AGENDA

Revere Local School District
Revere Board Meetings
Organizational Meeting and January Work Session - REVISED AGENDA
Tuesday, January 12, 2021, 5:30 pm - 8:30 pm
Revere High School Media Center

I. CALL TO ORDER - President Pro Tempore, Diana Sabitsch

II. ROLL CALL

Hayden Hajdu
Claudia Hower
Michael Kahoe
Keith Malick
Diana Sabitsch

III. PLEDGE OF ALLEGIANCE

IV. ELECTION OF PRESIDENT FOR CALENDAR YEAR 2021 (O.R.C. 3313.14)

Nominations: One or more may be offered.
If there is only one (1) nomination, a motion "to close nominations and instruct the Treasurer to cast a ballot for the nominee" is in order. This motion requires a unanimous vote. If this is done, the individual is declared elected to the Office of the President and assumes his/her duties at this time.

If there are multiple nominations (at a point where there are no other nominations), a motion "to close nominations", which requires a two-thirds vote is in order. If this is done, the Chairperson shall call for a roll call vote for each individual nominee, beginning with the first one. Where no such majority exists on the first ballot, a second ballot shall be cast for the two (2) candidates who receive the greatest number of votes on the first ballot. This procedure continues until a nominee receives a majority vote. At this point, the chairperson declares him/her elected to the Office of the President and he/she assumes his/her duties at this time.

V. ELECTION OF VICE-PRESIDENT FOR CALENDAR YEAR 2021 (O.R.C. 3313.14)

Nominations: One or more may be offered.
If there is only one (1) nomination, a motion "to close nominations and instruct the Treasurer to cast a ballot for the nominee" is in order. This motion requires a unanimous vote. If this is done, the individual is declared elected to the Office of Vice President.

If there are multiple nominations (at a point where there are no other nominations), a motion "to close nominations", which requires a two-thirds vote is in order. If this is done, the Chairperson shall call for a roll call vote for each individual nominee, beginning with the greatest number of votes on the first ballot. This procedure continues until a nominee receives a majority vote. At this point, the chairperson declares him/her elected to the Office of the Vice President.

VI. OATH OF OFFICE PRESIDENT AND VICE-PRESIDENT

VII. REGULAR MEETINGS FOR 2021, **Attachment 1**

It is recommended that the Board of Education set the time, place, and dates for its regular 2021 meetings (O.R.C. 3313.15) as listed in **Attachment 1**.

VIII. BYLAWS AND POLICIES

It is recommended that the Board of Education adopt the existing/revised policies for its own operation and the operation of the school district in accordance with §3313.20 O.R.C. Details may be found in the official district Policies listed online and available at the Board Office.

IX. ESTABLISH SERVICE FUND

It is recommended at the Board of Education certify the official enrollment of the District at 2856 students as of October 2020 and establish a Service Fund of $7,500 for the purpose of defraying Board member expenses actually incurred in the performance of their duties, in accordance with §3313.15 O.R.C.

X. LIAISONS

It is recommended that the Board of Education appoint members as the Revere Local School District Board of Education's Liaisons to the Ohio School Boards Association for the 2021 calendar year as required by the OSBA.

Legislative Liaison
Student Achievement Liaison

XI. BOARD OF EDUCATION COMMITTEES

The president shall appoint members of the Board to serve on committees. Committees of Board members shall, when specifically charged to do so by the Board, conduct studies, make recommendations to the Board, and act in an advisory capacity, but shall not take action on behalf of the Board.

