

**STRONGSVILLE BOARD OF EDUCATION
OCTOBER 20, 2016
REGULAR MEETING**

The Regular Meeting of the Strongsville Board of Education and any other items germane to the Board of Education was called to order at 7:00 p.m. on Thursday, October 20, 2016, at the **Administration Building, Meeting Room, 18199 Cook Avenue, Strongsville, Ohio**, by President, Carl W. Naso.

All members of the Board and media were notified of this meeting in compliance with Section 121.22 O.R.C., effective November 28, 1975.

The following Board Members answered Roll Call: Colonel Evans, Mr. Grozan, Mrs. Ludwig, Mr. Micko, and Mr. Naso.

Others present were: Mr. Cameron Ryba, Superintendent; Mr. George Anagnostou, Treasurer; Ms. Jenni Pelko, Assistant Superintendent; Mr. Mark Donnelly, Business Manager; Ms. Erin Green, Director of Curriculum; Mr. Andy Trujillo, Director of Student Services; and Ms. Vicki Turner, Director of Instructional Technology.

This meeting was videotaped and is part of the official minutes.

PLEDGE OF ALLEGIANCE

DISTRICT GOALS

The Board has three stated goals – Student Achievement and Growth, Financial Prudence, and Community Engagement. These three goals drive the actions of the Board and so are stated at every meeting.

RECOGNITION

A. STRONGSVILLE MIDDLE SCHOOL PROCLAMATION

Senator Thomas Patton, District 24, presented Strongsville City Schools with a proclamation honoring the new Strongsville Middle School. Superintendent Ryba accepted the award and thanked Senator Patton for the recognition.

SUPERINTENDENT’S REPORT TO THE COMMUNITY

One of the District’s three goals are being highlighted at each Regular Meeting of the Board of Education. This evening, Mr. Dan Foust, Communications Coordinator, spoke on Community Engagement. One action step on the Strong Schools 2020 Plan is to establish and/or strengthen community partnerships that are mutually beneficial at the District and building level by increasing the number of those partnerships that are focused on student opportunities and engagement. Mr. Foust shared the District’s plan to help integrate the community’s involvement, support, and interaction with the students within the District.

One of the goals this year for the Strongsville Positive Outreach Team (SPOT) is to reach out to the community. Ms. Pelko, Assistant Superintendent, shared details of a Halloween event, Greet and Treat, for the community and staff to be held at the new Middle School on October 26th from 6:00 to 8:00 p.m. Attendees are asked to bring a non-perishable food item to be donated to the Strongsville Food Bank.

Mr. Ryba shared a couple updates. The first early release day will be tomorrow, October 21. It is a professional development day for the teaching staff.

SUPERINTENDENT'S REPORT TO THE COMMUNITY (continued)

Thursday, October 27th from 5:30 to 7:30 p.m. will be the 2nd Community Conversation with Superintendent Ryba. This informal opportunity to have dialog between the Superintendent and community will be held at Tom + Chee. The Director of Technology, Ms. Vicki Turner, will also be in attendance as the focus will be on technology.

Friday, October 28th is the final home varsity football game. There will be a pre-game ceremony recognizing the senior football players, cheerleaders, and band members. There will also be a dedication ceremony for the new flag and flagpole. A school bus will be on the premises to fill with non-perishable food items for the Strongsville Food Bank. The car raffle winner along with two additional raffle winners will be announced at halftime.

PUBLIC COMMENT

No public comment.

APPROVAL OF MINUTES

16-10-04 Moved by Col. Evans to approve the minutes of the August 18, 2016 Regular Board of Education Meeting; September 1, 2016 Regular Board of Education Meeting; September 15, 2016 Regular Board of Education Meeting; and September 19, 2016 Special Board of Education Meeting. All district video and audio recordings will be a permanent part of the minutes, seconded by Mr. Grozan and approved on a roll call vote as follows:

All Board approved minutes are available at <http://schools.strongnet.org/strongsville/minutes.html>.

Col. Evans, yes; Mr. Grozan, yes; Mrs. Ludwig, yes;
Mr. Micko, yes; Mr. Naso, yes.
Motion carried 5-0

TREASURER'S REPORT

*A. Five-Year Forecast

Resolution 16-10-05

Be it resolved upon the recommendation of the Treasurer that the Five-Year Forecast for FY17 be approved.

(Exhibit A)

*B. Financial Report for Month Ending August 31, 2016

Resolution 16-10-06

(Exhibit B)

*C. Financial Report for Month Ending September 30, 2016

Resolution 16-10-07

(Exhibit C)

TREASURER’S REPORT (continued)

***D. New Funds and Student Activity Program Purpose, Goals and Proposed Budgets for FY17**

Resolution 16-10-08

Be it resolved upon the recommendation of the Treasurer that the following new funds and Student Activity Program Purpose, Goals and Proposed Budgets for FY17 be approved:

<u>School/Program</u>	<u>Fund</u>	<u>Amount</u>
High School		
STEM Club	200-9902	\$1,750
Junior States of America	200-9910	\$1,950
Stampede	300-9909	\$2,250

(Exhibit D)

***E. New Funds for FY17**

Resolution 16-10-09

Be it resolved upon the recommendation of the Treasurer that the following new funds be approved for FY17:

Proceeds from Drake Elementary Sale	003-9002
1:1 Devices Self-Insurance Fund	023-9001

***F. FY17 Permanent Appropriations**

Resolution 16-10-10

Be it resolved upon the recommendation of the Treasurer that the Permanent Appropriations for FY17 be approved.

(Exhibit E)

SUPERINTENDENT’S REPORT

A. TIMELY INFORMATION

1. Strongsville Mustangs Athletic Logo Copyright Assignment Agreement

16-10-11 Moved by Col. Evans that the Board of Education enters into a copyright assignment agreement with Charles Conkle DBA, Low Rent High Rise Design, LLC to acquire the entire right to the Strongsville Mustangs athletic logo, as stated in the exhibit, seconded by Mrs. Ludwig and approved on a roll call vote as follows:

Col. Evans, yes; Mrs. Ludwig, yes; Mr. Grozan, yes;
Mr. Micko, yes; Mr. Naso, yes.
Motion carried 5-0

(Exhibit F)

SUPERINTENDENT'S REPORT (continued)

B. BUSINESS SERVICES

1. Resolution Authorizing Lease of Grounds at the Former Albion Middle School

16-10-12 Moved by Col. Evans that a Resolution declaring that the grounds at the former Albion Middle School are not currently needed for any school purpose and authorizing the lease of real property be approved, seconded by Mr. Grozan and approved on a roll call vote as follows:

Col. Evans, yes; Mr. Grozan, yes; Mrs. Ludwig, yes;
Mr. Micko, yes; Mr. Naso, yes.
Motion carried 5-0

(Exhibit G)

2. Lease Agreement Between Strongsville City School District Board of Education and the Strongsville Lacrosse Association

16-10-13 Moved by Col. Evans that the Board hereby leases to the Strongsville Lacrosse Association, and the Strongsville Lacrosse Association hereby leases from the Board, the property formerly known as Albion Middle School athletic fields, located at 11109 Webster Road, Strongsville, Ohio. The Lease is for the term and rental amounts set forth in the Exhibit, and is subject to the provisions contained in the Lease. The Lease does not include the unoccupied school building or the location of the former building once razed, but includes only the exterior grounds, including the athletic fields ("the Premises"), seconded by Mrs. Ludwig and approved on a roll call vote as follows:

Col. Evans, yes; Mrs. Ludwig, yes; Mr. Grozan, yes;
Mr. Micko, yes; Mr. Naso, yes.
Motion carried 5-0

(Exhibit H)

*3. Gifts

Resolution 16-10-14

Jazzercise of Brunswick/Strongsville donated miscellaneous back-to-school supplies for Whitney Elementary students.

Tom Marsella of Tabella Furniture donated a custom-made "buddy bench" for use by students at Kinsner Elementary School.

Strongsville Home Depot donated supplies and construction of twenty archery quivers for use by students at Strongsville Middle School.

Pat Catan's Craft Centers donated a \$500.00 gift card for mat mounting/framing and display sleeves for forty-seven pieces of student artwork, to be displayed at the Strongsville Schools Administrative Offices. The framing exceeded the initial donation and Pat Catan's donated the remainder of the cost, as well.

SUPERINTENDENT'S REPORT (continued)

C. CURRICULUM

No recommendations.

D. STUDENT SERVICES

***1. Crestwood Local Board of Education (001-General Fund)**

Resolution 16-10-15

Be it resolved upon the recommendation of the Superintendent that the Strongsville Board of Education enters into a tuition/excess cost agreement with the Crestwood Local Board of Education for admission of a student with disabilities, for the 2016-2017 school year.

(Exhibit I)

E. HUMAN RESOURCES

***1. Resignation – Certificated Supplemental – Paid Upon Completion (001-General Fund)**

Resolution 16-10-16

Be it resolved upon the recommendation of the Superintendent that the following certificated supplemental paid upon completion resignation be accepted effective October 1, 2016:

Eric Kassel

Head Wrestling Coach, MS

Resignations – Non-Certificated (001-General Fund) (006-Food Services)

Be it resolved upon the recommendation of the Superintendent that the following non-certificated resignations be accepted:

Jodi Kurowski, Cafeteria Manager, Elementary assigned to Surrarrer Elementary. Effective end of day September 14, 2016.

Heidi Leisinger, Monitor on reduction in force status. Declined recall to active employee status. Effective September 9, 2016.

Mary Jo Skavdahl, Cafeteria Hourly on reduction in force status. Declined recall to active employee status. Effective September 21, 2016.

Cynthia Sztasi, Cafeteria Hourly assigned to Surrarrer Elementary. Effective end of day September 20, 2016.

Deborah Zach, Cafeteria Hourly assigned to Chapman Elementary. Effective end of day October 4, 2016.

***2. Retirement – Certificated (001-General Fund)**

Resolution 16-10-17

Be it resolved upon the recommendation of the Superintendent that the following certificated retirement be accepted:

Elizabeth B. Ruese, Family Consumer Science Teacher assigned to Strongsville Middle School. Effective December 9, 2016.

SUPERINTENDENT'S REPORT (continued)

E. HUMAN RESOURCES (continued)

***3. Appointment – Certificated (001-General Fund)**

Resolution 16-10-18

Be it resolved upon the recommendation of the Superintendent that the following certificated personnel be hired for the 2016-2017 school year. Be it further resolved that this limited contract be non-renewed for the 2017-2018 school year and that, to comply with Ohio Revised Code, Section 3319.11, the required written notification of the intention to non-renew be included in the limited contract.

Laura Bucy, Long-Term Substitute, Family Consumer Science Teacher, salary to be BA/0 at \$213.73 per diem. Effective November 29, 2016. Replacement for Elizabeth B. Ruese.

Appointments – Non-Certificated (001-General Fund)

Be it resolved upon the recommendation of the Superintendent that the following non-certificated personnel be hired:

Ryan Dew, Custodian, 4 hours per day, 260 days per year, salary to be Step A at \$21.15 per hour. Effective October 10, 2016. Replacement for Jennifer Orlosky.

Martin Dorr, Bus Mechanic, 8 hours per day, 260 days per year, salary to be Step A at \$24.63 per hour. Effective October 24, 2016. Replacement for Daniel Macre.

Gerard Lawrence, Bus Driver, 5.25 hours per day, 189 days per year, salary to be Step A at \$20.43 per hour. Effective September 6, 2016. Replacement for Jacalyn Anaya.

Deborah Mendek, Bus Driver, 5.08 hours per day, 189 days per year, salary to be Step A at \$20.43 per hour. Effective September 6, 2016. Replacement for Katherine Swigonski.

Kristen Welsh, Special Education Aide/Attendant, 2.5 hours per day, 189 days per year, salary to be Step A at \$16.06 per hour. Effective September 9, 2016. This is a new position.

Appointments – Certificated Substitutes (001-General Fund)

Be it resolved upon the recommendation of the Superintendent that the following certificated personnel be hired as substitutes for the 2016-2017 school year. Salary per the substitute salary schedule. Be it further resolved that these limited contracts be non-renewed for the 2017-2018 school year and that, to comply with Ohio Revised Code, Section 3319.11, the required written notification of the intention to non-renew be included in the limited contracts. Effective August 1, 2016.

Katie Anderson	Early Childhood P-3, Generalist 4-5
Laura Bucy	Family Consumer Science
Dawn Gear	Early Childhood P-3, Reading P-3
Mary Georgio	Short Term: General Education
Kostantinos Hatzigeorgiou	Integrated Social Studies 7-12
Alyssa Louie	Early Childhood P-3
Allison McGhee	Early Childhood P-3

SUPERINTENDENT'S REPORT (continued)

E. HUMAN RESOURCES (continued)

***3. Appointments – Certificated Substitutes (001-General Fund)** (continued)

Carina Matyas	Early Childhood P-3
Lynne Miklich	Education of the Handicapped: SLD Elementary 1-8
Sharon Skotko	Education of the Handicapped: SLD Elementary K-8
Rebecca Stalter	Middle Childhood 4-9: Language Arts and Reading, Reading, Science
Jonathan Wysocki	Multi Age P-12: Physical Education and Health

Appointments – Non-Certificated Substitutes (001-General Fund) (006-Food Services)

Be it resolved upon the recommendation of the Superintendent that the following non-certificated personnel be hired as substitutes for the 2016-2017 school year. Salary per the substitute salary schedule as follows: Bus Driver \$15.32; Cafeteria \$8.57; Clerical \$9.98; Custodian \$12.68; Maintenance \$14.78; Mechanic \$14.78; Media Assistant \$9.64; Monitor \$9.31; Special Education Aide/Attendant \$11.75; Field Trip \$14.50.

Korey Behlke	Custodian Effective October 17, 2016
Robert Buckley	Special Education Aide/Attendant Effective September 26, 2016
Tonya Burke	Monitor Effective September 7, 2016
Maria Case	Bus Aide, Cafeteria Hourly, Monitor, Special Education Aide/Attendant Effective September 12, 2016
Kimberly DeLong	Custodian Effective September 20, 2016
Vera Dezhnyuk	Cafeteria Hourly Effective August 23, 2016
Brian Gill	Custodian Effective September 21, 2016
Deborah Ina	Monitor Effective August 23, 2016
Brett Jorgensen	Bus Driver Effective August 30, 2016
Amy Knotts	Monitor, Special Education Aide/Attendant Effective September 6, 2016
Natalie LaPorta	Clerical, Monitor, Special Education Aide/Attendant Effective September 6, 2016
Lisa Motil	Custodian Effective September 25, 2016
Dennis Mudra	Custodian Effective September 21, 2016

SUPERINTENDENT'S REPORT (continued)

E. HUMAN RESOURCES (continued)

***3. Appointments – Non-Certificated Substitutes (001-General Fund) (006-Food Services)** (continued)

Nancy Prosser	Cafeteria Hourly, Monitor, Special Education Aide/Attendant Effective September 6, 2016
Sheila Swift	Cafeteria Hourly, Monitor, Special Education Aide/Attendant Effective September 12, 2016
Michelle Thall	Cafeteria Hourly, Monitor, Special Education Aide/Attendant Effective August 30, 2016

Appointment – Tutor (001-General Fund)

Be it resolved upon the recommendation of the Superintendent that the following certificated personnel be approved as a student tutor, salary to be \$24.50 per hour. Effective October 1, 2016.

Michele Mudryk

Appointments – Non-Certificated Supplemental Contracts – Paid Upon Completion (001-General Fund)

Be it resolved upon the recommendation of the Superintendent that the following non-certificated employees be hired for the 2016-2017 school year based upon receipt of clear FBI/BCI background check, NFHS, Concussion Certificate, CPR, and Pupil Activity Permit. These contracts have been offered to those employees of the District who have a certificate of a type described in Section 3319.08 of the Ohio Revised Code and no such employee qualified to fill these positions has accepted it. Be it further resolved that these limited contracts be non-renewed for the 2017-2018 school year and that, to comply with Ohio Revised Code, Section 3319.11, the required written notification of the intention to non-renew be included in the limited contracts. Salary to be paid upon completion.

Joshua Gonzalez	Assistant Diving Coach, HS
Albert Madsen	Assistant Wrestling Coach, HS
Raymond Porter, Jr.	Head Wrestling Coach, MS
Brian Sallee	Head 8 th Grade Girls' Basketball Coach, MS
H. James Stacy	Assistant Swimming Coach, HS
C. Guy Stevens	.5 FTE Assistant Wrestling Coach, HS

SUPERINTENDENT'S REPORT (continued)

E. HUMAN RESOURCES (continued)

***4. Changes in Hours – Non-Certificated (001-General Fund) (401-Auxiliary Services)**

Resolution 16-10-19

Be it resolved upon the recommendation of the Superintendent that the following non-certified changes in hours be approved:

Jacalyn Anaya	From 5.17 hours per day to 5.67 hours per day Effective September 2, 2016
Sherry Kulway	From 5 hours per day to 6 hours per day Effective October 5, 2016
Robert Mahoney	From 4.83 hours per day to 5.17 hours per day Effective September 19, 2016
John Seitz	From 5.92 hours per day, 189 days a year plus 2 hours per day, 154 days per year to 7.92 hours per day, 189 days per year Effective August 1, 2016
Carol Timko	From 7.58 hours per day, 189 days per year to 5.58 hours per day, 189 days per year plus 2 hours per day, 154 days per year Effective August 1, 2016

***5. Changes in Status – Non-Certificated (001-General Fund) (006-Food Services)**

Resolution 16-10-20

Be it resolved upon the recommendation of the Superintendent that the following non-certificated changes in status be approved:

Julia Andersen, from Cafeteria Manager, Middle School, 7.5 hours per day to Assistant Cafeteria Manager, Middle School, 7 hours per day. No change to days per year or hourly rate. Effective September 16, 2016. Replacement for Karen McManamon.

Jacquelyn Bias, from Cafeteria Hourly, 3 hours per day to Cafeteria Hourly, 3.25 hours per day. No change to days per year or hourly rate. Effective September 2, 2016. Replacement for Deborah Zach.

Jean Shuleva, from Cafeteria Manager, Elementary, 7 hours per day to Cafeteria Manager, High School, 8 hours per day. No change to days per year or hourly rate. Effective September 26, 2016. Replacement for Gloria Snow.

Deborah Zach, from Cafeteria Hourly, 3.25 hours per day to Cafeteria Hourly, 3 hours per day. No change to days per year or hourly rate. Effective September 2, 2016. Returned to previous position per Article 11.4. Displaces Kelly Sobczynski.

SUPERINTENDENT'S REPORT (continued)

E. HUMAN RESOURCES (continued)

***5. Changes in Status – Non-Certificated – Recalled from Reduction in Force (001-General Fund) (006-Food Services)**

Be it resolved upon the recommendation of the Superintendent that the following non-certified changes in status be approved:

Pamela Bischof, recalled to Educational Aide, 5 hours per day, 189 days per year. Effective September 8, 2016 to June 7, 2017. This full recall is for one year only. Replacement for Lisa Dynda.

Daun Brickner, Cook, reduced to 5 hours per day recalled to 6 hours per day. No change to days per year or hourly rate. Effective September 22, 2016. This is a full recall.

Tracie DiSalvo, Monitor, reduced to 2.5 hours per day recalled to 3 hours per day. No change to days per year or hourly rate. Effective September 8, 2016 to June 7, 2017. This full recall is for one year only. Replacement for Pamela Bischof.

Lisa Dynda, Educational Aide, reduced to 5 hours per day partially recalled to 6 hours per day. No change to days per year or hourly rate. Effective September 7, 2016 to June 8, 2017. This is a new position for the 2016-2017 school year only.

Denise Ensign, Monitor, reduced to 2 hours per day recalled to 2.5 hours per day. No change to days per year or hourly rate. Effective September 14, 2016 to June 7, 2017. This is a full recall for one year only. Replacement for Tracie DiSalvo.

Shrea Kellums, Cook, reduced to 5 hours per day recalled to 6 hours per day. No change to days per year or hourly rate. Effective September 22, 2016. This is a full recall.

Karen McManamon, Assistant Cafeteria Manager, Middle School recalled to Cafeteria Manager, Elementary. No change to hours per day, days per year, or hourly rate. Effective September 15, 2016. This is a full recall. Replacement for Jodi Kurowski.

Meribeth Perry, recalled from reduction in force status to Monitor, 2 hours per day, 189 days per year, salary to be Step A at \$15.51 per hour. Effective September 14, 2016 to June 7, 2017. This is a full recall for one year only. Replacement for Denise Ensign.

***6. Salary Upgrades – Certificated (001-General Fund)**

Resolution 16-10-21

Be it resolved upon the recommendation of the Superintendent that the salary of the following certificated employees be upgraded effective August 1, 2016 due to submission of grades or verification of experience and/or military time:

Eric Kassel
Angela Pritts
Michelle Smith

From BA 30/6 to MA/6
From MA/11 to MA 15/11
From MA/9 to MA 15/9

SUPERINTENDENT'S REPORT (continued)

E. HUMAN RESOURCES (continued)

***6. Salary Upgrade – Non-Certificated (001-General Fund)**

Be it resolved upon the recommendation of the Superintendent that the salary of the following non-certificated employee be upgraded effective August 8, 2016 due to submission of grades or verification of experience and/or military time:

Daniel Krihwan

From Step A to Step C

***7. Stipends – Auditorium Light and Sound Crew (001-General Fund)**

Resolution 16-10-22

Be it resolved upon the recommendation of the Superintendent that the following employees be paid \$25.00 per hour for evening program light and sound set-up. Effective for the 2016-2017 school year.

Jimmie Avery
Andrew Bidwell
Christopher Chidsey

Raymond Chipgus
Ian Steffen

***8. Continuing Contract Recommendation – Non-Certificated (006-Food Services)**

Resolution 16-10-23

Be it resolved upon the recommendation of the Superintendent that the following non-certificated employee be granted a continuing contract:

Karen Pirosko

September 9, 2016

***9. Injury Leaves – Non-Certificated**

Resolution 16-10-24

Be it resolved upon the recommendation of the Superintendent that the following non-certificated injury leaves be approved:

Bonnie Schaffer
Mary Wanda

September 15, 2016 to October 27, 2016
September 20, 2016 to October 17, 2016

***10. Medical Leaves – Certificated**

Resolution 16-10-25

Be it resolved upon the recommendation of the Superintendent that the following certificated medical leaves be approved:

Danielle Blackman (FMLA)
Tara Brzuski (FMLA)
Amy Edwards (FMLA)
DeNeen Russo (FMLA)
Charles Whitecar (FMLA)

September 28, 2016 to November 29, 2016
September 8, 2016 Intermittent
October 3, 2016 to January 11, 2017
October 21, 2016 to October 28, 2016
September 27, 2016 to October 14, 2016

SUPERINTENDENT'S REPORT (continued)

E. HUMAN RESOURCES (continued)

***11. Medical Leaves – Non-Certificated**

Resolution 16-10-26

Be it resolved upon the recommendation of the Superintendent that the following non-certificated medical leaves be approved:

Nancy Andrasik	September 26, 2016 to October 25, 2016
Joann Danzey	September 19, 2016 to October 10, 2016
Robin Gilliam	September 9, 2016 to September 22, 2016
Daniel Vining	September 2, 2016 to September 30, 2016

Unpaid Medical Leaves – Non-Certificated

Be it resolved upon the recommendation of the Superintendent that the following non-certificated unpaid medical leaves be approved:

James Blagg (BWC)	Extended to October 26, 2016
Kimberly D'Achille (BWC)	Extended to October 17, 2016
Wayne Prochaska (BWC)	Extended to November 21, 2016
Lisa Roach (BWC)	Extended to December 26, 2016
Bonnie Schaffer (BWC)	October 28, 2016 to November 24, 2016

***12. Memo of Understanding – ESY Posting (001-General Fund)**

Resolution 16-10-27

Be it resolved upon the recommendation of the Superintendent that Karen A. Wise, Bus Driver, receive a settlement of \$250.00 as resolution of a grievance.

