

**Minutes of the NORTH ROYALTON BOARD OF EDUCATION Organizational Meeting  
Held January 12, 2015  
North Royalton High School Community Room**

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**SUMMARY**

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. RESOLUTION 2015-10: NOMINATE/ELECT BOARD PRESIDENT
- V. OATH OF OFFICE FOR ANNE REINKOBER, NEWLY ELECTED BOARD PRESIDENT
- VI. RESOLUTON 2015-11: NOMINATE/ELECT BOARD VICE PRESIDENT
- VII. OATH OF OFFICE FOR JACKIE ARENDT, NEWLY ELECTED VICE PRESIDENT
- VIII. RESOLUTION 2015-12: ADOPT ROBERTS RULES OF ORDER
- IX. RESOLUTUION 2015-13: REAFFIRM BOARD POLICIES AND PHILOSOPHY OF EDUCATION FOR 2015
- X. RESOLUTION 2015-14: ESTABLISH ORDER OF BUSINESS
- XI. RESOLUTION 2015-15: ESTABLISH SERVICE FUND
- XII. RESOLUTION 2015-16: AUTHORIZATION FOR TREASURER
- XIII. RESOLUTION 2015-17: AUTHORIZATION FOR SUPERINTENDENT
- XIV. RESOLUTION 2015-18: ESTABLISH TIME AND PLACE FOR BOARD OF EDUCATION MEETINGS
- XV. RESOLUTION 2015-19: RENEW MEMBERSHIP IN THE OHIO SCHOOL BOARDS ASSOCIATION
- XVI. RESOLUTION 2015-20: RENEW OSBA LEGAL ASSISTANCE FUND MEMBERSHIP
- RESOLUTION 2015-21: MOTION TO VOTE RFP (Request for Proposals)
- XVII. RESOLUTION 2015-22: REPRESENTATION OF LEGAL COUNSEL
- XVIII. RESOLUTION 2015-23: REPRESENTATION OF LEGAL COUNSEL
- XIX. RESOLUTION 2015-24: REPRESENTATION OF LEGAL COUNSEL
- XX. RESOLUTION 2015-25: AUTHORIZATION TO FILE TAX COMPLAINTS
- XXI. RESOLUTION 2015-26: AUTHORIZATION TO ESTABLISH PRICES AND FEES
- XXII. RESOLUTION 2015-27: DECLARATION OF PUBLIC PURPOSE
- XXIII. RESOLUTION 2015-28: COMMITTEE ASSIGNMENTS
- XXIV. REPORTS AND RECOMMENDATIONS OF THE TREASURER
- RESOLUTION 2015-29: ADOPT A TAX BUDGET
- XXV. RESOLUTION 2015-30: Motion to Adjourn

- I. **CALL TO ORDER.** President Dr. John Kelly called the Organizational Meeting of the North Royalton Board of Education to order at 7:00 PM., January 12, 2015, at the North Royalton High School Community Room.
- II. **PLEDGE OF ALLEGIANCE.** President John Kelly requested all present to join in the pledge of allegiance to the flag.
- III. **ROLL CALL.** Present: President John Kelly, Vice-President Barbara Ann Zindroski, Anne Reinkober, Susan Clark, and Jacquelyn Arendt. Also present were Superintendent Gregory Gurka, Assistant Superintendent Jim Presot, and Treasurer Biagio Sidoti, Director of Personnel Patrick Farrell, staff, media and community members.
- IV. **RESOLUTION 2015-10: NOMINATE/ELECT BOARD PRESIDENT**

Dr. John Kelly nominated Mrs. Anne Reinkober and Mrs. Zindroski nominated Dr. Susan Clark who respectfully declined her nomination for President of the North Royalton Board of Education for 2015.

Motion to Close Nominations

Moved by Arendt Seconded by Clark  
 Voting Aye: Arendt, Clark, Reinkober, Kelly  
 Voting Nay: Zindroski  
 Motion Carried

Vote for Board President:

Jackie Arendt	_____
Susan Clark	Anne Reinkober
John Kelly	_____
Anne Reinkober	Anne Reinkober
Barbara Zindroski	_____
	Abstain

- V. **OATH OF OFFICE FOR ANNE REINKOBER, NEWLY ELECTED BOARD PRESIDENT.** Biagio Sidoti, Treasurer, administered the oath of office to Mrs. Anne Reinkober, the newly elected Board President.

