

**GREEN LOCAL BOARD OF EDUCATION  
MONDAY, NOVEMBER 20, 2023 6:30 PM  
REGULAR MEETING AGENDA  
WILBUR BERKEY FIELDHOUSE**

**Our Vision: Green Local Schools aspires to be the model district for rural Ohio that is firmly rooted in family values while providing the innovation needed for tomorrow's leaders.**

**I. OPENING**

- A. Call to Order
- B. Pledge of Allegiance
- C. Roll Call/Attendance
- D. Approval of Agenda
- E. Approval of Minutes
  - 1. October 23, 2023 Regular Session
  - 2. November 8, 2023 Special Session
- F. Public Participation
  - 1. Pastor Doug Zehr- Oak Grove Mennonite Church
  - 2. Others that have signed up to participate
- G. Introductions/Recognitions
  - 1. Maryn Erdman (freshman)- Cross Country State Qualifier, placed 65th in State
  - 2. Kaitlyn Carr (sophomore)- Cross Country State Qualifier, placed 3rd in State
- H. Legislative Liaison Report - Triennial Update

**II. REPORT OF THE SUPERINTENDENT**

- A. Business Advisory Council - Beth Gaubatz
- B. Green Middle School Report - Jen Shutt

**III. FINANCIAL AGENDA**

- A. Financial Reports - October 2023  
Review and approve the monthly financial update for October 2023, consolidated balance sheet, bank reconciliation, fund listing, cash position report, approval of invoices for payment and October check register with expenditures totaling \$502,581.51.
- B. Donations - October 2023

<u>From</u>	<u>Amount</u>	<u>To/For</u>
SHS Class of 1973	\$1,000.00	Art Club
Craig & Joyce Fuell	\$200.00	Overdue Lunch Accounts
- C. Five Year Forecast (Exhibit A)

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D. Resolution for upcoming Natural Gas Bid (Exhibit B)

IV. RESOLUTION TO APPROVE PERSONNEL CONSENT AGENDA UPON RECOMMENDATION OF THE SUPERINTENDENT

A. Employment and Changes for the 2023-2024 school year

1. Certified Employment

- a) Amanda Framstad- Leave of absence, approximately November 27th, 2023- March 8th, 2024

2. Supplemental Employment

- a) Susan Brookover, LPDC Chairperson, Step 1, year 3
- b) Megan Mowrer, Lead Mentor, Step 1, Year 2
- c) Leslie Burns, Freshman Class Advisor, 50%, Step 1, Year 4
- d) Dawn Klett, Junior Class Advisor, Step 1, Year 1

3. Substitute Employment

- a) James Massaro- Custodian
- b) Tamara Gojkov- Bus Driver
- c) Cheryl Evans- Van Driver
- d) Michelle Baumgarder- secretary- effective 10/16/23
- e) Heidi Wolf- Cafeteria worker, Secretary, Custodian- effective 11/13/23
- f) Brayden Leach- Teacher, pending certification
- g) Esther Saurer- Teacher

4. District Volunteers

- a) Ashley Smith
- b) Erica Shaffer
- c) Shawna Erman
- d) Emma Fletcher
- e) Kayla Miner
- f) Katherine Fetzer
- g) John Biggio
- h) Sheila Phillips

B. Pupil Activity Employment and Changes in Employment for the 2023-2024 school year: (Be it resolved that the following supplemental positions have been first offered to licensed individuals in the district and no one qualified has applied for and accepted the position and then the positions have been offered to licensed individuals not employed by the district and no one qualified has accepted the position.

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1. Pupil Activity Employment
  - a) Melody Martell, Freshman Class Advisor, 50%, Step 1, Year 9
  - b) Tracy Harmon, Junior Class Advisor, Step 1, Year 1
  
2. Extra-Curricular Volunteers
  - a) Mac Butzer- MS Basketball Boys- pending certification
  - b) Cole Maibach- MS Basketball Boys- pending certification

