

SHELBY CITY SCHOOLS

FEBRUARY 2019

**SUMMARY FINANCIAL STATEMENTS
FOR MARCH 25, 2019 BOARD MEETING**

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REVSUM Revenue Summary
APPSUM Appropriations Summary
CHEKPY Checks Paid

SHELBY CITY SCHOOLS
February 28, 2019

GROSS DEPOSITORY BALANCES:

Payroll Clearance Account	\$6,364.84
Civista Bank - Horner Account .05%	\$22,388.48
Richland Bank Operating - 0%	\$458,467.66
Online Payment Account	\$680.00

TOTAL DEPOSITORY BALANCES	\$487,900.98
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ADJUSTMENTS TO BANK BALANCE:

Outstanding Checks	(\$126,673.48)
In Transit	(\$6,364.84)

TOTAL ADJUSTMENTS TO BANK BALANCE	(133,038.32)
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OPERATING INVESTMENTS:

STAROhio - Operating Account 2.58%	\$10,541,215.89
Scholarship CDs	\$101,043.63
Mechanics Bank CD 2.5%	\$245,000.00
General Fund CD; 1.06%	\$256,294.62
Richland Bank CDARS Portfolio; Maturities January -April 2019 2.19-2.34%	\$2,000,000.00

TOTAL OPERATING INVESTMENTS	\$13,143,554.14
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STAROhio - Bond Retirement Account 2.58%	\$739,943.18
STAROhio - Locally Funded Initiatives Account 2.58%	\$1,709,732.26

TOTAL PROJECT FUNDS ON HAND	\$2,449,675.44
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CASH ON HAND:

Petty Cash & Change	\$1,010.00
Athletic Checking	\$5,000.00

TOTAL CASH ON HAND	\$6,010.00
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TOTAL BANK BALANCE	\$15,954,102.24
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TOTAL BOOK BALANCE	\$15,954,102.24
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INTEREST EARNED:

	THIS MONTH	YEAR TO DATE
Civista/Richland/Mechanics Banks	\$ 486.77	\$ 2,858.75
STAROhio Operating Funds	\$ 20,182.93	\$ 161,996.86
Richland CDARS/StarPlus	\$ 1,341.67	\$ 25,183.84
STAROhio Project Funds	\$ 4,681.83	\$ 81,097.44

Total investment income FY19 to date:	\$ 271,136.89
Same period FY 18:	\$ 115,300.78
Same period FY 17:	\$ 41,967.37

SHELBY CITY SCHOOLS
February 28, 2019

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
001 UNRESERVED GENERAL FUND	\$ 10,676,121.36	\$ 764,519.72	\$ 9,911,601.64
RESERVED GENERAL FUNDS			
001 9018-19 Textbook & Inst. Supply Set-Aside	\$ 192,269.20	\$ 117,911.69	\$ 74,357.51
001 9007 FEMA Transfer/ Set-Aside	<u>\$ 223,449.15</u>	<u>\$ -</u>	<u>\$ 223,449.15</u>
	\$ 415,718.35	\$ 117,911.69	\$ 297,806.66
PROJECT FUNDS			
002 High School Bond Retirement	\$ 737,435.04	\$ 3,800.00	\$ 733,635.04
004 Locally Funded Initiatives (BAB)	\$ 1,709,732.26	\$ -	\$ 1,709,732.26
034 Project Maintenance Fund	<u>\$ 207,340.58</u>	<u>\$ 3,884.24</u>	<u>\$ 203,456.34</u>
	\$ 2,654,507.88	\$ 7,684.24	\$ 2,646,823.64
SPECIAL REVENUE			
018 HS Principal's Fund	\$ 468.35	\$ 858.98	\$ (390.63)
018 Auburn Principal's Fund	\$ 39,349.72	\$ 10,492.67	\$ 28,857.05
018 Central Principal's Fund	\$ 4,349.22	\$ -	\$ 4,349.22
018 Dowds Principal's Fund	\$ 3,097.33	\$ 1,500.43	\$ 1,596.90
018 Middle School Principal's Fund	\$ 78,886.94	\$ 37,277.15	\$ 41,609.79
019 Local Grants	\$ 35,742.56	\$ 10,174.86	\$ 25,567.70
022 Trust & Flower Funds	\$ 16,832.68	\$ 11,276.27	\$ 5,556.41
401 St. Mary Auxiliary	\$ 42,375.78	\$ 27,196.74	\$ 15,179.04
401 Sacred Heart Auxiliary	<u>\$ 65,166.47</u>	<u>\$ 37,814.77</u>	<u>\$ 27,351.70</u>
TOTAL SPECIAL REVENUE	\$ 286,269.05	\$ 136,591.87	\$ 149,677.18
STATE GRANTS			
451 OneNet Ohio	\$ -	\$ -	\$ -
499 School Safety grant	\$ 0.50	\$ -	\$ 0.50
499 Secondary Transition Grant	<u>\$ (181.50)</u>	<u>\$ 103.95</u>	<u>\$ (285.45)</u>
TOTAL STATE GRANTS	\$ (181.00)	\$ 103.95	\$ -
FEDERAL GRANTS			
516 IDEA B	\$ (27,280.40)	\$ 8,714.50	\$ (35,994.90)
572 Title I Targeted Assistance	\$ (27,813.17)	\$ 9,717.50	\$ (37,530.67)
587 IDEA Early Childhood (Preschool)	\$ -	\$ 250.00	\$ (250.00)
590 Title II A Improving Teacher Quality	\$ (2,399.43)	\$ 14,608.76	\$ (17,008.19)
599 Title IVA Student Support	<u>\$ (189.00)</u>	<u>\$ 6,177.00</u>	<u>\$ (6,366.00)</u>
TOTAL FEDERAL GRANTS	\$ (57,682.00)	\$ 39,467.76	\$ (90,783.76)
CAPITAL PROJECTS			
003 'Old' PI	\$ 107,328.76	\$ 25,775.42	\$ 81,553.34
003 August 2010 PI	<u>\$ 29,884.17</u>	<u>\$ 34,085.42</u>	<u>\$ (4,201.25)</u>
003 Permanent Improvement	\$ 137,212.93	\$ 59,860.84	\$ 77,352.09
ACTIVITY FUNDS			
300 Athletic Fund	\$ 74,736.32	\$ 43,039.99	\$ 31,696.33
300 Instrumental Music	\$ 6,375.00	\$ -	\$ -
300 Tournament Account	\$ 428.36	\$ -	\$ 428.36
300 Sr. High Arts Fund	<u>\$ 2,807.11</u>	<u>\$ 11.27</u>	<u>\$ 2,795.84</u>
TOTAL ACTIVITY FUNDS	\$ 84,346.79	\$ 43,051.26	\$ 34,920.53
ENTERPRISE			
006 Cafeteria	\$ 175,658.89	\$ 107,300.12	\$ 68,358.77
TRUST FUNDS			
007 Scholarship & Memorial Funds	\$ 257,713.32	\$ 2,458.44	\$ 255,254.88
008 Endowment & Scholarship Funds	<u>\$ 263,636.77</u>	<u>\$ 1,000.00</u>	<u>\$ 262,636.77</u>
TOTAL TRUST FUNDS	\$ 521,350.09	\$ 3,458.44	\$ 517,891.65
CONSUMMABLE FEES			
009 Classroom Supplies & Workbooks, Sr. High	\$ 15,866.88	\$ 4,268.54	\$ 11,598.34
009 Classroom Supplies & Workbooks, Middle School	\$ 19,836.92	\$ 26.13	\$ 19,810.79
009 Classroom Supplies - Auburn	\$ 6,149.26	\$ 1,733.60	\$ 4,415.67
009 Classroom Supplies Central	\$ 22,123.93	\$ 4.35	\$ 22,119.58

