

# SHELBY CITY SCHOOLS

September 2009

## SUMMARY FINANCIAL STATEMENTS

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**SHELBY CITY SCHOOLS**  
**September 30, 2009**

**GROSS DEPOSITORY BALANCES:**

First Citizens Bank - Operating Account	\$206,935.47
First Citizens Bank - Sweep Account	\$25,010.62
Payroll Clearance Account	\$42.89
First Citizens Bank - Horner Account	\$14,062.11

<b>TOTAL DEPOSITORY BALANCES</b>	<b>\$246,051.09</b>
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**ADJUSTMENTS TO BANK BALANCE:**

Outstanding Checks	(\$70,407.37)
Deposit in Transit	\$0.00

<b>TOTAL ADJUSTMENTS TO BANK BALANCE</b>	<b>(70,407.37)</b>
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**INVESTMENTS:**

STAROhio - Operating Account	\$6,730,859.78
Scholarship Accounts	\$166,680.00
General Fund CD; Citizens Bank ( purch 2/09 7 mo @ 2%)	\$245,000.00
General Fund CD; CDARS (26 wks, mat 8/09, 1.4%)	\$245,000.00

<b>TOTAL INVESTMENTS</b>	<b>\$7,387,539.78</b>
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**CASH ON HAND:**

Petty Cash & Change	\$1,535.00
Athletic Checking	\$5,000.00

<b>TOTAL CASH ON HAND</b>	<b>\$6,535.00</b>
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<b>TOTAL BANK BALANCE</b>	<b>\$7,569,718.50</b>
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<b>TOTAL BOOK BALANCE</b>	<b>\$7,569,718.50</b>
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**INTEREST EARNED:**

	<b>THIS MONTH</b>	<b>YEAR TO DATE</b>
First Citizens ~ .5%		
STAROhio .17%	\$ 143.44	\$ 541.20
	\$ 950.22	\$ 2,931.40

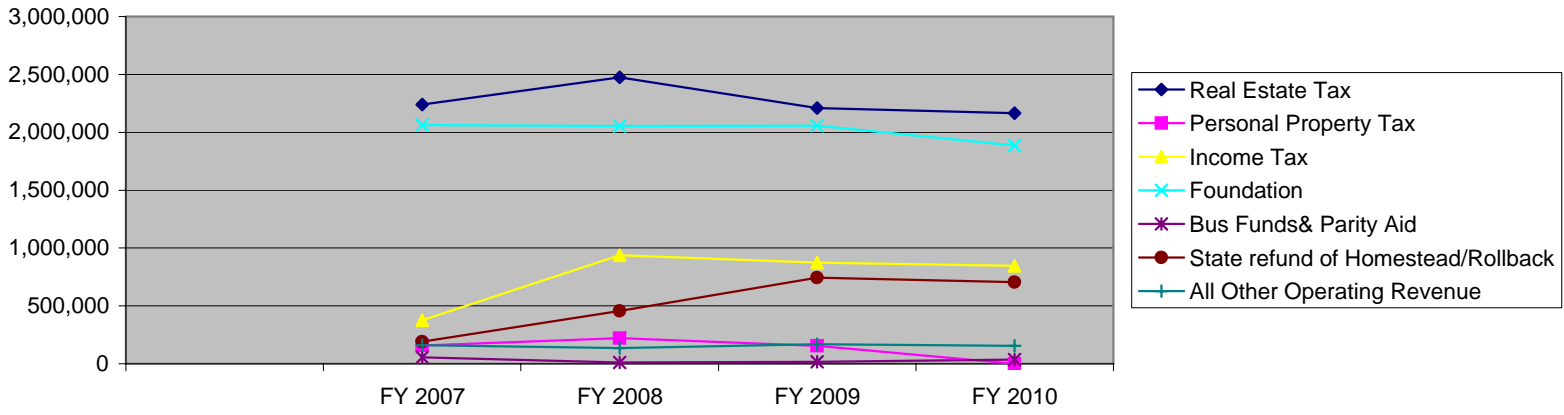
**SHELBY CITY SCHOOLS**  
**September 30, 2009**

FUND	CASH BALANCE	ENCUMBRANCES	UNENCUMBERED BALANCE
<b>GOVERNMENTAL/ UNRESERVED GENERAL FUND</b>			
001 General Fund	\$ 5,047,716.95	\$ 677,547.51	\$ 4,370,169.44
532 932N Federal Stimulus Contribution to General Fund	\$ 12,395.96	\$ 117,084.45	\$ (104,688.49)
<b>001 UNRESERVED GENERAL FUND</b>	<b>\$ 5,060,112.91</b>	<b>\$ 794,631.96</b>	<b>\$ 4,265,480.95</b>
<b>RESERVED GENERAL FUNDS</b>			
001 9009 Textbook & Inst. Supply HB412 Set-Aside	\$ 253,218.40	\$ 81,282.48	\$ 171,935.92
001 9098 Bus Purchase	\$ 46,426.19	\$ -	\$ 46,426.19
001 9007 FEMA Transfer	\$ 117,212.30	\$ -	\$ 117,212.30
	<b>\$ 416,856.89</b>	<b>\$ 81,282.48</b>	<b>\$ 335,574.41</b>
<b>SPECIAL REVENUE</b>			
018 HS Principal's Fund	\$ 218.34	\$ 2,960.59	\$ (2,742.25)
018 Auburn Principal's Fund	\$ 23,008.94	\$ 12,507.87	\$ 10,501.07
018 Central Principal's Fund	\$ 10,284.62	\$ 2,681.22	\$ 7,603.40
018 DOWDS Principal's Fund	\$ 11,473.92	\$ 6,599.90	\$ 4,874.02
018 Middle School Principal's Fund	\$ 26,680.59	\$ 15,060.48	\$ 11,620.11
019 Classroom & Local Grant Funds	\$ 27,205.75	\$ 5,596.85	\$ 21,608.90
022 Trust & Flower Funds	\$ 3,448.76	\$ 1,000.00	\$ 2,448.76
401 St. Mary Auxiliary	\$ 21,633.96	\$ 10,139.33	\$ 11,494.63
401 Sacred Heart Auxiliary	\$ 7,670.09	\$ 408.00	\$ 7,262.09
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 131,624.97</b>	<b>\$ 56,954.24</b>	<b>\$ 74,670.73</b>
<b>STATE GRANTS</b>			
432 EMIS	\$ 920.20	\$ -	\$ 920.20
451 OneNet Ohio	\$ 14,745.01	\$ 7,926.00	\$ 6,819.01
460 Student Intervention	\$ 1,095.79	\$ -	\$ 1,095.79
494 Poverty Aid	\$ 4,027.36	\$ -	\$ 4,027.36
<b>TOTAL STATE GRANTS</b>	<b>\$ 20,788.36</b>	<b>\$ 7,926.00</b>	<b>\$ 12,862.36</b>
<b>FEDERAL GRANTS</b>			
516 IDEA B	\$ 17,903.87	\$ -	\$ 17,903.87
516 IDEA Federal Stimulus	\$ (7,231.89)	\$ 5,166.01	\$ (2,397.90)
572 Title I Targeted Assistance	\$ 7,486.87	\$ 900.00	\$ 6,586.87
572 Title I Federal Stimulus	\$ (37,433.79)	\$ 9,457.51	\$ (46,891.30)
573 Title V Innovative Programs	\$ 491.17	\$ -	\$ 491.17
584 Title IV Safe & Drug Free Schools	\$ 1,498.54	\$ 1,595.78	\$ (97.24)
590 Title II A Improving Teacher Quality	\$ 494.26	\$ 4,947.35	\$ (4,453.09)
599 Title II D Technology / Other Federal	\$ 55,477.68	\$ 795.53	\$ 54,682.15
<b>TOTAL FEDERAL GRANTS</b>	<b>\$ 38,686.71</b>	<b>\$ 22,862.18</b>	<b>\$ 15,824.53</b>
<b>CAPITAL PROJECTS</b>			
<b>003 Permanent Improvement</b>	<b>\$ 68,135.68</b>	<b>\$ 24,405.92</b>	<b>\$ 43,729.76</b>
<b>ACTIVITY FUNDS</b>			
300 Athletic Fund	\$ 87,464.49	\$ 46,278.60	\$ 41,185.89
300 Instrumental Music	\$ 112.97	\$ -	\$ 112.97
300 Sr. High Arts Fund	\$ 1,478.54	\$ -	\$ 1,478.54
<b>TOTAL ACTIVITY FUNDS</b>	<b>\$ 89,056.00</b>	<b>\$ 46,278.60</b>	<b>\$ 42,777.40</b>
<b>ENTERPRISE</b>			
<b>006 Cafeteria</b>	<b>\$ (43,582.88)</b>	<b>\$ 267,242.71</b>	<b>\$ (310,825.59)</b>

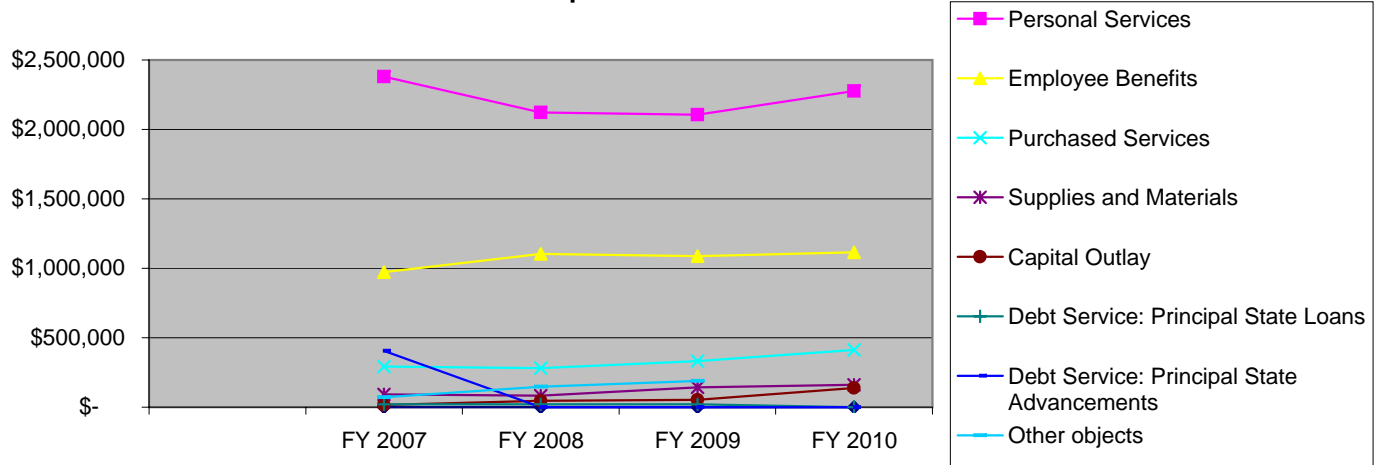
**SHELBY CITY SCHOOLS**  
**Actual results compared to Prior Years**  
**General Fund Fiscal Year 2010**