**V. ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

**A. Business for Action**

1. Approve High School Girls Basketball overnight trip (Exhibit C)

**B. Business for Discussion**

1. 2024 Board Meeting Dates
2. Set date for 2024 Organizational meeting
3. First Reading Lease Agreement with Village of Smithville (Exhibit D)
4. First Reading Board Policies
  - 0141.2 Conflict of Interest
  - 2623.02 Third Grade Reading Guarantee
  - 3120.08 Employment of Personnel for Co-Curricular/Extra Curricular Activities
  - 4120.08 Employment of Personnel for Co-curricular/Extra Curricular activities
  - 5320 Immunizations
  - 5330 Use of Medications
  - 5337 Care of Students with Active SEizure Disorder
  - 6700 Fair Labor Standards Act (FLSA)
  - 7440 Facility Security
  - 8330 Student Records
  - 8650 Transportation by School Van
  - 9160 Public Attendance at school events
  - 9270- Equivalent Education outside the schools (Home schooling)

**C. Items from members of the Board of Education**

1. Debrief from OSBA Capital Conference
  
2. The Board of Education regular meeting is scheduled for Monday, December 18, 2022 at 7:00am.

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**VI. EXECUTIVE SESSION**

- A. To consider the appointment, employment, dismissal, discipline, promotion, demotion or compensation of a public employee or official.

**VII. ADJOURNMENT**

**GREEN LOCAL BOARD OF EDUCATION  
MONDAY, OCTOBER 23, 2023 6:30 PM  
REGULAR MEETING MINUTES  
WILBUR BERKEY FIELDHOUSE**

**Our Vision: Green Local Schools aspires to be the model district for rural Ohio that is firmly rooted in family values while providing the innovation needed for tomorrow's leaders.**

**I. OPENING**

A. Call to Order

B. Pledge of Allegiance

C. Roll Call/Attendance

The Green Local Board of Education met in regular session on Monday October 23, 2023 at 6:30 pm, in the Wilbur Berkey Fieldhouse with the following members present:

Mr. Brad Yochheim, Mr. Brandon Von Almen, Mr. Mike Davis and Mr. Randy Brillhart. Others present were: Superintendent; Mr. Dean Frank, Treasurer; Mrs. Erin VanMeter, Katy Smith, Susan Maibach, Kathy madigan, Stephen Heppe, Chris Miller, Joel Besancon, HannahWeaver, Cindy Madding, Jacquelyn Canonico, Ian Kelbly, Audrey Sidle, Landen Clark, Sue Buchwalter, and Eli Baltic.

D. Approval of Agenda

**#23-088 A motion by Mr. Brillhart was seconded by Mr. Davis to approve the agenda with addendum.**

**A roll call vote on the motion was as follows: Davis, yes; Brillhart, yes; Yochheim, yes; Von Almen, yes. Motion carried.**

E. Approval of Minutes

1. September 18th, 2023 Regular Session

**#23-089 A motion by Mr. Davis was seconded by Mr. Von Almen to approve September 18th, 2023 Regular Session Meeting Minutes.**

**A roll call vote on the motion was as follows: Davis, yes; Brillhart, yes; Yochheim, yes; Von Almen, yes. Motion carried.**

F. Public Participation

1. Jeff Dilyard- Pleasant Hill Baptist Church
2. Others who signed up to participate

G. Introductions/Recognitions

1. State FFA Degrees
  - Eli Baltic
  - Audrey Sidle
  - Landen Clark

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H. Legislative Liaison Report

- I. Career Center Report - Mr. Davis gave the board an update on the Wayne County Career Center. The Career Center is currently undergoing an update to their welding lab and adding new technology courses. The Center is hosting its annual Ohio State vs. Michigan tailgate party on Wednesday November 22nd from 10am-1pm. The public is invited to attend and any proceeds from voluntary donations will benefit the culinary arts and hospitality customer service programs , which sponsor the event.