Finance and Audit (two members)
Facilities and Grounds (two members)

XII. STANDING AUTHORIZATIONS

It is recommended that the Board of Education adopt the following standing authorizations for the 2021 calendar year:

A. Authorize the Treasurer to borrow as necessary to meet current obligations until real estate taxes, personal property taxes, and/or other funds are available;

B. Authorize the Treasurer to request advances on the collection of various taxes accruing to the Revere Local School District in Accordance with O.R.C. 321.234 as detailed in **Attachment 2**;

C. Authorize the Treasurer to invest available funds at the most productive interest rates, in keeping with the Board's investment policy;

D. Authorize the Treasurer to pay invoices when due (especially when discounts apply) within the parameters of the Appropriations Measure as adopted;

E. Authorize the Superintendent to employ personnel and accept resignations as needed during the calendar year 2021. Such employments and resignations will be reviewed by the Board of Education at its next scheduled meeting and when ratified will be deemed effective as the date and time of Superintendent's acceptance;

F. Authorize Superintendent to approve construction project change order increasing cost up to $5,000 upon the recommendation of the design professional that the change is necessary/desirable and that time is of the essence. Project changes above $5,000 and less than $15,000 may be approved by the Superintendent with the concurrence of two (2) Board members designated for that purpose. If one or both of the designated members cannot be contacted in the time available for approval, additional Board members in alphabetical order of last names will be contracted for approval;

G. If one of the two members contacted does not agree, the change order will be submitted to the entire Board for disposition. Change orders in excess of $15,000 or aggregate changes in any calendar month of $50,000 require the approval of the majority of the Board. Such approval may be requested at a Regular or Special Board Meeting;

H. Authorize the Superintendent or Treasurer to utilize the following law firms as needed:

Roetzel and Andress
222 S. Main Street
Akron, Ohio 44308-2098

Squire, Patton and Boggs LLP
4900 Key Tower
127 Public Square
Cleveland, Ohio 44114

Pepple and Waggoner
Crown Center
5005 Rockside Road #260
Independence, Ohio 44131

Fisher and Phillps
200 Public Square, Suite 4000
Cleveland, Ohio 44114

XIII. LEGAL COUNSEL 2021

The Treasurer recommends that the Board of Education authorize the Superintendent or Treasurer to utilize the following law firms as needed:

Roetzel and Andress
222 S. Main Street
Akron, Ohio 44308-2098

Squire, Patton and Boggs LLP
4900 Key Tower
127 Public Square
Cleveland, Ohio 44114

Pepple and Waggoner
Crown Center
5005 Rockside Road #260
Independence, Ohio 44131

Fisher and Phillps
200 Public Square, Suite 4000
Cleveland, Ohio 44114

XIV. FY22 BUDGET, **Attachment 3**

The Treasurer recommends that the Board of Education approve the FY22 Budget as noted in **Attachment 3**.

XV. CONVENE TO WORK SESSION

XVI. PRESENTATIONS - None

XVII. TREASURER'S AGENDA - No Action

XVIII. SUPERINTENDENT'S AGENDA - No Action

Review of the agenda for the Regular Meeting January 19, 2021

XIX. ADJOURNMENT

NEW DOCUMENT

Attachment 1

Revere Board of Education
3496 Everett Road, P.O. Box 340
Bath, Ohio 44210-0340

Regular Board of Education Meetings are normally scheduled for the Third TUESDAY of each month at 5:30 p.m. in the Revere High School Media Center unless noted otherwise.

Tuesday, January 19, 2021

Tuesday, February 16, 2021

Tuesday, March 16, 2021

Tuesday, April 20, 2021

Tuesday, May 18, 2021

Tuesday, June 29, 2021 (Date altered due to close of the fiscal year)

Tuesday, July 20, 2021

Tuesday, August 17, 2021

Tuesday, September 14, 2021

Tuesday, October 19, 2021

Tuesday, November 16, 2021

Tuesday, December 14, 2021

NOTE:

The second TUESDAY of each month is reserved for Special Meetings (work sessions), as needed. When scheduled, these will be held in the Revere High School Media Center unless otherwise noted and they will start at 5:30 p.m.

NEW DOCUMENT

Attachment 2

RESOLUTION

Resolved the 12th day of January 2021 by the Board of Education of Revere Local School District at its organizational meeting held at 5:30 p.m. to authorize a request to the Auditor of Summit County to draw their warrants, and the Treasurer of said County by and hereby is requested to pay to the Treasurer of the Board, from time-to-time as funds are available, any money in the County Treasury to the account of this Board and lawfully applicable to the purpose of tax year 2020 payable in calendar year 2021, and to the purpose of tax year 2021 payable in calendar year 2022.

