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**McDONALD LOCAL BOARD OF EDUCATION
REGULAR MEETING
TUESDAY, MAY 30, 2017 –6:30 P.M.
M.H.S. LIBRARY
MCDONALD, OHIO 44437**

The McDonald Local Board of Education held a Regular Meeting on Tuesday, May 30, 2017, in the library at McDonald High School, 600 Iowa Avenue, McDonald, Ohio 44437.

The Regular Meeting was called to order at 6:30 p.m. by President John Saganich. Treasurer William Johnson called the roll:

Members Present: Thomas Hannon, Jody Klase, Wendy Higgins, 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. 17-106 Approve agenda for Regular Meeting of May 30, 2017

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Recognition of Visitors / Audience Participation:

Tom Hart – TCTC Report

Res. 17-107 Approval of Board Minutes:

Regular Meeting – April 26, 2017

Mrs. Higgins moved and Mr. Hannon seconded
Yeas: Higgins, Hannon, Saganich
Abstain: Klase
Nays: None
President declared motion carried

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Res. 17-108 Approval of Board Minutes:

Special Meeting – May 4, 2017

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Old Business: any Old Business to bring before the Board

New Business:

- A. Finance Committee – Thomas Hannon, Chairperson

Res. 17-109 TREASURER'S FINANCIAL REPORT

Treasurer's Financial Report: April, 2017

- 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.

Mr. Hannon moved and Mrs. Klase seconded
Yeas: Hannon, Klase, Higgins, Saganich
Nays: None
President declared motion carried

Res. 17-110 FIVE-YEAR FORECAST

Resolution to approve Fiscal Year 2017 Five-Year Forecast, as presented and amended by the treasurer on May 30, 2017. (See Exhibit A)

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

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Mr. Hannon moved and Mrs. Klase seconded
Yeas: Hannon, Klase, Higgins, Saganich
Nays: None
President declared motion carried

Res. 17-111 ROOSEVELT LUNCH PRICES

Resolution to set lunch prices for Roosevelt Elementary School for the 2017-2018 school year as follows:

| | |
|-------------|--------------|
| Grades K -6 | Lunch \$2.50 |
| | Milk \$.50 |

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

Mr. Hannon moved and Mrs. Klase seconded
Yeas: Hannon, Klase, Higgins, Saganich
Nays: None
President declared motion carried

B. Personnel Committee – _____, Chairperson

Res. 17-112 RESIGNATION – BOARD MEMBER

Resolution to accept the resignation of board member, Catherine Harvey, effective May 12, 2017. (See Exhibit B)

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

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Res. 17-113 RESIGNATION – GUIDANCE COUNSELOR

Resolution to accept the resignation of Emily Brown, as School Guidance Counselor, for McDonald Local Schools, effective June 1, 2017. (See Exhibit C)

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-114 CERTIFIED – ONE (1) YEAR LIMITED CONTRACTS

Resolution to approve the following certified personnel on a one (1) year limited contract for the 2017-2018 school year:

| | | |
|--------------------|---------------------|-------------|
| John Anthony | High School Teacher | \$48,191.00 |
| Brian Backur | High School Teacher | \$57,547.00 |
| Meghan Barlett | Elementary Teacher | \$37,070.00 |
| Jody Conway | High School Teacher | \$50,062.00 |
| Danielle DeChellis | High School Teacher | \$43,990.00 |
| Amy Dolsak | Elementary Teacher | \$50,062.00 |
| Kristin Edwards | Elementary Teacher | \$43,990.00 |
| Dana Lariccia | High School Teacher | \$53,805.00 |
| Anthony Napolitano | High School Teacher | \$40,248.00 |
| Danica Ronghi | High School Teacher | \$55,676.00 |

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| | | |
|--------------------|---------------------|-------------|
| Lance Ronghi | Elementary Teacher | \$44,449.00 |
| Elaine Rupe | Elementary Teacher | \$47,450.00 |
| Tom Senich | High School Teacher | \$41,801.00 |
| Beverly Simpson | High School Teacher | \$55,676.00 |
| Alicia Stonestreet | High School Teacher | \$38,836.00 |
| Jeana Wert | Elementary Teacher | \$37,070.00 |
| Ryan Witkoski | Elementary Teacher | \$40,248.00 |

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-115 CERTIFIED -- TWO (2) YEAR LIMITED CONTRACT

Resolution to approve a two (2) year limited contract for Charles Mooney, beginning with the 2017-2018 school year at \$48,403.00.

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

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Res. 17-116 CERTIFIED – THREE (3) YEAR LIMITED CONTRACT

Resolution to approve the following certified personnel on three (3) year contracts, beginning with the 2017-2018 school year:

| | | |
|-------------------|------------------------|-------------|
| Carol Augustine | Full Time School Nurse | \$67,326.00 |
| Louis Domitrovich | High School Teacher | \$67,680.00 |
| Cynthia Robinson | High School Teacher | \$57,547.00 |

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-117 CERTIFIED – CONTINUING CONTRACTS

Resolution to approve continuing contracts for the following personnel, beginning with the 2017-2018 school year:

| | |
|-----------------|-------------|
| Erin Rogers | \$50,062.00 |
| Matthew Vukovic | \$51,934.00 |

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

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Res. 17-118 TRANSPORTATION SUPERVISOR

Resolution to approve the renewal of a supplemental contract for Wilma Sylak, Transportation Supervisor, for the 2017-2018 school year, for two (2) hours a day, 206 days a year, at step 0, \$16.79 per hour, salary \$6,917.48.

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

R 17-119 CLASSIFIED – ONE (1) YEAR LIMITED CONTRACTS –
BUS DRIVERS

Resolution to approve a one (1) year limited contract for the following personnel beginning with the 2017-2018 school year. The contract is based on 191 days, step 0, \$16.79 per hour of the OAPSE contract:

| | |
|----------------|------------|
| Melanie Houser | Bus Driver |
| Amanda Heyen | Bus Driver |

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

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Res. 17-120 CLASSIFIED – ONE (1) YEAR LIMITED CONTRACT – PARA PRO

Resolution to approve a one (1) year limited contract for the following personnel beginning with the 2017-2018 school year. The contract is based on 195 days, step 0, \$11.43 per hour, seven (7) hours per day, salary \$ 15,601.95.

Lori Srock High School Para Pro

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-121 CLASSIFIED – TWO (2) YEAR LIMITED CONTRACTS

Resolution to approve a two (2) year limited contract for the following personnel, beginning with the 2017-2018 school year:

| | | |
|--------------|--------------------------------|-------------|
| Susan Gill | Elementary Head Cook | \$22,143.24 |
| Linda Prokop | High School Study Hall Monitor | \$15,902.25 |

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-122 CLASSIFIED – CONTINUING

Resolution to approve a continuing contract for the following personnel, beginning with the 2017-2018 school year:

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Tammy Candel Elementary Educational Aide \$15,387.45

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

 Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
 President declared motion carried

Res. 17-123 RESIGNATION – BUS DRIVER

Resolution to accept the resignation of Lori Hatton as a bus driver for the McDonald Local School District, effective May 24, 2017. (See Exhibit D)

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

 Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
 President declared motion carried

Res. 17-124 SUPPLEMENTAL CONTRACTS – 2017-2018

Resolution to approve the following personnel on supplemental contracts for the 2017-2018 school year as follows:

Dan Williams – Athletic Director, \$8,473;

Tom Senich – Assistant Athletic Director, \$1,765;

Dan Williams – Physical Fitness Coach, \$3,177;

Jody Conway – Varsity Cheerleading Advisor, \$3,531;

Andrea Mason – High School Academic Advisor, \$1,059;

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Andrea Mason – Elementary Academic Advisor, \$1,059;

Colleen Chance – Drama Club Advisor, \$2,471;

Staci Conley – Elementary Patrol Advisor, \$1,059;

Debra Woodford – Elementary Music Program Advisor, \$1,059 (spring and fall);

Diane Hughes – Co-Advisor, Jr. Class, \$1,059;

Danielle DeChellis – Co-Advisor, Jr. Class, \$1,059;

Diane Hughes – Co-Advisor, Sr. Class, \$1,235.50;

Danielle DeChellis – Co-Advisor, Sr. Class, \$1,235.50;

Jody Conway – Co-Advisor, Student Council, \$882.50;

Alicia Stonestreet – Co-Advisor, Student Council, \$882.50;

Pam Ross – National Honor Society, \$2,118;

Renee Ifft – High School Detention Supervisor, \$20.50 per hour;

Rob Hilbun – Elementary School Detention Supervisor, \$20.50 per hour;

Amy Dolsak – Girls Head Basketball Coach, \$8,120;

Jim Getz – Head Bowling Coach, \$3,177;

Mary Domitrovich – Head Tennis Coach, \$3,884;

William Ifft – Freshman Football Coach, \$4,590;

Steven Durbin – Assistant Varsity Football Coach, \$4,590; and

Lance Ronghi – Junior High Football Coach, \$2,824;

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

Mrs. Klase moved and Mrs. Higgins seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-125 SUPPLEMENTAL CONTRACT – 2017-2018

Resolution to approve Jeff Rasile as Boys Head Basketball Coach for the 2017-2018 school year, \$8,120.

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-126 PROFESSIONAL LEAVE

Resolution to approve the following personnel for professional leave:

Samantha Rozzo – Trumbull County Courthouse, Law Week, Warren, 4/26/17, substitute \$80;

Andrea Mason – ELA Curriculum Mapping, Roosevelt, 5/10/17, substitute \$80;

Elaine Rupe – ELA Curriculum Mapping, Roosevelt, 5/10/17, substitute \$80;

Natalie Schadl – Trumbull County Family Court (Subpoenaed), Warren, 5/11/17, substitute \$80; and

Pam Ross – Giving Calculus Final, High School, 5/17/17, substitute \$40.

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-127 INTERIM SUPERINTENDENT

Resolution to approve Dr. Robert Marino as Interim Superintendent for the McDonald Local School District.

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

Mrs. Higgins moved and Mrs. Klase seconded
Yeas: Higgins, Klase, Hannon, Saganich
Nays: None
President declared motion carried

C. Program/Policy Committee – Jody Klase, Chairperson

Res. 17-128 MHS HANDBOOK REVISIONS – BULLYING, ETC.

Resolution to approve revisions pertaining to Bullying, etc., in the McDonald High School handbook. (See Exhibit E)

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

Mrs. Klase moved and Mrs. Higgins seconded
Yeas: Klase, Higgins, Hannon, Saganich
Nays: None
President declared motion carried

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Res. 17-129 TWELFTH GRADE ELIGIBLE GRADUATION CLASS

Resolution ratifying the twelfth grade students eligible for graduation from McDonald High School on May 27, 2017, as submitted by Principal Gary Carkido. (See Exhibit F)

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

Mrs. Klase moved and Mrs. Higgins seconded
Yeas: Klase, Higgins, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-130 ELEMENTARY SUMMER SCHOOL

Resolution to approve a summer school reading and math program at Roosevelt Elementary School from July 24, 2017 through August 5, 2017, which will be sponsored by a Title 1 Grant.