II. REPORT OF THE SUPERINTENDENT

- A. GES Report - Mrs. Miller and Elementary Action Teams  
 Mrs. Miller brought members of her Leadership, Culture, Academic and Behavior action teams to present an elementary building update to the board.
- B. Veterans Day Program - November 10th, 2023 Breakfast at 8 am, Program at 9 am in the Berkey Fieldhouse
- C. Safety Committee Update
- D. Family and Community Engagement Update

III. FINANCIAL CONSENT AGENDA

**#23-090 A motion by Mr. Von Almen was seconded by Mr. Davis to accept the following financial agenda item A - D:**

- A. Financial Reports - September 2023  
 Review and approve the monthly financial update for September 2023, consolidated balance sheet, bank reconciliation, fund listing, cash position report, approval of invoices for payment and September check register with expenditures totaling \$480,598.51.
- B. Donations - September 2023
 

From	Amount	To/For
SHS Class of 1963	\$184.65	Art Club
Drew & Stevie Jo Turner	\$500.00	FFA
- C. Approve the following transportation in lieu of for FY24 (Exhibit A)
- D. Approve transfer from the General Fund (001-0000) to Schoolwide Pool (598-9023) in the amount of \$205,084.31.

**A roll call vote on the motion was as follows: Davis, yes; Brillhart, yes; Yochheim, yes; Von Almen, yes. Motion carried.**

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E. Business and Finance Committee Meeting

F. State Funding Update

IV. RESOLUTION TO APPROVE PERSONNEL CONSENT AGENDA UPON RECOMMENDATION OF THE SUPERINTENDENT

**#23-091 A motion by Mr. Davis was seconded by Mr. Von Almen to accept the following personnel items A & B, as recommended by the superintendent:**

A. Employment and Changes for the 2023-2024 school year

1. Approve to hire the following temporary substitute teachers pending certification; per ODE guidelines for the 2023-2024 school year.
  - a) Deborah Steiner effective 8/24/2023
  - b) Terra Dorn
  - c) Kayla Miner
2. Certified Employment
  - a) Clint Maibach- place on the MAMS salary schedule
3. Supplemental Employment
  - a) Jason DeMassimo- Weight Room Supervisor, Step 1, Year 2
  - b) Stacey Dillon- HS Student Council/LEAD, Step 1, Year 3, 50%
  - c) Allison Uhl- HS Student Council/LEAD, Step 1, Year 2, 50%
4. Substitute Employment
  - a) Heather Hyser- Paraprofessional Aide
  - b) Jerry Gasser- Bus Driver effective 8/31/23
  - c) Alan Ross - Bus Driver
  - d) Rod Martell- Bus Driver
  - e) David Paridon- WCSCC Bus Driver effective 8/1/23
5. Mentors- Resident Educator
  - a) Megan Mowrer- mentee year 1; A.Rosenbaum
  - b) Joel Besancon- mentee year 1; C. Maibach
  - c) Denise Rader- mentee year 1; E. Franks
6. WIT Workers
  - a) Derrick Hochstetler- Tournament Manager - \$500
  - b) Katie Baumgardner- Tournament Manager- \$500

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7. 2023-2024 District Testing Coordinator
  - a) Susan Burnett - \$3000
  
8. 2023-2024 English Language Family Liaison
  - a) Claudia Horner - \$2000
  
9. District Volunteers
  - a) Emily Smith
  - b) Sarah Crist
  - c) Angie Wynar
  - d) Rebecca Schenk
  - e) Sara Romano
  - f) Amber Murray
  - g) Amber Kandel
  - h) Alicia Jarvis
  - i) Cynthia Holderman
  - j) Kimberly Bupp
  - k) Charles Bailey
  - l) Melissa Keener
  - m) Sharon Renfrow
  - n) Jessica Moore
  - o) Courtney McConahay
  - p) Matthew Maxymiv
  - q) Jennifer Kline
  - r) Jenny Hackett
  - s) Alexis Craemer
  - t) Amy Beichler
  - u) Heidi Baney
  - v) Paige Bailey
  - w) Kathy Thut
  - x) Whitney Rittenhouse
  - y) Jackaline Hatfield
  - z) William Hartzler

B. Pupil Activity Employment and Changes in Employment for the 2023-2024 school year: (Be it resolved that the following supplemental positions have been first offered to licensed individuals in the district and no one qualified has applied for and accepted the position and then the positions have been offered to licensed individuals not employed by the district and no one qualified has accepted the position.)