SHELBY CITY SCHOOLS
February 28, 2019

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
009 Classroom Supplies - Dowds	\$ 3,298.02	\$ 123.44	\$ 3,174.58
009 Classroom Supplies - Preschool	\$ 48,334.87	\$ 8,034.86	\$ 40,300.01
TOTAL CONSUMMABLE FEES	\$ 115,609.88	\$ 14,190.92	\$ 101,418.97
ROTARY FUNDS			
014 Internal Service	\$ 511.04	-	\$ 511.04
TOTAL ROTARY FUNDS	\$ 511.04	\$ -	\$ 511.04
024 EMPLOYEE HEALTH LIABILITY	\$ 759,777.11	\$ -	\$ 759,777.11
TRUST AND AGENCY			
200 Post Prom Activity Fund	\$ 1,170.33	\$ 200.00	\$ 970.33
200 Mad Dog Gym	\$ 1,603.19	\$ 427.00	\$ 1,176.19
201 Class of 2016	\$ 1,219.64	-	\$ 1,219.64
200 Middle School Athletics	\$ 93.19	-	\$ 93.19
200 Whippet Theatre	\$ 8,932.15	\$ 5,782.53	\$ 3,149.62
200 FFA	\$ 74,587.84	\$ 27,004.00	\$ 47,583.84
200 International Club	\$ 592.23	-	\$ 592.23
200 Interact	\$ 1,596.44	\$ 263.39	\$ 1,333.05
200 Middle, High, Central & Dowds School Student Council	\$ 40,165.96	\$ 4,104.69	\$ 36,061.27
200 Publications	\$ 25,689.47	\$ 16,067.82	\$ 9,621.65
200 Whippet News	\$ 415.56	-	\$ 415.56
200 Destination Stardom	\$ 7,443.81	\$ 1,725.00	\$ 5,718.81
200 Middle School Yearbook	\$ 2,434.14	-	\$ 2,434.14
200 Special Ed.	\$ 394.38	\$ 500.00	\$ (105.62)
200 Guidance	\$ 1,695.93	-	\$ 1,695.93
200 Class of 2013	\$ 1,525.71	-	\$ 1,525.71
200 Middle School Library	\$ 3,096.44	-	\$ 3,096.44
200 Class of 2017	\$ 1,936.63	\$ 60.00	\$ 1,876.63
200 Class of 2018	\$ 2,072.91	\$ 240.00	\$ 1,832.91
200 Class of 2019	\$ 2,654.49	\$ 9.00	\$ 2,645.49
200 Class of 2020	\$ 3,232.31	\$ 154.22	\$ 3,078.09
200 Class of 2021	\$ 342.00	\$ 225.00	\$ 117.00
200 Class of 2022	\$ 306.00	-	\$ -
200 Junior Statesmen	\$ 1,322.65	-	\$ 1,322.65
200 SMS Eco Warriors	\$ 358.47	-	\$ 358.47
TOTAL TRUST AND AGENCY	\$ 184,881.87	\$ 56,762.65	\$ 127,813.22
TOTAL CASH	\$ 15,954,102.24	\$ 1,350,903.46	\$ 14,603,168.74

SHELBY CITY SCHOOLS
Actual results compared to Forecast (SM-2)
General Fund Fiscal Year 2019

	February 2019			FY 2019 Year to Date		
	Actual	Forecast	Variance	Actual	Forecast	Variance
REVENUES						
1.010 Real Estate Tax	\$ 739,584	\$ 800,000	\$ (60,416)	\$ 2,547,855	\$ 2,602,516	\$ (54,661)
1.020 Personal Property Tax	\$ -	\$ 50,000	\$ (50,000)	\$ 293,358	\$ 330,735	\$ (37,377)
1.030 Income Tax	\$ -	\$ -	\$ -	\$ 2,080,536	\$ 2,065,863	\$ 14,673
1.035 Foundation	\$ 858,077	\$ 850,000	\$ 8,077	\$ 7,077,152	\$ 6,997,701	\$ 79,451
1.040 Bus Funds& Party Aid	\$ 27,091	\$ 26,500	\$ 591	\$ 240,490	\$ 212,813	\$ 27,677
1.045 Restricted Grants-in Aid SFSF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.050 State refund of Homestead/Rollba	\$ -	\$ -	\$ -	\$ 352,204	\$ 350,000	\$ 2,204
1.060 All Other Operating Revenue	\$ 130,010	\$ 100,000	\$ 30,010	\$ 894,341	\$ 784,753	\$ 109,588
Subtotal Operating Revenue	\$ 1,754,762	\$ 1,826,500	\$ (71,738)	\$ 13,485,936	\$ 13,344,381	\$ 141,555
2.050 Advances in	\$ 37	\$ 2,400	\$ (2,363)	\$ 58,464	\$ 69,860	\$ (11,396)
2.060 Other Non Operating Revenue	\$ 37	\$ 2,400	\$ (2,363)	\$ 58,464	\$ 69,860	\$ (11,396)
Subtotal Non-operating Revenue	\$ 74	\$ 4,800	\$ (4,726)	\$ 116,928	\$ 136,720	\$ (19,792)
TOTAL REVENUE	\$ 1,754,799	\$ 1,828,900	\$ (74,101)	\$ 13,544,400	\$ 13,414,241	\$ 130,159
					Percent error	0.97%
EXPENDITURES						
3.010 Personal Services	\$ 844,038	\$ 850,000	\$ (5,962)	\$ 6,724,368	\$ 6,672,769	\$ 51,599
3.020 Employee Benefits	\$ 452,763	\$ 440,000	\$ 12,763	\$ 3,507,934	\$ 3,476,000	\$ 31,934
3.030 Purchased Services	\$ 190,253	\$ 250,000	\$ (59,747)	\$ 1,613,515	\$ 1,747,345	\$ (133,830)
3.040 Supplies and Materials	\$ 43,288	\$ 60,000	\$ (16,712)	\$ 542,157	\$ 514,635	\$ 27,522
3.050 Capital Outlay	\$ 189,567	\$ 5,000	\$ 184,567	\$ 441,537	\$ 269,920	\$ 171,617
Debt Service:						
4.300 Other objects	\$ 43,812	\$ 50,000	\$ (6,188)	\$ 251,913	\$ 321,685	\$ (69,772)
Subtotal Operating Expenditures	\$ 1,763,721	\$ 1,655,000	\$ 108,721	\$ 13,081,424	\$ 13,002,354	\$ 79,070
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-operating Expenditu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,763,721	\$ 1,655,000	\$ 108,721	\$ 13,081,424	\$ 13,002,354	\$ 79,070
					Percent error	0.61%
6.010 TOTAL REVENUES OVER/(UND)	\$ (8,922)	\$ 173,900	\$ (182,822)	\$ 462,976	\$ 411,887	\$ 51,089
7.010 Beginning Cash Balance	\$ 11,100,757	\$ 10,866,844	\$ 233,913	\$ 10,628,859	\$ 10,628,859	\$ -
7.020 Ending Cash Balance	\$ 11,091,835	\$ 11,040,744	\$ 51,091	\$ 11,091,835	\$ 11,040,746	\$ 51,089
8.010 Outstanding Encumbrances	\$ 882,431	\$ -	\$ 882,431	\$ 882,431	\$ -	\$ 882,431

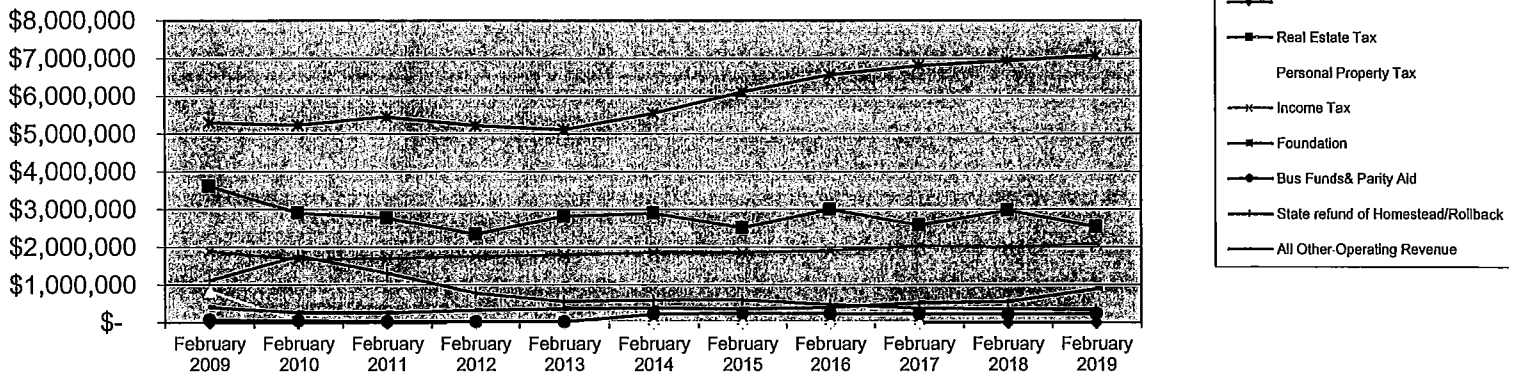
Days operating cash in General Fund on February 28th: 218
 Benchmark: 90

