

**McDONALD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION  
REGULAR MEETING  
MONDAY, MAY 23, 2022 – 6:00 P.M.  
M.H.S. LIBRARY  
MCDONALD, OHIO 44437**

The McDonald Local School District Board of Education held a Regular Meeting on Monday, May 23, 2022, at 6:00 p.m., in the high school library and via McDonald Schools Facebook Live, 600 Iowa Avenue, McDonald, OH 44437.

The Regular Meeting was called to order at 6:00 p.m. by President John Saganich. Treasurer Megan Titus called the roll:

Roll Call:

Members Present: Joseph Cappuzzello, Jody Klase, Jessica Krumpak  
Donna Shields, John Saganich

“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. 22-623** Approve agenda for Regular Meeting of May 23, 2022

Mr. Cappuzzello moved and Mrs. Krumpak seconded  
Yeas: Cappuzzello, Krumpak, Shields, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 22-624** Approval of Board Minutes:

Regular Meeting – April 20, 2022

Mr. Cappuzzello moved and Mrs. Krumpak seconded  
Yeas: Cappuzzello, Krumpak, Shields, Klase, Saganich  
Nays: None  
President declared motion carried

# 6565

Recognition of Visitors / Audience Participation:

**Tom Hannon – Athletic Complex**

Old Business: any Old Business to bring before the Board

New Business:

- A. Program/Policy Committee – Jessica Krumpak, Chairperson

**Res. 22-625** POLICIES – SECOND READING

Resolution to approve the second reading of the following policies to revise, add, remove, rescind, or other:

ACA – Nondiscrimination on the Basis of Sex

EEACC-R (Also JFCC-R) – Student Conduct on District Managed Transportation

EEACC (Also JFCC) – Student Conduct on District Managed Transportation

GCB-2 – Professional Staff Contracts and Compensation Plans (Administrators)

GCB-2-R – Professional Staff Contracts and Compensation Plans (Alternative Administrative License)

IGCD-R (Also LEB-R) – Educational Options

IGCD (Also LEB) – Educational Options

IGCH-R (Also LEC-R) – College Credit Plus

JFCC-R (Also EEACC-R) – Student Conduct on District Managed Transportation

JFCC (Also EEACC) – Student Conduct on District Managed Transportation

LEB-R (Also IGCD-R) – Educational Options

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LEB (Also IGCD) – Educational Options

LEC-R (Also IGCH-R) – College Credit Plus

IGCH (Also LEC) – College Credit Plus

LEC (Also IGCH) – College Credit Plus

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Klase seconded

Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich

Nays: None

President declared motion carried

**Res. 22-626**

CALAMITY EXCESS HOURS MAKE-UP OPTIONS

Resolution authorizing the superintendent to approve Blizzard Bag hours for the 2022-2023 school year to make up excess calamity hours above the minimum hours required by The Ohio Department of Education, equivalent to a maximum of three (3) days of instruction.

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Klase seconded

Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich

Nays: None

President declared motion carried

**Res. 22-627**

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:

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Third Grade	May 23, 2022
Fourth and Fifth Grades	May 24, 2022
Second and Sixth Grades	May 25, 2022
Kindergarten and First Grades	May 26, 2022

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Klase seconded  
Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich  
Nays: None  
President declared motion carried

B. Finance Committee – Jody Klase, Chairperson

**Res. 22-628** TREASURER’S FINANCIAL REPORT

Treasurer’s Financial Report: April, 2022

- a. Check Register
- b. Financial Summary
- c. Bank Reconciliation

Upon the recommendation of the district treasurer I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

**Res. 22-629 DONATIONS**

Resolution to accept the following donations:

<b>DONOR</b>	<b>AMOUNT</b>	<b>FUND</b>	<b>PURPOSE</b>
Judith Jewell	\$100	300-9970	Donation for the weight room, on behalf of Tyler Dintino.
William D. Miller	\$5,000	007-9025	Donation for the Miller Family Scholarship.
William D. Miller	\$500	300-9005	McDonald Boys Basketball donation.
William D. Miller	\$500	300-9204	McDonald Girls Basketball donation.
William D. Miller	\$500	300-9978	McDonald Boys Cross Country donation.
William D. Miller	\$500	300-9979	McDonald Girls Cross Country donation.
William D. Miller	\$3,000	300-9968	McDonald Football donation.
William D. Miller	\$1,000	300-9225	McDonald Boys Track and Field donation.
<b>DONOR</b>	<b>AMOUNT</b>	<b>FUND</b>	<b>PURPOSE</b>
William D. Miller	\$1,000	300-9973	McDonald Girls Track and Field donation.
Saner Solutions	n/a	n/a	Donated services approximating \$110, in order to remove a raccoon from the new athletic complex facility.
The Village of McDonald	\$200	007-9011	Donation for the Cindy Green Robinson Scholarship.
The Village of McDonald	\$200	007-9011	Donation for the Michael O'Brien Scholarship.
Dr. William T. Kunkel, Jr., D.D.S.	\$9,000	007-9222	William and Irene Kunkel Scholarship Fund donation.
Puppy Parlor	\$100	300-9003	Sponsor for the softball team.

Upon the recommendation of the district treasurer I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

# 6569

**Res. 22-630** FUND TRANSFER

Resolution to approve the transfer of \$200,000 from the 001 0000 General Fund to the 005 9016 Athletic Complex Fund.

Upon the recommendation of the district treasurer I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

**Res. 22-631** FIVE-YEAR FORECAST

Resolution to approve the Fiscal Year 2022 Five-Year Forecast, as presented and amended by the treasurer on May 23, 2022. (See Exhibit A)

Upon the recommendation of the district treasurer I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

**Res. 22-632** STUDENT ACTIVITY FUNDS – 2022-2023

Resolution to approve the Student Activity Funds (budgets and fundraising activities) for the 2022-2023 school year. Specific funds are listed below:

007-9908 Cheerleading Scholarship	200-9963 Drama Club
007-9909 Volleyball Scholarship	200-9964 High School Art Club
007-9910 Golf Scholarship	200-9965 ES Art Club
018-9111 ES Principal Fund	200-9966 ES Music
018-9115 ES Student Outreach Program	200-9967 Jr High Travel Club

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018-9222 HS Principal Fund	200-9990 National Honor Society
200-9008 District Choir	200-9991 French Club
200-9010 Tennis	300-9003 Softball
200-9088 Golf	300-9004 Baseball
200-910P Prep Bowl	300-9005 Boys Basketball
200-912B Bowling	300-9007 ES Basketball
200-912F Student Volunteers Club	300-9204 Girls Basketball
200-9223 Class of 2023	300-9225 Boys Track
200-9124 Class of 2024	300-9968 Football
200-9224 Spanish Club	300-9971 Volleyball
200-9310 Lip Sync Stage Fund	300-9972 Cheerleaders
200-9960 High School Music	300-9973 Girls Track
200-9961 Student Council	300-9978 Boys Cross Country
200-9962 Yearbook	300-9979 Girls Cross Country
	All remaining 200 and 300 funds

Upon the recommendation of the district treasurer I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

**Res. 22-633** LIABILITY/PROPERTY INSURANCE

Resolution to approve Ohio School Plan as the insurance provider for both liability and property insurance for the period of July 1, 2022 through June 30, 2023, at a cost of \$34,642. (See Exhibit B).

