

SHELBY CITY SCHOOLS

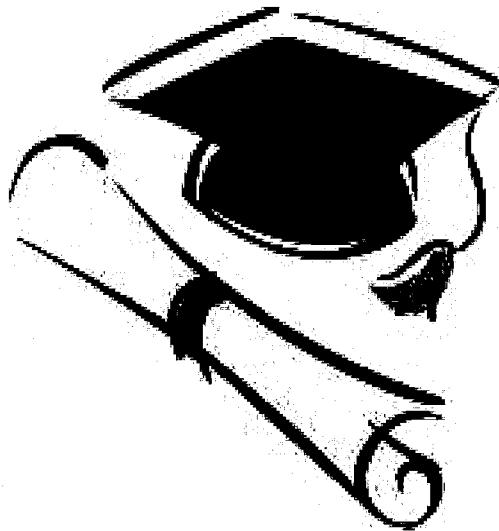
MAY 2016

SUMMARY FINANCIAL STATEMENTS

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SHELBY CITY SCHOOLS
May 31, 2016

GROSS DEPOSITORY BALANCES:

Payroll Clearance Account	\$0.00
Civista Bank - Horner Account .05%	\$19,051.53
Richland Bank Operating - 0%	\$474,815.35

TOTAL DEPOSITORY BALANCES	\$493,866.88
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ADJUSTMENTS TO BANK BALANCE:

Outstanding Checks	(\$97,406.91)
In Transit	\$0.00

TOTAL ADJUSTMENTS TO BANK BALANCE	(97,406.91)
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OPERATING INVESTMENTS:

STAROhio - Operating Account .50%	\$6,021,210.52
STARPlus - Operating Funds .37%	\$2,016,001.25
Scholarship CDs	\$101,000.00
Mechanics Bank CD .85%	\$245,000.00
Civista Bank CD .25%	\$1,708,000.00
General Fund CD; .3%	\$255,062.83

TOTAL OPERATING INVESTMENTS	\$10,346,274.60
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STAROhio - Bond Retirement Account .50%	\$726,264.03
STAROhio - Locally Funded Initiatives Account .50%	\$1,711,882.48

TOTAL PROJECT FUNDS ON HAND	\$2,438,146.51
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CASH ON HAND:

Petty Cash & Change	\$2,535.00
Athletic Checking	\$3,000.00

TOTAL CASH ON HAND	\$5,535.00
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TOTAL BANK BALANCE	\$13,186,416.08
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TOTAL BOOK BALANCE	\$13,186,416.08
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INTEREST EARNED:

	THIS MONTH	YEAR TO DATE
Civista/Richland/Mechanics Banks	\$ 237.47	\$ 5,474.68
STAROhio Operating Funds	\$ 2,471.59	\$ 12,242.97
STARPlus Operating Funds	\$ 633.32	\$ 5,027.29
STAROhio Project Funds	\$ 999.81	\$ 6,137.26

Total investment income FY16 to date:	\$ 28,882.20
Same period FY 15:	\$ 10,053.00
Same period FY 14:	\$ 8,500.06

