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McDONALD LOCAL BOARD OF EDUCATION  
WORK SESSION – 7:00 P.M.  
REGULAR MEETING – 7:30 P.M.  
MONDAY, MAY 19, 2014  
M.H.S. LIBRARY  
MCDONALD, OHIO 44437

The McDonald Local Board of Education held a Regular Meeting on Monday, May 19, 2014, in the library at McDonald High School, 600 Iowa Avenue, McDonald, Ohio 44437.

The Work Session was called to order at 7:00 p.m. and the Regular Meeting was called to order at 7:30 p.m. by President Tom Hart. Treasurer Bill Johnson called the roll.

Roll Call:

Members Present: Robert Jones, Joe Krumpak, Eric Shehadi,  
John Saganich, Tom Hart

Superintendent Ken Halbert and Principal David Vecchione were also present. A list of visitors is on file in the treasurer's office.

"Notice of this meeting was given in accordance with the provisions of Section 1.450 of the O.R.C. and the Ohio Administrative Procedures Act."

Pledge of Allegiance

Res. 14-77 Approve agenda for Regular Meeting of May 19, 2014

Mr. Jones moved and Mr. Shehadi seconded  
Yeas: Jones, Shehadi, Krumpak, Saganich, Hart  
Nays: None  
President declared motion carried

Recognition of Visitors / Audience Participation - None

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Res. 14-78 APPROVAL OF BOARD MINUTES

April 14, 2014 Regular Meeting

Mr. Shehadi moved and Mr. Krumpak seconded  
Yeas: Shehadi, Krumpak, Jones, Saganich, Hart  
Nays: None  
President declared motion carried

Old Business: any Old Business to bring before the Board – None

New Business:

A. Finance Committee – Joe Krumpak, Chairperson

Res. 14-79 TREASURER'S FINANCIAL REPORT

Treasurer's Financial Report: April 2014  
a. Check Register  
b. Financial Summary  
c. Bank Reconciliation

Upon the recommendation of the district treasurer I move to approve the above financial reports for April 2014.

Mr. Krumpak moved and Mr. Saganich seconded  
Yeas: Krumpak, Saganich, Jones, Shehadi, Hart  
Nays: None  
President declared motion carried

Res. 14-80 DONATION

Resolution to accept a donation from The Cherotti Family Fund of Akron Community Foundation in the amount of \$37,000 to support the football program at McDonald High School.

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Upon the recommendation of the district treasurer I move to approve the above donation.

Mr. Krumpak moved and Mr. Saganich seconded  
Yeas: Krumpak, Saganich, Jones, Shehadi, Hart  
Nays: None  
President declared motion carried

Res. 14-81 DONATION

Resolution to accept a donation from the Track & Cross Country Booster Club in the amount of \$1,200.

Upon the recommendation of the district treasurer I move to approve the above donation.

Mr. Krumpak moved and Mr. Saganich seconded  
Yeas: Krumpak, Saganich, Jones, Shehadi, Hart  
Nays: None  
President declared motion carried

Res. 14-82 FIVE-YEAR FORECAST

Resolution to approve the Fiscal Year 2014 Five-Year Forecast, as presented and amended by the treasurer on May 19, 2014. (See Exhibit A)

Upon the recommendation of the district treasurer I move to approve the above Five-Year Forecast.

Mr. Krumpak moved and Mr. Saganich seconded  
Yeas: Krumpak, Saganich, Jones, Shehadi, Hart  
Nays: None  
President declared motion carried

Res. 14-83 ROOSEVELT LUNCH PRICES

Resolution to set lunch prices for Roosevelt Elementary School for the 2014-2015 school year, as follows:

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Grades K – 6	Lunch	\$2.50
	Milk	\$.50

Upon the recommendation of the district treasurer I move to approve the above lunch prices.

Mr. Krumpak moved and Mr. Saganich seconded  
Yeas: Krumpak, Saganich, Jones, Shehadi, Hart  
Nays: None  
President declared motion carried

B. Personnel Committee – John Saganich, Chairperson

Res. 14-84 RESIGNATION – BUS DRIVER

Resolution to accept the resignation of bus driver, Stephen Dunlop, for the remainder of the 2013-2014 school year, effective immediately.

Upon the recommendation of the district superintendent I move to approve the above resignation.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-85 BUS DRIVER – REMAINDER 2013/2014 SCHOOL YEAR

Resolution to hire Dave Delon, on a one-year limited contract, as bus driver for the remainder of the 2013-2014 school year, beginning May 5, 2014. Contract amount is \$825.55 and is based on 20 days, 2.75 hours per day, at the hourly rate of \$15.01.

Upon the recommendation of the district superintendent I move to approve the above contract.

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Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-86 TRANSPORTATION SUPERVISOR

Resolution to hire Mike Helco as Transportation Supervisor, 206 days, two hours per day, \$15.45 per hour, (2.75% adjustment, as per other non-union positions) on a classified one-year limited contract, at a contract amount of \$6,365.40 effective August 1, 2014 through July 31, 2015.