	September 2010	Sept 2009	Sept 2008	Sept 2007	FY 2010 Actual	FY 2009 Actual	FY 2008 Actual	
<b>REVENUES</b>								
1.010 Real Estate Tax	\$ 1,874	\$ -	\$ 3,531	\$ 1,225,412	\$ 2,164,851	\$ 2,208,033	\$ 2,474,822	\$
1.020 Personal Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,914	\$ 219,982	\$
1.030 Income Tax	\$ -	\$ -	\$ -	\$ -	\$ 799,406	\$ 875,098	\$ 937,087	\$
1.035 Foundation	\$ 610,611	\$ 684,143	\$ 688,259	\$ 704,849	\$ 1,886,202	\$ 2,057,146	\$ 2,053,385	\$
1.040 Bus Funds& Parity Aid	\$ 25,645	\$ 4,825	\$ 3,458	\$ 42,309	\$ 35,084	\$ 16,423	\$ 11,045	\$
1.045 Federal Stimulus SFSF	\$ 46,602				\$ 46,602			
1.050 State refund of Homestead/Rollback	\$ -	\$ 347,239	\$ 255,831	\$ 190,095	\$ 705,451	\$ 742,868	\$ 457,010	\$
1.060 All Other Operating Revenue	\$ 36,159	\$ 56,825	\$ 51,172	\$ 55,725	\$ 154,907	\$ 169,175	\$ 134,465	\$
Subtotal Operating Revenue	\$ 720,891	\$ 1,093,032	\$ 1,002,251	\$ 2,218,390	\$ 5,792,503	\$ 6,223,657	\$ 6,287,796	\$
2.050 Advances in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
2.060 Other Non Operating Revenue	\$ 1,123	\$ -	\$ 25,028	\$ -	\$ 1,758	\$ 182	\$ 26,076	\$
Subtotal Non-operating Revenue	\$ 1,123	\$ -	\$ 25,028	\$ -	\$ 1,758	\$ 182	\$ 26,076	\$
<b>TOTAL REVENUE</b>	<b>\$ 722,014</b>	<b>\$ 1,093,032</b>	<b>\$ 1,027,279</b>	<b>\$ 2,218,390</b>	<b>\$ 5,794,261</b>	<b>\$ 6,223,839</b>	<b>\$ 6,313,872</b>	<b>\$</b>
<b>EXPENDITURES</b>								
3.010 Personal Services	\$ 800,098	\$ 741,676	\$ 710,899	\$ 1,072,817	\$ 2,276,791	\$ 2,106,417	\$ 2,122,036	\$
3.020 Employee Benefits	\$ 381,125	\$ 385,024	\$ 384,462	\$ 336,129	\$ 1,114,558	\$ 1,086,984	\$ 1,103,833	\$
3.030 Purchased Services	\$ 98,335	\$ 96,082	\$ 52,592	\$ 104,232	\$ 412,036	\$ 332,073	\$ 280,671	\$
3.040 Supplies and Materials	\$ 63,902	\$ 33,381	\$ 30,874	\$ 18,705	\$ 160,764	\$ 141,948	\$ 82,212	\$
3.050 Capital Outlay	\$ 60,379	\$ 14,712	\$ 43,995	\$ 10,075	\$ 137,333	\$ 53,088	\$ 45,125	\$
Debt Service: Principal State Loans	\$ -	\$ 6,549	\$ 6,549	\$ 6,549	\$ -	\$ 19,647	\$ 19,647	\$
Debt Service: Principal State Advanvements	\$ -	\$ -	\$ -	\$ 135,542	\$ -	\$ -	\$ -	\$
Debt Service: Principal HB 264 Loans/Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Debt Service: Interest & Fiscal Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
4.300 Other objects	\$ 10,671	\$ 46,690	\$ 14,658	\$ 49,159	\$ 148,738	\$ 188,207	\$ 148,432	\$
Subtotal Operating Expenditures	\$ 1,414,510	\$ 1,324,114	\$ 1,244,029	\$ 1,733,208	\$ 4,250,220	\$ 3,928,364	\$ 3,801,956	\$
5.010 Transfers-out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
5.020 Advances - out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Subtotal Non-operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,414,510</b>	<b>\$ 1,324,114</b>	<b>\$ 1,244,029</b>	<b>\$ 1,733,208</b>	<b>\$ 4,250,220</b>	<b>\$ 3,928,364</b>	<b>\$ 3,801,956</b>	<b>\$</b>
<b>6.010 TOTAL REVENUES OVER/(UNDER) EXP.</b>	<b>\$ (692,496)</b>	<b>\$ (231,082)</b>	<b>\$ (216,750)</b>	<b>\$ 485,182</b>	<b>\$ 1,544,041</b>	<b>\$ 2,295,475</b>	<b>\$ 2,511,916</b>	<b>\$</b>
7.010 Beginning Cash Balance	\$ 6,173,492	\$ 5,530,609	\$ 3,623,263	\$ 1,290,361	\$ 3,936,955	\$ 3,004,052	\$ 894,597	\$
<b>7.020 Ending Cash Balance</b>	<b>\$ 5,480,996</b>	<b>\$ 5,299,527</b>	<b>\$ 3,406,513</b>	<b>\$ 1,775,543</b>	<b>\$ 5,480,996</b>	<b>\$ 5,299,527</b>	<b>\$ 3,406,513</b>	<b>\$</b>
8.010 Outstanding Encumbrances	\$ 875,914	\$ 1,281,793			\$ 875,914			

### Shelby City Schools Revenue FY 2007- 09



### Shelby City Schools Expenses FY 2007 - 09



# Shelby City Schools

Richland County

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2007, 2008 and 2009 Actual;  
Forecasted Fiscal Years Ending June 30, 2010 Through 2014

	Actual				Average Change	Forecasted				
	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009			Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<b>Revenues</b>										
1.010 General Property Tax (Real Estate)	\$4,686,444	\$5,102,102	\$4,865,189	2.1%	\$4,775,000	\$4,800,000	\$4,850,000	\$4,525,000	\$4,250,000	
1.020 Tangible Personal Property Tax	1,490,004	1,163,361	871,056	-23.5%	40,000	10,000				
1.030 Income Tax	1,599,936	2,494,903	2,525,683	28.6%	2,180,000	2,200,000	2,240,000	2,285,000	2,325,000	
1.035 Unrestricted State Grants-in-Aid	8,057,879	7,933,851	7,821,955	-1.5%	7,376,000	7,400,000	7,425,000	7,450,000	7,475,000	
1.040 Restricted State Grants-in-Aid	125,136	48,846	93,842	15.6%	80,000	80,000	80,000	80,000	80,000	
1.045 Restricted Federal Grants-in-Aid - SFSF					504,800	505,000				
1.050 Property Tax Allocation	1,017,905	1,120,646	1,645,138	28.4%	2,319,300	2,200,000	2,320,000	2,320,000	2,320,000	
1.060 All Other Revenues	804,044	789,669	701,570	-6.5%	596,600	570,000	580,000	590,000	600,000	
1.070 <b>Total Revenues</b>	<b>17,781,348</b>	<b>18,653,378</b>	<b>18,524,433</b>	<b>2.1%</b>	<b>17,871,700</b>	<b>17,765,000</b>	<b>17,495,000</b>	<b>17,250,000</b>	<b>17,050,000</b>	
<b>Other Financing Sources</b>										
2.010 Proceeds from Sale of Notes										
2.020 State Emergency Loans and Advancements (Approved)										
2.040 Operating Transfers-In		79,507	169,486		76,000					
2.050 Advances-In	274,550	10,000		-98.2%						
2.060 All Other Financing Sources	1,653	1,093,797	110,897	32990.3%	52,000	50,000	50,000	50,000	50,000	
2.070 <b>Total Other Financing Sources</b>	<b>276,203</b>	<b>1,183,304</b>	<b>280,383</b>	<b>126.1%</b>	<b>128,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>18,057,551</b>	<b>19,836,682</b>	<b>18,804,816</b>	<b>2.3%</b>	<b>17,999,700</b>	<b>17,815,000</b>	<b>17,545,000</b>	<b>17,300,000</b>	<b>17,100,000</b>	
<b>Expenditures</b>										
3.010 Personal Services	9,254,790	9,426,805	9,709,463	2.4%	9,775,000	10,180,000	10,434,500	10,643,190	10,856,054	
3.020 Employees' Retirement/Insurance Benefits	4,190,284	4,500,763	4,562,020	4.4%	4,690,000	4,800,000	4,896,000	4,993,920	5,093,798	
3.030 Purchased Services	1,543,213	1,426,819	1,485,881	-1.7%	1,592,000	1,625,000	1,650,000	1,675,000	1,700,000	
3.040 Supplies and Materials	324,911	389,235	567,201	32.8%	533,000	550,000	500,000	500,000	500,000	
3.050 Capital Outlay	60,380	692,372	297,667	494.8%	275,000	175,000	150,000	100,000	100,000	
3.060 Intergovernmental										
Debt Service:										
4.010 Principal-All (Historical Only)										
4.020 Principal-Notes		195,000	205,000		210,000	220,000				
4.030 Principal-State Loans		78,594	78,594							
4.040 Principal-State Advancements	1,639,599									
4.050 Principal-HB 264 Loans	275,000	105,000	105,000	-30.9%	105,000	105,000	105,000	105,000		
4.055 Principal-Other										
4.060 Interest and Fiscal Charges	142,782	63,994	49,939	-38.6%	35,600	21,000	11,000	5,400		
4.300 Other Objects	506,958	792,358	811,149	29.3%	732,000	800,000	825,000	850,000	875,000	
4.500 <b>Total Expenditures</b>	<b>17,937,917</b>	<b>17,670,940</b>	<b>17,871,914</b>	<b>-0.2%</b>	<b>17,947,600</b>	<b>18,476,000</b>	<b>18,571,500</b>	<b>18,872,510</b>	<b>19,124,852</b>	
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out		38,706								
5.020 Advances-Out	10,000	17,581		-12.1%						
5.030 All Other Financing Uses										
5.040 <b>Total Other Financing Uses</b>	<b>10,000</b>	<b>56,287</b>		<b>181.4%</b>						
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>17,947,917</b>	<b>17,727,227</b>	<b>17,871,914</b>	<b>-0.2%</b>	<b>17,947,600</b>	<b>18,476,000</b>	<b>18,571,500</b>	<b>18,872,510</b>	<b>19,124,852</b>	
6.010 <i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	109,634	2,109,455	932,902	884.2%	52,100	661,000-	1,026,500-	1,572,510-	2,024,852-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	784,963	894,597	3,004,052	124.9%	3,936,954	3,989,054	3,328,054	2,301,554	729,044	
7.020 <b>Cash Balance June 30</b>	<b>894,597</b>	<b>3,004,052</b>	<b>3,936,954</b>	<b>133.4%</b>	<b>3,989,054</b>	<b>3,328,054</b>	<b>2,301,554</b>	<b>729,044</b>	<b>1,295,808-</b>	
8.010 <i>Estimated Encumbrances June 30</i>	121,812	333,918	230,475	71.6%	200,000	200,000	175,000	150,000	125,000	
<b>Reservation of Fund Balance</b>										
9.010 Textbooks and Instructional Materials			62,581							
9.020 Capital Improvements										
9.030 Budget Reserve										
9.040 DPIA										
9.045 Fiscal Stabilization										
9.050 Debt Service										
9.060 Property Tax Advances										
9.070 Bus Purchases					48,500	50,000	52,000	54,000	56,000	
9.080 <b>Subtotal</b>			62,581		48,500	50,000	52,000	54,000	56,000	
10.010 <b>Fund Balance June 30 for Certification of</b>	<b>772,785</b>	<b>2,670,134</b>	<b>3,643,898</b>	<b>141.0%</b>	<b>3,740,554</b>	<b>3,078,054</b>	<b>2,074,554</b>	<b>525,044</b>	<b>1,476,808-</b>	
<b>Revenue from Replacement/Renewal Levies</b>										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement								475,000	950,000	
11.300 <b>Cumulative Balance of Replacement/Renewal Levies</b>								475,000	1,425,000	
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>772,785</b>	<b>2,670,134</b>	<b>3,643,898</b>	<b>141.0%</b>	<b>3,740,554</b>	<b>3,078,054</b>	<b>2,074,554</b>	<b>1,000,044</b>	<b>51,808-</b>	
<b>Revenue from New Levies</b>										
13.010 Income Tax - New										
13.020 Property Tax - New										
13.030 <b>Cumulative Balance of New Levies</b>										
14.010 Revenue from Future State Advancements										
15.010 <b>Unreserved Fund Balance June 30</b>	<b>772,785</b>	<b>2,670,134</b>	<b>3,643,898</b>	<b>141.0%</b>	<b>3,740,554</b>	<b>3,078,054</b>	<b>2,074,554</b>	<b>1,000,044</b>	<b>51,808-</b>	
<b>ADM Forecasts</b>										
20.010 Kindergarten - October Count	156	114	123	-9.5%	173	160	160	160	160	
20.015 Grades 1-12 - October Count	2,110	2,108	2,062	-1.1%	1993	1995	1976	1947	1913	
<b>State Fiscal Stabilization Funds</b>										
21.010 Personal Services SFSF					250,000	252,000				
21.020 Employees Retirement/Insurance Benefits SFSF					57,400	57,500				
21.030 Purchased Services SFSF					197,400	195,500				
21.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 <b>Total Expenditures - SFSF</b>					<b>504,800</b>	<b>505,000</b>				

