

**SHELBY CITY SCHOOLS**

**JANUARY 2007**

**PROVISIONAL FINANCIAL STATEMENTS**

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**SHELBY CITY SCHOOLS**  
**PROVISIONAL \* CASH RECONCILIATION JANUARY 31, 2007**

**GROSS DEPOSITORY BALANCES:**

|   |              |
|---|--------------|
| First Citizens Bank - Operating Account | \$533,757.25 |
| First Citizens Bank - Sweep Account     | \$25,058.31  |
| Payroll Clearance Account               | \$28,380.49  |
| First Citizens Bank - Horner Account    | \$12,766.66  |

|                                  |                     |
|----------------------------------|---------------------|
| <b>TOTAL DEPOSITORY BALANCES</b> | <b>\$599,962.71</b> |
|----------------------------------|---------------------|

**ADJUSTMENTS TO BANK BALANCE:**

|   |               |
|---|---------------|
| Unposted Cafeteria Deposits                 | (\$73,396.98) |
| Unreconciled Items July 2006 - January 2007 | \$69,157.82   |
| Outstanding Checks                          | (\$44,426.76) |
| Cash In Transit                             | \$0.00        |

|  |                    |
|--|--------------------|
| <b>TOTAL ADJUSTMENTS TO BANK BALANCE</b> | <b>(48,665.92)</b> |
|--|--------------------|

**INVESTMENTS:**

|                              |                |
|------------------------------|----------------|
| STAROhio - Operating Account | \$1,906,452.39 |
| Scholarship Accounts         | \$166,680.00   |

|                          |                       |
|--------------------------|-----------------------|
| <b>TOTAL INVESTMENTS</b> | <b>\$2,073,132.39</b> |
|--------------------------|-----------------------|

**CASH ON HAND:**

|                   |            |
|-------------------|------------|
| Petty Cash        | \$210.00   |
| Athletic Checking | \$3,000.00 |

|                           |                   |
|---------------------------|-------------------|
| <b>TOTAL CASH ON HAND</b> | <b>\$3,210.00</b> |
|---------------------------|-------------------|

|                           |                       |
|---------------------------|-----------------------|
| <b>TOTAL BANK BALANCE</b> | <b>\$2,627,639.18</b> |
|---------------------------|-----------------------|

|                           |                       |
|---------------------------|-----------------------|
| <b>TOTAL BOOK BALANCE</b> | <b>\$2,627,639.18</b> |
|---------------------------|-----------------------|

**INTEREST EARNED:**

|                    | THIS MONTH  | YEAR TO DATE |
|--------------------|-------------|--------------|
| First Citizens .4% | \$ 2,270.51 | \$ 2,270.51  |
| STAROhio 5.15%     | \$ 9,086.18 | \$ 9,086.18  |

**SHELBY CITY SCHOOLS**  
**PROVISIONAL CASH BALANCES JANUARY 31, 2007**

| FUND   | CASH BALANCE           | ENCUMBRANCES         | UNENCUMBERED<br>BALANCE |
|--|------------------------|----------------------|-------------------------|
| <b>GOVERNMENTAL/ UNRESERVED GENERAL FUND</b> |                        |                      |                         |
| 001 General                                  | \$ 1,210,395.56        | \$ 506,362.22        | \$ 704,033.34           |
| <b>TOTAL UNRESERVED GENERAL FUND</b>         | <b>\$ 1,210,395.56</b> | <b>\$ 506,362.22</b> | <b>\$ 704,033.34</b>    |
| <b>RESERVED GENERAL FUNDS</b>                |                        |                      |                         |
| <b>001 Bus Purchase</b>                      | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ -</b>             |
| <b>SPECIAL REVENUE</b>                       |                        |                      |                         |
| 018 HS Principal's Fund                      | \$ 13,879.07           | \$ 9,753.42          | \$ 4,125.65             |
| 018 Auburn Principal's Fund                  | \$ 22,827.63           | \$ 3,352.30          | \$ 19,475.33            |
| 018 Central Principal's Fund                 | \$ 7,905.95            | \$ 2,150.00          | \$ 5,755.95             |
| 018 Dowds Principal's Fund                   | \$ 19,780.45           | \$ 5,905.33          | \$ 13,875.12            |
| 018 Middle School Principal's Fund           | \$ 30,942.10           | \$ 17,319.48         | \$ 13,622.62            |
| 019 Classroom & Local Grant Funds            | \$ 66,629.51           | \$ 9,130.00          | \$ 57,499.51            |
| 022 Professional Development & Flower Funds  | \$ 1,274.49            | \$ 337.88            | \$ 936.61               |
| 401 St. Mary Auxiliary                       | \$ 26,920.46           | \$ 11,413.94         | \$ 15,506.52            |
| 401 Sacred Heart Auxiliary                   | \$ 39,199.96           | \$ 11,028.05         | \$ 28,171.91            |
| <b>TOTAL SPECIAL REVENUE</b>                 | <b>\$ 229,359.62</b>   | <b>\$ 70,390.40</b>  | <b>\$ 158,969.22</b>    |
| <b>STATE GRANTS</b>                          |                        |                      |                         |
| 432 EMIS                                     | \$ (6,663.40)          | \$ 513.60            | \$ (7,177.00)           |
| 450 School Net Plus                          | \$ 16,337.17           | \$ -                 | \$ 16,337.17            |
| 451 OneNet Ohio                              | \$ 33,000.00           | \$ -                 | \$ 33,000.00            |
| 452 Tech Professional Development            | \$ 3,300.00            | \$ -                 | \$ 3,300.00             |
| 459 Ohio Reads                               | \$ 3,329.49            | \$ -                 | \$ 3,329.49             |
| 460 Student Intervention                     | \$ 2,279.66            | \$ -                 | \$ 2,279.66             |
| 494 Poverty Aid                              | \$ (1,048.90)          | \$ 383.91            | \$ (1,432.81)           |
| <b>TOTAL STATE GRANTS</b>                    | <b>\$ 50,534.02</b>    | <b>\$ 897.51</b>     | <b>\$ 49,636.51</b>     |
| <b>FEDERAL GRANTS</b>                        |                        |                      |                         |
| 516 IDEA B                                   | \$ (27,711.99)         | \$ 6,232.69          | \$ (33,944.68)          |
| 572 Title I Targeted Assistance              | \$ 16,511.00           | \$ 2,502.96          | \$ 14,008.04            |
| 573 Title V Innovative Programs              | \$ 979.06              | \$ -                 | \$ 979.06               |
| 584 Title IV Safe & Drug Free Schools        | \$ 2,558.72            | \$ -                 | \$ 2,558.72             |
| 590 Title II A Improving Teacher Quality     | \$ 5,872.98            | \$ 8,064.42          | \$ (2,191.44)           |
| 599 Title II D Technology                    | \$ 5,018.43            | \$ 45.00             | \$ 4,973.43             |
| <b>TOTAL FEDERAL GRANTS</b>                  | <b>\$ 3,228.20</b>     | <b>\$ 16,845.07</b>  | <b>\$ (13,616.87)</b>   |
| <b>DEBT</b>                                  |                        |                      |                         |
| 002 Bond Retirement HB 264                   | \$ -                   | \$ -                 | \$ -                    |
| 002 Bond Retirement State Advancement        | \$ -                   | \$ -                 | \$ -                    |
| 002 Bond Retirement Income TANS              | \$ -                   | \$ -                 | \$ -                    |
| 002 Bond Retirement Copperweld               | \$ -                   | \$ -                 | \$ -                    |
|  | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ -</b>             |
| <b>CAPITAL PROJECTS</b>                      |                        |                      |                         |
| <b>003 Permanent Improvement</b>             | <b>\$ (13,635.44)</b>  | <b>\$ 11,923.98</b>  | <b>\$ (25,559.42)</b>   |
| <b>ACTIVITY FUNDS</b>                        |                        |                      |                         |
| 300 Athletic Fund                            | \$ 111,190.61          | \$ 14,550.17         | \$ 96,640.44            |
| 300 Instrumental Music                       | \$ 3,259.97            | \$ 3,147.00          | \$ 112.97               |
| 300 Sr. High Arts Fund                       | \$ 3,258.63            | \$ 80.00             | \$ 3,178.63             |
| <b>TOTAL ACTIVITY FUNDS</b>                  | <b>\$ 117,709.21</b>   | <b>\$ 17,777.17</b>  | <b>\$ 99,932.04</b>     |
| <b>ENTERPRISE</b>                            |                        |                      |                         |

**SHELBY CITY SCHOOLS**  
**PROVISIONAL CASH BALANCES JANUARY 31, 2007**

| FUND   | CASH BALANCE           | ENCUMBRANCES         | UNENCUMBERED<br>BALANCE |
|--|------------------------|----------------------|-------------------------|
| <b>006 Cafeteria</b>                                     | \$ (18,556.69)         | \$ 133,420.08        | \$ (151,976.77)         |
| <b>TRUST FUNDS</b>                                       |                        |                      |                         |
| 007 Scholarship & Memorial Funds                         | \$ 299,365.06          | \$ -                 | \$ 299,365.06           |
| 008 Endowment & Scholarship Funds                        | <u>\$ 285,339.06</u>   | <u>\$ -</u>          | <u>\$ 285,339.06</u>    |
| <b>TOTAL TRUST FUNDS</b>                                 | <b>\$ 584,704.12</b>   | <b>\$ -</b>          | <b>\$ 584,704.12</b>    |
| <b>CONSUMMABLE FEES</b>                                  |                        |                      |                         |
| 009 Classroom Supplies & Workbooks, Sr. High             | \$ 13,996.04           | \$ 4,167.30          | \$ 9,828.74             |
| 009 Classroom Supplies & Workbooks, Middle School        | \$ 13,182.63           | \$ (71.96)           | \$ 13,254.59            |
| 009 Classroom Supplies - Auburn                          | \$ 9,946.87            | \$ 92.50             | \$ 9,854.37             |
| 009 Classroom Supplies Central                           | \$ 8,714.26            | \$ 1,078.71          | \$ 7,635.55             |
| 009 Classroom Supplies - Dowds                           | <u>\$ 6,857.11</u>     | <u>\$ (111.84)</u>   | <u>\$ 6,968.95</u>      |
| <b>TOTAL CONSUMMABLE FEES</b>                            | <b>\$ 52,696.91</b>    | <b>\$ 5,154.71</b>   | <b>\$ 47,542.20</b>     |
| <b>ROTARY FUNDS</b>                                      |                        |                      |                         |
| 014 Internal Service                                     | \$ 511.04              | \$ -                 | \$ 511.04               |
| 014 Central Sixth Grade                                  | <u>\$ 9,142.34</u>     | <u>\$ -</u>          | <u>\$ 9,142.34</u>      |
| <b>TOTAL ROTARY FUNDS</b>                                | <b>\$ 9,653.38</b>     | <b>\$ -</b>          | <b>\$ 9,653.38</b>      |
| <b>024 EMPLOYEE HEALTH LIABILITY</b>                     | <b>\$ 307,724.34</b>   | <b>\$ -</b>          | <b>\$ 307,724.34</b>    |
| <b>TRUST AND AGENCY</b>                                  |                        |                      |                         |
| 200 Mad Dog Gym  | \$ 461.70              | \$ -                 | \$ 461.70               |
| 200 Middle School Athletics                              | \$ 1,849.01            | \$ 677.20            | \$ 1,171.81             |
| 200 Whippet Theatre                                      | \$ (44.28)             | \$ 100.00            | \$ (144.28)             |
| 200 FFA  | \$ 29,858.45           | \$ 4,895.47          | \$ 24,962.98            |
| 200 International Club                                   | \$ 592.23              | \$ -                 | \$ 592.23               |
| 200 Key Club   | \$ 817.46              | \$ 9.50              | \$ 807.96               |
| 200 M/H Classes  | \$ 663.56              | \$ 1.32              | \$ 662.24               |
| 200 Middle, High, Central & Dowds School Student Council | \$ 5,044.88            | \$ 465.71            | \$ 4,579.17             |
| 200 Publications   | \$ 12,112.15           | \$ 13,500.00         | \$ (1,387.85)           |
| 200 Paws Press   | \$ 104.54              | \$ -                 | \$ 104.54               |
| 200 Destination Stardom                                  | \$ 9,165.69            | \$ -                 | \$ 9,165.69             |
| 200 Middle School Yearbook                               | \$ 4,723.13            | \$ 3,337.50          | \$ 1,385.63             |
| 200 OWA/OWE High School                                  | \$ 7,265.80            | \$ 2,275.99          | \$ 4,989.81             |
| 200 Quest  | \$ (205.02)            | \$ -                 | \$ (205.02)             |
| 200 Guidance   | \$ 7,116.37            | \$ 352.80            | \$ 6,763.57             |
| 200 Class of 2007  | \$ 4,803.84            | \$ -                 | \$ 4,803.84             |
| 200 Class of 2008  | \$ 3,973.86            | \$ 3,772.32          | \$ 201.54               |
| 200 Class of 2009  | \$ 1,686.00            | \$ -                 | \$ 1,686.00             |
| 200 Class of 2010  | \$ 851.00              | \$ -                 | \$ 851.00               |
| 200 Middle School Library                                | \$ 2,258.59            | \$ -                 | \$ 2,258.59             |
| 200 Johnson Island Trip, Central                         | <u>\$ 726.99</u>       | <u>\$ -</u>          | <u>\$ 726.99</u>        |
| <b>TOTAL TRUST AND AGENCY</b>                            | <b>\$ 93,825.95</b>    | <b>\$ 29,387.81</b>  | <b>\$ 64,438.14</b>     |
| <b>TOTAL CASH</b>  | <b>\$ 2,627,639.18</b> | <b>\$ 792,158.95</b> | <b>\$ 1,835,480.23</b>  |

