	703,160	677,845	927,351	16.6%	921,000	900,000	920,000	920,000	920,000
1.070 Total Revenues	18,769,458	19,419,759	19,918,353	3.0%	20,452,360	20,465,000	20,465,000	20,465,000	20,465,000
Other Financing Sources									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Approved)									
2.040 Operating Transfers-In									
2.050 Advances-In	190,245	71,541	94,915	-14.9%	160,000	140,000	140,000	140,000	140,000
2.060 All Other Financing Sources	190,245	71,541	94,915	-14.9%	160,000	140,000	140,000	140,000	140,000
2.070 Total Other Financing Sources	380,490	143,082	189,830	-14.9%	320,000	280,000	280,000	280,000	280,000
2.080 Total Revenues and Other Financing Sources	18,959,703	19,491,300	20,013,268	2.7%	20,612,360	20,605,000	20,605,000	20,605,000	20,605,000
Expenditures									
3.010 Personal Services	9,101,937	9,268,762	9,470,572	2.0%	9,810,000	10,250,000	10,455,000	10,664,100	10,877,382
3.020 Employees' Retirement/Insurance Benefits	4,372,910	4,648,469	4,896,374	5.8%	5,036,000	5,150,000	5,275,000	5,400,000	5,475,000
3.030 Purchased Services	2,856,284	2,515,248	2,467,390	-3.6%	2,610,000	2,700,000	2,750,000	2,800,000	2,850,000
3.040 Supplies and Materials	616,933	720,058	742,902	9.9%	706,500	750,000	750,000	750,000	750,000
3.050 Capital Outlay	100,160	19,773	269,537	591.4%	31,000	275,000	50,000	215,000	50,000
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									
4.055 Principal - Other									
4.060 Interest and Fiscal Charges	662,046	758,901	773,215	8.3%	721,000	750,000	750,000	800,000	800,000
4.300 Other Objects									
4.500 Total Expenditures	17,610,270	17,931,211	18,619,990	3.1%	18,914,500	19,875,000	20,030,000	20,629,100	20,802,382
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	17,610,270	17,931,211	18,619,990	3.1%	18,914,500	19,875,000	20,030,000	20,629,100	20,802,382
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,449,433	1,560,089	1,393,278	-1.5%	1,697,860	730,000	575,000	24,900	187,382
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,499,629	5,949,062	7,509,151	29.2%	8,902,429	10,600,289	11,330,289	11,905,289	11,881,189
7.020 Cash Balance June 30	5,949,062	7,509,151	8,902,429	22.4%	10,600,289	11,330,289	11,905,289	11,881,189	11,683,807
8.010 Estimated Encumbrances June 30	68,843	230,467	81,176	85.0%	400,000	150,000	150,000	150,000	150,000
Reservation of Fund Balance									
9.010 Textbooks and Instructional Materials	100,063	101,581	33,806	-32.7%	20,000				
9.020 Capital Improvements									
9.030 Budget Reserve									
9.040 DPIA									
9.045 Fiscal Stabilization	223,449	223,449	223,449		223,449	223,449	223,449	223,449	223,449
9.050 Debt Service									
9.060 Property Tax Advancements	12,351	12,351		-50.0%					
9.070 Bus Purchases	335,863	337,381	257,055	-11.7%	243,449	223,449	223,449	223,449	223,449
9.080 Subtotal	671,726	675,362	574,316	-11.7%	506,898	446,898	446,898	446,898	446,898
10.010 Fund Balance June 30 for Certification of Appropriations	5,544,356	6,941,303	8,564,198	24.3%	9,956,840	10,956,840	11,531,840	11,507,740	11,310,358
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Renewal Levies									
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	5,544,356	6,941,303	8,564,198	24.3%	9,956,840	10,956,840	11,531,840	11,507,740	11,310,358
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	5,544,356	6,941,303	8,564,198	24.3%	9,956,840	10,956,840	11,531,840	11,507,740	11,310,358
ADM Forecasts									
20.010 Kindergarten - October Count	160	164	129	-9.4%	130	130	130	130	130
20.015 Grades 1-12 - October Count	1,913	1,851	1,870	-1.1%	1753	1750	1750	1750	1750
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, 2018 through 2022

May 2018

REVENUES

Line 1.010 General Property Tax (Real Estate)

For fiscal year 2018 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 2019-22 are projected to be similar to the previous year based on the tax budget and current economic and real-estate conditions, including recent complaints for revision. An emergency levy representing approximately 4.3 mills and generating \$950,000 was renewed in November 2016. The last reappraisal for Richland county property was in calendar year 2017, collectible in calendar 2018. The estimates include all property taxes and telephone personal property tax scheduled for settlement for fiscal years 2018 – 2022 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 \$2,800,000 in 2018 with minimal 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 2018 Report and settlements to date. Years 2019 – 2022 are estimated at a very small increase from Fiscal 2018. 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 \$95,000 in FY 2018 and a similar amount annually through 2022.

Line 1.040 Restricted State Grants This represents Career Tech and Economically Disadvantaged funds. Estimates are per the first October 2017 state guidance.

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 minimal 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 after 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 small increase in fiscal 2018 based on an expected increase in interest rates partly offset by a decrease in Medicaid receipts as a backlog of cost report reimbursement is caught up.

Line 2.020

No new debt issues are projected for the period of 2017 -2021. 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 2018 is calculated using current staff and salary levels. Fiscal year 2019 is estimated on the same basis. For Fiscal Years 2020-22 we have applied a 2.0% increase to the previous year to allow for step increases on the higher salaries resulting from the 2018-20 contracts. 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 2018 is projected based on experience including a net estimated 1.5 % decrease in health insurance costs beginning in December 2018. The small decrease in health costs is offset further by increases to retirement contributions on higher salaries. Fiscal Year 2019 projections include small increases in health insurance and in STRS and SERS based on a stable 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 2018 based on experience and current contract expenses.

Line 3.040 Supplies & Materials

Supply and material costs are projected as indicated for fiscal 2018 – 2022. 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 2019 and 2021 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

Line 4.060

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 2018 through 2022.

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 was spent in Fiscal 2017.

11.020 Property Tax Renewal or Replacement

13.020 Property Tax – New

No new property tax is anticipated at this time.