See accompanying summary of significant forecast assumptions and accounting policies

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

**SHELBY CITY SCHOOLS**  
**Richland County**

**Summary of Significant Assumptions and Accounting Policies**  
**For the Fiscal Years Ending June 30, 2010 through 2014**

**October 2009**

**REVENUES**

**Line 1.010 General Property Tax (Real Estate)**

For the fiscal year 2010 General Property Tax is based on actual receipts through September 30, 2009. Fiscal year 2011 is projected just slightly than the previous year based on the current economic and real-estate conditions. Fiscal Years 2012– 2014 include very small annual increases. Past history, re-appraisal and potential growth as the district reaches the 20 mill floor would argue for a less conservative approach, however the 2009 fiscal year represents a 5% decrease from 2008, so for this forecast we have chosen to keep these estimates low. The next reappraisal for Richland county property will be in calendar year 2011, collectible in 2012. An emergency levy representing approximately 4.3 mills and generating \$950,000 expires in the last half of Fiscal 2013. This amount has been deducted from line 1.101 and is shown below on line 11.020. The estimates include all property taxes and telephone personal property tax scheduled for settlement for fiscal year 2010 – 2014 and exclude the receipt of any advances against succeeding years' scheduled property tax settlements.

**Line 1.020 Tangible Personal Property Tax**

Tangible Personal Property Tax is largely phased out by Fiscal 2010 minimal receipts for collection of delinquencies are shown in FY 2010 & 2011.

**Line 1.030 Income Tax**

On May 3, 2005, the voters of the Shelby City School District authorized a one percent (1%) continuing income tax that became effective January 1, 2006. Collection is estimated based on the Ohio Department of Taxation's (ODT) Timeline for Receiving School District Income Tax Payments dated January 19, 1997. When fully collected the income tax is estimated to generate approximately \$2,400,000. To date collection has

exceeded the ODT estimates, and the forecast reflects that calculation. Fiscal Year 2010 represents a decrease of 14% based on August receipts which were down by that amount from the previous August. We have projected Fiscal Year 2011-2014 conservatively given current economic conditions and recent guidance from the Ohio Department of Taxation.

**Lines 1.035 and 1.040 State Foundation, Unrestricted & Restricted**

The current year is estimated based on the current State estimate as shown on the second September 2009 SF-3 and various simulations circulated by the State of Ohio. It is our hope that state and federal plans will be fully funded and that our forecast can be revised accordingly. State Foundation Supplemental Funds have been received from the federal government to supplant some revenue previously received from the foundation and those funds are shown on line 1.045. Small increases in foundation funding are shown in Fiscal Years 2011-2014.

Restricted State Grants shown on line 1.040 include Career Tech, Poverty Based Assistance, Bus Reimbursement and correction as in previous years.

**Line 1.045**

State Foundation Supplemental Funds are projected based on the current SF-3. The funds are 'guaranteed' for two years, accordingly we have projected this source of funding to end with fiscal year 2011.

**Line 1.050 Property Tax Allocation**

This line includes both reimbursement for Homestead and Rollback allowances on property taxes and reimbursement for the Tangible Personal Property (TPP) Tax lost due to the phase out of tax on personal property. The current forecast includes \$700,000 for homestead and rollback reimbursement, \$366,000 for an SF-3 error in FY 08 and \$1,282,344 for PPT reimbursement. PPT reimbursement is estimated based on Ohio

Department of Education projections for 2009 – 2011. We have assumed that these reimbursements will remain stable through the end of the forecast period.

**Line 1.060 All Other Revenues**

Other Revenues include open enrollment, tuition, extracurricular transportation, property tax abatements, interest, student class fees, refund of prior year expenditures and other revenue. Projections include a significant decrease in fiscal 2010 as interest rates and abatements decline, then a continuing decline as existing abatements end.

**Line 2.020**

No new debt issues are projected for the period of 2010 -2014

**Line 2.040 – 2.050**

A transfer in of FEMA funds was received in FY 10. No other significant advances or transfers are anticipated.

**Line 2.060 All Other Financing Sources**

All other financing sources consists of sales of fixed assets, compensation for loss of assets and reimbursement for prior years expenses. In the past this has been a very small source of income. In August of 2007 the district experienced catastrophic flooding to the Middle School, Central School, the Football Stadium, the Gamble Street Technology Center and the Bus Garage, reimbursement for these losses is reflected in fiscal 2008 and to a small extent 2009 on the current forecast.

**EXPENSES**

**Line 3.010 Personal Services**

Fiscal year 2010 is calculated using current staff and salary levels. The overall increase in this line item from the previous year is very small - 1% - reflecting severance liability much reduced from the previous year. In fiscal year 2011 a 2% increase to the base was calculated with steps for the current staff, with no additional positions For FY 2011 Salary

cost was estimated based on a 2% increase to the base, and the additional staffing estimates for all day kindergarten were continued. Fiscal years 2012 – 2014 are estimated based on no increases to base salaries beyond the current contracts and with no increases or reductions in staffing levels. In doing this we assume that the current level of (non stimulus related) federal grant funds will be available to cover some contracted salaries.

### **Line 3.020 Benefits**

Fiscal Year 2010 is projected based on experience through September 2009. At this point we are assuming that health insurance costs will not increase significantly this year or next. Fiscal year 2011 is projected at a 2% overall increase to allow for modestly increased health insurance costs. Two percent increases are projected in 2012 through 2014. No increases to the STRS or SERS rates have been specifically included in the forecast at this time.

### **Line 3.030 Purchased Services**

Purchased Services, which include special education and other student services as well as utility costs, are estimated for 2010 based on experience and current contract expenses. A 7% increase from the prior year is projected in fiscal year 2010, based on projected service and utility costs, especially costs for special education services. Smaller annual increases in the following years are shown.

### **Line 3.040 Supplies & Materials**

Supply and material costs are projected as indicated for fiscal 2010 – 2014. Set-aside amounts for textbooks and materials are \$326,000 in fiscal 2010. The district expects to meet its' set-aside requirements in fiscal 2010 – 2014 with minimal or no carryover from year to year.

### **Line 3.050 Capital Outlay**

During the district's fiscal crisis capital expenditures were kept to an absolute minimum. As a result of the flooding in August 2007, a significant increase was seen in this area in

Fiscal 2008 and carries forward to some degree through fiscal 2010 moderating over time.

**Line 4.020 Principal Notes**

Note repayment represents debt service requirements for a \$1,000,000 income tax anticipation note issued during July 2005 at 4.35% for five years.

**Line 4.030 Principal State Loans**

This represents repayment of an overpayment from the State of Ohio involving the Copperweld Bankruptcy. The overpayment was scheduled for interest free re-payment beginning in July 2006 and ending in June 2009.