SHELBY CITY SCHOOLS

May 31, 2016

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
001 UNRESERVED GENERAL FUND	\$ 7,912,630.48	\$ 754,707.06	\$ 7,157,923.42
RESERVED GENERAL FUNDS			
001 9015-16 Textbook & Inst. Supply Set-Aside	\$ 64,005.04	\$ 39,573.00	\$ 24,432.04
001 9098 Bus Purchase	\$ 12,351.27	\$ 12,351.27	\$ -
001 9007 FEMA Transfer/ Set-Aside	\$ 223,449.15	\$ -	\$ 223,449.15
	<u>\$ 299,805.46</u>	<u>\$ 51,924.27</u>	<u>\$ 247,881.19</u>
PROJECT FUNDS			
002 High School Bond Retirement	\$ 723,601.40	\$ -	\$ 723,601.40
004 Locally Funded Initiatives (BAB)	\$ 1,711,882.48	\$ 2.23	\$ 1,711,880.25
034 Project Maintenance Fund	\$ 321,250.41	\$ 20,790.98	\$ 300,459.43
	<u>\$ 2,756,734.29</u>	<u>\$ 20,793.21</u>	<u>\$ 2,735,941.08</u>
SPECIAL REVENUE			
018 HS Principal's Fund	\$ 8,132.13	\$ 3,184.80	\$ 4,947.33
018 Auburn Principal's Fund	\$ 27,800.77	\$ 10,911.64	\$ 16,889.13
018 Middle School/Central Principal's Fund	\$ 76,510.25	\$ 5,698.17	\$ 70,812.08
018 Dowds Principal's Fund	\$ 5,688.48	\$ 5,074.15	\$ 614.33
019 Local Grants	\$ 28,695.68	\$ 6,151.70	\$ 22,543.98
022 Trust & Flower Funds	\$ 12,446.22	\$ 6,313.40	\$ 6,132.82
401 St. Mary Auxiliary	\$ 28,440.60	\$ 10,566.68	\$ 17,873.92
401 Sacred Heart Auxiliary	\$ 40,470.08	\$ 31,681.37	\$ 8,788.71
TOTAL SPECIAL REVENUE	<u>\$ 228,184.21</u>	<u>\$ 79,581.91</u>	<u>\$ 148,602.30</u>
STATE GRANTS			
451 OneNet Ohio	\$ 7,200.00	\$ -	\$ 7,200.00
TOTAL STATE GRANTS	<u>\$ 7,200.00</u>	<u>\$ -</u>	<u>\$ 7,200.00</u>
FEDERAL GRANTS			
506 Race to the Top	\$ 0.30	\$ -	\$ 0.30
516 IDEA B	\$ 13,361.30	\$ 13,196.06	\$ 165.24
572 Title I Targeted Assistance	\$ (48,056.50)	\$ 24,359.57	\$ (72,416.07)
590 Title II A Improving Teacher Quality	\$ 522.00	\$ 27.45	\$ 494.55
TOTAL FEDERAL GRANTS	<u>\$ (34,172.90)</u>	<u>\$ 37,583.08</u>	<u>\$ (71,755.98)</u>
CAPITAL PROJECTS			
003 'Old' PI	\$ 130,459.58	\$ 63,876.66	\$ 66,582.92
003 August 2010 PI	\$ 182,452.59	\$ 36,772.69	\$ 145,679.90
003 Permanent Improvement	<u>\$ 312,912.17</u>	<u>\$ 100,649.35</u>	<u>\$ 212,262.82</u>
ACTIVITY FUNDS			
300 Athletic Fund	\$ 48,369.79	\$ 25,513.04	\$ 22,856.75
300 Tournament Account	\$ 428.36	\$ -	\$ 428.36
300 Sr. High Arts Fund	\$ 2,979.30	\$ 971.33	\$ 2,007.97
TOTAL ACTIVITY FUNDS	<u>\$ 51,777.45</u>	<u>\$ 26,484.37</u>	<u>\$ 25,293.08</u>
ENTERPRISE			
006 Cafeteria	<u>\$ 163,208.11</u>	<u>\$ 80,835.34</u>	<u>\$ 82,372.77</u>
TRUST FUNDS			
007 Scholarship & Memorial Funds	\$ 291,429.29	\$ 2,224.90	\$ 289,204.39
008 Endowment & Scholarship Funds	\$ 272,263.69	\$ -	\$ 272,263.69
TOTAL TRUST FUNDS	<u>\$ 563,692.98</u>	<u>\$ 2,224.90</u>	<u>\$ 561,468.08</u>
CONSUMMABLE FEES			
009 Classroom Supplies & Workbooks, Sr. High	\$ 1,398.26	\$ 1,241.06	\$ 157.20
009 Classroom Supplies - Central/Middle School	\$ 33,976.51	\$ 3,906.82	\$ 30,069.69
009 Classroom Supplies - Auburn	\$ 14,476.41	\$ 1,684.20	\$ 12,792.21

SHELBY CITY SCHOOLS

May 31, 2016

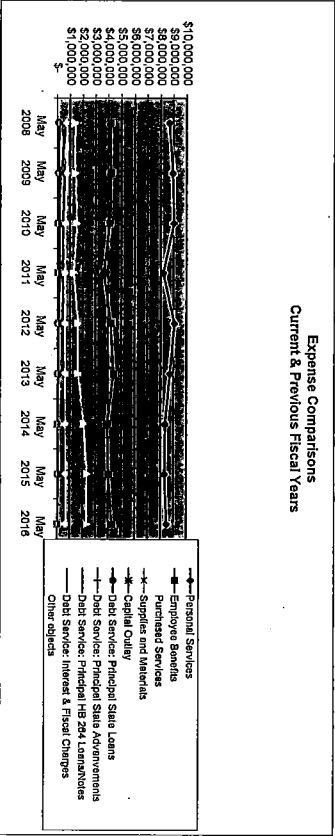
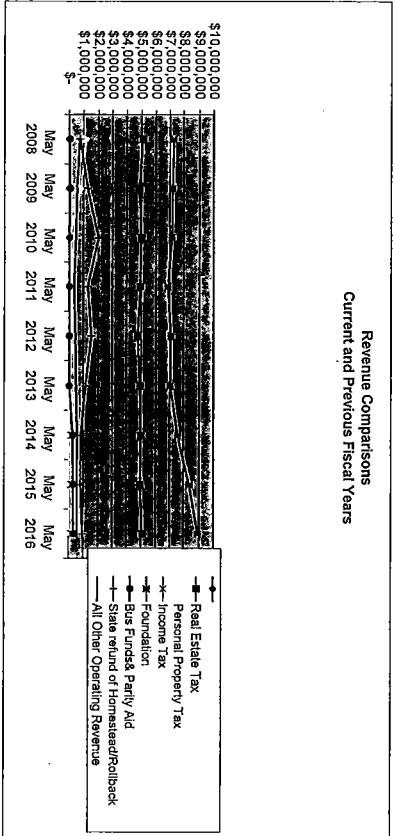
FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
009 Classroom Supplies - Dowds	\$ 6,480.60	\$ 1,487.50	\$ 4,993.10
009 Classroom Supplies - PreSchool	\$ 240.00	\$ -	\$ 240.00
TOTAL CONSUMMABLE FEES	\$ 56,571.78	\$ 8,319.58	\$ 48,252.20
ROTARY FUNDS			
014 Internal Service	\$ 511.04	\$ -	\$ 511.04
TOTAL ROTARY FUNDS	\$ 511.04	\$ -	\$ 511.04
024 EMPLOYEE HEALTH LIABILITY	\$ 741,941.51	\$ -	\$ 741,941.51
TRUST AND AGENCY			
200 Post Prom Activity Fund	\$ (66.96)	\$ 879.40	\$ (946.36)
200 Mad Dog Gym	\$ 736.86	\$ 84.00	\$ 652.86
201 Class of 2016	\$ 1,999.78	\$ 1,165.00	\$ 834.78
200 Middle School Athletics	\$ 93.19	\$ -	\$ 93.19
200 Whippet Theatre	\$ 7,660.53	\$ 1,738.55	\$ 5,921.98
200 FFA	\$ 56,362.33	\$ 21,630.92	\$ 34,731.41
200 International Club	\$ 592.23	\$ -	\$ 592.23
200 Key Club	\$ 1,175.36	\$ -	\$ 1,175.36
200 Middle & High School Student Council	\$ 10,172.58	\$ 697.00	\$ 9,475.58
200 Publications	\$ 24,477.70	\$ 23,484.20	\$ 993.50
200 Whippet News	\$ 415.56	\$ -	\$ 415.56
200 Destination Stardom	\$ 7,292.63	\$ 30.80	\$ 7,261.83
200 Middle School Yearbook	\$ 1,380.76	\$ -	\$ 1,380.76
200 OWA/OWE High School	\$ 955.75	\$ -	\$ 955.75
200 Guidance	\$ 819.88	\$ 233.63	\$ 586.25
200 Class of 2013	\$ 1,640.03	\$ 300.00	\$ 1,340.03
200 Class of 2014	\$ 1,062.10	\$ 250.00	\$ 812.10
200 Class of 2015	\$ 356.79	\$ -	\$ 356.79
200 Middle School Library	\$ 3,025.59	\$ -	\$ 3,025.59
200 Class of 2017	\$ 2,449.16	\$ 120.00	\$ 2,329.16
200 Class of 2018	\$ 1,045.00	\$ -	\$ 1,045.00
200 Class of 2019	\$ 450.00	\$ -	\$ 450.00
200 Junior Statesmen	\$ 1,322.65	\$ -	\$ 1,322.65
TOTAL TRUST AND AGENCY	\$ 125,419.50	\$ 50,613.50	\$ 74,806.00
TOTAL CASH	\$ 13,186,416.08	\$ 1,213,716.57	\$ 11,972,699.51

