Setting THE P.A.C.E.

PRIDE • ATTITUDE • COMMUNITY • EXCELLENCE

Nordonia Hills
Board Of Education
9370 Olde Eight Road
Northfield, Ohio 44067

BOARD MEETING
AGENDA
December 19, 2011

Doug Masteller, President	330.468.1036
Greg Harris, Vice President	330.468.3685
Daniel Gallagher	330.467.9307
Betty Klingenberg	330.467.0571
Kim Sethna	330.468.0317

Joe Clark
Superintendent
330.467.0580

Kevin Staller
Treasurer
330.467.0580

www.nordoniaschools.org

PUBLIC PARTICIPATION AT BOARD MEETINGS

The Board of Education recognizes the value to school governance of public comment on educational issues and the importance of allowing members of the public to express themselves on school matters of community interest.

Any person or group wishing to place an item on the agenda shall register their intent with the Superintendent no later than ten (10) days prior to the meeting and include:

A. Name and address of the participant;

B. Group affiliation, if and when appropriate;

C. Topic to be addressed.

Such requests shall be subject to the approval of the Superintendent and the Board President.

In order to permit the fair and orderly expression of such comment, the Board shall provide a period for public participation at every meeting of the Board and publish rules to govern such participation in Board meetings.

The presiding officer of each Board meeting at which public participation is permitted shall administer the rules of the Board for its conduct. Although the Board has adopted Robert's Rules of Order, they may not be followed in regard to public participation.

The presiding officer shall be guided by the following rules:

A. Public participation shall be permitted as indicated on the order of business.

B. Anyone having a legitimate interest in the actions of the Board may participate during the public portion of a meeting.

C. Participants must be recognized by the presiding officer and will be requested to preface their comments by an announcement of their name, address, and group affiliation, if and when appropriate.

D. Each statement made by a participant shall be limited to five (5) minutes duration, unless extended by the presiding officer. Each participant must register with the Board including name, address, telephone no., and topic.

E. No participant may speak more than once on the same topic unless all others who wish to speak on that topic have been heard.

F. All statements shall be directed to the presiding officer; no person may address or question Board members individually.

G. Tape or video recordings* are permitted, providing the person operating the recorder has contacted the Superintendent prior to the Board meeting to review possible placement of the equipment, and agrees to abide by the following conditions:

1. No obstructions are created between the Board and the audience.
2. No interviews are conducted in the meeting room while the Board is in session.
3. No commentary, adjustment of equipment, or positioning of operators is made that would distract either the Board or members of the audience while the Board is in session.

* Nordonia Hills City School District Board of Education meetings are broadcast on Channel 25 and tapes of the meetings are available upon request.

H. The presiding officer may:

1. Interrupt, warn, or terminate a participant's statement when the statement is too lengthy, personally directed, abusive, obscene, or irrelevant;
2. Request any individual to leave the meeting when that person does not observe reasonable decorum;
3. Request the assistance of law enforcement officers in the removal of a disorderly person when that person's conduct interferes with the orderly progress of the meeting;
4. Call for a recess or an adjournment to another time when the lack of public decorum so interferes with the orderly conduct of the meeting as to warrant such action.

ORDER OF BUSINESS
December 19, 2011

1. ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. MINUTES Regular Meeting: 11/28/11
Special meeting: 11/28/11

4. APPOINTMENT OF PRESIDENT PRO TEMP

5. DONATIONS

- Mr. and Mrs. Jeffrey Sanda – Monetary donation of $500 to Ledgeview
- Specialty Lubricants Corporation – Monetary donation of $4500 to be used to offset the cost of the automated timing system for the Nordonia track team.

6. COMMUNICATION

- RttT Update

7. OPEN FORUM

8. PRESIDENT'S REPORT

- The Nordonia Hills Board of Education does hereby express its gratitude and thanks to Board members Kim Sethna and Greg Harris for their years of dedication and service to the students, staff and community of Nordonia Hills.