This resolution is certified as approved by the Board of Education of Revere Local School District this 12th day of January 2021.

_____

Richard Berdine, Treasurer

NEW DOCUMENT

Attachment 3

ALTERNATIVE TAX BUDGET INFORMATION

School Districts Only

School District Name Revere Local

For the Fiscal Year Commencing July 1, 2021

Fiscal Officer Signature _____ Date January 12, 2021

COUNTY OF SUMMIT

Background

Substitute House Bill No. 129 (HB 129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34 and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

At a May 7, 2002 Summit County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (including schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis. (Original form for schools dated November 19, 2002).

Alternative Tax Budget Information Filing Deadline

The fiscal officer of a public school district must file one signed copy of this document with the Summit County Fiscal Officer, on or before January 15th.
(Adopted 5/7/02)

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

SCHEDULE I

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. Utilize the Summit County Budget Commission Certification of Tax Levy Estimate issued by the budget commission for the current year, and add any approved new levies.

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

SCHEDULE 2

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

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

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

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

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

SCHEDULE 3

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

SCHEDULE 4

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

SCHEDULE 5

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

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

SCHEDULE 6

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

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

DIVISION OF TAXES LEVIED

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

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund Type Fund Name	Purpose of Levy	Millage Type Inside "I" Outside "O"	Type "O": Date Authorized by Voters MM/DD/YY	Levy Term Number of of Years	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	Tax Year 2021 Collection Year 2022 Estimated Gross $ Amount from levy *
Governmental-General Fund	Operating	I	NA	continuing	NA	NA	5.70	maximum
Governmental-General Fund	Operating	O	1976 and prior	continuing	1968/NA	1969/NA	24.06	maximum
Governmental-General Fund	Operating	O	3/19/1981	continuing	1981/NA	1982/NA	7.70	maximum
Governmental-General Fund	Operating	O	11/4/1986	continuing	1986/NA	1987/NA	5.90	maximum
Governmental-General Fund	Operating	O	5/8/1990	continuing	1190/NA	1191/NA	2.80	maximum
Governmental-General Fund	Operating	O	5/2/1995	continuing	1195/NA	1196/NA	3.20	maximum
Governmental-General Fund	Operating-Substitute	O	11/5/2019	continuing	2019/NA	2020/NA	9.02	maximum
Capital Projects-Permanent Improvement	Permanent Improvements	O	5/4/1999	continuing	1999/NA	2000/NA	1.75	maximum
Debt Service-Bond Retirement	Bond Retirement	O	11/8/2016	30	2016/2045	2017/2046	4.10	maximum

* Do not add in personal property tax reimbursement amounts.

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: 001 - general

Description	Previous Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
				Tax Year 2021/Collection Year 2022	
			7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	$ 32,781,407.00	$ 33,681,377.00	$ 17,286,514.50	$ 17,286,514.50	$ 17,472,859.50
Personal Prop. Tax Reimbursements	$ -	$ -	$ -	$ -	$ -
State Foundation	$ 2,430,536.00	$ 2,204,598.00	$ 1,169,484.00	$ 1,169,484.00	$ 1,177,114.50
Income Tax	$ -	$ -	$ -	$ -	$ -
Transfers In	$ -	$ -	$ -	$ -	$ -
Other Revenues	$ 1,848,440.10	$ 1,464,614.00	$ 732,307.00	$ 732,307.00	$ 1,514,614.00
Total Revenues	$ 37,060,383.10	$ 37,350,589.00	$ 19,188,305.50	$ 19,188,305.50	$ 20,164,588.00
otal Expenditures	$ 37,635,514.41	$ 39,601,897.00	$ 20,220,648.50	$ 20,220,648.50	$ 20,961,436.00
evenues Over (Under) Expenditures	$ (575,131.31)	$ (2,251,308.00)	$ (1,032,343.00)	$ (1,032,343.00)	$ (796,848.00)
eginning Cash Fund Balance	$ 19,366,448.43	$ 18,791,317.12	$ 16,540,009.12	$ 15,507,666.12	$ 14,475,323.12
nding Cash Fund Balance	$ 18,791,317.12	$ 16,540,009.12	$ 15,507,666.12	$ 14,475,323.12	$ 13,678,475.12
ncumbrances (at fiscal year end)	$ 163,675.79	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00
nding Unencumbered Balance	$ 18,627,641.33	$ 16,290,009.12	$ 15,257,666.12	$ 14,225,323.12	$ 13,428,475.12
ess: Reserve Balance Account for udget Stabilization	$ -	$ -	$ -	$ -	$ -
alance for Certification of ppropriations	$ 18,627,641.33	$ 16,290,009.12	$ 15,257,666.12	$ 14,225,323.12	$ 13,428,475.12