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

Mrs. Klase moved and Mrs. Higgins seconded
Yeas: Klase, Higgins, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-131 ROOSEVELT ELEMENTARY SUMMER SCHOOL TUTORS

Resolution to approve the following personnel as tutors for the summer school program at Roosevelt Elementary at the cost of \$20.50 per hour:

| | |
|-----------------------|-----------------|
| Kristin Edwards | Rob Hilbun |
| Linda Metzinger | Patrice Simmons |
| Patricia Vilk-Worrell | |

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

Mrs. Klase moved and Mrs. Higgins seconded
Yeas: Klase, Higgins, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-132 MCDONALD BOYS' BASKETBALL CAMP 2017

Resolution to approve a boys' basketball camp for grades K-5, from May 30, 2017 through June 1, 2017, at Roosevelt Elementary School, at the cost of \$30.00 per student. (See Exhibit G)

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

Mrs. Klase moved and Mr. Hannon seconded
Yeas: Klase, Hannon, Higgins, Saganich
Nays: None
President declared motion carried

Res. 17-133 CALAMITY EXCESS HOURS MAKE-UP OPTIONS

Resolution authorizing the superintendent to approve Blizzard Bags hours 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. Klase moved and Mrs. Higgins seconded
Yeas: Klase, Higgins, Hannon, Saganich
Nays: None
President declared motion carried

Res. 17-134 POLICIES

Resolution to approve the first reading of the following policies:

DECA ADMINISTRATION OF FEDERAL GRANT FUNDS
DI FISCAL ACCOUNTING AND REPORTING
DID INVENTORIES (FIXED ASSETS)
DJF PURCHASING PROCEDURES
DN SCHOOL PROPERTIES DISPOSAL
EF/EFB FOOD SERVICES MANAGEMENT/FREE AND REDUCED-PRICE
FOOD SERVICES
IGBB PROGRAMS FOR STUDENTS WHO ARE GIFTED
IGBI ENGLISH LEARNERS
IGBJ TITLE I PROGRAMS
IGBL PARENT AND FAMILY CURREN IN EDUCATION
(VERSION 2)
JN STUDENT FEES, FINES AND CHARGES
DJC BIDDING REQUIREMENTS
DJF-R PURCHASING PROCEDURES
EBC EMERGENCY MANAGEMENT AND SAFETY PLANS
EBC-REMERGENCY MANAGEMENT AND SAFETY PLANS
(ADMINISTRATIVE RULES/PROTOCOLS)

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

Mrs. Klase moved and Mrs. Higgins seconded
Yeas: Klase, Higgins, Hannon, Saganich
Nays: None
President declared motion carried

E. Buildings & Grounds Committee – Wendy Higgins, Chairperson

Res. 17-135 ARCHITECTURAL SERVICES – COMPLEX

Resolution to approve the selection of the GPD Group of Akron, Ohio to provide architectural services for the proposed athletic complex.

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

Mrs. Higgins moved and Mr. Hannon seconded

Yeas: Higgins, Hannon, Klase, Saganich

Nays: None

President declared motion carried

Res. 17-136 EXECUTIVE SESSION – O.R.C. 121.22

Mrs. Klase moved and Mrs. Higgins seconded, that the McDonald Local Board of Education go into Executive Session at 7:16 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. 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.

- 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.

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- 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 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) A (2), B, as listed above.

Yeas: Klase, Higgins, Hannon, Saganich

Nays: None

President declared motion carried

Res. 17-137 Adjourn Executive Session

Mrs. Klase moved and Mrs. Higgins seconded to adjourn the executive session at 8:41 p.m. and return to the Regular Meeting.

Yeas: Klase, Higgins, Hannon, Saganich

Nays: None

President declared motion carried

Res. 17-138 ADJOURNMENT

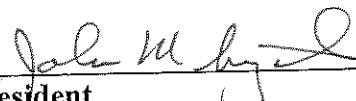
Mrs. Klase moved and Mrs. Higgins seconded to adjourn the Regular Meeting at 8:41 p.m.

Yeas: Klase, Higgins, Hannon, Saganich


Nays: None

President declared motion carried

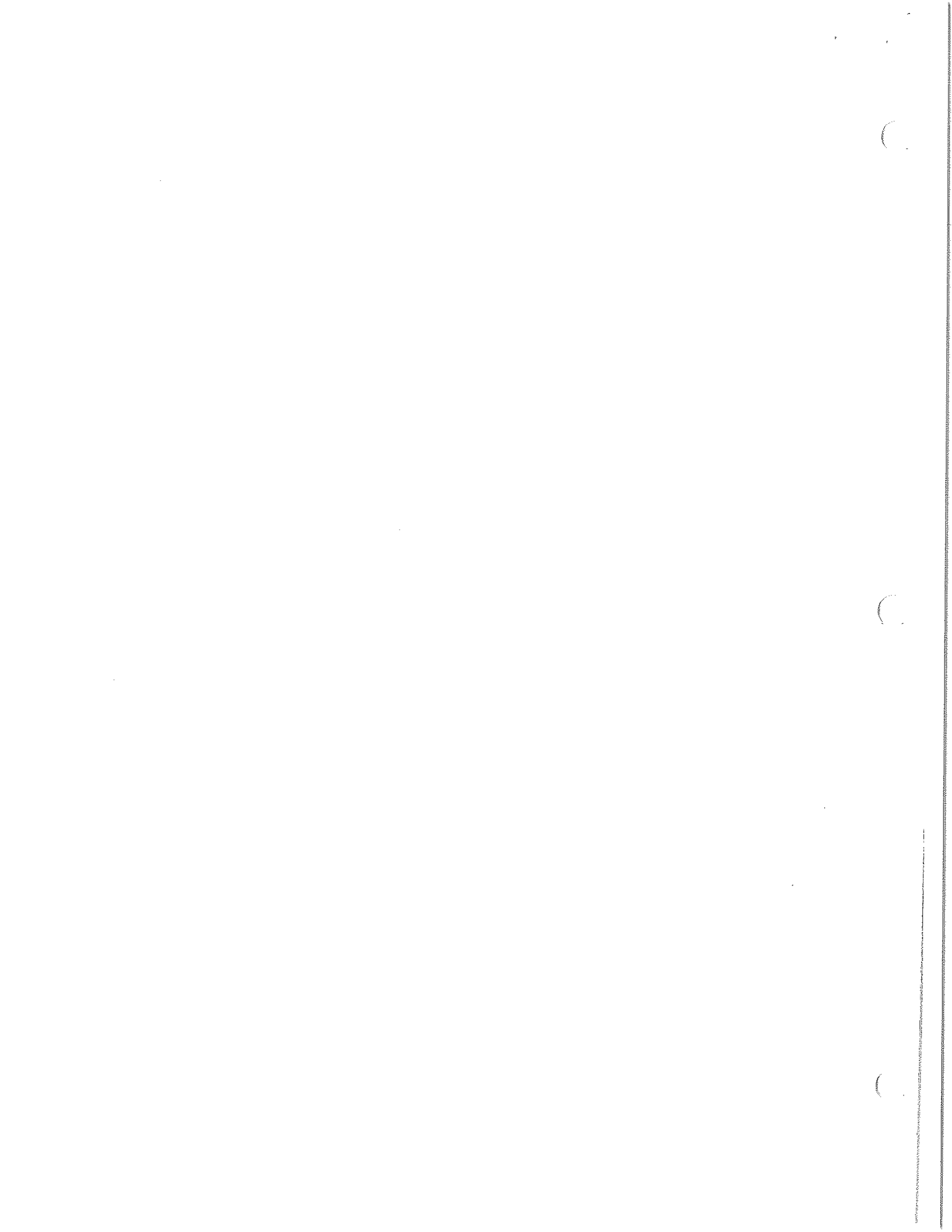
ATTEST:



President



Treasurer



McDONALD

TRUMBULL

Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended June 30, 2014, 2015 and 2016 Actual;

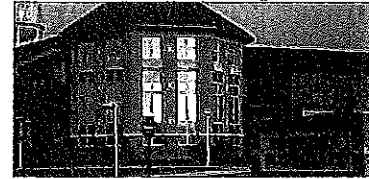
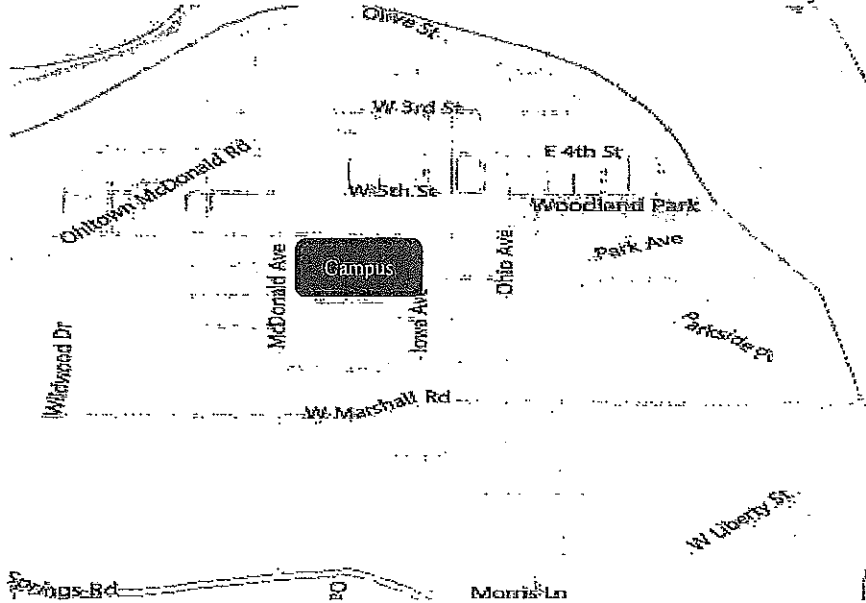
Forecasted Fiscal Years Ending June 30, 2017 Through 2021