- Finance Committee
- OSBA Legislative Liaison
- OSBA Student Achievement Liaison
- Curriculum Liaison
- Facilities Liaison
- Policies and Procedures
- Public Relations Liaison
- Cuyahoga Valley Career Center
- Athletic Advisory Committee
- Tax Incentive Review Board
- Technology and Information Systems

9. SUPERINTENDENT'S REPORT

10. TREASURER'S REPORT

11. EXECUTIVE SESSION

12. ADJOURN

NEXT MEETING: Organizational Meeting January 7, 2012
Regular Meeting January 9, 2012

In the interest of saving duplicating costs, minutes from the previous Board meeting are only provided to Board members. Detailed listings of all expenditures are filed in the Treasurer's office. Anyone interested in seeing a copy of the minutes or reviewing public financial records may contact the Treasurer's office.

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SUPERINTENDENT'S REPORT
DECEMBER 19, 2011

1. **RECOMMENDATION TO APPROVE PERSONNEL ITEMS**
(May be handled as one motion)

ADMINISTRATIVE:

RESIGNATION

Kevin Staller, Treasurer, effective 7/31/2012

CERTIFIED:

RETIREMENT

Patricia Ritchie, HS Family and Consumer Science, for the purpose of retirement, effective 1/23/2012

REINSTATEMENT

Linda Luce, from Reduction in Force to HS Family and Consumer Science, for the remainder of the 2011-2012 school year, effective 1/23/2012

PROFESSIONAL DEVELOPMENT

The following people will be paid for no more than 8 hours each at curriculum rate for professional development on Interventions and data warehouse. Grant funds (IDEA-B) will be used for payment.

Lynn Ciccantelli	Jennifer Wilhelm	Kirk Galbreath	Fern Daly
Keith Mesmer	Leslie Witt		

INDEPENDENT STUDY

The Superintendent recommends Molly Sawyer be paid for 24 hours of independent study with a student over summer 2011, at the curriculum rate.

TITLE I BEFORE AND AFTER SCHOOL MATH PROGRAM

The Superintendent recommends that the following employees be reimburse at the employee's hourly rate for their work on the Title I math program before and after school at Lee Eaton, Ledgeview, and Rushwood using Title I funds:

Linda Chaloupka

PROGRESS BOOK STAFF DEVELOPMENT

The Superintendent recommends that Jason Witschey be reimbursed for his work on grades 1-4 progress book staff development, not to exceed 12 hours paid at the curriculum rate.

SUBSTITUTE

Nancy Fluke
Lara Mentzer

CLASSIFIED:

RETIREMENT

Robert M. Hawkins, Maintenance, for the purpose of retirement, effective 1/1/2012

CHANGE OF ASSIGNMENT

Colleen Carter, LV One-on-One Interventionist, increase from 4.0 hours per day, to 5.0 hours per day, Classification III, Pay Grade III, Step 0, effective 12/6/2011

Nancy Jaggers (R) from Reduction in Force to MS Evening/Night Foreman, Classification V, Pay Grade III, Step 2, effective 12/12/2011

Mary Jane Martoncik, (R) from HS Evening/Night Foreman, Classification V, Pay Grade III to HS Custodian, Classification V, Pay Grade I, Step 6, effective 11/28/2011

SUBSTITUTE

Michael Kelley, Jr.	Substitute Custodian
Virginia Morrell	Substitute Custodian
Robert Roth	Substitute Custodian, Substitute Maintenance

TREASURER'S REPORT
December 19, 2011

1. RECOMMENDATION TO APPROVE FINANCIAL STATEMENTS

The Treasurer recommends that the Board approve the Financial Statements for the month ending November 30, 2011.

A. Financial Report by Fund – FYTD & MTD (Exhibit T1A)
B. Comparative Financial Report (Exhibit T1B)

2. RECOMMENDATION TO APPROVE TRANSFERS

The Treasurer recommends that the Board approve the schedule of transfers as follows for the period ending November 30, 2011.