Lines 20.010 -.015 ADM Forecasts

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

Shelby City Schools

Richland County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2015, 2016 and 2017 Actual;
Forecasted Fiscal Years Ending June 30, 2018 Through 2022

November 2017

	Actual				Average Change	Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018		Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	
Revenues										
1.010 General Property Tax (Real Estate)	\$4,930,805	\$5,108,628	\$5,051,381	1.2%	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000	\$5,100,000	
1.020 Tangible Personal Property Tax										
1.030 Income Tax	2,555,618	2,628,985	2,789,599	4.5%	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	
1.035 Unrestricted State Grants-In-Aid	9,066,224	9,669,317	10,094,361	5.5%	10,210,000	10,250,000	10,250,000	10,250,000	10,250,000	
1.040 Restricted State Grants-In-Aid	328,513	375,853	309,345	-1.6%	310,000	300,000	300,000	300,000	300,000	
1.045 Restricted Federal Grants-In-Aid - SFSF										
1.050 Property Tax Allocation	1,185,138	961,131	746,316	-20.6%	745,000	745,000	745,000	745,000	745,000	
1.060 All Other Revenues	703,160	677,845	927,351	16.6%	940,000	900,000	900,000	900,000	900,000	
1.070 Total Revenues	18,769,458	19,419,759	19,918,353	3.0%	20,105,000	20,095,000	20,095,000	20,095,000	20,095,000	
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	190,245	71,541	94,915	-14.9%	140,000	140,000	140,000	140,000	140,000	
2.070 Total Other Financing Sources	190,245	71,541	94,915	-14.9%	140,000	140,000	140,000	140,000	140,000	
2.080 Total Revenues and Other Financing Sources	18,959,703	19,491,300	20,013,268	2.7%	20,245,000	20,235,000	20,235,000	20,235,000	20,235,000	
Expenditures										
3.010 Personal Services	9,101,937	9,288,762	9,470,572	2.0%	9,780,000	10,171,200	10,374,624	10,582,116	10,793,759	
3.020 Employees' Retirement/Insurance Benefits	4,372,910	4,648,469	4,896,374	5.8%	5,000,000	5,150,000	5,275,000	5,400,000	5,475,000	
3.030 Purchased Services	2,656,284	2,515,248	2,467,390	-3.6%	2,600,000	2,675,000	2,700,000	2,760,000	2,800,000	
3.040 Supplies and Materials	616,933	720,058	742,902	9.9%	750,000	750,000	750,000	750,000	750,000	
3.050 Capital Outlay	100,160	19,773	269,537	591.4%	50,000	215,000	50,000	215,000	50,000	
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										
4.055 Principal-Other										
4.060 Interest and Fiscal Charges										
4.300 Other Objects	662,046	758,901	773,215	8.3%	780,000	790,000	800,000	810,000	820,000	
4.500 Total Expenditures	17,510,270	17,931,211	18,619,990	3.1%	18,960,000	19,751,200	19,949,624	20,507,116	20,688,759	
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	17,510,270	17,931,211	18,619,990	3.1%	18,960,000	19,751,200	19,949,624	20,507,116	20,688,759	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,449,433	1,560,089	1,393,278	-1.5%	1,285,000	483,800	285,376	272,116	463,780	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,499,629	5,949,062	7,509,151	29.2%	8,902,429	10,187,429	10,671,229	10,956,605	10,684,489	
7.020 Cash Balance June 30	5,949,062	7,509,151	8,902,429	22.4%	10,187,429	10,671,229	10,956,605	10,684,489	10,230,730	
8.010 Estimated Encumbrances June 30	68,843	230,467	81,176	85.0%	150,000	150,000	150,000	150,000	150,000	
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials	100,063	101,581	33,606	-32.7%	20,000					
9.020 Capital Improvements										
9.030 Budget Reserve										
9.040 DPIA										
9.045 Fiscal Stabilization	223,449	223,449	223,449		223,449	223,449	223,449	223,449	223,449	
9.050 Debt Service										
9.060 Property Tax Advancements	12,351	12,351		-50.0%						
9.070 Bus Purchases	335,863	337,381	257,055	-11.7%	243,449	223,449	223,449	223,449	223,449	
9.080 Subtotal										
10.010 Fund Balance June 30 for Certification of Appropriations	5,544,356	6,941,303	8,564,198	24.3%	9,793,980	10,297,780	10,583,156	10,311,040	9,857,281	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement										
11.300 Cumulative Balance of Replacement/Renewal Levies										
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	5,544,356	6,941,303	8,564,198	24.3%	9,793,980	10,297,780	10,583,156	10,311,040	9,857,281	
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	5,544,356	6,941,303	8,564,198	24.3%	9,793,980	10,297,780	10,583,156	10,311,040	9,857,281	
ADM Forecasts										
20.010 Kindergarten - October Count	160	164	129	-9.4%	132	130	130	130	130	
20.015 Grades 1-12 - October Count	1,913	1,851	1,870	-1.1%	1839	1830	1830	1830	1830	
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										

SHELBY CITY SCHOOLS
TREASURER'S DISCUSSION & ANALYSIS
April 2018 / May 21, 2018 Board Meeting

4.2 April Financial Reports

Cash Reconciliation:

The district's cash balance at the end of April was \$16,515,921, this compares with a cash balance of \$14,597,968 one year ago. The General Fund ending balance was \$ 11,601,590 equal to 7.56 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 \$9,718,050 equal to 6.34 months.

Cash Balances;

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

Actual Results Compared to Forecast

At the end of April the General Fund was \$406,670 over our forecast. Revenue was \$414,204 over the estimate. Most of this was in real estate tax receipts. Expenses were \$7,534 more than the forecast with the variance largely in payroll 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, largely due to State Foundation increases. Expenses are higher than they have been in any other year since 2007.

4.3 Forecast and Assumptions

We're required to resubmit our forecast each May, a copy of the revised forecast and assumptions are included in the board packet on pp 7-12. Since our last forecast in October 2017 revenue projections have increased by \$367,360. Real Estate tax collections represent \$195,000 of this amount. State Foundation and related revenue was up from our original estimate by \$145,000 .

Expenses are not materially different than shown on the October forecast.

Looking at next year, FY 2019, we've included estimates of the financial effects of the negotiated contracts. The full amount of salary increases will be phased in during fiscal year 2019. We've also included the cost of three new busses in our 2019 expenses.

The assumptions are included with the forecast and should be given equal weight. A copy of the November 2017 forecast is on page 13 for comparison.

All of the above have contributed to an excess of revenues over expenses that is \$370,000 more than we had expected in November. Even with that though our Revenue over expenses - everyone's favorite line 6.010 - is estimated to be \$1,655,860, contributing to a carryover balance of \$10,556,289.

5. Financial Information

Year end and an updated forecast mean that we have lots of changes this month. We haven't updated these as often as usual this year so we have some catching up to do this month and next.