| | Actual | | | | | Forecasted | | | | |
|---|--|------------------|------------------|------------------|---------------|------------------|------------------|------------------|------------------|------------------|
| | Fiscal Year | Fiscal Year | Fiscal Year | Average | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | Fiscal Year | |
| | 2014 | 2015 | 2016 | Change | 2017 | 2018 | 2019 | 2020 | 2021 | |
| Revenues | | | | | | | | | | |
| 1.010 | General Property Tax (Real Estate) | \$1,683,737 | \$1,636,238 | \$1,496,483 | -5.7% | \$1,425,780 | \$1,382,167 | \$1,312,899 | \$1,242,593 | \$1,261,232 |
| 1.020 | Tangible Personal Property Tax | | | | | | | | | |
| 1.030 | Income Tax | | | | | | | | | |
| 1.035 | Unrestricted State Grants-in-Aid | 3,917,963 | 4,233,972 | 5,338,897 | 17.1% | 5,430,658 | 5,484,965 | 5,539,814 | 5,595,212 | 5,651,164 |
| 1.040 | Restricted State Grants-in-Aid | 9,882 | 29,346 | 26,177 | 93.1% | 20,235 | 20,640 | 21,052 | 21,473 | 21,903 |
| 1.045 | Restricted Federal Grants-in-Aid - SFSF | | | | | | | | | |
| 1.050 | Property Tax Allocation | 330,586 | 306,567 | 282,153 | -7.6% | 267,551 | 266,564 | 260,563 | 254,471 | 258,288 |
| 1.060 | All Other Revenues | 1,071,759 | 1,200,761 | 1,257,650 | 8.4% | 1,421,770 | 1,421,770 | 1,421,770 | 1,421,770 | 1,421,770 |
| 1.070 | Total Revenues | 7,013,927 | 7,406,884 | 8,401,360 | 9.5% | 8,565,994 | 8,576,106 | 8,556,098 | 8,535,519 | 8,614,357 |
| Other Financing Sources | | | | | | | | | | |
| 2.050 | Advances-In | 5,314 | 5,652 | | -46.8% | | | | | |
| 2.060 | All Other Financing Sources | 25,014 | 17,449 | 7,929 | -42.4% | 2,203 | 2,203 | 2,203 | 2,203 | 2,203 |
| 2.070 | Total Other Financing Sources | 30,328 | 23,101 | 7,929 | -44.8% | 2,203 | 2,203 | 2,203 | 2,203 | 2,203 |
| 2.080 | Total Revenues and Other Financing | 7,044,255 | 7,429,985 | 8,409,289 | 9.3% | 8,568,197 | 8,578,309 | 8,558,301 | 8,537,722 | 8,616,560 |
| Expenditures | | | | | | | | | | |
| 3.010 | Personal Services | 3,557,483 | 3,700,719 | 3,743,566 | 2.6% | 4,084,519 | 4,259,276 | 4,414,294 | 4,540,250 | 4,643,809 |
| 3.020 | Employees' Retirement/Insurance Benef | 1,266,039 | 1,313,988 | 1,377,410 | 4.3% | 1,478,190 | 1,490,691 | 1,514,719 | 1,543,932 | 1,569,759 |
| 3.030 | Purchased Services | 741,252 | 906,105 | 896,160 | 10.6% | 1,009,972 | 1,030,171 | 1,050,774 | 1,071,790 | 1,093,226 |
| 3.040 | Supplies and Materials | 183,439 | 162,589 | 159,604 | -6.6% | 173,804 | 179,018 | 184,389 | 189,921 | 195,618 |
| 3.050 | Capital Outlay | 452 | 1,001 | 3,984 | 209.7% | 8,594 | | | | |
| 4.300 | Other Objects | 64,483 | 62,980 | 56,940 | -6.0% | 57,887 | 59,044 | 60,225 | 61,439 | 62,668 |
| 4.500 | Total Expenditures | 5,813,148 | 6,147,382 | 6,237,664 | 3.6% | 6,812,966 | 7,018,200 | 7,224,401 | 7,407,332 | 7,565,080 |
| Other Financing Uses | | | | | | | | | | |
| 5.010 | Operating Transfers-Out | 203,550 | 200,720 | 189,500 | -3.5% | 2,780,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| 5.020 | Advances-Out | 5,652 | | | | | | | | |
| 5.030 | All Other Financing Uses | | | | | | | | | |
| 5.040 | Total Other Financing Uses | 209,202 | 200,720 | 189,500 | -4.8% | 2,780,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| 5.050 | Total Expenditures and Other Financ | 6,022,350 | 6,348,102 | 6,427,164 | 3.3% | 9,592,966 | 7,198,200 | 7,404,401 | 7,587,332 | 7,745,080 |
| 6.010 | <i>Excess of Revenues and Other Financing Sources over (under)</i> | <i>1,021,905</i> | <i>1,081,883</i> | <i>1,982,125</i> | <i>44.5%</i> | <i>1,024,769</i> | <i>1,380,109</i> | <i>1,153,900</i> | <i>950,390</i> | <i>871,480</i> |
| 7.010 | Cash Balance July 1 - Excluding Proj | 1,619,738 | 2,641,643 | 3,723,526 | 52.0% | 5,705,651 | 4,680,882 | 6,060,991 | 7,214,891 | 8,165,281 |
| 7.020 | Cash Balance June 30 | 2,641,643 | 3,723,526 | 5,705,651 | 47.1% | 4,680,882 | 6,060,991 | 7,214,891 | 8,165,281 | 9,036,761 |
| 8.010 | Estimated Encumbrances June 30 | 14,273 | 11,770 | 14,010 | 0.7% | 60,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10.010 | Fund Balance June 30 for | 2,627,370 | 3,711,756 | 5,691,641 | 47.3% | 4,620,882 | 6,045,991 | 7,199,891 | 8,150,281 | 9,021,761 |
| Revenue from Replacement/Renewal Levies | | | | | | | | | | |
| 11.010 | Income Tax - Renewal | | | | | | | | | |
| 11.020 | Property Tax - Renewal or Replacem | | | | | | | 100,000 | 100,000 | |
| 11.300 | Cumulative Balance of Replacement | | | | | | | 100,000 | 200,000 | 200,000 |
| 12.010 | <i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i> | <i>2,627,370</i> | <i>3,711,756</i> | <i>5,691,641</i> | <i>47.3%</i> | <i>4,620,882</i> | <i>6,045,991</i> | <i>7,299,891</i> | <i>8,350,281</i> | <i>9,221,761</i> |
| 15.010 | Unreserved Fund Balance June 30 | 2,627,370 | 3,711,756 | 5,691,641 | 47.3% | 4,620,882 | 6,045,991 | 7,299,891 | 8,350,281 | 9,221,761 |
| 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, 2017

Note 1 – The School District

The McDonald Local School District is located in Trumbull County and encompasses all of the Village of McDonald and portions of surrounding townships. The



School District is organized under Article VI, Sections 2 and 3, of the Constitution of

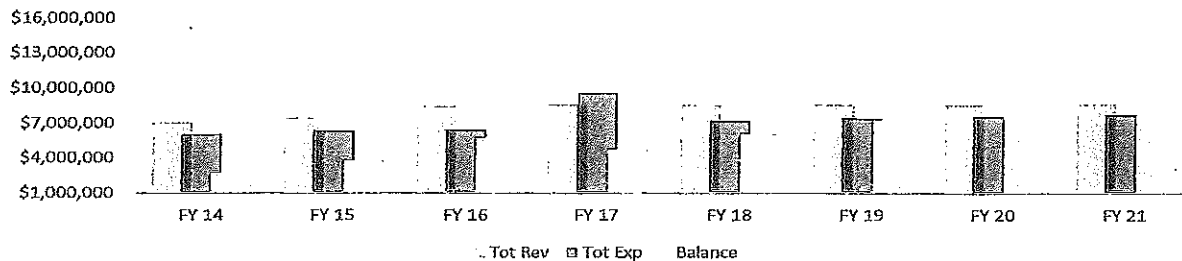


the State of Ohio. The legislative power of the School District is vested in the Board

of Education, consisting of five members elected at large for staggered four year terms. The School District operates two instructional buildings on one campus which are staffed by 52 highly qualified teachers, 4 para-professional aids and 14 quality non-teaching classified personnel to provide services to 872 students.

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 30, 2017, the adopted date of this forecast. The assumptions herein involve actions and influences of: 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.



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.

McDonald Local School District
 Trumbull County
 Summary of Significant Assumptions and Accounting Policies
 For the Fiscal Year Ending June 30, 2017

Note 4 – Capital Expense policies and procedures

The daunting challenge of keeping a refurbished 100 year old high school building and its associated grounds in top shape has taken a toll. It appears now that costly nagging problems will keep recurring until a new site is secured and new structures are built. Obviously we need to do what we can to operate in the next decade or so but it is now important to plan for the future replacement of facilities. To that end, we have constructed an extremely flexible strategy. First, we will continue to place \$180,000 annually into our regular replacement fund to handle on-going capital problems. Next we reduced, renewed and extended an emergency levy. This will produce 2.6 million dollars over the 10 years of its life span. This money has been set aside by invoking a fund balance procedure which allows the Board to periodically spend operating funds for capital projects or debt relief. If fiscal conditions continue strong, the Board could tap another levy that expires in January of 2019 (see 1.). This levy can be renewed to bring two million dollars over 10 years to the facilities plan. A 4.3 mill PI levy expiring in 2019 (see 2.) with \$2.3 million potential could be tapped followed by Bond and OSFC Maintenance levies expiring in 2021(see3.). This would be another \$1.9 million opportunity to the plan. At the end of this time, it would be possible to cycle through the same series of renewals beginning in FY27. In affect the district is continuously loaning itself money and paying it back over a 10 year period. Only completed parts of this plan are included in this current forecast as conditions could change.