***13. Volunteers – Coaches**

Resolution 16-10-28

Be it resolved upon the recommendation of the Superintendent that the following volunteers be approved to coach students for the 2016-2017 school year based upon receipt of clear FBI/BCI background check, NFHS, Concussion Certificate, CPR, and Pupil Activity Permit:

Jansen Meyers	Girls' Tennis, HS
Daniel Smith	Volleyball, HS

Volunteers – Chaperones

Be it resolved upon the recommendation of the Superintendent that the following volunteers be approved to chaperone students:

Peter Dolhancyk	September 27, 2016 to September 27, 2021
Eva Hawk	September 12, 2016 to September 12, 2021
Loretta Quirino	September 2, 2016 to September 2, 2021
Rebecca Zatezalo	September 21, 2016 to September 21, 2021

F. TECHNOLOGY

No recommendations.

REPORT ON POLARIS CAREER CENTER – Richard O. Micko

October 27th from 6:00 to 8:00 p.m. is the Polaris Open House. For additional information, visit Polaris.edu. Polaris will hold their 17th annual chef training pie sale. Orders are already being taken and the pies can be picked up at the Polaris bakery on November 22 from 10:00 a.m. to 4:00 p.m. Order forms can be obtained by going to Polaris.edu/events.

REPORT ON LEGISLATION – Richard O. Micko

Mr. Micko congratulated Senator Patton who will become House of Representative Patton as he is running unopposed at the upcoming election.

Mr. Micko reminded everyone to vote on November 8th.

BOARD LIAISON REPORTS

A. City Council – Jane L. Ludwig, alternate Duke Evans

The new Communications & Technology Director, David Sems, is in the process of updating the City's website. Brent Painter is in high demand for speaking engagements.

Trick-or-treat in Strongsville will be held on Halloween from 6:00 p.m. to 8:00 p.m.

B. Strongsville Education Foundation – Duke Evans and Carl W. Naso

No report.

C. Strongsville PTA Council – Jane L. Ludwig

The PTA Council will be awarding \$6000 in grants to Strongsville teachers and staff who are current PTA members. The deadline to apply is October 31st. These funds were earned from the Rockin' at the Rec dances.

Every PTA unit and Council PTA passed resolutions supporting Issue 120.

Kinsner PTA is holding a fund-raiser at Chipotle on October 25th.

D. OSBA Student Achievement – Jane L. Ludwig

Ms. Ludwig highlighted Surrarer's fifth grade teacher, Melissa Friedman and her Language Arts program.

BOARD COMMITTEE REPORTS

A. Finance Committee – Duke Evans and Carl W. Naso

No report.

B. Policy Committee – Jane L. Ludwig and Richard O. Micko

No report.

C. Facilities Committee – George A. Grozan and Carl W. Naso

The Facilities Committee met on October 19th and reviewed the construction projects. The next two meetings will be held on the third Wednesday of the month, but then beginning in January, the meetings will be moved to the fourth Thursday of the month. The Committee is beginning to develop a 12 month calendar.

CONSENT CALENDAR

16-10-29 Moved by Col. Evans to approve the Consent Calendar with the correction to 10E10 and 10E11, removing Charles Whitecar from Non-Certificated Medical Leave and adding him to Certificated Medical Leave, seconded by Mrs. Ludwig and approved on a roll call vote as follows:

Col. Evans, yes; Mrs. Ludwig, yes; Mr. Grozan, yes;
Mr. Micko, yes; Mr. Naso, yes.
Motion carried 5-0

BOARD OF EDUCATION / OTHER

Col. Evans reviewed the upcoming events to take place at the last home football game. The flagpole and flag dedication will be held. Col Evans thanked all the donors who made this possible.

Col. Evans reminded parents there is scholarship money available from the VFW. School principals have the applications. The deadline is November 1, 2016.

Mrs. Ludwig reminded the community that the public library is a great resource. She shared some of the offerings that are available.

MEETING NOTIFICATION

A Regular Board of Education Meeting – Work Session will be held Thursday, November 3, 2016, at approximately 7:30 p.m., immediately following the Superintendent’s State of the Schools beginning at 6:30 p.m. in the Auditorium of Strongsville Middle School, 13200 Pearl Road, Strongsville, Ohio.

A Regular Board of Education Meeting will be held Thursday, November 17, 2016, 7:00 p.m. in the Meeting Room of the Administration Building, 18199 Cook Avenue, Strongsville, Ohio.

EXECUTIVE SESSION

16-10-30 Moved by Col. Evans to enter into Executive Session to consider the investigation of charges or complaints against a public employee or official, seconded by Mr. Grozan and approved on a roll call vote as follows:

Mr. Grozan, yes; Col. Evans, yes; Mrs. Ludwig, yes;
Mr. Micko, yes; Mr. Naso, yes.
Motion carried 5-0

Entered into Executive Session at 8:15 p.m.

Resumed public session at 8:44 p.m.

ADJOURNMENT

16-10-31 Moved by Mr. Grozan to adjourn the Strongsville Board of Education Regular Session, seconded by Col. Evans and approved on a roll call vote as follows:

Mr. Grozan, yes; Col. Evans, yes; Mr. Micko, yes;
Mrs. Ludwig, yes; Mr. Naso, yes.
Motion carried 5-0

Meeting adjourned at 8:45 p.m.

Carl W. Naso, President

George K. Anagnostou, Treasurer

STRONGSVILLE CITYSCHOOLS
Cuyahoga County

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

October 2016											
	Actual			Average Change	Forecasted						
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021		
Revenues											
1.010 General Property Tax (Real Estate)	49,171,264	47,456,843	49,761,999	0.69%	48,943,766	46,263,328	42,308,717	43,317,703	42,792,429	0	
1.020 Tangible Personal Property Tax	11,018	0	0	0.00%	0	0	0	0	0	0	
1.035 Unrestricted Grants-in-Aid	9,920,306	9,932,508	11,052,774	5.70%	12,021,630	10,154,049	9,506,972	9,318,682	9,131,712	0	
1.040 Restricted Grants-in-Aid	42,074	69,999	60,887	26.68%	62,894	63,263	62,253	61,277	60,557	0	
1.045 Restricted Federal Grant	0	0	0	0.00%	0	0	0	0	0	0	
1.050 Property Tax Allocation	9,735,080	9,766,953	8,305,124	-7.32%	6,908,238	5,635,905	5,231,777	5,272,982	5,305,528	0	
1.060 All Other Revenues	2,842,884	4,318,754	3,604,535	17.69%	3,493,000	3,493,000	3,493,000	3,493,000	3,493,000	0	
1.070 Total Revenues	71,722,626	71,545,057	72,785,319	0.74%	71,429,528	65,609,545	60,602,719	61,463,644	60,783,226	0	
Other Financing Sources											
2.010 Proceeds from Sale of Notes	0	0	0	0.00%	0	0	0	0	0	0	
2.020 State Emergency Loans and Advancements (Approved)	0	0	0	0.00%	0	0	0	0	0	0	
2.040 Operating Transfers-In	52,583	47,582	0	-54.76%	0	0	0	0	0	0	
2.050 Advances-In	0	0	0	0.00%	0	0	0	0	0	0	
2.060 All Other Financing Sources (revenue sharing from local govt)	145,519	258,418	97,239	7.61%	22,000	22,000	22,000	22,000	22,000	0	
2.070 Total Other Financing Sources	198,102	306,000	97,239	-6.88%	22,000	22,000	22,000	22,000	22,000	0	
2.080 Total Revenues and Other Financing Sources	71,920,728	71,851,057	72,882,558	0.67%	71,451,528	65,631,545	60,624,719	61,485,644	60,805,226	0	
Expenditures											
3.010 Personal Services	38,353,933	39,530,009	38,962,973	0.82%	40,452,770	41,440,840	42,053,059	42,733,086	43,350,148	0	
3.020 Employees' Retirement/Insurance Benefits	16,863,021	16,707,172	16,229,383	-1.89%	16,944,977	17,650,009	18,499,732	19,723,255	21,121,077	0	
3.030 Purchased Services	5,653,625	6,174,920	6,562,467	7.75%	8,038,123	8,066,101	8,258,353	8,454,682	8,654,278	0	
3.040 Supplies and Materials	1,785,649	2,026,609	1,716,053	-0.91%	2,369,243	2,369,243	2,369,243	2,369,243	2,369,243	0	
3.050 Capital Outlay	409,093	339,568	413,174	2.34%	1,045,603	1,030,603	1,030,603	1,030,603	1,030,603	0	
Debt Service:											
4.010 Principal-All (Historical Only)	516,901	356,284	374,604	-12.97%	343,554	358,164	373,468	389,497	368,745	0	
4.020 Principal-Notes	0	0	0	0.00%	0	0	0	0	0	0	
4.060 Interest and Fiscal Charges	216,476	196,754	180,209	-8.76%	163,274	146,828	129,689	111,928	92,176	0	
4.300 Other Objects	1,305,212	1,066,411	1,316,532	2.58%	1,562,851	1,570,772	1,579,340	1,588,612	1,598,646	0	
4.500 Total Expenditures	65,103,910	66,397,727	65,755,395	0.51%	70,920,395	72,632,560	74,293,467	76,400,906	78,594,916	0	
Other Financing Uses											
5.010 Operating Transfers-Out	3,356,404	313,617	1,117,624	999.99%	1,234,500	1,142,835	1,051,147	959,434	958,697	0	
5.020 Advances-Out	0	0	0	0.00%	0	0	0	0	0	0	
5.030 All Other Financing Uses	2,472	0	0	0.00%	0	0	0	0	0	0	
5.040 Total Other Financing Uses	3,358,876	313,617	1,117,624	999.99%	1,234,500	1,142,835	1,051,147	959,434	958,697	0	
5.050 Total Expenditures and Other Financing Uses	68,462,786	66,711,344	66,873,019	-1.16%	72,154,895	73,775,395	75,344,614	77,360,340	79,553,613	0	
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses											
6.01	3,457,942	5,139,713	6,009,539	0.33	(703,367)	(8,143,850)	(14,719,895)	(15,874,696)	(18,748,387)	0	
Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies											
7.010	3,759,536	7,217,478	12,357,191	81.59%	18,366,730	17,663,363	9,519,513	(5,200,382)	(21,075,078)	0	
7.020 Cash Balance June 30	7,217,478	12,357,191	18,366,730	59.92%	17,663,363	9,519,513	(5,200,382)	(21,075,078)	(39,823,455)	0	
8.010 Estimated Encumbrances June 30	763,796	1,092,092	988,614	16.75%	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	0	

STRONGSVILLE CITYSCHOOLS
Cuyahoga County

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			Average Change	Forecasted					October 2016
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	
10.010 Fund Balance June 30 for Certification of Appropriations	6,453,682	11,265,099	17,378,116	64.41%	16,563,363	8,419,513	(6,300,382)	(22,175,078)	(40,923,465)	
Revenue from Replacement/Renewal Levies										
11.020 Property Tax - Renewal or Replacement	0	0	0	0.00%	0	3,885,297	7,794,395	7,842,290	7,890,716	
11.300 Cumulative Balance of Replacement/Renewal Levies	0	0	0	0.00%	0	3,885,297	11,679,692	19,521,982	27,412,698	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	6,453,682	11,265,099	17,378,116	64.41%	16,563,363	12,304,810	5,379,310	(2,653,096)	(13,510,767)	
Revenue from New Levies										
13.020 Property Tax - New	0	0	0	0.00%	0	0	0	0	0	
13.030 Cumulative Balance of New Levies	0	0	0	0.00%	0	0	0	0	0	
15.010 Unreserved Fund Balance June 30	6,453,682	11,265,099	17,378,116	64.41%	16,563,363	12,304,810	5,379,310	(2,653,096)	(13,510,767)	

STRONGSVILLE CITY SCHOOL DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICIES



FIVE YEAR FINANCIAL FORECAST
AND
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

OCTOBER 2016 UPDATE

**STRONGSVILLE CITY SCHOOL DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICIES**

NOTE 1 NATURE AND PURPOSE OF PRESENTATION

This financial projection presents, in accordance with mandates of Ohio Law, the expected revenues, expenditures, and fund balance of the General Fund of the Strongsville City School District (the "District") for each of the fiscal years ending June 30, 2017 through June 30, 2021, with historical data presented for the fiscal years ended June 30, 2014, 2015, and 2016.

This forecast includes the impact on the State bi-annual budget for that was approved for fiscal years 2016 and 2017.

The assumptions disclosed herein are those that the District believes are significant to the projection. However, because circumstances and conditions assumed in projections frequently do not occur as expected, and are based on information existing at the time projections are prepared, there will usually be differences between projected and actual results.

A Basis of Accounting

This financial projection has been prepared on the cash receipts and disbursements basis, which is the required basis of accounting used for budgetary purposes. Under this system, revenues are recognized when received rather than when earned, and expenditures are recognized when paid rather than when the obligation is incurred. Under Ohio Law, the District is also required to encumber legally binding expenditure commitments and to make appropriations for the expenditure and commitment of funds.

B Fund Accounting

The District maintains its accounts in accordance with the principals of "fund accounting". Fund accounting is used by governmental entities, such as school districts, to report financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain district functions and activities. The transactions of each fund are reflected in a self-balancing group of accounts, which presents an accounting entity that stands separate from the activities reported in other funds.

The forecast includes revenue and expenditure estimates for the general operating fund of the District (Fund 001).

NOTE 2 REVENUE ASSUMPTIONS

The District's primary sources of revenue are from the levying of property taxes on real property located within the District boundaries and the State of Ohio through the State Foundation program. The following provides information with respect to the revenue categories.

**STRONGSVILLE CITY SCHOOL DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICIES**

**A PROPERTY TAXES
LINE 1.010, 1.020 AND 1.050**

Property taxes, which are levied and assessed on a calendar year basis, include amounts levied against all real and public utility property in the school district.

The real property tax base is the taxable (assessed) value of land and buildings. The taxable value is 35% of true (market) value. Under state law, real property is reappraised every six years and property values are updated in the third year following each sexennial reappraisal.

In 1976, the Ohio General Assembly passed HB 920. This law provides real property owners tax credits equal to any increase caused by an increase in value of all real property as a result of reappraisal. This does not apply to inside non-voted millage. In effect, HB 920 removes inflationary revenue growth from the applicable real property by requiring an adjustment to the voted millage rate, thereby resulting in a lower effective millage rate.

HB 66 made provision to replace revenue lost due to the phase out of the Tangible Personal Property Tax. In FY 15, the District received \$3.6 million in Tangible Personal Property Tax hold harmless. In the most recent bi-annual budget, the Tangible Personal Property Tax will be phased out by \$1.4 million in FY 16, and additional phase out of \$1.4 million in FY 17 for a combine loss through FY 17 of \$2.8 million. In FY 18 the remaining \$800k will be phased out for a total reduction of funding of \$3.6 million each year in the years FY 18-20. The District will be held harmless for the FY 16 \$1.4 million reduction through a supplement through the State Foundation. For FY 17, the District will be held harmless for \$2.2 million of the \$2.8 million reduction through a supplement through the State Foundation. The net FY 17 reduction in Tangible Personal Property tax is \$600k, while the remaining \$3.0 million will be completely reduce in FY 18-20.

Property taxes are currently estimated by the Cuyahoga County Auditor's Office based on a current collection rate of 96.60%. A 1% change in collection rate represents \$560k.

The property Tax Allocation includes the following components: Property Tax Rollbacks and the tangible personal property tax hold harmless funds from the State of Ohio.

The Ohio Revised Code and Ohio Administrative Code mandate Cuyahoga County to conduct a re-appraisal every six years, an update every three years and annual valuation of improvements based upon building permits received from each city annually. The last re-appraisal was in 2012 and the triennial update was completed in 2015. All property values were updated for the 2016 collection year, which resulted in a 1.7% increase in values. The forecast assumes a property valuation of \$1.4 billion in 2017 – 2021.

State law grants tax relief to property owners (property tax rollbacks) in the form of a 10% reduction in real property tax bills. In addition, a 2.5% rollback is granted for owner occupied homesteads (total of 12.5%). The State reimburses school districts for the loss of real property taxes as a result of the rollback provision.

The prior budget bill (HB 119) included a significant property tax reduction for senior citizens. This Homestead Exemption will allow senior citizen homeowners and permanently/totally disabled homeowners, regardless of income, to withhold \$25,000 of market value of their owner occupied home from property taxes.

In March 2012 residents renewed a 5 year 6 mill levy with collection beginning January 2013. The forecast assumes the levy will expire tax year December 31, 2106. Collections will continue through December 31, 2017.

**STRONGSVILLE CITY SCHOOL DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICIES**

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
General Property Tax (Real Estate)	\$ 48,943,766	\$ 46,263,328	\$ 42,308,717	\$ 43,317,703	\$ 42,792,429
Property Tax Allocation:					
Property Tax Rollbacks	6,046,413	5,635,905	5,231,777	5,272,982	5,305,528
Tangible Personal Property	861,825	-	-	-	-
Total Tax Allocation	6,908,238	5,635,905	5,231,777	5,272,982	5,305,528
Total Tax Related Revenue	\$ 55,852,004	\$ 51,899,233	\$ 47,540,494	\$ 48,590,685	\$ 48,097,957

**B UNRESTRICTED/RESTRICTED STATE GRANTS-IN AID
LINE 1.035, 1.040**

This component of the financial forecast includes the State Foundation Program.

HB 59 has replaced the prior funding formulas, the bridge formula and the Ohio Evidence Based Funding Model. Under the current version of HB 59, calculations include funding for both the District and Charter School students. HB 59 mandates that all school districts pay tuition for all students who reside in the District and attend a charter school. The District's charter school tuition payment is reflected in line 3.030 (Purchased Services) of the forecast.

For FY 16, the District will be held harmless for the \$1.4 million tangible personal property tax phase out which will be a supplement through the State Foundation Program.

For FY 17, the District will be held harmless for the \$2.2 million tangible personal property tax phase out which will be a supplement through the State Foundation Program.

The following are the estimated unrestricted/restricted state grants-in aid assumed in this five year forecast. It assumes that the district is on the "state guarantee" for FY17 – FY21. It is also assumed that a portion of the "state guarantee" will be phased out 2% each year beginning in FY 18.

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Unrestricted State Funding	\$11,747,250	\$9,887,026	\$9,246,166	\$9,063,891	\$8,881,358
Casino Receipts	274,380	267,023	260,806	254,791	250,353
Restricted State Funding	62,894	63,263	62,253	61,277	60,557
Total State Foundation	\$12,084,524	\$10,217,312	\$9,569,225	\$9,379,959	\$9,192,268

**STRONGSVILLE CITY SCHOOL DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICIES**

C ALL OTHER REVENUE
Line 1.060

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Payments in Lieu of Taxes (PILOT) and Tax Increment Financing Payments (TIF)	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Tuition - Prek, Full Day Kindergarten, Summer School	300,500	300,500	300,500	300,500	300,500
Tuition - Court Placed	305,000	305,000	305,000	305,000	305,000
Dues and Fees	316,000	316,000	316,000	316,000	316,000
Catastrophic Aid	250,000	250,000	250,000	250,000	250,000
Interest Income	20,000	20,000	20,000	20,000	20,000
All Other	201,500	201,500	201,500	201,500	201,500
Total Other Revenue	\$3,493,000	\$3,493,000	\$3,493,000	\$3,493,000	\$3,493,000

- Payment in Lieu of Taxes (PILOT) and Tax Increment Financing Payments (TIF) is the largest source of other revenue.
- Tuition is collected for the Preschool program, Full Day Kindergarten, and Summer School.
- Tuition is collected from other districts for students that are placed in the District by the court system in foster homes with Strongsville residents.
- Dues and Fees are collected for pay to participate and other fees.
- Catastrophic Aid is a supplemental payment to districts for special education students. This reimbursement is available to the financially responsible district for any child whose educational and related expenses exceed certain limits.

NOTE 3 EXPENDITURE ASSUMPTIONS

A PERSONAL SERVICES – SALARIES AND WAGES
LINE 3.010

The District reached a three year agreement with the SEA union effective August 1, 2016 through July 31, 2019. The District reached a three year agreement with the OAPSE union effective July 1, 2014 through June 30, 2017.

Staffing assumptions (General Fund):

FY 17 – 649
FY 18 – 644
FY 19 – 635
FY 20 – 635
FY 21 – 635

STRONGSVILLE CITY SCHOOL DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICIES

Since 2009, there are 212 less positions compared to FY 2017, a 23% decline which is keeping pace with declining enrollment. If enrollment decline continues, the School District projects to reduce 5 positions in FY 2018 and 9 positions in FY 2019. Below are a summary of reduction included in the forecast:

FY 16 – 20 positions
FY 17 – 23 positions
FY 18 – 5 positions
FY 19 - 9 positions

If possible, the District will make the reductions with the retirement of current staff, prior to any reductions in force.

The forecast assumes the stated reduction of position along with any step and column increases.

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Personal Services					
Salaries and Wages	\$40,452,770	\$41,440,840	\$42,053,059	\$42,733,086	\$43,360,148

B FRINGE BENEFITS
Line 3.020

This component of the financial forecast includes the following items:

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Employee Insurance Benefits	\$9,218,588	\$10,007,882	\$10,815,372	\$11,923,927	\$13,215,697
Medicare	589,065	603,399	612,276	622,137	631,229
Worker's Compensation	447,560	452,824	392,824	395,852	398,565
State Teacher/ State Employees Retirement Benefits	6,511,710	6,455,716	6,547,942	6,648,719	6,741,760
Other Benefits	178,054	130,188	131,318	132,620	133,826
	<u>\$16,944,977</u>	<u>\$17,650,009</u>	<u>\$18,499,732</u>	<u>\$19,723,255</u>	<u>\$21,121,077</u>

- (1) Health care costs are based on estimated staffing levels. Health care rates increased by 3% in FY 16. For FY 17-21, health care rates are projected to increase 10% each year. Health care rates are based on projections provided by the DS Benefits Group.

During FY 14, the District switched to a fully insured health care plan. Since the switch, the District has saved \$2.8 million through fiscal year 2016 by being on a self-funded plan compared to a fully insured plan.

- (2) The projection assumes the State's mandated retirement contribution rate of 14% will not change during the forecast period.
- (3) See staffing levels under personnel services.
- (4) Increase to Workers Compensation is due to the mandated change in payment program to have claims paid in the year they are incurred. Currently WC are paid a year in arrears, in order to be caught up, an additional payment will be made in FY 17 and FY 18.
- (5) Medicare costs are projected to remain constant over the forecast period.

STRONGSVILLE CITY SCHOOL DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICIES

C PURCHASED SERVICES
Line 3.030

This component of the financial forecast includes the following items:

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Charter School Tuition	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000
College Credit Plus	567,533	425,650	425,650	425,650	425,650
Out of District Tuition	1,907,789	2,007,789	2,107,789	2,207,789	2,307,789
Utilities	1,760,000	1,830,400	1,903,616	1,979,761	2,058,951
Other Purchased Services	2,952,801	2,952,262	2,971,298	2,991,482	3,011,888
	<u>\$8,038,123</u>	<u>\$8,066,101</u>	<u>\$8,258,353</u>	<u>\$8,454,682</u>	<u>\$8,654,278</u>

- (1) Under HB 59, charter school students are counted (for State Foundation Funding Calculations) in the District of residence. Strongsville City School District charter school tuition payment is reflected in line 3.030 (purchased services) of the forecast.
- (2) Out of District Tuition costs are based on budgeted projections. For the College Credit Plus program, these payments are currently made a year in arrears. For the upcoming school year, The Ohio Department of Education is going to be making the payments for the current year, so there will be an additional payment in FY 17 to be caught up. Also there has been additional 25% increase in participation in the program from FY 15 to FY 16 and currently an additional 20% increase in students are registered for the upcoming school year, FY 17.
- (3) Utility costs are based on current payments and historical increases.
- (4) Other purchased service accounts include allocations for contract student transportation, maintenance, telephone services, postage, printing, school bus lease payments, outside legal fees, and other related items.