Transfers:

From:	GAR Grant 2010	(019)	$162.00
To:	GAR Grant 2011	(019)	$162.00
Description:	Transfer Fund Balance		
From:	General Fund	(001)	$3,700.00
To:	HS Athletics	(300)	$3,700.00
Description:	Winter 2011 HS Sports Participation		
From:	Ocasek Scholarship	(019)	$4,095.27
To:	Other Local Grants	(019)	$4,095.27
Description:	Transfer account balance and close		
From:	Ocasek Scholarship	(019)	$456.63
To:	NF Jennings Grant	(019)	$456.63
Description:	Transfer account balance and close		
From:	Local Scholarship	(019)	$2,545.47
To:	NF Jennings Grant	(019)	$2,545.47
Description:	Transfer account balance and close		
From:	Building	(004)	$1,810,814.32
To:	Athletic Facility	(004)	$1,810,814.32
Description:	Transfer account balance		
From:	HS Book Store	(019)	$138,825.00
To:	Book Store	(019)	$138,825.00
Description:	Transfer account balance		
From:	LE PTA Mini Grant	(019)	$840.38
To:	Other Local Grants	(019)	$840.38
Description:	Transfer account balance and close		
From:	LE Jennings Grant	(019)	$280.07
To:	Other Local Grants	(019)	$280.07
Description:	Transfer account balance and close		

From:	Smart Grant	(019)	$4,710.37
To:	Other Local Grants	(019)	$4,710.37
Description:	Transfer account balance and close		
From:	RW Jennings Grant	(019)	$922.57
To:	Other Local Grants	(019)	$922.57
Description:	Transfer account balance and close		
From:	Region Techn. Grant	(019)	$3,210.75
To:	Other Local Grants	(019)	$3,210.75
Description:	Transfer account balance and close		
From:	CVCC Career Center	(019)	$448.28
To:	Other Local Grants	(019)	$448.28
Description:	Transfer account balance and close		
From:	NF Initiatives Grant	(019)	$6.58
To:	Other Local Grants	(019)	$6.58
Description:	Transfer account balance and close		
From:	NF Initiatives Grant	(019)	$24.77
To:	Other Local Grants	(019)	$24.77
Description:	Transfer account balance and close		
From:	LV Initiatives Grant	(019)	$22.87
To:	Other Local Grants	(019)	$22.87
Description:	Transfer account balance and close		
From:	HS Initiatives Grant	(019)	$160.82
To:	Other Local Grants	(019)	$160.82
Description:	Transfer account balance and close		
From:	Mary Ann Blue Memorial	(019)	$455.43
To:	Other Local Grants	(019)	$455.43
Description:	Transfer account balance and close		
From:	HS Techn. Workshop	(019)	$130.00
To:	Other Local Grants	(019)	$130.00
Description:	Transfer account balance and close		
From:	Jennings Techn. Grant	(019)	$9.51
To:	Other Local Grants	(019)	$9.51
Description:	Transfer account balance and close		
From:	Meutzel Memorial	(019)	$445.00
To:	Other Local Grants	(019)	$445.00
Description:	Transfer account balance and close		
From:	Meeker Memorial	(019)	$260.00
To:	Other Local Grants	(019)	$260.00
Description:	Transfer account balance and close		
From:	Muncie Memorial	(019)	$816.50
To:	Other Local Grants	(019)	$816.50
Description:	Transfer account balance and close		

From:	Ocasek Scholarship	(019)	$10,158.00
To:	Other Local Grants	(019)	$10,158.00
Description:	Transfer account balance and close		

3. **ALTERNATIVE TAX BUDGET (HB 129)**
(No Action Necessary)

On May 7, 2002, the Summit County Budget Commission waived the requirement for taxing authorities of taxing units to adopt a tax budget under ORC Section 5705.281, but shall require the filing of an alternative Tax Budget. For school districts, the fiscal officer must file one copy with the County Fiscal Officer on or before January 20th.
(Exhibit #T2)