10 Year Financial Model to begin relocation of Facilities. NO ADDED TAXES

| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | | | | | | | | | |
|---------------------------------------|---|---|--|---|---|---------|---------|---------|---------|-----------|-----------|---------------------------------------|--|---|--|---|---|------------------------------|---------------------------------------|-------------------------------|
| Beginning Balance | 487,822 | 3,144,420 | 3,277,964 | 3,830,508 | 4,163,074 | 253,661 | 433,661 | 613,661 | 793,661 | 973,661 | 1,153,661 | | | | | | | | | |
| Receipts | | | | | | | | | | | | | | | | | | | | |
| OSFC Maintenance (034 0000) | 22,481 | 22,481 | 22,481 | 22,706 | 10,587 | - | - | - | - | - | - | | | | | | | | | |
| Half Mill Equalization (034 0000) | 26,008 | 26,008 | 26,008 | 26,268 | - | - | - | - | - | - | - | | | | | | | | | |
| Replacement Fund (005 0000) | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | | | | | | | | | |
| Payment Imp (003 9015) | 224,055 | 224,055 | 224,055 | 103,593 | - | - | - | - | - | - | - | | | | | | | | | |
| <i>Dollars coming off duplicate</i> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">1. Smaller \$200,000 Emergency</td> <td rowspan="4" style="width: 20%;">COMPLETED: Renewed and extend \$200,000 and reduced a \$530,000 levy to Generate \$260,000 for 10yrs. Used Fund Balance Statement to transfer \$2.6 million to project</td> <td rowspan="4" style="width: 20%;">1. Renew and extend \$200,000 levy to 10 years. Use Fund Balance Statement to transfer an additional \$2 million to project</td> <td rowspan="4" style="width: 20%;">2. Renew and extend expiring PI Levy. Borrow against Levy Proceeds as permitted by law. Possibly bring 10 years revenue into project</td> <td rowspan="4" style="width: 20%;">3. Debt Service levy expires along with the OSFC Maintenance levy. Combine the two and ask for another PI or alternative levy equal to the expiring amounts</td> <td rowspan="4" style="width: 20%;">BEGIN THE CYCLE AGAIN. Renew the \$260,000-ten year levy if necessary. Next year renew the 10 year \$200,000 levy, etc.</td> </tr> <tr> <td>2. PI Fund (003 Fund)</td> </tr> <tr> <td>3. Debt & OSFC Maintenance</td> </tr> <tr> <td>1. Begin Renewal Cycle</td> </tr> </table> | | | | | | | | | | | 1. Smaller \$200,000 Emergency | COMPLETED: Renewed and extend \$200,000 and reduced a \$530,000 levy to Generate \$260,000 for 10yrs. Used Fund Balance Statement to transfer \$2.6 million to project | 1. Renew and extend \$200,000 levy to 10 years. Use Fund Balance Statement to transfer an additional \$2 million to project | 2. Renew and extend expiring PI Levy. Borrow against Levy Proceeds as permitted by law. Possibly bring 10 years revenue into project | 3. Debt Service levy expires along with the OSFC Maintenance levy. Combine the two and ask for another PI or alternative levy equal to the expiring amounts | BEGIN THE CYCLE AGAIN. Renew the \$260,000-ten year levy if necessary. Next year renew the 10 year \$200,000 levy, etc. | 2. PI Fund (003 Fund) | 3. Debt & OSFC Maintenance | 1. Begin Renewal Cycle |
| 1. Smaller \$200,000 Emergency | COMPLETED: Renewed and extend \$200,000 and reduced a \$530,000 levy to Generate \$260,000 for 10yrs. Used Fund Balance Statement to transfer \$2.6 million to project | 1. Renew and extend \$200,000 levy to 10 years. Use Fund Balance Statement to transfer an additional \$2 million to project | 2. Renew and extend expiring PI Levy. Borrow against Levy Proceeds as permitted by law. Possibly bring 10 years revenue into project | 3. Debt Service levy expires along with the OSFC Maintenance levy. Combine the two and ask for another PI or alternative levy equal to the expiring amounts | BEGIN THE CYCLE AGAIN. Renew the \$260,000-ten year levy if necessary. Next year renew the 10 year \$200,000 levy, etc. | | | | | | | | | | | | | | | |
| 2. PI Fund (003 Fund) | | | | | | | | | | | | | | | | | | | | |
| 3. Debt & OSFC Maintenance | | | | | | | | | | | | | | | | | | | | |
| 1. Begin Renewal Cycle | | | | | | | | | | | | | | | | | | | | |
| FROM GENERAL via Fund Bal | 2,600,000 | 2,000,000 | 2,300,000 | | 1,900,000 | | | | | | 2,600,000 | | | | | | | | | |
| TOTAL REVENUE | 3,052,544 | 2,452,544 | 2,752,544 | 332,567 | 2,090,587 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 2,780,000 | | | | | | | | | |
| Expenditures | | | | | | | | | | | | | | | | | | | | |
| FY17 Total Expenditures | 395,946 | 19,000 | - | - | - | - | - | - | - | - | - | | | | | | | | | |
| | | 100,000 | - | - | - | - | - | - | - | - | - | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | - | | | | | | | | | |
| Ph Track Football, Band, Parking | | 2,200,000 | - | - | - | - | - | - | - | - | - | | | | | | | | | |
| Ph Jym, Baseball, Bus Garage | | - | 2,200,000 | - | - | - | - | - | - | - | - | | | | | | | | | |
| Phase 3: Major Facility (STEM) | | - | - | - | 6,000,000 | - | - | - | - | - | - | | | | | | | | | |
| Phase 4: Possible Addition (STEM) | | - | - | - | - | - | - | - | - | - | 3,500,000 | | | | | | | | | |
| TOTAL EXPENDITURES | 395,946 | 2,319,000 | 2,200,000 | - | 6,000,000 | - | - | - | - | - | 3,500,000 | | | | | | | | | |
| Ending Cash Balance | 3,144,420 | 3,277,964 | 3,830,508 | 4,163,074 | 253,661 | 433,661 | 613,661 | 793,661 | 973,661 | 1,153,661 | 433,661 | | | | | | | | | |

McDonald Local School District
 Trumbull County
 Summary of Significant Assumptions and Accounting Policies
 For the Fiscal Year Ending June 30, 2017

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:

| <u>Tax Levies</u> | <u>Year Approved/ Renewed</u> | <u>First Calendar Year of Collection</u> | <u>Last Calendar Year of Collection</u> | <u>Full Tax Rate (Per \$1,000 of Assessed Valuation)</u> |
|--------------------------------------|---------------------------------------|--|---|--|
| 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) | 2008 | 2014 | 2018 | 3.90 |
| Emergency (\$260,000) | 2016 | 2017 | 2026 | 5.00 |
| Total Operating Tax Rate | | | | \$50.80 |
| Bond | 1999 | 1999 | 2021 | 2.85 |
| OSFC Maint | 1999 | 1999 | 2021 | 0.50 |
| Permanent Improvement (\$230,000) | 2014 | 2015 | 2019 | 4.30 |
| Total Non-Operating Tax Rate | | | | \$7.65 |
| TOTAL TAX RATE | | | | 58.45 |

* Full Tax Rate per \$1,000.00 of Assessed Valuation

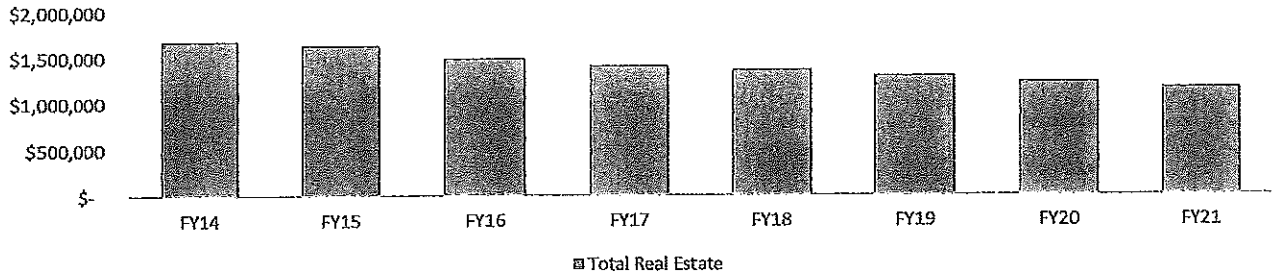
Depicted above, we have displayed taxes divided between operating and non-operating levies. Our operating levies currently consist of 5.1 inside mills along with two continuing levies (30.8 mills and 6 mills) and two Emergency levies one of \$200,147 and one set originally to \$580,000 but renewed November of 2016 at 5 mills or \$260,000 down from the previously reduced amount of \$391,000. This is a further reduction of approximately 2.6 mills. Half of this reduction will occur in the second half of this fiscal year. The remaining tax reduction will be felt in the first half of FY18. Operating tax rates were set to 50.8 mills by the Board of Education. October notes and assumptions had an operating rate of 53.4.

Non-operating levies consist of two required levies and one voluntary levy. The first of the required levies is the bond levy which was passed in 1999 to renovate our high school and build a new elementary. It is currently collecting at 2.85 mills to service our principal and interest payment. Previous discussions to pay off this Bond early have been shelved as the next three years are non-callable bonds known as Capital Appreciation Bonds or CABs. The second required levy is the OSFC Maintenance Levy which is set by the State at .5 mills. It was required to provide maintenance on the new and renovated buildings. Because our valuation is so low, we also receive a \$25,000 equalization payment from the State into that fund. Finally the voluntary levy is a 4.3 mill Permanent Improvement levy that currently generates about \$230,000 per year. October's non-operating rate was 7.65 mills it will remain at 7.65.

Line 1.010 General Property Tax - General property tax revenue includes real estate taxes, public utility property taxes and manufactured home taxes. In FY2017 through FY2021 the property tax revenues will decrease each year. It is now known that the board-reduced collection of an emergency levy originally passed in 2011 will be continued for 10 years at an even further reduced rate of \$260,000 per year. The drop in revenue related to this renew/reduce levy is built into the forecast model presented. 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. This is to acknowledge that most renewal levies pass.

McDonald Local School District
 Trumbull County
 Summary of Significant Assumptions and Accounting Policies
 For the Fiscal Year Ending June 30, 2017

Total Real Estate



Line 1.035 Unrestricted Grants-in-Aid

Unrestricted Aid in this last year of the Biennium will be a lift to operating revenue. We should see about a \$100,000 increase. Unrestricted revenue includes two casino payments. We booked \$18,000 in August and again in January totaling \$36,000 for the fiscal period. Subsequent to the two years covered by the signed biennial budget, a one percent increase is projected which should be conservative. The state education budgeting history is not consistent, therefore a better estimate is not possible. Just recently, however, the Ohio House passed its proposed budget. It showed a 4% increase for McDonald Local's unrestricted revenue for FY18 and flat in FY19. This is not the final budget just a clue about the possible end results. If this does happen, our fiscally sound forecast will improve.

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 money (\$710). 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 to allow for this educational choice. Also included as restricted revenue is \$17,944 set aside for support of McDonald's disadvantaged students.