- VI. **RESOLUTON 2015-11: NOMINATE/ELECT BOARD VICE PRESIDENT**

Dr. Susan Clark nominated Mrs. Jacki Arendt. Mrs. Zindroski seconded the nomination.

Motion to Close Nominations

Moved by Kelly Seconded by Zindroski  
 Voting Aye: Kelly, Zindroski, Arendt, Clark, Reinkober  
 Motion Carried

Vote for Board Vice President:

Jackie Arendt	_____
Susan Clark	Jackie Arendt
John Kelly	_____
Anne Reinkober	Jackie Arendt
Barbara Zindroski	_____
	Jackie Arendt

- VII. **OATH OF OFFICE FOR JACKIE ARENDT, NEWLY ELECTED VICE PRESIDENT.** Biagio Sidoti, Treasurer, administered the oath of office to Mrs. Jackie Arendt, the newly elected Board Vice President.
- VIII. **RESOLUTION 2015-12: ADOPT ROBERTS RULES OF ORDER.** Resolve that the Board of Education adopt Robert's Rules of Order as parliamentary guidelines for conducting meetings and appoint the treasurer as parliamentarian.
- Moved by Kelly  
Seconded by Clark
- Discussion: Mrs. Zindroski read information she brought with her on Robert's Rules of Order. There was a discussion of the Additional Business portion of the meeting and proper procedures when presenting information.
- Dr. Clark commented on the procedures for preparing agenda items and allowing board members ample time to review items to be discussed.
- Motion to vote on adopting Robert's Rules of Order.
- Voting Aye: Kelly, Clark, Zindroski, Arendt, Reinkober  
Motion Carried
- IX. **RESOLUTION 2015-13: REAFFIRM BOARD POLICIES AND PHILOSOPHY OF EDUCATION FOR 2015.** Resolve the Board of Education reaffirm Board Policies and the Philosophy of Education for 2015.
- Moved by Kelly  
Seconded by Arendt  
Voting Aye: Kelly, Arendt, Reinkober, Clark, Zindroski  
Motion Carried
- X. **RESOLUTION 2015-14: ESTABLISH ORDER OF BUSINESS.** Resolve the Board of Education establish the Order of Business for Regular Meetings for the Board held during 2015 as follows:
- I. Call to Order
  - II. Pledge of Allegiance
  - III. Roll Call
  - IV. Finalization of Agenda
  - V. Approval of Minutes
  - VI. Recognition of Guests and Presentations
  - VII. Public Participation
  - VIII. Committee Reports
  - IX. Reports and Recommendations of the Treasurer
  - X. Reports and Recommendations of the Superintendent
  - XI. Additional Business
  - XII. Announcements
  - XIII. Adjourn
- Moved by Arendt  
Seconded by Kelly  
Voting Aye: Arendt, Kelly, Reinkober, Clark Zindroski  
Motion Carried
- XI. **RESOLUTION 2015-15: ESTABLISH SERVICE FUND.** Resolve the Board of Education establish a service fund for 2015, as set forth in ORC 3315.15, in the amount of \$20,000.
- Moved by Kelly  
Seconded by Clark  
Voting Aye: Kelly, Clark, Arendt, Reinkober, Zindroski  
Motion Carried
- XII. **RESOLUTION 2015-16: AUTHORIZATION FOR TREASURER.** Resolve the Board of Education authorize the treasurer to:
- A. Make appropriation modifications within each fund to any other appropriation classification within such fund as the need may arise
  - B. Pay all bills within the limits of the Appropriations Resolution as bills are received and when merchandise has been received in acceptable condition
  - C. Sign all checks (one signature) drawn on the Board of Education accounts
  - D. Eliminate the reading of the minutes of the last Board meeting
  - E. Make advances and transfers as needed and report same to the Board
  - F. Make investments with active funds, as they are available
- Moved by Clark  
Seconded by Kelly  
Voting Aye: Clark, Kelly, Arendt, Reinkober, Zindroski  
Motion Carried
- XIII. **RESOLUTION 2015-17: AUTHORIZATION FOR SUPERINTENDENT.** Resolve the Board of Education authorize the superintendent/designee to:
- A. Employ such personnel as needed
  - B. Apply for and coordinate all state and federal programs
  - C. Serve as purchasing agent for the district
  - D. Approve professional conferences
- Moved by Arendt  
Seconded by Kelly  
Voting Aye: Arendt, Kelly, Reinkober, Clark, Zindroski  
Motion Carried

- XIV. **RESOLUTION 2015-18: ESTABLISH TIME AND PLACE FOR BOARD OF EDUCATION MEETINGS.** Resolve the Board of Education set the following dates at the North Royalton High School Community Room, as the dates and place for the 2015 Regular Meetings of the Board of Education.