1. Pupil Activity Employment for the 2023-2024 school year
  - a) Steven Davis- HS Wrestling Assistant; Step 1 Year 1
  - b) Derek Pasho- HS Basketball Boys Assistant; Step 1, Year 1 - pending



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coaching requirements

- c) Jace Watts- HS Basketball Boys Freshman (pending #'s); Step 4, Year 6
  - d) Olivia Lang- HS Basketball Girls Assistant; Step 2, year 2 - 50%
  - e) Matthew Perry- MS Wrestling; Step 2, Year 2
- 2) Pupil Activity Changes for the 2023-2024 school year
- a) Tyler Trogdon- HS Football Assistant; Step 4, Year 5  
previously approved as HS Football Freshman
  - b) Sidney Cline- HS Basketball Girls Assistant; Step 10, year 10 - 50%  
previously approved as volunteer
- 3) Athletic Workers- \$40 per match
- a) Erik Dravenstott
  - b) Seka Masters
  - c) Sandy Boyd
  - d) Susan Maibach
  - e) Angie Cyrus
  - f) Shelly Kauffman
  - g) Fritz Kauffman
  - h) Joanne Trogdon
  - i) Joyce Blough
  - j) Derrick Hochstetler
  - k) Courtney Knight
  - l) Violet Lehman
  - m) Teri Myers
  - n) Kellie Bohley
  - o) Joel Yates
  - p) Scott Thorn
  - q) Denise Yoder
4. Extra-Curricular Volunteers
- a) Terry Hershberger- athletic tournament volunteer
  - b) Josh Piatt- HS Boys Basketball
  - c) Danielle Anderson- HS Girls Basketball
  - d) Jordan McConnell- HS Girls Basketball

**A roll call vote on the motion was as follows: Davis, yes; Brillhart, yes; Yochheim, yes; Von Almen, yes. Motion carried.**

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V. ITEMS FOR DISCUSSION AND POSSIBLE ACTION

**#23-092 A motion by Mr. Davis was seconded by Mr. Von Almen to approve the following business for action items A.1-3:**

A. Business for Action

1. Approve Garrison Eggeman for Graduation (Adult Learner 22+ Diploma Program)
2. Approve JUUL Settlement Resolution (Exhibit B)
3. School Resource Officer Contract (Exhibit C)

**A roll call vote on the motion was as follows: Davis, yes; Brillhart, yes; Yochheim, yes; Von Almen, yes. Motion carried.**

B. Business for Discussion

1. Tax predictions based on triennial update

C. Items from members of the Board of Education

1. Reminder - OSBA Conference, November 12-14, 2023.
2. The Board of Education special meeting is scheduled for Wednesday, November 1st at 6:00pm.
3. The Board of Education regular meeting is scheduled for Monday, November 20th at 6:30pm.

VI. EXECUTIVE SESSION

**#23-093 A motion by Mr. Von Almen was seconded by Mr. Brillhart to move into executive session at 8:39 p.m.**

- A. To consider the appointment, employment, dismissal, discipline, promotion, demotion or compensation of a public employee or official.

**A roll call vote on the motion was as follows: Davis, yes; Brillhart, yes; Yochheim, yes; Von Almen, yes. Motion carried.**

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**VII. ADJOURNMENT**

**#23-094 A motion by Mr. Brillhart was seconded by Mr. Von Almen to adjourn at 10:15 p.m.**

**A roll call vote on the motion was as follows: Davis, yes; Brillhart, yes; Yochheim, yes; Von Almen, yes. Motion carried.**

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**President**

\_\_\_\_\_  
**Treasurer**

**GREEN LOCAL BOARD OF EDUCATION  
WEDNESDAY NOVEMBER 8, 2023 - 6:00 PM  
SPECIAL SESSION AGENDA  
WILBUR BERKEY FIELDHOUSE**

**Our Vision: Green Local Schools aspires to be the model district for rural Ohio that is firmly rooted in family values while providing the innovation needed for tomorrow's leaders.**

I. OPENING

A. Call to Order

B. Roll Call/Attendance

The Green Local Board of Education met in special session on Wednesday November 9th, 2022 at 6:00 pm, in the Wilbur Berkey Fieldhouse with the following members present:

Mr. Brent Steiner, Mr. Brandon Von Almen, Mr. Randy Brillhart and Mr. Brad Yochheim. Others present were: Superintendent, Mr. Dean Frank and Treasurer, Mrs. Erin VanMeter, Jarra Underwood, Carrie Raber, Ian Kelbly.