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-87 CLASSIFIED – ONE-YEAR LIMITED CONTRACT

Resolution to hire Tammy Candel, as Educational Aide/Para-Professional, on a one-year limited contract, effective with the 2014-2015 school year, 183 days, 6.5 hours per day, \$10.50 per hour, for the contract amount of \$12,489.75.

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

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Res. 14-88 CLASSIFIED – TWO YEAR LIMITED CONTRACT

Resolution to hire Julie Lobaugh, high school secretary, on a two-year limited contract, 215 days per year, eight hours per day, for the following school years:

2014-2015	step 1	\$14.05 per hour	\$24,166.00
2015-2016	step 2	\$14.67 per hour	\$25,232.40

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-89 CLASSIFIED – TWO YEAR LIMITED CONTRACT

Resolution to hire Chaille Wray, as high school study hall monitor/attendance, on a two-year limited contract, for the 2014-2015 and 2015-2016 school years, 191 days per year, six hours per day, \$9.25 per hour, for the contract amount of \$10,600.50 each year.

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-90 CLASSIFIED – CONTINUING CONTRACT

Resolution to hire John Lewis, as high school custodian, on a continuing contract, effective with the 2014-2015 school year, 261 days, eight hours per day, \$17.27 per hour, for the contract amount of \$36,059.76.

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Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-91 CLASSIFIED – CONTINUING CONTRACT

Resolution to hire Traci Williams, as Educational Aide/Para-Professional, on a continuing contract, effective with the 2014-2015 school year, 183 days, 6.5 hours per day, \$11.15 per hour, for the contract amount of \$13,262.93.

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-92 SUPPLEMENTAL CONTRACT 2014/2015

Resolution to hire Jeff Rasile as boys head varsity basketball coach for the 2014-2015 school year, for the contract amount of \$7,460.

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

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Res. 14-93 SUPPLEMENTAL CONTRACT 2014/2015

Resolution to hire Amy Dolsak as girls head varsity basketball coach for the 2014-2015 school year, for the contract amount of \$7,460.

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-94 SUPPLEMENTAL CONTRACT 2014/2015

Resolution to hire Jim Getz as head bowling coach for the 2014-2015 school year, for the contract amount of \$2,919.

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-95 SUPPLEMENTAL CONTRACT 2014/2015

Resolution to hire Alexis Eckman as varsity cheerleading coach for the 2014-2015 school year, for the contract amount of \$3,244.

Upon the recommendation of the district superintendent I move to approve the above contract.



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Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-96 SUPPLEMENTAL CONTRACTS 2014/2015

Resolution to hire the following personnel on supplemental contracts for the 2014-2015 school year:

Gary Carkido – Assistant Varsity Football Coach, \$4,217.

Tom Knight – Assistant Varsity Football Coach, \$4,217.

Joe Celli – Assistant Varsity Football Coach, \$4,217.

Jeff Cintron – Freshman Football Coach, \$4,217.

Upon the recommendation of the district superintendent I move to approve the above contracts.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-97 VOLUNTEER - SUPPLEMENTAL CONTRACTS 2014/2015

Resolution to hire the following personnel on supplemental contracts, as volunteers, for the 2014-2015 school year:

Robert Jones, Jr. – Assistant Varsity Volunteer Football Coach, \$0.

Jim Hall – Assistant Varsity Volunteer Football Coach, \$0.

Upon the recommendation of the district superintendent I move to approve the above contracts.

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Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Krumpak, Shehadi  
Abstain: Jones  
Nays: None  
President declared motion carried

Res. 14-98 VOLUNTEER PAYMENTS – TRACK & FIELD

Resolution to authorize payment to the following personnel, per the MEA Collective Bargaining Agreement, for track and field for the 2013-2014 season:

Steve Bada	\$400
Emily Dolsak	\$400
Nicola Accordino	\$400

Upon the recommendation of the district superintendent I move to approve the above payments.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

Res. 14-99 PROFESSIONAL LEAVE

Resolution to approve the following personnel for professional leave:

Charles Mooney – Washington D.C., 8<sup>th</sup> Grade Field Trip, Washington, D.C., 5/5-6/14, substitute \$150.

Patricia Vilk-Worrell – District Leadership Team (DLT) Meeting, Niles, 5/13/14, substitute \$75.

Patrice Simmons – District Leadership Team (DLT) Meeting, Niles, 5/13/14, substitute \$75.

Laurie Smith – Class Day and Breakfast, MHS, 5/21/14, substitute \$75.

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Laurie Smith – Senior Class Picnic, McDonald, 5/22/14, substitute \$37.50.

Upon the recommendation of the district superintendent I move to approve the above professional leaves.

Mr. Saganich moved and Mr. Hart seconded  
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi  
Nays: None  
President declared motion carried

C. Program/Policy Committee – Robert Jones, Jr.

Res. 14-100 WOODLAND PARK PAVILION PICNIC CONTRACT

Resolution authorizing the McDonald Board of Education to enter into a contract with the Village of McDonald for the use of the Woodland Park Pavilion for the following picnics:

Kindergarten Carnival	5/15/14
Senior Class Picnic	5/22/14

Upon the recommendation of the district superintendent I move to approve the above contracts.