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

	May 2016			FY 2016		
	Actual	Forecast	Variance	Actual	Forecast	Variance
REVENUES						
1.010 Real Estate Tax	\$ 4,412	\$ 2,784	\$ 1,628	\$ 5,106,628	\$ 5,105,000	\$ 1,628
1.020 Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.030 Income Tax	\$ -	\$ -	\$ -	\$ 2,628,984	\$ 2,628,980	\$ 4
1.035 Foundation	\$ 754,302	\$ 785,000	\$ (30,698)	\$ 8,914,848	\$ 8,945,546	\$ (30,698)
1.040 Bus Funds& Parity Aid	\$ 32,679	\$ 28,500	\$ 4,179	\$ 348,494	\$ 344,315	\$ 4,179
1.045 Restricted Grants-in Aid SFSF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.050 State refund of Homestead/Rollback	\$ 479,292	\$ 487,160	\$ (7,868)	\$ 961,132	\$ 969,000	\$ (7,868)
1.060 All Other Operating Revenue	\$ 51,935	\$ 60,000	\$ (8,065)	\$ 586,312	\$ 585,061	\$ 1,251
Subtotal Operating Revenue	\$ 1,322,620	\$ 1,363,444	\$ (40,824)	\$ 18,546,398	\$ 18,577,902	\$ (31,504)
2.050 Advances in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.060 Other Non Operating Revenue	\$ -	\$ 13,000	\$ (13,000)	\$ 48,237	\$ 61,237	\$ (13,000)
Subtotal Non-operating Revenue	\$ -	\$ 13,000	\$ (13,000)	\$ 48,237	\$ 61,237	\$ (13,000)
TOTAL REVENUE	\$ 1,322,620	\$ 1,376,444	\$ (53,824)	\$ 18,594,635	\$ 18,639,139	\$ (44,504)
					Percent error	-0.24%
EXPENDITURES						
3.010 Personal Services	\$ 782,273	\$ 785,000	\$ (2,727)	\$ 8,465,777	\$ 8,468,504	\$ (2,727)
3.020 Employee Benefits	\$ 448,376	\$ 455,000	\$ (6,624)	\$ 4,254,748	\$ 4,261,372	\$ (6,624)
3.030 Purchased Services	\$ 181,606	\$ 270,000	\$ (88,394)	\$ 2,274,771	\$ 2,363,165	\$ (88,394)
3.040 Supplies and Materials	\$ 56,071	\$ 88,500	\$ (32,429)	\$ 646,535	\$ 678,961	\$ (32,426)
3.050 Capital Outlay	\$ 4,767	\$ 2,595	\$ 2,172	\$ 9,172	\$ 7,000	\$ 2,172
Debt Service:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.300 Other objects	\$ 82,605	\$ 98,000	\$ (15,395)	\$ 680,258	\$ 694,746	\$ (14,488)
Subtotal Operating Expenditures	\$ 1,555,698	\$ 1,699,095	\$ (143,397)	\$ 16,331,261	\$ 16,473,748	\$ (142,487)
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,555,698	\$ 1,699,095	\$ (143,397)	\$ 16,331,261	\$ 16,473,748	\$ (142,487)
					Percent error	-0.86%
6.010 TOTAL REVENUES OVER/(UNDER) EXP.	\$ (233,078)	\$ (322,651)	\$ 89,573	\$ 2,263,374	\$ 2,165,391	\$ 97,983
7.010 Beginning Cash Balance	\$ 8,445,514	\$ 8,437,101	\$ 8,413	\$ 5,949,062	\$ 5,949,062	\$ -
7.020 Ending Cash Balance	\$ 8,212,436	\$ 8,114,450	\$ 97,986	\$ 8,212,436	\$ 8,114,453	\$ 97,983
8.010 Outstanding Encumbrances	\$ 806,631	\$ -	\$ 806,631	\$ 806,631	\$ -	\$ 806,631