**SHELBY CITY SCHOOLS**  
**Actual results compared to Forecast (SM-2)**  
**General Fund Fiscal Year 2007**

| REVENUES                                      | January<br>Actual   | January<br>Forecast | Variance            | FY 2007<br>Actual    | FY 2007<br>Forecast  | Variance            |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| 1.010 Real Estate Tax                         | \$ -                | \$ -                | \$ -                | \$ 2,242,676         | \$ 2,242,676         | \$ -                |
| 1.020 Personal Property Tax                   | \$ 27,451           | \$ 27,451           | \$ -                | \$ 1,490,005         | \$ 1,462,391         | \$ 27,614           |
| Income Tax                                    | \$ 342,100          | \$ 342,100          | \$ -                | \$ 1,092,860         | \$ 1,092,860         | \$ -                |
| 1.035 Foundation                              | \$ 683,439          | \$ 607,660          | \$ 75,779           | \$ 4,691,985         | \$ 4,487,582         | \$ 204,403          |
| 1.040 Bus Funds& Parity Aid                   | \$ 5,680            | \$ 3,799            | \$ 1,881            | \$ 78,974            | \$ 45,208            | \$ 33,766           |
| 1.050 State refund of Homestead/Rollback      | \$ -                | \$ -                | \$ -                | \$ 647,682           | \$ 773,173           | \$ (125,491)        |
| 1.060 All Other Operating Revenue             | \$ 46,385           | \$ 41,802           | \$ 4,583            | \$ 386,357           | \$ 292,526           | \$ 93,831           |
| Subtotal Operating Revenue                    | \$ 1,105,055        | \$ 1,022,812        | \$ 82,243           | \$ 10,630,539        | \$ 10,396,416        | \$ 234,123          |
| 2.050 Advances in                             | \$ 70,089           | \$ -                | \$ 70,089           | \$ 115,089           | \$ 274,560           | \$ (159,471)        |
| 2.060 Other Non Operating Revenue             | \$ -                | \$ -                | \$ -                | \$ 1,653             | \$ -                 | \$ 1,653            |
| Subtotal Non-operating Revenue                | \$ 70,089           | \$ -                | \$ 70,089           | \$ 116,742           | \$ 274,560           | \$ (157,818)        |
| <b>TOTAL REVENUE</b>                          | <b>\$ 1,175,144</b> | <b>\$ 1,022,812</b> | <b>\$ 152,332</b>   | <b>\$ 10,747,281</b> | <b>\$ 10,670,976</b> | <b>\$ 76,305</b>    |
|   |                     |                     |                     |                      | <b>Percent error</b> | <b>0.72%</b>        |
| <b>EXPENDITURES</b>                           |                     |                     |                     |                      |                      |                     |
| 3.010 Personal Services                       | \$ 866,757          | \$ 866,757          | \$ -                | \$ 5,351,916         | \$ 5,352,554         | \$ (638)            |
| 3.020 Employee Benefits                       | \$ 337,832          | \$ 337,832          | \$ -                | \$ 2,326,588         | \$ 2,326,588         | \$ -                |
| 3.030 Purchased Services                      | \$ 177,419          | \$ 109,261          | \$ 68,158           | \$ 958,106           | \$ 816,070           | \$ 142,036          |
| 3.040 Supplies and Materials                  | \$ 27,905           | \$ 10,417           | \$ 17,488           | \$ 198,087           | \$ 126,524           | \$ 71,563           |
| 3.050 Capital Outlay                          | \$ 802              | \$ -                | \$ 802              | \$ 28,969            | \$ 10,000            | \$ 18,969           |
| Debt Service: Principal State Loans           | \$ 6,550            | \$ 6,550            | \$ -                | \$ -                 | \$ 45,848            | \$ (45,848)         |
| Debt Service: Principal State Advanvements    | \$ 128,992          | \$ 135,542          | \$ (6,550)          | \$ 961,891           | \$ 948,792           | \$ 13,099           |
| Debt Service: Principal HB 264 Loans/Notes    | \$ -                | \$ -                | \$ -                | \$ 170,000           | \$ 170,000           | \$ -                |
| Debt Service: Interest & Fiscal Charges       | \$ 6,549            | \$ -                | \$ 6,549            | \$ 73,239            | \$ 40,493            | \$ 32,746           |
| 4.300 Other objects                           | \$ 58,304           | \$ 6,074            | \$ 52,230           | \$ 254,103           | \$ 172,286           | \$ 81,817           |
| Subtotal Operating Expenditures               | \$ 1,611,110        | \$ 1,472,433        | \$ 138,677          | \$ 10,322,899        | \$ 10,009,155        | \$ 313,744          |
| 5.010 Transfers-out                           | \$ -                | \$ -                | \$ -                | \$ -                 | \$ -                 | \$ -                |
| 5.020 Advances - out                          | \$ -                | \$ -                | \$ -                | \$ -                 | \$ -                 | \$ -                |
| Subtotal Non-operating Expenditures           | \$ -                | \$ -                | \$ -                | \$ -                 | \$ -                 | \$ -                |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 1,611,110</b> | <b>\$ 1,472,433</b> | <b>\$ 138,677</b>   | <b>\$ 10,322,899</b> | <b>\$ 10,009,155</b> | <b>\$ 313,744</b>   |
|   |                     |                     |                     |                      | <b>Percent error</b> | <b>3.13%</b>        |
| <b>6.010 TOTAL REVENUES OVER/(UNDER) EXP.</b> | <b>\$ (435,966)</b> | <b>\$ (449,621)</b> | <b>\$ 13,655</b>    | <b>\$ 424,382</b>    | <b>\$ 661,821</b>    | <b>\$ (237,439)</b> |
| 7.010 Beginning Cash Balance                  | \$ 1,645,311        | \$ 1,896,406        | \$ (251,095)        | \$ 784,964           | \$ 784,964           | \$ -                |
| <b>7.020 Ending Cash Balance</b>              | <b>\$ 1,209,345</b> | <b>\$ 1,446,785</b> | <b>\$ (237,440)</b> | <b>\$ 1,209,346</b>  | <b>\$ 1,446,785</b>  | <b>\$ (237,439)</b> |
| 8.010 Outstanding Encumbrances                | \$ 616,334          |                     |                     | \$ 616,334           |                      |                     |

**SHELBY CITY SCHOOLS**  
**TREASURER'S DISCUSSION & ANALYSIS**  
**January 31, 2007**

There are several financial items on the agenda this month. They include the regular statements and cash reconciliation, 2007 Rates medical stop loss and administration, a revised forecast and assumptions, the tax budget and a resolution to proceed with the emergency levy on the May 2007 ballot.

**Provisional Cash Reconciliation**

The cash reconciliation lists bank account balances and the adjustments that reconcile those balances to the cash balance on the books. The adjustments noted in the second section include, in addition to outstanding checks, bank deposits, mostly from the cafeterias, that had not been entered into the accounting system at the end of the month and the total of adjusting entries from the last six months or so that need to be identified, reviewed and verified prior to entry.

**Provisional Cash Balances**

This report shows the cash balance in each fund at the end of the month, the encumbrances against each of those cash balances, and the amount remaining when those encumbrances are subtracted from the cash in the account. The Permanent Improvement fund and some smaller state grants still have negative cash balances and we will continue to work to return those accounts to a positive balance. The cafeteria fund ended the month with a negative balance, this may be related in part to our practice of waiting to post the month's receipts until after closing the books.

**Actual Results Compared to Forecast**

This report is set up to compare our actual revenue and expense to the forecast. After reviewing the month by month forecasted amounts some changes were made to align the monthly amounts loaded in the accounting system to the district's actual expenses to date and the existing forecast. Our actual revenue for the year to date is \$76,305 above the forecast, expenses are also over the forecasted amounts by \$313,744, giving us a balance at the end of January \$237,439 less than the forecasted amount

**System Reports**

Previously the full run of reports from the computer system had been included in this handout. These reports are still run and are available in the Treasurer's office for reference. This month we have included the following summary reports from the accounting system with the board packet.

- APPSUM, a comparison of budget appropriations to actual spending for all funds for the month and the year to date.
- CHEKPY, a report of the checks written for purchases of supplies, services and other expenses in the month of December.
- REVSUM, a review of revenue appropriations to actual receipts for all funds for the month and the year to date.
- CERTBAL, This report gives the carryover balance for each fund in column 4, and the revenue appropriation in column 5. Column 6 adds the two to give the total amount we expect to have available from all sources. This is useful information for developing comparisons of actual spending to estimated resources like the graphs we looked at last month. Adoption of a revised forecast this month means that a new Certificate of Available Resources will be sent to the County Auditor for verification and included in next month's reports.

**January 31, 2007**

**Treasurer's Discussion and Analysis Continued**

**Health Insurance Rates**

The district is self insured for Health Care. Contributions from the board and employees are deposited into the Employee Health Liability Fund (024) each month and payments are made from that fund for medical bills, stop loss premiums and administrative fees. The current balance in the fund is \$307,734.34. Enrollment varies slightly from month to month, the renewal is based on 179 family policies and 27 single policies. Monthly premium receipts from the board and staff average about \$211,000. Aggregate stop loss premiums have not increased from 2006 to 2007, these premiums pay for insurance that guarantees that our total expense for claims will not exceed \$2,693,264, which is 125% of estimated claims. Specific stop loss coverage insures that the expense per covered person will not exceed \$75,000 per year. We have had several individuals with high medical costs, and the cost of this coverage has increased significantly from last year's levels. The cost of this component of our coverage will be approximately \$13,000 more per month (\$156,000 per year) in 2007. Administrative fees are paid to KMU and Medical Mutual for managing the claims payment process, those fees will increase 2% for single policies and 6% for family coverage. Reductions in personnel mean that the district is covering fewer employees and family members, and this reduction will impact overall costs, however the individual expenses for the group as a whole may serve to reduce or eliminate any savings from the smaller size of the group.

**Forecast**

This month's agenda includes an updated forecast. The changes are relatively small and have been made to include actual revenues and expenses through mid-January, and updated projections for the rest of this fiscal year, and to align the working document with that on file with ODE. Based on the information we have right now, the June 30 balance on the revised forecast is about \$70,000 less than that shown by the current forecast. However that includes allowances that have been added for a reserve for bus purchases, and an increase in supply and materials expense projections to better reflect actual spending needs. In years 2008-11 we have further increased supply and materials projections to allow the district to address HB 412 requirements for textbooks & materials, and to maintain a reserve for Bus purchases.

In looking at this revision it should be kept in mind that the information we have to work with can change very quickly, some major variables for the remainder of this year include the amount of the real estate and personal property settlement that will be finalized in April, and the April 30 collection of income tax. This forecast revision should be looked at as an intermediate step in a process. A summary of assumptions is included, and they are an important part of any forecast. Our plans are to work with the fiscal commission and the Auditor of State to develop a more detailed analysis for the May update of the forecast.

**Tax Budget**

The Tax Budget is initiated by the County Auditor's office, The format used in Richland County deals with revenues from local taxes and other sources. The auditor's office uses the data we provide and their own estimates of the amounts generated by existing property levies to set the reduction factors for the coming fiscal year, and to confirm our districts continuing need for the property tax levies currently in place.

**Resolution to Proceed with Renewal of the Emergency Levy**

Based on the Resolution of Necessity passed at the January Board Meeting, the County Auditor has certified that an annual rate of 4.3 mills will be required to replace the current emergency levy, which generates an annual amount of \$950,000. The Resolution to Proceed will allow us to place the issue on the ballot for the May 2007 election.