SHELBY CITY SCHOOLS

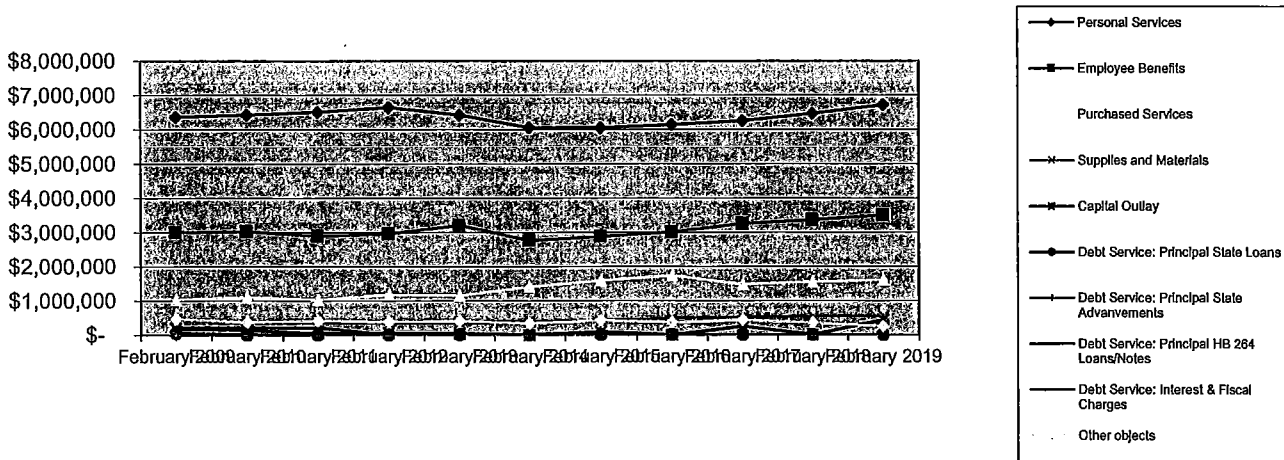
	February 2009	February 2010	February 2011	February 2012	February 2013	February 2014	February 2015	February 2016	February 2017	February 2018	February 2019
REVENUES	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
1.010 Real Estate Tax	\$ 3,614,433	\$ 2,908,851	\$ 2,776,949	\$ 2,346,470	\$ 2,820,940	\$ 2,902,958	\$ 2,517,296	\$ 3,007,449	\$ 2,586,482	\$ 2,981,507	\$ 2,547,855
1.020 Personal Property Tax	\$ 837,420	\$ 32,362	\$ 21,235	\$ 270	\$ -	\$ 1,858,659	\$ 1,850,170	\$ 1,909,801	\$ -	\$ 2,032,405	\$ 2,080,536
1.030 Income Tax	\$ 1,888,232	\$ 1,676,701	\$ 1,704,675	\$ 1,753,811	\$ 1,792,622	\$ 1,858,659	\$ 1,850,170	\$ 1,909,801	\$ 6,808,763	\$ 6,938,411	\$ 7,077,152
1.035 Foundation	\$ 5,303,826	\$ 5,231,634	\$ 5,457,346	\$ 5,214,205	\$ 5,111,853	\$ 5,551,331	\$ 6,106,923	\$ 6,571,435	\$ 226,342	\$ 2,212,280	\$ 2,404,490
1.040 Bus Funds& Party Aid	\$ 72,255	\$ 53,355	\$ 28,328	\$ 28,328	\$ 28,328	\$ 225,389	\$ 244,485	\$ 236,125	\$ 378,821	\$ 368,066	\$ 352,204
1.050 State refund of Homestead/Rollback	\$ 1,117,925	\$ 1,789,354	\$ 1,309,347	\$ 785,770	\$ 569,672	\$ 598,946	\$ 602,803	\$ 481,840	\$ 523,478	\$ 561,004	\$ 894,341
1.060 All Other Operating Revenue	\$ 403,825	\$ 272,101	\$ 258,994	\$ 331,717	\$ 376,385	\$ 388,479	\$ 365,989	\$ 411,011	\$ -	\$ -	\$ -
Subtotal Operating Revenue	\$ 13,237,916	\$ 11,944,358	\$ 11,556,874	\$ 10,460,571	\$ 10,699,700	\$ 11,525,762	\$ 11,687,666	\$ 12,617,661	\$ 12,556,291	\$ 13,071,720	\$ 13,485,936
2.050 Advances in	\$ 73,199	\$ 85,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.060 Other Non-Operating Revenue	\$ 32,533	\$ 53,961	\$ 23,519	\$ 25,290	\$ 51,312	\$ 68,245	\$ 157,235	\$ 24,373	\$ 13,667	\$ 56,461	\$ 58,464
Subtotal Non-Operating Revenue	\$ 105,732	\$ 139,881	\$ 23,519	\$ 25,290	\$ 51,312	\$ 68,245	\$ 157,235	\$ 24,373	\$ 13,667	\$ 56,461	\$ 58,464
TOTAL REVENUE	\$ 13,343,648	\$ 12,084,239	\$ 11,580,393	\$ 10,485,861	\$ 10,751,012	\$ 11,594,007	\$ 11,844,901	\$ 12,642,034	\$ 12,569,958	\$ 13,128,181	\$ 13,544,400
EXPENDITURES	February 2009	February 2010	February 2011	February 2012	February 2013	February 2014	February 2015	February 2016	February 2017	February 2018	February 2019
3.010 Personal Services	\$ 6,369,114	\$ 6,436,447	\$ 6,514,089	\$ 6,646,732	\$ 6,422,133	\$ 6,057,879	\$ 6,051,253	\$ 6,145,366	\$ 6,256,017	\$ 6,473,468	\$ 6,724,368
3.020 Employee Benefits	\$ 3,002,988	\$ 3,030,748	\$ 2,899,850	\$ 2,862,611	\$ 3,211,166	\$ 2,772,440	\$ 2,885,824	\$ 3,014,212	\$ 3,258,688	\$ 3,364,759	\$ 3,507,934
3.030 Purchased Services	\$ 1,028,516	\$ 1,101,245	\$ 1,018,358	\$ 1,177,760	\$ 1,155,491	\$ 1,402,107	\$ 1,569,185	\$ 1,737,172	\$ 1,482,937	\$ 1,552,051	\$ 1,613,515
3.040 Supplies and Materials	\$ 461,964	\$ 386,684	\$ 346,682	\$ 343,804	\$ 344,069	\$ 415,014	\$ 396,607	\$ 490,961	\$ 518,029	\$ 540,403	\$ 542,157
3.050 Capital Outlay	\$ 189,043	\$ 151,833	\$ 51,165	\$ 69,321	\$ 39,286	\$ 8,222	\$ 95,011	\$ 4,405	\$ 251,828	\$ 10,932	\$ 441,537
Debt Service: Principal State Loans	\$ 52,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Principal State Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Principal HB 264 Loans/N	\$ 205,000	\$ 210,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Interest & Fiscal Charges	\$ 27,199	\$ 20,062	\$ 12,818	\$ 5,355	\$ 2,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other objects	\$ 473,461	\$ 379,611	\$ 414,717	\$ 388,685	\$ 405,498	\$ 342,560	\$ 420,508	\$ 363,703	\$ 429,337	\$ 361,692	\$ 251,913
Subtotal Operating Expenditures	\$ 11,809,677	\$ 11,716,630	\$ 11,477,679	\$ 11,594,268	\$ 11,580,321	\$ 10,998,222	\$ 11,438,388	\$ 11,755,819	\$ 12,196,836	\$ 12,303,305	\$ 13,081,424
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 11,809,677	\$ 11,716,630	\$ 11,477,679	\$ 11,594,268	\$ 11,580,321	\$ 10,998,222	\$ 11,438,388	\$ 11,755,819	\$ 12,196,836	\$ 12,303,305	\$ 13,081,424
6.010 TOTAL REVENUES OVER/(UNDER) E	\$ 1,533,971	\$ 367,609	\$ 102,714	\$ (1,108,407)	\$ (829,309)	\$ 595,785	\$ 406,513	\$ 886,215	\$ 373,122	\$ 824,876	\$ 462,976
7.010 Beginning Cash Balance	\$ 3,004,052	\$ 3,936,955	\$ 4,450,467	\$ 4,881,089	\$ 4,385,894	\$ 3,619,261	\$ 4,499,629	\$ 5,949,062	\$ 7,509,151	\$ 8,902,430	\$ 10,628,859
7.020 Ending Cash Balance	\$ 4,538,023	\$ 4,304,564	\$ 4,553,181	\$ 3,772,682	\$ 3,556,585	\$ 4,215,046	\$ 4,906,142	\$ 6,835,277	\$ 7,882,273	\$ 9,727,306	\$ 11,091,835
8.010 Outstanding Encumbrances	\$ 919,514	\$ 711,273	\$ 845,963	\$ 673,874	\$ 606,925	\$ 760,445	\$ 854,470	\$ 1,073,571	\$ 669,827	\$ 1,076,869	\$ 882,431

SHELBY CITY SCHOOLS
February 2019

Revenue Comparisons
Current and Previous Fiscal Years



Expense Comparisons
Current & Previous Fiscal Years



**SHELBY CITY SCHOOLS
TREASURER'S DISCUSSION & ANALYSIS
February 2019/ March 25, 2019 Board Meeting**

Regular Meeting

Our Fiscal audit for 2017-18 is completed. We received a clean report and an Ohio Auditor of State Award for excellence in financial reporting and compliance with applicable laws for the fiscal year. Financial items for action on this agenda include the regular statements and cash reconciliations for January and adoption of the Richland County Auditor's statement of amounts & rates.