Upon the recommendation of the district treasurer I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

# 6571

**Res. 22-624** ROOSEVELT LUNCH PRICES

Resolution to set lunch prices for Roosevelt Elementary School for the 2022-2023 school year, as follows:

Grades K-6: Lunch \$2.50

Grades K-6: Milk \$0.50

Upon the recommendation of the district treasurer I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

C. Personnel Committee – Donna Shields, Chairperson

**Res. 22-635** DISTRICT SCHOOL NURSE – RE-INSTATEMENT

Resolution to recall Gail Puntel for a full-time district school nurse effective for the 2022-2023 school year. (See Exhibit C)

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded

Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich

Nays: None

President declared motion carried

**Res. 22-636** HIGH SCHOOL TECHNOLOGY TEACHER

Resolution to approve the hiring of Jaclyn Napolitano, on a one (1) year limited contract, as High School Technology Teacher, for the 2022-2023 school year, pending BCII and FBI background checks. Contract is based on 183 days at BA + 15, Step III, of the negotiated agreement.



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Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 22-637** SUPPLEMENTAL RESIGNATION

Resolution to accept the resignation of Ryan Scala, as Junior High Football Coach, for the 2022-2023 school year.

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 22-638** CERTIFIED RESIGNATION

Resolution to accept the resignation of Meghan Combine, Elementary Art Teacher, effective the last day of the school year, May 27, 2022.

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

# 6573

**Res. 639**      HIGH SCHOOL SUMMER PROGRAM

Resolution to approve the High School Summer Program, which will run from June 6, 2022 through June 30, 2022. Compensation will be \$20.50 per hour, paid using ARP Learning Loss federal funding, for the following individuals:

Mike Hecker – English Language Arts – 7 and 8 grades;

Angela Sanson – Credit Recovery Monitor – 9 through 12 grades;

Angela Sanson – Science – 7 and 8 grades.

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 22-640**      CERTIFIED – ONE (1) YEAR LIMITED CONTRACTS

Resolution to approve the following certified personnel, on a one (1) year limited contract, beginning with the 2022/2023 school year. Salary will be as per negotiated agreement.

Jody Conway	Amy Dolsak	Hallie Fabian
Michael Hecker	Ross Hill	Elaine Rupe
Alicia Stonestreet	Jeana Wert	

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

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Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 22-641** CLASSIFIED – CONTINUING CONTRACT

Resolution to approve Jamie Van Meter, Elementary Head Cook, on a continuing contract beginning with the 2022/2023 school year.

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 22-642** CLASSIFIED – TWO (2) YEAR CONTRACTS

Resolution to approve the following personnel, on a two (2) year contract, for the 2022/2023 and 2023/2024 school years. Salary will be as per negotiated agreement.

Greg Fusselman – Bus Driver

Cindy Stitt – Part-Time Elementary Domestic

April Wright – Assistant Cook

Upon the recommendation of the district superintendent I call for a motion to approve the above resolution.

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Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 22-643** SUPPLEMENTAL CONTRACTS – 2022/2023

Resolution to approve the following personnel on a one (1) year supplemental contract for the school year 2022/2023, pending BCII and FBI background checks, as well as ODE Pupil Activity Permit:

Patrice Simmons – Assistant Athletic Director	As per negotiated agreement;
Colin Davis - Assistant Band Director	As per negotiated agreement;
Anthony Matisi - Girls Head Basketball Coach	As per negotiated agreement;
Alexandria Fisher – 7 <sup>th</sup> Grade Volleyball Coach	As per negotiated agreement;
Kim Jones-Schmidt – Volunteer Majorette Advisor	\$0;
Rachel Buser – Volunteer Flagline Advisor	\$0; and
Jillian Swauger – Volunteer Baton Advisor	\$0.

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

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D. Buildings and Grounds Committee - Joseph Cappuzzello, Chairperson

**Res. 22-644** EXTENSION OF SANITARY SEWER

Resolution to enter into an agreement with the Board of County Commissioners of Trumbull County, Ohio, and McDonald Local School District Board of Education, for an extension of a sanitary sewer. (See Exhibit D)

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mr. Cappuzzello moved and Mrs. Shields seconded  
Yeas: Cappuzzello, Shields, Krumpak, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 22-645** EXECUTIVE SESSION – O.R.C. 121.22

Mr. Cappuzzello moved and Mrs. Shields seconded, that the McDonald Local Board of Education go into Executive Session at 7:17 p.m. and that the following resolution be adopted.

**WHEREAS**, as a public Board of Education may hold an executive session only after a majority of the quorum of this board determines by a roll call vote to hold such a session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

- A. To consider one or more, as applicable, of the check marked items with respect to a public employee or official:
  - 1. \_\_\_\_\_ Appointment
  - 2.   X   Employment
  - 3. \_\_\_\_\_ Dismissal
  - 4. \_\_\_\_\_ Discipline
  - 5. \_\_\_\_\_ Promotion
  - 6. \_\_\_\_\_ Demotion
  - 7. \_\_\_\_\_ Compensation
  - 8. \_\_\_\_\_ Investigation of charges/complaints (unless public hearing requested)
  
- B. To consider the purchase of property for public purposes or for the sale of property at competitive bidding.

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- C. Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action.
- D. Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment
- E. Matters required to be kept confidential by federal law or rules or state statutes.
- F. Specialized details of security arrangements where disclosure of the matters discussed might reveal information that could be used for the purpose of committing or avoiding prosecution for a violation of the law.

**NOW, THEREFORE, BE IT RESOLVED**, that the McDonald Local School District Board of Education, by a majority of the quorum present at this meeting, does hereby declare its intention to hold an executive session on item(s) **A2**, as listed above.

Yeas: Cappuzzello, Shields, Krumpak, Klase, Saganich

Nays: None

President declared motion carried

**Res. 22-646** ADJOURN EXECUTIVE SESSION

Mrs. Klase moved and Mrs. Shields seconded to adjourn Executive Session at 8:50 p.m. and return to the Regular Meeting.

Yeas: Klase, Shields, Krumpak, Cappuzzello, Saganich

Nays: None

President declared motion carried

**Res. 22-647** ADJOURNMENT

Mrs. Klase moved and Mr. Cappuzzello seconded to adjourn the Regular Meeting at 8:51 p.m.

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

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ATTEST:

  
\_\_\_\_\_  
PRESIDENT

  
\_\_\_\_\_  
TREASURER





MCDONALD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION  
REGULAR MEETING  
MONDAY, MAY 23, 2022 – 6:00 P.M.  
M.H.S. LIBRARY  
MCDONALD, OHIO 44437

Visitors, please register.

1. Tom HANNON
2. Bill Miller
3. Kanni Smith
4. Dana Lariccia
- 5.
- 6.
- 7.
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- 9.
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- 11.
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- 18.
- 19.
- 20.