Days operating cash in General Fund on May 31st: **161**
 Benchmark: **90**

SHELBY CITY SCHOOLS
May 2016



	May 2008	May 2009	May 2010	May 2011	May 2012	May 2013	May 2014	May 2015	May 2016
REVENUES									
1,010 Real Estate Tax	\$ 5,102,411	\$ 4,865,189	\$ 5,008,659	\$ 4,925,746	\$ 4,778,277	\$ 4,926,533	\$ 4,981,768	\$ 4,930,806	\$ 5,105,828
1,020 Personal Property Tax	\$ 1,183,861	\$ 887,820	\$ 32,882	\$ 21,235	\$ -	\$ -	\$ -	\$ -	\$ -
1,035 Income Tax	\$ 2,484,803	\$ 2,525,683	\$ 2,301,668	\$ 2,354,944	\$ 2,446,028	\$ 2,432,044	\$ 2,571,630	\$ 2,555,618	\$ 2,828,984
1,040 Foundation	\$ 7,293,304	\$ 7,192,719	\$ 7,180,845	\$ 6,856,503	\$ 7,098,389	\$ 7,035,312	\$ 7,599,876	\$ 8,371,662	\$ 8,914,946
1,040 Risk Funds & Parity Aid	\$ 43,188	\$ 88,175	\$ 43,789	\$ 35,410	\$ 38,951	\$ 38,951	\$ 393,034	\$ 309,391	\$ 348,494
1,050 State refund of Homestead/Rebate	\$ 773,879	\$ 1,291,327	\$ 2,010,889	\$ 1,309,347	\$ 1,538,225	\$ 1,153,517	\$ 844,479	\$ 826,698	\$ 961,132
1,050 All Other Operating Revenue	\$ 793,428	\$ 586,006	\$ 478,948	\$ 373,946	\$ 454,650	\$ 507,137	\$ 604,488	\$ 590,452	\$ 586,312
2,050 Advances In	\$ 17,604,165	\$ 17,385,979	\$ 17,091,821	\$ 15,877,131	\$ 16,346,795	\$ 16,093,494	\$ 16,900,283	\$ 17,585,167	\$ 16,546,388
2,050 Other Non-Operating Revenue	\$ 48,706	\$ 189,486	\$ 85,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,237
Subtotal Non-Operating Revenue	\$ 1,083,797	\$ 110,898	\$ 53,861	\$ 68,533	\$ 65,721	\$ 62,400	\$ 110,349	\$ 183,981	\$ 48,237
Subtotal Non-Operating Revenue	\$ 1,142,503	\$ 280,384	\$ 139,981	\$ 68,533	\$ 65,721	\$ 62,400	\$ 110,349	\$ 183,981	\$ 48,237
TOTAL REVENUE	\$ 18,746,668	\$ 17,646,533	\$ 17,171,502	\$ 15,943,584	\$ 16,415,606	\$ 16,185,894	\$ 17,016,632	\$ 17,769,148	\$ 18,594,635
EXPENDITURES									
3,010 Personnel Services	\$ 8,672,853	\$ 8,942,709	\$ 9,023,151	\$ 8,207,948	\$ 9,029,162	\$ 8,717,381	\$ 8,342,489	\$ 8,307,654	\$ 8,663,777
3,020 Employee Benefits	\$ 4,183,311	\$ 4,185,673	\$ 4,105,204	\$ 3,648,867	\$ 4,183,888	\$ 4,397,080	\$ 3,910,771	\$ 4,019,672	\$ 4,254,748
3,030 Supplies and Materials	\$ 375,603	\$ 542,888	\$ 1,314,934	\$ 1,382,767	\$ 1,244,584	\$ 1,272,928	\$ 583,387	\$ 674,151	\$ 674,151
3,050 Capital Outlay	\$ 681,880	\$ 287,868	\$ 72,271	\$ 66,704	\$ 88,114	\$ 68,287	\$ 2,677	\$ 95,616	\$ 91,172
Debt Service: Principal State Loans	\$ 72,039	\$ 72,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service: Principal State Advancements	\$ 185,000	\$ -	\$ 220,000	\$ -	\$ 105,000	\$ 105,000	\$ -	\$ -	\$ -
Debt Service: Principal HB 264 Loans/Notes	\$ 63,984	\$ 205,000	\$ -	\$ -	\$ 10,710	\$ 5,385	\$ 692,713	\$ 687,785	\$ 680,258
Debt Service: Interest & Fiscal Charges	\$ 105,000	\$ 27,199	\$ 12,818	\$ 12,818	\$ 10,710	\$ 848,414	\$ 632,713	\$ 15,998,822	\$ 16,331,261
Subtotal Operating Expenditures	\$ 18,387,659	\$ 16,453,224	\$ 16,046,988	\$ 14,437,828	\$ 16,166,092	\$ 16,057,830	\$ 15,546,513	\$ 15,998,822	\$ 16,331,261
5,010 Advances-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,020 Advances-in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 18,387,659	\$ 16,453,224	\$ 16,046,988	\$ 14,437,828	\$ 16,166,092	\$ 16,057,830	\$ 15,546,513	\$ 15,998,822	\$ 16,331,261
7,010 Beginning Cash Balance	\$ 784,964	\$ 3,004,652	\$ 3,935,555	\$ 4,450,467	\$ 4,881,089	\$ 4,385,894	\$ 3,619,261	\$ 4,399,629	\$ 5,549,062
7,020 Ending Cash Balance	\$ 3,143,863	\$ 4,197,391	\$ 5,061,569	\$ 5,586,323	\$ 5,130,503	\$ 4,513,958	\$ 5,093,380	\$ 6,309,665	\$ 8,212,436
8,010 Outstanding Encumbrances	\$ 517,166	\$ 738,102	\$ 459,050	\$ 722,288	\$ 476,111	\$ 492,160	\$ 622,233	\$ 656,124	\$ 806,631