Mr. Jones moved and Mr. Shehadi seconded  
Yeas: Jones, Shehadi, Krumpak, Saganich, Hart  
Nays: None  
President declared motion carried

Res. 14-101 OHSAA MEMBERSHIP

Resolution authorizing membership for McDonald Schools with the Ohio High School Athletic Association for the 2014-2015 school year.

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Upon the recommendation of the district superintendent I move to approve the above membership.

Mr. Jones moved and Mr. Shehadi seconded  
Yeas: Jones, Shehadi, Krumpak, Saganich, Hart  
Nays: None  
President declared motion carried

Res. 14-102 TWELFTH GRADE ELIGIBLE GRADUATION CLASS

Resolution approving the twelfth grade students eligible for graduation from McDonald High School on May 24, 2014, as submitted by Principal Gary Carkido. (See Exhibit B)

Upon the recommendation of the district superintendent I move to approve the above eligible graduation students.

Mr. Jones moved and Mr. Shehadi seconded  
Yeas: Jones, Shehadi, Krumpak, Saganich, Hart  
Nays: None  
President declared motion carried

Res. 14-103 SENIOR CLASS EARLY DISMISSAL

Resolution authorizing the High School Principal, Gary Carkido, to release the senior members of the Class of 2014 on the following days: 5/23, 5/27, 5/28, 5/29, and 5/30/14.

Upon the recommendation of the district superintendent I move to approve the above early dismissal for the senior class.

Mr. Jones moved and Mr. Shehadi seconded  
Yeas: Jones, Shehadi, Krumpak, Saganich, Hart  
Nays: None  
President declared motion carried

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Principal's Report –

David Vecchione – Sixth Grade Promotion, May 29, 2014, at 9:00 a.m.

Res. 14-104 Adjournment

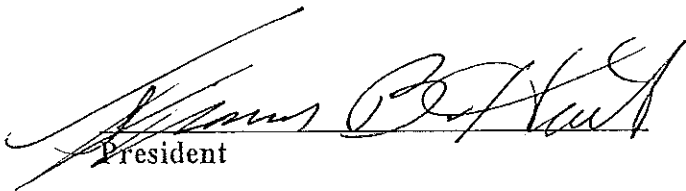
Mr. Jones moved and Mr. Shehadi seconded the motion to adjourn the regular board meeting at 8:04 p.m.

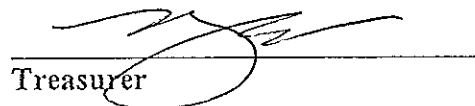
Yeas: Jones, Shehadi, Krumpak, Saganich, Hart

Nays: None

President declared motion carried

ATTEST:

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Treasurer





McDonald Local School District  
Trumbull County  
Summary of Significant Assumptions and Accounting Policies  
For the Fiscal Year Ending June 30, 2014

high quality and affordable educational programs aligned with federal, state and local objectives for students.

Capital Expense Line Item shown as Transfer from General Operating Forecast

The district has found it critical to develop a strategy to expeditiously handle existing and emerging capital expense problems related to correcting and completing the construction project. Two years of fiscal emergency, however, caused many needed upgrades, repairs and corrections to pile up. Time and weather also revealed additional construction issues of design flaw and budget constraint. The McDonald Board of Education, in order to maintain a safe and secure learning environment, has decided to place \$180,000 per year into its permanent improvement fund to systematically address these pressing capital needs. The strategy involves the coordinated use of two funds.

Financial Model

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>
Beginning Balance	232,115	410,941	410,941	410,941	410,941
<u>Receipts</u>					
Perm Imp Fund (003 0000)	180,000	180,000	180,000	180,000	180,000
OSFC Maintenance (034 0000)	22,498	22,251	22,498	22,498	22,498
Half Mill Equilization (034 0000)	25,750	26,008	26,008	26,008	26,008
Total Receipts	228,248	228,258	228,506	228,506	228,506
<u>Expenditures</u>					
Accomplished	46,847	27,600	100,000	100,000	100,000
FY 2015 Plan (announced 2014)	1,800	37,265	30,000	30,000	30,000
FY 2016 Plan (announced 2015)	573	20,181	15,000	15,000	15,000
FY 2017 Plan (announced 2016)	-	5,950	12,000	-	-
	-	9,432	12,000	-	-
	-	11,554	20,000	-	-
	202	38,263	-	-	-
	-	78,400	-	-	-
Total Expenditures	49,422	228,645	169,000	169,000	169,000
Ending Cash Balance	410,941	410,554	410,941	410,941	410,941

Future Plans

Summer 2014 (FY 15)

High School Chimney	100,000
Auditorium Stage Flooring	30,000
McClary Gym Floor	15,000
Remove pool bleachers add equipment	12,000
Computers	12,000
Texts	20,000

Summer 2015 (FY 16)

Seal Football Stadium	25,000
Wireless	25,000
Security Cameras	10,000
Football Visitor Bleachers	50,000
Texts	20,000
Roosevelt (Stadium side) Parking Lot	50,000
HVAC Problems	450,000
New Bus	75,000

Summer 2016 (FY 17)

Gym Bleachers	100,000
Auditorium Seating	200,000
Stadium Lights	200,000

Summer 2017 (FY 18)

Swimming Pool	100,000
Track	200,000
Football Stadium	500,000

One of the funds utilized will be the OSFC maintenance fund (a levy fund required to be passed prior to the construction project beginning in 2000). This fund only brings around \$22,000 annually but because we are a low wealth district, there is an adjustment of approximately \$5,000. This fund is generally limited to repairs. The other fund



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Summary of Significant Assumptions and Accounting Policies  
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employed, the Permanent Improvement fund will receive \$180,000 each year of the forecast from the general operating fund.