EXHIBIT A

MCDONALD

TRUMBULL

Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Fiscal Years Ended June 30, 2019, 2020 and 2021 Actual;  
 Forecasted Fiscal Years Ending June 30, 2022 Through 2026

	Actual				Forecasted				
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Average Change	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$1,219,525	\$1,419,418	\$1,475,014	10.2%	\$1,478,979	\$1,480,000	\$1,482,000	\$1,483,000	\$1,485,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	5,424,971	5,350,158	5,390,489	-0.3%	6,481,515	6,673,500	6,673,500	6,673,500	6,673,500
1.040 Restricted State Grants-in-Aid	31,221	48,401	32,254	10.8%	378,120	385,000	385,000	385,000	385,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	214,776	252,751	250,724	8.4%	252,836	250,000	248,000	245,000	243,000
1.060 All Other Revenues	1,608,276	1,650,029	1,659,955	1.6%	356,500	154,000	154,000	154,000	154,000
1.070 <b>Total Revenues</b>	<b>8,498,769</b>	<b>8,720,757</b>	<b>8,808,436</b>	<b>1.8%</b>	<b>8,947,950</b>	<b>8,942,500</b>	<b>8,942,500</b>	<b>8,940,500</b>	<b>8,940,500</b>
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Appro									
2.040 Operating Transfers-In	21,725		6						
2.050 Advances-In									
2.060 All Other Financing Sources	10,824	4,449	2,574	-50.5%	5,710				
2.070 <b>Total Other Financing Sources</b>	<b>32,549</b>	<b>4,449</b>	<b>2,580</b>	<b>-64.2%</b>	<b>5,710</b>				
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>8,531,318</b>	<b>8,725,206</b>	<b>8,811,016</b>	<b>1.6%</b>	<b>8,953,660</b>	<b>8,942,500</b>	<b>8,942,500</b>	<b>8,940,500</b>	<b>8,940,500</b>
<b>Expenditures</b>									
3.010 Personal Services	4,611,968	4,772,874	4,934,674	3.4%	4,760,000	4,928,000	5,205,000	5,498,000	5,591,000
3.020 Employees' Retirement/Insurance Benefits	1,769,482	1,685,939	1,796,858	0.9%	1,720,000	1,867,000	1,950,000	2,091,000	2,172,000
3.030 Purchased Services	1,259,530	1,168,585	1,205,699	-2.0%	1,225,000	1,249,500	1,274,500	1,300,000	1,326,000
3.040 Supplies and Materials	235,038	198,274	213,452	-4.0%	220,714	227,300	234,000	241,000	248,000
3.050 Capital Outlay	2,483				35,061				
4.300 Other Objects	58,980	63,533	64,646	4.7%	59,200	60,500	62,000	63,000	64,000
4.500 <b>Total Expenditures</b>	<b>7,937,481</b>	<b>7,889,205</b>	<b>8,215,329</b>	<b>1.8%</b>	<b>8,019,975</b>	<b>8,332,300</b>	<b>8,725,500</b>	<b>9,193,000</b>	<b>9,401,000</b>
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	229,480	443,984	575,000	61.5%	840,000	525,000	25,000	25,000	25,000
5.020 Advances-Out									
5.030 All Other Financing Uses	533,108								
5.040 <b>Total Other Financing Uses</b>	<b>762,588</b>	<b>443,984</b>	<b>575,000</b>	<b>-6.1%</b>	<b>840,000</b>	<b>525,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>8,700,069</b>	<b>8,333,189</b>	<b>8,790,329</b>	<b>0.6%</b>	<b>8,859,975</b>	<b>8,857,300</b>	<b>8,750,500</b>	<b>9,218,000</b>	<b>9,426,000</b>
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other</b>	<b>168,751-</b>	<b>392,017</b>	<b>20,687</b>	<b>-213.5%</b>	<b>93,685</b>	<b>85,200</b>	<b>192,000</b>	<b>277,500-</b>	<b>485,500-</b>
7.010 <b>Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies</b>	<b>5,300,617</b>	<b>5,131,866</b>	<b>5,523,883</b>	<b>2.2%</b>	<b>5,544,570</b>	<b>5,638,255</b>	<b>5,723,455</b>	<b>5,915,455</b>	<b>5,637,955</b>
7.020 <b>Cash Balance June 30</b>	<b>5,131,866</b>	<b>5,523,883</b>	<b>5,544,570</b>	<b>4.0%</b>	<b>5,638,255</b>	<b>5,723,455</b>	<b>5,915,455</b>	<b>5,637,955</b>	<b>5,152,455</b>
8.010 <b>Estimated Encumbrances June 30</b>	<b>3,200</b>	<b>14,905</b>	<b>9,554</b>	<b>164.9%</b>					
<b>Fund Balance June 30 for Certification of Appropriations</b>	<b>5,128,666</b>	<b>5,508,978</b>	<b>5,535,016</b>	<b>3.9%</b>	<b>5,638,255</b>	<b>5,723,455</b>	<b>5,915,455</b>	<b>5,637,955</b>	<b>5,152,455</b>
10.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>5,128,666</b>	<b>5,508,978</b>	<b>5,535,016</b>	<b>3.9%</b>	<b>5,638,255</b>	<b>5,723,455</b>	<b>5,915,455</b>	<b>5,637,955</b>	<b>5,152,455</b>
15.010 <b>Unreserved Fund Balance June 30</b>	<b>5,128,666</b>	<b>5,508,978</b>	<b>5,535,016</b>	<b>3.9%</b>	<b>5,638,255</b>	<b>5,723,455</b>	<b>5,915,455</b>	<b>5,637,955</b>	<b>5,152,455</b>

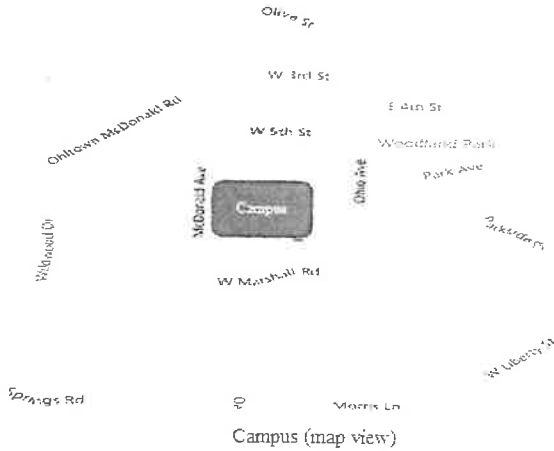
See accompanying summary of significant forecast assumptions and accounting policies

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

**McDonald Local School District**  
 Trumbull County  
 Summary of Significant Assumptions and Accounting Policies  
 For the Fiscal Year Ending June 30, 2022

**Note 1 – The School District**

The McDonald Local School District is located in Trumbull County and encompasses all of the Village of McDonald and a portion of Weathersfield township. The School District is organized under Article VI, Sections 2 and 3, of the Constitution of the State of Ohio. The legislative power of the School District is vested in the Board of Education, consisting of five members elected at large for staggered four-year terms. The School District operates two instructional buildings on one campus to provide services to 723 students. Note that the student count for this forecast includes open enrollment-in students, court-placed students, and current students within the district attending school. The current student count has decreased by approximately 20 students from fiscal year 2021. District staff include 60 certified members (including teachers, Title I teachers, and administration staff) and 24 classified members (including classified union members, para-professional aids, and administration staff).



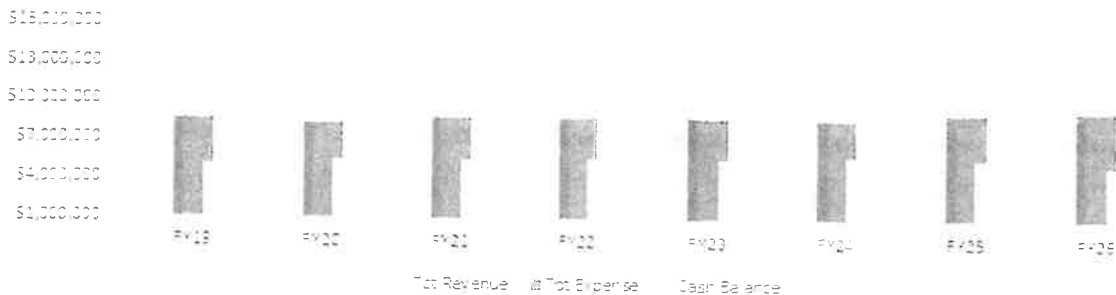
Roosevelt Elementary School



McDonald High School

**Note 2 – Uncertain Nature of the Forecast**

This forecast presents, to the best of the Board of Education's ability, the expected revenues, expenditures and balances of the operating funds. Accordingly, the forecast reflects the Board's judgment of the expected conditions and its planned course of action as of May 23, 2022, the adopted date of this forecast. The assumptions herein involve actions and influences of: the board of education, superintendent, students, governor, legislators, voters, consortiums, unions and various other stakeholders. Differences between the forecasted and actual results are inevitable because of the vast number of people involved.