D SUPPLIES, MATERIALS AND TEXTBOOKS
LINE 3.040

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Supplies and Textbooks	\$2,369,243	\$2,369,243	\$2,369,243	\$2,369,243	\$2,369,243

Supply and Textbook allocations are projected consistent with current budget estimates. The textbook and instructional supplies budget is \$1.1 million. The remaining budget is made of transportation fuel, bus parts, and custodial supplies.

**STRONGSVILLE CITY SCHOOL DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICIES**

**E CAPITAL OUTLAY
LINE 3.050**

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Capital Outlay	\$1,045,603	\$1,030,603	\$1,030,603	\$1,030,603	\$1,030,603

For FY17-21, the District increased the technology capital equipment budget by \$500,000 annually for Chromebooks for the implementation of the 1:1 device to student ratio.

**F DEBT SERVICE
LINE 4.010 THROUGH LINE 4.060**

This component of the financial forecast includes the following items:

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
School Improvements & Bus Acquisitions, Series 2005	\$79,775	\$78,375	\$76,975	\$75,575	\$78,275
Energy Conservation Bonds, Series 2006	85,077	85,077	85,077	85,077	42,538
HB 264 Energy Conservation Bonds, Series 2008	341,975	341,541	341,085	340,772	340,108
Total Debt Service	\$506,827	\$504,993	\$503,137	\$501,424	\$460,921

The forecast includes only those outstanding debt issuances that are funded by the General Fund. Therefore, District general obligations that are paid by the District's Debt Service Fund, which are funded by a separate dedicated property tax, are excluded from this forecast. A brief description of the debt issuances related specifically to the General Fund is as follows:

1. School Improvements & Bus Acquisitions, Series 2005

In August 2005, The Board of Education adopted two resolutions authorizing the issuance of two series of bonds in the respective amounts of \$1,260,000 for the renovation of the Strongsville Early Learning Preschool and \$415,000 for the acquisition of school buses. The final amount for the Strongsville Early Learning Center is on December 1, 2035. The final payment for the acquisition of buses is on December 1, 2015.

2. Energy Conservation Bonds, Series 2006

In April 2006, The Board of Education adopted a resolution authorizing the issuance and sale of bonds, in the aggregate principal amount of \$895,000, for the purpose of paying costs of installations, modifications and remodeling of school buildings to conserve energy. The final payment of the debt is on December 1, 2020.

3. Energy Conservation Bonds (House Bill 264)

In June 2008, The Board of Education adopted a resolution authorizing the issuance and sale of bonds, in the aggregate principal amount of \$3,645,000 for the purpose of paying costs of installations, modifications and remodeling of school buildings to conserve energy.

**STRONGSVILLE CITY SCHOOL DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICIES**

**G OTHER OBJECTS
LINE 4.300**

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Other Miscellaneous Expenditures	\$1,562,851	\$1,570,772	\$1,579,340	\$1,588,612	\$1,598,646

The main component of this category is County Auditor and Treasurer fee's for the collection of tax receipts. Other components include bank charges, insurance, judgments, and other miscellaneous expenses.

**H TRANSFERS AND ADVANCES IN AND OUT
LINES 2.040, 2.050, 5.010, AND 5.020**

Transfers are need to cover deficits in the following funds:

009 Uniform School Supplies in the amount of \$120,000 annually.

035 Termination Benefits, to cover employee severance payments in the amount of \$1,055,000 for FY 17. Beginning in FY 18 this number will begin to decrease as policy changes have been made to the District early retirement incentives.

019 Excellence in Athletics Campaign – As part of the Excellence in Athletics Campaign, Southwest Hospital has agreed to reduce the athletic trainer fee's for the next 10 years and the difference be applied to the Excellence in Athletics Campaign. Beginning in FY 17, the amounts are \$24,500, FY 18 \$23,835, FY 19 \$23,147, and FY 20 \$22,434. The District will also be transferring \$35,000 annually from the General Fund to the Excellence in Athletics funds which is the result of annual savings from maintenance of a natural grass field to help offset replacement turf in the future.

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Transfers and Advances	\$1,234,500	\$1,142,835	\$1,051,147	\$959,434	\$958,697

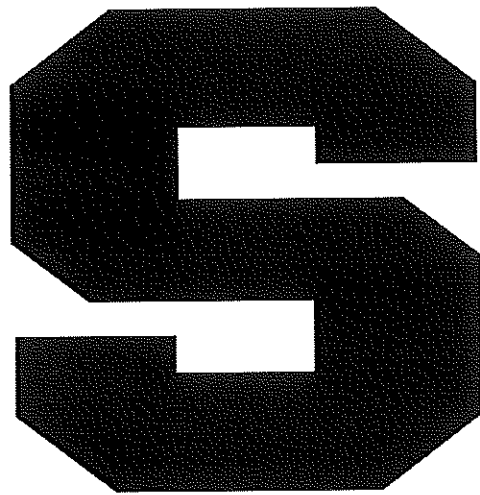
**I ENCUMBRANCES
LINE 8.010**

The District uses the encumbrance method as part of formal budgetary and management control. Under this method, purchase orders, contracts, and other commitments for expenditure of funds are recorded to reserve that portion of the applicable appropriation for future payment. Encumbrances outstanding at year-end represent planned expenditures which were budgeted in the fiscal year but which were not paid for as of year-end. The estimated encumbrances in FY17-21 are \$1,100,000.

**J PROPERTY TAX – RENEWAL OR REPLACEMENT
LINE 11.020**

In March 2012 residents renewed a 5 year 6 mill levy with collection beginning January 2013. The forecast assumes the levy will expire tax year December 31, 2016. Collections will continue through December 31, 2017. In line 11.020 shows the half year collection in FY 18 and a full year collection in FY 19 - FY 21.

**FY 2016-2017 FINANCIAL
STATUS REPORT AS OF:
AUGUST 31, 2016**



STRONGSVILLE

CITY SCHOOLS

STRONGSVILLE CITY SCHOOL DISTRICT

July 1, 2016-August 31, 2016 Financial Report

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of August 31, 2016. The total revenues that was forecasted in the May five year forecast is \$71,137,346. The adopted temporary budget approved by the Board in June was \$43,377,629 plus carryover encumbrances of \$988,614 for a total appropriation of \$44,366,243. The annual budget for FY 2017 will be adopted by the Board in September.

	July	August	September	October	November	December
Revenues:						
Property Taxes	\$15,126,000	\$7,660,452	\$0	\$0	\$0	\$0
State Foundation	808,694	805,688	0	0	0	0
State Property Allocation	0	0	0	0	0	0
Other	140,774	1,512,152	0	0	0	0
Total Revenues	16,075,468	9,978,292	0	0	0	0
Expenditures:						
Salaries	3,062,406	3,085,026	0	0	0	0
Benefits	1,274,542	1,386,003	0	0	0	0
Purchase Services	465,091	378,100	0	0	0	0
Materials and Supplies	43,034	134,003	0	0	0	0
Capital Outlay	8,480	11,444	0	0	0	0
Other Objects	104,863	9,510	0	0	0	0
Total Expenditures	4,958,416	5,004,086	0	0	0	0
Net Change in Cash	11,117,052	4,974,206	0	0	0	0

	January	February	March	April	May	June	Total
Revenues:							
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$22,786,452
State Foundation	0	0	0	0	0	0	1,614,382
State Property Allocation	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	1,652,926
Total Revenues	0	0	0	0	0	0	26,053,760
Expenditures:							
Salaries	0	0	0	0	0	0	6,147,432
Benefits	0	0	0	0	0	0	2,660,545
Purchase Services	0	0	0	0	0	0	843,191
Materials and Supplies	0	0	0	0	0	0	177,037
Capital Outlay	0	0	0	0	0	0	19,924
Other Objects	0	0	0	0	0	0	114,373
Total Expenditures	0	0	0	0	0	0	9,962,502
Net Change in Cash	0	0	0	0	0	0	16,091,258

STRONGSVILLE CITY SCHOOL DISTRICT

July 1, 2016-August 31, 2016 Financial Report

REVENUE

The Strongsville City Schools is forecasting \$71,137,346 in revenue within the General Funds in the 2016-2017 fiscal year as shown on figure 1. As of August 31, 2016 the District has received revenue in the amount of \$16,075,468 for FY 2017. The District is projecting to receive \$45,100,948 in revenue in the remaining months of the fiscal year for a total projected revenue of \$71,154,708.

Figure 1

FORECASTED REVENUES AND ACTUAL REVENUES

	A	B	C	D = (B+C)	D-A
	Fiscal Year 2017 Forecast	Fiscal Year 2017 Actual	Projected FY 16 Revenue to receive in FY 17	Projected Total Revenue	Over/ (Under)
Revenues					
Real Property Tax	\$48,637,248	\$22,786,452	\$25,850,796	\$48,637,248	(a) \$0
State Foundation	11,967,179	1,614,381	10,352,798	11,967,179	(b) 0
Property Tax Homestead and Rollbacks	6,100,403	0	6,100,403	6,100,403	(c) 0
Tangible Personal Property (TPP)	859,992	0	859,992	859,992	(c) 0
TIF Revenue	2,100,000	1,036,970	1,063,030	2,100,000	(d) 0
Casino Receipts	263,024	140,193	140,193	280,386	(e) 17,362
Interest	20,000	5,147	14,853	20,000	(c) 0
Other Revenues	384,500	69,806	314,694	384,500	(e) 0
Sports Pay to Participate	200,000	85,241	114,759	200,000	(c) 0
Tuition - From Other Districts	305,000	173,080	131,920	305,000	(c) 0
Tuition - Full Day Kindergarten	235,000	141,650	93,350	235,000	(c) 0
Tuition - Preschool	65,000	840	64,160	65,000	(c) 0
Total Revenues	\$71,137,346	\$26,053,760	\$45,100,948	\$71,154,708	\$17,362
					ON TARGET

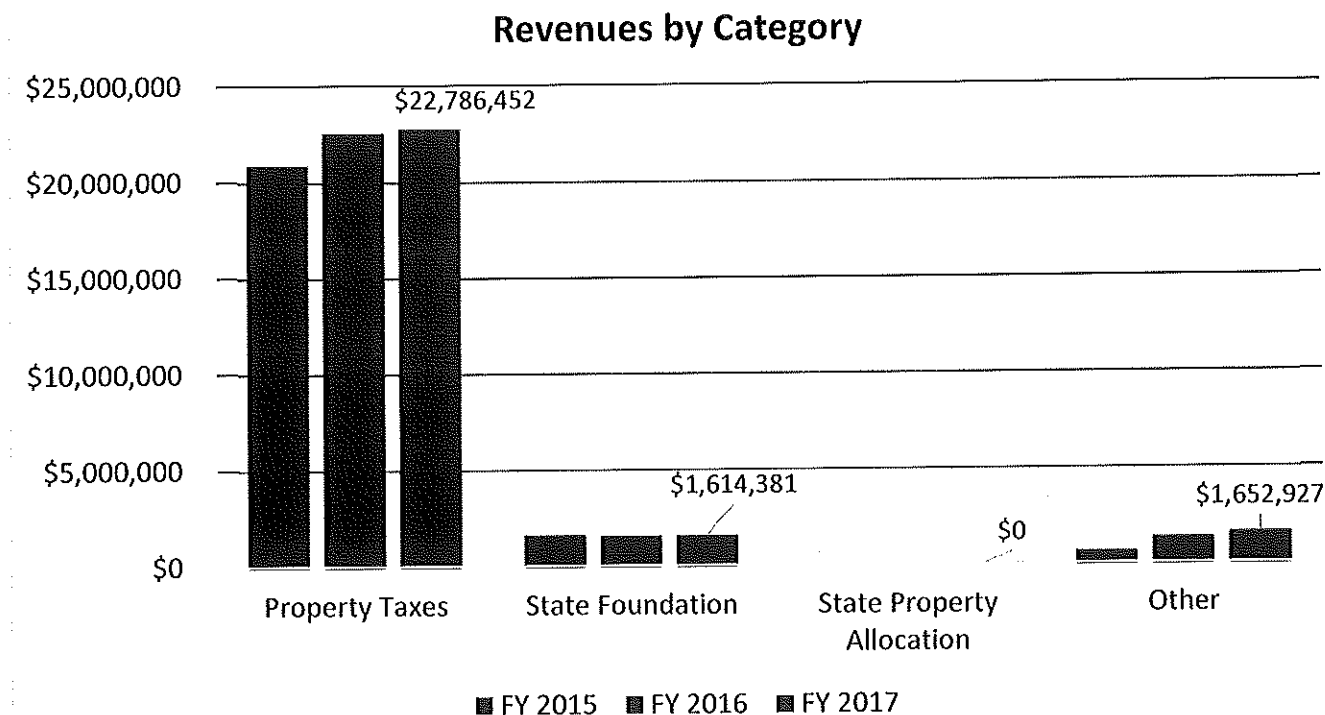
- (a) The District received \$49,746,219 in general real property taxes in FY16 and is forecasting \$48,637,248 in FY 17. Through August 31, 2016 the District has received \$22,786,452 in general property taxes. The current collection rate for collection year 2015 increased from 95.8% to 96.6%.
- (b) The District will receive state funding in FY17 based on HB 64.
- (c) These revenues have been received as anticipated.
- (d) The District received \$2,113,540 in TIF revenues in FY16 and is forecasting to receive \$2,100,000 in FY 17.
- (e) Other revenues include cell tower commission, vending commission, sale of property, services provided to other schools, state catastrophic aid, federal medicaid, athletic trainer fees, refunds of prior year expenditures, and other miscellaneous receipts.

STRONGSVILLE CITY SCHOOL DISTRICT

July 1, 2016-August 31, 2016 Financial Report

Figure 2 compares revenue sources to the prior two years as of August 31. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2



STRONGSVILLE CITY SCHOOL DISTRICT

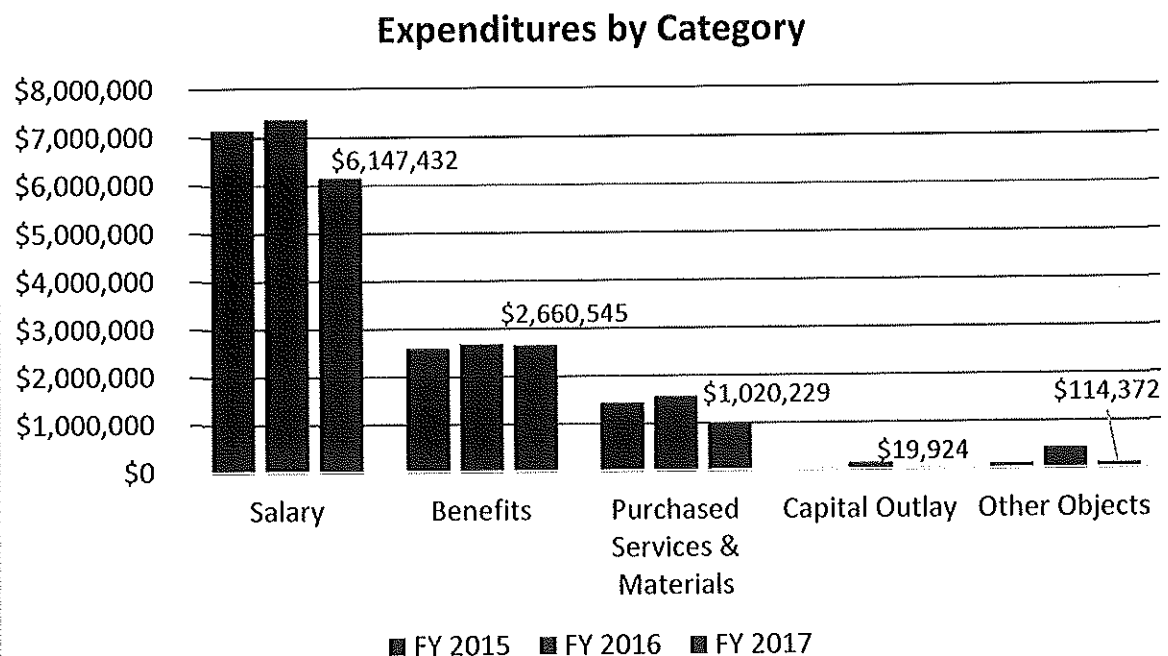
July 1, 2016-August 31, 2016 Financial Report

EXPENDITURES

The fiscal year 2017 adopted General Fund temporary budget for the District is \$43,377,629. This budget, coupled with carryover encumbrances of \$988,614, resulted in a \$43,366,243 General Funds appropriation for FY 2017. The annual budget for FY 2017 will be adopted by the Board in September. The following information is a financial update of the status of this appropriation through August 31, 2016.

Through August 31, 2016 the District has expended \$9,962,502 and has outstanding encumbrances of \$4,821,972.

Figure 3



As Figure 3 illustrates, salaries are lower than last year for this time of year which is due through August 2015 there were 5 payrolls vs through August 2016 there were 4 payrolls. Salaries averaged \$1.5 million in August which is equal to the \$1.5 million in July. Benefits are slightly less compared to last year which is primarily due to the impact of decrease in positions and increase in healthcare cost. Health care premiums are forecasted to increase by 10% in FY 17.

STRONGSVILLE CITY SCHOOL DISTRICT

July 1, 2016-August 31, 2016 Financial Report

The current year Purchased Services, Materials, and Capital Outlay expenditures are slightly less compared to prior years. These expenditures vary from year to year base on the timing of when goods are needed and the invoices are paid and received. In addition many of the annual contracts are encumbered at the beginning of the fiscal year and then spent down during the year. This is consistent with prior years and the cyclical nature of school operations.

It should be noted that the vast majority of on-going construction and permanent improvements projects are accounted for in other funds and therefore not reflected in the encumbrances/expenditures above.

Finally, the debt service and other objects category of encumbrance/expenditures, which mainly reflects the payment of principal and interest for the energy conservation and facility improvements debt, treasurer and auditor fees, and the transfer of monies to other District funds (as required by State regulations), is as expected as of August 31, 2016. Debt payments occur in November and May while the transfer of monies to other funds will occur in June.

STRONGSVILLE CITY SCHOOL DISTRICT

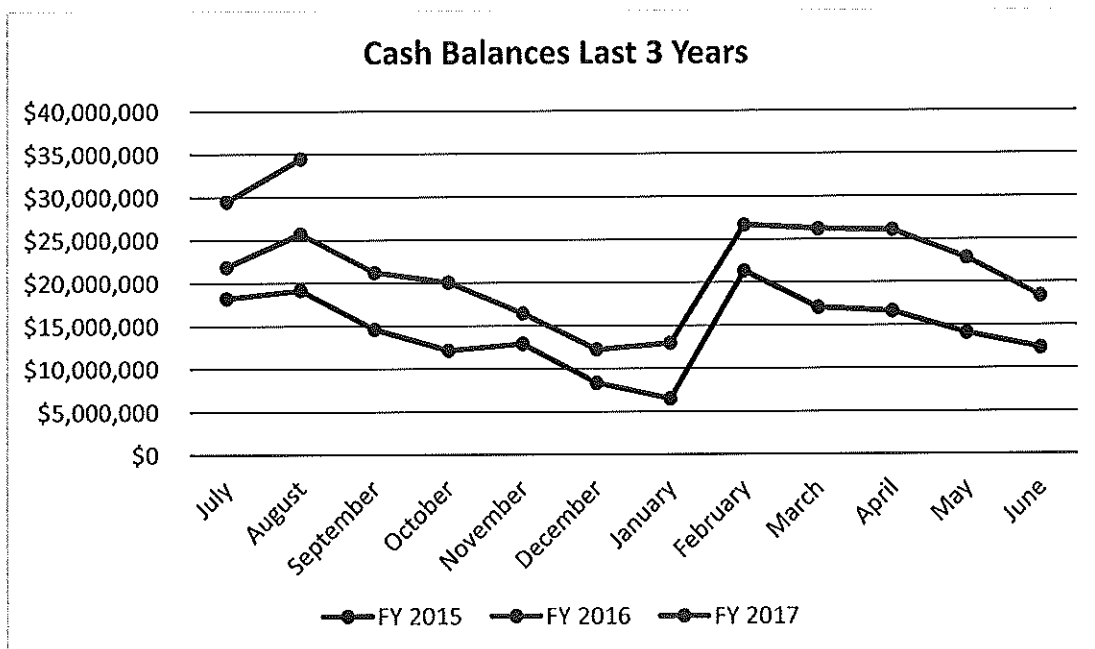
July 1, 2016-August 31, 2016 Financial Report

CASH BALANCES

The cash balance as of August 31, 2016 is \$34,457,988. The unencumbered balance as of August 31, 2016 is \$29,636,017. See Figure 6 for details.