This capital spending strategy will be forecast and planned separately. It is anticipated this process will continue until all of the district capital needs are met. A *draft* of the capital expenditure model is depicted herein. It has been updated and presented monthly to the Superintendent and Board of Education.

Note 5 - Significant Assumptions for Revenues and Other Financing Sources

Though there was a slight decline in enrollment, State Foundation is on pace to increase beyond what was projected by the State. Increase special needs population and funding is the cause of this.

General and Tangible Personal Property Taxes

The property tax revenues for the general fund are generated from the following levies:

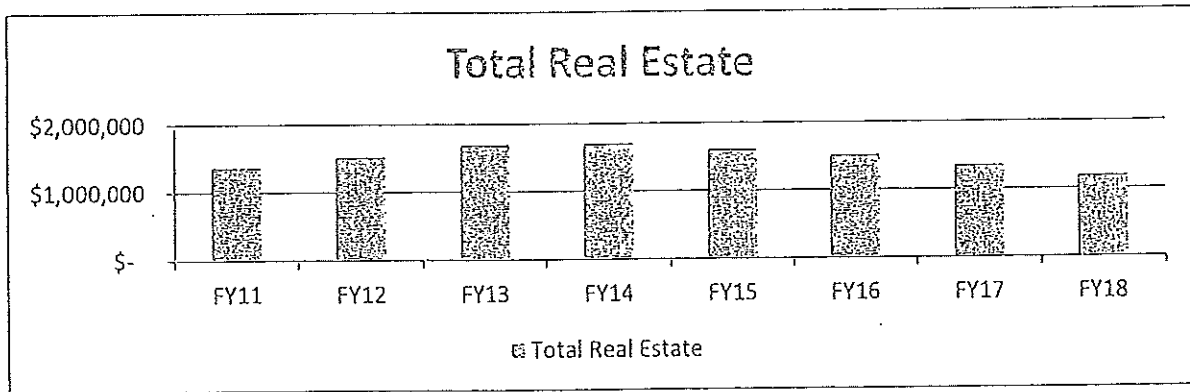
Tax Levies	Year Approved/ Renewed	First Calendar Year of Collection	Last Calendar Year of Collection	Full Tax Rate (Per \$1,000 of Assessed Valuation)
Inside Ten Mill Limitation (Unvoted)	n/a	n/a	n/a	\$5.10
Continuing Operating	1976	n/a	n/a	30.80
Continuing Operating	1980	n/a	n/a	6.00
Emergency (\$200,147) RENEWED	2008	2009 now 2014	2013 now 2018	4.00
Emergency (\$260,000)	2009	2010	2014	5.10
Emergency (\$391,000)*	2011	2012	2016	7.60
Total Tax Rate				\$58.60

\* Full Tax Rate per \$1,000.00 of Assessed Valuation is estimated Levy was initially approved for \$580,000.00.

The district renewed the \$200,147 levy on May 7<sup>th</sup> 2013. In addition to the levies listed above, a bond levy of \$3.25 per \$1,000 of assessed valuation and a levy for classroom facilities maintenance of \$.50 per \$1,000 of assessed valuation. The School District's total tax rate for calendar year 2013 will be an estimated \$62.35 per \$1,000 of assessed valuation.

Line 1.010 General Property Tax - General property tax revenue includes real estate taxes, public utility property taxes and manufactured home taxes. With the passage of the renewal, this forecast has been prepared under the assumption that in FY2014 tax revenues will now stay the same in FY2015. FY2015 – FY2018 the property tax revenues will decrease each year (because the required assumption that each of our emergencies expire) and that the board-reduced collection (of the emergency levy passed in 2011) will be continued. The drop in revenue shown here under line 1.010 is added back in line 11.020 to allow certification of contracts.

McDonald Local School District  
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Summary of Significant Assumptions and Accounting Policies  
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Line 1.020 Tangible Personal Property Tax – Tangible personal property tax has been eliminated.

Line 1.035 Unrestricted Grants-in-Aid

The district has now been projected to receive increases in foundation money based on their enrollment projections and other factors. This amount currently forecast by the state of Ohio is \$225,000 additional revenue for FY14 and \$425,000 additional revenue in FY15. These amounts will change based on local enrollment and other factors. *As previously noted, it is believed that this revenue will NOT be realized. Our enrollment losses include decrease in local enrollment, decrease in open enrollment, increase in open enrollment out and increase in local students making the vocational/technical choice.* As mentioned it is a surprise that we are doing this well. We have received \$20,411 in August, and a second payment of \$20,875 in January from casino revenue which will also augment this line item.