Revenue Estimate:

- \$430,400 increase to Fund 001 General Fund. This change and the change to the budget appropriation brings the general fund in line with the current forecast.
- \$32,378 increase to Fund 019 Local Grants. This change and the similar change to appropriations brings both in line with actual spending. We've added small grants all year long but haven't formally changed the appropriation until now.
- \$45,700 increase to Fund 022 Trust & Flower Funds. Revenue to the tournament account which is included in this group has necessitated this change.
- \$24,855 increase to Fund 200 Student Activity Accounts. This change and the change to appropriations brings both in line with actual receipts and spending.
- \$64,624 increase to Fund 300 Athletics Music and Art. Most of this change and the change to appropriations are due to higher than expected receipts to the athletic fund.
- \$6200 increase to Fund 401 Auxiliary Services. This relatively minor change on both the revenue and appropriations side brings Auxiliary Services in line with actual activity.

Changes to state and federal grants below on both the revenue and expense side are made to allow for adjustments from the granting agencies after initial allocations were set.

- \$7200 increase to Fund 451 Network Connectivity
- \$16,322 increase to Fund 572, Title I
- \$ 549 increase to Fund 587, IDEA Early Childhood
- \$10,000 increase to Fund 599 Title IVA

Budget Appropriations:

- \$295,765 increase to Fund 001 General Fund
- \$231,925 increase to Fund 006 Food Service. This is made to allow for year end spending and final payments of food and supply bills. Food service is on track to end the year with a positive balance.
- (\$9000) decrease to Fund 009 Consumable Supplies. This adjustment is made to show spending at a more accurate level.
- \$65,950 increase to Fund 018 Principal's Funds. Principal's funds tend to fluctuate during the year, this adjustment is made to reflect actual spending.
- \$28,172 increase to Fund 019 Local Grants
- \$84,831 increase to Fund 200 Student Activity
- \$14,450 increase to Fund 300 Athletics, Music & Art
- \$6100 increase to Fund 401 Auxiliary Services
- \$42,866 increase to Fund 516 IDEA B
- \$22,146 increase to Fund 572 Title I
- \$467 increase to Fund 587 IDEA Early Childhood
- (\$3107) decrease to Fund 590 Title IIA
- \$7791 increase to Fund 599 Title IVA

Agenda Items

6. Personnel

6.3 The average salary increase the individuals mentioned here is \$2100

6.4 The total salary cost for the mentoring program this year will be approximately \$6750. Last year the cost was approximately \$11,000.

9. New Business

See agenda notes

Date: 05/18/18
Time: 9:37 am

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

Page: 1
(REVSUM)

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 001 (GENERAL):	20,619,000.00	18,365,483.13	18,330.76	8,499,457.43	2,253,516.87	89.07
*****TOTAL FOR FUND 002 (BOND RETIREMENT):	965,000.00	923,548.19	0.00	500,053.25	41,451.81	95.70
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	356,100.00	342,236.40	0.00	190,014.02	13,863.60	96.11
*****TOTAL FOR FUND 004 (BUILDING):	20,000.00	18,874.21	0.00	8,684.96	1,125.79	94.37
*****TOTAL FOR FUND 006 (FOOD SERVICE):	949,625.00	839,642.11	13,051.02	401,665.96	109,982.89	88.42
*****TOTAL FOR FUND 007 (SPECIAL TRUST):	9,644.00	4,905.48	1,665.00	2,457.66	4,738.52	50.87
*****TOTAL FOR FUND 008 (ENDOWMENT):	3,540.00	2,950.95	0.00	1,220.42	589.05	83.36
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	80,200.00	77,847.74	2,723.00	17,425.29	2,352.26	97.07
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	157,000.00	135,428.14	6,727.82	38,156.66	21,571.86	86.26
*****TOTAL FOR FUND 019 (OTHER GRANT):	33,785.79	32,205.04	0.00	16,424.00	1,580.75	95.32

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

Date: 05/18/18
 Time: 9:37 am

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

Page: 2
 (REVSUM)

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):	46,750.00	47,278.05	943.50	19,105.50	528.05-	101.13
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):	3,136,000.00	2,545,842.33	0.00	988,722.38	590,157.67	81.18
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):	141,677.00	108,700.48	0.00	54,350.50	32,976.52	76.72
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	284,921.75	163,767.27	6,000.60	69,227.13	121,154.48	57.48
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	202,000.00	212,125.01	5,964.00	57,281.07	10,125.01-	105.01
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):	229,592.00	180,959.76	0.00	86,889.56	48,632.24	78.82
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):	7,200.00	3,600.00	0.00	3,600.00	3,600.00	50.00
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):	547,600.00	353,328.11	0.00	136,807.59	194,271.89	64.52
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	498,162.00	354,113.87	0.00	149,461.75	144,048.13	71.08
*****TOTAL FOR FUND 587 (IDEA PRESCHOOL-HANDICAPPED):	11,401.86	1,909.63	0.00	0.00	9,492.23	16.75

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

Date: 05/18/18
Time: 9:37 am

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

Page: 3
(REVSUM)

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	76,990.00	56,700.32	0.00	21,161.27	20,289.68	73.65
=====						
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):	10,000.00	5,858.38	0.00	5,858.38	4,141.62	58.58
=====						
*****GRAND TOTALS:	28,386,189.40	24,777,304.60	55,405.70	11,268,024.78	3,608,884.80	87.29
=====						

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

Date: 05/18/18
 Time: 10:07 am

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):							
19,704,606.00	81,176.17	19,785,782.17	16,876,997.12	1,229,002.72	864,727.73	2,044,057.32	89.67
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
912,600.00	0.00	912,600.00	908,985.21	3,750.00	0.00	3,614.79	99.60
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):							
392,076.74	118,354.07	510,430.81	355,717.43	6,721.28	47,551.37	107,162.01	79.01
*****TOTAL FOR FUND 006 (FOOD SERVICE):							
934,795.00	38,866.20	973,661.20	852,754.78	78,244.92	59,940.51	60,965.91	93.74
*****TOTAL FOR FUND 007 (SPECIAL TRUST):							
50,406.00	1,227.71	51,633.71	18,355.35	0.00	3,039.21	30,239.15	41.44
*****TOTAL FOR FUND 008 (ENDOWMENT):							
9,750.00	0.00	9,750.00	5,000.00	0.00	0.00	4,750.00	51.28
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):							
81,935.00	14,560.52	96,495.52	57,848.76	349.54	16,086.66	22,560.10	76.62
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):							
211,400.00	8,289.11	219,689.11	138,306.79	3,593.18	23,411.45	57,970.87	73.61
*****TOTAL FOR FUND 019 (OTHER GRANT):							
60,387.04	154.97	60,542.01	20,131.09	5,601.81	310.85	40,100.07	33.76
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):							
51,079.00	4,600.80	55,679.80	47,893.86	85.90	7,159.64	626.30	98.88