**Regular Meetings/Work Sessions, 6:30 PM**

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
8	5	5	9	7	4	9	6	10	8	12	10

**Regular Meetings, 7:00 PM**

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
12	9	9	13	11	8	13	10	14	12	16	14

Moved by Kelly  
Voting Aye: Kelly, Clark, Arendt, Reinkober, Zindroski  
Motion Carried

Seconded by Clark

- XV. **RESOLUTION 2015-19: RENEW MEMBERSHIP IN THE OHIO SCHOOL BOARDS ASSOCIATION.** Resolve the Board of Education renew its membership with the Ohio School Boards Association effective January 1 through December 31, 2015.

Moved by Arendt  
Voting Aye: Arendt, Kelly, Reinkober, Clark, Zindroski  
Motion Carried

Seconded by Kelly

- XVI. **RESOLUTION 2015-20: RENEW OSBA LEGAL ASSISTANCE FUND MEMBERSHIP.** Resolve the Board of Education renew membership in the Ohio Schools Board Association's Legal Assistance Fund effective January 1 through December 31, 2015

Moved by Kelly  
Voting Aye: Kelly, Zindroski, Arendt, Reinkober, Clark  
Motion Carried

Seconded by Zindroski

- XVII. **RESOLUTION 2015-22: REPRESENTATION OF LEGAL COUNSEL.** Resolve the Board of Education approve Britton Smith Peters Kalail, Co., L.P.A. for legal counsel representation, on an as needed basis for the 2015 calendar year.

Moved by Kelly  
Seconded by Arendt

Discussion: Mrs. Zindroski discussed the fact that she wanted the opportunity to consult with other legal firms.

**RESOLUTION 2015-21: MOTION FOR AN RFP** (Request for Proposals). Mrs. Zindroski made a motion to look at other legal firms for price comparisons at a later date.

Moved by Zindroski  
Voting Aye: Zindroski, Clark, Arendt, Reinkober, Kelly  
Motion Carried

Seconded by Clark

Voting on the motion of Representation of Legal Counsel. Resolve the Board of Education approve Britton Smith Peters Kalail, Co., L.P.A. for legal counsel representation, on an as needed basis for the 2015 calendar year.

Abstain: Clark  
Voting Aye: Kelly, Arendt, Reinkober  
Voting Nay: Zindroski  
Motion Carried

- XVIII. **RESOLUTION 2015-23: REPRESENTATION OF LEGAL COUNSEL.** Resolve the Board of Education approve Squire Patton Boggs (US) LLP for legal counsel representation, on an as needed basis for the 2015 calendar year.

Moved by Kelly  
Voting Aye: Kelly, Clark, Arendt, Reinkober, Zindroski  
Motion Carried

Seconded by Clark

- XIX. **RESOLUTION 2015-24: REPRESENTATION OF LEGAL COUNSEL.** Resolve the Board of Education approve The Riley Law Firm, LLC for legal counsel representation on an as needed basis for the 2015 calendar year.

Moved by Arendt  
Voting Aye: Arendt, Kelly, Reinkober, Clark, Zindroski  
Motion Carried

Seconded by Kelly

- XX. **RESOLUTION 2015-25: AUTHORIZATION TO FILE TAX COMPLAINTS.** WHEREAS, O.R.C. 5715.19 provides that the Board of Education may file complaints as to the valuation or assessment of real estate property, and

WHEREAS, it is necessary that the Board of Education duly exercise said complaints, and  
WHEREAS, in connection with the valuation of real property within the North Royalton City School District; it is necessary for tax purposes, to review actions of the Cuyahoga County Board of Revision, Common Pleas Court and the Board of Tax Appeals of the State of Ohio;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the North Royalton City School District that appearances before the Cuyahoga County Board of Revision, the filing of complaints therein, and the filing of prosecution of appeals from orders of the Cuyahoga County Board of Revision by the law firm of Britton, Smith, Peters & Kalail Co., L.P.A., on behalf of the North Royalton Board of Education, and

BE IT FURTHER RESOLVED, that the Treasurer be authorized on behalf of the North Royalton Board of Education to execute, or cause to be executed, all complaint documents as determined by the Treasurer, upon the advice of Britton, Smith, Peters & Kalail Co., L.P.A., to be necessary pursuant to O.R.C. 5715.19 to be filed with appropriate Cuyahoga County or State offices.