3.2 Financial Reports

Cash Reconciliation:

The district's cash balance at the end of February was \$15,954,102, this compares with a cash balance of \$14,343,114 one year ago. The General Fund ending balance was \$11,091,835 equal to 7.37 months general fund operating expenses as estimated on current forecast; above our threshold of 3.0 months operating expenses. At this time last year the ratio was 6.34 and the General Fund cash balance was \$ 9,727,306.

Our interest income for the fiscal year to date is more than double the amount earned during the same period last year, and six times more than the year before that.

Cash Balances;

All our funds except for two individual Federal Grants were in the black at the end of February. We have since received payment for the shortfall.

Actual Results Compared to Forecast

For the year to date our cash balance is \$51,089 more than forecasted. This is as close to actual as our forecast has been at this point in the year.

Since February 28th we have received a second estimated payment of real estate taxes. This second installment, which does not show up on the February statement, was \$1,045,000 more than the payment received at this point last year. Based on conversations with the county auditor we're fairly confident that this larger amount is due to pipeline revenue. The auditor's office confirmed that pipeline revenue has been received by the county. They were unable to give the exact amount credited to the district at this point. The final settlement will not be received until some time in April. At that point we should know more about how the funds are distributed and perhaps their source. Of the additional funds received to date about \$900,000 of the increase will be credited to the general fund. The remainder is divided between the permanent improvement funds and the bond retirement fund. The auditor's office also pointed out that this is the full amount due for the remainder of the fiscal and calendar year. Our next payment from the pipeline will be expected in the spring of 2020. We anticipate that payment will include both the first and second phase of the pipeline.

The State Foundation is another important revenue item to consider. Foundation revenue is up nearly \$1,000,000 from the same time four years ago. Funding for the next two years will depend on the state budget now under consideration. Although the budget amounts for education have not yet been finalized, it appears that many districts are in good financial condition and have ample cash reserves. We fall into this group and the pipeline revenue will further increase or balances. This may lead the state to consider a flat budget and/or using the Foundation revenue to redistribute income between

district that are well off and those who are less so. A summary of the situation and some graphs from our forecasting consultants are included in your packet.

In looking at prior years, our expenses are higher than they have been at this point for at least the last ten years. Revenue is higher than it's been since 2009 which allows the additional expense to be covered. The increase in revenue is almost entirely due to increased State Foundation funding.

3.3 Accept Amounts and Rates as Certified by the County Auditor

This represents our acknowledgement of the Auditor's estimates for our Real Estate Tax Collections for next Fiscal Year, 2019. Overall, the auditor's estimates appear to be reasonable and are in line with ours, as outlined in the tax budget approved at the January meeting. We don't have direct input beyond the tax budget that we did in January. Effective millage for all levies has gone up by .19 mills. A reduction of .3mills to the Emergency levy is offset by slight increases in operating and permanent improvement millage. Millage for the existing bond issue remained the same. It will be interesting to see how this changes as pipeline revenues begin to be calculated into the system. Our effective millage for comparison to the 20 mill floor is 20.5241 mills.

9. New Business:




9.5 Last year's fee for the Workers Comp Group was \$25 less than this year.

9.6 NCOCC basic fees are the same as last year but will vary with enrollment


9.7 To summarize the process of review of property tax valuations involves examination of recent large commercial sales and comparison of the sale price with the appraised value on the county auditors books. When commercial properties sell for more than the appraised value the auditor does not necessarily immediately adjust the value up. If values are not increased the district loses an opportunity to receive tax payments based on the higher value. The process would be handled by legal staff at Bricker and Eckler for an estimated cost of \$2500 per case. A survey of data from sales over \$500,000 where the price exceeded the auditors value by at least \$400,000 shows that we might gain up to \$189,120 in this process. More detail including the owners addresses for the involved properties is attached


9.8 The Resolution of Urgent Necessity is for the purchase of boilers for three separate buildings at a total cost of \$78,950. The resolution allows us to make the purchase outside the normal bidding process.





9.10 This contract will allow Julian & Grube audit our books for Fiscal Year 2019. They have done our audit work for the past four years and will provide some continuity as the new treasurer begins work. The cost is in line with previous years.

 Delete  Junk  Block ...

Schools Won't get Additional General "Basic " Aid in Governors Budget

 This message was sent with High importance.

CM Christopher Mohr <CMohr@k12consulting.net>
 Mon 3/18/2019 1:39 PM
 Christopher Mohr <CMohr@k12consulting.net> 

    ...

Analysis of All School District...
203 KB

Traditional Districts Gov Prop...
155 KB

3 attachments (493 KB) Download all Save all to OneDrive - North Central Ohio Computer Cooperative

Good afternoon!

I am sending you this follow-up to Friday's email about the governors budget proposal where we included public school simulation information that appeared to guarantee districts what they get in FY19 (attached again FYI). Comments in today's Focus Education provides some further insight as the quote from Gov. DeWine notes below.

"DeWine said Friday the funding will help ensure struggling children are able to learn, and allow schools to redirect core funding they've dedicated to those purposes back to the classroom. School districts will be encouraged to partner with nonprofits, educational service centers, county mental health, addiction and job and family services agencies and others to provide the services".

"Schools won't get additional general aid, but will receive at least what they did the year prior, DeWine said."

How could there be NO additional state basic aid (we have to assume he is referring to the current \$6,020 per pupil basic opportunity grant funding). An insight we have mentioned to our clients for the past several years is to look at all districts statewide as a whole. I have attached a very informative and useful 1 page document with 4 graphs that analyzes the October 2018 Five Year Forecasts for all schools in Ohio. If you look at Figure 3 and 4 you will see that collectively Ohio Schools are showing ending cash of FY19 \$7.0 B, FY20 \$6.5 B, and, FY21 \$5.5 B and in Figure 4 we see True Day Cash of all schools at about 90 days in FY21. I have said this for a few years now, if you were a legislator looking at the financial condition of schools collectively across Ohio would they be the target of additional state funds or would you look to fund other areas of the state budget that were in more dire need? Let's face it schools are in pretty healthy shape for whatever reason compared to perhaps other government entities. That is how we get a proposal to not increase basic general aid in my hypothesis.

What the Governor's proposal does point to is that they are likely going to be restrictive of any new money they give districts. Target specifically for their mentioned initiatives. There has to be a formula in mind but it hasn't been rolled out yet. This restricted funding sounds like, and goes back to, what John Husted was trying to do when he was a house of representatives member several years ago. He was a sponsor and big proponent of a concept called "building blocks of education" and restricting funding Ohio sent to public schools. Hard to admit that I am that old and remember the stances legislators historically have taken, they get shut down at the time, then they seem to re-emerge several years later when less people are around to remember their initial proposals. I seem to recall treasurers generally felt like they dodged a bullet back then. Maybe not so lucky now. We will see.

As far as new money we could ascertain this is NOT likely not going to be good for wealthier school districts. The question is of course how will they use per pupil property values and avg. or median district income to gauge wealth for a distribution mechanism....and is the State Share Index dead? There are many questions that need to be addressed before we begin to get a focused view of this new proposal.

We will not write you constantly about the state budget but wanted you to have his most recent info and the attached graphs that may help you address Administrative and BOE requests for information on how the state budget may impact your district.