II. ITEMS FOR DISCUSSION AND POSSIBLE ACTION

A. For the purpose of discussing district finances and facilities

**Real Estate Valuations and Property Tax Discussion**

Jarra Underwood, Wayne County Auditor joined the board for a discussion regarding Wayne County's recent real estate update. Fortyone counties in Ohio are in a reappraisal or update year. The Ohio Department of Taxation requested a 38% increase in the aggregate of real estate valuations. County Auditors currently do not have the final say in valuation increases, the Ohio Department of Taxation has final authority. Wayne County's 3 year average was 27%. CAUV values went up in the aggregate by 78%. Mrs. Underwood explained that CAUV values are different in real estate values, in that there are five components that go into the calculation.

Mrs. Underwood gave the board a short explanation of how House Bill 920 and the 20 mil floor works in the state of Ohio. House Bill 920 was passed in 19736 and the purpose of the law was to prevent inflation from increasing property taxes. As home values increased, the number of mills was reduced in order to collect the same tax amount that was originally voted on by the taxpayers.

However, the combined inside millage, plus the effective outside millage rate could not drop below 20 mills. Once a district reaches the 20 mil floor, any increase in property valuations will mean an increase in property taxes.

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Ohio Legislators are currently working on House Bill 187 which addresses property tax reform. At this time, it does not appear that the bill will be passed into law in time to affect tax bills that will be sent out early in January of 2024. Mrs. Underwood shared that the County Auditors Association of Ohio has developed a formula to apply to 20 mil floor schools which would limit growth. This formula will be proposed to the Senate Committee which is now considering amendments to House Bill 187.

**Facilities and Maintenance**

Mr. Frank gave an update on the bus garage renovation, sharing tentative drawings from the architect. The renovations will allow the space to be used more effectively and efficiently. The Wayne County Career Center Construction Tech program will be providing the labor, while Green Local will pay for all materials.

Mr. Frank shared a brief overview of all facility updates that have been completed over the past year, as well as current and future projects.

III. ADJOURNMENT

**#23-095 A motion by Mr. Von Almen was seconded by Mr. Steiner to adjourn at 7:58 pm.**

**A roll call vote on the motion was as follows: Yochheim, yes; Steiner, yes; Davis, yes; Von Almen, yes; Brillhart, yes; Motion carried.**

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**President**

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**Treasurer**

## Green Local Schools

### FY23 Financial Overview

	May 2023 Forecast	October 2023 Actual	October 2022 Actual
<b>Revenue</b>			
1.01 General Property Tax (Real Estate)	\$4,424,078	\$1,756,130	\$1,746,032
1.02 Public Utility Personal Property Tax	\$555,155	\$208,125	\$198,519
1.03 Income Tax	\$977,783	\$497,378	\$520,131
1.035 State Funding - Basic Aid	\$6,019,245	\$2,104,619	\$2,013,027
1.04 Restricted State AID (CT, SWF, EL, Gifted, DPIA)	\$328,930	\$126,104	\$110,217
1.05 Rollback & Homestead - State	\$624,297	\$306,056	\$310,962
1.06 All Other Revenues (Interest Income, Student Fees, Etc)	\$510,242	\$589,303	\$327,539
1.07 <b>Total Revenues</b>	<b>\$13,439,730</b>	<b>\$5,587,717</b>	<b>\$5,226,427</b>
<b>Other Financing Sources</b>			
2.04 Operating Transfers-In	\$0	\$0	\$0
2.05 Advances-In	\$0	\$0	\$0
2.06 Refund of Prior Year Expenditure, Sale of Assets	\$43,046	\$585	\$0
2.07 <b>Total Other Financing Sources</b>	<b>\$43,046</b>	<b>\$585</b>	<b>\$0</b>
2.08 <b>Total Revenues and other Financing Sources</b>	<b>\$13,482,776</b>	<b>\$5,588,302</b>	<b>\$5,226,427</b>
<b>Expenditures</b>			
3.01 Salaries and Wages	\$6,091,640	\$1,932,468	\$1,840,249
3.02 Employees' Retirement/Insurance Benefits	\$2,375,653	\$881,472	\$820,949
3.03 Purchased Services	\$1,629,031	\$766,937	\$581,062
3.04 Supplies and Materials	\$518,203	\$292,049	\$155,300
3.05 Equipment and Capital Purchases	\$242,067	\$79,681	\$20,193
4.3 Other Objects	\$121,165	\$50,011	\$40,642
4.5 <b>Total Expenditures</b>	<b>\$10,977,759</b>	<b>\$4,002,619</b>	<b>\$3,458,395</b>
<b>Other Financing Uses</b>			
5.01 Operating Transfers-Out	\$1,713,630	\$205,084	\$199,500
5.02 Advances-Out	\$0	\$0	\$0.00
5.05 <b>Total Expenditures and Other Financing Uses</b>	<b>\$12,691,389</b>	<b>\$4,207,703</b>	<b>\$3,657,895</b>
Cash Balance June 30th	\$5,054,808	\$6,443,150	\$7,985,223
Encumbrances (All Open Purchase Orders)	\$250,000	\$1,534,655	\$1,407,959
Unencumbered Balance June 30th	\$5,596,195	\$4,908,495	\$6,577,264