**McDonald Local School District**  
Trumbull County  
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**Note 3 – General Operating Assumptions**

The McDonald Local School District will continue to operate in accordance with its adopted school calendar and pay all obligations. The forecast contains those expenditures deemed necessary to provide high quality yet affordable educational programs aligned with state and local objectives for students.

**Note 4 – Capital Expense Policies and Procedures**

Continuous upkeep and maintenance of the high school and elementary buildings is a significant challenge and can prove to be very costly. Revenues for capital expenditures are generated from the following sources: OSFC Maintenance levy, Half Mill Equalization payments, Replacement Fund, and a Permanent Improvement levy. Note that these revenues are categorized separately from the General Fund.

**OSFC Maintenance and Bond Levies:**

The OSFC Maintenance levy generates 0.5 mills. During tax year 2021 (collection year 2022), this levy and the Bond levy will expire. Final payments will be received by the District in September 2022.

**Replacement Fund:**

The Board transfers \$180,000 from the General Fund to the Replacement Fund on an annual basis. This is done in order to manage on-going capital needs and facilitate repairs to district property. In fiscal year 2021, the Board transferred an additional \$20,000. No transfers from the General Fund to the Replacement Fund are forecasted for fiscal years 2022 through 2026.

**Permanent Improvement Levy:**

The Permanent Improvement Levy generates 4.3 mills and will continue until calendar year 2024.

**Athletic Field Replacement Fund:**

A separate Athletic Field Replacement fund was established specifically for the new athletic complex construction, located at 501 W. 2<sup>nd</sup> Street in McDonald. The board appropriated \$2,600,000 for the project by transferring this amount out of the General Fund. Note that this balance is currently being collected from an Emergency Levy which generates \$260,000 per year. Future estimated costs for this athletic complex have been incorporated into the table on page 4.

At the end of fiscal year 2021, the Board transferred \$325,000 into the Athletic Field Replacement Fund in order to cover expenses related to the new athletic complex.

During fiscal year 2022, the Board transferred \$240,000 from the Replacement Fund to the Athletic Field Replacement Fund. In addition, the Board expects to transfer approximately \$800,000 into the Athletic Field Replacement fund from the General Fund for fiscal year 2022.

The Board expects to transfer \$500,000 into the Athletic Field Replacement Fund from the General Fund in fiscal year 2023, in order to cover expenses related to Phase 3 of the new athletic complex.

Included in the table on the next page are the actual receipts and expenses incurred for which all permanent improvement funds were used historically. The district accomplished numerous improvements to the district and made progress with the new athletic complex project.

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**HISTORICAL 3 YEARS - Permanent Improvements**

	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21
Beginning Cash Balance - PI Funds	3,328,127	3,076,544	3,085,963
<b>REVENUES:</b>			
OSFC Maintenance (034 0000)	22,673	22,861	23,308
Half Mill Equalization (034 0000)	25,750	24,819	25,751
Replacement Fund (005 0000)	180,000	180,000	200,000
Permanent Imp (003 9015)	196,715	226,495	230,629
Athletic Field Replace (005 9016)	-	226,991	356,500
	<b>COMPLETED:</b> Renewed and extended expiring 4.3 mill Filley.		
<b>TOTAL REVENUE</b>	<b>425,138</b>	<b>681,166</b>	<b>836,188</b>
<b>ACTUAL EXPENDITURES:</b>			
Technology Improvements	55,186	-	-
HVAC Expenses	-	-	14,783
Exterior projects at HS	-	-	22,029
Repair of flooding garage at HS	-	-	14,900
Stage Rigging	41,877	-	-
Security Cameras & Window Film at HS	135,780	-	-
Masonry Repair at HS	58,800	-	-
Boiler Repairs	48,529	45,495	-
ES Cafeteria Table Replacement	8,308	-	9,083
ES Playground - drainage & upgrades	-	34,030	-
Security Cameras at ES	-	17,365	-
Roof Maintenance Repairs at HS	-	60,692	5,870
LED Lighting Project at HS	-	178,413	-
Controls Upgrade Project at HS	-	44,713	9,693
Exterior LED Lighting at ES	-	4,694	-
Reading & Writing Textbooks for HS	-	40,618	-
Permanent Fixtures for Volleyball	-	9,222	-
Chromebook and iPad purchases	-	40,623	-
Repairs to Buses	-	8,500	-
Cost for lighting at new Athletic Complex	-	-	139,950
Athletic Complex Expenses (actual)	229,420	161,896	1,784,838
Other Miscellaneous Expenses	98,821	25,486	25,180
<b>TOTAL EXPENDITURES</b>	<b>676,721</b>	<b>671,747</b>	<b>2,026,326</b>
Ending Cash Balance - PI Funds	3,076,544	3,085,963	1,895,825

**McDonald Local School District**  
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Included in the table below are the forecasted receipts and expenses for fiscal years 2022 through 2026, for which all permanent improvement funds are expected to be used.