Moved by Arendt  
Voting Aye: Arendt, Kelly, Reinkober, Clark, Zindroski  
Motion Carried  
Seconded by Kelly

XXI. **RESOLUTION 2015-26: AUTHORIZATION TO ESTABLISH PRICES AND FEES.** BE IT RESOLVED, that in accordance with Section 3313.642 and Section 3313.813, the Superintendent be authorized to establish school lunch and milk prices, class fees, student fees, and other appropriate school fees.

Moved by Clark  
Voting Aye: Clark, Zindroski, Arendt, Reinkober, Kelly  
Motion Carried  
Seconded by Zindroski

XXII. **RESOLUTION 2015-27: DECLARATION OF PUBLIC PURPOSE.** WHEREAS, the Attorney General of the State of Ohio has issued formal opinions (OAG 81-052 & OAG 82-006) with regard to the authority of a school board and or units of local government to grant certain non-salary employee benefits, and to expend public funds for the purchase of coffee, meals, refreshments and other amenities, and

WHEREAS, it is the determination of the Board of Education that it is in the best interests of the North Royalton City School District to grant certain non-salary benefits to its employees and to expend funds to purchase coffee, meals, refreshments and other amenities to further the objectives and goals of the School District;

NOW, THEREFORE, BE IT RESOLVED, that under authority of and in accordance with OAG 81-052 & OAG 82-006, the North Royalton Board of Education now authorizes the non-salary benefits to the employees of the School District and the expenditure of funds for the purchase of coffee, meals, refreshments and other amenities for its officers, employees and other persons in the course of conducting school district business.

Moved by Kelly  
Voting Aye: Kelly, Clark, Arendt, Reinkober, Zindroski  
Motion Carried  
Seconded by Clark

XXIII. **RESOLUTION 2015-28: COMMITTEE ASSIGNMENTS.** The Board of Education President designates the following 2015 Committee Assignments:

**COMMITTEES**  
Business Advisory Council  
Financial Audit and Advisory Committee  
Policy

**BOARD REPRESENTATIVE**  
John Kelly & Barb Zindroski (Alternate)  
Anne Reinkober & Barb Zindroski (Alternate)  
Susan Clark and Anne Reinkober

**LIAISONS**  
OSBA Legislative Liaison

**BOARD REPRESENTATIVE**  
Jackie Arendt

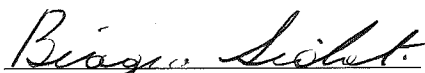
Moved by Clark  
Voting Aye: Clark, Arendt, Reinkober, Zindroski, Kelly  
Motion Carried  
Seconded by Arendt

XXIV. **REPORTS AND RECOMMENDATIONS OF THE TREASURER**  
1. **TAX BUDGET HEARING.** Tax Budget presented by Biagio Sidoti, Treasurer.  
2. **RESOLUTION 2015-29: ADOPT A TAX BUDGET.** Resolve the Board of Education adopt the Fiscal Year 2016 Tax Budget as presented (Addendum #1)


Moved by Kelly  
Voting Aye: Kelly, Arendt, Reinkober, Clark, Zindroski  
Motion Carried  
Seconded by Arendt

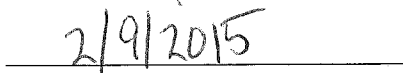
XXV. **RESOLUTION 2015-30: Motion to Adjourn**  
Motion to adjourn meeting at 7:33 PM was made by Dr. Kelly

Moved by Kelly  
Voting Aye: Kelly, Zindroski, Arendt, Reinkober, Clark  
Motion Carried  
Seconded by Zindroski

ATTEST:  
  
TREASURER

  
BOARD PRESIDENT

  
DATE

  
DATE

*North Royalton  
City School District*

Tax Budget  
for the  
2015-2016 Fiscal Year

January 2015

# North Royalton City School District

## 2015-2016 Tax Budget

The North Royalton City School District's 2015-2016 tax budget is presented on the following pages. The tax budget is a document school districts are required to adopt and submit to the County Auditor. State law provides that school districts cannot receive more revenue in the next year than they requested in the previous tax budget. For this reason the tax budget is estimated above what is expected to ensure the district will collect all taxes due should new construction or increases in public utility taxes be higher than expected. If a district budget is less than what can be receive, the tax rate may be reduced to collect what was requested in the budget.