-- Options Summary --

Appropriation Accounts

Summary or detail report? (S,D) S

Output file: APPSUM.TXT

Type: CSV

Print options page? (Y,N) Y

Report heading: Board Rpt on Appropriations Jan 2007

Sort options: FD

Subtotal options: FD

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

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

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\_EA on node NCOCC0:: at 5-FEB-2007 16:14:26.60

Date: 02/05/07  
 Time: 4:14 pm

SHELBY CITY SCHOOLS  
 Appropriation Account Summary  
 SORTED BY FUND  
 Board Rpt on Appropriations Jan 2007

Page: 1  
 (APPSUM)

| FYTD<br>Appropriated                                | Prior FY<br>Carryover<br>Encumbrances | FYTD<br>Expendable | FYTD<br>Actual<br>Expenditures | MTD<br>Actual<br>Expenditures | Current +<br>Future<br>Encumbrances | FYTD<br>Remaining<br>Balance | FYTD<br>Percent<br>Exp/Enc |
|---|---------------------------------------|--------------------|--------------------------------|-------------------------------|-------------------------------------|------------------------------|----------------------------|
| *****TOTAL FOR FUND 001 (GENERAL):                  |                                       |                    |                                |                               |                                     |                              |                            |
| 15,949,045.92                                       | 266,266.71                            | 16,215,312.63      | 9,096,520.71                   | 1,466,137.73                  | 506,362.22                          | 6,612,429.70                 | 59.22                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 002 (BOND RETIREMENT):          |                                       |                    |                                |                               |                                     |                              |                            |
| 2,057,381.02  | 0.00                                  | 2,057,381.02       | 1,205,130.34                   | 142,091.12                    | 0.00                                | 852,250.68                   | 58.58                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):    |                                       |                    |                                |                               |                                     |                              |                            |
| 306,821.63  | 49,112.17                             | 355,933.80         | 240,135.86                     | 11,533.11                     | 11,923.98                           | 103,873.96                   | 70.82                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 006 (FOOD SERVICE):             |                                       |                    |                                |                               |                                     |                              |                            |
| 974,634.51  | 80,911.03                             | 1,055,545.54       | 530,841.39                     | 129,805.39                    | 133,420.08                          | 391,284.07                   | 62.93                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 007 (SPECIAL TRUST):            |                                       |                    |                                |                               |                                     |                              |                            |
| 18,000.00   | 0.00                                  | 18,000.00          | 7,070.08                       | 1,030.08                      | 0.00                                | 10,929.92                    | 39.28                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 008 (ENDOWMENT):                |                                       |                    |                                |                               |                                     |                              |                            |
| 4,500.00  | 0.00                                  | 4,500.00           | 2,500.00                       | 0.00                          | 0.00                                | 2,000.00                     | 55.56                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):  |                                       |                    |                                |                               |                                     |                              |                            |
| 53,755.00   | 12,059.01                             | 65,814.01          | 35,197.69                      | 8,412.75                      | 5,536.81                            | 25,079.51                    | 61.89                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 014 (ROTARY-INTERNAL SERVICES): |                                       |                    |                                |                               |                                     |                              |                            |
| 9,653.38  | 234.34                                | 9,887.72           | 1,200.60                       | 0.00                          | 0.00                                | 8,687.12                     | 12.14                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):    |                                       |                    |                                |                               |                                     |                              |                            |
| 100,925.00  | 8,102.69                              | 109,027.69         | 60,769.31                      | 6,413.08                      | 38,669.25                           | 9,589.13                     | 91.20                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 019 (OTHER GRANT):              |                                       |                    |                                |                               |                                     |                              |                            |
| 28,402.00   | 756.63                                | 29,158.63          | 8,055.75                       | 943.83                        | 9,189.73                            | 11,913.15                    | 59.14                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |

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SHELBY CITY SCHOOLS  
 Appropriation Account Summary  
 SORTED BY FUND  
 Board Rpt on Appropriations Jan 2007

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| FYTD<br>Appropriated                                      | Prior FY<br>Carryover<br>Encumbrances | FYTD<br>Expendable | FYTD<br>Actual<br>Expenditures | MTD<br>Actual<br>Expenditures | Current +<br>Future<br>Encumbrances | FYTD<br>Remaining<br>Balance | FYTD<br>Percent<br>Exp/Enc |
|---|---------------------------------------|--------------------|--------------------------------|-------------------------------|-------------------------------------|------------------------------|----------------------------|
| *****TOTAL FOR FUND 022 (DISTRICT AGENCY):                |                                       |                    |                                |                               |                                     |                              |                            |
| 1,462.30  | 386.00                                | 1,848.30           | 1,113.87                       | 240.87                        | 337.88                              | 396.55                       | 78.55                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):    |                                       |                    |                                |                               |                                     |                              |                            |
| 2,505,093.93  | 125,000.00                            | 2,630,093.93       | 1,612,010.79                   | 315,397.71                    | 0.00                                | 1,018,083.14                 | 61.29                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):       |                                       |                    |                                |                               |                                     |                              |                            |
| 232,623.41  | 9,127.50                              | 241,750.91         | 103,040.93                     | 32,218.45                     | 30,121.81                           | 108,588.17                   | 55.08                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):      |                                       |                    |                                |                               |                                     |                              |                            |
| 116,885.00  | 11,822.02                             | 128,707.02         | 80,671.03                      | 15,603.24                     | 17,777.17                           | 30,258.82                    | 76.49                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 401 (AUXILIARY SERVICES):             |                                       |                    |                                |                               |                                     |                              |                            |
| 72,021.14   | 16,135.92                             | 88,157.06          | 44,161.72                      | 4,537.87                      | 22,441.99                           | 21,553.35                    | 75.55                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 432 (MANAGEMENT INFORMATION SYSTEM):  |                                       |                    |                                |                               |                                     |                              |                            |
| 1,429.25  | 673.28                                | 2,102.53           | 10,193.55                      | 9,520.27                      | 513.60                              | 8,604.62                     | 509.25                     |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 447 (DISADVANTAGED PUPIL IMPACT AID): |                                       |                    |                                |                               |                                     |                              |                            |
| 0.00  | 0.00                                  | 0.00               | 0.00                           | 0.00                          | 0.00                                | 0.00                         | 0.00                       |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 450 (SCHOOLNET EQUIP/INFRASTRUCTURE): |                                       |                    |                                |                               |                                     |                              |                            |
| 19.17   | 0.00                                  | 19.17              | 0.00                           | 0.00                          | 0.00                                | 19.17                        | 0.00                       |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):        |                                       |                    |                                |                               |                                     |                              |                            |
| 18,000.00   | 0.00                                  | 18,000.00          | 0.00                           | 0.00                          | 0.00                                | 18,000.00                    | 0.00                       |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 452 (SCHOOLNET PROFESS. DEVELOPMENT): |                                       |                    |                                |                               |                                     |                              |                            |
| 7,040.00  | 0.00                                  | 7,040.00           | 3,740.00                       | 0.00                          | 0.00                                | 3,300.00                     | 53.13                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |

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SHELBY CITY SCHOOLS  
 Appropriation Account Summary  
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| FYTD<br>Appropriated                                      | Prior FY<br>Carryover<br>Encumbrances | FYTD<br>Expendable | FYTD<br>Actual<br>Expenditures | MTD<br>Actual<br>Expenditures | Current +<br>Future<br>Encumbrances | FYTD<br>Remaining<br>Balance | FYTD<br>Percent<br>Exp/Enc |
|---|---------------------------------------|--------------------|--------------------------------|-------------------------------|-------------------------------------|------------------------------|----------------------------|
| *****TOTAL FOR FUND 458 (INTER. VIDEO DISTANCE LEARNING): |                                       |                    |                                |                               |                                     |                              |                            |
| 0.00  | 0.00                                  | 0.00               | 0.00                           | 0.00                          | 0.00                                | 0.00                         | 0.00                       |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 459 (OHIO READS):                     |                                       |                    |                                |                               |                                     |                              |                            |
| 0.00  | 2.26                                  | 2.26               | 3,263.53                       | 555.54                        | 0.00                                | 3,261.27-                    | 0.00                       |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 460 (SUMMER INTERVENTION):            |                                       |                    |                                |                               |                                     |                              |                            |
| 2,279.66  | 0.00                                  | 2,279.66           | 0.00                           | 0.00                          | 0.00                                | 2,279.66                     | 0.00                       |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 494 (POVERTY AID):                    |                                       |                    |                                |                               |                                     |                              |                            |
| 73,152.00   | 57.87                                 | 73,209.87          | 21,247.31                      | 2,881.16                      | 383.91                              | 51,578.65                    | 29.55                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 499 (MISCELLANEOUS STATE GRANT FUND): |                                       |                    |                                |                               |                                     |                              |                            |
| 0.00  | 0.00                                  | 0.00               | 0.00                           | 0.00                          | 0.00                                | 0.00                         | 0.00                       |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 516 (IDEA PART B GRANTS):             |                                       |                    |                                |                               |                                     |                              |                            |
| 578,699.38  | 169.28                                | 578,868.66         | 366,024.74                     | 59,075.64                     | 6,232.69                            | 206,611.23                   | 64.31                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN): |                                       |                    |                                |                               |                                     |                              |                            |
| 307,631.69  | 7,663.34                              | 315,295.03         | 152,530.55                     | 23,116.42                     | 2,502.96                            | 160,261.52                   | 49.17                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 573 (TITLE V INNOVATIVE EDUC PGM):    |                                       |                    |                                |                               |                                     |                              |                            |
| 13,310.33   | 912.90                                | 14,223.23          | 2,558.05                       | 0.00                          | 0.00                                | 11,665.18                    | 17.99                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 584 (DRUG FREE SCHOOL GRANT FUND):    |                                       |                    |                                |                               |                                     |                              |                            |
| 26,070.58   | 3,058.61                              | 29,129.19          | 10,461.68                      | 875.53                        | 0.00                                | 18,667.51                    | 35.91                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |
| *****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):      |                                       |                    |                                |                               |                                     |                              |                            |
| 146,291.05  | 10,486.96                             | 156,778.01         | 86,800.55                      | 29,104.26                     | 8,214.42                            | 61,763.04                    | 60.60                      |
| =====   |                                       |                    |                                |                               |                                     |                              |                            |

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SHELBY CITY SCHOOLS  
 Appropriation Account Summary  
 SORTED BY FUND  
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| FYTD<br>Appropriated                                     | Prior FY<br>Carryover<br>Encumbrances | FYTD<br>Expendable | FYTD<br>Actual<br>Expenditures | MTD<br>Actual<br>Expenditures | Current +<br>Future<br>Encumbrances | FYTD<br>Remaining<br>Balance | FYTD<br>Percent<br>Exp/Enc |
|--|---------------------------------------|--------------------|--------------------------------|-------------------------------|-------------------------------------|------------------------------|----------------------------|
| *****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND): |                                       |                    |                                |                               |                                     |                              |                            |
| 7,742.62   | 345.00                                | 8,087.62           | 2,371.51                       | 798.01                        | 45.00                               | 5,671.11                     | 29.88                      |
| =====  |                                       |                    |                                |                               |                                     |                              |                            |
| *****GRAND TOTALS:                                       |                                       |                    |                                |                               |                                     |                              |                            |
| 23,612,869.97  | 603,283.52                            | 24,216,153.49      | 13,687,611.54                  | 2,260,292.06                  | 793,673.50                          | 9,734,868.45                 | 59.80                      |
| =====  |                                       |                    |                                |                               |                                     |                              |                            |

-- Options Summary --

Output file: CHEKPY.TXT  
Print options page? (Y,N) Y  
Report heading: Summary Rpt on Checks Written Jan 2007  
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: 01/01/2007  
To: 01/31/2007  
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\_EA on node NCOCC0:: at 5-FEB-2007 15:54:04.30