Line 1.050 Property Tax Allocation

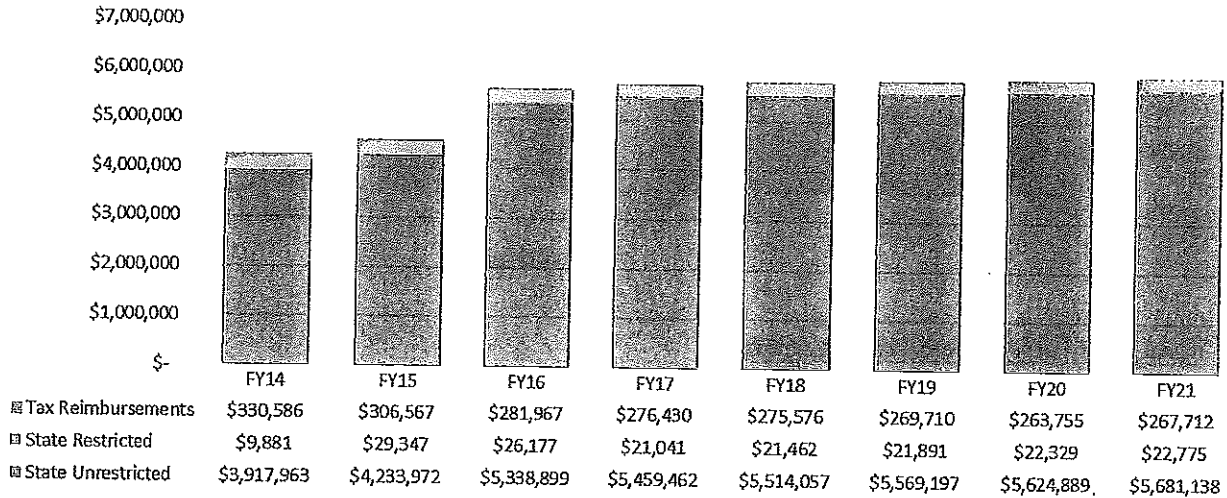
Property tax allocation revenues consisted of the following:

| Revenue Sources | Actual Fiscal Year 2012 | Actual Fiscal Year 2013 | Actual Fiscal Year 2014 | Actual Fiscal Year 2015 | Actual Fiscal Year 2016 |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Homestead and Rollback | \$289,275 | \$327,823 | \$329,842 | \$305,823 | \$281,781 |
| Tangible Personal Property Exemption | 0 | 0 | 0 | 0 | 0 |
| Utility Deregulation | 0 | 0 | 0 | 0 | 0 |
| Tangible Personal Property Loss Reimbursement | 3,350 | 372 | 744 | 744 | 372 |
| Totals | \$292,625 | \$328,195 | \$330,586 | \$306,567 | \$282,153 |

As you can see, Tangible Personal Property, Reimbursement of Tangible Personal Property and Utility Deregulation are eliminated though small amounts trickle in from past years. 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 decline each year that the levy is shown to expire and in proportion to that collection.

McDonald Local School District
 Trumbull County
 Summary of Significant Assumptions and Accounting Policies
 For the Fiscal Year Ending June 30, 2017

STATE FUNDING



Line 1.060 All Other Revenues

All other revenues include open-enrollment-in and a few other items. Open-enrollment-in tuition revenue is expected to increase slightly in FY17 due to the adjustment for base student funding and then stay static throughout the remainder of the forecast. This too may improve relative to the House passed budget which increases per pupil payment for open enrollment. Interest income is becoming more important with rates rising along with the district's cash balance. Interest is expected to quadruple to \$48,000 this year.

All other revenues consist of the following:

| | Actual Fiscal Year 2012 | Actual Fiscal Year 2013 | Actual Fiscal Year 2014 | Actual Fiscal Year 2015 | Actual Fiscal Year 2016 |
|-------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Open Enrollment Tuition | \$1,073,987 | \$1,011,099 | \$1,035,249 | \$1,164,732 | \$1,208,035 |
| Interest | 3,171 | 1,490 | 1,585 | 2,328 | 12,967 |
| Student Class Fees | 58,078 | 19,860 | 16,773 | 15,520 | 15,672 |
| Other | 3,347 | 21,717 | 18,152 | 18,180 | 28,904 |
| Totals | \$1,138,583 | \$1,054,166 | \$1,071,759 | \$1,200,760 | \$1,265,578 |

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 retirement incentive bonuses have been eliminated. All salaries are set by the Board of Education. Union contracts are signed through August of 2019. Amounts negotiated in agreements have been considered in this forecast.

McDonald Local School District
 Trumbull County
 Summary of Significant Assumptions and Accounting Policies
 For the Fiscal Year Ending June 30, 2017

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

| | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
|--------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund: | | | | | |
| Certified | 49 | 50 | 52 | 52 | 52 |
| Classified | 9 | 10 | 10 | 12 | 14 |
| Total General Fund | <u>58</u> | <u>60</u> | <u>62</u> | <u>64</u> | <u>66</u> |
| Other Funds: | | | | | |
| Certified | 4 | 4 | 4 | 4 | 4 |
| Classified | 2 | 2.88 | 2.88 | 2.88 | 2.88 |
| Total Other Funds | <u>6</u> | <u>6.88</u> | <u>6.88</u> | <u>6.88</u> | <u>6.88</u> |
| Totals | <u><u>64</u></u> | <u><u>66.88</u></u> | <u><u>68.88</u></u> | <u><u>70.88</u></u> | <u><u>72.88</u></u> |

Certified (teaching) staff salaries are based on a negotiated contract which includes step increases and educational incentives. The current contract expires August 31, 2019.

Presented below is a comparison of salaries and wages for fiscal years 2012 - 2016.

| | Actual Fiscal Year 2012 | Actual Fiscal Year 2013 | Actual Fiscal Year 2014 | Actual Fiscal Year 2015 | Actual Fiscal Year 2016 |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Certified Salaries | \$2,553,538 | \$2,809,425 | \$2,827,559 | \$2,943,419 | \$2,944,623 |
| Classified Salaries | 416,992 | 416,992 | 465,962 | 465,242 | 487,772 |
| Substitute Salaries | 80,949 | 58,471 | 84,441 | 93,826 | 113,148 |
| Overtime | 4,703 | 5,756 | 9,617 | 8,970 | 7,328 |
| Supplemental Contracts | 120,390 | 121,464 | 121,464 | 154,469 | 170,910 |
| Severance Pay and Early Retirement Incentives | 72,610 | 41,400 | 62,482 | 30,482 | 9,465 |
| Insurance Incentive | 0 | 0 | 0 | 0 | 8,415 |
| Ins Opt Out/Taxable Benefits | | | | | |
| Other Salaries and Wages | 0 | 5,520 | 5,958 | 4,312 | 1,905 |
| Totals | <u><u>\$3,249,182</u></u> | <u><u>\$3,459,028</u></u> | <u><u>\$3,577,483</u></u> | <u><u>\$3,700,720</u></u> | <u><u>\$3,743,566</u></u> |

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.

Retirement and Medicare move proportionally to salaries and therefore should increase this year (FY17). The Healthcare consortium is carrying a healthy but declining balance therefore we expected and received a 3% increase in December and another 3% is scheduled for June. Enrollment in our health care plan has increased and this will cause an increase in Benefit spending.

Tuition reimbursement has been increasing with higher demands on teaching credentials, however the reimbursements are capped and should not impact this line. The Board decided to reimburse all tuition for our two principals and treasurer. This should have minimal impact on the total budget.

McDonald Local School District
 Trumbull County
 Summary of Significant Assumptions and Accounting Policies
 For the Fiscal Year Ending June 30, 2017

Presented below is a comparison of past five fiscal years:

| | Actual Fiscal Year 2012 | Actual Fiscal Year 2013 | Actual Fiscal Year 2014 | Actual Fiscal Year 2015 | Actual Fiscal Year 2016 |
|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Employer's Retirement | \$439,935 | \$496,785 | \$479,966 | \$557,471 | \$602,457 |
| Health Care/Dental/Vision/Life | 637,993 | 667,100 | 704,401 | 648,250 | 732,715 |
| Workers' Compensation | 19,399 | 17,739 | 19,187 | 26,706 | 7,569 |
| Medicare | 43,267 | 45,733 | 47,415 | 51,101 | 51,101 |
| Unemployment | 12,046 | 0 | 0 | 0 | 0 |
| Tuition Reimbursement | 120 | 5,925 | 11,070 | 14,073 | 14,073 |
| Ohio Deferred Compensation | 2,000 | 2,000 | 4,000 | 4,000 | 4,000 |
| Totals | <u>\$1,154,760</u> | <u>\$1,235,282</u> | <u>\$1,266,039</u> | <u>\$1,301,601</u> | <u>\$1,411,915</u> |

Line 3.030 Purchased Services

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

| | Actual Fiscal Year 2012 | Actual Fiscal Year 2013 | Actual Fiscal Year 2014 | Actual Fiscal Year 2015 | Actual Fiscal Year 2016 |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Professional and Technical Services | \$89,379 | \$77,178 | \$64,987 | \$96,308 | \$93,642 |
| Property Services | 80,055 | 90,298 | 108,932 | 113,828 | 152,618 |
| Travel and Meeting Expenses | 8,101 | 12,517 | 10,958 | 13,898 | 11,529 |
| Communication Costs | 8,064 | 9,280 | 7,895 | 12,020 | 7,469 |
| Utility Services | 136,778 | 142,231 | 146,456 | 160,293 | 133,875 |
| Tuition and Other Similar Payments | 436,541 | 432,538 | 363,035 | 446,997 | 436,130 |
| Pupil Transportation | 63,068 | 56,230 | 38,988 | 62,759 | 60,894 |
| Other Purchased Services | 0 | 0 | 0 | 3 | 3 |
| Totals | <u>\$821,986</u> | <u>\$820,272</u> | <u>\$741,251</u> | <u>\$906,106</u> | <u>\$896,160</u> |

The district has signed to have its natural gas cost reduced slightly. There are other downward pressures that may keep electrical costs in check. It is anticipated that tuition paid to other districts remains steady based on the most recent ADM analysis. The district will see a small increase in County Board services as we have added a half time Tech Coordinator to our special needs contract. We received a check back for overpayment and we also had our contract reduced by \$30,000 but the added services will offset these savings. Special needs transportation is also a large component of this line. It is typical that each rider will cost approximately \$15,000.

Line 3.040 Supplies and Materials

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

McDonald Local School District
 Trumbull County
 Summary of Significant Assumptions and Accounting Policies
 For the Fiscal Year Ending June 30, 2017

| | Actual Fiscal Year 2012 | Actual Fiscal Year 2013 | Actual Fiscal Year 2014 | Actual Fiscal Year 2015 | Actual Fiscal Year 2016 |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| General Supplies, Library Books and Periodicals | \$81,226 | \$77,139 | \$65,426 | \$66,954 | \$74,826 |
| Operations, Maintenance and Repair | 40,401 | 60,728 | 74,706 | 63,203 | 62,181 |
| Textbooks | 15,660 | 11,844 | 43,307 | 32,431 | 22,596 |
| Totals | <u>\$137,287</u> | <u>\$149,711</u> | <u>\$183,439</u> | <u>\$162,588</u> | <u>\$159,603</u> |

Supplies and materials are forecast to increase slightly each year.

Line 3.050 Capital Outlay

The district has developed a strategy that removes capital expenditures from the general fund. These problems will now be handled by a combination 1) Permanent Improvement Levy 2) OSFC Maintenance Fund and 3) Replacement Fund recently established and funded by the Board of Education at \$180,000 per year through the General Fund. Additionally, a new dedicated replacement fund will provide for the replacement of our athletic facilities. It was begun with a 2.6 million dollar transfer that will be repaid over the next ten years of tax collections.