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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 024 (EMPLOYEE BENEFITS SELF INS.):							
3,000,000.00	0.00	3,000,000.00	2,540,735.72	0.00	950.00	458,314.28	84.72
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):							
136,000.00	94,548.70	230,548.70	156,391.87	3,529.61	26,109.15	48,047.68	79.16
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):							
215,533.03	30,653.38	246,186.41	152,083.19	6,757.62	41,301.39	52,801.83	78.55
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):							
230,025.00	18,711.24	248,736.24	191,542.08	2,903.68	38,881.74	18,312.42	92.64
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):							
224,299.00	31,223.30	255,522.30	124,499.21	4,033.00	97,924.59	33,098.50	87.05
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):							
7,200.00	0.00	7,200.00	7,200.00	0.00	0.00	0.00	100.00
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):							
509,597.21	1,785.92	511,383.13	388,360.81	31,516.60	8,190.80	114,831.52	77.54
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):							
457,295.64	2,224.45	459,520.09	382,318.05	36,239.80	22,485.34	54,716.70	88.09
*****TOTAL FOR FUND 587 (IDEA PRESCHOOL-HANDICAPPED):							
10,306.73	598.43	10,905.16	6,449.03	2,405.60	0.00	4,456.13	59.14
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):							
67,077.23	5,321.00	72,398.23	63,830.83	4,763.23	10,565.24	1,997.84	102.76

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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 599 (MISCELLANEOUS FED. GRANT FUND):							
7,791.00	0.00	7,791.00	5,526.55	0.00	155.00	2,109.45	72.92
=====							
*****GRAND TOTALS:							
27,274,159.62	452,295.97	27,726,455.59	23,300,927.73	1,418,799.41	1,268,790.67	3,156,737.19	88.61
=====							

-- Options Summary --

Output file: BDCHEKPY.TXT

Print options page? (Y,N) Y

Report heading: Summary of Monthly Checks April 2018

Sort options: N

Check types to select. (D,I,M,P,R,T,W): W

Print vendor from PO or check. (P,C): P

Date Selection From: 04/01/2018

To: 04/30/2018

Summary or Detail report? (S,D) S

Single or Double space summary report? (S,D) S

Include or Exclude the following vendors?(I,E) I

BAT_CHEKPY executed by SHELBY_TREAS on node NCOCC0:: at 4-MAY-2018 11:49:40.6

Date: 05/04/2018
Time: 11:49 am

SHELBY CITY SCHOOLS
SORT BY VENDOR NAME
Summary of Monthly Checks April 2018
CHECK DATES BETWEEN 04/01/2018 AND 04/30/2018
WARRANT CHECKS

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(CHECKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
073503	W	04/06/2018	ABLE ACADEMIC AND BEHAVIORAL LEARNING ENRICHMENT	006858	RECONCILED:04/30/2018		937.50
073538	W	04/13/2018	ACE DIGITAL ACADEMY	007883	RECONCILED:04/30/2018		10,665.00
073539	W	04/13/2018	ADVANCED AUTO PARTS	880071	RECONCILED:04/30/2018		225.06
073639	W	04/27/2018	ALTA GREENHOUSE	007569			25.00
073640	W	04/27/2018	Amazon/SYNCB	006304			1,799.32
073575	W	04/20/2018	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			1,689.60
073637	W	04/24/2018	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			331.50
073504	W	04/06/2018	APPLE COMPUTER, INC	000411	RECONCILED:04/30/2018		4,994.00
073591	W	04/20/2018	ARNOLD'S LANDSCAPING	006466	RECONCILED:04/30/2018		4,262.50
073540	W	04/13/2018	BOLIANTZ HARDWARE	009812	RECONCILED:04/30/2018		238.56
073541	W	04/13/2018	BRAD CRONENWETT	880495	RECONCILED:04/30/2018		400.00
073592	W	04/20/2018	BRICKER & ECKLER LLP	006034	RECONCILED:04/30/2018		8,278.13
073593	W	04/20/2018	BSN SPORTS/ALL AMERICAN	001379	RECONCILED:04/30/2018		1,264.20
073594	W	04/20/2018	CAIN GRAPHICS SCREEN PRINTING	005348	RECONCILED:04/30/2018		1,493.90
073641	W	04/27/2018	CAIN GRAPHICS SCREEN PRINTING	005348			250.25
073642	W	04/27/2018	CARDINAL BUS SALES	006571			464.26
073543	W	04/13/2018	CATAPULT LEARNING WEST LLC	002873	RECONCILED:04/30/2018		3,430.00
073643	W	04/27/2018	CATAPULT LEARNING WEST LLC	002873			3,430.00
073505	W	04/06/2018	CATHY GARDNER	007383	RECONCILED:04/30/2018		44.98
073595	W	04/20/2018	CENTRAL OHIO GLASS	001054	RECONCILED:04/30/2018		40.86
073596	W	04/20/2018	CENTURY LINK	000094	RECONCILED:04/30/2018		297.50
073644	W	04/27/2018	CINDY STRICKLER	006578			26.42
073506	W	04/06/2018	CINDY SWIGART	005204			97.35
073645	W	04/27/2018	CITY OF SHELBY SRO / DARE	007900			233.06
073542	W	04/13/2018	CIVISTA BANK	009019	RECONCILED:04/30/2018		1,529.82
073544	W	04/13/2018	COLE DISTRIBUTING INC	003001	RECONCILED:04/30/2018		2,319.77
073597	W	04/20/2018	COLUMBIA GAS OF OHIO	007418	RECONCILED:04/30/2018		3,105.09
073507	W	04/06/2018	Constellation	009868	RECONCILED:04/30/2018		24,369.39
073646	W	04/27/2018	Constellation	009868			6,082.54
073578	W	04/20/2018	CORESOURCE, INC	009047	RECONCILED:04/30/2018		14,273.95
073545	W	04/13/2018	CORNELL'S IGA FOODLINER	000023	RECONCILED:04/30/2018		363.92
073647	W	04/27/2018	DAKTRONIKS, INC	000990			680.00
073626	W	04/30/2018	DAVE MACK	007492			100.00
073508	W	04/06/2018	DEMCO	000245	RECONCILED:04/30/2018		99.00
073598	W	04/20/2018	DIANA DE LAUDER	004828	RECONCILED:04/30/2018		179.00
073547	W	04/13/2018	DOMINO'S PIZZA	000746	RECONCILED:04/30/2018		186.70
073548	W	04/13/2018	EDUCATORS PUBLISHING SERVICE	001173	RECONCILED:04/30/2018		149.35
073648	W	04/27/2018	EF EDUCATION FIRST EF CENTER BOSTON	006405			5,248.17
073509	W	04/06/2018	ELLEN HUFFMAN	880576	RECONCILED:04/30/2018		240.85
073649	W	04/27/2018	EMILY HATFIELD	001958			69.47
073650	W	04/27/2018	EMILY SHEAFFER	001959	RECONCILED:04/30/2018		86.40
073510	W	04/06/2018	ENTERTAINING ED'S DJ SERVICE	006412	RECONCILED:04/30/2018		500.00
073627	W	04/30/2018	F.S. CHOCOLATIERS	007756			161.90
073659	W	04/27/2018	FUEL EDUCATION AVENTA LEARNING	007726			2,187.50
073599	W	04/20/2018	G & L SUPPLY CO	000381	RECONCILED:04/30/2018		804.92