**Line 4.050 Principal – HB 264 Loans**

This is a repayment of a loan for energy conservation related renovations to district buildings. The original loan was taken out in 1998 for \$1,600,000 at 5.10% for a term of fifteen years. The district pays \$105,000 in principal plus interest each year, our last payment will be in June 2013.

**Line 4.050**

Debt Service Principal – HB 264 Loans consist of a \$1,600,000 energy conservation loan issued in 1998. Final interest and principal payment will be during June 2013.

**Line 4.060**

Interest and principal is based on current debt service schedules.

**Line 4.300**

Other objects include fees associated with collection of real estate and income taxes, audit, county office and other items. Costs are projected to remain stable, increasing very slightly in the coming years.

**Line 5.010 & Line 5.020**

No significant transfers or advances out are estimated for fiscal years 2009 through 2013.

**Line 8.010**

These are outstanding purchase orders that have not been approved for payment as goods were not received in the fiscal year in which they were ordered.

**Line 9.060 Property Tax Advances**

No advances are anticipated.

**Line 9.070 Bus Purchases**

Bus purchase reserves are projected to grow slowly through foundation grants, with a bus purchased when funds are available.

**11.020 Property Tax Renewal**

Renewal of the emergency levy mentioned above is included for FY 2013

**Lines 20.010 -.025 ADM Forecasts**

The forecast was prepared prior to completion of the October count; preliminary estimates are as shown. The increase in the number of kindergartners is partly based on availability of all day kindergarten.

**SHELBY CITY SCHOOLS  
TREASURER'S DISCUSSION & ANALYSIS  
SEPTEMBER 2009 / October 20, 2009 Regular Board Meeting**

Financial items on this month's agenda include the regular statements and cash reconciliation and the districts Forecast and Assumptions for FY 2010 through 2014.

**Cash Reconciliation**

The district's cash balance at the end of September was \$7,569,718, this compares with a cash balance of \$7,112,148.52 one year ago. As we have previously discussed, having repaid debt related the fiscal emergency and received reimbursement for flood losses has helped us build our cash balance. Differences in timing of receipts and expenses can significantly affect the cash balance.

**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. With the exception of the cafeteria (006), High School Consumable Supply account and several Federal Grants all funds ended the month in the black. In the cafeteria it's necessary to pay wages and purchase supplies early in advance of starting the food service and beginning to collect lunch money from students and staff. We are working with the food service staff to monitor receipts and expenses and anticipate that we will see improvement in this situation in the coming months. Federal Grant funds have been requested to cover all shortfalls. The consumable fee account at the high school is in the red, in part, because we've waived more fees than usual this year per new federal regulations. The district will make up a part of the shortfall from the general fund bringing this and other consumable supply accounts back into the black.

**Actual Results Compared to Forecast**

Because we had not approved the forecast at the end of September this report is once again set up to compare the current month and year to date with the same period in each of the last four years. Beginning with the October financial statements presented in November we'll have our usual actual to budget comparison.

**Forecast**

The forecast and assumptions are required to be updated, board approved and submitted to the State of Ohio by November 1<sup>st</sup> and May 1<sup>st</sup> each year. The assumptions are a vital part of the forecast. They explain our thinking for each section and should be carefully read. Since the draft forecast and assumptions were circulated a few weeks ago, we've found & corrected some errors, seen some additional actual data such as the Mid Ohio contract and we've had a review on the forecast by ODE Area Office staff. Based on their input we've made a few revisions, which took us to a slightly better ending balance for the current year.

A month by month budget reconciled to the forecast is included on page 13.

## **Reports**

APPSUM, CHEKPY, REVSUM, APPRES and AMDCERT are attached. We've had some problems printing these in a readable format. Some changes are planned for next month which should improve the look and usefulness of the reports, unfortunately it's too late to re print the current months material in the new format.

## **Agenda Items**

### **Financial Reports**

3.4 This is a request for approval of the Auditor of State's Office to perform follow up monitoring of our district for Fiscal Emergency issues. This process will cost no more than \$8000 and will be somewhat time consuming since the treasurer & staff will need to assemble the necessary materials and work with the auditors.

### **Personnel**

6.1 & 6.3 Auxiliary Service personnel are paid entirely from state funds provided for the purpose.

6.2 Salary Step increases due to increased training will cost a total of \$14,235.65 for the year.

### **New Business**

7.5 Richland County MR/DD Contract; Fees for the physical, occupational & speech therapy services covered by the contract are specified on the fourth page of the attachment as \$72/hour not to exceed \$90,720. These are the same costs as specified in last year's contract. Last year we actually spent \$44,195.

7.6 MOESC Contract; The total cost for this contract is \$245,159. After adjusting for the Central Elementary Principal's salary which was through MOESC last year, but this year is on our payroll, the cost is a *decrease* of \$125.97 from last year. This contract covers benefits and salary for four positions, Special Ed. Coordinator, Technology Coordinator, Psychologist and Psychology Assistant. We estimate that we save \$28,000 by participating in MOESC rather than directly hiring and paying these four positions through payroll. We also benefit from use of MOESC contract services for other temporary and auxiliary service staff.

### **Other**

An analysis of our health insurance program and some options for renewal is included for your review and possible discussion

Copies of the treasurer's evaluation and goals are included for review and discussion in Executive Session

-- Options Summary --

Appropriation Accounts  
 Summary or detail report? (S,D) S  
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 Subtotal options: FD  
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 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

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 Page: 1  
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SHELBY CITY SCHOOLS  
 Appropriation Account Summary

					SORTED BY FUND	
					Board Rpt	on Appropriations sept
					2009	
MTD	Current + FYTD	Prior FY FYTD Carryover	FYTD Percent	FYTD Actual		
Actual	Future Appropriated	Remaining Encumbrances	Expendable Exp/Enc	Actual Expenditures		
*****TOTAL FOR FUND 001 (GENERAL):						
1,395,579.22	17,502,667.77	230,474.93	17,733,142.70	4,176,825.89		
	759,159.89	12,797,156.92	27.83			
=====						
*****TOTAL FOR FUND 002 (BOND RETIREMENT):						
0.00	0.00	0.00	0.00	0.00	0.00	
=====						
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):						
21,315.17	308,449.00	57,972.76	366,421.76	159,302.80		
	24,405.92	182,713.04	50.14			
=====						
*****TOTAL FOR FUND 006 (FOOD SERVICE):						
71,423.20	547,455.00	6,750.00	554,205.00	169,487.48		
	267,242.71	117,474.81	78.80			
=====						
*****TOTAL FOR FUND 007 (SPECIAL TRUST):						
0.00	15,239.00	0.00	15,239.00	10,345.40		
	399.99	4,493.61	70.51			

*****TOTAL FOR FUND 008 (ENDOWMENT):				
	8,700.00	0.00	8,700.00	8,625.00
0.00	0.00	75.00	99.14	
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):				
	60,253.00	8,425.19	68,678.19	31,504.98
8,824.50	4,634.85	32,538.36	52.62	
*****TOTAL FOR FUND 014 (ROTARY-INTERNAL SERVICES):				
	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):				
	51,600.00	11,915.14	63,515.14	15,224.31
3,161.35	39,830.15	8,460.68	86.68	
*****TOTAL FOR FUND 019 (OTHER GRANT):				
	15,605.00	1,206.94	16,811.94	2,003.45
325.61	5,596.85	9,211.64	45.21	

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Page: 2  
Time: 4:14 pm  
(APPSUM)

SHELBY CITY SCHOOLS  
Appropriation Account Summary

Board Rpt SORTED BY FUND  
on Appropriations sept

2009

MTD	Current + FYTD	Prior FY FYTD	FYTD	FYTD
Actual	Future Appropriated	Carryover Remaining	Percent Expendable	Actual Expenditures
Expenditures	Encumbrances	Encumbrances	Exp/Enc	Expenditures
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):				
	2,480.00	30.76	2,510.76	192.18
0.00	1,050.00	1,268.58	49.47	
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):				
	2,475,582.00	0.00	2,475,582.00	648,013.04
181,697.08	1,500.00	1,826,068.96	26.24	
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):				
	108,118.00	6,698.28	114,816.28	12,426.40
3,490.69	26,798.71	75,591.17	34.16	

*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):				
	132,320.00	6,802.10	139,122.10	56,320.14
19,711.09	46,373.60	36,428.36	73.82	
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):				
	100,888.00	72,744.51	173,632.51	72,565.72
4,762.51	10,547.33	90,519.46	47.87	
*****TOTAL FOR FUND 432 (MANAGEMENT INFORMATION SYSTEM):				
	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	
*****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):				
	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):				
	0.00	7,926.00	7,926.00	0.00
0.00	7,926.00	0.00	100.00	
*****TOTAL FOR FUND 452 (SCHOOLNET PROFESS. DEVELOPMENT):				
	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	

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Time: 4:14 pm  
(APPSUM)

SHELBY CITY SCHOOLS  
Appropriation Account Summary

Board Rpt SORTED BY FUND  
on Appropriations sept

2009

MTD	Current + FYTD	Prior FY FYTD Carryover	FYTD FYTD Percent	FYTD Actual
Actual	Future Appropriated	Remaining Encumbrances	Expendable Exp/Enc	Expenditures
Expenditures	Encumbrances	Balance		
*****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	0.00		0.00	0.00
0.00	0.00	0.00	0.00		
*****TOTAL FOR FUND 460 (SUMMER INTERVENTION):					
	1,095.00	0.00		1,095.00	0.00
0.00	0.00	1,095.00	0.00		
*****TOTAL FOR FUND 494 (POVERTY AID):					
	2,240.00	0.00		2,240.00	353.76
1,878.04-	0.00	1,886.24	15.79		
*****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):					
	612,056.00	0.00		612,056.00	116,274.61
42,697.53	5,166.01	490,615.38	19.84		
*****TOTAL FOR FUND 532 (FISCAL STABILIZATION FUND):					
	497,400.00	0.00		497,400.00	73,041.30
20,808.50	117,084.45	307,274.25	38.22		
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):					
	373,879.00	10,369.05		384,248.05	114,985.34
44,000.80	10,357.51	258,905.20	32.62		
*****TOTAL FOR FUND 573 (TITLE V INNOVATIVE EDUC PGM):					
	0.00	3,670.07		3,670.07	3,310.00
0.00	0.00	360.07	90.19		
*****TOTAL FOR FUND 584 (DRUG FREE SCHOOL GRANT FUND):					
	6,574.05	2,221.09		8,795.14	2,048.87
1,343.33	1,595.78	5,150.49	41.44		