SUNGARD K-12 EDUCATION  
 DATE: 11/16/2023  
 TIME: 09:42:01  
 SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/24

GREEN LOCAL SCHOOL DISTRICT  
 PRINT CONSOLIDATED BALANCE SHEET

ACCOUNT	TITLE	DEBITS	CREDITS
A10000	CASH	13,672,484.13	507,572.98
	TOTAL CASH	13,672,484.13	507,572.98
	TOTAL ASSETS	13,672,484.13	507,572.98
	TOTAL RES FOR ENC	.00	2,130,555.59
	TOTAL EXP CONTROL	5,456,352.21	.00
	TOTAL EXP BUD CONTROL	.00	17,280,976.12
	TOTAL ENG CONTROL	2,130,555.59	.00
	TOTAL REV CONTROL	7,771.65	6,531,741.48
	TOTAL REV BUD CONTROL	17,829,538.00	.00
	TOTAL BUDGET FB	856,279.64	1,404,841.52
	TOTAL FUND BALANCE	5,125.11	12,102,399.03
	TOTAL EQUITIES	26,285,622.20	39,450,513.74
L20000	ACCOUNTS PAYABLE	.00	19.61
	TOTAL ACCOUNTS PAYABLE	.00	19.61
	TOTAL LIABILITIES	.00	19.61
	TOTAL REPORT	39,958,106.33	39,958,106.33



<b>Fund Number</b>	<b>Fund Name</b>
001	General Fund
002	Bond Retirement Fund
003	Permanent Improvement
006	Food Service
007	Trust Funds
011	Greenhouse Fund
014	Rotary Fund
018	Principal Activity Account
019	Other Grants (AEP Stem)
022	District Agency Fund
034	Building Maintenance Fund
200	Student Managed Activities
300	District Managed Student Activities
451	Network Subsidy Grant
461	Voc Educ Enhancement (Agricultural Grant)
467	Student Wellness & Success Funds
499	Other State Grants
507	ESSER (Elem & Secondary School Emergency Relief)
516	IDEA B (ARP)
572	Expanding Opportunities Grant
598	Schoolwide Pool
599	Miscellaneous Federal Grants