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SHELBY CITY SCHOOLS
 SORT BY VENDOR NAME
 Summary of Monthly Checks April 2018
 CHECK DATES BETWEEN 04/01/2018 AND 04/30/2018
 WARRANT CHECKS

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 (CHEKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
073600	W	04/20/2018	GARDINER SERVICE COMPANY	005803	RECONCILED:04/30/2018		330.00
073589	W	04/20/2018	GENERAL BINDING COMPANY ATTN: RITA MC GINNIS	002195	RECONCILED:04/30/2018		166.48
073601	W	04/20/2018	GLEN'S SURPLUS SALES INC	001352	RECONCILED:04/30/2018		19.98
073651	W	04/27/2018	GLEN'S SURPLUS SALES INC	001352			39.92
073511	W	04/06/2018	GORDON FOOD SERVICE	001062	RECONCILED:04/30/2018		3,309.69
073602	W	04/20/2018	GORDON FOOD SERVICE	001062	RECONCILED:04/30/2018		13,705.37
073652	W	04/27/2018	GORDON FOOD SERVICE	000413			22.47
073603	W	04/20/2018	GRAINGER DIVISION W W GRAINGER INC	004628	RECONCILED:04/30/2018		194.61
073653	W	04/27/2018	GRAINGER DIVISION W W GRAINGER INC	004628			747.93
073654	W	04/27/2018	GREAT LAKES BIOMEDICAL LTD	005811			350.00
073655	W	04/27/2018	GREATER CLEVELAND AQUARIUM NAUTICA AQUARIUM LLC	005245			833.09
073549	W	04/13/2018	GRIFFIN SPORTS EQUIPMENT LLC	007201	RECONCILED:04/30/2018		2,815.00
073656	W	04/27/2018	HEATHER ADAMS	001943			98.04
073604	W	04/20/2018	HERFF JONES	005403	RECONCILED:04/30/2018		2,042.90
073657	W	04/27/2018	HILTON	004562			189.00
073512	W	04/06/2018	INDUSTRIAL APPRAISAL CO	003170	RECONCILED:04/30/2018		375.00
073513	W	04/06/2018	INFINISOURCE	004939	RECONCILED:04/30/2018		794.75
073658	W	04/27/2018	INFINISOURCE	004939			794.75
073550	W	04/13/2018	JOHN GIES	006914	RECONCILED:04/30/2018		114.45
073514	W	04/06/2018	JORDAN NELSON	001072	RECONCILED:04/30/2018		37.00
073515	W	04/06/2018	JULIAN & GRUBE, INC	001184	RECONCILED:04/30/2018		2,850.00
073605	W	04/20/2018	JUNIOR LIBRARY GUILD	880298	RECONCILED:04/30/2018		50.00
073660	W	04/27/2018	KAHL'S TELECOMMUNICATIONS	007679	RECONCILED:04/30/2018		320.00
073628	W	04/30/2018	KEITH R. SWISHER	004803			100.00
073516	W	04/06/2018	KIMBERLY HANEY	001952	RECONCILED:04/30/2018		7.26
073661	W	04/27/2018	LAKESHORE LEARNING MATER	000242			754.82
073606	W	04/20/2018	LAURIE HOYDA	880262			34.00
073517	W	04/06/2018	LOWE'S	004054	RECONCILED:04/30/2018		52.88
073518	W	04/06/2018	M T BUSINESS TECH	000572	RECONCILED:04/30/2018		11.56
073607	W	04/20/2018	M T BUSINESS TECH	000572	RECONCILED:04/30/2018		617.75
073551	W	04/13/2018	M. Smith Roofing, LTD	009878	RECONCILED:04/30/2018		1,220.13
073608	W	04/20/2018	M. Smith Roofing, LTD	009878	RECONCILED:04/30/2018		2,677.83
073552	W	04/13/2018	MANSFIELD HARDWARE & SUPPLY	005147	RECONCILED:04/30/2018		257.90
073519	W	04/06/2018	MANSFIELD SENIOR HIGH SCHOOL ATHLETIC DEPARTMENT	007289	RECONCILED:04/30/2018		25.00
073537	W	04/11/2018	MANSFIELD SENIOR HIGH SCHOOL ATHLETIC DEPARTMENT	007289	RECONCILED:04/30/2018		210.00
073520	W	04/06/2018	MANSFIELD/ONTARIO/RICHLAND CO HEALTH DEPT	880271	RECONCILED:04/30/2018		198.00
073662	W	04/27/2018	MANSFIELD/ONTARIO/RICHLAND CO HEALTH DEPT	880271			54.00
073521	W	04/06/2018	METZGER-GLEISINGER MECH., INC dba MG ENERGY	000078	RECONCILED:04/30/2018		3,000.00
073553	W	04/13/2018	MOBILE TECHNICAL SERVICES	006301	RECONCILED:04/30/2018		4,620.00
073609	W	04/20/2018	MOESC	007260	RECONCILED:04/30/2018		1,568.75
073663	W	04/27/2018	MOESC	007260	RECONCILED:04/30/2018		17,368.27
073610	W	04/20/2018	MORGAN STUDD	005070	RECONCILED:04/30/2018		110.00