Line 4.300 Other Objects

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

Line 5.010 Operating Transfers-Out

Transfers-Out will be \$180,000 per year into the regular "Replacement Fund" to support the current capital expense needs with General Fund dollars. Because the capital needs of the District are substantial, it was felt that this transfer-out was needed to supplement the existing PI levy. Additionally because our operating funds fiscal status was within the zone described by our "Fund Balance" procedure, the Board has decided to move aggressively to replace our aging, inadequate and unsafe athletic structures. To accomplish this, an expiring levy was reduced down to \$260,000 and continued for 10 years to produce \$2.6 million dollars. These up-front dollars were immediately taken from the general fund and transferred into an "Athletic Field" replacement fund. As promised to the voters during the renewal effort, the Board is in the process of purchasing land and building new facilities on a remote site.

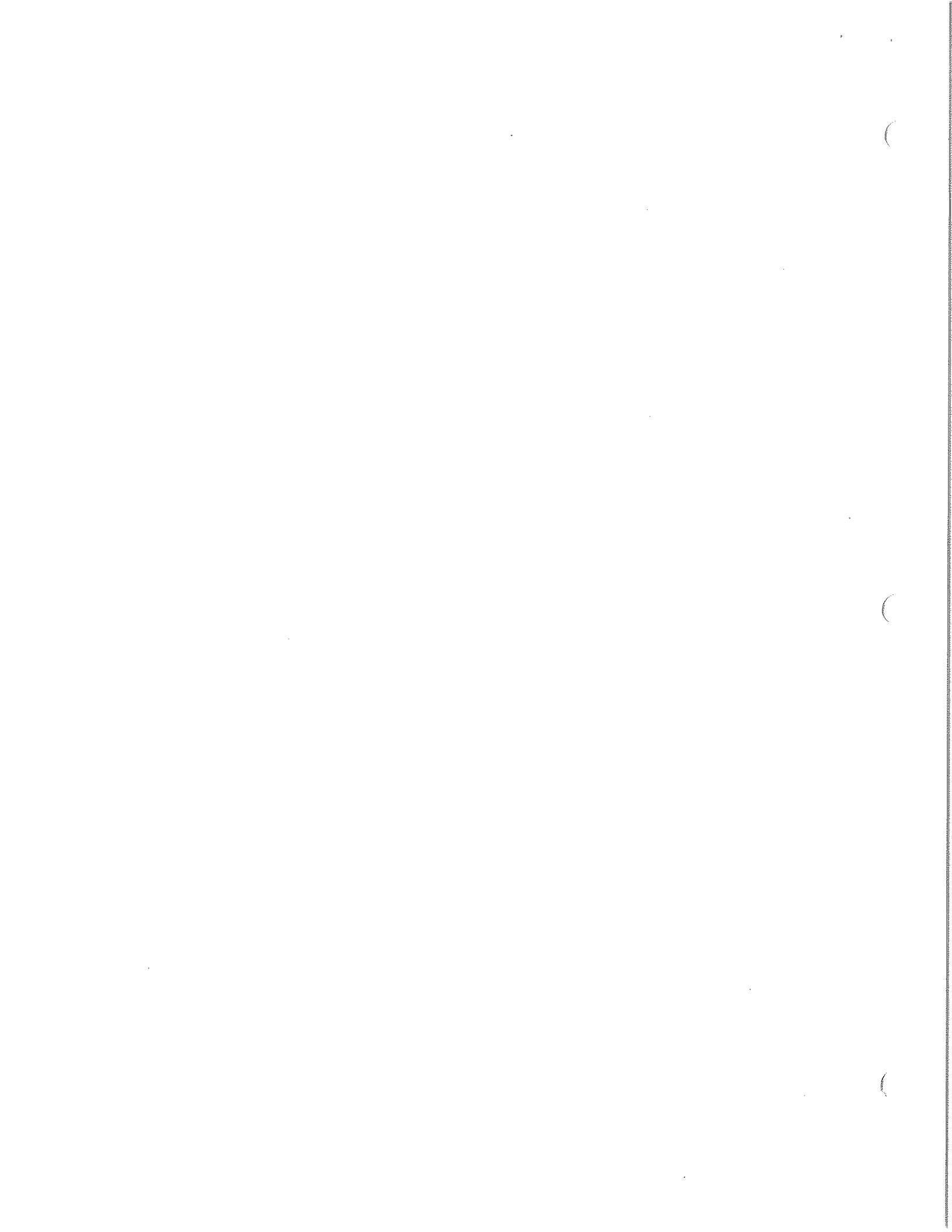
The other fund that may require a transfer is the Athletic Fund.

Line 5.020 Operating Advances-Out

Funds previously requiring advances have been managed better lately. No advances are anticipated

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 to allow for certification of long term contracts. The balance reflected here assumes expiring temporary levies will renew.



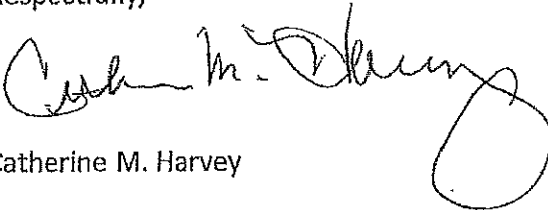
Catherine M. Harvey
401 Pennsylvania Ave.
McDonald, OH 44437
330-986-0991
May 12, 2017

President Saganich
Board President
McDonald Board of Education
600 Iowa Ave.
McDonald, OH 44437

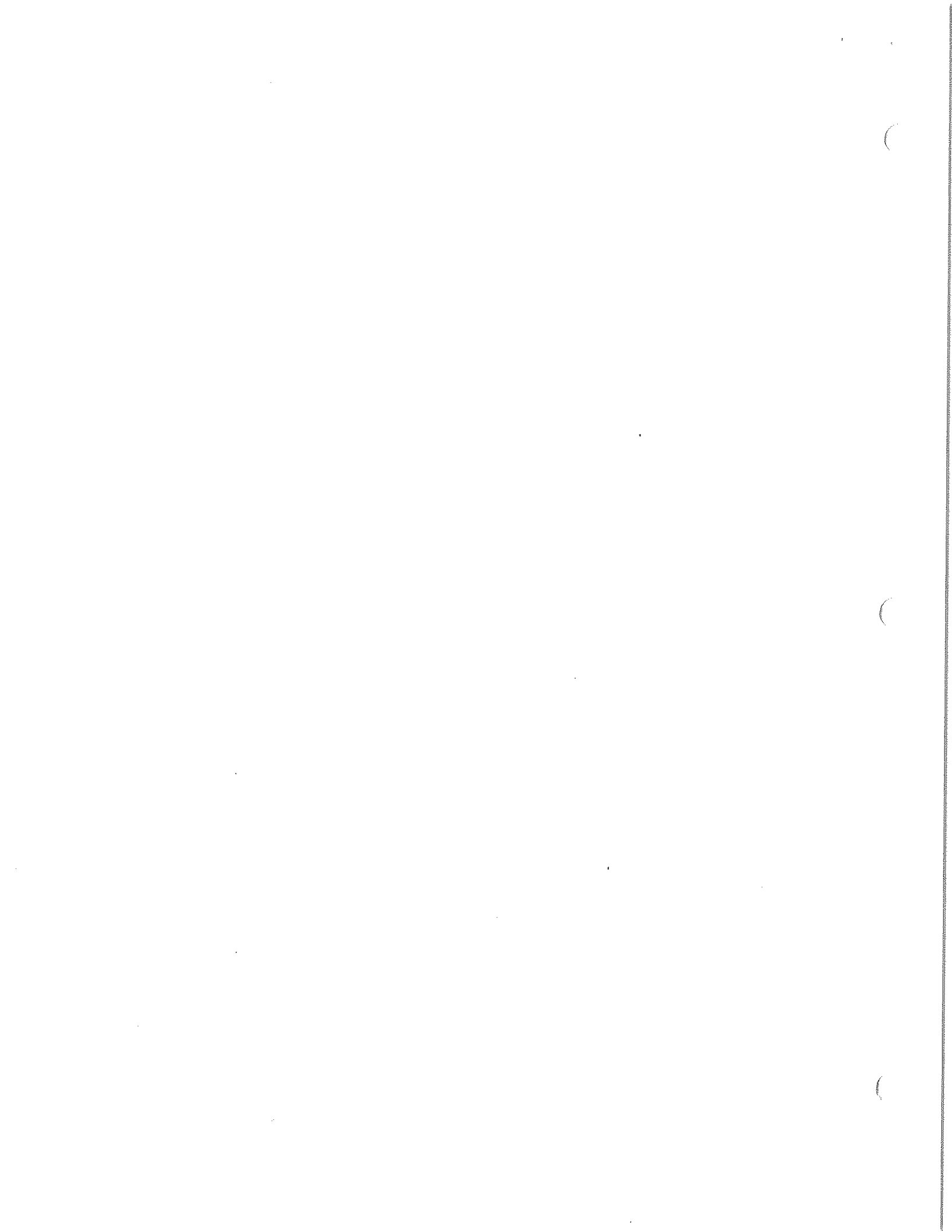
Dear President Saganich:

Please accept this as my official letter of resignation. Thank you. Please let me know an appropriate time to return my policy book and fob.

Respectfully,

A handwritten signature in black ink, appearing to read "Catherine M. Harvey". The signature is fluid and cursive, with a large loop at the end.

Catherine M. Harvey



Emily Brown
4353 Devonshire Drive
Boardman, OH 44512

Robert Rostan
Superintendent
McDonald Local Schools
600 Iowa Ave.
McDonald, OH 44437