Christopher S. Mohr
 614-580-8544
 Fax: 614-656-7526



Analysis of All School District 5 Year Forecast Filed October 2018

Figure 1: TOTAL OF ALL OHIO DISTRICTS Revenues and Expense (\$)

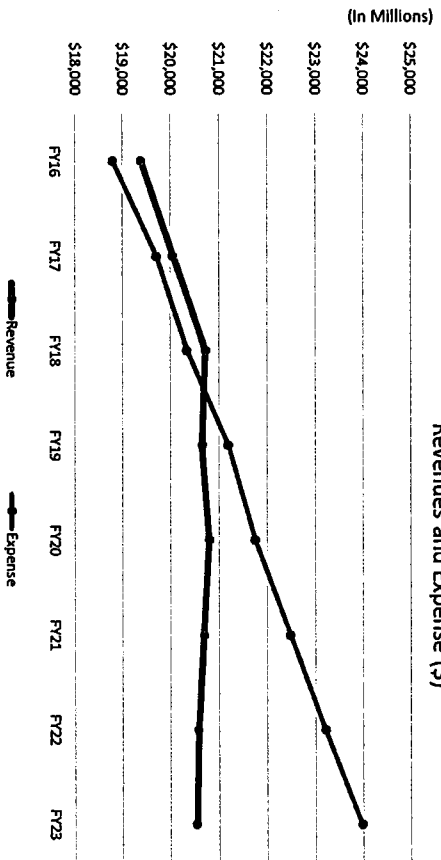


Figure 2: ALL OHIO DISTRICTS EXCESS/EXPENDITURES (%)

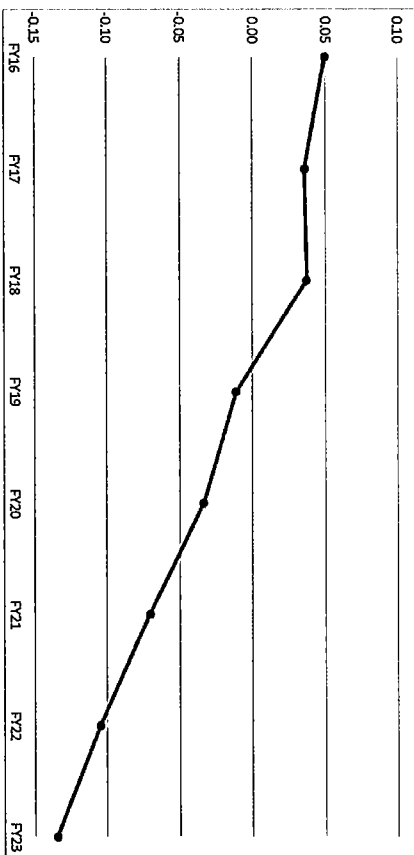


Figure 3: TOTAL OF ALL OHIO DISTRICTS Ending Cash Balance, Five Year Forecast (\$)

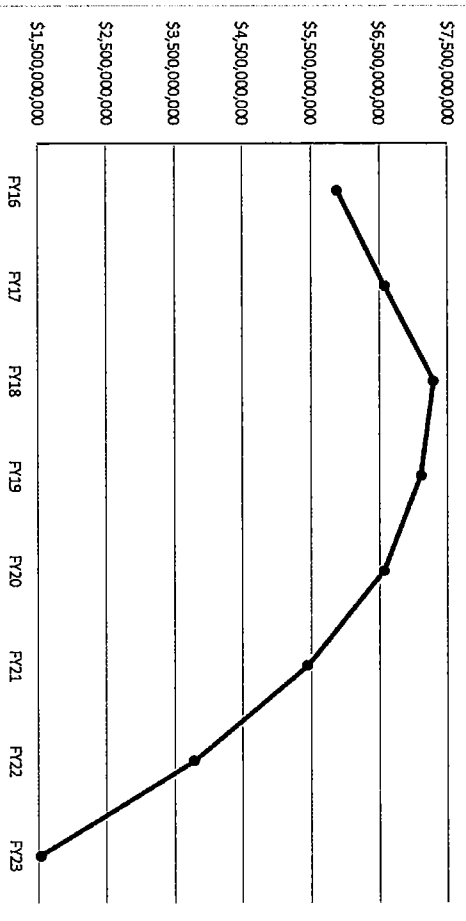
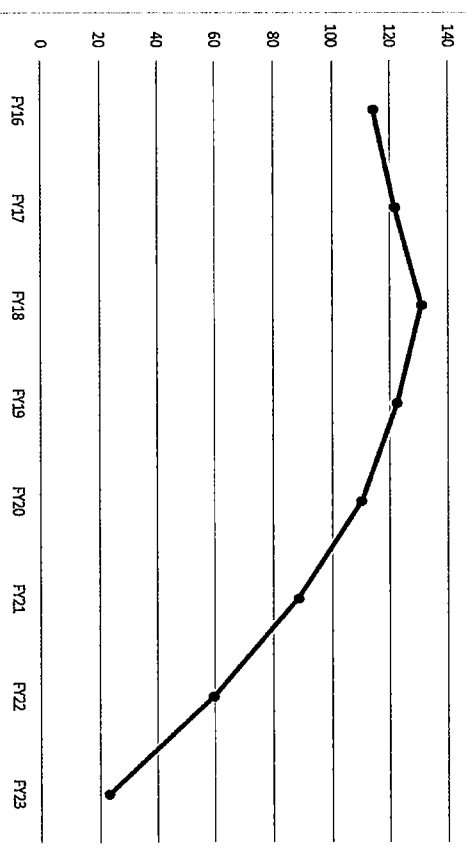


Figure 4: ALL OHIO DISTRICTS True Days Cash (Days)



This graphs shows public schools having ample cash reserves FY19-21 based on October 2018 5 Yr. Forecasts

-- Options Summary --

Revenue Accounts

Summary or detail report? (S,D) S

Output file: BRIEFREVSUM.TXT

Type: CSV

Print options page? (Y,N) Y

Report heading: Board Report on Revenue February 2019

Sort options: FD

Subtotal options: FD

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

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

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

BAT_ACTSUM executed by SHELBY_TREAS on node NCOCCO:: at 5-MAR-2019 16:08:51.2

SHELBY CITY SCHOOLS
 Revenue Account Summary
 SORTED BY FUND

Board Report on Revenue February 2019

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 001 (GENERAL):	20,779,900.00	13,544,400.51	1,754,798.91	3,318,952.27	7,235,499.49	65.18
*****TOTAL FOR FUND 002 (BOND RETIREMENT):	875,000.00	477,144.82	71,534.51	72,953.71	397,855.18	54.53
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	370,500.00	142,276.26	1,028.50	2,057.00	228,223.74	38.40
*****TOTAL FOR FUND 004 (BUILDING):	50,000.00	25,745.90	3,339.32	6,962.64	24,254.10	51.49
*****TOTAL FOR FUND 006 (FOOD SERVICE):	979,600.00	603,599.89	78,668.50	161,529.46	376,000.11	61.62
*****TOTAL FOR FUND 007 (SPECIAL TRUST):	10,235.00	3,689.41	317.55	1,682.07	6,545.59	36.05
*****TOTAL FOR FUND 008 (ENDOWMENT):	4,350.00	3,627.70	392.63	835.37	722.30	83.40
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	100,500.00	83,850.81	5,359.80	9,346.80	16,649.19	83.43
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	161,000.00	96,472.26	778.61	5,755.68	64,527.74	59.92
*****TOTAL FOR FUND 019 (OTHER GRANT):	24,212.58	20,091.29	0.00	1,000.00	4,121.29	82.98

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

Date: 03/05/19
Time: 4:08 pm

SHELBY CITY SCHOOLS
Revenue Account Summary
SORTED BY FUND

Page: 2
(REVSUM)

Board Report on Revenue February 2019

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):	51,700.00	9,818.38	7,026.00	7,026.00	41,881.62	18.99
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):	3,120,000.00	2,117,718.03	286,453.07	573,080.81	1,002,281.97	67.88
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):	141,672.63	100,574.49	46,224.00	46,224.00	41,098.14	70.99
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	194,163.00	159,944.76	19,177.82	77,733.50	34,218.24	82.38
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	169,575.00	161,879.85	11,272.00	47,330.15	7,695.15	95.46
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):	178,200.00	171,276.23	84,086.48	84,180.93	6,923.77	96.11
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):	3,600.00	3,600.00	0.00	0.00	0.00	100.00
*****TOTAL FOR FUND 499 (MISCELLANEOUS STATE GRANT FUND):	11,113.00	10,500.95	0.00	0.00	612.05	94.49
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):	550,984.15	305,561.24	48,746.27	88,849.44	245,422.91	55.46
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	442,528.76	276,500.48	43,054.10	71,166.78	166,028.28	62.48

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

Date: 03/05/19
Time: 4:08 pm

SHELBY CITY SCHOOLS
Revenue Account Summary
SORTED BY FUND

Page: 3
(REVSUM)

Board Report on Revenue February 2019

FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 587 (IDEA PRESCHOOL-HANDICAPPED):					
22,397.25	14,545.50	12,556.80	12,556.80	7,851.75	64.94
=====					
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):					
74,138.10	51,135.03	8,975.16	8,975.16	23,003.07	68.97
=====					
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):					
30,250.00	12,015.12	550.25	7,600.25	18,234.88	39.72
=====					
*****GRAND TOTALS:					
28,345,619.47	18,395,968.91	2,484,340.28	4,605,798.82	9,949,650.56	64.90
=====					