NORDONIA HILLS
CITY SCHOOL DISTRICT
BOARD OF EDUCATION MEETING

December 19, 2011

EXHIBITS

Exhibit T1A

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
5,146,541.29	1,756,694.33	18,188,903.08	3,238,168.55	16,087,935.39	7,247,508.98	2,909,689.39	4,337,819.59
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,154,067.39	4,436.77-	1,624,831.67	2,769,399.46	2,790,975.91	12,076.85-	0.00	12,076.85-
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
1,193,491.42	29,382.10	348,317.69	2,737.18-	316,530.19	1,225,278.92	28,714.59	1,196,564.33
TOTAL FOR Fund 004 - BUILDING:							
194,489.97	1,817,700.32	1,830,123.26	1,810,814.32	1,866,308.66	158,304.57	148,021.22	10,283.35
TOTAL FOR Fund 006 - FOOD SERVICE:							
52,817.73	144,312.02	560,911.15	112,143.52	687,774.80	74,045.92-	98,781.00	172,826.92-
TOTAL FOR Fund 008 - ENDOWMENT:							
29,077.71	0.00	0.00	0.00	0.00	29,077.71	0.00	29,077.71
TOTAL FOR Fund 012 - ADULT EDUCATION:							
17,989.97	0.00	0.00	0.00	0.00	17,989.97	0.00	17,989.97
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
153,767.91	45,450.73	113,173.86	21,664.97	70,216.74	196,725.03	115,633.19	81,091.84
TOTAL FOR Fund 019 - OTHER GRANT:							
44,419.78	30,301.77	30,566.77	34,871.03	43,341.55	31,645.00	8,900.10	22,744.90
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
1,816.53	139,970.59	142,759.09	141,081.85	142,658.94	1,916.68	1,910.14	6.54
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
45,016.87	0.00	0.00	0.00	0.00	45,016.87	0.00	45,016.87
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
93,646.69	13,678.76	59,700.85	20,826.66	29,944.47	123,403.07	38,548.06	84,855.01
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
144,461.53	19,435.56	171,367.06	23,588.05	169,575.03	146,253.56	36,203.36	110,050.20
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
77,133.25	146,140.42	292,280.64	11,591.11	163,594.53	205,819.36	71,213.45	134,605.91
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 440 - ENTRY YEAR PROGRAMS:							
37.10	0.00	0.00	0.00	37.10	0.00	0.00	0.00

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
0.00	5,400.00	5,400.00	0.00	0.00	5,400.00	0.00	5,400.00
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN							
58,780.94	13,188.64	138,492.00	3,613.68	196,942.49	330.45	12,533.06	12,202.61-
TOTAL FOR Fund 504 - EDUCATION JOBS FUND:							
17,998.79	0.00	0.00	9,410.36	28,259.93	10,261.14-	0.00	10,261.14-
TOTAL FOR Fund 506 - RACE TO THE TOP:							
7,448.93	0.00	6,730.17	4,104.00	24,634.07	10,454.97-	10,200.00	20,654.97-
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
523,559.90	0.00	538,947.58	65,030.72	1,312,560.50	250,053.02-	98,470.53	348,523.55-
TOTAL FOR Fund 532 - FISCAL STABILIZATION FUND:							
87,478.57	0.00	0.00	0.00	87,478.57	0.00	0.00	0.00
TOTAL FOR Fund 533 - TITLE II D - TECHNOLOGY:							
145.24	0.00	920.42	0.00	1,065.66	0.00	0.00	0.00
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
1,446.67	7,334.71	7,334.71	85.00-	1,571.67	7,209.71	0.00	7,209.71
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
26,943.83	0.00	180,039.38	1,308.08	210,561.13	3,577.92-	775.00	4,352.92-
TOTAL FOR Fund 584 - DRUG FREE SCHOOL GRANT FUND:							
337.55	0.00	4,410.63	0.00	4,748.18	0.00	0.00	0.00
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
41,639.16	0.00	33,263.32	0.00	74,902.28	0.20	0.00	0.20
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
1,327.15	0.00	66,797.48	573.03	71,295.24	3,170.61-	86.94	3,257.55-
GRAND TOTALS:							
9,115,881.87	4,164,553.18	24,345,270.81	8,265,367.21	24,382,913.03	9,078,239.65	3,579,680.03	5,498,559.62

NORDONIA HILLS CITY SCHOOLS
Comparative Financial Statements for Five Months
Month Ended November 30, 2011