**Financial Model (FORECASTED) - Permanent Improvements**

	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26																
Beginning Cash Balance - PI Funds	1,895,825	1,420,049	319,415	385,707	327,433																
<b>FORECASTED REVENUES:</b>																					
OSFC Maintenance (03+ 0000)	23,199	8,974	-	-	-																
Half Mill Equalization (03+ 0000)	25,750	12,500	-	-	-																
Replacement Fund (005 0000)	-	-	-	-	-																
Permanent Imp (003 9015)	229,566	223,792	223,792	99,226	-																
Athletic Field Replace (005 9016)	1,055,136	502,500	2,500	2,500	2,500																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">FY22 Revenues to Athletic Field Replacement Fund Included:</td> <td rowspan="5" style="vertical-align: top; padding: 5px;">                     (Note 1) Debt Service levy expires along with the OSFC Maintenance levy. Final payment from OSFC Maintenance levy is expected to be received in September 2022.                 </td> <td rowspan="5" style="vertical-align: top; padding: 5px;">                     (Note 2) PI levy expires in collection year 2024 and final collections will be in FY 2025. In order to renew this levy, would need approved by voters by the November 2024 election.                 </td> </tr> <tr> <td>Donations</td> <td style="text-align: right;">515,000</td> </tr> <tr> <td>Scrap revenue</td> <td style="text-align: right;">136</td> </tr> <tr> <td>Transfers-In from Fund 005 0000</td> <td style="text-align: right;">240,000</td> </tr> <tr> <td>Planned Transfer-In from General Fund</td> <td style="text-align: right; border-bottom: 1px solid black;">800,000</td> </tr> <tr> <td>Total Revenues</td> <td style="text-align: right;">51,055,136</td> <td colspan="2"></td> </tr> </table>						FY22 Revenues to Athletic Field Replacement Fund Included:		(Note 1) Debt Service levy expires along with the OSFC Maintenance levy. Final payment from OSFC Maintenance levy is expected to be received in September 2022.	(Note 2) PI levy expires in collection year 2024 and final collections will be in FY 2025. In order to renew this levy, would need approved by voters by the November 2024 election.	Donations	515,000	Scrap revenue	136	Transfers-In from Fund 005 0000	240,000	Planned Transfer-In from General Fund	800,000	Total Revenues	51,055,136		
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Scrap revenue	136																				
Transfers-In from Fund 005 0000	240,000																				
Planned Transfer-In from General Fund	800,000																				
Total Revenues	51,055,136																				
Expect to Transfer-In from General Fund: 5500,000 in FY23.																					
<b>TOTAL REVENUE</b>	<b>1,333,651</b>	<b>747,766</b>	<b>226,292</b>	<b>101,726</b>	<b>2,500</b>																
<b>FORECASTED EXPENDITURES:</b>																					
Technology Improvements	7,453	50,000	50,000	50,000	50,000																
Controls Upgrade Project at HS	11,683	-	-	-	-																
High School Improvements & Repairs	12,848	30,000	30,000	30,000	30,000																
Elementary School Improvements & Repairs	10,463	30,000	30,000	30,000	30,000																
Elementary School Hot Water Tank Replacement	23,845	-	-	-	-																
Resealing of District Parking Lots	8,250	-	-	-	-																
Purchase of Track Team Supplies	10,750	30,039	-	-	-																
Bobcat for use on District Property	14,689	-	-	-	-																
ES Playground Equipment Repairs	-	17,149	-	-	-																
Other Miscellaneous Expenses	22,303	50,000	50,000	50,000	50,000																
Transfers to Other Capital Improvement Funds	240,000	-	-	-	-																
Athletic Complex - PHASE 1	206,718	-	-	-	-																
Athletic Complex - PHASE 2	1,030,070	-	-	-	-																
Athletic Complex - PHASE 3	-	1,641,212	-	-	-																
Athletic Complex - Lighting Package	210,355	-	-	-	-																
<b>TOTAL EXPENDITURES</b>	<b>1,809,427</b>	<b>1,848,400</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>																
Ending Cash Balance - PI Funds	1,420,049	319,415	385,707	327,433	169,933																

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**Note 5 – Significant Assumptions for Revenues and Other Financing Sources**

**General and Tangible Personal Property Taxes**

The property tax revenues for the district are realized 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)	2018	2019	2028	3.75
Emergency (\$260,000)	2016	2017	2026	4.85
<b>Total Operating Tax Rate</b>				<b>\$50.50</b>
Bond	1999	1999	2022	\$2.90
OSFC Maintenance	1999	1999	2022	0.50
Permanent Improvement	2019	2020	2024	4.30
<b>Total Non-Operating Tax Rate</b>				<b>\$7.70</b>
<b>TOTAL TAX RATE</b>				<b>\$58.20</b>

Depicted in the table above are taxes categorized by operating and non-operating levies. Operating levies currently consist of 5.1 inside mills along with two continuing levies (30.8 mills and 6 mills) and two Emergency levies (one of \$200,147 and one of \$260,000).

Non-operating levies consist of two required levies and one voluntary levy. The required bond levy was passed in 1999 to renovate our high school and build a new elementary school. It is currently collecting at 2.90 mills to service our principal and interest payment. The second required levy is the OSFC Maintenance Levy, which is set by the State at 0.5 mills to provide maintenance on the OSFC buildings. Because our valuation is so low, the District also receives a \$25,000 equalization payment from the State into that fund. The lone voluntary levy is a 4.3 mill Permanent Improvement levy, which was renewed in May 2019 for an additional five years.

**Line 1.010 General Property Tax**

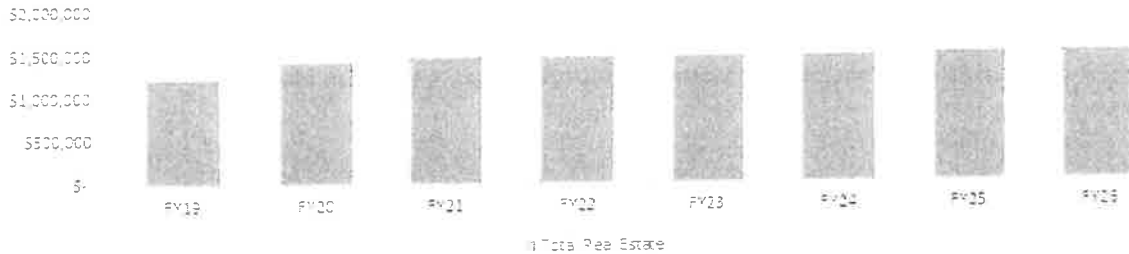
General property tax revenue includes real estate taxes, public utility property taxes and manufactured home taxes. The forecasted total balance of general property tax and property tax allocation for fiscal year 2022 is based on reporting provided to the district from the Trumbull County Auditor.

The first (\$260,000) emergency levy resumed collection effective for calendar year 2019. Collections will continue until calendar year 2026. The second (\$200,147) emergency levy was renewed in May 2018 and collections began in calendar 2019 for a ten-year period. The assumption that active levies fail at the end of their lifetime (line 1.010) is added back in (line 11.020) to allow certification of contracts.



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Total Real Estate



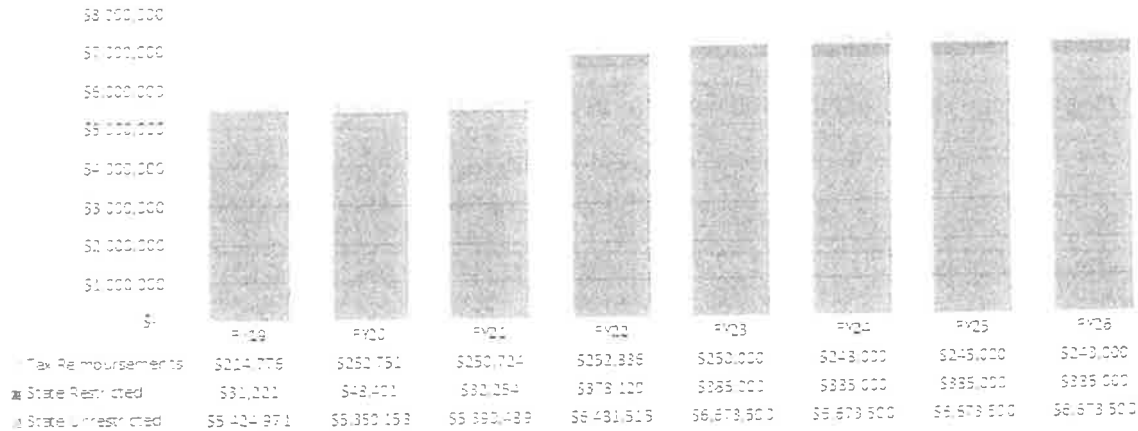
**Line 1.035 Unrestricted Grants-in-Aid**

Unrestricted Aid is generated from two casino payments each fiscal year, as well as Foundation Funding. The district received the first casino payment in August 2021 in the amount of \$21,482. The second payment of \$21,199 was received in January 2022.