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

-- Options Summary --

Appropriation Accounts

Summary or detail report? (S,D) S

Output file: APPSUM.TXT

Type: CSV

Print options page? (Y,N) Y

Sort options: FD

Subtotal options: FD

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

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

Include future encumbrance amounts? (Y,N) Y

Include requisitioned amounts? (Y,N) N

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

BAT_ACTSUM executed by SHELBY_TREAS on node NCOCC0:: at 5-MAR-2019 15:50:59.8

Date: 03/05/19
 Time: 3:50 pm

SHELBY CITY SCHOOLS
 Appropriation Account Summary
 SORTED BY FUND

Page: 1
 (APPSUM)

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current + Future Encumbrances	FYTD Remaining Balance	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 001 (GENERAL):							
19,972,787.00	454,464.75	20,427,251.75	13,081,419.89	1,763,720.22	882,431.41	6,463,400.45	68.36
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
929,800.00	0.00	929,800.00	600,122.35	0.00	3,800.00	325,877.65	64.95
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):							
315,470.00	23,346.56	338,816.56	228,406.36	19,142.55	59,860.84	50,549.36	85.08
*****TOTAL FOR FUND 006 (FOOD SERVICE):							
998,330.00	11,790.21	1,010,120.21	662,715.49	81,268.71	107,300.12	240,104.60	76.23
*****TOTAL FOR FUND 007 (SPECIAL TRUST):							
20,100.00	5,797.80	25,897.80	15,521.86	2,516.00	2,458.44	7,917.50	69.43
*****TOTAL FOR FUND 008 (ENDOWMENT):							
10,000.00	5,500.00	15,500.00	8,512.00	0.00	1,000.00	5,988.00	61.37
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):							
69,850.00	11,152.48	81,002.48	61,569.96	1,282.00	14,190.91	5,241.61	93.53
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):							
184,050.00	10,821.78	194,871.78	107,503.72	6,231.59	50,129.23	37,238.83	80.89
*****TOTAL FOR FUND 019 (OTHER GRANT):							
40,918.29	10.00	40,928.29	29,465.67	2,527.46	10,174.86	1,287.76	96.85
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):							
17,175.00	2,540.84	19,715.84	2,223.51	0.00	11,276.27	6,216.06	68.47

SHELBY CITY SCHOOLS
 Appropriation Account Summary
 SORTED BY FUND

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	2,109,410.88	285,132.64	0.00	890,589.12	70.31
=====							
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):							
170,000.00	1,500.00	171,500.00	55,183.01	505.25	3,884.24	112,432.75	34.44
=====							
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):							
181,121.00	30,627.93	211,748.93	113,649.74	8,103.40	56,762.65	41,336.54	80.48
=====							
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):							
175,625.00	9,283.63	184,908.63	139,982.72	18,534.10	43,051.26	1,874.65	98.99
=====							
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):							
234,646.52	33,733.14	268,379.66	161,385.75	24,455.90	65,011.51	41,982.40	84.36
=====							
*****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 499 (MISCELLANEOUS STATE GRANT FUND):							
10,113.00	491.40	10,604.40	10,500.45	0.00	103.95	0.00	100.00
=====							
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):							
512,050.92	4,012.85	516,063.77	297,930.26	37,280.40	8,714.50	209,419.01	59.42
=====							
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):							
406,066.31	7,031.61	413,097.92	274,882.81	39,813.17	9,717.50	128,497.61	68.89
=====							
*****TOTAL FOR FUND 587 (IDEA PRESCHOOL-HANDICAPPED):							
21,669.25	728.00	22,397.25	14,545.50	2,326.36	250.00	7,601.75	66.06
=====							

Date: 03/05/19
Time: 3:50 pm

SHELBY CITY SCHOOLS
Appropriation Account Summary
SORTED BY FUND

Page: 3
(APPSUM)

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current + Future Encumbrances	FYTD Remaining Balance	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):							
62,185.83	11,347.65	73,533.48	52,929.84	5,849.43	14,608.76	5,994.88	91.85
=====							
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):							
29,519.15	355.00	29,874.15	14,738.05	189.00	6,177.00	8,959.10	70.01
=====							
*****GRAND TOTALS:							
27,368,677.27	624,535.63	27,993,212.90	18,049,799.82	2,294,225.46	1,350,903.45	8,592,509.63	69.31
=====							

-- Options Summary --

Output file: BDCHEKPY.TXT

Print options page? (Y,N) Y

Report heading: Summary of Monthly Checks February 2019

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: 02/01/2019

To: 02/28/2019

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 5-MAR-2019 15:58:19.2

Summary of Monthly Checks February 2019
 CHECK DATES BETWEEN 02/01/2019 AND 02/28/2019
 WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
075442	W	02/08/2019	ACACIA CENTER INC	002025	RECONCILED:02/28/2019		600.00
075539	W	02/22/2019	ACACIA CENTER INC	002025			900.00
075589	W	02/28/2019	ACACIA CENTER INC	002025			900.00
075481	W	02/15/2019	ACE DIGITAL ACADEMY	007883	RECONCILED:02/28/2019		14,905.00
075540	W	02/22/2019	ALEXIS ELDRIDGE	002142			54.05
075483	W	02/15/2019	ALTA FLORIST	880294	RECONCILED:02/28/2019		100.00
075590	W	02/28/2019	Amazon/SYNCB	006304			1,999.54
075531	W	02/20/2019	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			1,725.90
075587	W	02/27/2019	AMERICAN UNITED LIFE INS. CO TERM BEN	000805			326.40
075541	W	02/22/2019	ANDREW BRAUSE	002143			23.35
075484	W	02/15/2019	ARIEL STEHURA	002126	RECONCILED:02/28/2019		69.95
075542	W	02/22/2019	BAILEY WALTER	005806			53.75
075543	W	02/22/2019	BAKER VEHICLE SYSTEMS	005058	RECONCILED:02/28/2019		912.95
075544	W	02/22/2019	BASA	000052			717.00
075444	W	02/08/2019	BOBBI WEAVER	005017	RECONCILED:02/28/2019		184.40
075545	W	02/22/2019	BREVERN BURKHALTER	002144			56.85
075485	W	02/15/2019	BRIAN NABORS	000607	RECONCILED:02/28/2019		197.20
075546	W	02/22/2019	BRIANNA M. SIFFERLIN	001505			23.35
075445	W	02/08/2019	BRICKER & ECKLER LLP	006034	RECONCILED:02/28/2019		695.50
075591	W	02/28/2019	BRICKER & ECKLER LLP	006034			962.15
075592	W	02/28/2019	BRIGHT SOLUTIONS FOR DYSLEXIA	001111			1,889.70
075486	W	02/15/2019	BSN SPORTS/ALL AMERICAN	001379	RECONCILED:02/28/2019		2,300.00
075487	W	02/15/2019	BUREAU OF EDUCATION & RE	001086	RECONCILED:02/28/2019		1,285.00
075446	W	02/08/2019	BUREAU OF WORKERS COMPENSATION STATE INSURANCE FUND	000126	RECONCILED:02/28/2019		5,280.38
075447	W	02/08/2019	C J DANNEMILLER CO	000707	RECONCILED:02/28/2019		426.65
075488	W	02/15/2019	CAIN GRAPHICS SCREEN PRINTING	005348	RECONCILED:02/28/2019		382.50
075584	W	02/25/2019	CARDINAL BUS SALES	006571	RECONCILED:02/28/2019		84,737.00
075586	W	02/25/2019	CARDINAL BUS SALES	006571	RECONCILED:02/28/2019		84,237.00
075489	W	02/15/2019	CATAPULT LEARNING WEST LLC	002873	RECONCILED:02/28/2019		6,900.00
075490	W	02/15/2019	CATHY GARDNER	007383	RECONCILED:02/28/2019		50.97
075547	W	02/22/2019	CATHY GARDNER	007383	RECONCILED:02/28/2019		130.06
075491	W	02/15/2019	CDW-G	006303	RECONCILED:02/28/2019		1,318.75
075593	W	02/28/2019	CENTRAL PARTS WAREHOUSE	001079			547.78
075492	W	02/15/2019	CENTURY LINK	000094	RECONCILED:02/28/2019		301.80
075594	W	02/28/2019	CHILDREN'S THEATRE FOUNDATION	003718			1,176.00
075595	W	02/28/2019	CHRISTIAN WATSON	001509			490.00
075548	W	02/22/2019	CITY OF SHELBY SRO / DARE	007900			5,864.97
075448	W	02/08/2019	CIVISTA BANK	009019	RECONCILED:02/28/2019		3,814.56
075549	W	02/22/2019	CLAUDIA CAUDILL	002145			30.85
075550	W	02/22/2019	CLUB'S CHOICE CHOICE PRODUCTS USA	000243			41.00
075493	W	02/15/2019	COLE DISTRIBUTING INC	003001	RECONCILED:02/28/2019		1,272.60
075551	W	02/22/2019	COLUMBIA GAS OF OHIO	007418			3,917.59
075494	W	02/15/2019	Constellation	009868	RECONCILED:02/28/2019		12,199.11
075596	W	02/28/2019	Constellation	009868			8,789.73
075532	W	02/20/2019	CORESOURCE, INC	009047	RECONCILED:02/28/2019		14,418.36