**GREEN LOCAL SCHOOLS  
OCTOBER 2023 CHECK REGISTER**

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	NAME	DESCRIPTION	TRANSACTION AMOUNT
105971	10/04/23	7193	AMAZON.COM	1 SET OF HEADPHONES	\$ 59.99
105971	10/04/23	7193	AMAZON.COM	TIMERS	\$ 59.85
105971	10/04/23	7193	AMAZON.COM	SENSORY TENT	\$ 54.95
105971	10/04/23	7193	AMAZON.COM	CHEW SENSORY NECKLA	\$ 10.89
105971	10/04/23	7193	AMAZON.COM	CHAIR POCKETS - PAC	\$ 30.99
105971	10/04/23	7193	AMAZON.COM	COLORLED CHALK PENCI	\$ 15.79
105971	10/04/23	7193	AMAZON.COM	WHITE CHALK PENCILS	\$ 4.90
105971	10/04/23	7193	AMAZON.COM	GLOBE-WEIS/PENDAFLE	\$ 89.46
105971	10/04/23	7193	AMAZON.COM	GLOBE-WEIS/PENDAFLE	\$ 15.13
105971	10/04/23	7193	AMAZON.COM	ORIGAMI PAPER 6X 6	\$ 17.99
105971	10/04/23	7193	AMAZON.COM	HOMECOMING PRINCE A	\$ 9.99
105971	10/04/23	7193	AMAZON.COM	ELEMENTARY PRIMARY	\$ (114.61)
105971	10/04/23	7193	AMAZON.COM	ELEMENTARY PRIMARY	\$ (12.99)
105971	10/04/23	7193	AMAZON.COM	ELEMENTARY PRIMARY	\$ 170.43
105972	10/04/23	10000617	BACKGROUND INVESTIG	FY24 BIB MONTHLY SU	\$ 14.00
105972	10/04/23	10000617	BACKGROUND INVESTIG	FY24 VOLUNTEER BACK	\$ 213.85
105973	10/04/23	10000013	BARNES & NOBLE BOOK	SEE ATTACHED QUOTE	\$ 204.00
105974	10/04/23	26160	BARNES & NOBLE COLL	SHS CCP BOOKS	\$ 654.28
105975	10/04/23	9601	BRIGHTSPEED	FY24 SHS TELEPHONE	\$ 481.83
105975	10/04/23	9601	BRIGHTSPEED	FY24 GMS TELEPHONE	\$ 273.13
105975	10/04/23	9601	BRIGHTSPEED	FY23 GES TELEPHONE	\$ 171.52
105975	10/04/23	9601	BRIGHTSPEED	FY24 FH TELEPHONE S	\$ 217.74
105975	10/04/23	9601	BRIGHTSPEED	FY24 BUS GARAGE TEL	\$ 61.96
105976	10/04/23	9647	C R BLOOMS LLC	SENIOR NIGHT CARNAT	\$ 20.00
105976	10/04/23	9647	C R BLOOMS LLC	SENIOR NIGHT CARNAT	\$ 25.00
105976	10/04/23	9647	C R BLOOMS LLC	VOLLEY FOR THE CURE	\$ 75.00
105977	10/04/23	9512	CAMP NUHOP	THE NUHOP CENTER FO	\$ 14,652.00
105978	10/04/23	9412	CARDINAL BUS SALES	FY24 SUPER BLANKET	\$ 4,041.97
105979	10/04/23	10000790	HC SPORTS & APPAREL	C2 WHITE TEE WITH 1	\$ 495.00
105981	10/04/23	560	M.CONLEY COMPANY	SUPPLIES/CLEANING	\$ 139.74
105982	10/04/23	17256	MAPLETON HIGH SCHOO	FALL SPORTS ENTRY F	\$ 250.00
105983	10/04/23	18116	NATIONAL GEOGRAPHIC	GMS/SHS MATH WORKBO	\$ 4,423.00
105984	10/04/23	10000104	NIGHTFALL ENTERTAIN	DJ FOR HOMECOMING O	\$ 650.00
105985	10/04/23	485	O.A.S.B.O.	OASBO PROFESSIONAL	\$ 100.00
105986	10/04/23	10000519	ONTARIO HIGH SCHOOL	FALL SPORTS ENTRY F	\$ 250.00
105987	10/04/23	267	ORLO AUTO PARTS INC	FY24 BUS MAINTENANC	\$ 374.69
105988	10/04/23	10000570	PETTY CASH ON BEHAL	START UP CASH FOR H	\$ 200.00
105989	10/04/23	20258	POINT SPRING & DRIV	FY24 BUS MAINTENANC	\$ 463.36
105990	10/04/23	9632	RUSH TRUCK CENTER,	FY24 BUS MAINTENANC	\$ 477.43
105991	10/04/23	127	SANTMYER ENERGY INC	FY24 SUPER BLANKET	\$ 11,200.67
105992	10/04/23	22287	SCHOLASTIC INC	GES SCHOLASTIC NEWS	\$ 1,970.26
105993	10/04/23	357	STANTON'S SHEET MUS	OPEN PO FR PURCHASE	\$ 62.55
105993	10/04/23	357	STANTON'S SHEET MUS	OPEN PO FOR PURCHAS	\$ 96.60
105994	10/04/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$ 62.57
105994	10/04/23	22789	STAPLES ADVANTAGE	SUPER BLANKET PURCH	\$ 70.90
105995	10/04/23	136	STEINER LUMBER SMIT	FY24 MISC MAINTENAN	\$ 68.19
105995	10/04/23	136	STEINER LUMBER SMIT	MISC LUMBER ECT FOR	\$ 721.03
105996	10/04/23	22834	STOLLER FUNDRAISING	PAYMENT TO STOLLER	\$ 2,077.60
105997	10/04/23	4738	VILLAGE OF SMITHVIL	NEW BUILDING WATER	\$ 1,570.11
105997	10/04/23	4738	VILLAGE OF SMITHVIL	FH / WATER SERVICE	\$ 219.30
105997	10/04/23	4738	VILLAGE OF SMITHVIL	FH / WATER SERVICE	\$ 4,016.74
105997	10/04/23	4738	VILLAGE OF SMITHVIL	BUS GARAGE / WATER	\$ 73.10
105998	10/04/23	25274	WILSON LANGUAGE TRA	FUN HUB SUBSCRIPTIO	\$ 380.00
106000	10/05/23	4183	LOWE'S	FY24 MAINTENANCE SU	\$ 5.66
106000	10/05/23	4183	LOWE'S	SUPER BLANKET FOR W	\$ 317.30
106001	10/05/23	6662	MUSIC THEATRE INTER	SHOWKIT ROYALTY	\$ 139.00
106001	10/05/23	6662	MUSIC THEATRE INTER	MATERIALS FEE	\$ 556.00
106001	10/05/23	6662	MUSIC THEATRE INTER	LOGO PACK	\$ 75.00
106001	10/05/23	6662	MUSIC THEATRE INTER	VIDEO LICENSE FEE	\$ 75.00
106001	10/05/23	6662	MUSIC THEATRE INTER	ESTIMATED SHIPPING/	\$ 45.00
106002	10/05/23	18090	NOWAK TOURS INC	1 ADDITIONAL STUDEN	\$ 575.00
106002	10/05/23	18090	NOWAK TOURS INC	2 ADDITIONAL STUDEN	\$ 1,150.00
106003	10/05/23	19116	ORRVILLE PLUMBING &	FY24 SERVICE	\$ 658.02
106004	10/05/23	10000733	SAVVAS LEARNING COM	SEE ATTACHED QUOTE	\$ 600.00
106005	10/10/23	425	BUEHLER'S INC.	GROCERIES FOR CLASS	\$ 28.06