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

Confidential Information - For Board Use Only - Do not Redistribute

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: 002 - bond retirement

Description	Previous Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
				Tax Year 2021/Collection Year 2022	
			7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	$ 4,233,664.68	$ 4,281,357.00	$ 2,150,000.00	$ 2,150,000.00	$ 2,150,000.00
Personal Prop. Tax Reimbursements	$ -	$ -	$ -	$ -	$ -
State Foundation	$ -	$ -	$ -	$ -	$ -
Income Tax	$ -	$ -	$ -	$ -	$ -
Transfers In (includes transfer of funds from permanent improvement fund 003 for $7M TAN 2019 Note repayment)	$ -	$ 871,005.00	$ 412,000.00	$ 412,000.00	$ 412,000.00
Other Revenues	$ 516,892.24	$ 156,000.00	$ 78,000.00	$ 78,000.00	$ 78,000.00
Total Revenues	$ 4,750,556.92	$ 5,308,362.00	$ 2,640,000.00	$ 2,640,000.00	$ 2,640,000.00
Total Expenditures	$ 4,353,070.72	$ 4,334,675.00	$ 3,098,650.00	$ 1,280,100.00	$ 3,140,100.00
Revenues Over (Under) Expenditures	$ 397,486.20	$ 973,687.00	$ (458,650.00)	$ 1,359,900.00	$ (500,100.00)
Beginning Cash Fund Balance	$ 1,868,480.53	$ 2,265,966.73	$ 3,239,653.73	$ 2,781,003.73	$ 4,140,903.73
Ending Cash Fund Balance	$ 2,265,966.73	$ 3,239,653.73	$ 2,781,003.73	$ 4,140,903.73	$ 3,640,803.73
Encumbrances (at fiscal year end)	$ -	$ -	$ -	$ -	$ -
Ending Unencumbered Balance	$ 2,265,966.73	$ 3,239,653.73	$ 2,781,003.73	$ 4,140,903.73	$ 3,640,803.73
*Less: Reserve Balance Account for Budget Stabilization	$ -	$ -	$ -	$ -	$ -
Balance for Certification of Appropriations	$ 2,265,966.73	$ 3,239,653.73	$ 2,781,003.73	$ 4,140,903.73	$ 3,640,803.73

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

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STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: 003 - permanent improvement