SHELBY CITY SCHOOLS

REVENUE ESTIMATE & APPROPRIATION SUMMARY

FISCAL YEAR 2016

June 20, 2016 Final at Fund Level

REVENUE		Total Revenue Est.		Current Year Budget Approp.	
Sub Total General Fund	001	\$	19,595,500	\$	19,163,157
Bond Retirement	002	\$	961,000	\$	954,958
Permanent Improvements	003	\$	372,300	\$	559,892
Building Fund;LFI's	004	\$	1,274,455	\$	129,122
Food Service	006	\$	961,990	\$	1,054,930
Scholarship	007	\$	18,665	\$	48,633
Endowment	008	\$	1,189	\$	17,509
Supplies	009	\$	37,400	\$	76,688
Classroom Facilities/Local&OSFC	010	\$	(1,217,346)	\$	1,274,280
Principal's Fund	018	\$	167,500	\$	201,743
Local Grants	019	\$	15,700	\$	37,746
Flower Funds	022	\$	41,195	\$	42,344
Employee Health Liability	024	\$	2,850,900	\$	3,002,700
OSFC Maint	034	\$	141,375	\$	135,000
Student Activity Accounts	200	\$	198,072	\$	240,471
Athletics. Music/Art	300	\$	145,900	\$	163,333
Auxiliary Services	401	\$	148,690	\$	148,564
Network Connectivity	451	\$	3,600	\$	10,184
Race to the Top	506	\$	-	\$	(73)
IDEA B	516	\$	477,890	\$	492,636
Title I Disadv Children	572	\$	606,189	\$	611,056
Title II A	590	\$	85,562	\$	83,637
				\$	-
TOTAL		\$	26,887,726	\$	28,448,510

**SHELBY CITY SCHOOLS
TREASURER'S DISCUSSION & ANALYSIS
May 2016 / June 20, 2016 Board Meeting**

3.2 May Financial Reports

Cash Reconciliation:

The district's cash balance at the end of April was \$13,186,416, this compares with a cash balance of \$12,552,119 one year ago. The General Fund ending balance was \$ 8,212,436 equal to 5.37 months general fund operating expenses as estimated on our current forecast. This amount is well over our threshold of 3.0 months operating expenses. At this time last year the balance was \$6,309,955 equal to 4.35 months.

Cash Balances;

All funds except Title I 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 May the General Fund was \$97,983 ahead of our forecast. Revenue was \$44,504 under the estimate. Most of this was from mid year adjustments to the foundation. Expenses were \$142,487 less than the forecast with the variance largely in purchased services.

Operating revenue the highest we have seen since 2007, largely due to State Foundation increases. Expenses, while lower than the current forecast, are higher than they have been in any other year since 2009.

4. Financial Information

Although this may not be our final appropriation measure, we've presented a full listing of revenue estimates and budget appropriations at fund level in the attached AMDCERT and APPRES reports. This is done to avoid any omissions that could create audit issues. We have estimated a bit high on both with the thought that this *may* allow us to end the year without revisions. Funds are available to cover all appropriation increases. These changes do not generally represent additional costs, but are made to bring our books in line with actual spending and receipts.

Temporary appropriations are customarily set at 25% of last year's levels and will be replaced with permanent appropriations by September.

Agenda Items

6. Personnel

6.1 Congratulations to Kristin on completing her PhD! Our administrative salary schedule includes a PhD Step for building principals. Her salary at Step 5 will increase by \$1918.

6.3 As this is written our understanding is that John Crews will be paid \$9/hour for as needed technology support.

6.4.1 Linda Young will replace Gabe Kennedy at an annual salary savings of about \$300/year

6.4.2 Suzanne Ramsey will earn \$3569/year

6.4.3 Emily Sheaffer will be hired to the new position of PreSchool Aide at a rate of \$13.14per hour; an estimated salary of \$13,800. An MOU has been reached by the Superintendent with the classified association stating the position is not eligible for insurance benefits.

6.5 Additional time for Mabel Brown will cost \$5871

6.8 Tammy Magers and Ronda Sherman may be called upon for additional hours during the summer for planning/professional development. The curriculum rate through June 30th is \$21.80, \$22.02 after July 1st.