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Page: 4  
Time: 4:14 pm  
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SHELBY CITY SCHOOLS  
Appropriation Account Summary

Board Rpt      SORTED BY FUND  
on Appropriations sept

MTD	Current + FYTD	Prior FY FYTD	FYTD	FYTD	FYTD
Actual	Future Appropriated	Carryover	FYTD	Percent	Actual
Expenditures	Encumbrances	Remaining Encumbrances	Expendable Exp/Enc		Expenditures
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):					
5,419.73	93,909.00	2,564.26	96,473.26	17.12	11,571.72
	4,947.35	79,954.19			
=====					
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):					
0.00	5,108.01	4,809.31	9,917.32	48.49	4,013.78
	795.53	5,108.01			
=====					
*****GRAND TOTALS:					
1,822,682.27	22,921,617.83	434,580.39	23,356,198.22	30.07	5,688,436.17
	1,335,412.63	16,332,349.42			
=====					

-- Options Summary --

Output file: CHEKPY.TXT  
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 Date Selection From: 09/01/2009  
 To: 09/30/2009  
 Summary or Detail report? (S,D) S  
 Single or Double space summary report? (S,D) S  
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Date: 10/05/2009 SHELBY CITY SCHOOLS  
 Page: 1  
 Time: 4:26 pm SORT BY VENDOR NAME  
 (CHEKPY)

Summary Rpt on Checks Written  
 Sept 2009  
 CHECK DATES BETWEEN 09/01/2009 AND  
 09/30/2009

CHECK BANK CODE	TYPE	DATE	VENDOR	CHECK AMOUNT	WARRANT CHECKS VENDOR	STATUS/DATE
053528	W	09/18/2009	ABIGAIL PONTIKOS		880333	
RECONCILED:09/30/2009					176.16	
053555	W	09/30/2009	ABILITATIONS		000321	
143.83						
053562	W	09/30/2009	ALBERT ENTERTAINMENT		000589	
415.00						
			CODY ALBERT			
053545	W	09/30/2009	ALVAH M SQUIBB CO INC		000046	
153.17						
053535	W	09/21/2009	AMERICAN UNITED LIFE INS. CO		000805	
1,843.90						
			TERM BEN			
053465	W	09/11/2009	ANN COWARD		001357	
RECONCILED:09/30/2009					200.00	
053502	W	09/18/2009	APPLE COMPUTER, INC		000411	
RECONCILED:09/30/2009					38,288.84	
053529	W	09/18/2009	APPLE INC		880386	
RECONCILED:09/30/2009					3,036.00	
053523	W	09/18/2009	ASCD		007777	
RECONCILED:09/30/2009					79.00	
053598	W	09/30/2009	ASHLAND HIGH SCHOOL		007291	
400.00						
			ATHLETIC DEPARTMENT			
053586	W	09/30/2009	BAKER VEHICLE SYSTEMS		005058	
1,238.92						

053584	W	09/30/2009	BARNES & NOBLE BOOKSELLERS	004891
80.00				
053596	W	09/30/2009	BARRY ARGO	007074
100.00				
053581	W	09/30/2009	BELLEVUE ATHL. DEPT	003843
105.00				
			BRIAN SCHUBERT A/D	
053481	W	09/11/2009	BODEN GYM EQUIPMENT	007265
RECONCILED:09/30/2009				7,974.50
053592	W	09/30/2009	BUDGETEXT	006227
398.65				
053585	W	09/30/2009	CAROL LESSEUER	004920
40.00				
053510	W	09/18/2009	CAROTHERS PEST CONTROL	002350
RECONCILED:09/30/2009				105.00
053478	W	09/11/2009	CARTER LUMBER	006153
RECONCILED:09/30/2009				965.14
053479	W	09/11/2009	CDW-G	006303
RECONCILED:09/30/2009				400.00
053518	W	09/18/2009	CDW-G	006303
RECONCILED:09/30/2009				25,034.94
053564	W	09/30/2009	CENTURY EQUIPMENT	001004
331.75				
			ATTN: GREY WALTER	
053572	W	09/30/2009	CHILDCRAFT EDUCATION COR	001329
201.21				
053519	W	09/18/2009	CINDY MCINTIRE	006379
RECONCILED:09/30/2009				70.26
053486	W	09/11/2009	CLASSROOM DIRECT	880043
RECONCILED:09/30/2009				277.35
			ORDER ENTRY	
053602	W	09/30/2009	CLEVELAND INDIANS CHARTIES	880138
90.00				
053568	W	09/30/2009	COACH'S SPORTS CORNER IN	001146
1,014.39				
053471	W	09/11/2009	COLE DISTRIBUTING INC	003001
RECONCILED:09/30/2009				21,876.26
053579	W	09/30/2009	COLUMBUS CLAY	003656
203.00				
053536	W	09/21/2009	CORESOURCE	009047
RECONCILED:09/30/2009				14,593.98
053443	W	09/11/2009	CORNELL'S IGA FOODLINER	000023
RECONCILED:09/30/2009				450.30
053492	W	09/11/2009	CORNELL'S IGA FOODLINER	000023
RECONCILED:09/30/2009				100.00
053476	W	09/11/2009	CULLIGAN WATER CONDITIONING	005003
RECONCILED:09/30/2009				10.50
053599	W	09/30/2009	DAVE MACK	007492
100.00				
053461	W	09/11/2009	DAWSON INSURANCE	000675
RECONCILED:09/30/2009				17,195.25
053483	W	09/11/2009	DAYS SPRING NURSERY INC	007562
RECONCILED:09/30/2009				560.00
			DOUGLAS LANDSCAPING	
053490	W	09/11/2009	DELL COMPANY CORP	880328
RECONCILED:09/30/2009				1,563.90

053552	W	09/30/2009	DEMCO	000245
212.23				
053474	W	09/11/2009	DIANE ERVIN	004313
RECONCILED:09/30/2009				281.40
053454	W	09/11/2009	DJ CO-OPS	000326
RECONCILED:09/30/2009				430.40
053570	W	09/30/2009	EDUCATORS PUBLISHING SERVICE	001173
257.40				
053496	W	09/18/2009	EMBARQ	000094
RECONCILED:09/30/2009				1,747.07
053547	W	09/30/2009	EMBARQ	000094
521.42				
053563	W	09/30/2009	FFA DISTRICT #@ TREASURER	000763
100.00				

Date: 10/05/2009  
Page: 2  
Time: 4:26 pm  
(CHEKPY)

SHELBY CITY SCHOOLS

SORT BY VENDOR NAME

Summary Rpt on Checks Written

Sept 2009

CHECK DATES BETWEEN 09/01/2009 AND

09/30/2009

CHECK BANK CODE	TYPE	DATE	VENDOR CHECK AMOUNT	WARRANT CHECKS VENDOR STATUS/DATE
-----				
			C/O RICHARD BENICH	
053493	W	09/14/2009	FIRST CITIZENS BANK OF SHELBY	009019
RECONCILED:09/30/2009				6,379.30
053601	W	09/30/2009	FITNESS FINDERS, INC.	007705
512.84				
053444	W	09/11/2009	FOLLETT EDUCATIONAL SERV	000035
RECONCILED:09/30/2009				470.10
			A FOLLETT CORP COMPANY	
053554	W	09/30/2009	FRAN SCHROEDER	000314
41.80				
053557	W	09/30/2009	FRANKLIN PARK CONSERVATORY	000433
88.00				
			EDUCATION DEPT	
053464	W	09/11/2009	GLEN'S SURPLUS SALES INC	001352
RECONCILED:09/30/2009				90.16
053457	W	09/11/2009	GLENCOE/MCGRAW HILL PUBL	000480
RECONCILED:09/30/2009				1,868.46
053503	W	09/18/2009	GLENCOE/MCGRAW HILL PUBL	000480
RECONCILED:09/30/2009				4,931.92
053559	W	09/30/2009	GLENCOE/MCGRAW HILL PUBL	000480
3,757.18				
053573	W	09/30/2009	GOPHER SPORT	001385
173.88				
053462	W	09/11/2009	GORDON FOOD SERVICE	001062
RECONCILED:09/30/2009				11,514.26
053475	W	09/11/2009	GRAINGER DIVISION	004628
RECONCILED:09/30/2009				1,243.38
			W W GRAINGER INC	

053515	W	09/18/2009	GRAINGER DIVISION	004628
RECONCILED:09/30/2009				47.66
			W W GRAINGER INC	
053583	W	09/30/2009	GRAINGER DIVISION	004628
271.58				
			W W GRAINGER INC	
053546	W	09/30/2009	HARCOURT OUTLINES INC	000053
266.20				
053487	W	09/11/2009	HARCOURT SCHOOL PUBLISHING	880101
RECONCILED:09/30/2009				11,913.88
053526	W	09/18/2009	HERALD PRINTING	880125
RECONCILED:09/30/2009				1,587.02
053530	W	09/18/2009	HYATT REGENCY COLUMBUS	880401
145.00				
053488	W	09/11/2009	INTERSTATE BATTERY OF NORTH	880117
RECONCILED:09/30/2009				165.00
			CENTRAL OHIO	
053452	W	09/11/2009	J.E. CARSTEN	000188
RECONCILED:09/30/2009				1,143.57
053516	W	09/18/2009	JEANINE GATES	004804
182.67				
053513	W	09/18/2009	KAREN STROUP	004278
RECONCILED:09/30/2009				13.75
053606	W	09/30/2009	KAST-A-WAY SWIMWEAR ATTN:TIM	880405
125.00				
			HART MID STATES SWIMPOSIUM	
053588	W	09/30/2009	KEITH RITTENHOUSE	005189
152.90				
053467	W	09/11/2009	KELLER BROTHERS CONSTRUC	002227
RECONCILED:09/30/2009				13,320.00
053484	W	09/11/2009	KELLY ZAKRAJSEK	007801
RECONCILED:09/30/2009				79.03
053524	W	09/18/2009	KIMMEL CORP	007990
RECONCILED:09/30/2009				51.00
053501	W	09/18/2009	LAKESHORE LEARNING MATER	000242
RECONCILED:09/30/2009				150.69
053556	W	09/30/2009	LANTZ STAR GRAPHICS	000398
12.32				
053578	W	09/30/2009	LEARNING SERVICES	003624
359.90				
053485	W	09/11/2009	Libbie Anatra	880008
39.95				
053522	W	09/18/2009	LIGHTSPEED TECHNOLOGIES	006817
RECONCILED:09/30/2009				100.00
053514	W	09/18/2009	LINDA SHORTER	004279
RECONCILED:09/30/2009				11.00
053469	W	09/11/2009	LONG'S REFRIGERATION	002539
RECONCILED:09/30/2009				433.54
053511	W	09/18/2009	LONG'S REFRIGERATION	002539
RECONCILED:09/30/2009				192.72
053582	W	09/30/2009	LOWE'S	004054
333.92				
053560	W	09/30/2009	M T BUSINESS TECH	000572
360.98				
053506	W	09/18/2009	MACMILLAN/MCGRAW HILL	001185
RECONCILED:09/30/2009				256.48