Line 1.040 Restricted Grants-in-Aid

Restricted grant-in-aid is not material to the budget. It consists of a miniscule amount of career tech monies. Career Tech Students are educated by the associated Trumbull County Career and Technical Center. A separate levy is imposed on the McDonald Taxpayers to allow for this educational choice.

Line 1.050 Property Tax Allocation

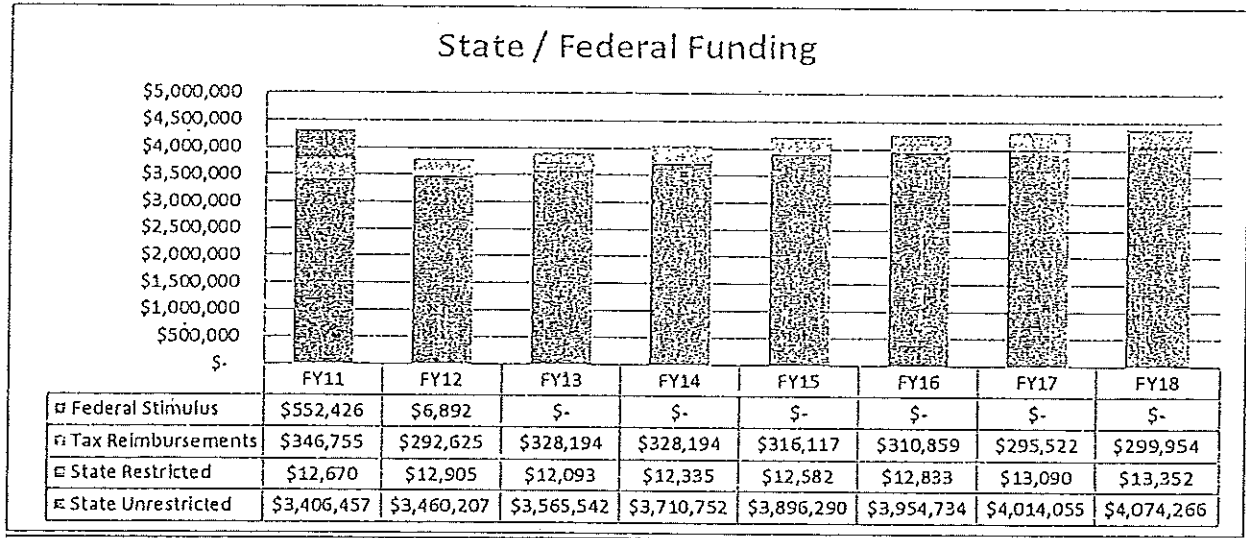
Property tax allocation revenues consist of the following:

Revenue Sources	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Actual Fiscal Year 2013
Homestead and Rollback	\$212,000	\$231,000	\$190,989	\$177,466	\$181,002
Tangible Personal Property Exemption	1,000	0	0	0	0
Utility Deregulation	0	0	0	0	0
Tangible Personal Property Loss Reimbursement	75,000	113,000	80,388	3,349	0
<b>Totals</b>	<b>\$288,000</b>	<b>\$344,000</b>	<b>\$271,377</b>	<b>\$180,815</b>	<b>\$181,002</b>

As you can see, Tangible Personal Property, Reimbursement of Tangible Personal Property and Utility Deregulation have been eliminated. Homestead and Rollback are assumed to be the only remaining component of this line which hasn't been stripped away yet, however, It is now being stripped as we speak. New levies will NOT be eligible for the Homestead and Rollback exemption. Since homestead

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each year that the levy is shown to expire and in proportion to that collection. The total amount lost from collection is split between this line and the General Property Tax line. The loss is also added back by rule in line 11.020.



Line 1.060 All Other Revenues

All other revenues include open enrollment and a few other items. Open enrollment tuition revenue is expected to remain static throughout the forecast. Initially it was thought that this could increase dramatically under the “money follows the child” scenario that was proposed. This has been dropped in favor of an older system of establishing a “baseline” value for each child and then increasing the value based on handicapped condition if one should exist. We have recently upgraded our projection models for ADM including look ahead for Open Enrollment. It now appears we may show an increase in Open Enrollment in next year. It looks like the number will increase from 179 to 200. If this happens, it would mean \$120,000 additional revenue for this line item.

All other revenues consist of the following:

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Actual Fiscal Year 2013
Open Enrollment Tuition	\$940,000	\$1,031,000	\$993,504	\$1,073,987	\$1,011,099
Interest	1,000	3,000	2,323	3,171	1,490
Student Class Fees	17,000	15,000	20,803	58,078	19,860
Other	23,000	14,000	1,830	3,347	21,717
Totals	\$981,000	\$1,063,000	\$1,018,460	\$1,138,583	\$1,054,166

Note 6 - Significant Assumptions for Expenditures and Other Financing Uses

Line 3.010 Personal Services

Personal services expenditures represent the salaries and wages paid to certified employees, classified and

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Summary of Significant Assumptions and Accounting Policies  
For the Fiscal Year Ending June 30, 2014

payment for supplemental contracts, severance pay, and previous retirement incentive bonuses. All salaries are set by the Board of Education.