6.9 Estimated salary costs for these contract individuals and our understanding of their hours & work days are as follows:

- Tiffany Curry, Psychology Assistant; \$28,336 (184 5.5 hour days at \$22/hour)
- Kim Nadolsky, Literacy & Math Support; \$13,068 (108 5.5 hour days at \$22/hour)
- Tammy Magers, PreSchool Teacher; \$57,949 (184 7.5 hour days)
- Ronda Sherman, PreSchool Teacher; \$47,879 (184 7.5 hour days)

Mrs. Sherman's services will be contracted through Richland Newhope, all others through MOESC.

8. Routine

8.4 Cafeteria prices are the same as last year

10. Old Business

10.7 The agreement with Julian & Grube is an increase of \$400/year for GAAP services, same as prior years for Medicaid reporting.

10.8 The Sliding scale for Pre School tuition (regularly \$90/mo) is based on recommendations from the Pre School staff.

10.9 The agreement on Residential Treatment will not represent any change in costs. This is not an expense to our district, but a transfer of responsibility from Mansfield City Schools to MOESC. We're involved because Abraxis is located in our district. A nonbinding letter of intent was signed in May to begin the process. Unless the board objects we will complete the process when full documents are available in early July.

10.10 This is the first step in placing the renewal of our Emergency Levy on the November 2016 ballot. The final resolution will be on the July Agenda. The levy brings in \$950,000/ year.

10.11 The NCOCC Service agreement charges are the same as last year. The cost for the Local Area Network (LAN) fee is discounted to \$0 – the contract is presented for eRate purposes.

10.12 Currently we pay for a land line for Karen Harvey's use. The monthly average charge is about \$20. A cell phone would be more convenient for calling and receiving call backs from substitutes.

SHELBY CITY SCHOOLS
 Revenue Account Summary
 SORTED BY FUND
 Board Report on Revenue June 2016

	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):	477,890.00	386,290.42	0.00	220,363.72	91,599.58	80.83
*****TOTAL FOR FUND 532:	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 533 (TITLE II D - TECHNOLOGY):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	606,189.00	451,763.34	0.00	220,647.10	154,425.66	74.53
*****TOTAL FOR FUND 573 (TITLE V INNOVATIVE EDUC PGM):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 584 (DRUG FREE SCHOOL GRANT FUND):	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	85,562.00	82,098.75	0.00	40,026.50	3,463.25	95.95
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):	0.00	0.00	0.00	0.00	0.00	0.00
*****GRAND TOTALS:	26,887,725.79	25,159,491.26	9,761.50	12,379,466.17	1,728,234.53	93.57

Date: 06/16/16
 Time: 12:42 pm

SHELBY CITY SCHOOLS
 Appropriation Account Summary
 SORTED BY FUND
 Board Report on Appropriations June 2016

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FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current + Future Encumbrances	FYTD Remaining Balance	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 001 (GENERAL):							
19,163,157.00	68,843.40	19,232,000.40	17,499,756.18	1,168,496.61	679,779.93	1,052,464.29	94.53
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
954,958.00	0.00	954,958.00	908,179.16	0.00	0.00	46,778.84	95.10
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):							
559,892.00	180,199.44	740,091.44	500,020.97	0.00	96,319.55	143,750.92	80.58
*****TOTAL FOR FUND 004 (BUILDING):							
129,122.00	1,002.23	130,124.23	1,256.14	0.00	2.23	128,865.86	0.97
*****TOTAL FOR FUND 006 (FOOD SERVICE):							
1,054,930.00	1,379.64	1,056,309.64	907,372.92	55,716.49	3,715.26	145,221.46	86.25
*****TOTAL FOR FUND 007 (SPECIAL TRUST):							
48,633.23	0.00	48,633.23	26,851.80	0.00	2,224.90	19,556.53	59.79
*****TOTAL FOR FUND 008 (ENDOWMENT):							
17,509.00	0.00	17,509.00	4,500.00	0.00	0.00	13,009.00	25.70
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):							
76,688.34	5,132.96	81,821.30	46,472.98	1,701.22	6,461.99	28,886.33	64.70
*****TOTAL FOR FUND 010 (CLASSROOM FACILITIES):							
1,274,280.00	132.58	1,274,412.58	1,274,279.89	0.00	0.00	132.69	99.99
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):							
201,742.50	7,572.97	209,315.47	152,451.31	6,308.03	18,284.82	38,579.34	81.57

SHELBY CITY SCHOOLS
 Appropriation Account Summary
 SORTED BY FUND
 Board Report on Appropriations June 2016

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current + Future Encumbrances	FYTD Remaining Balance	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 019 (OTHER GRANT):							
37,746.48	1,456.00	39,202.48	20,038.21	3,220.15	7,275.84	11,888.43	69.67
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):							
42,344.00	857.41	43,201.41	32,206.06	4,271.92	3,773.40	7,221.95	83.28
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):							
3,002,700.00	0.00	3,002,700.00	2,460,413.64	0.00	0.00	542,286.36	81.94
*****TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):							
135,000.00	3,475.15	138,475.15	76,301.51	0.00	19,799.30	42,374.34	69.40
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):							
240,471.36	30,477.57	270,948.93	183,555.56	1,464.86	40,667.78	46,725.59	82.75
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):							
163,332.50	11,757.76	175,090.26	129,468.88	5,276.84	20,650.64	24,970.74	85.74
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):							
148,564.00	10,146.95	158,710.95	118,636.02	16,511.58	27,565.37	12,509.56	92.12
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):							
10,184.00	0.00	10,184.00	6,584.00	0.00	0.00	3,600.00	64.65
*****TOTAL FOR FUND 506 (RACE TO THE TOP):							
73.28-	1,027.50	954.22	954.22	0.30	0.00	0.00	100.00
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):							
492,635.87	4,760.00	497,395.87	431,277.55	33,447.83	9,231.06	56,887.26	88.56