053589	W	09/30/2009	MAILBOX (THE)	005446
59.90				
			BOOKBAG	
053587	W	09/30/2009	MANSFIELD HARDWARE & SUPPLY	005147
82.59				
053605	W	09/30/2009	MARY SUTTER	880399
27.00				
053565	W	09/30/2009	MATT GARDNER	001101
500.00				

Date: 10/05/2009  
Page: 3  
Time: 4:26 pm  
(CHEKPY)

SHELBY CITY SCHOOLS

SORT BY VENDOR NAME

Summary Rpt on Checks Written

Sept 2009

CHECK DATES BETWEEN 09/01/2009 AND

09/30/2009

CHECK BANK CODE	TYPE	DATE	VENDOR CHECK AMOUNT	WARRANT CHECKS VENDOR STATUS/DATE
053520	W	09/18/2009	MED CENTRAL HEALTH SYSTEM	006637
RECONCILED:09/30/2009				12,225.00
			MANSFIELD HOSPITAL	
053455	W	09/11/2009	MED CENTRAL/SHELBY	000386
RECONCILED:09/30/2009				204.00
			WORKABLE	
053473	W	09/11/2009	MEDCO SUPPLY CO	003519
RECONCILED:09/30/2009				1,154.04
053577	W	09/30/2009	MEDCO SUPPLY CO	003519
17.32				
053549	W	09/30/2009	METROPOLITAN EDUCATION COUNCIL	000173
31,550.96				
053567	W	09/30/2009	MICHAEL GRADY	001132
35.75				
053460	W	09/11/2009	MILLIRON IND WASTE MANAGEMENT	000632
RECONCILED:09/30/2009				1,139.06
053482	W	09/11/2009	NANCY DEPLER	007311
RECONCILED:09/30/2009				100.00
053489	W	09/11/2009	NANCY WISNIEWSKI	880234
RECONCILED:09/30/2009				100.00
053600	W	09/30/2009	NATIONAL GEOGRAPHIC FOR KIDS	007520
378.78				
053458	W	09/11/2009	NCS PEARSON	000574
RECONCILED:09/30/2009				2,310.00
			PEARSON ED MEASUREMENT	
053593	W	09/30/2009	NEXTEL	006647
8.20				
053448	W	09/11/2009	NICKLES BAKERY	000144
RECONCILED:09/30/2009				888.03
053521	W	09/18/2009	NORTHERN TOOL & EQUIPMENT CO	006644
RECONCILED:09/30/2009				455.37
053504	W	09/18/2009	OAASFEP	000712
RECONCILED:09/30/2009				315.00
			FALL CONFERENCE	

053477	W	09/11/2009	OACAC MEMBERSHIP	005974
RECONCILED:09/30/2009				15.00
053497	W	09/18/2009	OHIO BUREAU EMPLOYMENT S	000128
RECONCILED:09/30/2009				355.08
REIMBURSING SECTION				
053561	W	09/30/2009	OHIO STATE REFORMATORY	000583
102.00				
(HISTORIC SITE) ATTN: JAN				
053456	W	09/11/2009	PAM HANLINE	000399
RECONCILED:09/30/2009				91.31
053597	W	09/30/2009	PARK LANES BOWLING	007089
75.00				
053595	W	09/30/2009	PCR RESTORATION	006911
3,125.00				
053507	W	09/18/2009	PEARSON EDUCATION	001188
167.83				
053571	W	09/30/2009	PEARSON EDUCATION	001188
16.68				
053512	W	09/18/2009	PEGGY VAN WAGNER	003289
RECONCILED:09/30/2009				9.35
053453	W	09/11/2009	PEPSI-COLA BOTTLING CO	000190
RECONCILED:09/30/2009				1,321.94
053550	W	09/30/2009	PEPSI-COLA BOTTLING CO	000190
118.50				
053480	W	09/11/2009	PIONEER VALLEY EDUC PRESS INC	007029
RECONCILED:09/30/2009				6,781.50
053468	W	09/11/2009	PORTA-POT	002314
RECONCILED:09/30/2009				280.00
RENTAL SERVICES				
053466	W	09/11/2009	QWEST/LCI	001754
RECONCILED:09/30/2009				53.71
053517	W	09/18/2009	RANDY PRY	005108
RECONCILED:09/30/2009				8.25
053604	W	09/30/2009	REBECCA STYER	880293
23.40				
053463	W	09/11/2009	REHABILITATION SERVICE O	001256
RECONCILED:09/30/2009				493.00
NORTH CENTRAL OHIO, INC				
053450	W	09/11/2009	RENTWEAR	000150
RECONCILED:09/30/2009				17.10
053470	W	09/11/2009	RFD CO. FARM CENTERS	002868
RECONCILED:09/30/2009				150.00
053498	W	09/18/2009	RICHARD HOSTETLER	000152
RECONCILED:09/30/2009				211.75
053531	W	09/21/2009	S E R S	009022
RECONCILED:09/30/2009				11,248.42
053403	W	09/04/2009	S T R S	009023
RECONCILED:09/30/2009				18,905.75
053532	W	09/21/2009	S T R S	009023
RECONCILED:09/30/2009				19,009.88
053580	W	09/30/2009	SAM'S CLUB	003812
1,426.65				
STORE #6407				
053607	W	09/30/2009	SAWMILL CREEK GOLF CLUB	880406
125.00				
CHRIS BLEILE				

053445 W 09/11/2009 SAX ARTS AND CRAFTS  
RECONCILED:09/30/2009

000038  
1,244.62

Date: 10/05/2009  
Page: 4  
Time: 4:26 pm  
(CHEKPY)

SHELBY CITY SCHOOLS  
SORT BY VENDOR NAME

Sept 2009  
09/30/2009

Summary Rpt on Checks Written  
CHECK DATES BETWEEN 09/01/2009 AND

CHECK BANK CODE	TYPE	DATE	VENDOR CHECK AMOUNT	WARRANT CHECKS VENDOR STATUS/DATE
053566	W	09/30/2009	PAULETTE MERRILL SCANTRON CORPORATION	001130
320.30				
053591	W	09/30/2009	SCANTRON SERVICE GROUP	006030
224.00				
053495	W	09/18/2009	HARLAND TECHNOLOGY SERVICES SCHOOL SPECIALTY	000027
RECONCILED:09/30/2009				57.31
053537	W	09/21/2009	PAULETTE MERRILL SHELBY CITY BD OF EDUC	009048
RECONCILED:09/30/2009				225,739.55
053499	W	09/18/2009	HEALTH LIABILITY FUND SHELBY CITY BD OF EDUCAT	000187
RECONCILED:09/30/2009				1,660.00
053539	W	09/25/2009	ATHLETIC FUND SHELBY CITY BD OF EDUCAT	000187
RECONCILED:09/30/2009				1,865.00
053500	W	09/18/2009	ATHLETIC FUND SHELBY CITY BD OF EDUCAT	000207
RECONCILED:09/30/2009				270.00
053404	W	09/04/2009	SCARLET S YEARBOOK SHELBY CITY BD OF EDUCATION	009074
RECONCILED:09/30/2009				5,659.34
053533	W	09/21/2009	FICA MEDICARE SHELBY CITY BD OF EDUCATION	009074
RECONCILED:09/30/2009				5,859.66
053405	W	09/04/2009	FICA MEDICARE SHELBY CITY BD OF EDUCATION	009075
RECONCILED:09/30/2009				23.25
053534	W	09/21/2009	SOCIAL SECURITY SHELBY CITY BD OF EDUCATION	009075
RECONCILED:09/30/2009				4.00
053558	W	09/30/2009	SOCIAL SECURITY SHELBY COUNTRY CLUB	000476
1,288.10				
053446	W	09/11/2009	STEVE JOHNSON SHELBY HARDWARE	000055
RECONCILED:09/30/2009				595.13
053447	W	09/11/2009	SHELBY PARTS CO	000075
RECONCILED:09/30/2009				220.70

053544	W	09/30/2009	SHELBY PRINTING INC	000045	
770.00					
053575	W	09/30/2009	SHELBY ROTARY CLUB	002565	
250.00					
			#3505		
053525	W	09/18/2009	SHELBY SR HIGH SCHOOL	008038	
RECONCILED:09/30/2009				60.00	
			STUDENT COUNCIL		
053551	W	09/30/2009	SKELTON'S INC	000230	
216.58					
053449	W	09/11/2009	SMITH DAIRY PRODUCTS CO	000146	
RECONCILED:09/30/2009				1,841.29	
053569	W	09/30/2009	SPRINT	001162	
13.63					
053590	W	09/30/2009	STAN CAIN	005958	
86.05					
053508	W	09/18/2009	STANDARD PLUMBING & HEAT	002225	
RECONCILED:09/30/2009				480.00	
053451	W	09/11/2009	STANTONS SHEET MUSIC INC	000156	
RECONCILED:09/30/2009				3,445.44	
053574	W	09/30/2009	STRAUCH & OBERMILLER	001745	
187.50					
053505	W	09/18/2009	SUNBURST VISUAL MEDIA	000765	
RECONCILED:09/30/2009				1,343.33	
053548	W	09/30/2009	Sysco Food Servces of Central	000137	
5,752.69					
			Ohio		
053594	W	09/30/2009	TIME WARNER CABLE	006863	
65.45					
053491	W	09/11/2009	TONI BANDY	880366	
RECONCILED:09/30/2009				65.13	
053459	W	09/11/2009	TREASURER STATE OF OHIO	000622	
RECONCILED:09/30/2009				791.60	
			MARY TAYLOR, CPA		
053509	W	09/18/2009	TREASURER, STATE OF OHIO	002247	
RECONCILED:09/30/2009				48.25	
			DIV OF INDUSTRIAL COMPLIANCE		
053603	W	09/30/2009	TYREE ZEHNER	880292	
21.60					
053527	W	09/18/2009	U S BANK	880289	
RECONCILED:09/30/2009				5,729.30	
			OFFICE EQUIPMENT FINANCE SERV.		
053472	W	09/11/2009	VASU COMMUNICATIONS	003049	
RECONCILED:09/30/2009				437.68	