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SHELBY CITY SCHOOLS
 SORT BY VENDOR NAME
 Summary of Monthly Checks April 2018
 CHECK DATES BETWEEN 04/01/2018 AND 04/30/2018
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CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
073554	W	04/13/2018	MT BUSINESS	002464	RECONCILED:04/30/2018		38.82
073522	W	04/06/2018	MUNICIPAL UTILITIES	000095	RECONCILED:04/30/2018		26,191.81
073664	W	04/27/2018	NATASHA DEE OSTRANDER MILLARD MONOGRAMS	001960	RECONCILED:04/30/2018		750.00
073665	W	04/27/2018	NATHAN COFFEY	007094			91.56
073666	W	04/27/2018	NATHAN CRAIG	009765			20.77
073555	W	04/13/2018	NATIONAL FFA ORGANIZATION	001120	RECONCILED:04/30/2018		719.25
073667	W	04/27/2018	NATIONAL INVENTORS HALL FAME	004208			2,500.00
073523	W	04/06/2018	NEFF COMPANY	000199	RECONCILED:04/30/2018		933.70
073611	W	04/20/2018	NEFF COMPANY	000199	RECONCILED:04/30/2018		597.61
073590	W	04/20/2018	NICKLES BAKERY	000144	RECONCILED:04/30/2018		1,743.32
073524	W	04/06/2018	NORTH CENTRAL STATE COLLEGE	001170	RECONCILED:04/30/2018		1,974.48
073556	W	04/13/2018	OAEYC CONFERENCE FEE	002802			1,805.00
073638	W	04/27/2018	OHIO ALLIANCE BILLING LLC	880476			323.19
073525	W	04/06/2018	OHIO FFA ASSOCIATION JAMES P SCOTT JR	001216	RECONCILED:04/30/2018		390.00
073557	W	04/13/2018	OHIO HISTORICAL SOCIETY/ OHIO VILLAGE	004715	RECONCILED:04/30/2018		660.00
073526	W	04/06/2018	OHIO SCHOOL BOARDS ASSOC	000050	RECONCILED:04/30/2018		2,070.62
073612	W	04/20/2018	OHIO.NET	005836	RECONCILED:04/30/2018		409.13
073558	W	04/13/2018	OMEA JACKSON HS	880319			240.00
073559	W	04/13/2018	ONTARIO HIGH SCHOOL ATHLETIC DEPARTMENT	007295	RECONCILED:04/30/2018		150.00
073613	W	04/20/2018	PAULETTE REAM	006068			137.79
073560	W	04/13/2018	PEARSON/NCS ASSESSMENTS	880284	RECONCILED:04/30/2018		98.00
073527	W	04/06/2018	PEPSI-COLA BOTTLING CO	000190	RECONCILED:04/30/2018		440.98
073668	W	04/27/2018	PEPSI-COLA BOTTLING CO	000190			467.84
073561	W	04/13/2018	Perceptual Development Corp Irlen Institute	001910	RECONCILED:04/30/2018		29.70
073614	W	04/20/2018	PIONEER CAREER AND TECHNOLOGY CENTER	000123	RECONCILED:04/30/2018		2,068.00
073574	W	04/16/2018	POSTMASTER	000043	RECONCILED:04/30/2018		225.00
073615	W	04/20/2018	READING VENTURE ONE THE INSTITUTE FOR	005260	RECONCILED:04/30/2018		2,393.70
073616	W	04/20/2018	REALLY GOOD STUFF	006894	RECONCILED:04/30/2018		212.88
073617	W	04/20/2018	RICHLAND NEWHOPE CENTER ATTN: FISCAL DEPT	004011	RECONCILED:04/30/2018		4,725.02
073669	W	04/27/2018	RONDA SHERMAN	001718	RECONCILED:04/30/2018		49.74
073618	W	04/20/2018	RUMPKE WASTE & RECYCLING	007683	RECONCILED:04/30/2018		478.58
073500	W	04/05/2018	S T R S	009023	RECONCILED:04/30/2018		21,094.90
073577	W	04/20/2018	S T R S	009023	RECONCILED:04/30/2018		21,122.67
073562	W	04/13/2018	SCHOOL SPECIALTY ORDER ENTRY	000027	RECONCILED:04/30/2018		696.56
073670	W	04/27/2018	SCHOOL SPECIALTY ORDER ENTRY	000027			25.14
073619	W	04/20/2018	SCOTT ELECTRIC SPECIALTY LAMP DIVISION	004512	RECONCILED:04/30/2018		88.00
073583	W	04/19/2018	SHELBY CITY BD OF EDUC GENERAL FUND	004730	RECONCILED:04/30/2018		2,064.08

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SHELBY CITY SCHOOLS
SORT BY VENDOR NAME
Summary of Monthly Checks April 2018
CHECK DATES BETWEEN 04/01/2018 AND 04/30/2018
WARRANT CHECKS