Date: 03/05/2019
Time: 3:58 pm

SHELBY CITY SCHOOLS
SORT BY VENDOR NAME
Summary of Monthly Checks February 2019
CHECK DATES BETWEEN 02/01/2019 AND 02/28/2019
WARRANT CHECKS

Page: 2
(CHEKPY)

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
075449	W	02/08/2019	CORNELL'S IGA FOODLINER	000023	RECONCILED:02/28/2019		60.59
075552	W	02/22/2019	CORY MYERS	002820			163.05
075495	W	02/15/2019	COSI	002228			384.50
075553	W	02/22/2019	COSI	002228			384.50
075597	W	02/28/2019	COSI ON WHEELS	006887			200.00
			ATTN: OUTREACH RESERVATIONS				
075441	W	02/08/2019	DAS HARDWARE, LLC	001983	RECONCILED:02/28/2019		432.66
			113 ACE HARDWARE				
075450	W	02/08/2019	DAVE MACK	007492	RECONCILED:02/28/2019		105.00
075554	W	02/22/2019	DC REPROGRAPHICS CO.	001998			324.00
075555	W	02/22/2019	DISCOUNT DRUG MART	000071			19.95
075451	W	02/08/2019	Eric Rath	880176			210.00
075496	W	02/15/2019	Eric Rath	880176			105.00
075598	W	02/28/2019	Eric Rath	880176			210.00
075556	W	02/22/2019	EWELL EDUCATIONAL SERVICES INC	007906			100.00
075557	W	02/22/2019	G & L SUPPLY CO	000381			1,149.20
075452	W	02/08/2019	GALION HIGH SCHOOL	007288	RECONCILED:02/28/2019		150.00
			ATHLETIC DEPARTMENT				
075599	W	02/28/2019	GLEN'S SURPLUS SALES INC	001352			12.50
075453	W	02/08/2019	GORDON FOOD SERVICE	001062	RECONCILED:02/28/2019		9,544.01
075497	W	02/15/2019	GORDON FOOD SERVICE	000413	RECONCILED:02/28/2019		46.18
075498	W	02/15/2019	GORDON FOOD SERVICE	001062	RECONCILED:02/28/2019		8,198.19
075600	W	02/28/2019	GORDON FOOD SERVICE	001062			6,847.67
075454	W	02/08/2019	GRAINGER DIVISION	004628	RECONCILED:02/28/2019		1,497.62
			W W GRAINGER INC				
075601	W	02/28/2019	GRAINGER DIVISION	004628			266.20
			W W GRAINGER INC				
075499	W	02/15/2019	GREAT LAKES BIOMEDICAL LTD	005811	RECONCILED:02/28/2019		425.00
075558	W	02/22/2019	GUNNER CHRISTMAN	002146			25.15
075559	W	02/22/2019	HEINEMANN	005511			871.20
075602	W	02/28/2019	HIGH SCHOOL AD NETWORK, LLC	002827			30.00
075603	W	02/28/2019	INGOLD SOUND SYSTEMS	001988			1,516.00
			INGOLD MINISTRIES				
075500	W	02/15/2019	INTERKAL, INC	007033	RECONCILED:02/28/2019		541.07
075455	W	02/08/2019	JOHN GUISSINGER	007328	RECONCILED:02/28/2019		420.00
075501	W	02/15/2019	JOHN GUISSINGER	007328	RECONCILED:02/28/2019		105.00
075604	W	02/28/2019	JOHN GUISSINGER	007328			105.00
075605	W	02/28/2019	JOSTENS, INC	000197			939.40
			DIPLOMA DIVISION				
075606	W	02/28/2019	JULIAN & GRUBE, INC	001184			1,500.00
075456	W	02/08/2019	K&A PROFESSIONAL WOOD SERVICES	002152	RECONCILED:02/28/2019		8,000.00
074169	W	07/25/2018	KATE HLAD	880561	VOID: 02/15/2019		185.63
075502	W	02/15/2019	KATE HLAD	880561	RECONCILED:02/28/2019		185.63
075607	W	02/28/2019	KATHLEEN MILLER	005311			20.00
075608	W	02/28/2019	KEN HOLZWORTH	007677			532.50
075560	W	02/22/2019	KRISTIN JONES	000068	RECONCILED:02/28/2019		23.20
075561	W	02/22/2019	KRISTIN ROBERTS	002147			26.50
075503	W	02/15/2019	LAKESHORE LEARNING MATER	000242	RECONCILED:02/28/2019		542.78
075609	W	02/28/2019	LEARNERS EDGE	002123			430.00
			10523 165TH STREET WEST				
075562	W	02/22/2019	M T BUSINESS TECH	000572			287.54

Summary of Monthly Checks February 2019
CHECK DATES BETWEEN 02/01/2019 AND 02/28/2019
WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
075610	W	02/28/2019	M T BUSINESS TECH	000572			243.62
075563	W	02/22/2019	MACIE PUBLISHING COMPANY	002151			449.20
075457	W	02/08/2019	MAHEK TROPHIES & AWARDS	000536	RECONCILED:02/28/2019		64.00
075458	W	02/08/2019	MANSFIELD HARDWARE & SUPPLY	005147	RECONCILED:02/28/2019		1,465.10
075504	W	02/15/2019	MANSFIELD HARDWARE & SUPPLY	005147	RECONCILED:02/28/2019		204.74
075564	W	02/22/2019	MANSFIELD HARDWARE & SUPPLY	005147	RECONCILED:02/28/2019		34.04
075505	W	02/15/2019	MAXIM HEALTHCARE SERVICES, INC	002129	RECONCILED:02/28/2019		605.00
075565	W	02/22/2019	MAXIM HEALTHCARE SERVICES, INC	002129			605.00
075611	W	02/28/2019	MCCRAY E. MARTIN	002101			350.00
075612	W	02/28/2019	MEDINA COUNTY SCHOOLS' EDUCATIONAL SERVICE CENTER	002092			120.00
075459	W	02/08/2019	METRONOME MUSIC STORE	000103	RECONCILED:02/28/2019		8,479.41
075506	W	02/15/2019	MICHELE KURTZMAN	009803	RECONCILED:02/28/2019		460.25
075507	W	02/15/2019	MKC ASSOCIATES, INC.	002113	RECONCILED:02/28/2019		1,443.68
075508	W	02/15/2019	MOESC	007260	RECONCILED:02/28/2019		60.00
075566	W	02/22/2019	MOESC	007260	RECONCILED:02/28/2019		17,742.33
075613	W	02/28/2019	MOESC	007260			10,862.48
075509	W	02/15/2019	MOHICAN REHABILITATION SERVICE	002061	RECONCILED:02/28/2019		112.50
075460	W	02/08/2019	MUNICIPAL UTILITIES	000095	RECONCILED:02/28/2019		23,115.83
075614	W	02/28/2019	NASCO	000008			1,091.31
075461	W	02/08/2019	NATHAN COFFEY	007094	RECONCILED:02/28/2019		148.80
075510	W	02/15/2019	NATIONAL READING RECOVERY CONFERENCE	004965	RECONCILED:02/28/2019		510.00
075462	W	02/08/2019	NCOESC	007350	RECONCILED:02/28/2019		1,341.69
075567	W	02/22/2019	NICHOLAS LYNCH	001966			43.30
075443	W	02/08/2019	NICKLES BAKERY	000144	RECONCILED:02/28/2019		1,398.10
075511	W	02/15/2019	OCALI	002075	RECONCILED:02/28/2019		450.00
075482	W	02/15/2019	OHIO ALLIANCE BILLING LLC	880476			690.31
075512	W	02/15/2019	OHIO BUREAU EMPLOYMENT S REIMBURSING SECTION	000128	RECONCILED:02/28/2019		1,134.48
075568	W	02/22/2019	OHIO HEALTH CORPORATION	000802			93.00
075569	W	02/22/2019	OHIO SCHOOL BOARDS ASSOC	000050			5,000.00
075570	W	02/22/2019	OHIO.NET	005836			444.66
075440	W	02/07/2019	OHSFCA	003342	RECONCILED:02/28/2019		425.00
075615	W	02/28/2019	OLIVIA FISHER	002037			1,000.00
075571	W	02/22/2019	OMEA MARTY KRALL	880319			840.00
075463	W	02/08/2019	OSU EXTENSION	007246	RECONCILED:02/28/2019		57.50
075572	W	02/22/2019	PALOS SPORTS	006182			143.77
075573	W	02/22/2019	PAUL WALKER	880314	RECONCILED:02/28/2019		139.20
075574	W	02/22/2019	PAULETTE REAM	006068			58.26
075575	W	02/22/2019	PEPSI-COLA BOTTLING CO	000190			443.73
075513	W	02/15/2019	PIONEER VALLEY EDUC PRESS INC	007029	RECONCILED:02/28/2019		1,276.00
075464	W	02/08/2019	POSTMASTER	000043	RECONCILED:02/28/2019		2,215.00
075616	W	02/28/2019	POSTMASTER	000043			235.00
075465	W	02/08/2019	QUILL CORPORATION	000163	RECONCILED:02/28/2019		315.29
075576	W	02/22/2019	QUILL CORPORATION	000163			184.71
075466	W	02/08/2019	RAEMELTON DAY SERVICES	007714	RECONCILED:02/28/2019		195.00
075467	W	02/08/2019	RENHILL HOLDINGS, INC. RENHILL GROUP, INC.	001900	RECONCILED:02/28/2019		3,453.10
075617	W	02/28/2019	RENHILL HOLDINGS, INC.	001900			3,325.75