SHELBY CITY SCHOOLS  
 SORT BY VENDOR NAME  
 Summary Rpt on Checks Written Jan 2007  
 CHECK DATES BETWEEN 01/01/2007 AND 01/31/2007

| CHECK  | TYPE | DATE       | VENDOR                                | WARRANT CHECKS |                       | BANK CODE | CHECK AMOUNT |
|--------|------|------------|---------------------------------------|----------------|-----------------------|-----------|--------------|
|        |      |            |                                       | VENDOR         | STATUS/DATE           |           |              |
| 047601 | W    | 01/12/2007 | AAA<br>OHIO AUTO CLUB                 | 006045         | RECONCILED:01/31/2007 |           | 122.30       |
| 047738 | W    | 01/26/2007 | AAA<br>OHIO AUTO CLUB                 | 006045         |                       |           | 48.00        |
| 047609 | W    | 01/12/2007 | ACADEMIC INDUSTRIES                   | 006475         | RECONCILED:01/31/2007 |           | 40.50        |
| 047548 | W    | 01/12/2007 | ADAM STAMPER                          | 000887         | RECONCILED:01/31/2007 |           | 19.00        |
| 047652 | W    | 01/26/2007 | ALBERT ENTERTAINMENT<br>CODY ALBERT   | 000589         |                       |           | 200.00       |
| 047722 | W    | 01/26/2007 | AMANDA HOCKENBERRY                    | 001140         |                       |           | 16.60        |
| 047535 | W    | 01/12/2007 | AMY BOGNER                            | 000474         | RECONCILED:01/31/2007 |           | 36.00        |
| 047558 | W    | 01/12/2007 | ANGEL ALFREY                          | 001052         | RECONCILED:01/31/2007 |           | 16.20        |
| 047676 | W    | 01/26/2007 | ANGEL ALFREY                          | 001052         |                       |           | 19.80        |
| 047569 | W    | 01/12/2007 | ANN COWARD                            | 001357         | RECONCILED:01/31/2007 |           | 74.88        |
| 047737 | W    | 01/26/2007 | AUTO-JET MUFFLER CORP                 | 005983         | RECONCILED:01/31/2007 |           | 390.94       |
| 047695 | W    | 01/26/2007 | BEN ADKINS                            | 001100         |                       |           | 3.00         |
| 047694 | W    | 01/26/2007 | BIG LOTS FURNITURE                    | 001097         | RECONCILED:01/31/2007 |           | 80.00        |
| 047725 | W    | 01/26/2007 | BMI EDUCATIONAL SERVICES              | 001451         |                       |           | 220.08       |
| 047742 | W    | 01/26/2007 | BNR ENTERPRISES                       | 006161         | RECONCILED:01/31/2007 |           | 3,270.25     |
| 047709 | W    | 01/26/2007 | BRENDAN AGRO                          | 001117         |                       |           | 11.65        |
| 047538 | W    | 01/12/2007 | BRIAN NABORS                          | 000607         | RECONCILED:01/31/2007 |           | 708.74       |
| 047704 | W    | 01/26/2007 | BRITTANY HANNERS                      | 001111         |                       |           | 13.25        |
| 047655 | W    | 01/26/2007 | BRITTANY PARKS                        | 000653         |                       |           | 12.65        |
| 047683 | W    | 01/26/2007 | BROCK NUHFER                          | 001085         | RECONCILED:01/31/2007 |           | 3.40         |
| 047720 | W    | 01/26/2007 | BROCK NUHFER                          | 001137         | RECONCILED:01/31/2007 |           | 3.40         |
| 047664 | W    | 01/26/2007 | BRUCE SCHROEDER                       | 000890         |                       |           | 23.45        |
| 047603 | W    | 01/12/2007 | BRYAN J NEFF                          | 006110         | RECONCILED:01/31/2007 |           | 38.88        |
| 047595 | W    | 01/12/2007 | CAIN FAMILY PRINTING                  | 005348         | RECONCILED:01/31/2007 |           | 100.00       |
| 047611 | W    | 01/12/2007 | CARDINAL BUS SALES                    | 006571         | RECONCILED:01/31/2007 |           | 641.16       |
| 047697 | W    | 01/26/2007 | CAREY GRANT                           | 001102         |                       |           | 17.50        |
| 047553 | W    | 01/12/2007 | CAREY MILLER                          | 001036         | RECONCILED:01/31/2007 |           | 1,020.00     |
| 047625 | W    | 01/12/2007 | CARL LEEDY                            | 007373         |                       |           | 58.00        |
| 047752 | W    | 01/26/2007 | CARL LEEDY                            | 007373         |                       |           | 67.00        |
| 047731 | W    | 01/26/2007 | CAROLINA BIOLOGICAL<br>SUPPLY COMPANY | 003564         |                       |           | 181.16       |
| 047606 | W    | 01/12/2007 | CARTER LUMBER                         | 006153         | RECONCILED:01/31/2007 |           | 445.07       |
| 047629 | W    | 01/12/2007 | CARTER LUMBER                         | 006153         | RECONCILED:01/31/2007 |           | 1,420.87     |
| 047656 | W    | 01/26/2007 | CASSIE CLAYTOR                        | 000657         |                       |           | 105.90       |
| 047608 | W    | 01/12/2007 | CDW-G                                 | 006303         | RECONCILED:01/31/2007 |           | 801.99       |
| 047744 | W    | 01/26/2007 | CDW-G                                 | 006303         |                       |           | 314.99       |
| 047680 | W    | 01/26/2007 | CENTRAL PARTS WAREHOUSE               | 001079         |                       |           | 196.49       |
| 047624 | W    | 01/12/2007 | CHARLES SPELMAN                       | 007332         | RECONCILED:01/31/2007 |           | 181.44       |
| 047552 | W    | 01/12/2007 | CHARLESBRIDGE PUBLISHING              | 001028         | RECONCILED:01/31/2007 |           | 198.00       |
| 047560 | W    | 01/12/2007 | CHARLIES BODY SHOP                    | 001060         | RECONCILED:01/31/2007 |           | 628.50       |
| 047708 | W    | 01/26/2007 | CHELSEA REAM                          | 001116         | RECONCILED:01/31/2007 |           | 7.40         |
| 047685 | W    | 01/26/2007 | CHRIS WILLIAMS                        | 001088         |                       |           | 6.15         |
| 047665 | W    | 01/26/2007 | CITIZENS BANKING COMPANY              | 000900         | RECONCILED:01/31/2007 |           | 11,354.43    |
| 047566 | W    | 01/12/2007 | COACH'S SPORTS CORNER IN              | 001146         | RECONCILED:01/31/2007 |           | 179.49       |
| 047540 | W    | 01/12/2007 | CODY RIEMAN                           | 000658         | RECONCILED:01/31/2007 |           | 14.15        |
| 047581 | W    | 01/12/2007 | COLE DISTRIBUTING INC                 | 003001         | RECONCILED:01/31/2007 |           | 1,882.22     |
| 047531 | W    | 01/12/2007 | COLTON DULL                           | 000364         |                       |           | 5.80         |
| 047759 | W    | 01/26/2007 | CORESOURCE                            | 009047         |                       |           | 14,437.17    |

SHELBY CITY SCHOOLS  
 SORT BY VENDOR NAME  
 Summary Rpt on Checks Written Jan 2007  
 CHECK DATES BETWEEN 01/01/2007 AND 01/31/2007

| CHECK  | TYPE | DATE       | VENDOR   | WARRANT CHECKS |                       | BANK CODE | CHECK AMOUNT |
|--------|------|------------|--|----------------|-----------------------|-----------|--------------|
|        |      |            |  | VENDOR         | STATUS/DATE           |           |              |
| 047501 | W    | 01/12/2007 | CORNELL'S IGA FOODLINER  | 000023         | RECONCILED:01/31/2007 |           | 593.99       |
| 047541 | W    | 01/12/2007 | CORY YOUNG   | 000659         | RECONCILED:01/31/2007 |           | 21.30        |
| 047657 | W    | 01/26/2007 | COURTNEY SCHUMACHER  | 000661         |                       |           | 3.60         |
| 047591 | W    | 01/12/2007 | CTB/MCGRAW-HILL<br>ATTN: OHIO CONTRACT TEAM                              | 004845         | RECONCILED:01/31/2007 |           | 520.00       |
| 047594 | W    | 01/12/2007 | CULLIGAN WATER CONDITIONING  | 005003         | RECONCILED:01/31/2007 |           | 10.50        |
| 047563 | W    | 01/12/2007 | CUSTOM SERVICES UNLIMITED  | 001064         | RECONCILED:01/31/2007 |           | 285.00       |
| 047545 | W    | 01/12/2007 | DAVE METZGER PAINTING  | 000788         | RECONCILED:01/31/2007 |           | 1,285.00     |
| 047705 | W    | 01/26/2007 | DEREK HOOVER   | 001112         |                       |           | 13.10        |
| 047719 | W    | 01/26/2007 | DEREK STEELE   | 001136         |                       |           | 2.50         |
| 047686 | W    | 01/26/2007 | DEVIN CAIN   | 001089         |                       |           | 6.70         |
| 047527 | W    | 01/12/2007 | DICK BLICK   | 000231         | RECONCILED:01/31/2007 |           | 876.64       |
| 047758 | W    | 01/26/2007 | EAI EDUCATION  | 007914         | RECONCILED:01/31/2007 |           | 59.95        |
| 047703 | W    | 01/26/2007 | ELENA HEREVIA  | 001110         |                       |           | 7.05         |
| 047713 | W    | 01/26/2007 | ELIZABETH METZGER  | 001123         |                       |           | 10.20        |
| 047721 | W    | 01/26/2007 | ELIZABETH METZGER  | 001138         |                       |           | 10.20        |
| 047588 | W    | 01/12/2007 | ELLISON EDUCATIONAL  | 004437         | RECONCILED:01/31/2007 |           | 1,441.00     |
| 047671 | W    | 01/26/2007 | ERIC SPANGLER  | 000942         |                       |           | 10.45        |
| 047687 | W    | 01/26/2007 | ETHAN BRUNER   | 001090         |                       |           | 8.05         |
| 047684 | W    | 01/26/2007 | FELICIA KREINBRINK   | 001087         |                       |           | 17.05        |
| 047628 | W    | 01/12/2007 | FIRST CITIZENS BANK OF SHELBY  | 009019         | RECONCILED:01/31/2007 |           | 1,560.71     |
| 047612 | W    | 01/12/2007 | FLEX ONE   | 006585         | RECONCILED:01/31/2007 |           | 140.00       |
| 047604 | W    | 01/12/2007 | AFLAC REMITTANCE PROCESSING<br>FLORIDA FARM BUREAU<br>MARKETING DIVISION | 006114         | RECONCILED:01/31/2007 |           | 4,789.20     |
| 047505 | W    | 01/12/2007 | FRIENDS BUSINESS SOURCE  | 000051         | RECONCILED:01/31/2007 |           | 179.59       |
| 047642 | W    | 01/26/2007 | FRIENDS BUSINESS SOURCE  | 000051         | RECONCILED:01/31/2007 |           | 30.89        |
| 047575 | W    | 01/12/2007 | GARY DVORAK  | 001938         | RECONCILED:01/31/2007 |           | 95.18        |
| 047661 | W    | 01/26/2007 | GENWORTH FINANCIAL<br>G.E. TERM BEN                                      | 000805         |                       |           | 2,357.20     |
| 047614 | W    | 01/12/2007 | GORDON FLESCH CO.  | 006674         | RECONCILED:01/31/2007 |           | 14.61        |
| 047561 | W    | 01/12/2007 | GORDON FOOD SERVICE  | 001062         | RECONCILED:01/31/2007 |           | 21,817.34    |
| 047678 | W    | 01/26/2007 | GORDON FOOD SERVICE  | 001062         | RECONCILED:01/31/2007 |           | 16,934.09    |
| 047589 | W    | 01/12/2007 | GRAINGER DIVISION<br>W W GRAINGER INC                                    | 004628         | RECONCILED:01/31/2007 |           | 972.10       |
| 047602 | W    | 01/12/2007 | GRANT SAINT JOHN   | 006089         | RECONCILED:01/31/2007 |           | 241.02       |
| 047583 | W    | 01/12/2007 | GUENTHER PLUMB & HTG   | 003426         | RECONCILED:01/31/2007 |           | 2,293.00     |
| 047745 | W    | 01/26/2007 | HARCOURT BRACE EDUCATIONAL<br>ORDER SERVICE CENTER                       | 006433         |                       |           | 468.00       |
| 047506 | W    | 01/12/2007 | HARCOURT OUTLINES INC  | 000053         | RECONCILED:01/31/2007 |           | 419.07       |
| 047620 | W    | 01/12/2007 | HEIDELBERG COLLEGE<br>CTR FOR HISTORIC/MILITARY ARCH                     | 007057         | RECONCILED:01/31/2007 |           | 100.00       |
| 047529 | W    | 01/12/2007 | HEINEMANN  | 000319         | RECONCILED:01/31/2007 |           | 166.04       |
| 047650 | W    | 01/26/2007 | HEINEMANN  | 000319         |                       |           | 179.00       |
| 047530 | W    | 01/12/2007 | HIGHSMITH COMPANY  | 000320         | RECONCILED:01/31/2007 |           | 43.66        |
| 047673 | W    | 01/26/2007 | HOBART SALES & SERVICE   | 001013         |                       |           | 97.35        |
| 047514 | W    | 01/12/2007 | HOME APPLIANCE & TV  | 000104         | RECONCILED:01/31/2007 |           | 25.98        |
| 047751 | W    | 01/26/2007 | HP PRODUCTS CORP.  | 007333         | RECONCILED:01/31/2007 |           | 542.48       |
| 047565 | W    | 01/12/2007 | HYLANT ADM. SERVICES LLC   | 001098         | RECONCILED:01/31/2007 |           | 540.00       |
| 047554 | W    | 01/12/2007 | ICON TALK<br>BARBARA C. BLOOMFIELD                                       | 001041         | RECONCILED:01/31/2007 |           | 132.00       |