41.67%

	YEAR TO DATE 11/30/2010	YEAR TO DATE 11/30/2011	INCREASE/ DECREASE	% CHANGE	FORECAST FY 2011-2012	FORECAST %
REVENUES						
General Property	$ 11,051,430	11,058,337	$ 6,907	0.1%	$ 22,247,638	49.7%
Tangible Personal Property	747,362	712,241	(35,121)	-4.7%	1,419,560	50.2%
State Grants In Aid	1,758,169	2,046,545	288,376	16.4%	4,667,679	43.8%
Public Utility/Tan Replace	320,230	6,592	(313,638)	-97.9%	-	
Property Tax Allocation/Rollback	4,614,491	2,809,812	(1,804,679)	-39.1%	5,571,892	50.4%
Other Operating Income	398,805	602,586	203,781	51.1%	790,151	76.3%
TOTAL REVENUES	18,890,487	17,236,113	(1,654,374)	-8.8%	34,696,920	49.7%
EXPENDITURES						
Salaries and Wages	10,337,459	9,216,472	(1,120,987)	-10.8%	22,787,081	40.4%
Fringe Benefits	4,112,694	3,153,939	(958,755)	-23.3%	8,623,920	36.6%
Purchased Services	1,989,592	2,860,465	870,873	43.8%	5,848,142	48.9%
Supplies and Materials	750,471	571,220	(179,251)	-23.9%	1,246,322	45.8%
Capital outlays	222,993	65,521	(157,472)	-70.6%	289,797	22.6%
Other Objects	310,373	311,498	1,125	0.4%	667,617	46.7%
TOTAL EXPENDITURES	17,723,582	16,179,115	(1,544,467)	-8.7%	39,462,879	41.0%
OPERATING EXCESS REV OVER EXP	$ 1,166,905	$ 1,056,998	(109,907)		$ (4,765,959)	
			-			
OTHER FINANCIAL SOURCES	384,825	952,790	567,965		952,790	100.0%
OTHER FINANCIAL USES	6,430	24,560	18,130		550,000	4.5%
			-			
NET OTHER SOURCES AND USES	$ 378,395	$ 928,230	549,835		$ 402,790	
			-			
EXCESS REVENUE OVER EXPENSE	$ 1,545,300	$ 1,985,228	$ 439,928		$ (4,363,169)	
BEGINNING CASH	$ 8,624,241	$ 5,252,019			$ 5,252,019	
ENDING CASH	$ 10,169,541	$ 7,237,247			$ 888,850	
Outstanding Encumbrances	$ 2,807,475	$ 2,909,689				

SOURCES

The information contained above was taken from the SM2M report.

NOTES

Forecasted Amounts agree to the current year of the five year forecast. (October, 2011)
Thru November 30, 2011 the district paid out 11 of its 26 payrolls.

Exhibit T1B

Exhibit #T2

ALTERNATIVE TAX BUDGET INFORMATION

School Districts Only

School District Name **Nordonia Hills City School District**

For the Fiscal Year Commencing July 1, 2012

Fiscal Officer Signature Kevin Stoller Date 12-19-11

COUNTY OF SUMMIT

Background

Substitute House Bill No. 129 (HB 129) 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 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

At a May 7, 2002 Summit 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. (Original form for schools dated November 19, 2002).

Alternative Tax Budget Information Filing Deadline

The fiscal officer of a public school district must file one signed copy of this document with the Summit County Fiscal Officer, on or before January 20.

(Adopted 5/7/02)

Revised 06/29/10

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

SCHEDULE I

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the Summit County Budget Commission Certification of Tax Levy Estimate issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column I list the fund that will receive poperty tax revenue amount shown across, in column IX. In column II purpose refers to the following terms: current expenses, debt service, and permanent improvement. In column IX, identify the gross amount of property tax revenue requested from each levy.

SCHEDULE 2

The general purpose of schedule 2 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the "tax year/collection year" involved.

ORC Section 5705.341 states in part; Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for ensuing fiscal year is clearly required by a budget properly and lawfully adopted under this chapter or by other information required per ORC 5705.281."

Property Taxes include real estate taxes, public utility personal property taxes, homestead and rollback amounts.

Personal Property Tax Reimbursements include public utility personal property and tangible personal property reimbursement amounts.

Total Expenditures: all expenditure line items and transfers-out.

SCHEDULE 3

The general purpose of schedule 3 is to produce an Official Certificate of Estimated Resources for funds that do not receive property tax revenue.