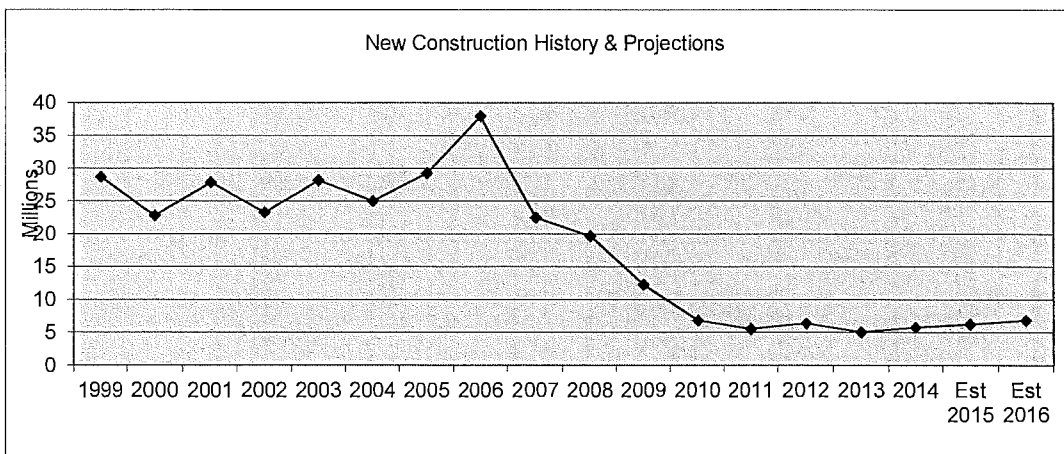
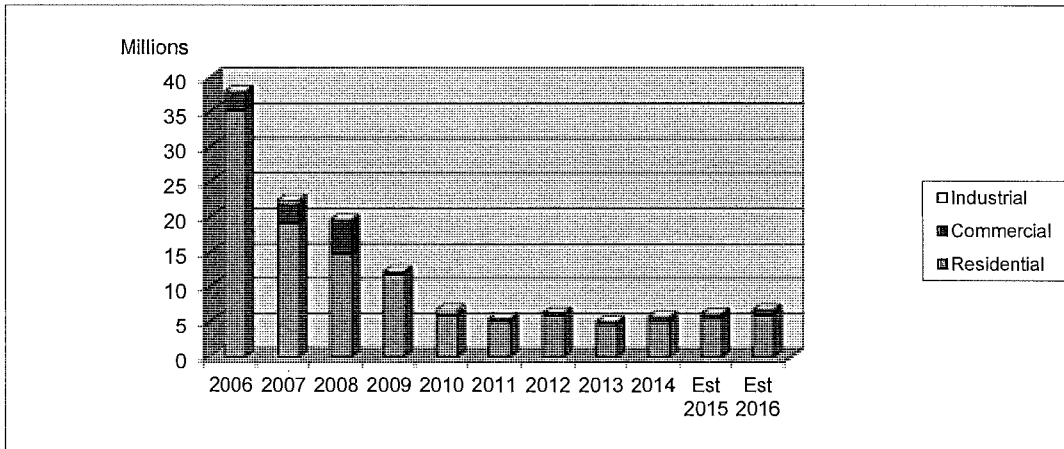
For tax budget purposes, \$6,870,000 of residential and commercial new construction was included in the revenue estimates. Public utility tangible values were estimated to increase \$1,020,860. Other revenue estimates are based on historical trends. For tax budget purposes total resources available for expenditures for the General Fund is \$58,194,193 with expenditures and encumbrances totaling \$48,500,000. For all funds total resources available for expenditures is estimated to be \$70,772,843 with expenditures and encumbrances estimated to be \$56,550,950 for the 2015-2016 fiscal year.