Staffing levels for the last five fiscal years are displayed in the chart below.

	2008	2009	2010	2011	2012	2013
General Fund:						
Certified	60	62	60	50	49	50
Classified	13	13	13	9	9	10
Total General Fund	73	75	73	59	58	60
Other Funds:						
Certified	1	1	1	1	1	1
Classified	2	2	2	2	2	2.88
Total Other Funds	3	3	3	3	3	3.88
Totals	76	78	76	62	61	63.88

Certified (teaching) staff salaries are based on a negotiated contract which includes step increases and educational incentives. The current contract expires August 31, 2013. The district began negotiations in May of 2013.

Beginning FY14, the Superintendent and the Board have returned the music position to full time and they added 2/8ths to the computer position bringing that position to 5/8ths. These Board approved staffing changes have been included in the forecast. The Superintendent and the Board have also augmented Special Needs services by entering into a shared services agreement with Weathersfield School District. McDonald will pay the entire cost for the director of special needs services and Weathersfield will reimburse McDonald for half of the cost. In fiscal year 2014, six employees were fully paid for accepting the early retirement program and three will expire in each of the next two fiscal years. Monthly payments associated with these individuals have been removed from the forecast.

Presented below is a comparison of salaries and wages for fiscal years 2008, 2009, 2010, 2011 and 2012.

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Actual Fiscal Year 2013
Certified Salaries	\$3,183,000	\$3,107,000	\$2,559,433	\$2,553,538	\$2,809,425
Classified Salaries	510,000	560,000	385,226	416,992	416,992
Substitute Salaries	128,000	109,000	78,848	80,949	58,471
Overtime	14,000	11,000	6,118	4,703	5,756
Supplemental Contracts	166,000	163,000	117,059	120,390	121,464
Severance Pay and Early Retirement Incentives	167,000	139,000	122,379	72,610	41,400
Insurance Incentive	26,000	28,000	0	0	0
Ins Opt Out/Taxable Benefits	17,000	16,000	7,207		
Other Salaries and Wages	11,000	11,000	0	0	5,520
Totals	\$4,222,000	\$4,144,000	\$3,276,270	\$3,249,182	\$3,459,028

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Line 3.020 Employees' Retirement/Insurance Benefits

Employees' retirement and insurance benefits include employer contributions to the State pension systems, health care, Medicare, workers' compensation, and other benefits arising from the negotiated agreements.

The School District anticipates minimal unemployment costs as there are no employees on layoff.

The School District offers a match for the high school principal's contribution to his 403(b) Plan up to a maximum of \$2,000 and had added a like amount for the elementary principal beginning FY14.

Presented below is a comparison of past five fiscal years:

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Actual Fiscal Year 2013
Employer's Retirement	\$595,000	\$606,000	\$399,914	\$439,935	\$496,785
Health Care/Dental/Vision/Life	589,000	948,000	520,032	637,993	667,100
Workers' Compensation	35,000	56,000	25,187	19,399	17,739
Medicare	47,000	48,000	35,332	43,267	45,733
Unemployment	7,000	1,000	55,725	12,046	0
Tuition Reimbursement	6,000	8,000	9,000	120	5,925
Ohio Deferred Compensation	3,000	2,000	2,000	2,000	2,000
Totals	<u>\$1,282,000</u>	<u>\$1,669,000</u>	<u>\$1,047,191</u>	<u>\$1,154,760</u>	<u>\$1,235,282</u>

Line 3.030 Purchased Services

Presented below is a comparison of purchased service expenditures for the past five fiscal years:

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Actual Fiscal Year 2013
Professional and Technical Services	\$43,000	\$39,000	\$60,453	\$89,379	\$77,178
Property Services	73,000	66,000	59,536	80,055	90,298
Travel and Meeting Expenses	11,000	7,000	8,409	8,101	12,517
Communication Costs	9,000	10,000	9,957	8,064	9,280
Utility Services	263,000	242,000	176,990	136,778	142,231
Tuition and Other Similar Payments	344,000	278,000	307,779	436,541	432,538
Pupil Transportation	8,000	50,000	64,146	63,068	56,230
Other Purchased Services	1,000	0	0	0	0
Totals	<u>\$752,000</u>	<u>\$692,000</u>	<u>\$687,270</u>	<u>\$821,986</u>	<u>\$820,272</u>

It is anticipated that utility costs will increase at 2% throughout the forecast. It is anticipated that tuition costs will decrease since students have returned from other schools. The reduction down to 32 from 38.5 open enrollment out charges has strongly impacted this line. Each student is computed at \$5,785 so 6.5 times \$5,785 results in \$37,342 in savings. The District anticipates looking for efficiencies and reducing costs wherever possible in the future which will help offset the increase in utility costs.