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|        |      |            |  | VENDOR         | STATUS/DATE           |           |              |
| 047587 | W    | 01/12/2007 | J B & COMPANY, INC   | 004194         | RECONCILED:01/31/2007 |           | 1,513.00     |
| 047520 | W    | 01/12/2007 | J.E. CARSTEN   | 000188         | RECONCILED:01/31/2007 |           | 507.08       |
| 047649 | W    | 01/26/2007 | J.E. CARSTEN   | 000188         | RECONCILED:01/31/2007 |           | 597.38       |
| 047711 | W    | 01/26/2007 | JACOB BECK   | 001121         |                       |           | 11.15        |
| 047542 | W    | 01/12/2007 | JACOB GOSSER   | 000664         | RECONCILED:01/31/2007 |           | 27.80        |
| 047706 | W    | 01/26/2007 | JACOB MILLER   | 001113         |                       |           | 15.55        |
| 047681 | W    | 01/26/2007 | JEFF DONNERBACH  | 001083         | RECONCILED:01/31/2007 |           | 9.15         |
| 047597 | W    | 01/12/2007 | JENNIFER GOTH  | 005389         | RECONCILED:01/31/2007 |           | 44.97        |
| 047750 | W    | 01/26/2007 | Jennifer Stroup  | 007313         |                       |           | 142.50       |
| 047691 | W    | 01/26/2007 | JEREMY SCHROEDER   | 001094         | RECONCILED:01/31/2007 |           | 16.15        |
| 047698 | W    | 01/26/2007 | JEROMY KILGORE   | 001103         |                       |           | 6.30         |
| 047672 | W    | 01/26/2007 | JILL EIDT  | 000952         | RECONCILED:01/31/2007 |           | 50.30        |
| 047700 | W    | 01/26/2007 | JOSH ROOP  | 001107         | RECONCILED:01/31/2007 |           | 171.60       |
| 047724 | W    | 01/26/2007 | JOSTENS  | 001148         | RECONCILED:01/31/2007 |           | 7.55         |
| 047523 | W    | 01/12/2007 | JOSTENS, INC<br>DIPLOMA DIVISION                           | 000197         | RECONCILED:01/31/2007 |           | 1,110.76     |
| 047668 | W    | 01/26/2007 | JUNIOR STATESMAN OF AMERICA                                | 000918         |                       |           | 18.00        |
| 047689 | W    | 01/26/2007 | JUSTIN METZGER   | 001092         |                       |           | 214.30       |
| 047723 | W    | 01/26/2007 | KALOB STEPHENS   | 001142         | RECONCILED:01/31/2007 |           | 12.20        |
| 047688 | W    | 01/26/2007 | KATIE BOGGS  | 001091         |                       |           | 8.50         |
| 047543 | W    | 01/12/2007 | KELLY AMENT  | 000668         | RECONCILED:01/31/2007 |           | 5.35         |
| 047718 | W    | 01/26/2007 | KENNETH WAGERS   | 001135         |                       |           | 15.40        |
| 047605 | W    | 01/12/2007 | KEY CLUB INTERNATIONAL                                     | 006124         | RECONCILED:01/31/2007 |           | 598.50       |
| 047741 | W    | 01/26/2007 | KEY CLUB INTERNATIONAL                                     | 006124         |                       |           | 9.50         |
| 047626 | W    | 01/12/2007 | KIMMEL CORP  | 007990         | RECONCILED:01/31/2007 |           | 47.00        |
| 047544 | W    | 01/12/2007 | KMU INSURANCE  | 000675         | RECONCILED:01/31/2007 |           | 12,347.00    |
| 047715 | W    | 01/26/2007 | KRISTA STEINER   | 001125         |                       |           | 40.90        |
| 047658 | W    | 01/26/2007 | KYLIE WRAY   | 000670         |                       |           | 9.60         |
| 047547 | W    | 01/12/2007 | LAURA SPANGLER   | 000884         | RECONCILED:01/31/2007 |           | 8.30         |
| 047666 | W    | 01/26/2007 | LAUREN STORCH  | 000905         |                       |           | 3.05         |
| 047716 | W    | 01/26/2007 | LESLIE KRANZ   | 001127         |                       |           | 8.25         |
| 047600 | W    | 01/12/2007 | LINDA EVERETT  | 006036         | RECONCILED:01/31/2007 |           | 70.47        |
| 047586 | W    | 01/12/2007 | LOWE'S   | 004054         | RECONCILED:01/31/2007 |           | 129.80       |
| 047577 | W    | 01/12/2007 | LYNN LOVE  | 002348         | RECONCILED:01/31/2007 |           | 36.00        |
| 047579 | W    | 01/12/2007 | M-F ATHLETIC CO., INC.                                     | 002764         | RECONCILED:01/31/2007 |           | 232.90       |
| 047599 | W    | 01/12/2007 | MAC GILL   | 005587         | RECONCILED:01/31/2007 |           | 127.35       |
| 047736 | W    | 01/26/2007 | MAC GILL   | 005587         |                       |           | 185.35       |
| 047573 | W    | 01/12/2007 | MACY'S   | 001676         | RECONCILED:01/31/2007 |           | 100.00       |
| 047497 | W    | 01/05/2007 | MAHEK TROPHIES & AWARDS                                    | 000536         | RECONCILED:01/31/2007 |           | 1,200.00     |
| 047570 | W    | 01/12/2007 | MANSFIELD CITY SCHOOLS<br>BART GRIFFITH, TREASURER         | 001416         | RECONCILED:01/31/2007 |           | 1,850.00     |
| 047623 | W    | 01/12/2007 | MANSFIELD SENIOR HIGH SCHOOL<br>ATHLETIC DEPARTMENT        | 007289         |                       |           | 50.00        |
| 047511 | W    | 01/12/2007 | MANSFIELD TRUCK SALES<br>& SERVICE                         | 000081         | RECONCILED:01/31/2007 |           | 143.87       |
| 047585 | W    | 01/12/2007 | MARY SHREFFLER   | 003736         | RECONCILED:01/31/2007 |           | 71.63        |
| 047732 | W    | 01/26/2007 | MARY SHREFFLER   | 003736         | RECONCILED:01/31/2007 |           | 118.20       |
| 047696 | W    | 01/26/2007 | MATT GARDNER   | 001101         |                       |           | 18.55        |
| 047714 | W    | 01/26/2007 | MATT MILLER  | 001124         |                       |           | 13.15        |
| 047562 | W    | 01/12/2007 | MEDICAL EDUCATIONAL SERVICES<br>PROFESSIONAL DEV. SERVICES | 001063         | RECONCILED:01/31/2007 |           | 490.00       |

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|        |      |            |  | VENDOR         | STATUS/DATE           |           |              |
| 047518 | W    | 01/12/2007 | METROPOLITAN EDUCATION COUNCIL                           | 000173         | RECONCILED:01/31/2007 |           | 797.94       |
| 047648 | W    | 01/26/2007 | METROPOLITAN EDUCATION COUNCIL                           | 000173         | RECONCILED:01/31/2007 |           | 26,398.80    |
| 047690 | W    | 01/26/2007 | MICHAEL BAILY  | 001093         |                       |           | 7.60         |
| 047550 | W    | 01/12/2007 | MIKE HOCKENBERRY   | 000908         | RECONCILED:01/31/2007 |           | 4.85         |
| 047539 | W    | 01/12/2007 | MILLIRON IND WASTE MANAGEMENT                            | 000632         | RECONCILED:01/31/2007 |           | 626.76       |
| 047549 | W    | 01/12/2007 | MINDY ESHELMAN   | 000902         | RECONCILED:01/31/2007 |           | 28.45        |
| 047510 | W    | 01/12/2007 | MODERN TIRE MART   | 000080         | RECONCILED:01/31/2007 |           | 476.64       |
| 047622 | W    | 01/12/2007 | MOESC  | 007260         | RECONCILED:01/31/2007 |           | 22,080.36    |
| 047702 | W    | 01/26/2007 | MOLLY GULL   | 001109         |                       |           | 84.45        |
| 047707 | W    | 01/26/2007 | MORGAN ENSMAN  | 001114         |                       |           | 13.35        |
| 047513 | W    | 01/12/2007 | MUNICIPAL UTILITIES                                      | 000095         | RECONCILED:01/31/2007 |           | 21,112.10    |
| 047647 | W    | 01/26/2007 | MYERS SERVICES INC                                       | 000150         | RECONCILED:01/31/2007 |           | 265.40       |
| 047500 | W    | 01/12/2007 | NASCO  | 000008         | RECONCILED:01/31/2007 |           | 1,621.86     |
| 047580 | W    | 01/12/2007 | NCOCC  | 002970         | RECONCILED:01/31/2007 |           | 64,670.85    |
| 047524 | W    | 01/12/2007 | NEFF COMPANY   | 000199         | RECONCILED:01/31/2007 |           | 585.49       |
| 047613 | W    | 01/12/2007 | NEXTEL   | 006647         | RECONCILED:01/31/2007 |           | 1,121.20     |
| 047747 | W    | 01/26/2007 | NEXTEL   | 006647         |                       |           | 559.89       |
| 047645 | W    | 01/26/2007 | NICKLES BAKERY   | 000144         | RECONCILED:01/31/2007 |           | 1,208.34     |
| 047555 | W    | 01/12/2007 | OAT & CCC<br>DONNA JOSEPH                                | 001044         | RECONCILED:01/31/2007 |           | 480.00       |
| 047515 | W    | 01/12/2007 | OHIO BUREAU EMPLOYMENT S<br>REIMBURSING SECTION          | 000128         | RECONCILED:01/31/2007 |           | 762.90       |
| 047735 | W    | 01/26/2007 | OHIO COUNCIL OF TEACHERS<br>OF MATHEMATICS               | 003979         |                       |           | 73.00        |
| 047653 | W    | 01/26/2007 | OHIO DEPT OF EDUCATION<br>ATTN: DOCUMENT RESOURCE CENTER | 000611         |                       |           | 27.80        |
| 047753 | W    | 01/26/2007 | OHIO HIGH SCHOOL FOOTBALL<br>COACHES ASSOCIATION         | 007417         | RECONCILED:01/31/2007 |           | 450.00       |
| 047641 | W    | 01/26/2007 | OHIO SCHOOL BOARDS ASSOC                                 | 000050         | RECONCILED:01/31/2007 |           | 4,191.00     |
| 047730 | W    | 01/26/2007 | OHIO TENNIS COACHES<br>ASSOCIATION - ED WOLFE            | 003103         |                       |           | 190.00       |
| 047754 | W    | 01/26/2007 | OPTIONS PUBLISHING INC                                   | 007488         | RECONCILED:01/31/2007 |           | 58.08        |
| 047677 | W    | 01/26/2007 | OSBA LEGAL ASSISTANCE FU                                 | 001059         | RECONCILED:01/31/2007 |           | 250.00       |
| 047590 | W    | 01/12/2007 | PAM STUDER   | 004634         | RECONCILED:01/31/2007 |           | 49.80        |
| 047739 | W    | 01/26/2007 | PAT LEWIS  | 006064         |                       |           | 38.96        |
| 047740 | W    | 01/26/2007 | PAULETTE REAM  | 006068         |                       |           | 225.00       |
| 047537 | W    | 01/12/2007 | PEE-JAY'S FRESH FRUIT                                    | 000596         | RECONCILED:01/31/2007 |           | 18,315.00    |
| 047551 | W    | 01/12/2007 | PEPPLE & WAGGONER. LTD                                   | 000936         |                       |           | 3,166.00     |
| 047522 | W    | 01/12/2007 | PEPSI-COLA BOTTLING CO                                   | 000190         | RECONCILED:01/31/2007 |           | 2,220.33     |
| 047701 | W    | 01/26/2007 | PHILIP WEAVER  | 001108         |                       |           | 70.10        |
| 047525 | W    | 01/12/2007 | PIONEER MANUFACTURING CO                                 | 000209         | RECONCILED:01/31/2007 |           | 1,653.00     |
| 047528 | W    | 01/12/2007 | PIPES BY PAPPY'S   | 000233         | RECONCILED:01/31/2007 |           | 121.80       |
| 047504 | W    | 01/12/2007 | POSTMASTER   | 000043         | RECONCILED:01/31/2007 |           | 624.00       |
| 047640 | W    | 01/26/2007 | POSTMASTER   | 000043         | RECONCILED:01/31/2007 |           | 663.00       |
| 047615 | W    | 01/12/2007 | PREMIER SCHOOL AGENDAS                                   | 006715         | RECONCILED:01/31/2007 |           | 2,620.00     |
| 047574 | W    | 01/12/2007 | QWEST/LCI  | 001754         | RECONCILED:01/31/2007 |           | 230.59       |
| 047627 | W    | 01/12/2007 | RANDY EISENHAUER   | 007992         |                       |           | 300.01       |
| 047568 | W    | 01/12/2007 | RAPIDRIBBONS<br>PLANK'S PRINTING SERVICE                 | 001263         | RECONCILED:01/31/2007 |           | 718.25       |
| 047621 | W    | 01/12/2007 | READING CONNECTION<br>RESOURCES FOR EDUCATION INC.       | 007062         | RECONCILED:01/31/2007 |           | 288.00       |