North Royalton City School District

New Construction History & Projections

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Total</u>
2007	19,085,450	2,930,762	510,720	22,526,932
2008	14,753,810	4,886,180	97,720	19,737,710
2009	11,895,130	448,320	0	12,343,450
2010	5,869,480	438,420	577,710	6,885,610
2011	5,094,720	468,270	0	5,562,990
2012	5,941,090	488,710	0	6,429,800
2013	4,693,590	267,200	155,050	5,115,840
2014	5,084,110	736,080	0	5,820,190
Est 2015	5,500,000	800,000	0	6,300,000
Est 2016	6,000,000	870,000	0	6,870,000

Estimate for tax budget purposes only.

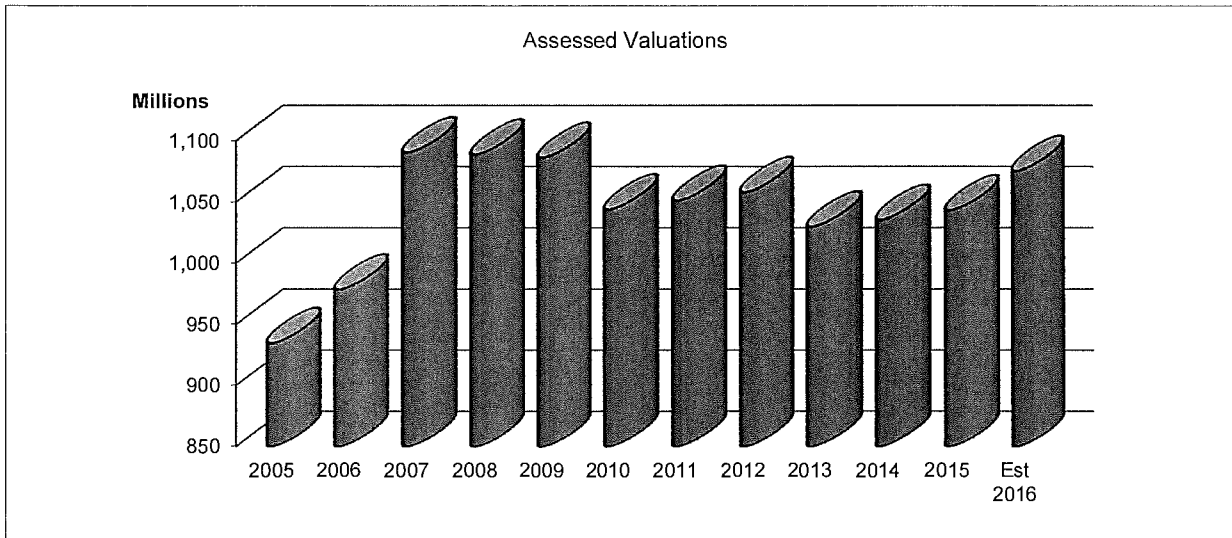


North Royalton City School District

History of Assessed Valuations and Projections

	Residential	Commercial	Public Utility	Personal Property	Total
2000	531,317,510	97,965,850	30,287,340	24,721,006	684,291,706
2001**	605,963,050	118,372,750	26,445,510	25,459,179	776,240,489
2002	625,785,930	121,542,850	21,240,630	30,539,440	799,108,850
2003	651,970,300	127,003,500	20,709,590	30,116,086	829,799,476
2004*	714,571,850	136,287,030	20,459,520	28,710,170	900,028,570
2005	750,490,800	138,749,800	19,944,270	25,647,714	934,832,584
2006	790,921,970	140,998,620	17,260,620	29,503,890	978,685,100
2007**	892,068,420	157,094,370	17,952,160	23,533,932	1,090,648,882
2008	906,951,690	160,657,050	14,318,510	7,052,513	1,088,979,763
2009	919,081,060	148,347,310	15,178,170	3,861,598	1,086,468,138
2010*	880,649,410	147,271,440	16,176,820	0	1,044,097,670
2011	885,827,130	148,183,220	17,182,820	0	1,051,193,170
2012	890,386,710	149,838,910	17,900,300	0	1,058,125,920
2013**	867,571,890	142,989,250	19,486,420	0	1,030,047,560
2014	871,126,480	142,923,040	21,388,440	0	1,035,437,960
2015	877,428,500	143,485,140	22,479,140	0	1,043,392,780
Est 2016*	900,000,000	152,000,000	23,500,000	0	1,075,500,000