Description	Previous Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
				Tax Year 2021/Collection Year 2022	
			7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	$ 1,497,646.03	$ 1,509,044.00	$ 760,000.00	$ 760,000.00	$ 765,000.00
Personal Prop. Tax Reimbursements	$ -	$ -	$ -	$ -	$ -
State Foundation	$ -	$ -	$ -	$ -	$ -
Income Tax	$ -	$ -	$ -	$ -	$ -
Transfers In	$ 75,000.00	$ 75,000.00	$ 75,000.00	$ -	$ 75,000.00
Other Revenues	$ 1,476,585.75	$ 2,500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
Total Revenues	$ 3,049,231.78	$ 1,586,544.00	$ 836,000.00	$ 761,000.00	$ 841,000.00
Total Expenditures (includes transfer of funds to bond retirement fund 002 for $7M TAN 2019 Note repayment)	$ 5,044,601.76	$ 4,096,945.23	$ 867,000.00	$ 792,000.00	$ 867,000.00
Revenues Over (Under) Expenditures	$ (1,995,369.98)	$ (2,510,401.23)	$ (31,000.00)	$ (31,000.00)	$ (26,000.00)
Beginning Cash Fund Balance	$ 4,904,638.02	$ 2,909,268.04	$ 398,866.81	$ 367,866.81	$ 336,866.81
Ending Cash Fund Balance	$ 2,909,268.04	$ 398,866.81	$ 367,866.81	$ 336,866.81	$ 310,866.81
Encumbrances (at fiscal year end)	$ 2,474,940.23	$ -	$ -	$ -	$ -
Ending Unencumbered Balance	$ 434,327.81	$ 398,866.81	$ 367,866.81	$ 336,866.81	$ 310,866.81
*Less: Reserve Balance Account for Budget Stabilization	$ -	$ -	$ -	$ -	$ -
Balance for Certification of Appropriations	$ 434,327.81	$ 398,866.81	$ 367,866.81	$ 336,866.81	$ 310,866.81

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

STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2

SCHEDULE 3

I	II	III	IV	V	VI	VII
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Transfer-in	Budget Year Estimated Other Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures and Ending Encumbrances	Budget Year Estimated Ending Unencumbered Balance
SPECIAL REVENUE FUNDS						
Public School Support - 018	$ 170,000.00	$ -	$ 100,000.00	$ 270,000.00	$ 120,000.00	$ 150,000.00
Other Grants - 019	$ 16,000.00	$ -	$ 10,000.00	$ 26,000.00	$ 20,000.00	$ 6,000.00
Athletics - 300	$ 124,000.00	$ 100,000.00	$ 175,000.00	$ 399,000.00	$ 300,000.00	$ 99,000.00
Student Success/Wellness - 467	$ -	$ -	$ 85,000.00	$ 85,000.00	$ 85,000.00	$ -
Misc. State Grants - 499	$ 3,000.00	$ -	$ -	$ 3,000.00	$ 3,000.00	$ -
GEER - 508	$ 20,000.00	$ -	$ -	$ 20,000.00	$ 20,000.00	$ -
Title VI-B - 516	$ (25,000.00)	$ -	$ 600,000.00	$ 575,000.00	$ 575,000.00	$ -
Title I Grant - 572	$ (5,000.00)	$ -	$ 130,000.00	$ 125,000.00	$ 125,000.00	$ -
Preschool - 587	$ -	$ -	$ 7,800.00	$ 7,800.00	$ 7,800.00	$ -
Title II-A - 590	$ -	$ -	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ -
Title IV-A - 599	$ (7,000.00)	$ -	$ 20,000.00	$ 13,000.00	$ 13,000.00	$ -
TOTAL SPECIAL REVENUE FUNDS	$ 296,000.00	$ 100,000.00	$ 1,172,800.00	$ 1,568,800.00	$ 1,313,800.00	$ 255,000.00
CAPITAL PROJECTS FUNDS						
Building - 004	$ 400,000.00	$ -	$ -	$ 400,000.00	$ 400,000.00	$ -
OneNet - 451	$ -	$ -	$ 7,200.00	$ 7,200.00	$ 7,200.00	$ -
TOTAL CAPITAL PROJECTS FUNDS	$ 400,000.00	$ -	$ 7,200.00	$ 407,200.00	$ 407,200.00	$ -

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STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2