Date: 06/16/16
Time: 12:42 pm

SHELBY CITY SCHOOLS
Appropriation Account Summary
SORTED BY FUND
Board Report on Appropriations June 2016

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FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current + Future Encumbrances	FYTD Remaining Balance	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):							
611,055.91	2,174.00	613,229.91	548,694.40	40,363.13	14,753.57	49,781.94	91.88
=====							
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):							
83,636.63	1,549.16	85,185.79	82,489.92	582.29	27.45	2,668.42	96.87
=====							
*****GRAND TOTALS:							
28,448,509.54	331,944.72	28,780,454.26	25,411,761.32	1,337,361.25	950,533.09	2,418,159.85	91.60
=====							

Rev. Code, Sec. 5705.36

Office of Budget Commission, RICHLAND County, Ohio.
 SHELBY, Ohio, June 16, 2016

TO THE TAXING AUTHORITY of SHELBY CITY SCHOOLS

The following is the amended official certificate of estimated resources for the fiscal year beginning July 1, 2015 , as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance July 1, 2015	Taxes	Other Sources	Total
GOVERNMENTAL FUND TYPE				
General Fund	5,880,218.80	5,834,000.00	13,761,500.00	25,475,718.80
Special Revenue	763,752.67	108,400.00	1,692,192.00	2,564,344.67
Debt Service	667,610.64	960,000.00	1,000.00	1,628,610.64
Capital Projects	3,179,945.73	342,300.00	87,109.00	3,609,354.73
Permanent Funds	287,171.91	.00	11,668.23	298,840.14
PROPRIETARY FUND TYPE				
Enterprise	143,159.99	.00	999,390.00	1,142,549.99
Internal Service	743,503.38	.00	2,850,900.00	3,594,403.38
FIDUCIARY FUND TYPE				
Agency Fund	113,778.55	.00	239,266.56	353,045.11
Total All Funds	11,779,141.67	7,244,700.00	19,643,025.79	38,666,867.46

 Budget
 Commission

Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2015	Taxes	Other Sources	Total
GOVERNMENTAL FUND TYPE				
General Fund				
001 GENERAL	5,880,218.80	5,834,000.00	13,761,500.00	25,475,718.80
Total General Fund	5,880,218.80	5,834,000.00	13,761,500.00	25,475,718.80
Special Revenue				
007 SPECIAL TRUST	281,279.23	.00	8,186.00	289,465.23
018 PUBLIC SCHOOL SUPPORT	102,741.14	.00	167,500.00	270,241.14
019 OTHER GRANT	26,111.45	.00	15,700.00	41,811.45
034 CLASSROOM FACILITIES MAINT.	285,375.77	108,400.00	32,975.00	426,750.77
300 DISTRICT MANAGED ACTIVITY	26,553.08	.00	145,900.00	172,453.08
401 AUXILIARY SERVICES	9,921.53	.00	148,690.00	158,611.53
451 DATA COMMUNICATION FUND	6,584.00	.00	3,600.00	10,184.00
506 RACE TO THE TOP	73.28-	.00	.00	73.28-
516 IDEA PART B GRANTS	20,140.60	.00	477,890.00	498,030.60
572 TITLE I DISADVANTAGED CHILDREN	6,337.43	.00	606,189.00	612,526.43
590 IMPROVING TEACHER QUALITY	1,218.28-	.00	85,562.00	84,343.72
Total Special Revenue	763,752.67	108,400.00	1,692,192.00	2,564,344.67
Debt Service				
002 BOND RETIREMENT	667,610.64	960,000.00	1,000.00	1,628,610.64
Total Debt Service	667,610.64	960,000.00	1,000.00	1,628,610.64
Capital Projects				
003 PERMANENT IMPROVEMENT	235,044.10	342,300.00	30,000.00	607,344.10
004 BUILDING	453,270.54	.00	1,274,455.00	1,727,725.54
010 CLASSROOM FACILITIES	2,491,631.09	.00	1,217,346.00-	1,274,285.09
Total Capital Projects	3,179,945.73	342,300.00	87,109.00	3,609,354.73
Permanent Funds				
007 SPECIAL TRUST	11,518.08	.00	10,479.23	21,997.31
008 ENDOWMENT	275,653.83	.00	1,189.00	276,842.83
Total Permanent Funds	287,171.91	.00	11,668.23	298,840.14
PROPRIETARY FUND TYPE				

Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2015	Taxes	Other Sources	Total
Enterprise				
006 FOOD SERVICE	96,070.21	.00	961,990.00	1,058,060.21
009 UNIFORM SCHOOL SUPPLIES	47,089.78	.00	37,400.00	84,489.78
Total Enterprise	143,159.99	.00	999,390.00	1,142,549.99
Internal Service				
014 ROTARY-INTERNAL SERVICES	511.04	.00	.00	511.04
024 EMPLOYEE BENEFITS SELF INS.	742,992.34	.00	2,850,900.00	3,593,892.34
Total Internal Service	743,503.38	.00	2,850,900.00	3,594,403.38
FIDUCIARY FUND TYPE				
Agency Fund				
022 DISTRICT AGENCY	4,556.45	.00	41,195.00	45,751.45
200 STUDENT MANAGED ACTIVITY	109,222.10	.00	198,071.56	307,293.66
Total Agency Fund	113,778.55	.00	239,266.56	353,045.11
Total All Funds	11,779,141.67	7,244,700.00	19,643,025.79	38,666,867.46