May 24, 2017

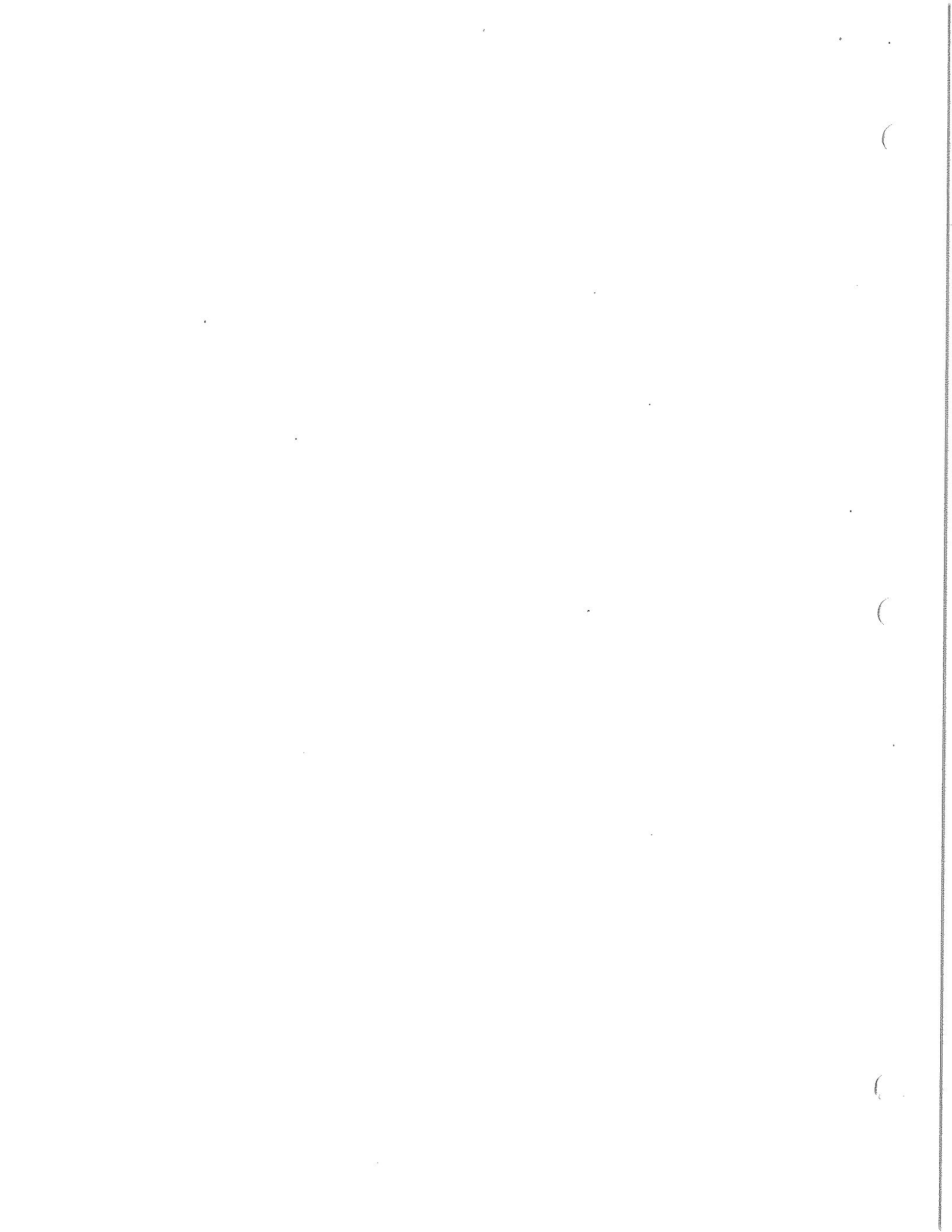
Dear Mr. Rostan,

Please accept my resignation as the school counselor for McDonald Local Schools. My last day will be June 1, 2017. It has been my pleasure to serve as the school counselor for the last two years. Your support of my work and growth is much appreciated.

Sincerely,

A handwritten signature in black ink that reads "Emily Brown". The signature is written in a cursive, flowing style.

Emily Brown



MAY 17 2017

May 15, 2017

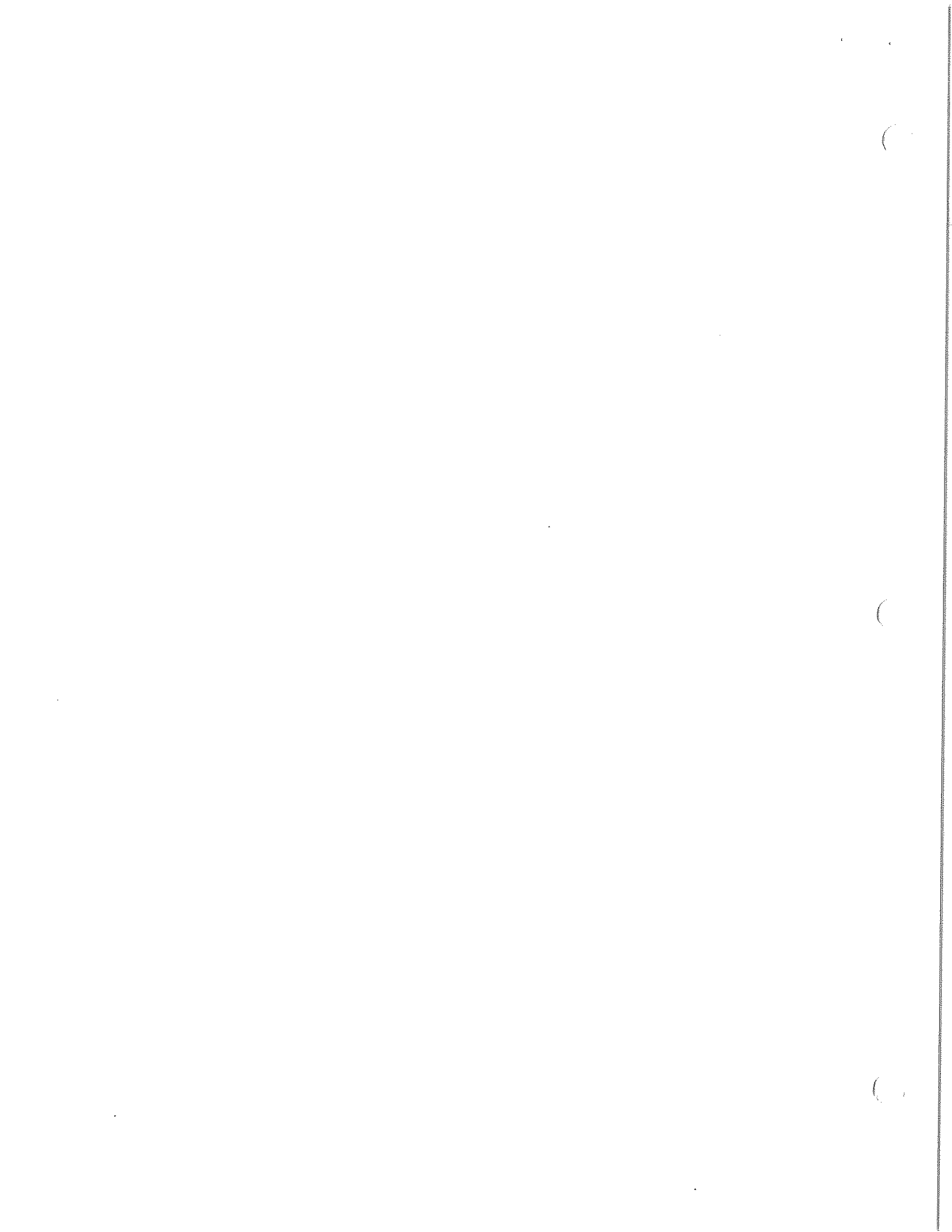
Dear Mr. Rostan,

This letter is to inform you that I would like to accept the proposed additional 2 hours in the kitchen as assistant cook, as approved by the school board. In order to accept the additional time in the kitchen, it will be necessary for me to vacate my position as a regular route bus driver. If it will benefit the school, I am willing to continue as a bus driver to cover afternoon routes as needed and to accept occasional trips that do not interfere with my kitchen duties. Also in the future, if kitchen hours are cut, my intention would be to return to a position of bus driver/assistant cook, as per our contract.

Sincerely,



Lori Hatton



- **Board Policy and Handbook wording match**
- **Other changes are in red**

BULLYING, HARASSMENT, INTIMIDATION AND CYBER-BULLYING

The prohibition against hazing, dating violence, harassment, intimidation or bullying is publicized in the student handbook and in the McDonald Board of Education policy manual.

Hazing, bullying behavior and/or dating violence by any student/school personnel in the District is strictly prohibited, and such conduct may result in disciplinary action, up to and including suspension and/or expulsion from school. Hazing, bullying and/or dating violence means any intentional written, verbal, graphic or physical acts, including electronically transmitted acts, either overt or covert, by a student or group of students toward other students/school personnel with the intent to haze, harass, intimidate, injure, threaten, ridicule or humiliate. Such behaviors are prohibited on or immediately adjacent to school grounds, at any school-sponsored activity; in any District publication; through the use of any District-owned or operated communication tools, including but not limited to District email accounts and/or computers; on school-provided transportation or at any official school bus stop. While the majority of these issues may occur "on school property", or "at school events", it should be noted that discipline involving bullying may also include where the bullying originates as well as where it is

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communicated. If the act of bullying occurs off school property/during non-school hours, it may still result in school discipline if there is a disruption in the learning environment in the school setting.

Hazing, bullying and/or dating violence can include many different behaviors. Examples of conduct that could constitute prohibited behaviors include, but are not limited to:

1. physical violence and/or attacks;
2. threats, taunts and intimidation through words and/or gestures;
3. extortion, damage or stealing of money and/or possessions;
4. exclusion from the peer group or spreading rumors;
5. repetitive and hostile behavior with the intent to harm others through the use of information and communication technologies and other Web-based/online sites (also known as "cyberbullying"), such as the following:
 - A. posting slurs on websites, social networking sites, blogs or personal online journals;
 - B. sending abusive or threatening emails, website postings or instant messages;
 - C. using camera phones to take embarrassing photographs or videos of students and/or distributing or posting the photos or videos online and
 - D. using websites, social networking sites, blogs or personal online journals, emails or instant messages to circulate gossip and rumors to other students.
6. excluding others from an online group by falsely reporting them for inappropriate language to Internet service providers.

In evaluating whether conduct constitutes hazing or bullying, special attention is paid to the words chosen or the actions taken, whether such conduct occurred in front of others or was communicated to others, how the perpetrator interacted with the victim and the motivation, either admitted or appropriately inferred.

Complaints

1. Formal Complaints

Students and/or their parents or guardians may file reports regarding suspected hazing, harassment, intimidation, and bullying and/or dating violence. The reports should be written. Such written reports must be reasonably specific including person(s) involved; number of times and places of the alleged conduct; the target of suspected harassment, intimidation and/or bullying and the names of any potential student or staff witnesses.

Such reports may be filed with any school staff member or administrator. They are promptly forwarded to the building principal/designee for review and action.

2. Informal Complaints

Students, parents or guardians and school personnel may make informal complaints of conduct that they consider to be harassment, intimidation

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and/or bullying by verbal report to a teacher, school administrator or other school personnel. Such informal complaints must be reasonably specific as to the actions giving rise to the suspicion of hazing, harassment, intimidation and/or bullying, including person(s) involved, number of times and places of the alleged conduct, the target of the prohibited behavior(s) and the names of any potential student or staff witness. The school staff member or administrator who receives the informal complaint promptly documents the complaint in writing, including the above information. This written report by the school staff member and/or administrator is promptly forwarded to the building principal/designee for review and action.

3. Anonymous Complaints

Students who make informal complaints as set forth above may request that their name be maintained in confidence by the school staff member(s) and administrator(s) who receive the complaint. The anonymous complaint is reviewed and reasonable action is taken to address the situation, to the extent such action (1) does not disclose the source of the complaint, and (2) is consistent with the due process rights of the student(s) alleged to have committed acts of hazing, bullying and/or dating violence.

4. False Complaints

Students are prohibited from deliberately making false complaints of harassment, intimidation or bullying. Students found responsible for deliberately making false reports of harassment, intimidation or bullying may be subject to a full range of disciplinary consequences.