Figure 6

	FY 2017
Beginning Cash Balance	<u>\$18,366,730</u>
Total Revenues	26,054,760
Total Expenses	<u>9,962,502</u>
Revenue over Expenses	<u>16,092,258</u>
Ending Cash Balance	34,458,988
Encumbrances/Reserves	4,821,971
Unencumbered Balance	<u><u>\$29,637,017</u></u>



Strongsville City Schools
Monthly Financial Reports for August, 2016
To the Board of Education – APPENDIXES

- Monthly comparison – a comparison of the General Fund revenues and expenditures for the month most recently closed and the fiscal year to date; also includes the same month and fiscal year to date for the two previous years
- Bond Issue Expenditure History
- Excellence in Athletics Expenditure History
- Financial report by fund – shows the monthly and fiscal year to date total revenues and expenditures, of all funds, for the most recent month. Current fund balance reflects the cash in the bank by fund
- Revenue account summary – reflects revenue accounts for General Fund, Bond Retirement and Permanent Improvement funds, month and year to date
- Interest earnings for the month
- Budget account summary – All funds expenditures for the most recent month and fiscal year to date
- Appropriation account summary – shows the current budget (FYTD Appropriation), most recent month and fiscal year to date expenditures for all funds

Strongsville City School District

Monthly Comparison of Revenues & Expenditures

August 2014, 2015 & 2016
and Year to Date

	August 2014	August 2015	August 2016	Monthly Change from Previous Year	Fiscal Year to Date 2015	Fiscal Year to Date 2016	Fiscal Year to Date 2017	YTD Change from Previous Fiscal Year
Revenue:								
Real Estate Taxes	5,982,340.70	7,015,790.15	7,660,451.90	644,662	20,904,833.68	22,613,790.15	22,786,451.90	172,662
Public Utility Personal Property Tax	0.00	0.00	0.00	0	0.00	0.00	0.00	0
State Aide - Unrestricted	979,309.03	793,308.12	800,509.58	7,201	1,776,215.22	1,594,950.78	1,604,043.43	9,093
State Aide - Restricted	5,491.35	5,638.50	5,178.20	(460)	10,982.82	11,088.12	10,338.40	(750)
Property Tax Allocation	0.00	0.00	0.00	0	0.00	0.00	0.00	0
All Other Revenues	349,271.67	1,240,991.73	1,512,152.72	271,161	548,769.10	1,375,689.92	1,652,926.44	277,237
Total Revenues	7,316,412.75	9,055,728.50	9,978,292.40	922,564	23,240,800.82	25,595,518.97	26,053,760.17	458,241
Expenditures:								
Salaries	4,226,175.95	2,970,476.87	3,085,025.55	114,549	7,157,022.67	7,388,162.85	6,147,431.55	(1,240,731)
Benefits	1,313,199.33	1,316,964.08	1,386,003.28	69,039	2,591,777.11	2,682,307.40	2,660,545.12	(21,762)
Purchased Services	622,184.36	493,137.79	378,099.76	(115,038)	1,193,273.53	1,328,717.42	843,191.29	(485,526)
Supplies and Materials	118,339.94	102,046.89	134,003.39	31,957	246,916.02	241,024.62	177,037.37	(63,987)
Capital Outlay	6,360.19	20,964.78	11,444.16	(9,521)	9,357.84	151,581.99	19,923.93	(131,658)
Other Objects	88,160.79	287,657.93	9,509.77	(278,148)	102,959.57	436,031.69	114,372.47	(321,659)
Total Expenditures	6,374,420.56	5,191,248.34	5,004,085.91	(187,162)	11,301,306.74	12,227,825.97	9,962,501.73	(2,265,324)
Excess of Revenue over (under) Expenditures	941,992.19	3,864,480.16	4,974,206.49		11,939,494.08	13,367,693.00	16,091,258.44	

Strongsville City Schools
\$81,000,000 Bond Issue
Expenditure History
as of August 31, 2016

Project	Projected										Projected Unencumbered Balanced Committed / Uncommitted	
	Original Budget	Revised Budget	Prior Years Expense	Life to Date Expenditures	Encumbrances	Unencumbered Balance	Projected HS / Middle but not yet encumbered / spent	Unencumbered w/ Projected	Committed	Uncommitted		
OFCC Projects:												
Demolition and Abatement												
Allen Elementary	\$382,046.00	\$423,795.70	\$423,795.70	\$423,795.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Albion Middle School	596,896.00	518,394.10	17,462.30	18,331.97	476,263.69	23,798.44	0.00	23,798.44	23,798.44	0.00	0.00	
Drake Elementary	0.00	306,226.54	8,182.84	9,225.79	5,800.75	291,200.00	291,200.00	0.00	0.00	0.00	0.00	
Total Demolition and Abatement	978,942.00	1,248,416.34	449,440.84	451,353.46	482,064.44	314,998.44	291,200.00	23,798.44	23,798.44	0.00	0.00	
MS/HS Furniture/Equipment	656,742.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
High School Renovations	26,047,476.00	27,530,167.21	18,985,615.02	23,964,071.44	3,410,658.32	155,437.45	155,437.45	0.00	0.00	0.00	0.00	
Middle School Construction & Demo												
Middle School Construction	46,009,242.00	44,370,588.22	37,610,349.46	39,948,707.05	4,162,608.08	259,273.09	259,273.09	0.00	0.00	0.00	0.00	
Center Middle School - Demo	1,073,951.00	816,213.57	7,988.08	414,291.58	401,921.99	0.00	0.00	0.00	0.00	0.00	0.00	
Board of Education Building - DEMO	0.00	263,700.00	0.00	256,962.50	6,737.50	0.00	0.00	0.00	0.00	0.00	0.00	
	47,083,193.00	45,450,501.79	37,618,337.54	40,619,961.13	4,571,267.57	259,273.09	259,273.09	0.00	0.00	0.00	0.00	
Total OFCC Projects	24,766,553.00	24,229,085.34	57,053,353.40	65,035,386.03	8,463,990.33	229,708.98	205,910.54	23,298.44	23,298.44	0.00	0.00	
Locally Funded Construction:												
Demolition and Abatement												
Board of Education Building - saving	\$0.00	\$210,519.00	\$4,490.62	\$4,490.62	\$0.00	\$206,028.38	\$0.00	\$206,028.38	\$0.00	\$206,028.38	\$0.00	
OFS Building	0.00	165,296.00	2,696.24	127,366.24	26,779.07	11,150.69	0.00	11,150.69	11,150.69	0.00	0.00	
Total Demolition and Abatement	0.00	375,815.00	7,186.86	131,856.86	26,779.07	217,179.07	0.00	217,179.07	11,150.69	206,028.38	0.00	
Elementary School Renovations												
Technology Upgrades & Repairs	3,500,000.00	2,481,002.08	1,611,778.31	1,630,070.81	80,807.50	770,123.77	0.00	770,123.77	0.00	770,123.77	0.00	
Preschool Renovations	250,000.00	301,100.83	301,100.83	301,100.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Renovations	2,483,647.00	2,329,763.75	2,323,046.95	2,323,046.95	6,716.80	0.00	0.00	0.00	0.00	0.00	0.00	
High School Turf Project:												
FY 16 Bond Interest	0.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
FY 17 Bond Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
High School Initial Funding	0.00	551,571.47	0.00	318,774.34	199,147.00	33,650.13	33,650.13	0.00	0.00	0.00	0.00	
Total High School Turf Project	0.00	751,571.47	0.00	518,774.34	199,147.00	33,650.13	33,650.13	0.00	0.00	0.00	0.00	
Middle School Turf Project												
Middle School Initial Funding	0.00	731,661.53	6,815.50	171,112.85	560,548.68	0.00	0.00	0.00	0.00	0.00	0.00	
Total Locally Funded Projects	6,233,642.00	6,970,914.66	4,249,928.45	5,025,962.64	823,999.05	1,020,952.97	33,650.13	987,302.84	11,150.69	976,152.15	0.00	
TOTAL	\$81,000,000.00	\$81,200,000.00	\$61,303,321.85	\$70,111,348.67	\$9,337,989.38	\$1,750,661.95	\$739,560.67	\$1,011,101.28	\$34,949.13	\$976,152.15	\$1,011,101.28	

Strongsville City Schools
\$1,700,000 Excellence in Athletics Project
Expenditure History
as of August 31, 2016

Project	Original Budget	Prior Years Expense	Year to Date Expenditure	Month to Date Expenditure	Life to Date Expenditures	Encumbrances	Unencumbered Balance
High School Turf Project							
Bond Interest - Fund 004	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00
Initial Funding - Fund 004	551,571.47	0.00	318,774.34	0.00	318,774.34	199,147.00	33,650.13
FY 16 Fundraising - Fund 019	216,767.00	18,729.10	195,174.96	0.00	213,904.06	2,862.94	0.00
Total High School Turf Project	968,338.47	18,729.10	713,949.30	0.00	732,678.40	202,009.94	33,650.13
Middle School Turf Project							
Initial Funding - Fund 004	\$731,661.53	\$6,815.50	\$164,297.35	\$0.00	\$171,112.85	\$560,548.68	\$0.00
Total Middle School Turf Project	731,661.53	6,815.50	164,297.35	0.00	171,112.85	560,548.68	0.00
TOTAL	\$1,700,000.00	\$25,544.60	\$878,246.65	\$0.00	\$903,791.25	\$762,558.62	\$33,650.13
Fund 004	\$1,483,233.00	\$6,815.50	\$683,071.69	\$0.00	\$689,887.19	\$759,695.68	\$33,650.13
Fund 019	216,767.00	18,729.10	195,174.96	0.00	213,904.06	2,862.94	0.00
TOTAL	\$1,700,000.00	\$25,544.60	\$878,246.65	\$0.00	\$903,791.25	\$762,558.62	\$33,650.13

STRONGSVILLE CITY SCHOOLS
Financial Report by Fund
FINSUMM (ALL FUNDS) - AUG 2016

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
18,366,730.04	9,978,292.40	26,053,760.17	5,004,085.91	9,962,501.73	34,457,988.48	4,821,971.91	29,636,016.57
TOTAL FOR Fund 002 - BOND RETIREMENT:							
5,230,835.72	555,640.48	1,756,139.85	56.30	56.30	6,986,919.27	4,309,162.50	2,677,756.77
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
337,672.10	152,171.56	480,218.44	34,696.68	96,590.03	721,300.51	753,762.03	32,461.52-
TOTAL FOR Fund 004 - BUILDING:							
20,051,941.41	5,203.39	16,834.71	4,142,249.68	8,808,026.82	11,260,749.30	7,800,966.33	3,459,782.97
TOTAL FOR Fund 006 - FOOD SERVICE:							
278,904.71	62,602.38	63,416.00	116,200.18	196,971.07	145,349.64	240,683.90	95,334.26-
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
27,094.86	1,493.38	2,864.73	47,779.51	54,384.91	24,425.32-	154,483.30	178,908.62-
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
113,324.24	2,124.40	11,101.67	19,017.12	22,265.66	102,160.25	12,353.06	89,807.19
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
158,062.37	9,051.30	9,626.33	6,142.66	7,434.65	160,254.05	39,402.44	120,851.61
TOTAL FOR Fund 019 - OTHER GRANT:							
273,385.49	20,351.32	63,327.60	187,948.76	212,001.96	124,711.13	11,177.94	113,533.19
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
1,321.22	0.00	0.00	0.00	0.00	1,321.22	0.00	1,321.22
TOTAL FOR Fund 024 - EMPLOYEE BENEFITS SELF INS.:							
3,165,806.71	809,937.41	1,632,993.84	973,267.57	1,723,500.71	3,075,299.84	780,947.42	2,294,352.42
TOTAL FOR Fund 031 - UNDERGROUND STORAGE TANK FUND:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 035 - TERMINATION BENEFITS - HB426:							
858,117.83	0.00	0.00	74,562.04	74,562.04	783,555.79	0.00	783,555.79
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
133,110.46	0.00	0.00	0.00	2,800.00	130,310.46	1,500.00	128,810.46
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
258,027.73	58,728.93	75,968.93	12,578.32	41,655.02	292,341.64	117,606.54	174,735.10

*** NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS.

Date: 09/02/2016
Time: 4:05 pm

STRONGSVILLE CITY SCHOOLS
Financial Report by Fund
FINSUM (ALL FUNDS) - AUG 2016

Page: 2
(FINSUM)

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
64,544.25	150,881.68	150,885.30	15,300.55	33,276.20	182,153.35	197,612.67	15,459.32-
TOTAL FOR Fund 432 - MANAGEMENT INFORMATION SYSTEM							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 450 - SCHOOLNET EQUIP/INFRASTRUCTUR							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
24,300.00	0.00	0.00	0.00	0.00	24,300.00	24,300.00	0.00
TOTAL FOR Fund 463 - ALTERNATIVE SCHOOLS:							
0.00	0.00	0.00	1,000.00	1,000.00	1,000.00-	37,250.00	38,250.00-
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN							
0.00	2,000.00	2,000.00	2,000.00	4,000.00	2,000.00-	0.00	2,000.00-
TOTAL FOR Fund 506 - RACE TO THE TOP:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
363.02	62,948.83	62,948.83	101,547.67	184,489.61	121,177.76-	158,642.77	279,820.53-
TOTAL FOR Fund 532:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 533 - TITLE II D - TECHNOLOGY:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
0.00	9,350.00	9,350.00	1,700.00	11,050.00	1,700.00-	1,325.00	3,025.00-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
30,090.71-	35,855.30	65,946.01	51,369.65	87,224.95	51,369.65-	9,610.00	60,979.65-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
5,732.62	6,095.80	6,095.80	6,942.63	19,932.05	8,103.63-	19,791.25	27,894.88-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTALS:							
49,319,184.07	11,922,728.56	30,463,478.21	10,798,445.23	21,543,723.71	58,238,938.57	19,507,549.06	38,731,389.51

*** NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS.

Date: 09/02/16
Time: 4:10 pm

STRONGSVILLE CITY SCHOOLS
Revenue Account Summary
SORTED BY FUND/RCPT IDIG
G/F, BR, PI REVENUE - AUG 2016

Page: 1
(REVSUM)

Account Number			Description		FYTD	MTD	YTD	FYTD	FYTD	
FND	RCPT	SCC	SUBJ	OU	Receivable	Actual Receipts	Actual Receipts	Balance Receivable	Percent Received	
001	1111	0000	0000000	000	REAL ESTATE PROPERTY TAX 48,637,248.00	22,786,451.90	7,660,451.90	49,918,880.85	25,850,796.10	46.85
001	1211	0000	0000000	000	TUITION PARENTS - PRESCHOOL 65,000.00	840.00	560.00	38,530.00	64,160.00	1.29
001	1212	0000	0000000	000	TUITION PARENTS - SUMMER SCHOOL 2,000.00	0.00	0.00	0.00	2,000.00	0.00
001	1219	0000	0000000	000	TUITION - FULL-DAY KINDERGARTEN 235,000.00	141,650.00	49,500.00	256,236.62	93,350.00	60.28
001	1221	0000	0000000	000	TUITION - SF14 230,000.00	119,999.31	119,999.31	354,167.79	110,000.69	52.17
001	1223	0000	0000000	000	TUITION - SF14-H SPECIAL EDUCATION 75,000.00	53,080.64	53,080.64	143,636.72	21,919.36	70.77
001	1229	0000	0000000	000	EXCESS COST - SF6 0.00	808.15	0.00	808.15	808.15-	0.00
001	1410	0000	0000000	000	INTEREST - GENERAL FUND 20,000.00	5,146.54	2,856.75	27,411.38	14,853.46	25.73
001	1635	0000	0000000	320	SPORTS PAY TO PARTICIPATE - ALBION 0.00	0.00	0.00	8,941.01	0.00	0.00
001	1635	0000	0000000	330	SPORTS PAY TO PARTICIPATE - CENTER 0.00	0.00	0.00	12,900.00	0.00	0.00
001	1635	0000	0000000	340	SPORTS PAY TO PARTICIPATE - SMS 50,000.00	16,000.00	16,000.00	16,000.00	34,000.00	32.00
001	1635	0000	0000000	360	SPORTS PAY TO PARTICIPATE - HIGH SCHOOL 150,000.00	69,241.00	61,401.00	132,017.50	80,759.00	46.16
001	1710	0000	0000000	000	STUDENT FEES 0.00	0.00	0.00	69,079.67-	0.00	0.00
001	1740	0000	0000000	000	PRIOR YEAR STUDENT FEES 20,000.00	9,450.81	7,312.67	21,331.60	10,549.19	47.25
001	1740	0000	0000000	360	GENERAL ED / TECHNOLOGY FEE - HIGH SCHOOL 0.00	0.00	0.00	200.00-	0.00	0.00
001	1790	0000	0000000	320	ATHLETIC TRAINER FEE-ALBION 0.00	0.00	0.00	470.00	0.00	0.00

EXHIBIT B
Page 15 of 22

Date: 09/02/16
Time: 4:10 pm

STRONGSVILLE CITY SCHOOLS
Revenue Account Summary
SORTED BY FUND/RCPT IDIG
G/F, BR, PI REVENUE - AUG 2016

Account Number
FND RCPT SCC SUBJ OU

Description		FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
001 1790 0000 000000 330	ATHLETIC TRAINER FEE-CENTER 0.00	0.00	0.00	0.00	750.00	0.00	0.00
001 1790 0000 000000 340	ATHLETIC TRAINER FEE-SMS 4,000.00	1,650.00	1,650.00	1,650.00	1,650.00	2,350.00	41.25
001 1790 0000 000000 360	ATHLETIC TRAINER FEE-HIGH SCHOOL 12,000.00	5,980.00	5,280.00	5,280.00	9,990.00	6,020.00	49.83
001 1820 0000 000000 000	GENERAL FUND - DONATIONS 1,000.00	20.13	0.00	0.00	10,534.94	979.87	2.01
001 1832 0000 000000 000	SERVICE - OTHER DISTRICTS 21,000.00	0.00	0.00	0.00	23,138.35	21,000.00	0.00
001 1833 0000 000000 000	CUSTOMER SERVICE (TRANSCRIPTS, ETC) 4,000.00	589.75	264.00	264.00	5,020.49	3,410.25	14.74
001 1851 0000 000000 000	VENDING MACHINE COMMISSION 3,000.00	552.19	49.41	49.41	1,942.40	2,447.81	18.41
001 1852 0000 000000 000	TELEPHONE/CELL TOWER COMMISSIONS 36,500.00	5,751.57	1,707.41	1,707.41	24,608.32	30,748.43	15.76
001 1890 0000 000000 000	MISCELLANEOUS REVENUE 20,000.00	8,266.82	7,359.20	7,359.20	13,206.87	11,733.18	41.33
001 1932 0000 000000 000	COMPENSATION FOR LOSS OF ASSETS 1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
001 1933 0000 000000 000	SALE OF PERSONAL PROPERTY 10,000.00	18,247.06	6,914.87	6,914.87	28,376.00	8,247.06	182.47
001 2400 0000 000000 000	REVENUE IN LIEU OF TAXES/TAX ABATEMENTS 2,100,000.00	1,036,970.15	1,036,970.15	1,036,970.15	2,117,353.57	1,063,029.85	49.38
001 3110 0000 000000 000	BASIC STATE AID - MONTHLY FOUNDATION 11,905,723.00	1,604,043.43	800,509.58	800,509.58	7,511,112.26	10,301,679.57	13.47
001 3131 0000 000000 000	STATE ROLLBACK PAYMENTS 4,887,656.00	0.00	0.00	0.00	2,452,244.37	4,887,656.00	0.00
001 3132 0000 000000 000	STATE HOMESTEAD EXEMPTION PAYMENTS 1,212,747.00	0.00	0.00	0.00	566,130.49	1,212,747.00	0.00
001 3135 0000 000000 000	TANGIBLE PERSONAL PROPERTY TAX LOSS 859,992.00	0.00	0.00	0.00	1,131,393.46	859,992.00	0.00

Page: 2
(REVSUM)

Date: 09/02/16
Time: 4:10 pm

STRONGSVILLE CITY SCHOOLS
Revenue Account Summary
SORTED BY FUND/RCPT IDIG
G/F, BR, PI REVENUE - AUG 2016

Page: 3
(REVSUM)

Account Number	Description	FYTD FND RCPT	FYTD Actual	MTD Actual	YTD Actual	FYTD Balance	FYTD Percent
SUBJ	OU	Receiptable	Receipts	Receipts	Receipts	Receivable	Received
001 3190 0000 0000000 000	MISC UNRESTRICTED FUNDS	263,024.00	140,193.39	140,193.39	279,008.86	122,830.61	53.30
001 3211 0000 0000000 000	ECON. DISAD. FUNDING	44,534.00	7,351.13	3,670.69	29,000.40	37,182.87	16.51
001 3219 0000 0000000 000	CAREER TECH EDUCATION FUNDING	16,922.00	2,987.27	1,507.51	10,207.39	13,934.73	17.65
001 3300 0000 0000000 000	CATASTROPHIC COSTS REIMBURSEMENT FROM STATE	135,000.00	0.00	0.00	257,090.33	135,000.00	0.00
001 4120 0000 0000000 000	FEDERAL UNRESTRICTED MEDICAID OH HEALTH PLAN	115,000.00	12,378.18	1,053.92	195,013.69	102,621.82	10.76
001 5300 0000 0000000 000	REFUND OF PRIOR YEAR'S EXPENDITURE	0.00	6,110.75	0.00	6,110.75	6,110.75	0.00
*****TOTAL FOR FUND 001 (GENERAL):							
Ex Tr/Ad	71,137,346.00	26,053,760.17	9,978,292.40	65,535,934.89	45,083,585.83	36.62	
In Tr/Ad	71,137,346.00	26,053,760.17	9,978,292.40	65,535,934.89	45,083,585.83	36.62	
002 1111 0000 0000000 000	BOND RETIREMENT - REAL ESTATE PROPERTY TAX	3,693,061.00	1,755,061.23	555,061.23	3,827,480.17	1,937,999.77	47.52
002 1410 0000 0000000 000	BOND RETIREMENT - INTEREST	5,000.00	1,078.62	579.25	6,889.26	3,921.38	21.57
002 3131 0000 0000000 000	BOND RETIREMENT STATE ROLLEBACK PAYMENTS	400,000.00	0.00	0.00	197,606.64	400,000.00	0.00
002 3132 0000 0000000 000	BOND RETIREMENT STATE HOMESTEAD EXEMPT PYMT	100,000.00	0.00	0.00	45,618.73	100,000.00	0.00
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
Ex Tr/Ad	4,198,061.00	1,756,139.85	555,640.48	4,077,594.80	2,441,921.15	41.83	
In Tr/Ad	4,198,061.00	1,756,139.85	555,640.48	4,077,594.80	2,441,921.15	41.83	
003 1190 0000 0000000 000	PERM. IMP. - TAXES	1,021,315.00	480,111.76	152,111.76	1,045,613.36	541,203.24	47.01
003 1410 0000 0000000 000	PERM. IMP. - INTEREST	150.00	106.68	59.80	709.30	43.32	71.12

Account Number		Description							
FND	RCPT	SCC	SUBJ	OU	FYTD	FYTD	MTD	YTD	FYTD
					Receivable	Actual	Actual	Receipts	Balance
									Receivable
003	3131	0000	000000	000	PERM. IMP. - STATE ROLLBACKS				
					98,000.00	0.00	0.00	54,775.16	98,000.00
									0.00
003	3132	0000	000000	000	PERM. IMP. - HOMESTEAD				
					27,500.00	0.00	0.00	12,644.56	27,500.00
									0.00
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):									
Ex	Tr/Ad				1,146,965.00	480,218.44	152,171.56	1,113,742.38	666,746.56
In	Tr/Ad				1,146,965.00	480,218.44	152,171.56	1,113,742.38	666,746.56
*****GRAND TOTALS:									
Ex	Tr/Ad				76,482,372.00	28,290,118.46	10,686,104.44	70,727,272.07	48,192,253.54
In	Tr/Ad				76,482,372.00	28,290,118.46	10,686,104.44	70,727,272.07	48,192,253.54
									36.99
									36.99

STRONGSVILLE CITY SCHOOLS
INTEREST EARNED & ALLOCATED
FOR THE MONTH OF AUGUST 2016

INSTITUTION	ACCOUNT BALANCE	INTEREST EARNED
US BANK PAYROLL (ZBA)	-	-
US BANK REGULAR CHECKING	\$ 7,504,306.50	-
US BANK FIELD TURF DONATION ACCOUNT	17,188.27	\$ 1.32
US BANK CP SWEEP	9,877,544.90	1,020.50
STAR PLUS - GENERAL	-	-
STAR PLUS - CONSTRUCTION	-	-
STAR OHIO - 16238	9,711,350.43	3,445.01
STAR OHIO - CONSTRUCTION - 32704	760,661.25	1,695.52
STAR OHIO - MS RETAINAGE - 37217	1,993.77	0.69
UBS AG INVESTMENTS	10,495,326.71	3,507.18
MEEDER INVESTMENTS	19,999,042.72	(957.28)
ACCOUNT BALANCE / INTEREST	<u>\$ 58,367,414.55</u>	<u>\$ 8,712.94</u>

	BALANCE BANK A/C or FUND	INTEREST EARNED by FUND
GENERAL FUND (001)	\$ 34,455,131.73	\$ 2,856.75
BOND RETIREMENT (002)		
Bond Retirement (Old)	6,986,340.02	579.25
Bond Premium	-	-
PERMANENT IMPROVEMENT (003)	721,240.71	59.80
CONSTRUCTION (004)	11,255,545.91	5,203.39
FIELD TURF DONATION (019)	17,186.95	1.32
AUXILIARY (401)		
Auxiliary - SJJ	142,832.28	11.84
Auxiliary - LCR	3,233.04	0.27
Auxiliary - CP	3,880.00	0.32
	<u>\$ 53,585,390.64</u>	<u>\$ 8,712.94</u>

Current Fund Balance
from EOM FINSUMM

Date: 09/02/16
Time: 3:54 pm

STRONGSVILLE CITY SCHOOLS
Budget Account Summary
SORTED BY OBJ IDIG
G/F BUDGET SUMMARY - AUGUST 2016

Page: 1
(BUDSUM)