School funding from the State of Ohio (i.e. Foundation payments) is set as part of the State's Biennial Budget for fiscal years 2022 and 2023. Beginning in fiscal year 2022, the Fair School Funding Plan (FSFP) was implemented with payments from the new formula starting in January 2022. The FSFP is driven by a base cost methodology and guarantees that, for fiscal years 2022 and 2023, school districts will receive no less than the funding received from Foundation aid during fiscal year 2021. Further, the FSFP is a more direct funding model in that, community school, STEM school and scholarship funding is directly funded by the State of Ohio to the respective schools. This means that schools are now funded for the students they are educating. Historically, the amounts related to students who were residents of the school district were funded to the district who, in turn, made the payment to the respective school.

Any change in funding will be subject to a phase in percentage of 16.67% for fiscal year 2022 and 33.33% for fiscal year 2023. At this time, it is unknown as to whether or not the FSFP will be fully phased in after fiscal year 2023, as originally planned by the State of Ohio.

STATE FUNDING



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**Line 1.040 Restricted Grants-in-Aid**

Effective with the FSFP in fiscal year 2022, restricted grants-in-aid includes career tech money, support for McDonald's disadvantaged students, and Student Wellness and Success funding. Because of this change, there is a large increase in the forecasted amounts for restricted grants-in aid for fiscal years 2022 through 2026.

Career Tech Students are educated by the associated Trumbull County Career and Technical Center located in Warren. A separate 2.4 mill levy is imposed on the McDonald taxpayers and other member districts to allow for this educational choice.

The total allocation for Student Wellness and Success Funding is unknown for our district. This forecast includes estimates of this restricted funding in each year of \$303,000.

**Line 1.050 Property Tax Allocation**

Property tax allocation revenues consisted of the following for fiscal years 2017 through 2021:

	Actual Fiscal Year 2017	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021
Revenue Sources					
Homestead and Rollback	\$266,815	\$216,537	\$214,776	\$252,751	\$250,724

Homestead and Rollback are currently being phased out since new levies will not have this State reimbursement. Since homestead and rollback are directly proportional to the General Property Tax line, it is assumed that they function proportional to the Real Estate revenue. Note that there were decreased amounts of Homestead and Rollback received in fiscal years 2018 and 2019. This was because the district suspended collection for an emergency levy for a time period. Fiscal years 2020 and forward reflect the complete resumed collections.

**Line 1.060 All Other Revenues**

Prior to fiscal year 2022, all other revenues included open-enrollment-in, interest income, and a few other items. Effective with the new FSFP, open-enrollment-in amounts are now classified on line 1.035 Unrestricted Grants-In-Aid. Because of this change, there is a large decrease in line 1.060 All Other Revenues for each forecasted year.

All other revenues consisted of the following for fiscal years 2017 through 2021:

	Actual Fiscal Year 2017	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021
Open Enrollment Tuition	\$1,330,400	\$1,347,631	\$1,367,151	\$1,492,285	\$1,481,954
Interest	50,476	120,462	190,051	124,993	15,222
Student Class Fees	15,220	15,469	14,967	14,448	12,279
Ohio BWC Dividend	0	0	0	0	116,181
Other	20,767	26,873	36,107	18,303	34,319
Totals	<u>\$1,416,863</u>	<u>\$1,510,435</u>	<u>\$1,608,276</u>	<u>\$1,650,029</u>	<u>\$1,659,955</u>

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**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, classified and administrative staff, substitutes, tutors and board members. In addition to regular salaries, it includes payment for supplemental contracts and severance pay. All salaries are set by the Board of Education.

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

	2017	2018	2019	2020	2021
General Fund:					
Certified	54	56	57	59	59
Classified	22	21	21	22	22
Total General Fund	76	77	78	81	81
Other Funds:					
Certified	5	5	5	3	4
Classified	6	5	4	4	2
Total Other Funds	11	10	9	7	6
Totals	87	87	87	88	87

Certified (teaching) staff salaries and Classified salaries are based on their respective negotiated contracts which include step increases and educational incentives. Each of these current contracts expires on August 31, 2022.

Presented in the chart below is a comparison of salaries and wages for fiscal years 2017 through 2021.

	Actual Fiscal Year 2017	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021
Certified Salaries	\$3,232,499	\$3,492,302	\$3,680,050	\$3,823,523	\$3,947,218
Classified Salaries	561,114	585,555	604,946	623,285	652,552
Substitute Salaries	122,002	120,036	89,865	72,754	65,712
Overtime	10,912	13,191	12,589	13,224	21,719
Supplemental Contracts	170,956	174,969	180,024	192,843	225,561
Severance Pay and Early Retirement Incentives	10,181	0	28,388	25,933	0
Insurance Incentive	8,281	9,442	10,806	14,772	14,772
Other Salaries and Wages	5,300	5,400	5,300	6,540	7,140
Totals	\$4,121,245	\$4,400,895	\$4,611,968	\$4,772,874	\$4,934,674
Ratio of Salaries to Total Revenue (line 2.080)	48.2%	52.2%	54.1%	54.7%	56.0%

There is a forecasted decrease in line 3.010 Personal Services for fiscal year 2022, due to the district paying certain salaries using federal funding instead of general fund dollars.

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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.

There is a forecasted decrease in line 3.020 Employees' Retirement/Insurance Benefits for fiscal year 2022, due to the district paying certain benefits using federal funding instead of general fund dollars.

Retirement and Medicare fluctuate proportionally with salaries and therefore are expected to increase during fiscal year 2023 and beyond. Enrollment in the health care plan has increased, which will cause an increase in benefit costs. Note that during fiscal year 2020, the medical insurance plans were restructured in order to incorporate 4 tiers for coverage offerings, allowing the district to see slight cost savings for fiscal year 2020.

The certified (teacher) negotiated contract includes a tuition reimbursement feature. For fiscal years 2017 through 2019 there was a cap of \$10,000 (per year) for this reimbursement. Beginning in fiscal year 2020, the tuition reimbursement feature was enhanced to provide additional reimbursement options for teachers. As such the district anticipates increases in this cost for future years.

Presented in the chart below is a comparison of the past five fiscal years:

	Actual Fiscal Year 2017	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021
Employer's Retirement	\$578,621	\$662,156	\$705,363	\$680,392	\$776,401
Health Care: Dental Vision Life	758,136	869,327	986,961	938,575	942,654
Workers' Compensation	56,092	4,673	-3,844	-39,067	-7,107
Medicare	64,734	66,151	65,210	66,315	68,694
Unemployment	0	0	5,792	2,968	6,216
Tuition Reimbursement	10,000	10,000	10,000	36,756	10,000
<b>Totals</b>	<b>\$1,467,583</b>	<b>\$1,612,307</b>	<b>\$1,769,482</b>	<b>\$1,685,939</b>	<b>\$1,796,858</b>
Ratio of Benefits to Total Revenue (line 2.080)	17.2%	19.1%	20.7%	19.3%	20.4%

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**Line 3.030 Purchased Services**

Presented in the table below is a comparison of purchased service expenditures for the past five fiscal years.

	Actual Fiscal Year 2017	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021
Professional and Technical Services	\$127,295	\$133,334	\$155,740	\$155,347	\$214,961
Property Services (police, alarms, etc.)	151,678	149,690	141,501	167,090	138,635
Travel and Meeting Expenses	13,731	12,732	23,409	13,823	6,133
Communication Costs	12,083	17,289	15,460	14,713	12,616
Utility Services	147,833	152,445	165,715	141,660	147,704
Tuition and Other Similar Payments	518,996	696,981	687,969	616,322	620,951
Pupil Transportation	56,175	70,438	69,736	59,630	42,760
Other Purchased Services	0	0	0	0	21,939
<b>Totals</b>	<b>\$1,027,791</b>	<b>\$1,232,909</b>	<b>\$1,259,530</b>	<b>\$1,168,585</b>	<b>\$1,205,699</b>

For fiscal year 2022, certain costs related to open-enrollment-out, community school transfers, and scholarship transfers will no longer be incurred by the district (based on the FSFP).