Date: 10/05/2009  
Page: 5  
Time: 4:26 pm  
(CHEKPY)

SHELBY CITY SCHOOLS

SORT BY VENDOR NAME

Summary Rpt on Checks Written

CHECK DATES BETWEEN 09/01/2009 AND

Sept 2009  
09/30/2009

CHECK	TYPE	DATE	VENDOR	CHECK AMOUNT	WARRANT CHECKS	VENDOR	STATUS/DATE
BANK CODE							

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053538   W   09/21/2009  VISION SERVICES PLAN           009083
RECONCILED:09/30/2009                                2,497.20

                                ATTN: FLORENCE F LEE
053576   W   09/30/2009  WAL-MART STORE #01-1539        003195
493.55

053553   W   09/30/2009  WEEKLY READER                  000290
137.25

  V VOIDED CHECKS                0          CHECK TOTALS                0.00
  R RECONCILED CHECKS            94          CHECK TOTALS                529,159.49
-----
  W WARRANT CHECKS                163          CHECK TOTALS                591,600.74
  M MEMO CHECKS                   0          CHECK TOTALS                 0.00
  B REFUND CHECKS                  0          CHECK TOTALS                 0.00
  I INVESTMENT CHECKS              0          CHECK TOTALS                 0.00
  T TRANSFER CHECKS                0          CHECK TOTALS                 0.00
  D DISTRIBUTION CHECKS            0          CHECK TOTALS                 0.00
  C PAYROLL CHECKS                 0          CHECK TOTALS                 0.00
  MISSING CHECKS                   0
** TOTAL CHECKS (LESS VOIDED)    163          ** TOTAL NET                 591,600.74
*** TOTAL CHECKS WRITTEN         163          *** GRAND TOTALS             591,600.74

```

-- 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 September 2009  
 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-OCT-2009 16:30:53.24

Date: 10/05/09

SHELBY CITY SCHOOLS

Time: 4:30 pm

Page: 1

Revenue Account Summary

(REVSUM)

SORTED BY FUND

Board Report on Revenue September 2009

YTD Actual	FYTD Balance	FYTD Percent	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts
*****TOTAL FOR FUND 001 (GENERAL):			17,469,355.00	5,705,127.67	674,179.16
14,516,528.34	11,764,227.33	32.66			
*****TOTAL FOR FUND 002 (BOND RETIREMENT):			0.00	0.00	0.00
0.00	0.00	0.00			
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):			300,000.00	126,710.80	927.63
270,157.86	173,289.20	42.24			
*****TOTAL FOR FUND 006 (FOOD SERVICE):			938,500.00	89,137.16	60,514.32
645,247.49	849,362.84	9.50			
*****TOTAL FOR FUND 007 (SPECIAL TRUST):			5,115.00	1,072.19	266.48
5,046.90	4,042.81	20.96			
*****TOTAL FOR FUND 008 (ENDOWMENT):			2,050.00	264.76	71.61
2,355.97-	1,785.24	12.92			
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):			51,000.00	38,189.95	7,917.20
45,899.40	12,810.05	74.88			
*****TOTAL FOR FUND 014 (ROTARY-INTERNAL SERVICES):			0.00	0.00	0.00
0.00	0.00	0.00			

REVSUM. TXT

\*\*\*\*\*TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):  
 65,871.11      72,201.88      4.11      75,300.00      3,098.12      2,395.88

\*\*\*\*\*TOTAL FOR FUND 019 (OTHER GRANT):  
 22,245.00      7,212.00      46.63      13,512.00      6,300.00      6,300.00

Date: 10/05/09  
 Time: 4:30 pm

Page: 2  
 (REVSUM)

SHELBY CITY SCHOOLS  
 Revenue Account Summary

SORTED BY FUND  
 Board Report on Revenue September 2009

YTD Actual	FYTD Balance	FYTD Percent	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts
Recei pts	Recei vabl e	Recei ved			
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):			757.00	430.00	230.00
2,636.26	327.00	56.80			

\*\*\*\*\*TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):  
 2,399,919.83      2,423,160.06      24.37      3,204,000.00      780,839.94      263,098.55

\*\*\*\*\*TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):  
 78,417.20      63,919.00      12.93      73,410.00      9,491.00      6,673.00

\*\*\*\*\*TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):  
 95,811.81      79,940.05      39.76      132,700.00      52,759.95      44,385.95

\*\*\*\*\*TOTAL FOR FUND 401 (AUXILIARY SERVICES):  
 95,107.52      82,712.20      25.02      110,311.00      27,598.80      4.27

\*\*\*\*\*TOTAL FOR FUND 432 (MANAGEMENT INFORMATION SYSTEM):  
 958.96      0.00      0.00      0.00      0.00      0.00

\*\*\*\*\*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      0.00      0.00      0.00      0.00      0.00

\*\*\*\*\*TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):  
 0.00      0.00      0.00      0.00      0.00      0.00

REVSUM. TXT

*****TOTAL FOR FUND 452 (SCHOOLNET PROFESS. DEVELOPMENT):					
0.00	0.00	0.00	0.00	0.00	0.00

Date: 10/05/09

Page: 3

SHELBY CITY SCHOOLS

Time: 4:30 pm

(REVSUM)

Revenue Account Summary

SORTED BY FUND

Board Report on Revenue September 2009

YTD Actual	FYTD Balance	FYTD Percent	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts
Recei pts	Recei vabl e	Recei ved		Recei pts	Recei pts
*****TOTAL FOR FUND 458 (INTER. VIDEO DI STANCE LEARNI NG):					
0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 459 (OHI O READS):					
0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 460 (SUMMER INTERVENTI ON):					
0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 494 (POVERTY AID):					
12,283.03	25,793.72	12.54	29,491.64	3,697.92	1,232.64
*****TOTAL FOR FUND 499 (MI SCELLANEOUS STATE GRANT FUND):					
0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):					
399,962.77	970,025.28	10.17	1,079,900.00	109,874.72	47,276.72
*****TOTAL FOR FUND 532 (FI SCAL STABI LIZATI ON FUND):					
85,437.26	147,562.74	36.67	233,000.00	85,437.26	46,602.18
*****TOTAL FOR FUND 572 (TI TLE I DI SADVANTAGED CHI LDREN):					
224,908.10	928,719.35	5.77	985,637.60	56,918.25	29,828.89
*****TOTAL FOR FUND 573 (TI TLE V INNOVATI VE EDUC PGM):					
4,041.29	18.71	99.47	3,500.00	3,481.29	0.00
*****TOTAL FOR FUND 584 (DRUG FREE SCHOOL GRANT FUND):					
10,166.57	5,247.73	9.99	5,830.00	582.27	582.27

Date: 10/05/09  
 Time: 4:30 pm

Page: 4  
 (REVSUM)

SHELBY CITY SCHOOLS  
 Revenue Account Summary

Sorted by Fund  
 Board Report on Revenue September 2009

YTD Actual	FYTD Balance	FYTD Percent	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts
Recei pts	Recei vabl e	Recei ved			
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):					
84,327.57	84,789.04	10.00	94,210.00	9,420.96	9,420.96
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):					
133,054.26	48,969.58- 599.69		9,800.00	58,769.58	54,682.15
*****GRAND TOTALS:					
19,195,672.56	17,648,176.65	28.89	24,817,379.24	7,169,202.59	1,256,589.86

-- Options Summary --

Output file: APPRES. TXT  
 Type: CSV  
 Print options page? (Y,N) Y  
 Report for fiscal year: 2010  
 Amounts to use: (1,2,3,4) 3  
 Include accounts with all zero balances? (Y,N) N  
 Summarize Recap by Fund? (Y,N) Y  
 : 2010  
 : Shelby City  
 : Richland  
 : regular  
 : 20th  
 : October  
 : 2009  
 : the Board  
 : Mr. DeVito  
 : Y  
 : Mr. Terman  
 : Y  
 : Mrs. White  
 : Y  
 : Mrs. Nelson  
 : Y  
 : 001  
 : 999  
 : N  
 : FD

BAT\_APPRES executed by SHELBY\_EA on node NCOCCO.: at 5-OCT-2009 16:33:29.29

2010 APPROPRIATION RESOLUTION  
 City, Exempted Village, Joint Vocational or Local Board of Education  
 Rev. Code Sec. 5705.38  
 -----

The Board of Education of the Shelby City School District, Richland County, Ohio, met in regular session on the 20th day of October, 2009, at the office of the Board with the following members present:

- Mr. DeVito
- Mr. Terman
- Mrs. White
- Mrs. Nelson

moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the Shelby City School District, Richland County, Ohio, that to provide for the current expenses and other expenditures of said Board of Education, during the fiscal year, ending June 30th, 2010, the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made and during said fiscal year, as follows, viz:

Date: 10/05/09  
Time: 4:33 pm

Page: 1  
(APPRES)

SHELBY CITY SCHOOLS  
Appropriation Resolution Report

Prior FY                      Total

2010  
Appropriations

APPRES. TXT

Carry Over	Appropriation	
	001 GENERAL	17,502,667.77