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CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
073579	W	04/20/2018	SHELBY CITY BD OF EDUC HEALTH LIABILITY FUND	009048	RECONCILED:04/30/2018		227,296.96
073586	W	04/19/2018	SHELBY CITY BD OF EDUCAT	000216	RECONCILED:04/30/2018		1,286.78
073584	W	04/19/2018	SHELBY CITY BD OF EDUCAT FOOD SERVICES	000130	RECONCILED:04/30/2018		236.25
073528	W	04/06/2018	SHELBY CITY BD OF EDUCAT PETTY CASH	000175	RECONCILED:04/30/2018		82.62
073636	W	04/23/2018	SHELBY CITY BD OF EDUCAT PETTY CASH	000175	RECONCILED:04/30/2018		1,200.00
073585	W	04/19/2018	SHELBY CITY BD OF EDUCAT SCARLET S YEARBOOK	000207	RECONCILED:04/30/2018		375.00
073502	W	04/05/2018	SHELBY CITY BD OF EDUCATION FICA/SOCIAL SECURITY	009075	RECONCILED:04/30/2018		37.88
073581	W	04/20/2018	SHELBY CITY BD OF EDUCATION FICA/SOCIAL SECURITY	009075	RECONCILED:04/30/2018		15.50
073501	W	04/05/2018	SHELBY CITY BD OF EDUCATION MEDICARE	009074	RECONCILED:04/30/2018		6,406.89
073580	W	04/20/2018	SHELBY CITY BD OF EDUCATION MEDICARE	009074	RECONCILED:04/30/2018		6,156.67
073587	W	04/19/2018	SHELBY CITY BOARD OF EDU FA	000921	RECONCILED:04/30/2018		308.00
073588	W	04/19/2018	SHELBY CITY SCHOOLS DIR OF TRANS	008009	RECONCILED:04/30/2018		9,047.41
073499	W	04/05/2018	SHELBY CITY SCHOOLS - SERS	001306	RECONCILED:04/30/2018		5,619.70
073576	W	04/20/2018	SHELBY CITY SCHOOLS - SERS	001306	RECONCILED:04/30/2018		5,540.58
073563	W	04/13/2018	SHELBY PARTS CO	000075	RECONCILED:04/30/2018		1,620.79
073564	W	04/13/2018	SHELBY PRINTING INC	000045	RECONCILED:04/30/2018		170.00
073565	W	04/13/2018	SHELBY ROTARY CLUB #3505	002565	RECONCILED:04/30/2018		250.00
073566	W	04/13/2018	SHERWIN-WILLIAMS CO	002428	RECONCILED:04/30/2018		280.44
073567	W	04/13/2018	SIESEL DISTRUBTING	880392	RECONCILED:04/30/2018		487.25
073529	W	04/06/2018	SKELTON'S INC	000230	RECONCILED:04/30/2018		88.00
073620	W	04/20/2018	SMITH DAIRY PRODUCTS CO	000146	RECONCILED:04/30/2018		5,562.13
073530	W	04/06/2018	SQUIRRELS LLC	000040	RECONCILED:04/30/2018		62.99
073568	W	04/13/2018	STANTONS SHEET MUSIC INC	000156	RECONCILED:04/30/2018		742.09
073531	W	04/06/2018	STAPLES DIRECT/044329598-5 & MIKE HUGHES SALES REP	005542	RECONCILED:04/30/2018		221.79
073532	W	04/06/2018	STUMPS	001810	RECONCILED:04/30/2018		302.80
073569	W	04/13/2018	SUBWAY SANDWICHES & SALADS	003997			88.00
073621	W	04/20/2018	SUMMIT PRODUCTS	006641			390.65
073570	W	04/13/2018	SWEETWATER SOUND	005302	RECONCILED:04/30/2018		500.00
073622	W	04/20/2018	Sysco Food Servces of Central Ohio	000137	RECONCILED:04/30/2018		589.76
073623	W	04/20/2018	TALLY DE LAUDER	004456	RECONCILED:04/30/2018		38.70
073671	W	04/27/2018	TIFEANY CURRY	000836			31.99
073533	W	04/06/2018	TIME WARNER CABLE	006863	RECONCILED:04/30/2018		44.95
073571	W	04/13/2018	TIME WARNER CABLE	006863	RECONCILED:04/30/2018		36.57
073624	W	04/20/2018	TRANSPORTATION ACCESSORI	000089	RECONCILED:04/30/2018		757.90
073546	W	04/13/2018	TREASURER OF STATE/CENTER FOR PUBLIC INVESTMENT MANAGEMENT	007046	RECONCILED:04/30/2018		100.00

Date: 05/04/2018
 Time: 11:49 am

SHELBY CITY SCHOOLS
 SORT BY VENDOR NAME
 Summary of Monthly Checks April 2018
 CHECK DATES BETWEEN 04/01/2018 AND 04/30/2018
 WARRANT CHECKS

Page: 5
 (CHEKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
073572	W	04/13/2018	TRUCK SALES & SERVICE.INC	000081	RECONCILED:04/30/2018		3,712.84
073534	W	04/06/2018	U S BANK	880289	RECONCILED:04/30/2018		5,364.77
			OFFICE EQUIPMENT FINANCE SERV.				
073582	W	04/20/2018	VISION SERVICES PLAN.	009083			2,718.59
			ATTN: FLORENCE F LEE				
073625	W	04/20/2018	WILLARD ATHLETIC DEPARTMENT	000527	VOID: 04/26/2018		100.00
073535	W	04/06/2018	XTEK PARTNERS, INC.	007987	RECONCILED:04/30/2018		260.00
V VOIDED CHECKS			1	CHECK TOTALS	100.00		
R RECONCILED CHECKS			121	CHECK TOTALS	521,071.47		
W WARRANT CHECKS			164	CHECK TOTALS	556,906.35		
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)			163	** TOTAL NET	556,806.35		
*** TOTAL CHECKS WRITTEN			164	*** GRAND TOTALS	556,906.35		

2018 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 21st day of May,
2018, at the office of the Board with the following members present:

Mr. Broderick
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, 2018, 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:

Date: 05/18/18
Time: 10:08 am

SHELBY CITY SCHOOLS
Appropriation Resolution Report

Page: 1
(APPRES)

	2018 Appropriations	Prior FY Carry Over	Total Appropriation
001 GENERAL	19,704,606.00	81,176.17	19,785,782.17
002 BOND RETIREMENT	912,600.00	.00	912,600.00
003 PERMANENT IMPROVEMENT	392,076.74	118,354.07	510,430.81
006 FOOD SERVICE	934,795.00	38,866.20	973,661.20
007 SPECIAL TRUST	50,406.00	1,227.71	51,633.71
008 ENDOWMENT	9,750.00	.00	9,750.00
009 UNIFORM SCHOOL SUPPLIES	81,935.00	14,560.52	96,495.52
018 PUBLIC SCHOOL SUPPORT	211,400.00	8,289.11	219,689.11
019 OTHER GRANT	60,387.04	154.97	60,542.01
022 DISTRICT AGENCY	51,079.00	4,600.80	55,679.80
024 EMPLOYEE BENEFITS SELF INS.	3,000,000.00	.00	3,000,000.00
034 CLASSROOM FACILITIES MAINT.	136,000.00	94,548.70	230,548.70
200 STUDENT MANAGED ACTIVITY	215,533.03	30,653.38	246,186.41
300 DISTRICT MANAGED ACTIVITY	230,025.00	18,711.24	248,736.24
401 AUXILIARY SERVICES	224,299.00	31,223.30	255,522.30
451 DATA COMMUNICATION FUND	7,200.00	.00	7,200.00
516 IDEA PART B GRANTS	509,597.21	1,785.92	511,383.13
572 TITLE I DISADVANTAGED CHILDREN	457,295.64	2,224.45	459,520.09
587 IDEA PRESCHOOL-HANDICAPPED	10,306.73	598.43	10,905.16
590 IMPROVING TEACHER QUALITY	67,077.23	5,321.00	72,398.23
599 MISCELLANEOUS FED. GRANT FUND	7,791.00	.00	7,791.00
Grand Total All Funds	27,274,159.62	452,295.97	27,726,455.59

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

Vote:

Mr. Broderick, 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

Fund Class/Name	Fund	2018 Appropriations
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	19,704,606.00
Total General Fund		19,704,606.00
Special Revenue		
SPECIAL TRUST	007	50,406.00
PUBLIC SCHOOL SUPPORT	018	211,400.00
OTHER GRANT	019	60,387.04
CLASSROOM FACILITIES MAINT.	034	136,000.00
DISTRICT MANAGED ACTIVITY	300	230,025.00
AUXILIARY SERVICES	401	224,299.00
DATA COMMUNICATION FUND	451	7,200.00
IDEA PART B GRANTS	516	509,597.21
TITLE I DISADVANTAGED CHILDREN	572	457,295.64
IDEA PRESCHOOL-HANDICAPPED	587	10,306.73
IMPROVING TEACHER QUALITY	590	67,077.23
MISCELLANEOUS FED. GRANT FUND	599	7,791.00
Total Special Revenue		1,971,784.85
Debt Service		
BOND RETIREMENT	002	912,600.00
Total Debt Service		912,600.00
Capital Projects		
PERMANENT IMPROVEMENT	003	392,076.74
Total Capital Projects		392,076.74
Permanent Funds		
ENDOWMENT	008	9,750.00
Total Permanent Funds		9,750.00
*** Proprietary Fund Types ***		
Enterprise		
FOOD SERVICE	006	934,795.00
UNIFORM SCHOOL SUPPLIES	009	81,935.00
Total Enterprise		1,016,730.00

Date: 05/18/18
Time: 10:08 am

SHELBY CITY SCHOOLS
Appropriation Recap Sheet

Page 3
(APPRES)

Fund Class/Name	Fund	2018 Appropriations
Internal Service		
EMPLOYEE BENEFITS SELF INS.	024	3,000,000.00
Total Internal Service		3,000,000.00
*** Fiduciary Fund Types ***		
Agency Fund		
DISTRICT AGENCY	022	51,079.00
STUDENT MANAGED ACTIVITY	200	215,533.03
Total Agency Fund		266,612.03
Total Appropriations - All Fund Types		27,274,159.62

SHELBY CITY SCHOOLS
 Amended Official Certificate of Estimated Resources

Rev. Code, Sec. 5705.36

Office of Budget Commission, RICHLAND County, Ohio.
 SHELBY, Ohio, May 18, 2018

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, 2017 , 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, 2017	Taxes	Other Sources	Total
GOVERNMENTAL FUND TYPE				
General Fund	8,821,254.29	6,355,000.00	14,264,000.00	29,440,254.29
Special Revenue	499,189.81	108,702.00	1,816,100.65	2,423,992.46
Debt Service	779,328.29	955,000.00	10,000.00	1,744,328.29
Capital Projects	1,767,974.48	343,000.00	33,100.00	2,144,074.48
Permanent Funds	289,793.62	.00	3,790.00	293,583.62
PROPRIETARY FUND TYPE				
Enterprise	213,184.70	.00	1,029,825.00	1,243,009.70
Internal Service	744,531.90	.00	3,136,000.00	3,880,531.90
FIDUCIARY FUND TYPE				
Agency Fund	108,597.44	.00	331,671.75	440,269.19
Total All Funds	13,223,854.53	7,761,702.00	20,624,487.40	41,610,043.93

 Budget

 Commission

SHELBY CITY SCHOOLS
 Amended Official Certificate of Estimated Resources

Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2017	Taxes	Other Sources	Total
GOVERNMENTAL FUND TYPE				
General Fund				
001 GENERAL	8,821,254.29	6,355,000.00	14,264,000.00	29,440,254.29
Total General Fund	8,821,254.29	6,355,000.00	14,264,000.00	29,440,254.29
Special Revenue				
007 SPECIAL TRUST	261,537.09	.00	9,394.00	270,931.09
018 PUBLIC SCHOOL SUPPORT	128,312.85	.00	157,000.00	285,312.85
019 OTHER GRANT	31,363.73	.00	33,785.79	65,149.52
034 CLASSROOM FACILITIES MAINT.	112,439.31	108,702.00	32,975.00	254,116.31
300 DISTRICT MANAGED ACTIVITY	31,843.84	.00	202,000.00	233,843.84
401 AUXILIARY SERVICES	8,327.36	.00	229,592.00	237,919.36
451 DATA COMMUNICATION FUND	7,200.00	.00	7,200.00	14,400.00
516 IDEA PART B GRANTS	37,781.33-	.00	547,600.00	509,818.67
572 TITLE I DISADVANTAGED CHILDREN	36,238.83-	.00	498,162.00	461,923.17
587 IDEA PRESCHOOL-HANDICAPPED	1,012.29-	.00	11,401.86	10,389.57
590 IMPROVING TEACHER QUALITY	6,801.92-	.00	76,990.00	70,188.08
599 MISCELLANEOUS FED. GRANT FUND	.00	.00	10,000.00	10,000.00
Total Special Revenue	499,189.81	108,702.00	1,816,100.65	2,423,992.46
Debt Service				
002 BOND RETIREMENT	779,328.29	955,000.00	10,000.00	1,744,328.29
Total Debt Service	779,328.29	955,000.00	10,000.00	1,744,328.29
Capital Projects				
003 PERMANENT IMPROVEMENT	108,262.94	343,000.00	13,100.00	464,362.94
004 BUILDING	1,659,711.54	.00	20,000.00	1,679,711.54
Total Capital Projects	1,767,974.48	343,000.00	33,100.00	2,144,074.48
Permanent Funds				
007 SPECIAL TRUST	20,134.35	.00	250.00	20,384.35
008 ENDOWMENT	269,659.27	.00	3,540.00	273,199.27
Total Permanent Funds	289,793.62	.00	3,790.00	293,583.62
PROPRIETARY FUND TYPE				

Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2017	Taxes	Other Sources	Total	
Enterprise					
006	FOOD SERVICE	153,495.98	.00	949,625.00	1,103,120.98
009	UNIFORM SCHOOL SUPPLIES	59,688.72	.00	80,200.00	139,888.72
Total Enterprise		213,184.70	.00	1,029,825.00	1,243,009.70
Internal Service					
014	ROTARY-INTERNAL SERVICES	511.04	.00	.00	511.04
024	EMPLOYEE BENEFITS SELF INS.	744,020.86	.00	3,136,000.00	3,880,020.86
Total Internal Service		744,531.90	.00	3,136,000.00	3,880,531.90
FIDUCIARY FUND TYPE					
Agency Fund					
022	DISTRICT AGENCY	4,489.13	.00	46,750.00	51,239.13
200	STUDENT MANAGED ACTIVITY	104,108.31	.00	284,921.75	389,030.06
Total Agency Fund		108,597.44	.00	331,671.75	440,269.19
Total All Funds		13,223,854.53	7,761,702.00	20,624,487.40	41,610,043.93