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances	FYTD Unencumbered Balance	FYTD Percent Exp/Enc
*****TOTAL FOR OBJ IDIG 100 (PERSONAL SERVICES - SALARIES):							
20,264,638.44	0.00	20,264,638.44	6,147,431.55	3,085,025.55	0.00	14,117,206.89	30.34
*****TOTAL FOR OBJ IDIG 200 (EMPLOYEES RETIRE. & INSUR. BEN):							
8,513,217.96	6,763.63	8,519,981.59	2,660,545.12	1,386,003.28	22,579.15	5,836,857.32	31.49
*****TOTAL FOR OBJ IDIG 400 (PURCHASED SERVICES):							
8,125,354.35	536,735.25	8,662,089.60	843,191.29	378,099.76	3,099,140.03	4,719,758.28	45.51
*****TOTAL FOR OBJ IDIG 500 (SUPPLIES AND MATERIALS):							
2,279,493.00	196,573.59	2,476,066.59	177,037.37	134,003.39	642,129.49	1,656,899.73	33.08
*****TOTAL FOR OBJ IDIG 600 (CAPITAL OUTLAY):							
1,027,451.00	244,298.33	1,271,749.33	19,923.93	11,444.16	487,494.93	764,330.47	39.90
*****TOTAL FOR OBJ IDIG 800 (MISCELLANEOUS OBJECTS):							
1,917,974.01	4,243.64	1,922,217.65	114,372.47	9,509.77	570,628.31	1,237,216.87	35.64
*****TOTAL FOR OBJ IDIG 900 (OTHER USES OF FUNDS):							
1,249,500.00	0.00	1,249,500.00	0.00	0.00	0.00	1,249,500.00	0.00
*****GRAND TOTALS:							
43,377,628.76	988,614.44	44,366,243.20	9,962,501.73	5,004,085.91	4,821,971.91	29,581,769.56	33.32

Date: 09/02/16
Time: 3:54 pm

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(APPSUM)

STRONGSVILLE CITY SCHOOLS
Appropriation Account Summary
SORTED BY FUND
APPROPRIATION SUMMARY BY FUND - AUG 2016

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances + Requis Amt	FYTD Unenc Balance less Requis Amt	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 001 (GENERAL):							
43,377,628.76	988,614.44	44,366,243.20	9,962,501.73	5,004,085.91	4,829,793.79	29,573,947.68	33.34
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
4,360,362.50	200.00	4,360,562.50	56.30	56.30	4,309,162.50	51,343.70	98.82
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):							
1,126,318.76	77,224.67	1,203,543.43	96,590.03	34,696.68	753,762.03	353,191.37	70.65
*****TOTAL FOR FUND 004 (BUILDING):							
3,079,098.53	16,817,579.62	19,896,678.15	8,808,026.82	4,142,249.68	7,800,966.33	3,287,685.00	83.48
*****TOTAL FOR FUND 006 (FOOD SERVICE):							
1,905,256.27	19,514.21	1,924,770.48	196,971.07	116,200.18	240,683.90	1,487,115.51	22.74
*****TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):							
436,009.22	0.00	436,009.22	54,384.91	47,779.51	155,389.30	226,235.01	48.11
*****TOTAL FOR FUND 014 (ROTARY-INTERNAL SERVICES):							
212,528.24	10,023.80	222,552.04	22,265.66	19,017.12	26,353.06	173,933.32	21.85
*****TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):							
251,428.87	1,131.13	252,560.00	7,434.65	6,142.66	39,402.44	205,722.91	18.54
*****TOTAL FOR FUND 019 (OTHER GRANT):							
339,289.65	220,014.90	559,304.55	212,001.96	187,948.76	11,177.94	336,124.65	39.90
*****TOTAL FOR FUND 020 (SPECIAL ENTERPRISE FUND):							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

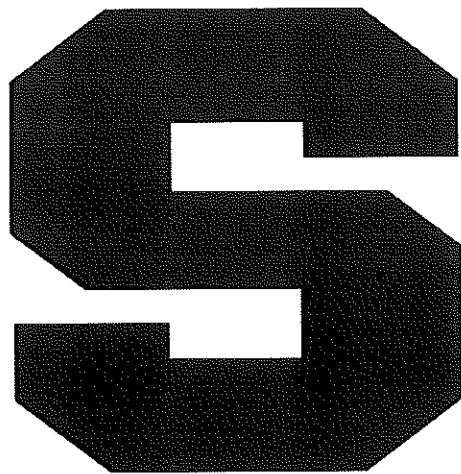
APPROPRIATION SUMMARY BY FUND - AUG 2016

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances + Requis Amt	FYTD Unenc Balance less Requis Amt	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):							
50,000.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):							
10,002,500.00	0.00	10,002,500.00	1,723,500.71	973,267.57	780,947.42	7,498,051.87	25.04
*****TOTAL FOR FUND 031 (UNDERGROUND STORAGE TANK FUND):							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 035 (TERMINATION BENEFITS - HB426):							
1,040,000.00	0.00	1,040,000.00	74,562.04	74,562.04	0.00	965,437.96	7.17
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):							
321,991.03	0.00	321,991.03	2,800.00	0.00	1,500.00	317,691.03	1.34
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):							
806,003.80	17,503.24	823,507.04	41,655.02	12,578.32	119,108.44	662,743.58	19.52
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):							
591,078.19	34,674.81	625,753.00	33,276.20	15,300.55	371,258.91	221,217.89	64.65
*****TOTAL FOR FUND 432 (MANAGEMENT INFORMATION SYSTEM):							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):							
40,500.00	0.00	40,500.00	0.00	0.00	24,300.00	16,200.00	60.00
*****TOTAL FOR FUND 463 (ALTERNATIVE SCHOOLS):							
50,919.00	1,393.00	52,312.00	1,000.00	1,000.00	37,250.00	14,062.00	73.12

APPROPRIATION SUMMARY BY FUND - AUG 2016

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances + Requis Amt	FYTD Unenc Balance less Requis Amt	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 499 (MISCELLANEOUS STATE GRANT FUND):							
28,000.00	0.00	28,000.00	4,000.00	2,000.00	0.00	24,000.00	14.29
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):							
1,277,663.97	15,327.80	1,292,991.77	184,489.61	101,547.67	158,642.77	949,859.39	26.54
*****TOTAL FOR FUND 551 (LIMITED ENGLISH PROFICIENCY):							
61,777.21	10,213.95	71,991.16	11,050.00	1,700.00	1,325.00	59,616.16	17.19
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):							
629,689.79	5,763.10	635,452.89	87,224.95	51,369.65	9,610.00	538,617.94	15.24
*****TOTAL FOR FUND 587 (IDEA PRESCHOOL-HANDICAPPED):							
29,396.63	0.00	29,396.63	0.00	0.00	15,000.00	14,396.63	51.03
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):							
191,788.54	5,015.70	196,804.24	19,932.05	6,942.63	29,127.25	147,744.94	24.93
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
*****GRAND TOTALS:							
70,209,228.96	18,224,194.37	88,433,423.33	21,543,723.71	10,798,445.23	19,714,761.08	47,174,938.54	46.65

**FY 2016-2017 FINANCIAL
STATUS REPORT AS OF:
SEPTEMBER 30, 2016**



STRONGSVILLE

CITY SCHOOLS

STRONGSVILLE CITY SCHOOL DISTRICT

July 1, 2016-September 30, 2016 Financial Report

Summary

The following spreadsheet shows the revenue and expenditures by month for the General Funds as of September 30, 2016. The total revenues that is forecasted in the October 2016 five year forecast is \$71,451,528. The adopted budget approved by the Board in September was \$72,154,895 plus carryover encumbrances of \$988,614 for a total appropriation of \$73,143,509.

	July	August	September	October	November	December
Revenues:						
Property Taxes	\$15,126,000	\$7,660,452	\$319,478	\$0	\$0	\$0
State Foundation	808,694	805,688	800,714	0	0	0
State Property Allocation	0	0	0	0	0	0
Other	140,774	1,512,152	37,851	0	0	0
Total Revenues	16,075,468	9,978,292	1,158,043	0	0	0
Expenditures:						
Salaries	3,062,406	3,085,026	3,323,269	0	0	0
Benefits	1,274,542	1,386,003	1,426,989	0	0	0
Purchase Services	465,091	378,100	532,377	0	0	0
Materials and Supplies	43,034	134,003	132,814	0	0	0
Capital Outlay	8,480	11,444	315,995	0	0	0
Other Objects	104,863	9,510	445,844	0	0	0
Total Expenditures	4,958,416	5,004,086	6,177,288	0	0	0
Net Change in Cash	11,117,052	4,974,206	(5,019,245)	0	0	0

	January	February	March	April	May	June	Total
Revenues:							
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$23,105,930
State Foundation	0	0	0	0	0	0	2,415,096
State Property Allocation	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	1,690,777
Total Revenues	0	0	0	0	0	0	27,211,803
Expenditures:							
Salaries	0	0	0	0	0	0	9,470,701
Benefits	0	0	0	0	0	0	4,087,534
Purchase Services	0	0	0	0	0	0	1,375,568
Materials and Supplies	0	0	0	0	0	0	309,851
Capital Outlay	0	0	0	0	0	0	335,919
Other Objects	0	0	0	0	0	0	560,217
Total Expenditures	0	0	0	0	0	0	16,139,790
Net Change in Cash	0	0	0	0	0	0	11,072,013

STRONGSVILLE CITY SCHOOL DISTRICT

July 1, 2016-September 30, 2016 Financial Report

REVENUE

The Strongsville City Schools is forecasting \$71,451,528 in revenue within the General Funds in the 2016-2017 fiscal year as shown on figure 1. As of September 30, 2016 the District has received revenue in the amount of \$27,211,803. The District is projecting to receive \$44,245,725 in revenue from October-June for a total projected revenues of \$71,457,528, which would result in \$6,000 revenues above the initial forecast.

Figure 1

FORECASTED REVENUES AND ACTUAL REVENUES

	A	B	C	D = (B+C)	D-A
	Fiscal Year 2017 Forecast	Fiscal Year 2017 Actual	Projected Revenue October - June	Projected Total Revenue	Over/ (Under)
Revenues					
Real Property Tax	\$48,943,766	\$23,105,930	\$25,837,836	\$48,943,766	(a) \$0
State Foundation	11,810,144	2,415,096	9,395,048	11,810,144	(b) 0
Property Tax Homestead and Rollbacks	6,046,413	0	6,046,413	6,046,413	(c) 0
Tangible Personal Property (TPP)	861,825	0	861,825	861,825	(c) 0
TIF Revenue	2,100,000	1,036,970	1,063,030	2,100,000	(d) 0
Casino Receipts	274,380	140,190	140,190	280,380	(c) 6,000
Interest	20,000	8,392	11,608	20,000	(c) 0
Other Revenues	590,000	83,386	506,614	590,000	(e) 0
Sports Pay to Participate	200,000	96,381	103,619	200,000	(c) 0
Tuition - From Other Districts	305,000	173,888	131,112	305,000	(c) 0
Tuition - Full Day Kindergarten	235,000	143,250	91,750	235,000	(c) 0
Tuition - Preschool	65,000	8,320	56,680	65,000	(c) 0
Total Revenues	\$71,451,528	\$27,211,803	\$44,245,725	\$71,457,528	\$6,000
					ON TARGET
					AT RISK

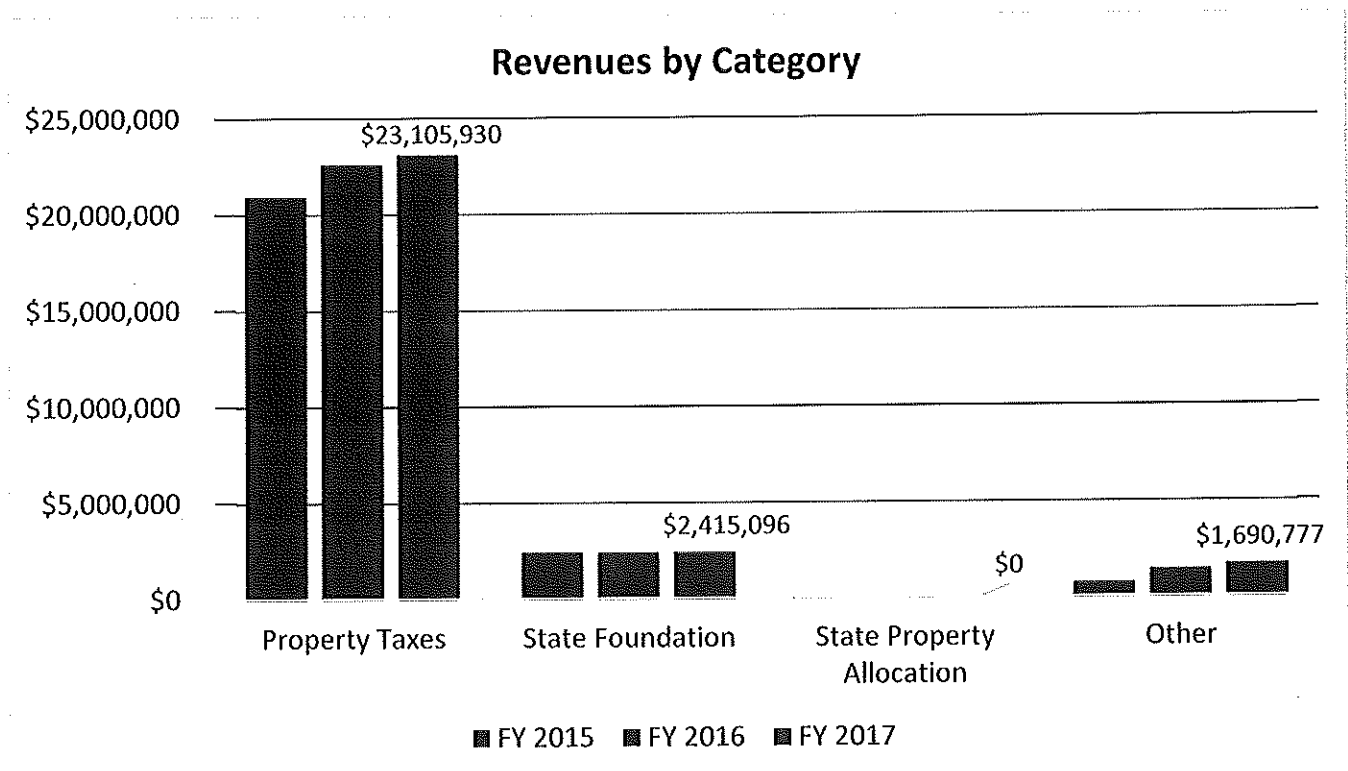
- (a) The District received \$49,761,999 in general real property taxes in FY16 and is forecasting \$48,943,766 in FY 17. The current collection rate for collection calendar year 2015 increased from 95.8% to 96.6%.
- (b) The District will receive state funding in FY17 based on HB 64.
- (c) These revenues have been received as anticipated.
- (d) The District received \$2,113,540 in TIF revenues in FY16 and is forecasting \$2,100,000 in FY 17.
- (e) Other revenues include cell tower commission, vending commission, sale of property, services provided to other schools, state catastrophic aid, federal medicaid, athletic trainer fees, refunds of prior year expenditures, and other miscellaneous receipts.

STRONGSVILLE CITY SCHOOL DISTRICT

July 1, 2016-September 30, 2016 Financial Report

Figure 2 compares revenue sources to the prior two years as of September 30. The three years of data will be beneficial for trend analysis performed throughout the year.

Figure 2



STRONGSVILLE CITY SCHOOL DISTRICT

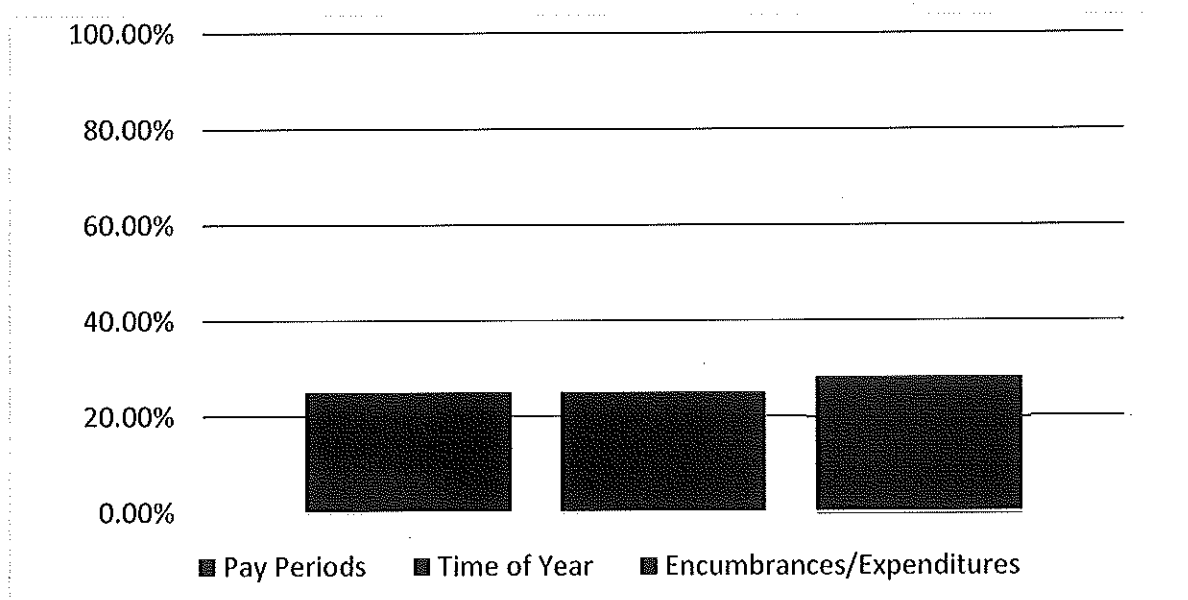
July 1, 2016-September 30, 2016 Financial Report

EXPENDITURES

The fiscal year 2017 adopted General Fund budget for the District is \$72,154,895. This budget, coupled with carryover encumbrances of \$988,614, resulted in a \$73,143,509 General Funds appropriation for FY 2017. The following information is a financial update of the status of this appropriation through September 30, 2016.

Through September 30, 2016 the District has expended \$16,139,790 and has outstanding encumbrances of \$4,614,119. This total of \$20,753,909 reflects 28.37% of the District's total appropriation. A statistical spending range for the District is based on two analyses: first, time elapsed is three months or 25.00% of the fiscal year has passed. Secondly, six of twenty-four (6/24), or 25.0% of the total pay periods have passed. Figure 3 illustrates these points.

Figure 3



Overall, the District's encumbrance/expenditure level through September is slightly over the target based on the above analysis. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which relate specifically to school opening activities. Figure 4 compares the various expenditure categories to the expected level and to the prior two years. The three years of data will be beneficial for trend analysis performed throughout the year.

STRONGSVILLE CITY SCHOOL DISTRICT

July 1, 2016-September 30, 2016 Financial Report

Figure 4

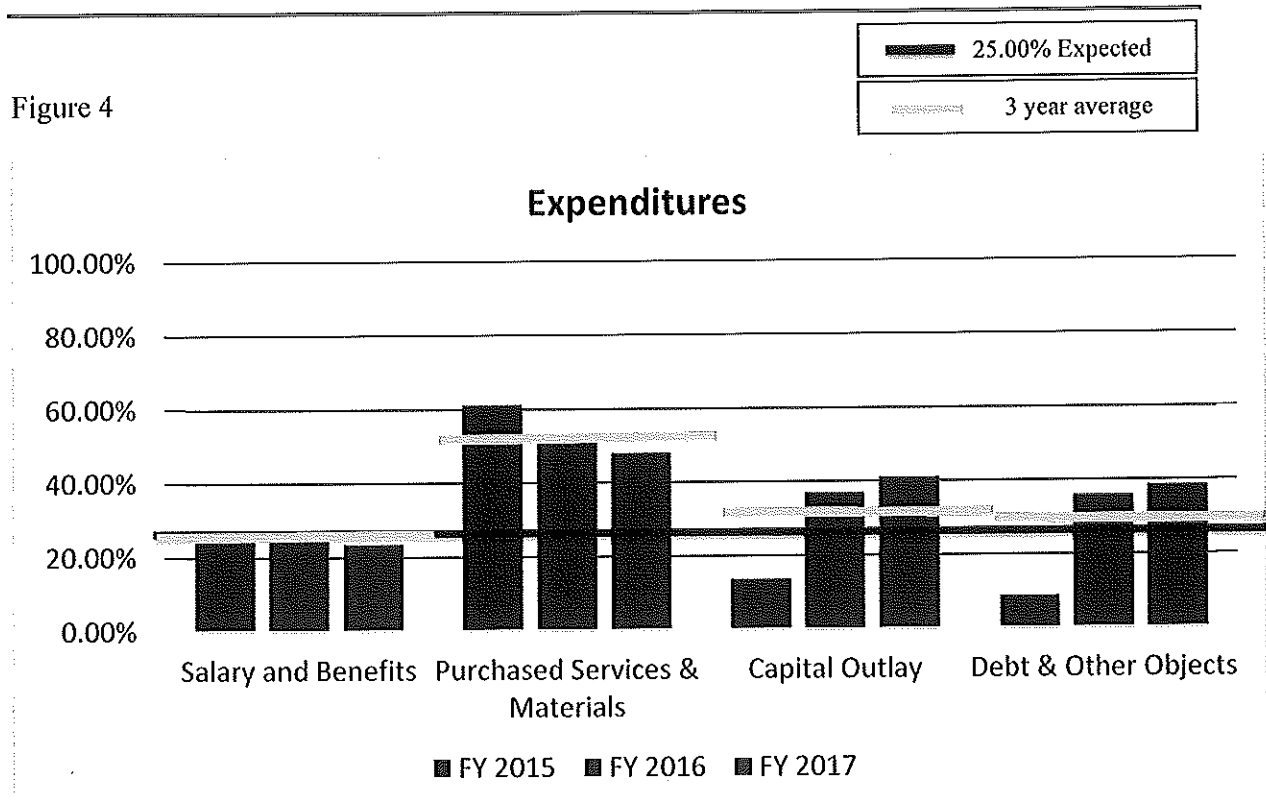
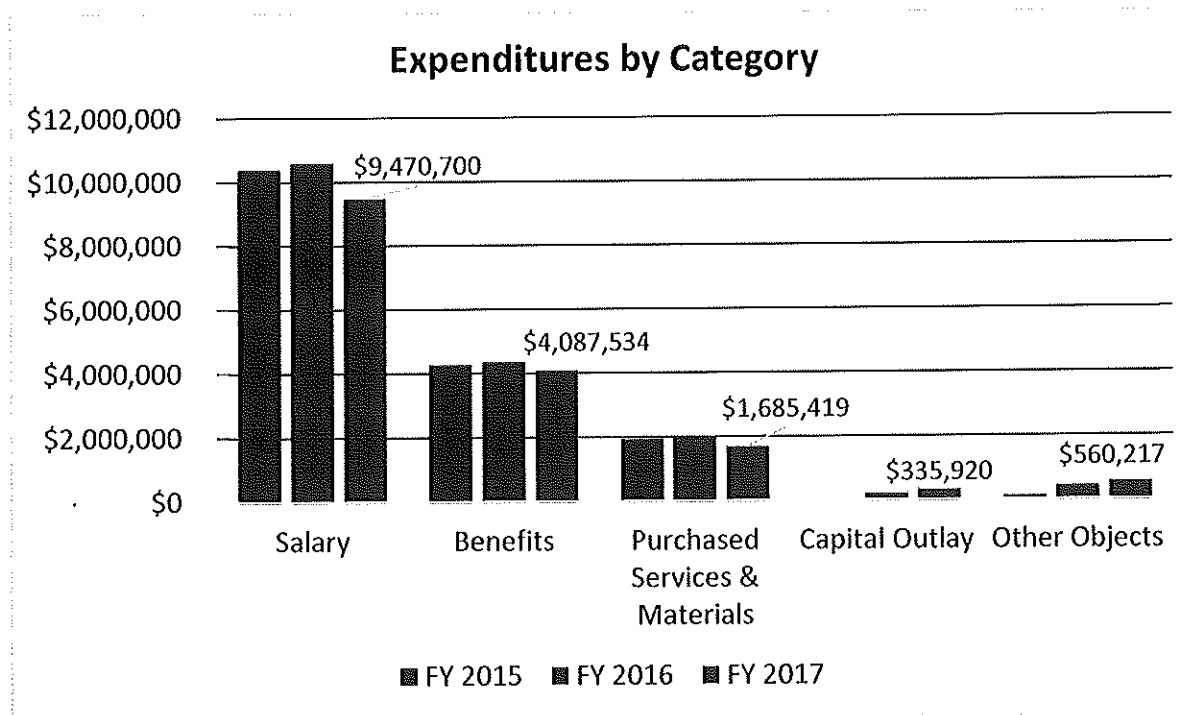


Figure 5



STRONGSVILLE CITY SCHOOL DISTRICT

July 1, 2016-September 30, 2016 Financial Report

As Figure 4 and 5 illustrates, overall salaries and benefits are on target for this time of year. Salaries are slightly lower than last year for this time of year which is due to there being one less payroll through September compared to prior years. Salaries are trending under budget. We will continue to closely monitor this area for the remainder of the fiscal year. Salaries averaged \$1.6 million in September which is slightly higher to the \$1.5 million in August. Benefits are slightly less compared to last year which is primarily due to the impact of decrease in positions and increase in healthcare cost. Health care premiums are forecasted to increase 10% in calendar year 2017 from calendar year 2016.