230,474.93	17,733,142.70	
	003 PERMANENT IMPROVEMENT	308,449.00
57,972.76	366,421.76	
	006 FOOD SERVICE	547,455.00
6,750.00	554,205.00	
.00	007 SPECIAL TRUST	15,239.00
.00	15,239.00	
	008 ENDOWMENT	8,700.00
.00	8,700.00	
	009 UNIFORM SCHOOL SUPPLIES	60,253.00
8,425.19	68,678.19	
	018 PUBLIC SCHOOL SUPPORT	51,600.00
11,915.14	63,515.14	
	019 OTHER GRANT	15,605.00
1,206.94	16,811.94	
	022 DISTRICT AGENCY	2,480.00
30.76	2,510.76	
.00	024 EMPLOYEE BENEFITS SELF INS.	2,475,582.00
	2,475,582.00	
	200 STUDENT MANAGED ACTIVITY	108,118.00
6,698.28	114,816.28	
	300 DISTRICT MANAGED ACTIVITY	132,320.00
6,802.10	139,122.10	
	401 AUXILIARY SERVICES	100,888.00
72,744.51	173,632.51	
	451 DATA COMMUNICATION FUND	.00
7,926.00	7,926.00	
	460 SUMMER INTERVENTION	1,095.00
.00	1,095.00	
	494 POVERTY AID	2,240.00
.00	2,240.00	
	516 IDEA PART B GRANTS	612,056.00
.00	612,056.00	
	532 FISCAL STABILIZATION FUND	497,400.00
.00	497,400.00	
	572 TITLE I DISADVANTAGED CHILDREN	373,879.00
10,369.05	384,248.05	
	573 TITLE V INNOVATIVE EDUC PGM	.00
3,670.07	3,670.07	
	584 DRUG FREE SCHOOL GRANT FUND	6,574.05
2,221.09	8,795.14	
	590 IMPROVING TEACHER QUALITY	93,909.00
2,564.26	96,473.26	
	599 MISCELLANEOUS FED. GRANT FUND	5,108.01
4,809.31	9,917.32	
Grand Total All Funds		22,921,617.83
434,580.39	23,356,198.22	

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

Vote:

Mr. DeVito, y  
 Mr. Terman, y  
 Mrs. White, y  
 Mrs. Nelson, y

,  
 ,  
 ,

CERTIFICATE  
 (O. R. C. 5705.412)

RE:

IT IS HEREBY CERTIFIED that the Shelby City School District

APPRES.TXT

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

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
Treasurer

BY: \_\_\_\_\_  
Superintendent of Schools

BY: \_\_\_\_\_  
President, Board of Education

Date: 10/05/09  
Time: 4:33 pm

SHELBY CITY SCHOOLS  
Appropriation Recap Sheet

Page 2  
(APPRES)

Fund Class/Name	Fund	2010 Appropriations
FOOD SERVICE	006	547,455.00
ENDOWMENT	008	8,700.00
Total		556,155.00
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	17,502,667.77
Total General Fund		17,502,667.77
Special Revenue		
SPECIAL TRUST	007	14,939.00
PUBLIC SCHOOL SUPPORT	018	51,600.00
OTHER GRANT	019	15,605.00
DISTRICT MANAGED ACTIVITY	300	132,320.00
AUXILIARY SERVICES	401	100,888.00
DATA COMMUNICATION FUND	451	.00
SUMMER INTERVENTION	460	1,095.00
POVERTY AID	494	2,240.00
IDEA PART B GRANTS	516	612,056.00
FISCAL STABILIZATION FUND	532	497,400.00
TITLE I DISADVANTAGED CHILDREN	572	373,879.00
TITLE V INNOVATIVE EDUC PGM	573	.00
DRUG FREE SCHOOL GRANT FUND	584	6,574.05
IMPROVING TEACHER QUALITY	590	93,909.00
MISCELLANEOUS FED. GRANT FUND	599	5,108.01
Total Special Revenue		1,907,613.06
Capital Projects		
PERMANENT IMPROVEMENT	003	308,449.00
Total Capital Projects		308,449.00
Permanent Funds		
SPECIAL TRUST	007	300.00
Total Permanent Funds		300.00

Enterprise

Date: 10/05/09  
Time: 4:33 pm

SHELBY CITY SCHOOLS  
Appropriation Recap Sheet

Page 3  
(APPRES)

Fund Class/Name	Fund	2010 Appropriations
UNI FORM SCHOOL SUPPLIES	009	60,253.00
Total Enterprise		60,253.00
Internal Service		
EMPLOYEE BENEFITS SELF INS.	024	2,475,582.00
Total Internal Service		2,475,582.00
*** Fiduciary Fund Types ***		
Agency Fund		
DISTRICT AGENCY	022	2,480.00
STUDENT MANAGED ACTIVITY	200	108,118.00
Total Agency Fund		110,598.00
Total Appropriations - All Fund Types		22,921,617.83

-- Options Summary --

Output file: AMDCERT.TXT  
 Type: CSV  
 Print options page? (Y,N) Y  
 Beginning year for report: 2009  
 Date of Report (for Report Headings): 09/30/2009  
 Include accounts with all zero balances? (Y,N) N  
 3131: T  
 3132: T  
 3133: 0  
 3134: 0  
 3135: 0  
 3139: 0  
 Include Income Tax as Taxes or Other? (T,0) 0  
 Include Other Taxes as Taxes or Other? (T,0) T  
 : 001  
 : 999  
 : FD

BAT\_AMDCERT executed by SHELBY\_EA on node NCOCC0.: at 5-OCT-2009 16:32:42.65

Date: 10/05/09

SHELBY CITY SCHOOLS

Page: 1

Time: 4:32 pm  
 Resources

Amended Official Certificate of Estimated  
 (AMDCERT)

Rev. Code, Sec. 5705.36

Office of Budget Commission, RICHLAND County,

Ohio.

SHELBY, Ohio, September 30, 2009

TO THE TAXING AUTHORITY of SHELBY CITY SCHOOLS

The following is the amended official certificate of estimated resources for the fiscal year beginning July 1st, 2009, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund		Total	Unencumbered	Taxes
Other	Sources		Balance	
			July 1, 2009	
-----				
INVALID FUND TYPE				
.00	940,550.00	1,272,877.08	332,327.08	
GOVERNMENTAL FUND TYPE				
General Fund			3,705,797.13	
5,475,000.00	11,994,355.00	21,175,152.13		
Special Revenue			525,868.27	
.00	2,778,157.24	3,304,025.51		
Capital Projects			42,754.92	
255,000.00	45,000.00	342,754.92		
Permanent Funds			20,368.11	
.00	150.00	20,518.11		
PROPRIETARY FUND TYPE				
Enterprise			36,015.60	
.00	51,000.00	87,015.60		
Internal Service			884,143.87	
.00	3,204,000.00	4,088,143.87		
FIDUCIARY FUND TYPE				
Agency Fund			107,096.36	
.00	74,167.00	181,263.36		
Total All Funds			5,654,371.34	
5,730,000.00	19,087,379.24	30,471,750.58		

Budget

Commi ssi on

Date: 10/05/09

SHELBY CITY SCH00LS

Time: 4: 32 pm  
Resources

Page: 2

Amended Offi ci al Certi fi cate of Estimated  
(AMDCERT)

Rev. Code, Sec. 5705.36

Fund		Total	Unencumbered	Taxes
Other	Sources		Bal ance	
			July 1, 2009	
-----				
INVALID FUND TYPE				
.006	FOOD SERVI CE		30,017.44	
.00	938,500.00	968,517.44		
.008	ENDOWMENT		302,309.64	
.00	2,050.00	304,359.64		
Total			332,327.08	
.00	940,550.00	1,272,877.08		
GOVERNMENTAL FUND TYPE				
General Fund				
.001	GENERAL		3,705,797.13	
5,475,000.00	11,994,355.00	21,175,152.13		
Total General Fund			3,705,797.13	
5,475,000.00	11,994,355.00	21,175,152.13		
Special Revenue				
.007	SPECIAL TRUST		307,219.62	
.00	4,965.00	312,184.62		
.018	PUBLIC SCHOOL SUPPORT		71,877.46	
.00	75,300.00	147,177.46		
.019	OTHER GRANT		21,702.26	
.00	13,512.00	35,214.26		
.300	DI STRI CT MANAGED ACTI VI TY		85,814.09	
.00	132,700.00	218,514.09		
.401	AUXI LI ARY SERVI CES		1,526.46	
.00	110,311.00	111,837.46		
.432	MANAGEMENT I NFORMATI ON SYSTEM		920.20	
.00	.00	920.20		
.451	DATA COMMUNI CATI ON FUND		6,819.01	
.00	.00	6,819.01		
.460	SUMMER I NTERVENTI ON		1,095.79	
.00	.00	1,095.79		
.494	POVERTY AI D		683.20	
.00	29,491.64	30,174.84		
.516	I DE A PART B GRANTS		17,071.87	
.00	1,079,900.00	1,096,971.87		
.532	FI SCAL STABI LI ZATI ON FUND		.00	
.00	233,000.00	233,000.00		
.572	TIT LE I DI SADVANTAGED CHI LDREN		17,751.12	
.00	985,637.60	1,003,388.72		
.573	TIT LE V I NNOVATI VE EDUC PGM		3,350.19-	
.00	3,500.00	149.81		
.584	DRUG FREE SCHOOL GRANT FUND		744.05	
.00	5,830.00	6,574.05		
.590	I MPROVI NG TEACHER QUALI TY		80.76	
.00	94,210.00	94,290.76		
.599	MI SCELLANEOUS FED. GRANT FUND		4,087.43-	

.00	9,800.00	5,712.57	
Total Special Revenue			525,868.27
.00	2,778,157.24	3,304,025.51	
Capital Projects			
003	PERMANENT IMPROVEMENT		42,754.92
255,000.00	45,000.00	342,754.92	
Total Capital Projects			42,754.92
255,000.00	45,000.00	342,754.92	
Permanent Funds			
007	SPECIAL TRUST		20,368.11
.00	150.00	20,518.11	

Date: 10/05/09

SHELBY CITY SCHOOLS

Page: 3

Time: 4:32 pm  
Resources

Amended Official Certificate of Estimated  
(AMDCERT)

Rev. Code, Sec. 5705.36

Fund			Unencumbered	
Other Sources	Total		Balance	Taxes
			July 1, 2009	
Total Permanent Funds			20,368.11	
.00	150.00	20,518.11		
PROPRIETARY FUND TYPE				
Enterprise				
009	UNIFORM SCHOOL SUPPLIES		36,015.60	
.00	51,000.00	87,015.60		
Total Enterprise			36,015.60	
.00	51,000.00	87,015.60		
Internal Service				
014	ROTARY-INTERNAL SERVICES		511.04	
.00	.00	511.04		
024	EMPLOYEE BENEFITS SELF INS.		883,632.83	
.00	3,204,000.00	4,087,632.83		
Total Internal Service			884,143.87	
.00	3,204,000.00	4,088,143.87		
FIDUCIARY FUND TYPE				
Agency Fund				
022	DISTRICT AGENCY		3,180.18	
.00	757.00	3,937.18		
200	STUDENT MANAGED ACTIVITY		103,916.18	
.00	73,410.00	177,326.18		
Total Agency Fund			107,096.36	
.00	74,167.00	181,263.36		
Total All Funds			5,654,371.34	
5,730,000.00	19,087,379.24	30,471,750.58		