McDonald Local School District  
Trumbull County  
Summary of Significant Assumptions and Accounting Policies  
For the Fiscal Year Ending June 30, 2014

Line 3.040 Supplies and Materials

Presented below are the supplies and materials expenditures for the past five fiscal years:

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Actual Fiscal Year 2013
General Supplies, Library Books and Periodicals	\$123,000	\$94,000	\$59,935	\$81,226	\$77,139
Operations, Maintenance and Repair	92,000	75,000	47,195	40,401	60,728
Textbooks	35,000	35,000	8,519	15,660	11,844
Totals	<u>\$250,000</u>	<u>\$204,000</u>	<u>\$115,650</u>	<u>\$137,287</u>	<u>\$149,711</u>

Supplies and materials are forecast to increase at a three percent clip.

Line 3.050 Capital Outlay

The district has developed a strategy that removes capital expenditures from the general fund. These problems will be handled by a combination of the Permanent Improvement Fund and the OSFC Maintenance Fund. The details are outlined at the beginning of this document.

Line 4.300 Other Objects

Other objects can vary significantly from year to year so it will be forecast flat from FY13 levels.

Line 5.010 Operating Transfers-Out

Transfers-Out will be increased to support the capital expense strategy.

Line 5.020 Operating Advances-Out

Advances out for this fiscal year are now anticipated to be \$18,000. Athletics will need about \$13,000 because of a policy change that returned transportation fees to athletic participants. Additionally transportation costs were not removed. This will take about \$20,000 away from athletics to pay for bussing. These problems will have the athletic fund well into the red even though we had great years for all sports. The nature of the cycle related to yearbook sales also will have that fund in the red at year end.

Line 11.020 Property Tax – Renewal or Replacement

Though it is required that the district remove renewals from the main body of the forecast document, the amounts deleted may be added back in here at the end of each year to allow for certification of long term contracts. With the renewal of the levy expiring at the end of this calendar year, it disappears from this line item for this year's ending forecast and for next year's as well. We now must show the loss of our \$260,000 levy with half of the loss occurring in FY 2015 and half in FY2016. The \$580,000 levy that is collecting a reduced amount of \$391,000 is shown dropping off in FY 2017 for half of the \$391,000 amount.

McDonald

Trumbull

Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended June 30, 2011, 2012 and 2013 Actual;