The current year Purchased Services and Materials categories indicate a 48.02% encumbrance/expenditure level for September. This encumbrance/expenditure rate is lower compared to the 53.08% from this point in time last year. These expenditures vary from year to year base on the timing of when goods are needed and the invoices are paid and received. In addition many of the annual contracts are encumbered at the beginning of the fiscal year and then spent down during the year. This is consistent with prior years and the cyclical nature of school operations.

The capital outlay encumbrance/expenditure level, whose budget comprises only 2% of the total General Fund budget indicates a 41.04% encumbrance/expenditure level for September. This encumbrance/expenditure rate is mainly attributable to school opening cost (technology updates, hardware, etc.). It should be noted that the vast majority of on-going construction and permanent improvements projects are accounted for in other funds and therefore not reflected in the encumbrances/expenditures above.

Finally, the debt service and other objects category of encumbrance/expenditures, which mainly reflects the payment of principal and interest for the energy conservation and facility improvements debt, treasurer and auditor fees, and the transfer of monies to other District funds (as required by State regulations), is as expected as of September 30, 2016. Debt payments occur in November and May while the transfer of monies to other funds will occur in June.

STRONGSVILLE CITY SCHOOL DISTRICT

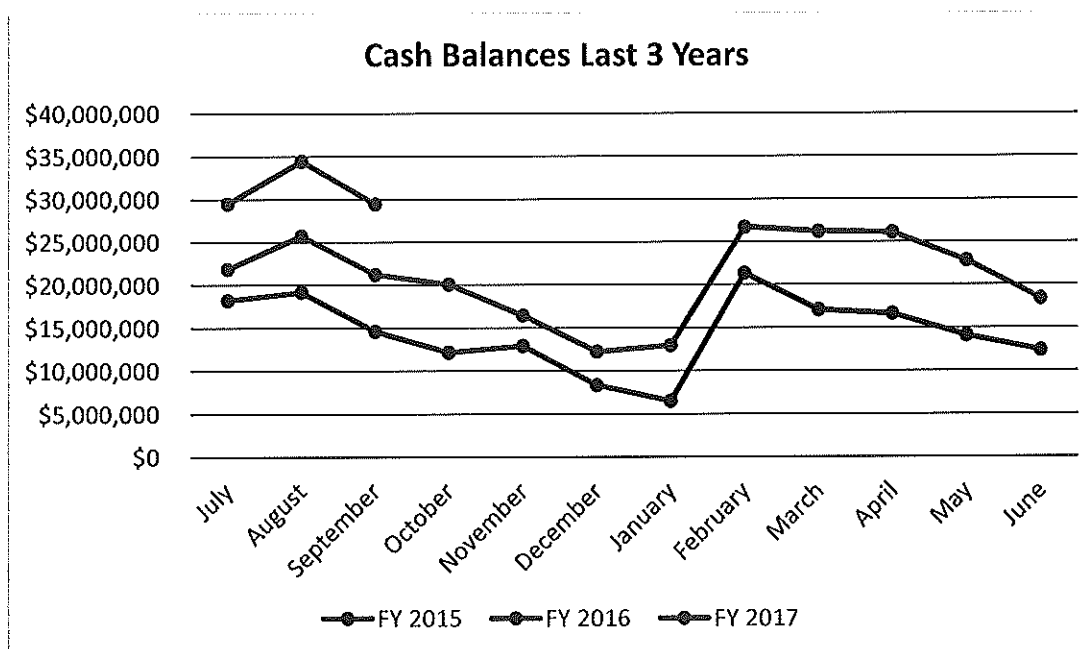
July 1, 2016-September 30, 2016 Financial Report

CASH BALANCES

The cash balance as of September 30, 2016 is \$29,438,743. The unencumbered balance as of September 30, 2016 is \$24,828,602. See Figure 6 for details.

Figure 6

	FY 2017
Beginning Cash Balance	<u>\$18,366,730</u>
Total Revenues	27,211,803
Total Expenses	16,139,790
Revenue over Expenses	<u>11,072,013</u>
Ending Cash Balance	29,438,743
Encumbrances/Reserves	4,610,141
Unencumbered Balance	<u>\$24,828,602</u>



Strongsville City Schools
Monthly Financial Reports for September, 2016
To the Board of Education – APPENDIXES

- Monthly comparison – a comparison of the General Fund revenues and expenditures for the month most recently closed and the fiscal year to date; also includes the same month and fiscal year to date for the two previous years
- Bond Issue Expenditure History
- Excellence in Athletics Expenditure History
- Financial report by fund – shows the monthly and fiscal year to date total revenues and expenditures, of all funds, for the most recent month. Current fund balance reflects the cash in the bank by fund
- Revenue account summary – reflects revenue accounts for General Fund, Bond Retirement and Permanent Improvement funds, month and year to date
- Interest earnings for the month
- Budget account summary – All funds expenditures for the most recent month and fiscal year to date
- Appropriation account summary – shows the current budget (FYTD Appropriation), most recent month and fiscal year to date expenditures for all funds

Strongsville City School District

Monthly Comparison of Revenues & Expenditures

September 2014, 2015 & 2016
and Year to Date

	September 2014	September 2015	September 2016	Monthly Change from Previous Year	Fiscal Year to Date 2015	Fiscal Year to Date 2016	Fiscal Year to Date 2017	YTD Change from Previous Fiscal Year
Revenue:								
Real Estate Taxes	0.00	0.00	319,478.40	319,478	20,904,833.68	22,613,790.15	23,105,930.00	492,140
Public Utility Personal Property Tax	0.00	0.00	0.00	0	0.00	0.00	0.00	0
State Aide - Unrestricted	796,906.15	801,662.78	795,559.21	(6,104)	2,425,356.63	2,396,613.56	2,399,602.64	2,989
State Aide - Restricted	5,491.13	5,971.54	5,154.56	(817)	16,473.95	17,059.66	15,492.96	(1,567)
Property Tax Allocation	7,399.09	7,212.12	7,212.12	0	7,399.09	7,212.12	0.00	(7,212)
All Other Revenues	52,121.36	63,159.56	30,638.06	(32,521)	748,655.20	1,438,849.48	1,690,776.92	251,927
Total Revenues	861,917.73	878,006.00	1,158,042.35	280,036	24,102,718.55	26,473,524.97	27,211,802.52	738,278
Expenditures:								
Salaries	3,225,459.63	3,186,217.28	3,323,268.84	137,052	10,382,482.30	10,574,380.13	9,470,700.39	(1,103,680)
Benefits	1,683,549.10	1,689,895.26	1,426,988.66	(262,907)	4,275,326.21	4,372,202.66	4,087,533.78	(284,669)
Purchased Services	346,214.31	314,456.89	532,376.98	217,920	1,539,487.84	1,643,174.31	1,375,568.27	(267,606)
Supplies and Materials	152,571.29	120,178.62	132,814.03	12,635	399,487.31	361,203.24	309,851.40	(51,352)
Capital Outlay	3,784.35	67,175.95	315,995.64	248,820	13,142.19	218,757.94	335,919.57	117,162
Other Objects	9,239.10	7,710.37	445,844.29	438,134	112,198.67	443,742.06	560,216.76	116,475
Total Expenditures	5,420,817.78	5,385,634.37	6,177,288.44	791,654	16,722,124.52	17,613,460.34	16,139,790.17	(1,473,670)
Excess of Revenue over (under)	(4,558,900.05)	(4,507,628.37)	(5,019,246.09)		7,380,594.03	8,860,064.63	11,072,012.35	
Expenditures								

Strongsville City Schools
\$81,000,000 Bond Issue
Expenditure History
as of September 30, 2016

Project	Original Budget	Revised Budget	Prior Years Expense	Life to Date Expenditures	Encumbrances	Unencumbered Balance	Projected		Projected Unencumbered Balanced Committed / Uncommitted		
							Projected HS / Middle but not yet encumbered / spent	Unencumbered Balanced w/ Projected	Committed	Uncommitted	
OFCC Projects:											
Demolition and Abatement											
Allen Elementary	\$382,046.00	\$423,795.70	\$423,795.70	\$423,795.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Albion Middle School	596,896.00	518,394.10	17,462.30	18,331.97	476,263.69	23,798.44	0.00	23,798.44	23,798.44	0.00	
Drake Elementary	0.00	306,226.54	8,182.84	9,225.79	0.00	297,000.75	0.00	297,000.75	0.00	297,000.75	
Total Demolition and Abatement	978,942.00	1,248,416.34	449,440.84	451,353.46	476,263.69	320,799.19	0.00	320,799.19	23,798.44	297,000.75	
MS/HS Furniture/Equipment	656,742.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
High School Renovations	26,047,476.00	27,530,167.21	18,985,615.02	24,015,149.10	3,359,580.66	155,437.45	155,437.45	0.00	0.00	0.00	
Middle School Construction & Demo											
Middle School Construction	46,009,242.00	44,370,588.22	37,610,349.46	40,084,122.99	4,027,192.14	259,273.09	259,273.09	0.00	0.00	0.00	
Center Middle School - Demo	1,073,951.00	816,213.57	7,988.08	414,291.58	401,921.99	0.00	0.00	0.00	0.00	0.00	
Board of Education Building - DEMO	0.00	263,700.00	0.00	256,962.50	6,737.50	0.00	0.00	0.00	0.00	0.00	
	47,083,193.00	45,450,501.79	37,618,337.54	40,795,377.07	4,435,851.63	259,273.09	259,273.09	0.00	0.00	0.00	
Total OFCC Projects	24,266,353.00	24,229,085.34	52,053,393.40	65,221,829.63	8,271,695.98	735,509.23	414,210.54	320,799.19	23,798.44	297,000.75	
Locally Funded Construction:											
Demolition and Abatement											
Board of Education Building - saving	\$0.00	\$210,519.00	\$4,490.62	\$4,490.62	\$0.00	\$206,028.38	\$0.00	\$206,028.38	\$0.00	\$206,028.38	
OPS Building	0.00	165,296.00	2,696.24	127,366.24	26,779.07	11,150.69	0.00	11,150.69	11,150.69	0.00	
Total Demolition and Abatement	0.00	375,815.00	7,186.86	131,856.86	26,779.07	217,179.07	0.00	217,179.07	11,150.69	206,028.38	
Elementary School Renovations											
Technology Upgrades & Repairs	3,500,000.00	2,631,175.08	1,611,778.31	1,630,070.81	80,807.50	920,296.77	0.00	920,296.77	0.00	920,296.77	
Preschool Renovations	250,000.00	301,100.83	301,100.83	301,100.83	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Renovations	2,483,647.00	2,329,763.75	2,323,046.95	2,323,046.95	6,716.80	0.00	0.00	0.00	0.00	0.00	
High School Turf Project:											
FY 16 Bond Interest	0.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
FY 17 Bond Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
High School Initial Funding	0.00	551,571.47	0.00	339,956.74	188,924.60	22,690.13	22,690.13	0.00	0.00	0.00	
Total High School Turf Project	0.00	751,571.47	0.00	539,956.74	188,924.60	22,690.13	22,690.13	0.00	0.00	0.00	
Middle School Turf Project											
Middle School Initial Funding	0.00	731,661.53	6,815.50	171,915.30	559,746.23	0.00	0.00	0.00	0.00	0.00	
Total Locally Funded Projects	6,233,647.00	7,121,082.66	4,249,938.45	5,092,947.49	862,924.20	1,160,165.97	22,690.13	1,137,425.84	11,150.69	3,126,325.15	
TOTAL	\$81,000,000.00	\$81,350,173.00	\$61,303,321.85	\$70,319,827.12	\$9,134,670.18	\$1,895,675.70	\$437,400.67	\$1,458,275.03	\$34,949.13	\$1,423,325.90	
										\$1,458,275.03	

Strongsville City Schools

\$1,700,000 Excellence in Athletics Project

Expenditure History

as of September 30, 2016

Project	Original Budget	Prior Years Expense	Year to Date Expenditure	Life to Date Expenditures	Encumbrances	Unencumbered Balance
High School Turf Project						
Bond Interest - Fund 004	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00	\$0.00
Initial Funding - Fund 004	551,571.47	0.00	339,956.74	339,956.74	188,924.60	22,690.13
FY 16 Fundraising - Fund 019	216,767.00	18,729.10	197,958.59	216,687.69	79.31	0.00
Total High School Turf Project	968,338.47	18,729.10	737,915.33	756,644.43	189,003.91	22,690.13
Middle School Turf Project						
Initial Funding - Fund 004	\$731,661.53	\$6,815.50	\$165,099.80	\$171,915.30	\$559,746.23	\$0.00
Total Middle School Turf Project	731,661.53	6,815.50	165,099.80	171,915.30	559,746.23	0.00
TOTAL	\$1,700,000.00	\$25,544.60	\$903,015.13	\$928,559.73	\$748,750.14	\$22,690.13
Fund 004	\$1,483,233.00	\$6,815.50	\$705,056.54	\$711,872.04	\$748,670.83	\$22,690.13
Fund 019	216,767.00	18,729.10	197,958.59	216,687.69	79.31	0.00
TOTAL	\$1,700,000.00	\$25,544.60	\$903,015.13	\$928,559.73	\$748,750.14	\$22,690.13

Date: 10/04/2016
Time: 11:49 am

STRONGSVILLE CITY SCHOOLS
Financial Report by Fund
FINSUM (ALL FUNDS) - SEPT 2016

1

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
18,366,730.04	1,158,042.35	27,211,802.52	6,177,288.44	16,139,790.17	29,438,742.39	4,610,140.51	24,828,601.88
TOTAL FOR Fund 001 - GENERAL:							
5,230,835.72	25,215.83	1,781,355.68	24,445.39	24,501.69	6,987,689.71	4,309,162.50	2,678,527.21
TOTAL FOR Fund 002 - BOND RETIREMENT:							
337,672.10	6,769.34	486,987.78	24,955.40	121,545.43	703,114.45	781,292.71	78,178.26-
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
20,051,941.41	11,032.73	27,867.44	208,478.45	9,016,505.27	11,063,303.58	9,134,670.18	1,928,633.40
TOTAL FOR Fund 004 - BUILDING:							
278,904.71	121,974.73	185,390.73	105,045.36	302,016.43	162,279.01	239,338.42	77,059.41-
TOTAL FOR Fund 006 - FOOD SERVICE:							
27,094.86	20,397.57	23,262.30	84,160.74	138,545.65	88,188.49-	93,300.86	181,489.35-
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
113,324.24	1,925.35	13,027.02	3,391.38	25,657.04	100,694.22	33,236.68	67,457.54
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
158,062.37	40,890.06	50,516.39	36,052.34	43,486.99	165,091.77	35,682.11	129,409.66
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
273,385.49	10,250.08	73,577.68	11,098.63	223,100.59	123,862.58	388.31	123,474.27
TOTAL FOR Fund 019 - OTHER GRANT:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 020 - SPECIAL ENTERPRISE FUND:							
1,321.22	0.00	0.00	0.00	0.00	1,321.22	0.00	1,321.22
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
3,165,806.71	812,044.01	2,445,037.85	747,828.84	2,471,329.55	3,139,515.01	2,500,000.00	639,515.01
TOTAL FOR Fund 024 - EMPLOYEE BENEFITS SELF INS.:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 031 - UNDERGROUND STORAGE TANK FUND:							
858,117.83	0.00	0.00	3,874.10	78,436.14	779,681.69	0.00	779,681.69
TOTAL FOR Fund 035 - TERMINATION BENEFITS - HB426:							
133,110.46	42,939.47	42,939.47	27,714.85	30,514.85	145,535.08	7,914.13	137,620.95
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
258,027.73	116,412.90	192,381.83	83,516.99	125,172.01	325,237.55	127,741.78	197,495.77
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							

*** NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS.

Date: 10/04/2016
Time: 11:49 am

STRONGSVILLE CITY SCHOOLS
Financial Report by Fund
FINSUMM (ALL FUNDS) - SEPT 2016

Page:
(FINSUM)

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
64,544.25	12.65	150,897.95	40,320.45	73,596.65	141,845.55	348,029.98	206,184.43-
TOTAL FOR Fund 432 - MANAGEMENT INFORMATION SYSTEM							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 450 - SCHOOLNET EQUIP/INFRASTRUCTUR							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
24,300.00	0.00	0.00	0.00	0.00	24,300.00	24,300.00	0.00
TOTAL FOR Fund 463 - ALTERNATIVE SCHOOLS:							
0.00	0.00	0.00	7,275.00	8,275.00	8,275.00-	29,975.00	38,250.00-
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN							
0.00	0.00	2,000.00	2,000.00	6,000.00	4,000.00-	0.00	4,000.00-
TOTAL FOR Fund 506 - RACE TO THE TOP:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
363.02	0.00	62,948.83	100,736.19	285,225.80	221,913.95-	123,989.53	345,903.48-
TOTAL FOR Fund 532:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 533 - TITLE II D - TECHNOLOGY:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
0.00	0.00	9,350.00	0.00	11,050.00	1,700.00-	4,365.00	6,065.00-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
30,090.71-	0.00	65,946.01	36,777.03	124,001.98	88,146.68-	9,406.50	97,553.18-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	0.00	5,548.50	5,548.50	5,548.50-	9,451.50	15,000.00-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
5,732.62	0.00	6,095.80	9,858.13	29,790.18	17,961.76-	18,402.15	36,363.91-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTALS:							
49,319,184.07	2,367,907.07	32,831,385.28	7,740,366.21	29,284,089.92	52,866,479.43	22,440,787.85	30,425,691.58

*** NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS.

EXHIBIT C
Page 15 of 23

Date: 10/04/16
Time: 12:57 pm

STRONGSVILLE CITY SCHOOLS
Revenue Account Summary
SORTED BY FUND/RCPT IDIG
G/F, BR, PI REVENUE - SEPT 2016

Page: 1
(REVSUM)

Account Number			Description		FYTD	MTD	YTD	FYTD	FYTD	
FND	RCPT	SCC	SUBJ	OU	Receivable	Actual Receipts	Actual Receipts	Balance Receivable	Percent Received	
001	1111	0000	0000000	000	REAL ESTATE PROPERTY TAX 48,943,766.00	23,105,930.30	319,478.40	50,238,359.25	25,837,835.70	47.21
001	1211	0000	0000000	000	TUITION PARENTS - PRESCHOOL 65,000.00	8,320.00	7,480.00	46,010.00	56,680.00	12.80
001	1212	0000	0000000	000	TUITION PARENTS - SUMMER SCHOOL 500.00	0.00	0.00	0.00	500.00	0.00
001	1219	0000	0000000	000	TUITION - FULL-DAY KINDERGARTEN 235,000.00	143,250.00	1,600.00	257,836.62	91,750.00	60.96
001	1221	0000	0000000	000	TUITION - SF14 230,000.00	119,999.31	0.00	354,167.79	110,000.69	52.17
001	1223	0000	0000000	000	TUITION - SF14-H SPECIAL EDUCATION 75,000.00	53,080.64	0.00	143,636.72	21,919.36	70.77
001	1229	0000	0000000	000	EXCESS COST - SF6 0.00	808.15	0.00	808.15	808.15-	0.00
001	1410	0000	0000000	000	INTEREST - GENERAL FUND 20,000.00	8,392.34	3,245.80	30,657.18	11,607.66	41.96
001	1635	0000	0000000	320	SPORTS PAY TO PARTICIPATE - ALBION 0.00	0.00	0.00	8,941.01	0.00	0.00
001	1635	0000	0000000	330	SPORTS PAY TO PARTICIPATE - CENTER 0.00	0.00	0.00	12,900.00	0.00	0.00
001	1635	0000	0000000	340	SPORTS PAY TO PARTICIPATE - SMS 50,000.00	17,100.00	1,100.00	17,100.00	32,900.00	34.20
001	1635	0000	0000000	360	SPORTS PAY TO PARTICIPATE - HIGH SCHOOL 150,000.00	79,281.00	10,040.00	142,057.50	70,719.00	52.85
001	1710	0000	0000000	000	STUDENT FEES 0.00	0.00	0.00	69,079.67-	0.00	0.00
001	1740	0000	0000000	000	PRIOR YEAR STUDENT FEES 100,000.00	11,164.23	1,713.42	23,045.02	88,835.77	11.16
001	1740	0000	0000000	210	GENERAL ED / TECHNOLOGY FEE - CHAPMAN 0.00	925.00	925.00	925.00	925.00-	0.00
001	1740	0000	0000000	225	GENERAL ED / TECHNOLOGY FEE - KINSNER 0.00	200.00	200.00	200.00	200.00-	0.00

Date: 10/04/16
Time: 12:57 pm

STRONGSVILLE CITY SCHOOLS
Revenue Account Summary
SORTED BY FUND/RCPT 1DIG
G/F, BR, PI REVENUE - SEPT 2016

Page: 2
(REVSUM)