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|        |      |            |   | VENDOR         | STATUS/DATE           |           |              |
| 047556 | W    | 01/12/2007 | REBECCA BISHOP                                      | 001049         | RECONCILED:01/31/2007 |           | 630.00       |
| 047674 | W    | 01/26/2007 | REBECCA BISHOP                                      | 001049         | RECONCILED:01/31/2007 |           | 460.00       |
| 047756 | W    | 01/26/2007 | REBMAN SYSTEMS, INC                                 | 007843         | RECONCILED:01/31/2007 |           | 2,130.00     |
| 047567 | W    | 01/12/2007 | REHABILITATION SERVICE O<br>NORTH CENTRAL OHIO, INC | 001256         | RECONCILED:01/31/2007 |           | 989.00       |
| 047533 | W    | 01/12/2007 | REINDL SPRING SERVICE IN                            | 000414         | RECONCILED:01/31/2007 |           | 465.66       |
| 047592 | W    | 01/12/2007 | RESOURCES FOR EDUCATORS                             | 004889         | RECONCILED:01/31/2007 |           | 188.00       |
| 047699 | W    | 01/26/2007 | RHIANON LASH  | 001106         |                       |           | 16.55        |
| 047654 | W    | 01/26/2007 | RICHLAND CO TREASURER<br>BART W HAMILTON            | 000612         |                       |           | 35.81        |
| 047749 | W    | 01/26/2007 | RICOH   | 007018         |                       |           | 9,892.00     |
| 047582 | W    | 01/12/2007 | RITE AID PHARMACY #1282                             | 003078         | RECONCILED:01/31/2007 |           | 8.21         |
| 047755 | W    | 01/26/2007 | RRCNA NATIONAL CONFERENCE                           | 007734         |                       |           | 610.00       |
| 047663 | W    | 01/26/2007 | RUSS CROSBY   | 000886         |                       |           | 36.50        |
| 047659 | W    | 01/26/2007 | RYAN NEWSOME  | 000679         |                       |           | 18.55        |
| 047679 | W    | 01/26/2007 | RYAN WITCHEY  | 001065         |                       |           | 200.00       |
| 047631 | W    | 01/19/2007 | S E R S   | 009022         | VOID: 01/19/2007      |           | 39,974.43    |
| 047635 | W    | 01/19/2007 | S E R S   | 009022         | RECONCILED:01/31/2007 |           | 11,051.16    |
| 047498 | W    | 01/05/2007 | S T R S   | 009023         | RECONCILED:01/31/2007 |           | 16,319.15    |
| 047632 | W    | 01/19/2007 | S T R S   | 009023         | VOID: 01/19/2007      |           | 98,873.99    |
| 047636 | W    | 01/19/2007 | S T R S   | 009023         | RECONCILED:01/31/2007 |           | 16,434.47    |
| 047584 | W    | 01/12/2007 | SAM'S CLUB<br>STORE #6407                           | 003694         | RECONCILED:01/31/2007 |           | 1,256.11     |
| 047557 | W    | 01/12/2007 | SAMMY KINGMAN                                       | 001051         | RECONCILED:01/31/2007 |           | 16.20        |
| 047675 | W    | 01/26/2007 | SAMMY KINGMAN                                       | 001051         | RECONCILED:01/31/2007 |           | 21.60        |
| 047564 | W    | 01/12/2007 | SARAH RETTIG  | 001066         | RECONCILED:01/31/2007 |           | 36.00        |
| 047503 | W    | 01/12/2007 | SAX ARTS AND CRAFTS<br>TRAVIS SCHROEDER             | 000038         | RECONCILED:01/31/2007 |           | 719.91       |
| 047660 | W    | 01/26/2007 | SCHELL SCENIC STUDIO                                | 000779         |                       |           | 1,127.20     |
| 047757 | W    | 01/26/2007 | SCHOLASTIC NEWS                                     | 007912         |                       |           | 300.19       |
| 047526 | W    | 01/12/2007 | SCHOLASTIC, INC                                     | 000226         | RECONCILED:01/31/2007 |           | 352.15       |
| 047617 | W    | 01/12/2007 | SCHOOL HEALTH CORP.                                 | 006759         | RECONCILED:01/31/2007 |           | 146.26       |
| 047502 | W    | 01/12/2007 | SCHOOL SPECIALTY<br>ORDER ENTRY                     | 000027         | RECONCILED:01/31/2007 |           | 588.22       |
| 047639 | W    | 01/26/2007 | SCHOOL SPECIALTY<br>ORDER ENTRY                     | 000027         | RECONCILED:01/31/2007 |           | 37.86        |
| 047598 | W    | 01/12/2007 | SERVICE SUPPLY LTD INC                              | 005564         | RECONCILED:01/31/2007 |           | 1,580.00     |
| 047651 | W    | 01/26/2007 | SHELBY BAND PARENTS<br>LORI E WHITE                 | 000507         |                       |           | 1,000.00     |
| 047726 | W    | 01/26/2007 | SHELBY CHAMBER OF COMMER                            | 001824         |                       |           | 175.00       |
| 047733 | W    | 01/26/2007 | SHELBY CITY BD OF ED<br>PETTY CASH                  | 003756         | RECONCILED:01/31/2007 |           | 89.11        |
| 047760 | W    | 01/26/2007 | SHELBY CITY BD OF EDUC<br>HEALTH LIABILITY FUND     | 009048         | RECONCILED:01/31/2007 |           | 193,874.45   |
| 047519 | W    | 01/12/2007 | SHELBY CITY BD OF EDUCAT<br>ATHLETIC FUND           | 000187         | RECONCILED:01/31/2007 |           | 3,050.00     |
| 047638 | W    | 01/25/2007 | SHELBY CITY BD OF EDUCAT<br>ATHLETIC FUND           | 000187         | RECONCILED:01/31/2007 |           | 2,602.00     |
| 047765 | W    | 01/31/2007 | SHELBY CITY BD OF EDUCAT<br>ATHLETIC FUND           | 000187         |                       |           | 1,112.00     |
| 047516 | W    | 01/12/2007 | SHELBY CITY BD OF EDUCAT                            | 000130         | RECONCILED:01/31/2007 |           | 50.12        |

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|--------|------|------------|--|--------------------------|-----------------------|-----------|--------------|
| 047499 | W    | 01/05/2007 | FOOD SERVICES<br>SHELBY CITY BD OF EDUCATION | 009074                   | RECONCILED:01/31/2007 |           | 4,583.79     |
| 047633 | W    | 01/19/2007 | FICA MEDICARE<br>SHELBY CITY BD OF EDUCATION | 009074                   | RECONCILED:01/31/2007 |           | 4,230.24     |
| 047634 | W    | 01/19/2007 | FICA MEDICARE<br>SHELBY CITY BD OF EDUCATION | 009075                   | RECONCILED:01/31/2007 |           | 23.25        |
| 047670 | W    | 01/26/2007 | SOCIAL SECURITY<br>SHELBY CITY BOARD OF EDU  | 000921                   | RECONCILED:01/31/2007 |           | 360.00       |
| 047521 | W    | 01/12/2007 | FFA<br>SHELBY FLORAL CO                      | 000189                   | RECONCILED:01/31/2007 |           | 39.50        |
| 047692 | W    | 01/26/2007 | SHELBY FRIEND                                | 001095                   |                       |           | 17.30        |
| 047507 | W    | 01/12/2007 | SHELBY HARDWARE<br>SHELBY PLAZA              | 000055                   | RECONCILED:01/31/2007 |           | 834.41       |
| 047509 | W    | 01/12/2007 | SHELBY PARTS CO                              | 000075                   | RECONCILED:01/31/2007 |           | 16.40        |
| 047728 | W    | 01/26/2007 | SHELBY ROTARY CLUB<br>#3505                  | 002565                   |                       |           | 250.00       |
| 047508 | W    | 01/12/2007 | SHELBY WELDING, INC                          | 000056                   | RECONCILED:01/31/2007 |           | 55.00        |
| 047729 | W    | 01/26/2007 | SHERI MITCHELL                               | 003040                   |                       |           | 1,234.00     |
| 047734 | W    | 01/26/2007 | SHERIDAN WORLD WISE<br>ASSOCIATES INC        | 003877                   |                       |           | 950.20       |
| 047712 | W    | 01/26/2007 | SHERRY DAWSON                                | 001122                   |                       |           | 5.45         |
| 047607 | W    | 01/12/2007 | SMETZ'S TIRE CENTER, INC                     | 006173                   | RECONCILED:01/31/2007 |           | 580.00       |
| 047517 | W    | 01/12/2007 | SMITH DAIRY PRODUCTS CO                      | 000146                   | RECONCILED:01/31/2007 |           | 7,436.28     |
| 047646 | W    | 01/26/2007 | SMITH DAIRY PRODUCTS CO                      | 000146                   | RECONCILED:01/31/2007 |           | 6,455.44     |
| 047682 | W    | 01/26/2007 | SPENCER HARTINGS                             | 001084                   |                       |           | 4.65         |
| 047512 | W    | 01/12/2007 | SPRINT                                       | 000094                   | RECONCILED:01/31/2007 |           | 388.08       |
| 047643 | W    | 01/26/2007 | SPRINT                                       | 000094                   | RECONCILED:01/31/2007 |           | 2,146.30     |
| 047578 | W    | 01/12/2007 | STAFF DEVELOPMENT FOR EDUCATOR               | 002550                   | RECONCILED:01/31/2007 |           | 5,965.00     |
| 047576 | W    | 01/12/2007 | STANDARD PLUMBING & HEAT                     | 002225                   | RECONCILED:01/31/2007 |           | 450.00       |
| 047727 | W    | 01/26/2007 | STANDARD PLUMBING & HEAT                     | 002225                   |                       |           | 632.50       |
| 047532 | W    | 01/12/2007 | STEVE LOWERY                                 | 000380                   | RECONCILED:01/31/2007 |           | 13.65        |
| 047644 | W    | 01/26/2007 | Sysco Food Servces of Central<br>Ohio        | 000137                   | RECONCILED:01/31/2007 |           | 3,341.02     |
| 047559 | W    | 01/12/2007 | TAC AMERICA INC.<br>TOUR & OVER CONTROLS     | 001057                   | RECONCILED:01/31/2007 |           | 1,630.00     |
| 047667 | W    | 01/26/2007 | TAMMY ARMINTROUT                             | 000909                   | RECONCILED:01/31/2007 |           | 50.00        |
| 047710 | W    | 01/26/2007 | TAYLOR BARKER                                | 001119                   |                       |           | 2.95         |
| 047616 | W    | 01/12/2007 | THERAPY SHOPE, INC                           | 006723                   | RECONCILED:01/31/2007 |           | 109.38       |
| 047669 | W    | 01/26/2007 | TIFFANY MCKINNEY                             | 000919                   |                       |           | 9.75         |
| 047593 | W    | 01/12/2007 | TIME FOR KIDS                                | 005002                   | RECONCILED:01/31/2007 |           | 120.40       |
| 047619 | W    | 01/12/2007 | TIME WARNER CABLE                            | 006863                   | RECONCILED:01/31/2007 |           | 44.95        |
| 047748 | W    | 01/26/2007 | TIME WARNER CABLE                            | 006863                   | RECONCILED:01/31/2007 |           | 44.95        |
| 047571 | W    | 01/12/2007 | TOLEDO PHYSICAL ED SUPPL                     | 001460                   | RECONCILED:01/31/2007 |           | 171.53       |
| 047743 | W    | 01/26/2007 | TOM WILSON                                   | 006224                   | RECONCILED:01/31/2007 |           | 140.00       |
| 047572 | W    | 01/12/2007 | TREASURER OF STATE                           | 001596                   | RECONCILED:01/31/2007 |           | 15,716.79    |
| 047618 | W    | 01/12/2007 | TRI-S CONTROL                                | 006846                   | RECONCILED:01/31/2007 |           | 195.00       |
| 047536 | W    | 01/12/2007 | TROPHY DEPOT                                 | 000580                   | RECONCILED:01/31/2007 |           | 107.35       |
| 047546 | W    | 01/12/2007 | TYLER CASKEY                                 | 000852                   |                       |           | 16.20        |
| 047662 | W    | 01/26/2007 | TYLER CASKEY                                 | 000852                   |                       |           | 21.60        |
| 047717 | W    | 01/26/2007 | TYLER GROVE                                  | 001134                   |                       |           | 7.55         |
| 047596 | W    | 01/12/2007 | VINCENT LIGHTING SYSTEM                      | 005385                   | RECONCILED:01/31/2007 |           | 810.00       |

Date: 02/05/2007  
 Time: 3:54 pm

SHELBY CITY SCHOOLS  
 SORT BY VENDOR NAME  
 Summary Rpt on Checks Written Jan 2007  
 CHECK DATES BETWEEN 01/01/2007 AND 01/31/2007