SCHEDULE 3

I	II	III	IV	V	VI	VII
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Transfer-in	Budget Year Estimated Other Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures and Ending Encumbrances	Budget Year Estimated Ending Unencumbered Balance
ENTERPRISE FUNDS						
Food Service - 006	$ 1,500.00	$ 150,000.00	$ 1,300,000.00	$ 1,451,500.00	$ 1,425,000.00	$ 26,500.00
Uniform School Supplies - 009	$ 68,000.00	$ -	$ 125,000.00	$ 193,000.00	$ 130,000.00	$ 63,000.00
TOTAL ENTERPRISE FUNDS	$ 69,500.00	$ 150,000.00	$ 1,425,000.00	$ 1,644,500.00	$ 1,555,000.00	$ 89,500.00
INTERNAL SERVICE FUNDS						
Special Rotary - 014	$ -	$ -	$ -	$ -	$ -	$ -
Self Insurance - 024	$ 3,500.00	$ -	$ 48,000.00	$ 51,500.00	$ 50,000.00	$ 1,500.00
TOTAL INTERNAL SERVICE FUNDS	$ 3,500.00	$ -	$ 48,000.00	$ 51,500.00	$ 50,000.00	$ 1,500.00
FIDUCIARY FUNDS						
Scholarship - 007	$ 32,000.00	$ -	$ 20,000.00	$ 52,000.00	$ 22,000.00	$ 30,000.00
Endowments - 008	$ 18,000.00	$ -	$ 25.00	$ 18,025.00	$ 2,000.00	$ 16,025.00
Unclaimed Money - 022	$ 11,000.00	$ -	$ 15,000.00	$ 26,000.00	$ 5,000.00	$ 21,000.00
Employee Benefits Agency - 026	$ 19,000.00	$ -	$ 95,000.00	$ 114,000.00	$ 100,000.00	$ 14,000.00
Student Activities - 200	$ 145,000.00	$ -	$ 105,000.00	$ 250,000.00	$ 125,000.00	$ 125,000.00
TOTAL FIDUCIARY FUNDS	$ 225,000.00	$ -	$ 235,025.00	$ 460,025.00	$ 254,000.00	$ 206,025.00
Total All Funds	$ 994,000.00	$ 250,000.00	$ 2,888,025.00	$ 4,132,025.00	$ 3,580,000.00	$ 552,025.00

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UNVOTED GENERAL OBLIGATION DEBT

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

SCHEDULE 4

I	II	III	IV	V	VI	VII
				Principal and Interest Requirements		
				Budget Year		
					Tax Year 2021/Collection Year 2022	
Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Budget Year	7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
NONE						

VOTED DEBT OUTSIDE 10 MILL LIMIT

Bonds or Notes Must Actually Be Issued in Order to Commence Collection of Property Taxes for Debt Service

SCHEDULE 5

I	II	III	IV	V	VI	VII	VIII
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Budget Year	Principal and Interest Requirements Budget Year		
						Tax Year 2021/Collection Year 2022	
					7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
New Construction & Building Improvements	11/8/2016	3/29/2017	12/1/2021	$840,000.00	$861,000.00	$0.00	$0.00
New Construction & Building Improvements	11/8/2016	3/29/2017	12/1/2043	$8,000,000.00	$179,500.00	$128,500.00	$178,500.00
New Construction & Building Improvements	11/8/2016	12/28/2017	12/1/2045	$49,567,123.80	$1,195,450.00	$950,450.00	$2,095,450.00
TOTALS				$58,407,123.80	$2,235,950.00	$1,078,950.00	$2,273,950.00

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TAX ANTICIPATION NOTES

SCHEDULE 6

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be apportioned to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
	$7M TAN 2019-12-19	
Amounts Required to Meet Budget Year Principal and Interest Payments:		
Principal Due	$655,000.00	
Principal Due Date	12/1/2021	
Interest Due	$87,700.00	
Interest Due Date	12/1/2021	
Interest Due	$81,150.00	
Interest Due Date	6/1/2022	
Total	$823,850.00	
Name of the Special Debt Service Fund	$7M TAN 2019-12-19	

Amounts to be Apportioned to Debt Service on the Following Budget Year Settlements:	Funds apportioned by District from fund 003-PI to fund 002-Bond to repay notes per emails and phone conversations with Dawn Yurick on 11/2/2020	
August 2021 Real Estate		
February 2022 Real Estate		
Total		
Name Of Fund To Be Charged		