Account Number FND RCPT SCC SUBJ OU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
001 1740 0000 000000 230	GENERAL ED / TECHNOLOGY FEE - MURASKI 0.00	300.00	300.00	300.00	300.00	300.00-	0.00
001 1740 0000 000000 240	GENERAL ED / TECHNOLOGY FEE - SURRARRER 0.00	400.00	400.00	400.00	400.00	400.00-	0.00
001 1740 0000 000000 340	GENERAL ED / TECHNOLOGY FEE - SMS 0.00	25.00	25.00	25.00	25.00	25.00-	0.00
001 1740 0000 000000 360	GENERAL ED / TECHNOLOGY FEE - HIGH SCHOOL 0.00	350.00	350.00	350.00	350.00	350.00-	0.00
001 1740 0000 100000 360	TECHNOLOGY INSURANCE FEE 0.00	90.00	90.00	90.00	90.00	90.00-	0.00
001 1790 0000 000000 320	ATHLETIC TRAINER FEE-ALBION 0.00	0.00	0.00	0.00	470.00	0.00	0.00
001 1790 0000 000000 330	ATHLETIC TRAINER FEE-CENTER 0.00	0.00	0.00	0.00	750.00	0.00	0.00
001 1790 0000 000000 340	ATHLETIC TRAINER FEE-SMS 4,000.00	1,770.00	120.00	120.00	1,770.00	2,230.00	44.25
001 1790 0000 000000 360	ATHLETIC TRAINER FEE-HIGH SCHOOL 12,000.00	6,930.00	950.00	950.00	10,940.00	5,070.00	57.75
001 1820 0000 000000 000	GENERAL FUND - DONATIONS 1,000.00	20.13	0.00	0.00	10,534.94	979.87	2.01
001 1832 0000 000000 000	SERVICE - OTHER DISTRICTS 21,000.00	0.00	0.00	0.00	23,138.35	21,000.00	0.00
001 1833 0000 000000 000	CUSTOMER SERVICE (TRANSCRIPTS, ETC) 4,000.00	965.50	375.75	375.75	5,396.24	3,034.50	24.14
001 1851 0000 000000 000	VENDING MACHINE COMMISSION 3,000.00	552.19	0.00	0.00	1,942.40	2,447.81	18.41
001 1852 0000 000000 000	TELEPHONE/CELL TOWER COMMISSIONS 36,500.00	10,950.04	5,198.47	5,198.47	29,806.79	25,549.96	30.00
001 1890 0000 000000 000	MISCELLANEOUS REVENUE 20,000.00	11,733.47	3,466.65	3,466.65	16,673.52	8,266.53	58.67
001 1932 0000 000000 000	COMPENSATION FOR LOSS OF ASSETS 1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00

Date: 10/04/16
Time: 12:57 pm

STRONGSVILLE CITY SCHOOLS
Revenue Account Summary
SORTED BY FUND/RCPT IDIG
G/F, BR, PI REVENUE - SEPT 2016

Page: 3
(REVSUM)

Account Number FND RCPT SCC SUBJ OU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
001 1933 0000 000000 000	SALE OF PERSONAL PROPERTY 15,000.00	18,517.15	270.09	270.09	28,646.09	3,517.15-	123.45
001 2400 0000 000000 000	REVENUE IN LIEU OF TAXES/TAX ABATEMENTS 2,100,000.00	1,036,970.15	0.00	0.00	2,117,353.57	1,063,029.85	49.38
001 3110 0000 000000 000	BASIC STATE AID - MONTHLY FOUNDATION 11,747,250.00	2,399,602.64	795,559.21	795,559.21	8,306,671.47	9,347,647.36	20.43
001 3131 0000 000000 000	STATE ROLLBACK PAYMENTS 4,904,008.00	0.00	0.00	0.00	2,452,244.37	4,904,008.00	0.00
001 3132 0000 000000 000	STATE HOMESTEAD EXEMPTION PAYMENTS 1,142,405.00	0.00	0.00	0.00	566,130.49	1,142,405.00	0.00
001 3135 0000 000000 000	TANGIBLE PERSONAL PROPERTY TAX LOSS 861,825.00	0.00	0.00	0.00	1,131,393.46	861,825.00	0.00
001 3190 0000 000000 000	MISC UNRESTRICTED FUNDS 274,380.00	140,193.39	0.00	0.00	279,008.86	134,186.61	51.09
001 3211 0000 000000 000	ECON. DISAD. FUNDING 45,137.00	11,012.05	3,660.92	3,660.92	32,661.32	34,124.95	24.40
001 3219 0000 000000 000	CAREER TECH EDUCATION FUNDING 17,757.00	4,480.91	1,493.64	1,493.64	11,701.03	13,276.09	25.23
001 3300 0000 000000 000	CATASTROPHIC COSTS REIMBURSEMENT FROM STATE 250,000.00	0.00	0.00	0.00	257,090.33	250,000.00	0.00
001 4120 0000 000000 000	FEDERAL UNRESTRICTED MEDICAID OH HEALTH PLAN 115,000.00	12,378.18	0.00	0.00	195,013.69	102,621.82	10.76
001 5300 0000 000000 000	REFUND OF PRIOR YEAR'S EXPENDITURE 7,000.00	6,110.75	0.00	0.00	6,110.75	889.25	87.30
*****TOTAL FOR FUND 001 (GENERAL):							
Ex Tr/Ad	71,451,528.00	27,211,802.52	1,158,042.35	66,693,977.24	44,239,725.48	38.08	
In Tr/Ad	71,451,528.00	27,211,802.52	1,158,042.35	66,693,977.24	44,239,725.48	38.08	
002 1111 0000 000000 000	BOND RETIREMENT - REAL ESTATE PROPERTY TAX 3,693,061.00	1,779,506.62	24,445.39	3,851,925.56	1,913,554.38	48.19	
002 1410 0000 000000 000	BOND RETIREMENT - INTEREST 5,000.00	1,849.06	770.44	7,659.70	3,150.94	36.98	

STRONGSVILLE CITY SCHOOLS
Revenue Account Summary
SORTED BY FUND/RCPT 1DIG
G/F, BR, PI REVENUE - SEPT 2016

Account Number FND RCPT SCC SUBJ OU	Description	FYTD Receivable	FYTD Actual Receipts	MTD Actual Receipts	YTD Actual Receipts	FYTD Balance Receivable	FYTD Percent Received
002 3131 0000 0000000 000	BOND RETIREMENT STATE ROLLBACK PAYMENTS 400,000.00	0.00	0.00	0.00	197,606.64	400,000.00	0.00
002 3132 0000 0000000 000	BOND RETIREMENT STATE HOMESTEAD EXEMPT PYMT 100,000.00	0.00	0.00	0.00	45,618.73	100,000.00	0.00
*****TOTAL FOR FUND 002 (BOND RETIREMENT):							
Ex Tr/Ad	4,198,061.00	1,781,355.68	25,215.83	4,102,810.63	2,416,705.32	42.43	
In Tr/Ad	4,198,061.00	1,781,355.68	25,215.83	4,102,810.63	2,416,705.32	42.43	
003 1190 0000 0000000 000	PERM. IMP. - TAXES 1,021,315.00	486,803.58	6,691.82	1,052,305.18	534,511.42	47.66	
003 1410 0000 0000000 000	PERM. IMP. - INTEREST 150.00	184.20	77.52	786.82	34.20	122.80	
003 3131 0000 0000000 000	PERM. IMP. - STATE ROLLBACKS 98,000.00	0.00	0.00	54,775.16	98,000.00	0.00	
003 3132 0000 0000000 000	PERM. IMP. - HOMESTEAD 27,500.00	0.00	0.00	12,644.56	27,500.00	0.00	
*****TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):							
Ex Tr/Ad	1,146,965.00	486,987.78	6,769.34	1,120,511.72	659,977.22	42.46	
In Tr/Ad	1,146,965.00	486,987.78	6,769.34	1,120,511.72	659,977.22	42.46	
*****GRAND TOTALS:							
Ex Tr/Ad	76,796,554.00	29,480,145.98	1,190,027.52	71,917,299.59	47,316,408.02	38.39	
In Tr/Ad	76,796,554.00	29,480,145.98	1,190,027.52	71,917,299.59	47,316,408.02	38.39	

STRONGSVILLE CITY SCHOOLS
INTEREST EARNED & ALLOCATED
FOR THE MONTH OF SEPTEMBER 2016

INSTITUTION	ACCOUNT BALANCE	INTEREST EARNED
US BANK PAYROLL (ZBA)	-	-
US BANK REGULAR CHECKING	\$ 7,503,323.68	-
US BANK FIELD TURF DONATION ACCOUNT	24,654.72	\$ 0.08
US BANK CP SWEEP	4,396,998.04	631.11
STAR PLUS - GENERAL	-	-
STAR PLUS - CONSTRUCTION	-	-
STAR OHIO - 16238	9,717,290.02	4,683.09
STAR OHIO - CONSTRUCTION - 32704	1,688,431.25	678.20
STAR OHIO - MS RETAINAGE - 37217	-	-
UBS AG INVESTMENTS	9,579,326.71	10,354.53
MEEDER INVESTMENTS	19,997,834.93	(1,207.79)
ACCOUNT BALANCE / INTEREST	<u>\$ 52,907,859.35</u>	<u>\$ 15,139.22</u>

=====

	BALANCE BANK A/C or FUND	INTEREST EARNED by FUND
GENERAL FUND (001)	\$ 29,435,257.68	\$ 3,245.80
BOND RETIREMENT (002)		
Bond Retirement (Old)	6,986,919.27	770.44
Bond Premium	-	-
PERMANENT IMPROVEMENT (003)	703,036.93	77.52
CONSTRUCTION (004)	11,052,270.85	11,032.73
FIELD TURF DONATION (019)	24,654.64	0.08
AUXILIARY (401)		
Auxiliary - SJJ	107,564.21	11.86
Auxiliary - LCR	3,233.31	0.36
Auxiliary - CP	3,880.32	0.43
	<u>\$ 48,316,817.21</u>	<u>\$ 15,139.22</u>

Current Fund Balance
from EOM FINSUMM

Date: 10/04/16
Time: 11:37 am

STRONGSVILLE CITY SCHOOLS
Budget Account Summary
SORTED BY OBJ IDIG
G/F BUDGET SUMMARY - SEPT 2016

Page: 1
(BUDSUM)

FYTD Appropriated	Prior FY Carryover	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances	FYTD Unencumbered Balance	FYTD Percent Exp/Enc
*****TOTAL FOR OBJ IDIG 100 (PERSONAL SERVICES - SALARIES):							
40,452,770.11	0.00	40,452,770.11	9,470,700.39	3,323,268.84	0.00	30,982,069.72	23.41
*****TOTAL FOR OBJ IDIG 200 (EMPLOYEES RETIRE. & INSUR. BEN):							
16,939,173.63	6,763.63	16,945,937.26	4,087,533.78	1,426,988.66	20,857.81	12,837,545.67	24.24
*****TOTAL FOR OBJ IDIG 400 (PURCHASED SERVICES):							
8,421,016.69	536,735.25	8,957,751.94	1,375,568.27	532,376.98	3,175,671.76	4,406,511.91	50.81
*****TOTAL FOR OBJ IDIG 500 (SUPPLIES AND MATERIALS):							
2,168,292.89	196,573.59	2,364,866.48	309,851.40	132,814.03	575,512.69	1,479,502.39	37.44
*****TOTAL FOR OBJ IDIG 600 (CAPITAL OUTLAY):							
1,024,535.90	244,298.33	1,268,834.23	335,919.57	315,995.64	184,791.82	748,122.84	41.04
*****TOTAL FOR OBJ IDIG 800 (MISCELLANEOUS OBJECTS):							
1,914,605.37	4,243.64	1,918,849.01	560,216.76	445,844.29	657,285.05	701,347.20	63.45
*****TOTAL FOR OBJ IDIG 900 (OTHER USES OF FUNDS):							
1,234,500.00	0.00	1,234,500.00	0.00	0.00	0.00	1,234,500.00	0.00
*****GRAND TOTALS:							
72,154,894.59	988,614.44	73,143,509.03	16,139,790.17	6,177,288.44	4,614,119.13	52,389,599.73	28.37

[illegible]

Date: 10/04/16
Time: 11:36 am

STRONGSVILLE CITY SCHOOLS
Appropriation Account Summary
SORTED BY FUND

Page: 2
(APFSUM)

APPROPRIATION SUMMARY BY FUND - SEP 2016

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances + Requis Amt	FYTD Unenc Balance less Requis Amt	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 022 (DISTRICT AGENCY):							
50,000.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00
*****TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):							
10,002,500.00	0.00	10,002,500.00	2,471,329.55	747,828.84	2,500,000.00	5,031,170.45	49.70
*****TOTAL FOR FUND 031 (UNDERGROUND STORAGE TANK FUND):							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 035 (TERMINATION BENEFITS - HB426):							
995,000.00	0.00	995,000.00	78,436.14	3,874.10	0.00	916,563.86	7.88
*****TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):							
340,063.19	0.00	340,063.19	30,514.85	27,714.85	7,914.13	301,634.21	11.30
*****TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):							
806,083.80	17,503.24	823,587.04	125,172.01	83,516.99	128,046.78	570,368.25	30.75
*****TOTAL FOR FUND 401 (AUXILIARY SERVICES):							
591,078.19	34,674.81	625,753.00	73,596.65	40,320.45	348,029.98	204,126.37	67.38
*****TOTAL FOR FUND 432 (MANAGEMENT INFORMATION SYSTEM):							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
*****TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):							
40,500.00	0.00	40,500.00	0.00	0.00	24,300.00	16,200.00	60.00
*****TOTAL FOR FUND 463 (ALTERNATIVE SCHOOLS):							
50,919.00	1,393.00	52,312.00	8,275.00	7,275.00	30,723.00	13,314.00	74.55

Date: 10/04/16
Time: 11:36 am

Page: 3
(APPSUM)

STRONGSVILLE CITY SCHOOLS
Appropriation Account Summary
SORTED BY FUND
APPROPRIATION SUMMARY BY FUND - SEP 2016

FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances + Requis Amt	FYTD Unenc Balance less Requis Amt	FYTD Percent Exp/Enc
*****TOTAL FOR FUND 499 (MISCELLANEOUS STATE GRANT FUND):							
28,000.00	0.00	28,000.00	6,000.00	2,000.00	0.00	22,000.00	21.43
*****TOTAL FOR FUND 516 (IDEA PART B GRANTS):							
1,277,713.62	15,327.80	1,293,041.42	285,225.80	100,736.19	123,989.53	883,826.09	31.65
*****TOTAL FOR FUND 551 (LIMITED ENGLISH PROFICIENCY):							
65,505.37	10,213.95	75,719.32	11,050.00	0.00	4,365.00	60,304.32	20.36
*****TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):							
659,689.79	5,763.10	665,452.89	124,001.98	36,777.03	9,406.50	532,044.41	20.05
*****TOTAL FOR FUND 587 (IDEA PRESCHOOL-HANDICAPPED):							
29,396.63	0.00	29,396.63	5,548.50	5,548.50	9,451.50	14,396.63	51.03
*****TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):							
161,788.54	5,015.70	166,804.24	29,790.18	9,858.13	18,402.15	118,611.91	28.89
*****TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
*****GRAND TOTALS:							
99,196,547.06	18,224,194.37	117,420,741.43	29,284,089.92	7,740,366.21	22,466,791.20	65,669,860.31	44.07

STRONGSVILLE CITY SCHOOL DISTRICT

Please click on the RED bordered boxes for additional assistance.

Budget Form for Funds 009, 014, 018, 019, 200 & 300**FY 2017**

Employee Name: Ted Hardoby/Dan Hogan		Board Resolution Number:	
Title: The STEM Club Advisors	Date Prepared: 10/05/16	Account Number: 200-2/190-9902-360	
Supply Account or Student Activity?	Student Managed - 200 Funds	Fund:	200 <=> New (Acct # to be Assigned)

BEGINNING UNENCUMBERED CASH BALANCE =====>		
1610 ADMISSIONS		
1620 SALES		500
1630 DUES AND FEES		500
1690 OTHER EXTRA-CURRICULAR RECEIPTS		
1820 DONATIONS		750
1833 ATHLETIC ENTRY FEES FOR THE 300 FUND ONLY		
1839 SERVICE TO OTHER FUNDS		
1860 FINES		
1890 OTHER REVENUE		
5100 TRANSFERS IN		
5210 ADVANCES IN		
5300 REFUND OF PRIOR YEAR EXPENDITURE		
TOTAL CASH AVAILABLE FOR EXPENDITURES =====>	\$	1,750
419 PROFESSIONAL and TECHNICAL SERVICES		
439 TRAVEL and MEETING		
490 OTHER PURCHASED SERVICES		100
510 INSTRUCTIONAL SUPPLIES		
560 FOOD SUPPLIES and MATERIALS		
590 SUPPLIES and MATERIALS		1,500
640 EQUIPMENT		150
881 SCHOLARSHIPS		
883 MEMORIALS		
889 AWARDS and PRIZES		
891 OTHER EXPENDITURES		
910 TRANSFERS		
922 RETURN OF GENERAL FUND ADVANCE		
TOTAL EXPENDITURES =====>	\$	1,750
ENDING UNENCUMBERED CASH BALANCE =====>	\$	

Signature of Advisor or Fiscal Agent

Date

Signature of Superintendent

Date

Signature of Building Principal

Date

Signature of Treasurer

Date

STRONGSVILLE CITY SCHOOL DISTRICT

Please click on the RED bordered boxes for additional assistance.

Student Activity Program Purpose, Goals and Proposed Budget**FY 2017**

Employee Name: Ted Hardoby/Dan Hogan		Board Resolution Number: 100-4190-9902 - 360	
Title: STEM Club Advisors	Date Prepared: 10/05/16	Account Number: 200-0000-0000-000	
Supply Account or Student Activity?	Student Managed - 200 Funds	Fund:	200 <=> New (Acct # to be Assigned)

GENERAL PURPOSE OF ACTIVITY PROGRAM

The STEM Club (Science, Technology, Engineering and Math) will introduce and get students interested in STEM concepts and fields by conducting hands-on activities. Students will gain experience using tools and equipment common in STEM fields.

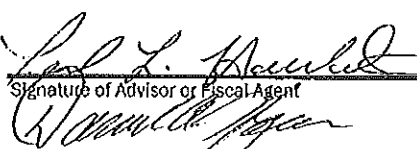
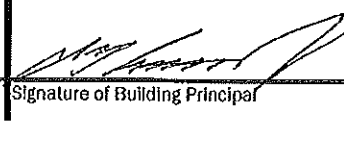
Note: In the event this activity and its account were to be discontinued, all remaining funds are to be transferred to the Strongsville High School Public Support Account #018.

GOALS / OBJECTIVES OF ACTIVITY PROGRAM

1. Members will collect fees for supplies used in projects
2. Members may fundraise for equipment or supplies
3. Members will accept donations
4. Members will use funds to further promote the goals of the club.

Prior to any financial transactions by a student activity, a purpose clause must be submitted and approved by the Board. The purpose clause should encompass the reason for the activity's existence, its aspirations, its future goals, and the means through which the goals and aspirations may be achieved. Any amendment should also be approved by the Board. The student group should establish how the revenue is going to be raised and how the funds will be expended to accomplish its goals and aspirations. The budget requires to be approved by the Board as part of the purpose clause.

By signing this document, you hereby certify that you have read and understood all Board policies as related to student activity programs, deposit of funds, petty cash, expenditure of funds, receipt of funds and any other policies and procedures that may relate to the function of a student activity program.

 Signature of Advisor or Fiscal Agent	10-6-16 Date	 Signature of Building Principal	10/6/16 Date
---	-----------------	---	-----------------

STRONGSVILLE CITY SCHOOL DISTRICT

Please click on the RED bordered boxes for additional assistance.

Budget Form for Funds 009, 014, 018, 019, 200 & 300**FY 2017**

Employee Name: Allison Papish

Board Resolution Number:

Title: Junior States of America Advisor

Date Prepared: 10/05/16

Account Number: 200-41909900-360

Supply Account or Student Activity?

Student Managed - 200 Funds

Fund:

200 <=> New (Acct # to be Assigned)

BEGINNING UNENCUMBERED CASH BALANCE =====>

1610 ADMISSIONS

1620 SALES

1,500

1630 DUES AND FEES

250

1690 OTHER EXTRA-CURRICULAR RECEIPTS

1820 DONATIONS

200

1833 ATHLETIC ENTRY FEES FOR THE 300 FUND ONLY

1839 SERVICE TO OTHER FUNDS

1860 FINES

1890 OTHER REVENUE

5100 TRANSFERS IN

5210 ADVANCES IN

5300 REFUND OF PRIOR YEAR EXPENDITURE

TOTAL CASH AVAILABLE FOR EXPENDITURES =====>

\$ 1,950

419 PROFESSIONAL and TECHNICAL SERVICES

439 TRAVEL and MEETING

490 OTHER PURCHASED SERVICES

400

510 INSTRUCTIONAL SUPPLIES

560 FOOD SUPPLIES and MATERIALS

590 SUPPLIES and MATERIALS

500

640 EQUIPMENT

881 SCHOLARSHIPS

1,000

883 MEMORIALS

50

889 AWARDS and PRIZES

891 OTHER EXPENDITURES

910 TRANSFERS

922 RETURN OF GENERAL FUND ADVANCE

TOTAL EXPENDITURES =====>

\$ 1,950

ENDING UNENCUMBERED CASH BALANCE =====>

\$

Signature of Advisor or Fiscal Agent

Date

Signature of Superintendent

Date

Signature of Building Principal

Date

Signature of Treasurer

Date

STRONGSVILLE CITY SCHOOL DISTRICT

Please click on the RED bordered boxes for additional assistance.

Student Activity Program Purpose, Goals and Proposed Budget

FY 2017

Employee Name:	Allison Papish		Board Resolution Number:	200-4190-9910-360	
Title:	Junior States of America Advisor	Date Prepared:	10/05/16	Account Number:	200-0000-0000-000
Supply Account or Student Activity?	Student Managed - 200 Funds	Fund:	200 <=> New (Acct # to be Assigned)		

GENERAL PURPOSE OF ACTIVITY PROGRAM

To start a chapter of Junior State of America (JSA) at Strongsville High School. Students interested in politics and government, foreign affairs, the law and education will develop civic values and leadership skills. They become involved in their community, state, national and international community.

Note: In the event this activity and its account were to be discontinued, all remaining funds are to be transferred to the Strongsville High School Public Support Account #018.

GOALS / OBJECTIVES OF ACTIVITY PROGRAM

Members have an opportunity to attend regional conventions for students, special symposia surrounding key events such as national presidential elections, 3-4 day Summer Institutes as well as five 3-4 week Summer School programs at some of the nation's most prestigious universities.

1. We will collect dues to establish the chapter.
2. Fundraising would support a scholarship fund through JSA for students to attend regional and national summer conferences.
3. Funds will also be used to promote the goals of the group
4. Donations will also be accepted.

Prior to any financial transactions by a student activity, a purpose clause must be submitted and approved by the Board. The purpose clause should encompass the reason for the activity's existence, its aspirations, its future goals, and the means through which the goals and aspirations may be achieved. Any amendment should also be approved by the Board. The student group should establish how the revenue is going to be raised and how the funds will be expended to accomplish its goals and aspirations. The budget requires to be approved by the Board as part of the purpose clause.

By signing this document, you hereby certify that you have read and understood all Board policies as related to student activity programs, deposit of funds, petty cash, expenditure of funds, receipt of funds and any other policies and procedures that may relate to the function of a student activity program.

	
Signature of Advisor or Fiscal Agent	Signature of Building Principal
Date	Date

STRONGSVILLE CITY SCHOOL DISTRICT

Please click on the RED bordered boxes for additional assistance.

Budget Form for Funds 009, 014, 018, 019, 200 & 300

FY 2017

Employee Name: **Jake Parsons**

Board Resolution Number:

Title: **The Stampede Advisor**

Date Prepared: **10/05/16**

Account Number: **300 - 4630 - 9909 - 360**

Supply Account or Student Activity?