SCHEDULE 4

The general purpose of schedule 4 is to provide inside millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

SCHEDULE 5

The general purpose of schedule 5 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval for issuance of general obligation bonds and for the levy of property taxes outside the indirect debt limitation in amounts sufficient to make required payments on those bonds.

To determine the proper amount of millage required for voted debt service the budget commission is required to take into consideration the beginning estimated cash balance in the debt service fund for the "tax year/collection year" involved, in addition to the debt payment amounts.

SCHEDULE 6

The general purpose of schedule 6 is to properly account for tax anticipation notes. See schedule 6 for more details.

*** Please reproduce all pages as necessary.**

DIVISION OF TAXES LEVIED

List Levies Inside and Outside 10 Mill Limitation, Inclusive of Debt Levies
Include All Approved Property Tax Levies of the Taxing Authority

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund Type Fund Name	Purpose of Levy	Millage Type Inside "I" Outside "O"	Type "O": Date Authorized by Voters MM/DD/YY	Levy Term Number of of Years	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	Tax Year 2012 Collection Year 2013 Estimated Gross $ Amount from levy *
General -001	Inside	"I"	N/A	N/A	N/A	N/A	4.97	4,624,058
General -001	Current Expense	"O"	1976 & prior	Cont.	69/NA	69/NA	30.78	8,124,416
General -001	Current Expense	"O"	Addl. 5/8/84	Cont.	84/NA	85/NA	5.40	2,171,119
General -001	Current Expense	"O"	Addl. 5/3/88	Cont.	88/NA	89/NA	4.45	2,085,139
General -001	Current Expense	"O"	Addl. 5/4/93	Cont.	93/NA	94/NA	7.20	3,889,051
General -001	Current Expense	"O"	Addl. 8/3/04	Cont.	04/NA	05/NA	6.50	5,915,034
General -001	Current Expense	"O"	Addl. 11/8/11	Cont.	11/NA	12/NA	6.00	5,582,364
Deb Service -002	Bond Retire A	"O"	3/7/2000	28	00/27	01/28	3.65	3,070,300
Deb Service -002	Bond Retire B	"O"	11/4/2008	22	08/30	09/30	0.50	465,200
Total							69.45	35,926,681

* Do not add in personal property tax reimbursement amounts.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

SCHEDULE 2

FUND: 001 - General Fund

Description	Previous Fiscal Year 7/1/2010 6/30/2011	Current Fiscal Year 7/1/2011 6/30/2012	Budget Year Tax Year 2012/Collection Year 2013 7/1/2012 to 12/31/2012	1/1/2013 to 6/30/2013	7/1/2013 to 12/31/2013
Revenues:					
Property Taxes	26,974,368	29,445,941	16,065,184	16,065,185	16,065,853
Personal Prop. Tax Reimbursements	3,832,669	2,473,713	865,988	865,989	432,994
State Foundation	5,229,498	4,667,679	2,322,341	2,322,341	2,209,525
Income Tax					
Transfers In	384,825	952,790	550,000	-	550,000
Other Revenues	793,857	790,151	395,470	395,471	395,866
Total Revenues	37,215,217	38,330,274	20,198,983	19,648,986	19,654,238
Total Expenditures	40,587,442	40,012,879	21,245,325	21,245,325	22,109,089
Revenues Over (Under) Expenditures	(3,372,225)	(1,682,605)	(1,046,342)	(1,596,339)	(2,454,851)
Beginning Cash Fund Balance	8,624,243	5,252,018	3,569,413	2,523,071	926,732
Ending Cash Fund Balance	5,252,018	3,569,413	2,523,071	926,732	(1,528,119)
Encumbrances (at fiscal year end)	1,445,680	1,310,000	1,200,000	1,200,000	1,100,000
Ending Unencumbered Balance	3,806,336	2,259,413	1,323,071	(273,268)	(2,628,119)
*Less: Reserve Balance Account for Budget Stabilization	(1,325,366)	(1,325,366)	-	-	-
Balance for Certification of Appropriations	2,480,970	934,047	1,323,071	(273,268)	(2,628,119)

* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the the general fund revenue for the preceeding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

SCHEDULE 2 A

FUND: 002A - Bond Retirement - March,2000

Description	Previous Fiscal Year 7/1/2010 6/30/2011	Current Fiscal Year 7/1/2011 6/30/2012	Budget Year 7/1/2012 to 12/31/2012	Tax Year 2012/Collection Year 2013 1/1/2013 to 6/30/2013	Tax Year 2012/Collection Year 2013 7/1/2013 to 12/31/2013
Revenues:					
Property Taxes	2,908,102	2,910,000	1,456,000	1,456,000	1,457,000
Personal Prop. Tax Reimbursements					
State Foundation					
Income Tax					
Transfers In					
Other Revenues					
Total Revenues	2,908,102	2,910,000	1,456,000	1,456,000	1,457,000
Total Expenditures	2,908,291	2,911,000	2,446,000	468,000	2,449,000
Revenues Over (Under) Expenditures	(189)	(1,000)	(990,000)	988,000	(992,000)
Beginning Cash Fund Balance	1,045,256	1,045,067	1,044,067	54,067	1,042,067
Ending Cash Fund Balance	1,045,067	1,044,067	54,067	1,042,067	50,067
Encumbrances (at fiscal year end)	-	-	-	-	-
Ending Unencumbered Balance	1,045,067	1,044,067	54,067	1,042,067	50,067
*Less: Reserve Balance Account for Budget Stabilization	-	-			
Balance for Certification of Appropriations	1,045,067	1,044,067	54,067	1,042,067	50,067

* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the the general fund revenue for the preceeding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

SCHEDULE 2B

FUND: 002B - Bond Retirement - November,2008

Description	Previous Fiscal Year 7/1/2010 6/30/2011	Current Fiscal Year 7/1/2011 6/30/2012	Budget Year		
				Tax Year 2012/Collection Year 2013	
			7/1/2012 to 12/31/2012	1/1/2013 to 6/30/2013	7/1/2013 to 12/31/2013
Revenues:	401,116	402,000	202,500	202,500	203,000
Property Taxes					
Personal Prop. Tax Reimbursements					
State Foundation					
Income Tax					
Transfers In					
Other Revenues					
Total Revenues	401,116	402,000	202,500	202,500	203,000
Total Expenditures	447,551	448,000	335,000	113,500	340,000
Revenues Over (Under) Expenditures	(46,435)	(46,000)	(132,500)	89,000	(137,000)
Beginning Cash Fund Balance	155,435	109,000	63,000	(69,500)	19,500
Ending Cash Fund Balance	109,000	63,000	(69,500)	19,500	(117,500)
Encumbrances (at fiscal year end)	-	-	-	-	-
Ending Unencumbered Balance	109,000	63,000	(69,500)	19,500	(117,500)
*Less: Reserve Balance Account for Budget Stabilization	-	-	-	-	-
Balance for Certification of Appropriations	109,000	63,000	(69,500)	19,500	(117,500)

* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the the general fund revenue for the preceeding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

SCHEDULE 2C

FUND: 003 - Permaner Improvement

Description	Previous Fiscal Year 7/1/2010 6/30/2011	Current Fiscal Year 7/1/2011 6/30/2012	Budget Year 7/1/2012 to 12/31/2012	Tax Year 2012/Collection Year 2013 1/1/2013 to 6/30/2013	Tax Year 2012/Collection Year 2013 7/1/2013 to 12/31/2013
Revenues:					
Property Taxes	655,153	321,817			
Personal Prop. Tax Reimbursements	80,173	30,078			
State Foundation					
Income Tax					
Transfers In					
Other Revenues	4,805	(3,577)			
Total Revenues	740,131	348,318			
Total Expenditures	494,362	708,318	600,000	233,491	
Revenues Over (Under) Expenditures	245,769	(360,000)	(600,000)	(233,491)	
Beginning Cash Fund Balance	947,722	1,193,491	833,491	233,491	
Ending Cash Fund Balance	1,193,491	833,491	233,491	-	
Encumbrances (at fiscal year end)	245,072	205,000	233,491	-	
Ending Unencumbered Balance	948,419	628,491	-	-	
*Less: Reserve Balance Account for Budget Stabilization	-	-			
Balance for Certification of Appropriations	948,419	628,491	-	-	

* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the the general fund revenue for the preceeding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2

SCHEDULE 3

7/1/2012

I	II	III	IV	V	VI	VII
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Transfer-in	Budget Year Estimated Other Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures and Ending Encumbrances	Budget Year Estimated Ending Unencumbered Balance
Capital Project:						
004 - Building Fund	6,500			6,500	6,500	-
Proprietary:						
006 - Cafeteria	40,000		1,505,000	1,545,000	1,515,000	30,000
012 - Auditorium	17,990		-	17,990	-	17,990
020 - Bookstore	100		10,000	10,100	10,050	50
Subtotal	58,090		1,515,000	1,573,090	1,525,050	48,040
Fiduciary:						
008 - Endowment	29,078		-	29,078	-	29,078
022 - District Agency	45,000		-	45,000	-	45,000
200 - Student Activity	80,000		201,000	281,000	205,000	76,000
Subtotal	154,078		201,000	355,078	205,000	150,078

STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2

SCHEDULE 3A

7/1/2012

I	II	III	IV	V	VI	VII
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Transfer-in	Budget Year Estimated Other Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures and Ending Encumbrances	Budget Year Estimated Ending Unencumbered Balance
Special Revenue:						
018 - Public School Support	135,000		200,000	335,000	210,000	125,000
019 - Local Grants	31,000		22,000	53,000	26,000	27,000
300 - District Managed Activities	118,000		375,000	493,000	380,000	113,000
401 - Auxiliary Services	75,000		550,000	625,000	575,000	50,000
432 - EMIS	-		5,000	5,000	5,000	-
451 - Data Communications	-		9,500	9,500	9,500	-
499 - Misc. State Grants	50		25,000	25,050	25,050	-
506 - Race to the Top	2,500		52,000	54,500	53,500	1,000
516 - IDEA	250,000		500,000	750,000	600,000	150,000
551 - Title III	500		8,000	8,500	8,300	200
572 - Title I	24,000		371,000	395,000	375,000	20,000
590 - Title II	1,000		55,000	56,000	55,500	500
Subtotal	637,050		2,172,500	2,809,550	2,322,850	486,700

UNVOTED GENERAL OBLIGATION DEBT

Required: Include General Obligation Debt to be paid from Inside or Charter Millage.
General Obligation Debt Being Paid by Other Sources, Special Obligation Bonds,
and Revenue Bonds may be included for disclosure purposes.

SCHEDULE 4

I	II	III	IV	V	VI	VII
				Principal and Interest Requirements		
				Budget Year		
				Tax Year 2012/Collection Year 2013		
Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Budget Year	7/1/2012 to 12/31/2012	1/1/2013 to 6/30/2013	7/1/2013 to 12/31/2013
N/A						

VOTED DEBT OUTSIDE 10 MILL LIMIT

Bonds Or Notes Must Actually Be Issued In Order To Commence Collection Of Property Taxes For Debt Service

SCHEDULE 5

6/30/2012

I	II	III	IV	V	VI	VII	VIII
					Principal and Interest Requirements		
					Budget Year		
					Tax Year 2012/Collection Year 2013		
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Budget Year	7/1/2012 to 12/31/2012	1/1/2013 to 6/30/2013	7/1/2013 to 12/31/2013
Bond Retirement - A	3/7/2000	12/20/2000	12/1/2025	24,285,529	2,442,044	461,887	2,446,887
Bond Retirement - B	11/4/2008	3/1/2009	12/1/2030	5,279,998	334,608	106,796	336,796

TAX ANTICIPATION NOTES

SCHEDULE 6

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 apportioned 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
Amounts Required to Meet Budget Year Principal and Interest Payments:		
Principal Due	0	0
Principal Due Date	0	0
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total	0	0
Name of the Special Debt Service Fund		

Amounts to be Apportioned to Debt Service on the Following Budget Year Settlements:		
August 2012 Real Estate	NONE	NONE
February 2013 Real Estate	NONE	NONE
Total	0	0
Name Of Fund To Be Charged		