Page: 7  
 (CHECKPY)

| CHECK                         | TYPE | DATE       | VENDOR                                       | WARRANT CHECKS<br>VENDOR | STATUS/DATE           | BANK CODE | CHECK AMOUNT |
|-------------------------------|------|------------|--|--------------------------|-----------------------|-----------|--------------|
| 047761                        | W    | 01/26/2007 | VISION SERVICES PLAN<br>ATTN: FLORENCE F LEE | 009083                   | RECONCILED:01/31/2007 |           | 2,516.38     |
| 047534                        | W    | 01/12/2007 | WALSH SOUND EQUIPMENT                        | 000444                   | RECONCILED:01/31/2007 |           | 830.00       |
| 047610                        | W    | 01/12/2007 | XEROX  | 006495                   | RECONCILED:01/31/2007 |           | 8,913.67     |
| 047746                        | W    | 01/26/2007 | XEROX  | 006495                   | RECONCILED:01/31/2007 |           | 7,041.16     |
| 047693                        | W    | 01/26/2007 | ZACH HOOVER                                  | 001096                   |                       |           | 7.15         |
| V VOIDED CHECKS               |      |            | 2  | CHECK TOTALS             | 138,848.42            |           |              |
| R RECONCILED CHECKS           |      |            | 174  | CHECK TOTALS             | 604,604.21            |           |              |
| -----                         |      |            |  |                          |                       |           |              |
| W WARRANT CHECKS              |      |            | 264  | CHECK TOTALS             | 785,811.03            |           |              |
| 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) |      |            | 262  | ** TOTAL NET             | 646,962.61            |           |              |
| *** TOTAL CHECKS WRITTEN      |      |            | 264  | *** GRAND TOTALS         | 785,811.03            |           |              |

-- Options Summary --

Revenue Accounts

Summary or detail report? (S,D) S

Output file: REVSUM.TXT

Type: CSV

Print options page? (Y,N) Y

Report heading: Board Report on Revenue January 2007

Sort options: FD

Subtotal options: FD

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

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

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

BAT\_ACTSUM executed by SHELBY\_EA on node NCOCC0:: at 5-FEB-2007 16:14:40.13

Date: 02/05/07  
 Time: 4:14 pm

SHELBY CITY SCHOOLS  
 Revenue Account Summary  
 SORTED BY FUND

Page: 1  
 (REVSUM)

Board Report on Revenue January 2007

|   | FYTD<br>Receivable | FYTD<br>Actual<br>Receipts | MTD<br>Actual<br>Receipts | YTD<br>Actual<br>Receipts | FYTD<br>Balance<br>Receivable | FYTD<br>Percent<br>Received |
|---|--------------------|----------------------------|---------------------------|---------------------------|-------------------------------|-----------------------------|
| *****TOTAL FOR FUND 001 (GENERAL):                  | 15,392,430.58      | 9,522,010.72               | 1,027,299.04              | 1,027,299.04              | 5,870,419.86                  | 61.86                       |
| *****TOTAL FOR FUND 002 (BOND RETIREMENT):          | 2,057,381.02       | 1,205,130.34               | 142,091.12                | 142,091.12                | 852,250.68                    | 58.58                       |
| *****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):    | 301,000.00         | 171,566.62                 | 7,093.78                  | 7,093.78                  | 129,433.38                    | 57.00                       |
| *****TOTAL FOR FUND 006 (FOOD SERVICE):             | 974,634.51         | 431,373.67                 | 51,117.51                 | 51,117.51                 | 543,260.84                    | 44.26                       |
| *****TOTAL FOR FUND 007 (SPECIAL TRUST):            | 10,499.00          | 3,387.48                   | 1,318.11                  | 1,318.11                  | 7,111.52                      | 32.26                       |
| *****TOTAL FOR FUND 008 (ENDOWMENT):                | 9,545.00           | 379.62                     | 73.57                     | 73.57                     | 9,165.38                      | 3.98                        |
| *****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):  | 57,900.00          | 51,192.45                  | 896.30                    | 896.30                    | 6,707.55                      | 88.42                       |
| *****TOTAL FOR FUND 014 (ROTARY-INTERNAL SERVICES): | 0.00               | 966.26                     | 0.00                      | 0.00                      | 966.26-                       | 0.00                        |
| *****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):    | 120,600.00         | 80,079.34                  | 15,657.03                 | 15,657.03                 | 40,520.66                     | 66.40                       |
| *****TOTAL FOR FUND 019 (OTHER GRANT):              | 28,803.00          | 46,462.65                  | 20,309.65                 | 20,309.65                 | 17,659.65-                    | 161.31                      |

Date: 02/05/07  
 Time: 4:14 pm

SHELBY CITY SCHOOLS  
 Revenue Account Summary  
 SORTED BY FUND

Page: 2  
 (REVSUM)

Board Report on Revenue January 2007

|   | FYTD<br>Receivable | FYTD<br>Actual<br>Receipts | MTD<br>Actual<br>Receipts | YTD<br>Actual<br>Receipts | FYTD<br>Balance<br>Receivable | FYTD<br>Percent<br>Received |
|---|--------------------|----------------------------|---------------------------|---------------------------|-------------------------------|-----------------------------|
| *****TOTAL FOR FUND 022 (DISTRICT AGENCY):                | 1,200.00           | 1,536.00                   | 502.00                    | 502.00                    | 336.00-                       | 128.00                      |
| *****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):    | 2,505,093.93       | 1,794,735.13               | 221,707.06                | 221,707.06                | 710,358.80                    | 71.64                       |
| *****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):       | 145,025.00         | 119,393.86                 | 31,907.50                 | 31,907.50                 | 25,631.14                     | 82.33                       |
| *****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):      | 128,147.00         | 115,769.07                 | 29,315.00                 | 29,315.00                 | 12,377.93                     | 90.34                       |
| *****TOTAL FOR FUND 401 (AUXILIARY SERVICES):             | 113,250.16         | 56,625.08                  | 0.00                      | 0.00                      | 56,625.08                     | 50.00                       |
| *****TOTAL FOR FUND 432 (MANAGEMENT INFORMATION SYSTEM):  | 1,429.25           | 2,856.87                   | 0.00                      | 0.00                      | 1,427.62-                     | 199.89                      |
| *****TOTAL FOR FUND 447 (DISADVANTAGED PUPIL IMPACT AID): | 0.00               | 0.00                       | 0.00                      | 0.00                      | 0.00                          | 0.00                        |
| *****TOTAL FOR FUND 450 (SCHOOLNET EQUIP/INFRASTRUCTURE): | 0.00               | 16,318.00                  | 16,318.00                 | 16,318.00                 | 16,318.00-                    | 0.00                        |
| *****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):        | 0.00               | 15,000.00                  | 0.00                      | 0.00                      | 15,000.00-                    | 0.00                        |
| *****TOTAL FOR FUND 452 (SCHOOLNET PROFESS. DEVELOPMENT): | 3,300.00           | 3,300.00                   | 0.00                      | 0.00                      | 0.00                          | 100.00                      |

Date: 02/05/07  
 Time: 4:14 pm

SHELBY CITY SCHOOLS  
 Revenue Account Summary  
 SORTED BY FUND

Page: 3  
 (REVSUM)

Board Report on Revenue January 2007

|   | FYTD<br>Receivable | FYTD<br>Actual<br>Receipts | MTD<br>Actual<br>Receipts | YTD<br>Actual<br>Receipts | FYTD<br>Balance<br>Receivable | FYTD<br>Percent<br>Received |
|---|--------------------|----------------------------|---------------------------|---------------------------|-------------------------------|-----------------------------|
| *****TOTAL FOR FUND 458 (INTER. VIDEO DISTANCE LEARNING): | 0.00               | 0.00                       | 0.00                      | 0.00                      | 0.00                          | 0.00                        |
| *****TOTAL FOR FUND 459 (OHIO READS):                     | 2,000.00           | 6,590.76                   | 4,590.76                  | 4,590.76                  | 4,590.76                      | 329.54                      |
| *****TOTAL FOR FUND 460 (SUMMER INTERVENTION):            | 0.00               | 0.00                       | 0.00                      | 0.00                      | 0.00                          | 0.00                        |
| *****TOTAL FOR FUND 494 (POVERTY AID):                    | 73,152.00          | 20,140.54                  | 5,754.44                  | 5,754.44                  | 53,011.46                     | 27.53                       |
| *****TOTAL FOR FUND 499 (MISCELLANEOUS STATE GRANT FUND): | 0.00               | 0.00                       | 0.00                      | 0.00                      | 0.00                          | 0.00                        |
| *****TOTAL FOR FUND 516 (IDEA PART B GRANTS):             | 534,186.16         | 293,630.25                 | 55,304.28                 | 55,304.28                 | 240,555.91                    | 54.97                       |
| *****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN): | 307,631.69         | 161,378.21                 | 27,311.25                 | 27,311.25                 | 146,253.48                    | 52.46                       |
| *****TOTAL FOR FUND 573 (TITLE V INNOVATIVE EDUC PGM):    | 12,651.26          | 1,965.14                   | 0.00                      | 0.00                      | 10,686.12                     | 15.53                       |
| *****TOTAL FOR FUND 584 (DRUG FREE SCHOOL GRANT FUND):    | 18,568.91          | 9,961.79                   | 747.16                    | 747.16                    | 8,607.12                      | 53.65                       |
| *****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):      | 146,291.05         | 82,186.57                  | 4,584.93                  | 4,584.93                  | 64,104.48                     | 56.18                       |

Date: 02/05/07  
Time: 4:14 pm

SHELBY CITY SCHOOLS  
Revenue Account Summary  
SORTED BY FUND

Page: 4  
(REVSUM)

Board Report on Revenue January 2007

|  | FYTD<br>Receivable | FYTD<br>Actual<br>Receipts | MTD<br>Actual<br>Receipts | YTD<br>Actual<br>Receipts | FYTD<br>Balance<br>Receivable | FYTD<br>Percent<br>Received |
|--|--------------------|----------------------------|---------------------------|---------------------------|-------------------------------|-----------------------------|
| *****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND): | 6,942.22           | 6,244.54                   | 0.00                      | 0.00                      | 697.68                        | 89.95                       |
| *****GRAND TOTALS:                                       | 22,951,661.74      | 14,220,180.96              | 1,663,898.49              | 1,663,898.49              | 8,731,480.78                  | 61.96                       |

CERTBAL.TXT

-- Options Summary --

Output file: CERTBAL.TXT  
 Type: CSV  
 Print options page? (Y,N) Y  
 Beginning year for Report: 2006  
 Include accounts with all zero balances? (Y,N) N  
 : 001  
 : 599  
 : FD

CERTBAL executed by SHELBY\_EA on node NCOCC0:: at 5-FEB-2007 16:07:20.08

Certificate of the Total Amount From All Sources Available  
 For Expenditures, and Balances  
 Rev. Code, Sec. 5705.36

-----  
 From the: SHELBY CITY SCHOOLS, RICHLAND County,  
 SHELBY, OH, June 30, 2006

To the County Auditor of said County:

The following is the total amount from all sources available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, June 30th, 2006.

|                        | (1)   | (2)                                    | (3)                       | (4)   | (5)                         | (6)           |
|------------------------|---|--|---------------------------|---|-----------------------------|---------------|
|                        | Cash Balance<br>Total Amount<br>Fund Type/Classification<br>Available Avail. Plus<br>Expenditures | Encumbrances<br>as of<br>June 30, 2006 | Advances<br>not<br>Repaid | Carryover Balance<br>Available for<br>Appropriation | Total<br>all Sources<br>for |               |
| INVALID FUND TYPE      | 301,326.26  | .00                                    | .00                       | 301,326.26  | 10,439.00                   | 311,765.26    |
| GOVERNMENTAL FUND TYPE |   |  |                           |   |                             |               |
| General Fund           | 784,905.55  | 266,266.71                             | .00                       | 518,638.84  |                             | 15,392,430.58 |
| Special Revenue        | 333,877.86  | 60,186.76                              | .00                       | 273,691.10  |                             | 1,496,952.70  |
| Debt Service           | .00   | .00                                    | .00                       | .00   | 2,057,381.02                | 2,057,381.02  |

|                       |               |                          |     |              |              |
|-----------------------|---------------|--------------------------|-----|--------------|--------------|
| Capital Projects      | 54,952.97     | CERTBAL.TXT<br>49,112.17 | .00 | 5,840.80     | 301,000.00   |
| 306,840.80            |               |                          |     |              |              |
| PROPRIETARY FUND TYPE |               |                          |     |              |              |
| Enterprise            | 117,613.18    | 92,970.04                | .00 | 24,643.14    | 1,032,534.51 |
| 1,057,177.65          |               |                          |     |              |              |
| Internal Service      | 134,887.72    | 125,234.34               | .00 | 9,653.38     |              |
| 2,505,093.93          | 2,514,747.31  |                          |     |              |              |
| FIDUCIARY FUND TYPE   |               |                          |     |              |              |
|                       | 1,721.40      | .00                      | .00 | 1,721.40     | 60.00        |
| 1,781.40              |               |                          |     |              |              |
| Agency Fund           | 78,325.38     | 9,513.50                 | .00 | 68,811.88    | 146,225.00   |
| 215,036.88            |               |                          |     |              |              |
| Private-Purpose Trust | 287,459.44    | .00                      | .00 | 287,459.44   | 9,545.00     |
| 297,004.44            |               |                          |     |              |              |
| Total All Funds       | 2,095,069.76  | 603,283.52               | .00 | 1,491,786.24 |              |
| 22,951,661.74         | 24,443,447.98 |                          |     |              |              |