2016 APPROPRIATION RESOLUTION

City, Exempted Village, Joint Vocational or Local Board of Education

Rev.Code Sec. 5705.38

The Board of Education of the Shelby City School District,
Richland County, Ohio, met in regular session on the 20th day of June,
2016, at the office of the Board with the following members present:

Mr. Terman

Mrs. White

Mrs. Friebel

Mr. Fisher

Mr. Fisher moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the Shelby City
School District, Richland County, Ohio, that to provide for
the current expenses and other expenditures of said Board of Education, during
the fiscal year, ending June 30, 2016, the following sums be and the
same are hereby set aside and appropriated for the several purposes for which
expenditures are to be made and during said fiscal year, as follows, viz:

SHELBY CITY SCHOOLS
Appropriation Resolution Report

	2016 Appropriations	Prior FY Carry Over	Total Appropriation
001 GENERAL	19,163,157.00	68,843.40	19,232,000.40
002 BOND RETIREMENT	954,958.00	.00	954,958.00
003 PERMANENT IMPROVEMENT	559,892.00	180,199.44	740,091.44
004 BUILDING	129,122.00	1,002.23	130,124.23
006 FOOD SERVICE	1,054,930.00	1,379.64	1,056,309.64
007 SPECIAL TRUST	48,633.23	.00	48,633.23
008 ENDOWMENT	17,509.00	.00	17,509.00
009 UNIFORM SCHOOL SUPPLIES	76,688.34	5,132.96	81,821.30
010 CLASSROOM FACILITIES	1,274,280.00	132.58	1,274,412.58
018 PUBLIC SCHOOL SUPPORT	201,742.50	7,572.97	209,315.47
019 OTHER GRANT	37,746.48	1,456.00	39,202.48
022 DISTRICT AGENCY	42,344.00	857.41	43,201.41
024 EMPLOYEE BENEFITS SELF INS.	3,002,700.00	.00	3,002,700.00
034 CLASSROOM FACILITIES MAINT.	135,000.00	3,475.15	138,475.15
200 STUDENT MANAGED ACTIVITY	240,471.36	30,477.57	270,948.93
300 DISTRICT MANAGED ACTIVITY	163,332.50	11,757.76	175,090.26
401 AUXILIARY SERVICES	148,564.00	10,146.95	158,710.95
451 DATA COMMUNICATION FUND	10,184.00	.00	10,184.00
506 RACE TO THE TOP	73.28-	1,027.50	954.22
516 IDEA PART B GRANTS	492,635.87	4,760.00	497,395.87
572 TITLE I DISADVANTAGED CHILDREN	611,055.91	2,174.00	613,229.91
590 IMPROVING TEACHER QUALITY	83,636.63	1,549.16	85,185.79
Grand Total All Funds	28,448,509.54	331,944.72	28,780,454.26

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

Vote:

Mr. Terman, 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 2016 Appropriations

*** Governmental Fund Types ***

General Fund

GENERAL	001	19,163,157.00
Total General Fund		19,163,157.00

Special Revenue

SPECIAL TRUST	007	46,633.23
PUBLIC SCHOOL SUPPORT	018	201,742.50
OTHER GRANT	019	37,746.48
CLASSROOM FACILITIES MAINT.	034	135,000.00
DISTRICT MANAGED ACTIVITY	300	163,332.50
AUXILIARY SERVICES	401	148,564.00
DATA COMMUNICATION FUND	451	10,184.00
RACE TO THE TOP	506	73.28-
IDEA PART B GRANTS	516	492,635.87
TITLE I DISADVANTAGED CHILDREN	572	611,055.91
IMPROVING TEACHER QUALITY	590	83,636.63
Total Special Revenue		1,930,457.84

Debt Service

BOND RETIREMENT	002	954,958.00
Total Debt Service		954,958.00

Capital Projects

PERMANENT IMPROVEMENT	003	559,892.00
BUILDING	004	129,122.00
CLASSROOM FACILITIES	010	1,274,280.00
Total Capital Projects		1,963,294.00

Permanent Funds

SPECIAL TRUST	007	2,000.00
ENDOWMENT	008	17,509.00
Total Permanent Funds		19,509.00

*** Proprietary Fund Types ***

Enterprise

FOOD SERVICE	006	1,054,930.00
UNIFORM SCHOOL SUPPLIES	009	76,688.34

Date: 06/16/16
Time: 12:44 pm

SHELBY CITY SCHOOLS
Appropriation Recap Sheet

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Fund Class/Name	Fund	2016 Appropriations
Total Enterprise		1,131,618.34
Internal Service		
EMPLOYEE BENEFITS SELF INS.	024	3,002,700.00
Total Internal Service		3,002,700.00
*** Fiduciary Fund Types ***		
Agency Fund		
DISTRICT AGENCY	022	42,344.00
STUDENT MANAGED ACTIVITY	200	240,471.36
Total Agency Fund		282,815.36
Total Appropriations - All Fund Types		28,448,509.54