**Line 3.040 Supplies and Materials**

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

	Actual Fiscal Year 2017	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021
General Supplies, Technology Supplies, Library Books and Periodicals	\$83,740	\$100,514	\$91,431	\$95,332	\$116,168
Operations, Maintenance and Repair	62,661	69,431	89,666	61,255	71,856
Textbooks	33,488	41,974	53,941	41,687	25,428
<b>Totals</b>	<b>\$179,889</b>	<b>\$211,919</b>	<b>\$235,038</b>	<b>\$198,274</b>	<b>\$213,452</b>

As shown above, costs for supplies and materials have steadily increased between 2017 and 2019. Due to the timing of the COVID-19 pandemic, the district incurred decreased expenses for supplies and materials in fiscal year 2020. In addition, the district was able to use federal funding for certain qualified purchases of supplies and materials in fiscal year 2020.

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**Line 3.050 Capital Outlay**

In fiscal year 2022, the district purchased clevertouch boards using general fund monies in the amount of \$35,061.

The district has developed a strategy that removes capital expenditures from the general fund. These expenditures are handled by a combination of the following: (1) Permanent Improvement Levy; (2) OSFC Maintenance Fund; and (3) Replacement Fund that is funded by the Board of Education annually through the General Fund. Additionally, a separate "Athletic Field" replacement fund will provide for the replacement of our athletic facilities. See Note 4 on page 2 for further detail.

**Line 4.300 Other Objects**

Other objects can vary significantly from year to year. Other objects have been forecasted to increase moderately for fiscal years 2022 to 2026.

**Line 5.010 Operating Transfers-Out**

Presented below are the transfers-out for the past three fiscal years.

	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021
District Replacement Fund	\$180,000	\$180,000	\$200,000
Athletics Fund	49,000	17,000	50,000
Athletic Complex Fund	0	226,984	325,000
Lunch Room Fund	0	20,000	0
Title I FY2018 Fund	480	0	0
Totals	<u>\$229,480</u>	<u>\$443,984</u>	<u>\$575,000</u>

Listed below are the amounts *forecasted* to be transferred-out during fiscal years 2022 through 2026:

	Forecasted Fiscal Year 2022	Forecasted Fiscal Year 2023	Forecasted Fiscal Year 2024	Forecasted Fiscal Year 2025	Forecasted Fiscal Year 2026
District Replacement Fund	\$0	\$0	\$0	\$0	\$0
Athletics Fund	40,000	25,000	25,000	25,000	25,000
Athletic Complex Fund	800,000	500,000	0	0	0
Totals	<u>\$840,000</u>	<u>\$525,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>

**McDonald Local School District**  
Trumbull County  
Summary of Significant Assumptions and Accounting Policies  
For the Fiscal Year Ending June 30, 2022

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**Line 5.020 Operating Advances-Out**

No advances are anticipated for this forecast period.

**Line 11.020 Property Tax – Renewal or Replacement**

Though it is required that the district remove tax levy renewals from the main body of the forecast document, the amounts removed are added back here each year in order to allow for certification of long-term contracts. The balance reflected on this line assumes expiring temporary levies will renew. Note that there are no levies expiring or up for renewal during this forecast period of fiscal years 2022 through 2026 that would be reported in the forecast (i.e. general and emergency fund levies).





EXHIBIT B



Premium Invoice

McDonald Local School District  
Effective Date of Coverage: 7/1/2022

<u>Coverage</u>	<u>Premium</u>
OSP Cyber	\$ 535
OSP Property	\$26,823
OSP Violence	\$ 535
OSP Auto	\$2,283
OSP Liability	\$4,198
Pollution	\$ 268
<b>Total:</b>	<b>\$34,642</b>

Notes

Premium includes Ohio School Plan's Risk Management Services

**Checks or purchase orders for the total premium should be made payable and mailed along with Premium Invoice to:**  
**Hylant Administrative Services, LLC**  
**P.O. Box 2083**  
**Toledo, Ohio 43603-2083**

This proposal is being offered on the basis shown above and is a summary that is intended to outline general policy coverages and related items. It does not constitute an offer of insurance. Coverage is provided through local policies. These coverages may contain exclusions or limitations which would not be covered under premium coverage. This proposal is subject to the terms and conditions of the policy and will be issued if this proposal is accepted.



EXHIBIT C

RESOLUTION 22-635

The Board of Education of the McDonald Local School District, Trumbull County, Ohio, met in regular session on the 23<sup>rd</sup> day of May, 2022, in the McDonald High School Library with the following members present:

Joseph Cappuzzello                      Jody Klase  
Jessica Krumpak                      Donna Shields  
John Saganich

The Treasurer advised the Board that the notice requirements of R.C. 121.22, and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Mrs. Shields moved the adoption of the following resolution:

WHEREAS, on May 19, 2021, this Board adopted a resolution determining to implement a reduction in force of the District’s certified personnel for reason of the return to active duty of a regular certified employee following a leave of absence; and

WHEREAS, as a consequence of the reduction in force, District employee Gail Puntel (“Employee”) had her contract of employment suspended; and

WHEREAS, based upon the needs of the District for the 2022-2023 school year, the Superintendent has recommended the recall of the Employee for a full-time district school nurse, and the Employee has agreed to such a recall.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the McDonald Local School District, County of Trumbull, State of Ohio, that:

**Section 1:** In accordance with Article IX (E) – Reduction in Force of the Negotiated Agreement between the Board and McDonald Education Association, the Superintendent offered the Employee recall to district school nurse position and Employee has accepted it. Therefore, Employee shall be restored to employment with the District in the position, effective August 15, 2022.

**Section 2:** It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of the Board, and that all deliberations of this Board and any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Mrs. Krumpak seconded the motion.

Upon roll call on the adoption of the Resolution, the vote was as follows:

<u>Mrs. Shields</u>	<u>Yes</u>	<u>Mrs. Krumpak</u>	<u>Yes</u>
<u>Mrs. Klase</u>	<u>Yes</u>	<u>Mr. Cappuzzello</u>	<u>Yes</u>
	<u>Mr. Saganich</u>	<u>Yes</u>	

Motion passed and adopted this 23<sup>rd</sup> day of May, 2022.

  
Board President

ATTEST:

  
Treasurer

**AGREEMENT FOR  
EXTENSION OF SANITARY SEWER**

**Project No. 3-S-22**

**NON-REIMBURSABLE**

THESE ARTICLES OF AGREEMENT, made and entered into at Warren, Ohio, this 23 day of May, 2022, by and between the BOARD OF COUNTY COMMISSIONERS OF TRUMBULL COUNTY, OHIO, hereinafter referred to as the "COMMISSIONERS", and MCDONALD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION, hereinafter referred to as "MCDONALD BOE"; WITNESSETH THAT:

WHEREAS, it is the desire of the parties hereto to provide for an extension of a sanitary sewer to be located in Trumbull County Combined Sanitary Sewer District (Metropolitan Sub-District), extending across and southerly along McDonald Avenue, within Weathersfield Township, in accordance with the detailed plans and specifications as prepared by Buckeye Civil Design, LLC., subject to all the current rules, regulations and specifications of the Trumbull County Sanitary Engineers Department (the "Project").