Date: 03/05/2019
Time: 3:58 pm

SHELBY CITY SCHOOLS
SORT BY VENDOR NAME

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(CHEKPY)

Summary of Monthly Checks February 2019
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WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
075514	W	02/15/2019	RENHILL GROUP, INC. RICHLAND COUNTY COMMON PLEAS COURT	004598	RECONCILED:02/28/2019		3,645.00
075618	W	02/28/2019	RICHLAND NEWHOPE CENTER ATTN: FISCAL DEPT	004011			10,339.04
075577	W	02/22/2019	RILEY FACKLER	001968			405.00
075515	W	02/15/2019	RUMPKE WASTE & RECYCLING	007683	RECONCILED:02/28/2019		1,293.06
075468	W	02/08/2019	S. A. COMUNALE	009857	RECONCILED:02/28/2019		600.00
075619	W	02/28/2019	SAM'S CLUB STORE #6407	003812			502.90
075516	W	02/15/2019	SCHOLASTIC, INC	000226	RECONCILED:02/28/2019		183.34
075469	W	02/08/2019	SCHOOL SPECIALTY ORDER ENTRY	000027	RECONCILED:02/28/2019		877.74
075517	W	02/15/2019	SCHOOL SPECIALTY ORDER ENTRY	000027	RECONCILED:02/28/2019		14.34
075620	W	02/28/2019	SCHOOL SPECIALTY ORDER ENTRY	000027			745.03
075621	W	02/28/2019	SCOTT STROHM	006507			591.00
075518	W	02/15/2019	SHELBY CHORAL PARENTS BETH WINCHESTER	003142			1,500.00
075534	W	02/21/2019	SHELBY CITY BD OF EDUC GENERAL FUND	004730	RECONCILED:02/28/2019		312.91
075528	W	02/20/2019	SHELBY CITY BD OF EDUC HEALTH LIABILITY FUND	009048	RECONCILED:02/28/2019		263,089.55
075536	W	02/21/2019	SHELBY CITY BD OF EDUCAT	000216	RECONCILED:02/28/2019		1,396.25
075535	W	02/21/2019	SHELBY CITY BD OF EDUCAT FOOD SERVICES	000130	RECONCILED:02/28/2019		1,695.60
075622	W	02/28/2019	SHELBY CITY BD OF EDUCAT PETTY CASH	000175			2,469.00
075438	W	02/05/2019	SHELBY CITY BD OF EDUCATION FICA/SOCIAL SECURITY	009075	RECONCILED:02/28/2019		15.50
075530	W	02/20/2019	SHELBY CITY BD OF EDUCATION FICA/SOCIAL SECURITY	009075	RECONCILED:02/28/2019		1.19
075437	W	02/05/2019	SHELBY CITY BD OF EDUCATION MEDICARE	009074	RECONCILED:02/28/2019		6,574.47
075529	W	02/20/2019	SHELBY CITY BD OF EDUCATION MEDICARE	009074	RECONCILED:02/28/2019		6,594.71
075537	W	02/21/2019	SHELBY CITY SCHOOLS DIR OF TRANS	008009	RECONCILED:02/28/2019		11,512.15
075435	W	02/05/2019	SHELBY CITY SCHOOLS - SERS	001306	RECONCILED:02/28/2019		5,838.49
075526	W	02/20/2019	SHELBY CITY SCHOOLS - SERS	001306	RECONCILED:02/28/2019		6,004.91
075436	W	02/05/2019	SHELBY CITY SCHOOLS - STRS	001307	RECONCILED:02/28/2019		21,570.64
075527	W	02/20/2019	SHELBY CITY SCHOOLS - STRS	001307	RECONCILED:02/28/2019		21,788.26
075470	W	02/08/2019	SHELBY PARTS CO	000075	RECONCILED:02/28/2019		464.12
075471	W	02/08/2019	SHELBY PRINTING INC	000045	RECONCILED:02/28/2019		77.10
075519	W	02/15/2019	SHELBY ROTARY CLUB #3505	002565	RECONCILED:02/28/2019		250.00
075538	W	02/21/2019	SHELBY SR HIGH SCHOOL STEPH MCCOY PUBL ADVISOR	008034			290.00
075623	W	02/28/2019	SIESEL DISTRBUTING	880392			1,683.71
075520	W	02/15/2019	SMETZ'S TIRE CENTER, INC	006173	RECONCILED:02/28/2019		951.80

Summary of Monthly Checks February 2019
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WARRANT CHECKS

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
075472	W	02/08/2019	SMITH DAIRY PRODUCTS CO	000146	RECONCILED:02/28/2019		5,044.73
075439	W	02/05/2019	SNOW TRAILS	004060	RECONCILED:02/28/2019		1,190.00
075473	W	02/08/2019	STANTONS SHEET MUSIC INC	000156	RECONCILED:02/28/2019		235.36
075474	W	02/08/2019	STAPLES DIRECT/044329598-5	005542	RECONCILED:02/28/2019		371.98
			% MIKE HUGHES SALES REP				
075578	W	02/22/2019	STAPLES DIRECT/044329598-5	005542			60.68
			% MIKE HUGHES SALES REP				
075579	W	02/22/2019	SUTTER'S HOME DECORATING	000065			3,778.59
075521	W	02/15/2019	TAMMY MAGERS	005969			77.95
075580	W	02/22/2019	TANNER STEINER	002148			27.80
075624	W	02/28/2019	TAWANA M. COX	000642			26.08
075581	W	02/22/2019	TAYLOR RALL	002149			21.45
075522	W	02/15/2019	THERAPY SHOPE, INC	006723	RECONCILED:02/28/2019		330.41
075523	W	02/15/2019	TIERNEY BROTHERS INC.	005721	RECONCILED:02/28/2019		585.00
075475	W	02/08/2019	TIFFANY CURRY	000836			58.93
075476	W	02/08/2019	TIME WARNER CABLE	006863	RECONCILED:02/28/2019		44.95
075477	W	02/08/2019	TOLLEY BUS REPAIR	002030	RECONCILED:02/28/2019		20,593.00
			JUNE ENNETTE TOLLEY				
075478	W	02/08/2019	TRANSPORTATION ACCESSORI	000089	RECONCILED:02/28/2019		149.27
075524	W	02/15/2019	TREASURER, STATE OF OHIO	007866	RECONCILED:02/28/2019		189.00
			OETC				
075582	W	02/22/2019	TRI-S CONTROL	006846			505.25
075525	W	02/15/2019	TRUCK SALES & SERVICE.INC	000081	RECONCILED:02/28/2019		233.22
075625	W	02/28/2019	U S BANK	880289			5,613.27
			OFFICE EQUIPMENT FINANCE SERV.				
075533	W	02/20/2019	VISION SERVICES PLAN	009083			2,868.86
			ATTN: FLORENCE F LEE				
075626	W	02/28/2019	VOCABULARY SPELLING CITY	007620			234.90
075627	W	02/28/2019	WAL-MART STORE #01-1539	003195			516.44
075479	W	02/08/2019	XTEK PARTNERS, INC.	007987	RECONCILED:02/28/2019		444.00
075628	W	02/28/2019	XTEK PARTNERS, INC.	007987			19,365.25
075583	W	02/22/2019	ZACKARY HARTZ	002032			30.15
V VOIDED CHECKS			1	CHECK TOTALS	185.63		
R RECONCILED CHECKS			101	CHECK TOTALS	718,004.76		
W WARRANT CHECKS			192	CHECK TOTALS	843,089.96		
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)			191	** TOTAL NET	842,904.33		
*** TOTAL CHECKS WRITTEN			192	*** GRAND TOTALS	843,089.96		