Forecasted Fiscal Years Ending June 30, 2014 Through 2018

	Actual				Average Change	Forecasted				
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	
<b>Revenues</b>										
1.010	General Property Tax (Real Estate)	\$1,372,002	\$1,523,960	\$1,698,410	11.3%	\$1,683,737	\$1,588,993	\$1,492,828	\$1,335,220	\$1,175,249
1.020	Tangible Personal Property Tax	4,025								
1.030	Income Tax									
1.035	Unrestricted State Grants-in-Aid	3,406,455	3,460,205	3,565,542	2.3%	3,932,892	4,129,537	4,191,480	4,254,352	4,318,167
1.040	Restricted State Grants-in-Aid	12,670	12,908	12,093	-2.2%	14,249	14,534	14,825	15,121	15,424
1.045	Restricted Federal Grants-in-Aid - SF5F	552,426	6,892		-99.4%					
1.050	Property Tax Allocation	346,754	292,625	328,195	-1.7%	330,746	318,707	313,488	298,190	302,653
1.060	All Other Revenues	1,029,665	1,138,085	1,054,169	1.6%	1,053,949	1,053,949	1,053,949	1,053,949	1,053,949
1.070	<b>Total Revenues</b>	<b>6,723,997</b>	<b>6,434,675</b>	<b>6,658,409</b>	<b>-0.4%</b>	<b>7,015,573</b>	<b>7,105,720</b>	<b>7,066,570</b>	<b>6,956,832</b>	<b>6,865,452</b>
<b>Other Financing Sources</b>										
2.040	Operating Transfers-In	5,204	158		-98.5%					
2.050	Advances-In	55,009	33,974	5,200	-61.5%	5,314	5,200	5,200	5,200	5,200
2.060	All Other Financing Sources	18,751	37,590	52,789	70.4%	25,099	25,609	25,099	25,099	25,099
2.070	Total Other Financing Sources	78,964	71,722	57,989	-14.2%	30,413	30,809	30,299	30,299	30,299
2.080	<b>Total Revenues and Other Financing Sources</b>	<b>6,802,961</b>	<b>6,506,397</b>	<b>6,716,378</b>	<b>-0.6%</b>	<b>7,045,986</b>	<b>7,136,529</b>	<b>7,096,869</b>	<b>6,987,131</b>	<b>6,895,751</b>
<b>Expenditures</b>										
3.010	Personal Services	3,276,270	3,249,182	3,285,222	0.1%	3,577,350	3,679,691	3,608,054	3,872,341	3,953,093
3.020	Employees' Retirement/Insurance Benefits	1,171,107	1,154,661	1,184,511	0.6%	1,264,809	1,285,758	1,311,474	1,337,703	1,364,019
3.030	Purchased Services	687,271	818,989	820,272	9.7%	779,406	794,994	810,694	827,112	826,620
3.040	Supplies and Materials	115,650	137,289	149,711	13.9%	175,335	180,595	186,013	191,593	193,231
3.050	Capital Outlay	2,431	1,272	78,759	3022.0%	405	417	430	443	456
4.040	Principal-State Advancements	1,000,599	1,000,500		-50.0%					
4.300	Other Objects	54,877	60,712	67,538	10.9%	63,474	64,743	66,038	67,359	67,769
4.500	<b>Total Expenditures</b>	<b>6,308,205</b>	<b>6,422,605</b>	<b>5,886,013</b>	<b>-5.6%</b>	<b>5,860,779</b>	<b>6,006,198</b>	<b>6,182,903</b>	<b>6,296,551</b>	<b>6,405,188</b>
<b>Other Financing Uses</b>										
5.010	Operating Transfers-Out		75,893	188,744		180,000	180,000	180,000	180,000	180,000
5.020	Advances-Out	33,974	5,200	5,314	-41.3%	5,200	5,200	5,200	5,200	5,200
5.030	All Other Financing Uses	2,530								
5.040	Total Other Financing Uses	36,504	81,093	194,058	130.7%	185,200	185,200	185,200	185,200	185,200
5.050	<b>Total Expenditures and Other Financing Uses</b>	<b>6,344,709</b>	<b>6,503,698</b>	<b>5,780,071</b>	<b>-4.3%</b>	<b>6,045,979</b>	<b>6,191,398</b>	<b>6,368,103</b>	<b>6,481,751</b>	<b>6,590,388</b>
6.010	<b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>458,252</b>	<b>2,699</b>	<b>936,307</b>	<b>17245.7%</b>	<b>1,000,007</b>	<b>945,131</b>	<b>728,766</b>	<b>505,380</b>	<b>305,363</b>
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Rep	222,480	680,732	683,431	103.2%	1,619,738	2,619,745	3,564,876	4,293,642	4,799,022
7.020	Cash Balance June 30	680,732	683,431	1,619,738	68.7%	2,619,745	3,564,876	4,293,642	4,799,022	5,104,385
8.010	Estimated Encumbrances June 30	16,045	87,470	10,255	178.4%	15,000	15,000	15,000	15,000	15,000
9.080	<b>Subtotal</b>									
10.010	<b>Fund Balance June 30 for Certification of</b>	<b>664,687</b>	<b>595,961</b>	<b>1,609,483</b>	<b>79.9%</b>	<b>2,604,745</b>	<b>3,549,876</b>	<b>4,278,642</b>	<b>4,784,022</b>	<b>5,089,385</b>
<b>Revenue from Replacement/Renewal Levies</b>										
11.010	Income Tax - Renewal									
11.020	Property Tax - Renewal or Replacement						137,000	130,000	180,000	180,000
11.300	Cumulative Balance of Replacement/Renewal Levies						137,000	267,000	447,000	627,000
12.010	<b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>664,687</b>	<b>595,961</b>	<b>1,609,483</b>	<b>79.9%</b>	<b>2,604,745</b>	<b>3,686,876</b>	<b>4,545,642</b>	<b>5,231,022</b>	<b>5,716,385</b>
<b>Revenue from New Levies</b>										
13.010	Income Tax - New									
13.020	Property Tax - New									
13.030	Cumulative Balance of New Levies									
14.010	Revenue from Future State Advancements									
15.010	<b>Unreserved Fund Balance June 30</b>	<b>664,687</b>	<b>595,961</b>	<b>1,609,483</b>	<b>79.9%</b>	<b>2,604,745</b>	<b>3,686,876</b>	<b>4,545,642</b>	<b>5,231,022</b>	<b>5,716,385</b>
21.010	Personal Services SF5F									
21.020	Employees Retirement/Insurance Benefits SF5F	\$102,439								
21.030	Purchased Services SF5F	\$193,212								
21.040	Supplies and Materials SF5F									
21.050	Capital Outlay SF5F									
21.060	<b>Total Expenditures - SF5F</b>	<b>295,651</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										





McDonald High School Graduates 2014

Breeana Burk	Sydney Joe
Joshua Butryn	Robert Johnson
Allan Coyiello	Brian Kelzer
Bailee D'Amore	Aubry Lindauer
Michael Davidson	Leo Lindauer
Betty Jo DelFratte	Jacob Lipkovich
Forrest Drumm	Josiah Lovejoy
Nina Dunn	Matthew Manna
Kylie Ford	Haley Martin
Jacob Foster	Jenna Matheny
Alarrah Franklin	Sarah Mathews
Travis Gary	James McGuire
Kenneth Greaver	Tyler Mooney
Kali Harvey	Miranda Morgan
Mykal Howard	Mathew Morrell
Laura Hughes	Jai'Lyn Mosley
Francesca Humphries	Caitlyn Murphy
Joya Humphries	Taylor Natoli
Erika Irwin	Seth Nobbs
	Brittany Parker

Haley Pritchard

Matthew Rea

Thomas Rebraca

Victoria Ross

David Rossi

Michael Schuller

Matthew Seitz

Morgan Silvers

Paige Sperati

Jaydin Stellmar

Brianna Timko

Brooke Timko

Lindsay Toth

Jonah Walp

Jarrood Ward

Jacqueline Welch

Shayne Wertz

Carson Williams