NOW, THEREFORE, for good, valuable and adequate consideration, the receipt of which is hereby acknowledged by each party, and of the mutual covenants hereinafter contained, it is agreed by and between the parties hereto:

1. MCDONALD BOE agrees to pay the total cost of having Buckeye Civil Design, LLC prepare a set of construction drawings and specifications for the proposed Project satisfactory to the Trumbull County Sanitary Engineer, including all necessary surveys, engineering and other costs incidental thereto, and that said plans shall be approved by the Trumbull County Sanitary Engineer, the Commissioners, and the Ohio Environmental Protection Agency prior to the construction of the system. MCDONALD BOE shall pay all costs associated with the Trumbull County Sanitary Engineers and the Ohio Environmental Protection Agency's plan, review, and approval. Construction of said Project cannot start until the shop drawings showing all materials and appurtenances to be used in the construction of said Project have been approved and stamped by the Trumbull County Sanitary Engineers. Also, an electronic copy of the Engineer's drawings is

to be submitted to the Trumbull County Sanitary Engineer's Office. This copy is to be saved in Auto CAD format. The drawing should be saved on a Writable CD or other electronic format, or emailed. Furthermore, within a reasonable time after completion of the construction work, an electronic copy of a complete set of the "as built" drawings in AutoCAD or a compatible system shall be furnished to the Trumbull County Sanitary Engineer.

2. The total cost of construction for the Project, including the wages of an inspector to be furnished by the Trumbull County Sanitary Engineer's Department, shall be borne by MCDONALD BOE. The inspector shall inspect said construction work. MCDONALD BOE shall be responsible for video recording the newly constructed sanitary sewer line at their own expense and shall submit a video to the Trumbull County Sanitary Engineer's Office for review. The video recording of the sanitary sewer must be completed before the sanitary sewer will be accepted for connections or the issuance of the Certificate of Completion pursuant to paragraph 9 below. Testing shall be performed in accordance with the Sanitary Engineer's Department requirements. Deflection and air pressure testing shall not occur until a minimum of a thirty (30) day period has elapsed.

Any construction occurring prior to said formal approval of the detailed plans by all jurisdictional entities and the expiration of any appeal periods applicable will be done at the sole risk of MCDONALD BOE. Trumbull County's obligation is subject to the final approval of the plans and specifications by the Trumbull County Sanitary Engineers Department and the Ohio Environmental Protection Agency.

3. MCDONALD BOE agrees to obtain and provide all necessary easements and right-of-way in accordance with the requirements of the Trumbull County Sanitary Engineer and the Ohio Environmental Protection Agency without cost to the Commissioners. MCDONALD BOE shall also be responsible for obtaining any required permits to open cut any street, road or alley from the appropriate political body or official having authority or jurisdiction over such work. Proper notification shall be given to the appropriate authority prior to commencing any construction provided for within this agreement.

4. MCDONALD BOE agrees to pay the total cost of all maintenance and repair on the extension of the sanitary sewer during the first two (2) years, said year to begin on the date the Certificate of Completion referred to in paragraph 9 is issued.

5. MCDONALD BOE agrees that all connections made to the extension of the sanitary sewer will be charged a tap-in fee in accordance with the fee in effect at the time the permit is issued. Apartments and commercial buildings shall pay a connection charge based upon the sewage treatment plant capacity required as compared to a single dwelling.

6. Upon the issuance of the Certificate of Completion as provided in paragraph 9 hereof, the sanitary sewer, including the sewers, manholes and other appurtenances, shall thereupon become the property of, and title shall immediately vest in the Commissioners or their assigns.

7. The Commissioners shall service and maintain the sanitary sewer to be constructed by MCDONALD BOE.

8. A sewer rental will be charged each property to be connected to the sanitary sewer in accordance with a rate schedule established by a Commissioners' resolution.

9. After the Project referred to herein has been completed and tested to the satisfaction of the Trumbull County Sanitary Engineer, and after MCDONALD BOE has conformed to all the provisions of this agreement, the Trumbull County Sanitary Engineer will issue a Certificate of Completion to MCDONALD BOE.

10. To the extent that MCDONALD BOE has actual knowledge, reasonable written notice of any such aforementioned claim, cost, loss or damage shall be promptly given to the Commissioners.

11. MCDONALD BOE shall require that all contractors performing work on the Project comply with all applicable terms of the Occupational Safety Health Act, 29 CFR 1910, 29 CFR 1926 and Ohio Revised Code Chapter 4167. This compliance shall include at a minimum providing all employees working on the Project with the necessary training before work is performed, and all safeguards, safety devices, and protective equipment. MCDONALD BOE shall further require that all contractors performing work on the Project take any other actions reasonably necessary to protect the life and health of their employees and to protect property in connection with performance of the work covered by this agreement. MCDONALD BOE and/or any other party (contractor(s) and subcontractor(s)) acting on behalf of MCDONALD BOE shall comply with the terms of the Occupational Safety and Health Act, 29 CFR 1910, 29 CFR 1926 and Ohio Revised Code Chapter 4167.

12. MCDONALD BOE shall not begin performance under this Agreement until such time as the contractor hired to construct the improvement described herein has filed with Trumbull County a copy of a current insurance policy which provides public liability and property damage insurance and which shall protect the contractor, MCDONALD BOE, Trumbull County and any subcontractor performing work covered by this agreement from claims for personal injury damage including accidental death, as well as from claims for property damage. The amount of such bodily injury insurance shall be not less than \$1,000,000.00 for injuries, including accidental death, to any one person and not less than \$1,000,000.00 for each accident involving injury to more than one person. The amount of such property damage insurance shall be not less than \$1,000,000.00 for each accident and not less than \$1,000,000.00 aggregate property damage liability. Trumbull County shall be added as additional insured on the contractor's insurance policy and a copy of that certificate of insurance shall be delivered to the Sanitary Engineer's Department.

13. MCDONALD BOE hereby agrees to have the general contractor who performs work on the Project file a Maintenance Bond in the amount of Seven Thousand Six Hundred (\$7,600.00) with the Commissioners, to be in effect for two (2) years after the issuance of the Certificate of Completion referred to in paragraph 9 above.

14. The provisions of this agreement shall be in full force and effect from and after the signatures of both parties have been affixed hereto; however, if construction is not begun within one (1) year of the date of execution of this agreement, it will become null and void.

15. This agreement contains the entire agreement and understanding by and between Trumbull County and MCDONALD BOE. No change or modification of this agreement shall be valid or binding unless it is in writing and signed by the party intended to be bound.

Signed this 23<sup>rd</sup> day of May, 2022.

Witnesses:

Megan L Titus

Kevin O'Connell

By Kevin O'Connell, Superintendent  
McDonald Local School District  
Board of Education

Ramona L. Stroob

Address: 600 Iowa Avenue  
McDonald, Ohio 44437

Witnesses

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\_\_\_\_\_

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\_\_\_\_\_  
\_\_\_\_\_

BOARD OF COUNTY COMMISSIONERS  
TRUMBULL COUNTY, OHIO

RECOMMENDED:

\_\_\_\_\_  
TRUMBULL COUNTY SANITARY ENGINEER

APPROVED AS TO FORM:

\_\_\_\_\_  
ASSISTANT PROSECUTING ATTORNEY  
S-NR