Disciplinary Interventions

When acts of harassment, intimidation and bullying are verified and a disciplinary response is warranted, students are subject to the full range of disciplinary consequences. Anonymous complaints that are not otherwise verified, however, cannot provide the basis for disciplinary action.

In and out-of-school suspension may be imposed only after informing the accused perpetrator of the reasons for the proposed suspension and giving him/her an opportunity to explain the situation.

Expulsion may be imposed only after a hearing before the Board, a committee of the Board or an impartial hearing officer designated by the Board in accordance with Board policy. This consequence is reserved for serious incidents of harassment, intimidation or bullying and/or when past interventions have not been successful in eliminating prohibited behaviors.

Allegations of criminal misconduct are reported to law enforcement, and suspected child abuse is reported to Child Protective Services, per required time lines.

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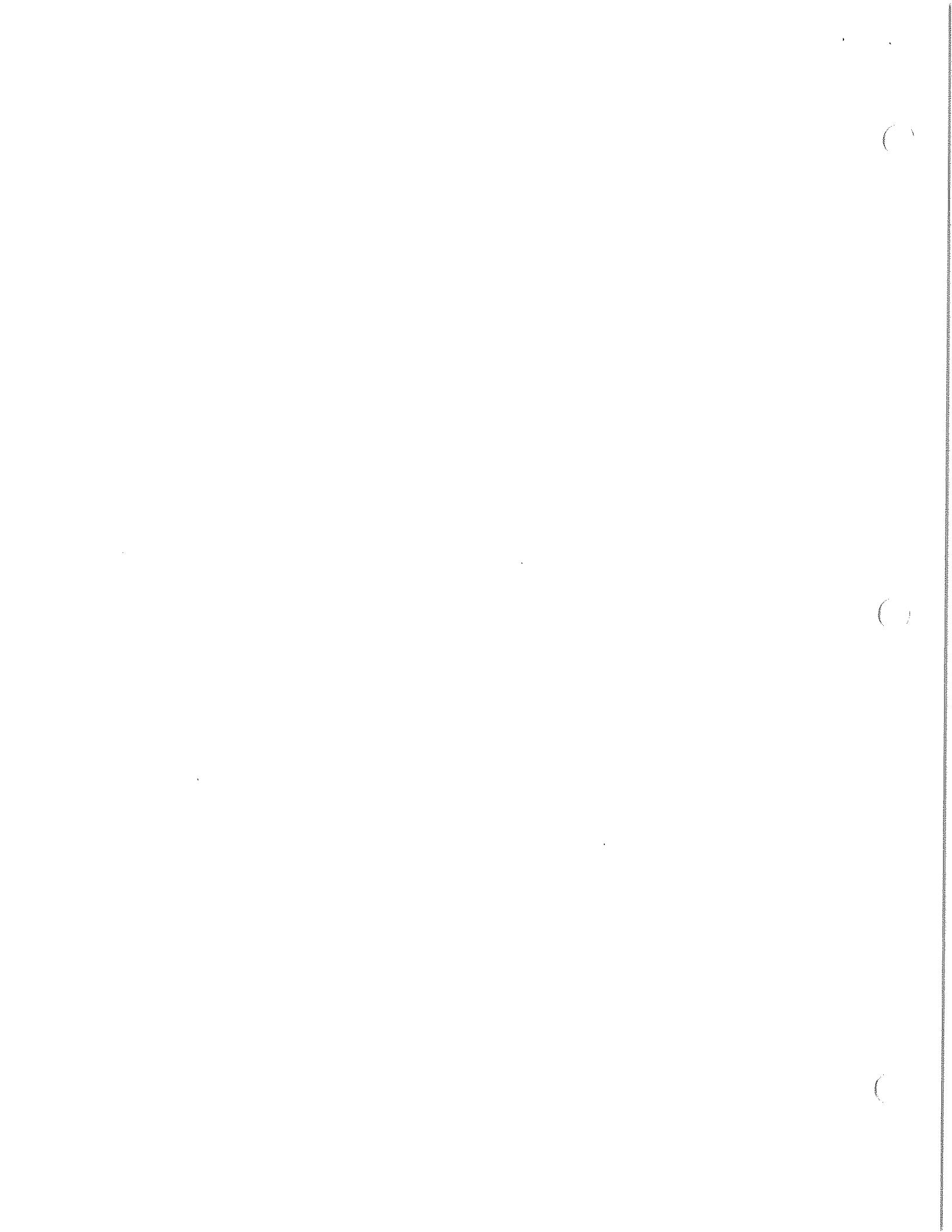
SPECIFICALLY FOR CELL PHONES

- All students' cell phones must be turned off once they have entered the building and stored in their lockers. Students' cell phones may not be turned on until they have left the building.
- ***Students may only bring their cell phone to a class in which it was specifically requested by a teacher for educational use and must be returned promptly to their locker at the soonest convenience.***

- **Students who have permission to use cell phones by their teacher must be connected to the student WiFi to ensure educational use and keep students working in a safe environment.**
- **Cell phones may be use in the commons during lunch.**
- Unauthorized activation and/or use of cell phones may result in confiscation and/or search of the cell phone as such action is a direct violation of school policy.
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- Whether or not or when the cell phone is returned to the student or parent/guardian is dependent upon circumstances present at the time of violation.
- When a cell phone is confiscated, the student will receive **two detentions for the 1st offense. Subsequent offenses will result in a 1-5 day suspension.—**
- **Remember:** cell phones, like all other personal items brought by a student into a school zone, may be subject to search. The outcome of that search may result in school disciplinary action and/or a criminal investigation by the police.

McDONALD HIGH SCHOOL STUDENT FEES

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|--------------------------|---------|
| Jr. High General Studies | \$10.00 |
| Jr. High Science | \$10.00 |
| Band | \$10.00 |
| Intro Drawing | \$20.00 |
| Intro Painting | \$25.00 |
| Intro Ceramics | \$30.00 |
| Adv. Ceramics | \$30.00 |
| Crafts | \$20.00 |
| Accounting | \$15.00 |
| Nutrition and Wellness | \$12.00 |
| Child Development | \$12.00 |
| Creative Cuisine I | \$10.00 |
| Creative Cuisine II | \$10.00 |
| Life Skills | \$10.00 |
| Biology | \$ 6.00 |
| Chemistry | \$20.00 |
| Adv. Chemistry | \$15.00 |
| Physiology | \$ 6.00 |



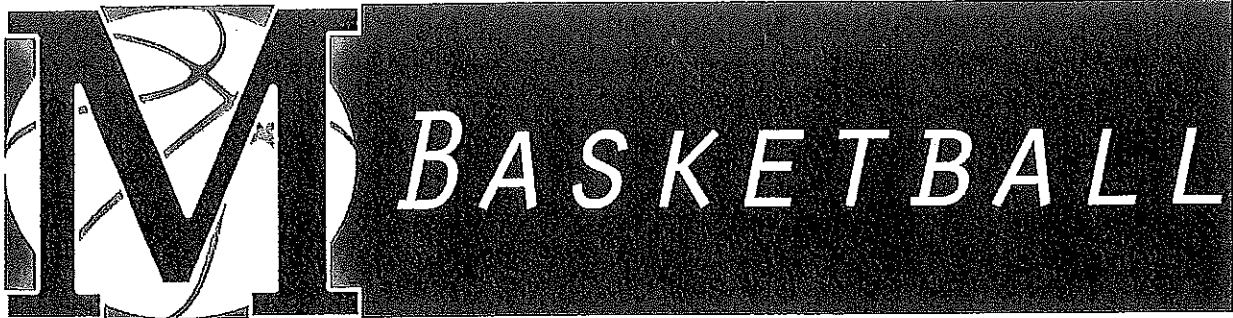
| | |
|-----------|------------|
| Robert | Ague |
| Kevin | Baker |
| Mollie | Billock |
| Daniel | Bodnar |
| Dylan | Bowser |
| Cora | Campbell |
| Taylor | Carkido |
| Megan | Carroll |
| Joseph | Celli |
| Alexander | Chismark |
| Dominic | Direnzo |
| Ameer | Duley |
| Abigail | Dzurinda |
| Caleb | Emerson |
| Nicholas | Evans |
| Makayla | Ford |
| Connor | Fortune |
| Kennedy | Gary |
| Marissa | Green |
| Tyler | Hall |
| Samantha | Homa |
| Cameron | Howard |
| Sean | Jones Hart |
| Hannah | Hunter |
| Haley | kaloci |
| Samantha | Kavalesky |
| Claire | Kawecki |
| Kendra | Kelly |
| Hunter | Kutsch |
| Helena | Lardas |
| Morgan | Lewis |
| David | Licek |
| Nicholas | Lowry |
| Evan | Magill |
| McCoy | Murray |
| Samira | Nagi |
| Jaime | O'Connell |
| Vanessa | Perry |
| Dylan | Portolese |
| Alexandra | Pugh |
| Joseph | Ragazzine |
| Samuel | Regelman |
| Michael | Sacco |
| Olivia | Sanson |
| Coleton | Seitz |
| Nicholas | Shiley |

| | |
|----------|-------------|
| Noah | Shopinsky |
| Hayden | Sloan |
| Meghan | Smith |
| Eric | Soots |
| Luke | Staudacher |
| Samantha | Stitt |
| Emily | Stonestreet |
| Amber | Street |
| Daniel | Sudol |
| Joseph | Sudol |
| Alexis | Suhy |
| Tori | Thorne |
| Cheyenne | Titus |
| Timmy | Tuchek |
| Abigail | Vaughn |
| Cade | Williams |
| Cody | Wilson |
| Dale | Wolford |
| Rae'Anna | Wright |
| Michael | Zarbaugh |
| | |

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McDonald Boy's Basketball Camp

Who: Boys currently in K-5th Grade

What: 3 day basketball skills camp

Where: Roosevelt Elementary School Gymnasium

When: May 30th-June 1st

Current K-2nd Graders- 11:30 a.m.-1:30 p.m. K-2

Current 3rd-5th Graders- 1:30 p.m. -3:30 p.m. 3-5

Cost: \$30.00 (Checks payable to McDonald Basketball Boosters)

***Any questions contact Lance Ronghi by e-mail at rongl@mcdonald.k12.oh.us**

Registration Form

Return form and money to Mr. Ronghi at the elementary school no later than Friday, May 12th.

Name: _____

Current Grade: _____

Phone #: _____

T-shirt size: Youth sizes: S M L Adult sizes: S M L

The undersigned in partial consideration of his/her child in the McDonald Basketball Program does hereby waive, release and forever discharge the McDonald Local School District and the McDonald Basketball Program, their agents and employees from any and all injury or damages sustained by the participant of his parents, guardians, representatives, heirs, or successors arising from or out of the same participation.

Parent/Guardian Signature: _____

Date: _____

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