Date: 02/05/07  
Page: 2  
Time: 4:07 pm  
and Balances

SHELBY CITY SCHOOLS

Certificate of the Total Amount From All Sources Available for Expenditures,  
(CERTBAL)

| Amount From<br>Fund Type/Classification<br>Available | Cash Balance<br>Total Amount<br>as of<br>June 30, 2006<br>Balances | Encumbrances<br>as of<br>June 30, 2006 | Advances<br>not<br>Repaid | Carryover Balance<br>Available for<br>Appropriation | Total<br>all Sources<br>for |
|--|--|--|---------------------------|---|-----------------------------|
|--|--|--|---------------------------|---|-----------------------------|

INVALID FUND TYPE

|                        |                       |            |     |            |               |
|------------------------|-----------------------|------------|-----|------------|---------------|
| 007                    | SPECIAL TRUST         |            |     |            |               |
|                        | 301,326.26            | .00        | .00 | 301,326.26 | 10,439.00     |
| 311,765.26             |                       |            |     |            |               |
| Total                  | 301,326.26            | .00        | .00 | 301,326.26 | 10,439.00     |
| 311,765.26             |                       |            |     |            |               |
| GOVERNMENTAL FUND TYPE |                       |            |     |            |               |
| General Fund           |                       |            |     |            |               |
| 001                    | GENERAL               |            |     |            |               |
|                        | 784,905.55            | 266,266.71 | .00 | 518,638.84 | 15,392,430.58 |
| 15,911,069.42          |                       |            |     |            |               |
| Total General Fund     | 784,905.55            | 266,266.71 | .00 | 518,638.84 |               |
| 15,392,430.58          | 15,911,069.42         |            |     |            |               |
| Special Revenue        |                       |            |     |            |               |
| 018                    | PUBLIC SCHOOL SUPPORT |            |     |            |               |
|                        | 76,025.17             | 8,102.69   | .00 | 67,922.48  | 120,600.00    |
| 188,522.48             |                       |            |     |            |               |
| 019                    | OTHER GRANT           |            |     |            |               |

|            |                                | CERTBAL.TXT |     |           |            |
|------------|--------------------------------|-------------|-----|-----------|------------|
| 56,268.98  | 28,222.61                      | 756.63      | .00 | 27,465.98 | 28,803.00  |
| 300        | DISTRICT MANAGED ACTIVITY      |             |     |           |            |
|            | 82,611.17                      | 11,822.02   | .00 | 70,789.15 | 128,147.00 |
| 198,936.15 |                                |             |     |           |            |
| 401        | AUXILIARY SERVICES             |             |     |           |            |
|            | 53,657.06                      | 16,135.92   | .00 | 37,521.14 | 113,250.16 |
| 150,771.30 |                                |             |     |           |            |
| 432        | MANAGEMENT INFORMATION SYSTEM  |             |     |           |            |
|            | 673.28                         | 673.28      | .00 | .00       | 1,429.25   |
| 1,429.25   |                                |             |     |           |            |
| 451        | DATA COMMUNICATION FUND        |             |     |           |            |
|            | 18,000.00                      | .00         | .00 | 18,000.00 | .00        |
| 18,000.00  |                                |             |     |           |            |
| 452        | SCHOOLNET PROFESS. DEVELOPMENT |             |     |           |            |
|            | 3,740.00                       | .00         | .00 | 3,740.00  | 3,300.00   |
| 7,040.00   |                                |             |     |           |            |
| 459        | OHIO READS                     |             |     |           |            |
|            | 2.26                           | 2.26        | .00 | .00       | 2,000.00   |
| 2,000.00   |                                |             |     |           |            |
| 460        | SUMMER INTERVENTION            |             |     |           |            |
|            | 2,279.66                       | .00         | .00 | 2,279.66  | .00        |
| 2,279.66   |                                |             |     |           |            |
| 494        | POVERTY AID                    |             |     |           |            |
|            | 57.87                          | 57.87       | .00 | .00       | 73,152.00  |
| 73,152.00  |                                |             |     |           |            |
| 516        | IDEA PART B GRANTS             |             |     |           |            |
|            | 44,682.50                      | 169.28      | .00 | 44,513.22 | 534,186.16 |
| 578,699.38 |                                |             |     |           |            |
| 572        | TITLE I DISADVANTAGED CHILDREN |             |     |           |            |
|            | 7,663.34                       | 7,663.34    | .00 | .00       | 307,631.69 |
| 307,631.69 |                                |             |     |           |            |
| 573        | TITLE V INNOVATIVE EDUC PGM    |             |     |           |            |
|            | 1,571.97                       | 912.90      | .00 | 659.07    | 12,651.26  |
| 13,310.33  |                                |             |     |           |            |
| 584        | DRUG FREE SCHOOL GRANT FUND    |             |     |           |            |
|            | 3,058.61                       | 3,058.61    | .00 | .00       | 18,568.91  |
| 18,568.91  |                                |             |     |           |            |

CERTBAL.TXT

Date: 02/05/07

SHELBY CITY SCHOOLS

Page: 3

Time: 4:07 pm  
and Balances

Certificate of the Total Amount From All Sources Available for Expenditures,  
(CERTBAL)

| Amount From<br>Fund Type/Classification<br>Available Expenditures | Cash Balance<br>Total Amount<br>as of<br>June 30, 2006<br>Balances | Encumbrances<br>as of<br>June 30, 2006 | Advances<br>not<br>Repaid | Carryover Balance<br>Available for<br>Appropriation | Total<br>all Sources<br>for |
|---|--|--|---------------------------|---|-----------------------------|
| 590 IMPROVING TEACHER QUALITY                                     | 10,486.96  | 10,486.96                              | .00                       | .00   | 146,291.05                  |
| 146,291.05  |  |  |                           |   |                             |
| 599 MISCELLANEOUS FED. GRANT FUND                                 | 1,145.40   | 345.00                                 | .00                       | 800.40  | 6,942.22                    |
| 7,742.62  |  |  |                           |   |                             |
| Total Special Revenue   | 333,877.86   | 60,186.76                              | .00                       | 273,691.10  |                             |
| 1,496,952.70  | 1,770,643.80   |  |                           |   |                             |
| Debt Service  |  |  |                           |   |                             |
| 002 BOND RETIREMENT   | .00  | .00                                    | .00                       | .00   | 2,057,381.02                |
| 2,057,381.02  |  |  |                           |   |                             |
| Total Debt Service  | .00  | .00                                    | .00                       | .00   | 2,057,381.02                |
| 2,057,381.02  |  |  |                           |   |                             |
| Capital Projects  |  |  |                           |   |                             |
| 003 PERMANENT IMPROVEMENT   | 54,933.80  | 49,112.17                              | .00                       | 5,821.63  | 301,000.00                  |
| 306,821.63  |  |  |                           |   |                             |
| 450 SCHOOLNET EQUIP/INFRASTRUCTURE                                | 19.17  | .00                                    | .00                       | 19.17   | .00                         |
| 19.17   |  |  |                           |   |                             |
| Total Capital Projects  | 54,952.97  | 49,112.17                              | .00                       | 5,840.80  |                             |
| 301,000.00  | 306,840.80   |  |                           |   |                             |
| PROPRIETARY FUND TYPE   |  |  |                           |   |                             |
| Enterprise  |  |  |                           |   |                             |
| 006 FOOD SERVICE  | 80,911.03  | 80,911.03                              | .00                       | .00   | 974,634.51                  |
| 974,634.51  |  |  |                           |   |                             |
| 009 UNIFORM SCHOOL SUPPLIES                                       | 36,702.15  | 12,059.01                              | .00                       | 24,643.14   | 57,900.00                   |
| 82,543.14   |  |  |                           |   |                             |
| Total Enterprise  | 117,613.18   | 92,970.04                              | .00                       | 24,643.14   |                             |
| 1,032,534.51  | 1,057,177.65   |  |                           |   |                             |
| Internal Service  |  |  |                           |   |                             |
| 014 ROTARY-INTERNAL SERVICES                                      |  |  |                           |   |                             |

|                        |                             |            |             |     |          |              |
|------------------------|-----------------------------|------------|-------------|-----|----------|--------------|
|                        |                             |            | CERTBAL.TXT |     |          |              |
|                        |                             | 9,887.72   | 234.34      | .00 | 9,653.38 | .00          |
| 9,653.38               |                             |            |             |     |          |              |
| 024                    | EMPLOYEE BENEFITS SELF INS. |            |             |     |          |              |
|                        |                             | 125,000.00 | 125,000.00  | .00 | .00      | 2,505,093.93 |
| 2,505,093.93           |                             |            |             |     |          |              |
| Total Internal Service |                             | 134,887.72 | 125,234.34  | .00 | 9,653.38 |              |
| 2,505,093.93           | 2,514,747.31                |            |             |     |          |              |
| FIDUCIARY FUND TYPE    |                             |            |             |     |          |              |
| 007                    | SPECIAL TRUST               |            |             |     |          |              |
|                        |                             | 1,721.40   | .00         | .00 | 1,721.40 | 60.00        |
| 1,781.40               |                             |            |             |     |          |              |

Date: 02/05/07  
Page: 4  
Time: 4:07 pm  
and Balances

SHELBY CITY SCHOOLS

Certificate of the Total Amount From All Sources Available for Expenditures,  
(CERTBAL)

| Amount From<br>Fund Type/Classification<br>Available | Cash Balance<br>Total Amount<br>Avail. Plus<br>June 30, 2006<br>Balances | Encumbrances<br>as of<br>June 30, 2006 | Advances<br>not<br>Repaid | Carryover Balance<br>Available for<br>Appropriation | Total<br>all Sources<br>for |
|--|--|--|---------------------------|---|-----------------------------|
| -----  |  |  |                           |   |                             |
| Total  | 1,721.40   | .00                                    | .00                       | 1,721.40  | 60.00                       |
| 1,781.40   |  |  |                           |   |                             |
| Agency Fund  |  |  |                           |   |                             |
| 022  | DISTRICT AGENCY  |  |                           |   |                             |
|  | 852.36   | 386.00                                 | .00                       | 466.36  | 1,200.00                    |
| 1,666.36   |  |  |                           |   |                             |
| 200  | STUDENT MANAGED ACTIVITY   |  |                           |   |                             |
|  | 77,473.02  | 9,127.50                               | .00                       | 68,345.52   | 145,025.00                  |
| 213,370.52   |  |  |                           |   |                             |
| Total Agency Fund                                    | 78,325.38  | 9,513.50                               | .00                       | 68,811.88   |                             |
| 146,225.00   | 215,036.88   |  |                           |   |                             |
| Private-Purpose Trust Fund                           |  |  |                           |   |                             |
| 008  | ENDOWMENT  |  |                           |   |                             |
|  | 287,459.44   | .00                                    | .00                       | 287,459.44  | 9,545.00                    |
| 297,004.44   |  |  |                           |   |                             |
| Total Private-Purpose Trust                          | 287,459.44   | .00                                    | .00                       | 287,459.44  |                             |
| 9,545.00   | 297,004.44   |  |                           |   |                             |
| Total All Funds                                      | 2,095,069.76   | 603,283.52                             | .00                       | 1,491,786.24  |                             |
| 22,951,661.74  | 24,443,447.98  |  |                           |   |                             |

Date: 02/05/07  
Page 5

SHELBY CITY SCHOOLS

Page: 5

Time: 4:07 pm Certificate of the Total Amount From All Sources Available for Expenditures, and Balances (CERTBAL)

Column 1. - Cash balance per the cash book of the governmental unit as of June 30.

Column 2. - All outstanding unliquidated encumbrances as of June 30, obligations in the form of purchase orders or contracts which were charged to a prior year's appropriation and for which a part of that appropriation is reserved (carryover purchase orders).

Column 3. - Advances not repaid as of June 30 - this amount should be added to the fund that made the advance and subtracted from the fund that will be making the reimbursement.

Column 4. - The total of column one, minus column two, plus or minus column three.

Column 5. - The total amount from all sources the governmental unit expects to receive during the forthcoming year which is available for expenditures.

Column 6. - Total of columns four and five.

1. Fund Types and Classes must correspond to those on pages 68-72 of the USAS Users Manual, or other corresponding chart of accounts.
2. Every fund number should be broken out by Special Cost Center (SCC) whenever required by the funding agency (i.e. State and Federal Projects). Student Activity Funds are not required to be reported by Special Cost Center, (for SCHOOLS ONLY).

Signed

\_\_\_\_\_

Fiscal Officer

Date: 02/05/07

SHELBY CITY SCHOOLS

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Time: 4:07 pm Certificate of the Total Amount From All Sources Available for Expenditures, and Balances (CERTBAL)

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CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

\_\_\_\_\_ COUNTY OHIO

On June 30, 2006

=====

Filed \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
County Auditor

by \_\_\_\_\_  
Deputy

\_\_\_\_\_