Estimate for tax budget purposes only.  
 \* Triennial Update Year  
 \*\* Reappraisal Year

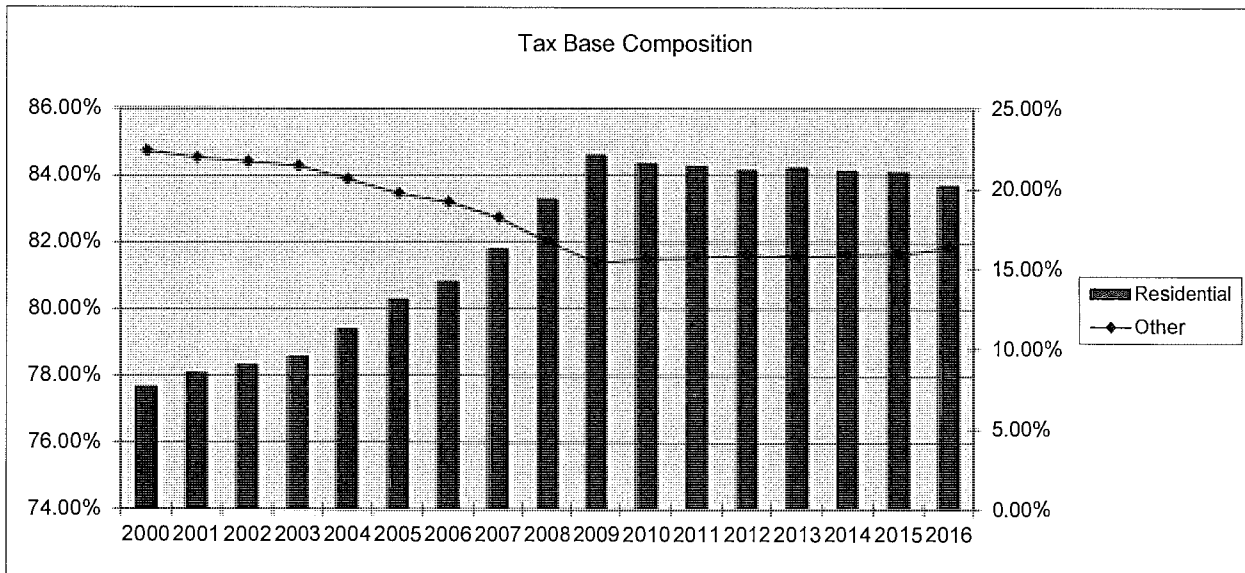




North Roylton City School District

Tax Base Composition

	Residential <u>Property</u>	Commercial <u>Property</u>	Public Utility <u>Property</u>	Tangible <u>Personal Property</u>
1993	67.51%	16.75%	12.14%	3.60%
1994	67.13%	16.16%	13.27%	3.43%
1995	74.11%	16.07%	6.60%	3.23%
1996	75.22%	15.70%	5.67%	3.41%
1997	75.06%	15.92%	5.52%	3.50%
1998	76.77%	14.77%	5.02%	3.44%
1999	76.89%	15.05%	4.83%	3.23%
2000	77.64%	14.32%	4.43%	3.61%
2001	78.06%	15.25%	3.41%	3.28%
2002	78.31%	15.21%	2.66%	3.82%
2003	78.57%	15.31%	2.50%	3.63%
2004	79.39%	15.14%	2.27%	3.19%
2005	80.28%	14.84%	2.13%	2.74%
2006	80.81%	14.41%	1.76%	3.01%
2007	81.79%	14.40%	1.65%	2.16%
2008	83.28%	14.75%	1.31%	0.65%
2009	84.61%	13.66%	1.40%	0.34%
2010	84.35%	14.11%	1.55%	0.00%
2011	84.27%	14.10%	1.63%	0.00%
2012	84.15%	14.16%	1.69%	0.00%
2013	84.23%	13.88%	1.89%	0.00%
2014	84.13%	13.80%	2.07%	0.00%
2015	84.09%	13.75%	2.15%	0.00%
Est 2016*	83.68%	14.13%	2.19%	0.00%



# ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit \_\_\_\_\_ North Royalton City School District \_\_\_\_\_

For the Fiscal Year Commencing \_\_\_\_\_ July 1, 2015 \_\_\_\_\_

Fiscal Officer Signature \_\_\_\_\_ Date January 12, 2015 \_\_\_\_\_

## COUNTY OF CUYAHOGA

### **Background**

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

### **Ohio Revised Code Section 5705.281**

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

### **County Budget Commission Duties**

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

### **County Budget Commission Action**

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

### **Alternative Tax Budget Information Filing Deadline**

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.



# STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

## SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
001 General Fund	10,732,000.00	41,485,593.00	5,976,600.00	58,194,193.00	48,500,000.00	9,694,193.00
<b>Governmental - Special Revenue Funds:</b>						0.00
018 Public School Support	87,000.00		240,000.00	327,000.00	244,000.00	83,000.00
019 Other Local Grants	56,600.00		40,000.00	96,600.00	47,600.00	49,000.00
300 Student Activity - District Managed	79,800.00		319,000.00	398,800.00	335,000.00	63,800.00
401 Auxiliary Services	100.00		715,000.00	715,100.00	653,700.00	61,400.00
432 EMIS	0.00		0.00	0.00	0.00	0.00
440 Entry Year	0.00		0.00	0.00	0.00	0.00
451 Data Communications	0.00		10,800.00	10,800.00	10,800.00	0.00
452 School Net Professional Development	0.00		0.00	0.00	0.00	0.00
499 Other State Grants	0.00		41,000.00	41,000.00	41,000.00	0.00
504 Education Jobs	0.00		0.00	0.00	0.00	0.00
506 Race To The Top	0.00		4,550.00	4,550.00	4,550.00	0.00
516 IDEA Part B Special Education	43,000.00		940,000.00	983,000.00	943,000.00	40,000.00
532 State Fiscal Stabilization Funds	0.00		0.00	0.00	0.00	0.00
533 Title II-D	0.00		0.00	0.00	0.00	0.00
551 Title III LEP	1,200.00		20,900.00	22,100.00	20,900.00	1,200.00
572 Title I	0.00		446,000.00	446,000.00	416,000.00	30,000.00
573 Title VI Innovative Education	0.00		0.00	0.00	0.00	0.00

# STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

## SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
584 Drug Free Schools	0.00		0.00	0.00	0.00	0.00
587 IDEA Preschool	0.00		18,000.00	18,000.00	18,000.00	0.00
590 Improving Teacher / Title III A	0.00		76,200.00	76,200.00	71,600.00	4,600.00
599 Other Federal Grants	-		117,000.00	117,000	80,100.00	36,900.00
<b>Debt Service Fund:</b>						
002 Bond Retirement	3,000,000.00	1,935,900.00	0.00	4,935,900.00	2,167,000.00	2,768,900.00
<b>Capital Project Funds:</b>						
003 Permanent Improvement	690,000.00	1,075,500.00	153,400.00	1,918,900.00	1,300,000.00	618,900.00
004 Building				0.00	0.00	0.00
450 SchoolNet	0.00		0.00	0.00	0.00	0.00
<b>Enterprise Funds:</b>						
006 Food Service	368,600.00		1,090,000.00	1,458,600.00	1,100,000.00	358,600.00
011 Rotary	15,000.00		24,500.00	39,500.00	35,000.00	4,500.00
<b>Internal Service Fund:</b>						

# STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

## SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
024 Employee Benefits	195,000.00		139,500.00	334,500.00	145,000.00	189,500.00
026 Employee Benefits SHC	0.00		0.00	0.00	0.00	0.00
<b>Trust Fund:</b>						
007 Special Trust	1,200.00		0.00	1,200.00	1,200.00	0.00
<b>Agency Fund:</b>						
022 District Agency	4,200.00		17,700.00	21,900.00	16,500.00	5,400.00
200 Student Activity - Student Managed	220,000.00		392,000.00	612,000.00	400,000.00	212,000.00
<b>Total All Funds</b>	15,493,700.00	44,496,993.00	10,782,150.00	70,772,843.00	56,550,950.00	14,221,893.00







# TAX ANTICIPATION NOTES

(Schools Only)

## SCHEDULE 5

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be applied to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amount Required To Meet Budget Year Principal & Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total	\$0.00	\$0.00
Name Of The Special Debt Service Fund		

Amount Of Debt Service To Be Apportioned To The Following Settlements:		
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		