District Managed - 300 Funds

Fund:

300 <=> New (Acct # to be Assigned)

BEGINNING UNENCUMBERED CASH BALANCE =====>

1610 ADMISSIONS

1620 SALES

1,500

1630 DUES AND FEES

500

1690 OTHER EXTRA-CURRICULAR RECEIPTS

1820 DONATIONS

250

1833 ATHLETIC ENTRY FEES FOR THE 300 FUND ONLY

1839 SERVICE TO OTHER FUNDS

1860 FINES

1890 OTHER REVENUE

5100 TRANSFERS IN

5210 ADVANCES IN

5300 REFUND OF PRIOR YEAR EXPENDITURE

TOTAL CASH AVAILABLE FOR EXPENDITURES =====>

\$ 2,250

419 PROFESSIONAL and TECHNICAL SERVICES

439 TRAVEL and MEETING

490 OTHER PURCHASED SERVICES

500

510 INSTRUCTIONAL SUPPLIES

560 FOOD SUPPLIES and MATERIALS

590 SUPPLIES and MATERIALS

1,500

640 EQUIPMENT

50

881 SCHOLARSHIPS

883 MEMORIALS

50

889 AWARDS and PRIZES

150

891 OTHER EXPENDITURES

910 TRANSFERS

922 RETURN OF GENERAL FUND ADVANCE

TOTAL EXPENDITURES =====>

\$ 2,250

ENDING UNENCUMBERED CASH BALANCE =====>

\$

Signature of Advisor or Fiscal Agent

Date

Signature of Superintendent

Date

Signature of Building Principal

Date

Signature of Treasurer

Date

STRONGSVILLE CITY SCHOOL DISTRICT

Please click on the RED bordered boxes for additional assistance.

Student Activity Program Purpose, Goals and Proposed Budget**FY 2017**

Employee Name: Jake Parsons		Board Resolution Number: 300-4630-9909-360	
Title: The Stampede Advisor	Date Prepared: 10/05/16	Account Number: 300-0000-0000-000	
Supply Account or Student Activity?	District Managed - 300 Funds	Fund:	300 <=> New (Acct # to be Assigned)

GENERAL PURPOSE OF ACTIVITY PROGRAM

The Stampede is part of the Sports Management class at SHS. The Stampede provides the skills of media and marketing, communication skills, collaboration skills and customer focus of the students. One of our goals is to bring more of the student body to sporting events and activities.

Note: In the event this activity and its account were to be discontinued, all remaining funds are to be transferred to the Strongsville High School Public Support Account #018.

GOALS / OBJECTIVES OF ACTIVITY PROGRAM

- * Raise funds to purchase materials and supplies for creating a sporting event app, reward system prizes
- * Raise funds for computers and equipment for Sports Management promotions
- * Raise funds for projects for more ways to involve more students attendance at games
- * Raise funds to develop ways for students to stay in contact with sporting events and activities

Prior to any financial transactions by a student activity, a purpose clause must be submitted and approved by the Board. The purpose clause should encompass the reason for the activity's existence, its aspirations, its future goals, and the means through which the goals and aspirations may be achieved. Any amendment should also be approved by the Board. The student group should establish how the revenue is going to be raised and how the funds will be expended to accomplish its goals and aspirations. The budget requires to be approved by the Board as part of the purpose clause.

By signing this document, you hereby certify that you have read and understood all Board policies as related to student activity programs, deposit of funds, petty cash, expenditure of funds, receipt of funds and any other policies and procedures that may relate to the function of a student activity program.

Signature of Advisor or Fiscal Agent	Date	Signature of Building Principal	Date
	10/5/16		10/16/16

EXHIBIT E
FISCAL YEAR 2017 ANNUAL APPROPRIATION MEASURE
20-Oct-16

Fund	FY 2017 Appropriation	Carryover Encumbrances	Total FY 2017 Appropriation	Change
001 General	\$ 72,154,894.59	\$ 988,614.44	\$ 73,143,509.03	-
002 Bond Retirement	4,360,362.50	200.00	4,360,562.50	-
003 Permanent Improvement	1,276,318.76	77,224.67	1,353,543.43	-
004 Building Fund	3,229,271.53	16,817,579.62	20,046,851.15	-
006 Food Services	1,905,256.27	19,514.21	1,924,770.48	-
009 Uniform School Supplies	436,785.79	-	436,785.79	-
014 Internal Service Rotary Fund	212,528.24	10,023.80	222,552.04	-
018 Public School Support	251,428.87	1,131.13	252,560.00	-
019 Other Grant	271,462.38	220,014.90	491,477.28	-
022 OHSAA Tournaments	50,000.00	-	50,000.00	-
023 Liability Self-Insurance	6,000.00	-	6,000.00	6,000.00
024 Employee Benefits Self-Insurance	10,002,500.00	-	10,002,500.00	-
035 Termination Benefits	995,000.00	-	995,000.00	-
200 Student Managed Activity	343,763.19	-	343,763.19	3,700.00
300 District Managed Student Activity	808,333.80	17,503.24	825,837.04	2,250.00
401 Auxiliary Services (NPSS)	591,078.19	34,674.81	625,753.00	-
451 Data Communications	40,500.00	-	40,500.00	-
463 Alternative Schools	50,919.00	1,393.00	52,312.00	-
499 Miscellaneous State Grants	28,000.00	-	28,000.00	-
516 Idea, Part B Special Education	1,277,713.62	15,327.80	1,293,041.42	-
551 Title III - Limited English Proficiency	65,505.37	10,213.95	75,719.32	-
572 Title I - Disadvantaged Children	659,689.79	5,763.10	665,452.89	-
587 Idea Preschool Grant for the Handicapped	29,396.63	-	29,396.63	-
590 Improving Teacher Quality	161,788.54	5,015.70	166,804.24	-
TOTAL ALL FUNDS	\$ 99,208,497.06	\$ 18,224,194.37	\$ 117,432,691.43	\$ 11,950.00

Explanations:

COPYRIGHT ASSIGNMENT AGREEMENT

This Copyright Assignment Agreement ("Agreement") is entered into on this 20th day of October, 2016, by and between the Strongsville City School District Board of Education (the "Board"), located at 18199 Cook Avenue, Strongsville, OH 44136 and Charles Conkle DBA, Low Rent High Rise Design, LLC, (hereinafter "Assignor"), located at 2293 7th Street, Cuyahoga Falls, Ohio 44221.

WHEREAS, the Assignor has created an original work of authorship fixed in a tangible medium of expression, namely the following materials:

Strongsville Mustangs athletic logo ("Logo")

WHEREAS, the Board is desirous of acquiring the entire right, title, and interest in and to the Logo and in and to any copyrights thereon arising and/or granted in the United States and foreign countries;

WHEREAS, the Assignor is desirous of assigning, to the Board, the entire right, title, and interest in and to the Logo and in and to any copyrights thereon arising and/or granted in the United States and foreign countries;

NOW, THEREFORE, for and in consideration of the covenants and obligations contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Board and the Assignor (collectively, the "Parties") agree as follows:

1. **ASSIGNMENT.** The Assignor hereby assigns, transfers, and conveys unto the Board, the entire right, title, and interest in and to the Logo and in and to any and all copyrights on said Logo that may arise and/or may be granted in the United States and any foreign country, and including each and every derivative work arising from the Logo. The Board shall be the exclusive owner of the Logo and of the copyright in the Logo from the effective date forward, and shall have the exclusive right to secure registration of the copyright. No rights in the Logo, or in the copyright of the Logo, shall be retained by the Assignor. There shall be no reversion of any rights to the Assignor in the future.
2. **PAYMENT.** In consideration of the assignment made by the Assignor and the Assignor's promises, representations, covenants and warranties under this Agreement, upon execution of this Agreement the Board shall pay to the Assignor the amount of one dollar (\$1.00).
3. **COOPERATION.** The Assignor hereby agrees to cooperate with the Board whereby the Board may enjoy to the fullest extent the right, title, and interest herein conveyed. Such cooperation may include:

- a) Prompt execution of all papers (prepared at the Board's expense) which are deemed necessary or desirable by the Board to perfect in it the right, title, and interest herein conveyed;
 - b) Prompt execution of all petitions, oaths, specifications, declarations, or other papers (prepared at the Board's expense) which are deemed necessary or desirable by the Board for obtaining copyright registration in the United States and/or foreign countries covering the Logo or works derived from the Logo; and
 - c) Prompt assistance and cooperation in the prosecution of legal proceedings involving the Logo or derivative works therefrom, said registrations granted thereon, including proceedings before any Copyright Office of the United States or any foreign country, and court actions, provided, however, that the expense which may be incurred by the Assignor in lending such assistance and cooperation be paid by the Board.
4. **BINDING EFFECT.** The covenants, obligations and conditions herein contained shall be binding on and inure to the benefit of the heirs, legal representatives, and assigns of the Parties hereto.
5. **DISCLAIMER AND WARRANTIES.** The Assignor warrants and represents that he/she has not entered into any assignment, contract, or understanding in conflict herewith. The Assignor agrees to indemnify and hold harmless the Board for any claims, suits, damages, actions, or other costs arising out of any breach of this Section.
6. **GOVERNING LAW.** This Agreement shall be governed, construed and interpreted by, through and under the laws of the State of Ohio.
7. **BINDING EFFECT.** The covenants, obligations and conditions herein contained shall be binding on and inure to the benefit of the heirs, legal representatives, and assigns of the Parties hereto.
8. **ENTIRETY.** This Agreement contains the entire agreement between the Parties, and there are no oral promises or other representations inducing its execution or qualifying its terms.
9. **MODIFICATION.** This Agreement may not be reformed, altered, or modified in any way by any practice or course of dealing, but may be modified or amended only by an instrument in writing duly executed by both Parties.

IN WITNESS WHEREOF, the Parties hereto have signed this Agreement on the day and year first above written.

**STRONGSVILLE CITY SCHOOL DISTRICT
BOARD OF EDUCATION**

**CHARLES CONKLE DBA,
LOW RENT HIGH RISE DESIGN, LLC**

Board President

Charles Conkle

Superintendent

Witness

Treasurer

STATE OF OHIO)
) ss.
COUNTY OF CUYAHOGA)

On _____, 2016, before me, _____,
the undersigned, a Notary Public in and for said State, personally appeared _____,
personally known to me or proved to me on the basis of satisfactory evidence to be the person(s)
whose name is/are subscribed to the within instrument and acknowledged that he/she/they
executed the same.

WITNESS my hand and official seal.

[SEAL]

Signature

RESOLUTION

The Board of Education of the Strongsville City School District, Cuyahoga County, Ohio, met on October 20th, 2016, in regular session with the following members present:

_____ moved the adoption of the following Resolution:

**RESOLUTION DECLARING THAT THE GROUNDS AT THE FORMER ALBION
MIDDLE SCHOOL ARE NOT CURRENTLY NEEDED FOR ANY SCHOOL PURPOSE
AND AUTHORIZING THE LEASE OF REAL PROPERTY**

WHEREAS, this Board is the owner of certain real property that consists of land and various improvements located at 11109 Webster Road, Strongsville, Ohio, being the site of the former Albion Middle School (collectively "the Property"); and

WHEREAS, this Board has determined that the exterior grounds of the Property, including the athletic fields, are not currently needed for any school purpose.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Strongsville City School District, County of Cuyahoga, State of Ohio, that:

Section 1. This Board finds, determines and declares that the exterior grounds of the Property, including the athletic fields, are not currently needed for any school purpose.

Section 2. This Board hereby approves and authorizes entering into a lease of the Property to the Strongsville Lacrosse Association in the form incorporated herein and attached hereto as Exhibit G, at a rental rate of one dollar (\$1.00) per year for use in conjunction with its athletic and recreation program.

Section 4. The President and Treasurer of this Board, the Superintendent, or other School District officials as shall be designated by those officials, as appropriate, are each authorized and directed to do all things necessary and consistent with this Resolution and to take such actions as are necessary or appropriate to accomplish the lease approved herein, including entering into a lease agreement.

Section 5. This Board finds and determines that all formal actions of this Board and any of its committees concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board or its committee, and that all deliberation of this Board and of any of its committees that resulted in those formal actions were in meetings open to the public, in compliance with the provisions of R.C.121.22.

Section 6. This Resolution shall be in full force and effect from and immediately upon its adoption.

_____ seconded the Motion.

Upon roll call on the passage of the resolution, the vote was as follows:

The foregoing is a true and correct excerpt from the Minutes of the meeting on the 20th day of October 2016, of the Board of Education of the Strongsville City School District, Cuyahoga County, Ohio, showing the passage of the resolution hereinabove set forth.

George Anagnostou, Treasurer

LEASE AGREEMENT

This Lease Agreement ("the Lease") is entered into this 20th day of October, 2016, between the STRONGSVILLE CITY SCHOOL DISTRICT BOARD OF EDUCATION ("the Board") of 18199 Cook Avenue, Strongsville, Ohio 44136, and STRONGSVILLE LACROSSE ASSOCIATION ("Lacrosse") of 20703 Pembroke Oval, Strongsville, Ohio 44149. The Board and Lacrosse shall be collectively referred to as the "Parties".

WITNESSETH

The Board hereby leases to Lacrosse, and Lacrosse hereby leases from the Board, the property formerly known as Albion Middle School athletic fields, located at 11109 Webster Road, Strongsville, Ohio. The Lease is for the term and rental amounts set forth below, and is subject to the provisions contained in the Lease. The Lease does not include the unoccupied school building or the location of the former building once razed, but includes only the exterior grounds, including the athletic fields ("the Premises").

The Lease is made upon the following terms and conditions, and the parties hereto covenant and agree as follows:

1. Term

The initial term of this Lease shall be for one year, commencing on the last date on which this Agreement is executed ("the Lease Term"). Upon the expiration of the Lease Term, the Lease will automatically renew on a year-to-year basis on the same conditions set forth in this Lease, unless either of the parties provides written notice of intent to terminate the Lease. Such notice must be provided to the other party in writing not less than sixty (60) days prior to the date on which the terminating party intends to terminate the Lease.

Notwithstanding the foregoing, in the event the Board determines that the Premises are needed for school purposes of the Strongsville City School District, the Board shall terminate this Lease as of the last day of a calendar month at any time during the Lease Term.

2. Rent

Lacrosse shall remit annual rent to the Board in the amount of one dollar (\$1.00). Lacrosse shall pay such rent, without previous demand therefore, on the first day of the Lease Term and any extension thereof.

3. Use

Lacrosse shall use the Premises for athletic activities in conjunction with its youth Strongsville Lacrosse program as coordinated and supervised by Lacrosse's leadership. Lacrosse shall have use of the exterior premises, athletic fields, driveway(s) and parking area only. Lacrosse's use shall not extend to the unoccupied school building or the property where the former school building stood.

The Board may continue to use portions of the Premises. The Board's use of the Premises will not interfere with Lacrosse's use of the Premises under the Lease.

4. Maintenance, Repairs, Utility Service and Improvements

(A) "As is Condition", Maintenance and Repairs

Lacrosse accepts the Premises "as is" in their current condition as of the date of the Lease, and acknowledges that neither the Board nor any agent of the Board has made any representation as to the condition of the Premises or the suitability of the Premises for Lacrosse's intended use. Lacrosse, at its own cost, shall maintain in reasonably good and safe operating condition all areas of the Premises, within the sole discretion of Lacrosse's responsibilities as set forth in this agreement. Lacrosse shall also be responsible, at Lacrosse's cost, for lawn maintenance and maintenance of the athletic fields and grounds. However, Lacrosse shall have no responsibility whatsoever for grass cutting. Additionally, Lacrosse shall have no responsibility whatsoever for the building, any structure, or parking areas, whether for maintenance, repairs or otherwise. At the expiration of the Lease Term, or upon termination of the Lease in accordance with Section 1, Lacrosse shall surrender the Premises to the Board, free of Lacrosse's personal property, in the same condition as Lacrosse received the Premises, normal wear and tear excepted.

In the event Lacrosse becomes aware of any defect, problem or necessity for repairs or improvements with respect to the grounds or parking area that would materially interfere with Lacrosse's use of the Premises, Lacrosse will notify the Board, which shall have the sole responsibility and discretion to either make appropriate and necessary repairs at the Board's cost or terminate the Lease.

(B) Utilities

During the Lease Term, and any extension thereof, Lacrosse shall regularly remove all trash and refuse of any kind from the Premises at Lacrosse's cost. Lacrosse may, at its discretion, provide snow and ice removal from the parking and driveway surfaces located on the Premises.

(C) Improvements

Lacrosse may, but is in no way required to, at Lacrosse's sole cost, make such improvements to the Premises as are necessary for the use of the Premises under the Lease. Lacrosse may make such improvements only with the written approval of the Board, which approval will not be unreasonably withheld. When submitting information regarding proposed improvements to the Board, Lacrosse will include reasonable estimates for the costs of such improvements.

In the event the Board terminates the Lease prior to the expiration of the Lease Term as set forth in Section 1, the Board will not reimburse Lacrosse for any portion of the actual costs of improvements that have been fully or partially completed by Lacrosse.

Upon the termination of the Lease or the expiration of the Lease Term, all improvements to the Premises shall become the property of the Board, and the Board shall not owe any amount to Lacrosse for the cost or value of such improvements.

5. Condemnation and Damage by Fire or Other Casualty

If during the Lease Term, or any extension thereof, the Premises shall be damaged by fire, windstorm or other casualty, the Board shall be under no obligation to repair or restore the same. If the Premises are damaged to such an extent that neither Lacrosse nor the Board wishes to repair such damage and/or restore the Premises, Lacrosse shall elect to terminate the Lease by written notice to the Board, and the Lease shall terminate as of the time of casualty or the date Lacrosse surrenders possession of the Premises, whichever is later.

6. Taxes and Insurance

Lacrosse and the Board acknowledge that the Premises are currently exempt from real estate taxation. In the event such exempt status changes only as a result of Lacrosse's uses and there is a resultant obligation for property taxes, Lacrosse shall be responsible for the payment of all such taxes during the Lease Term and any extension thereof. Lacrosse and the Board will work cooperatively in attempting to secure exemption of all or part of the Premises from real estate taxes in such manner as the Board may reasonably request.

The Board agrees to maintain sufficient property, fire and extended coverage insurance and liability insurance on the Premises. Lacrosse will procure and maintain sufficient liability insurance for the athletic use it makes of the grounds pursuant to Section 3 of the Lease. The Board and Lacrosse will maintain such coverage during the Lease Term and any extension thereof.

Lacrosse shall provide the Board with proof of insurance prior to its use of the Premises under the Lease. Said policy shall name the Board as an additional insured and provide that said policy shall not be cancelled or modified without thirty (30) days prior written notice to the Board.

Neither the Board nor Lacrosse, nor their respective agents or employees, shall be liable to the other for loss or damage caused by any risk covered, or which could be covered, by property insurance.

7. Assignment and Subletting

Lacrosse shall not assign the Lease or any interest in the Lease, nor sublet the Premises or any part thereof.

8. Quiet Possession and The Board's Access

Upon paying the rent as outlined in Section 2, and having kept all covenants, agreements and conditions of the Lease on Lacrosse's part to be observed or kept, Lacrosse shall quietly have and enjoy the Premises during the Lease Term, and any extension thereof, without hindrance or interference by the Board or anyone claiming by through, from or under the Board.

The Board shall have the right to enter the Premises at all reasonable times.

9. Default and Waiver

If (1) Lacrosse shall fail to pay any rent within twenty (20) days of the date the installment was due under Section 2, or (2) Lacrosse shall fail to comply with any other terms, covenants, conditions or obligations of the Lease for twenty (20) days after receiving written notice thereof from the Board demanding such compliance, or (3) Lacrosse shall abandon or vacate the Premises for a period exceeding thirty (30) days, then the Board may, at the Board's option, terminate the Lease by giving to Lacrosse prior written notice of such termination. Upon the date specified in such notice, the Lease shall be terminated. Termination of the Lease under this provision will have the same effect as if the full Lease Term had been completed. Upon termination of the Lease under this section, the Board may reenter the Premises, with or without process of law, and remove all persons and personal property from the Premises.

Waiver of breach of any covenant contained in the Lease shall not be construed as a waiver of any subsequent breach of the same or any other covenant or condition of the Lease, nor shall any failure of the Board to enforce rights or seek remedies upon any default of Lacrosse prejudice or affect the rights or remedies of the Board in the event of any subsequent default of Lacrosse.

10. Liability/Hold Harmless

Neither the Board nor Lacrosse shall be responsible for any claim or liability arising out of personal injuries or property damage from willful or negligent acts or omissions of the other or its employees, agents, clients, or invitees in or upon the Premises. Additionally, the Board shall not be liable to Lacrosse for any theft, damage or destruction of Lacrosse's personal property located on or at the Premises. Each Party shall be responsible for claims, actions, lawsuits, damages, liability and expenses arising from its own respective negligence in its use of the Premises,

11. Notices

Any notice specified herein to be given to the Board or to Lacrosse shall be made in writing, and shall be deemed to have been received when (1) delivered in person or by recognized overnight courier service or (2) as of the third business day after the same has been deposited with the United State Postal Service, postage prepaid, for registered or certified mail. Notices shall be directed to the Board and Lacrosse at the following addresses:

The Board: **Mark Donnelly, Business Manager**
Strongsville City School District Board of Education
18199 Cook Avenue
Strongsville, Ohio 44136

Lacrosse: **Geoffrey Belz**
Strongsville Lacrosse Association
Need Address
Strongsville, Ohio 44136

12. Governing Law

The Lease, and any dispute arising thereunder, shall be governed by the laws of the State of Ohio.

In using, maintaining, altering or improving the Premises, Lacrosse agrees to comply with all laws, orders and ordinances of federal, state and local governmental authorities and requirements of the Board now or hereinafter authorized, pertaining to Lacrosse's use of the Premises.

13. Entire Agreement

This Lease contains the entire understanding of the Board and Lacrosse with respect to the subject matter hereof, and shall not be amended or supplemented unless in writing signed by the Board and Lacrosse.

IN WITNESS HEREOF, the Board and Lacrosse have executed the Lease as of the day and year first written above.

STRONGSVILLE CITY SCHOOL DISTRICT BOARD OF EDUCATION:

By: _____ Date: _____
Carl Naso, President

By: _____ Date: _____
George Anagnostou, Treasurer

LACROSSE:

_____ Date: _____
Geoffrey Belz

*This Lease was approved by the Strongsville City School District Board of Education at its regular meeting on October 20, 2016. The Board's approval of the Lease is set forth in Resolution No. _____.

EXHIBIT I

CONTRACT FOR HANDICAPPED PUPILS

Court or Parental Institutional Placement in a District other than the Parent(s) District of Residence

AGREEMENT FOR ADMISSION FOR TUITION PUPILS
PURSUANT TO SECTIONS 3327.04, 3327.06, 3323.14, AND 3317.08 O.R.C.

District of Attendance

The Crestwood Local Board of Education hereby enters into a contract for admission (pursuant to Section 3327.04 O.R.C.) of the student(s) listed below with the Strongsville City Board of Education (District of Residence) for educational purposes for the school year of 2016-2017.

The Strongsville City Local Board of Education (District of Residence) hereby agrees to pay to the Crestwood Local Board of Education for each of the listed pupil(s) an amount equal to the tuition rate as calculated pursuant to Section 3317.08 of the Ohio Revised Code for the Crestwood Local School District (District of Attendance), or excess cost, if any, pursuant to Section 3323.14 O.R.C. for those pupils listed below.

The Crestwood Local Board of Education (District of Attendance) will include these court placed handicapped pupils in their ADM certification, pursuant to Section 3317.03 O.R.C. We hereby accept the pupil(s) listed below to our schools on terms described above.

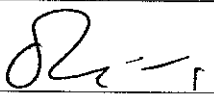
Name of Student

Address of Student

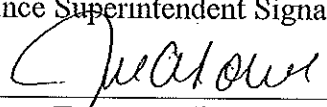
1.

2.

3.


District of Attendance Superintendent Signature


Date


District of Attendance Treasurer Signature


Date

District of Residence

We hereby acknowledge and approve the above listed pupil(s) to your schools on the terms described above for the school year 2016-2017.

District of Residence Superintendent Signature

Date

District of Residence Treasurer Signature

Date

*Sample Form for use with EMIS Status Code: 1C, 1T, and 1P
Contract is required for parentally placed students but optional for court-placed students*