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106005	10/10/23	425	BUEHLER'S INC.	FOOD FOR VARIOUS LE	\$	32.40
106006	10/10/23	26320	HOUGHTON MIFFLIN HA	K-12 YEARLY SUBSCRI	\$	10,300.50
106007	10/10/23	14155	MEDPRO GROUP	FY24 BUS DRIVERS	\$	125.00
106008	10/10/23	18116	NATIONAL GEOGRAPHIC	GMS/SHS MATH WORKBO	\$	891.00
106009	10/10/23	10000733	SAVVAS LEARNING COM	SHS HISTORY TEXTBOO	\$	10,772.40
106010	10/10/23	10000657	THE OHIO STATE UNIV	SHS CCP BOOKS	\$	350.45
106011	10/10/23	24078	U.S.BANK EQUIPMENT	PAYOFF EQUIPMENT LE	\$	15,020.18
106011	10/10/23	24078	U.S.BANK EQUIPMENT	PAYOFF EQUIPMENT LE	\$	16,507.33
106011	10/10/23	24078	U.S.BANK EQUIPMENT	PAYOFF EQUIPMENT LE	\$	16,507.34
106011	10/10/23	24078	U.S.BANK EQUIPMENT	PAYOFF EQUIPMENT LE	\$	26,322.50
106011	10/10/23	24078	U.S.BANK EQUIPMENT	PAYOFF EQUIPMENT LE	\$	795.01
106011	10/10/23	24078	U.S.BANK EQUIPMENT	PAYOFF EQUIPMENT LE	\$	873.73
106011	10/10/23	24078	U.S.BANK EQUIPMENT	PAYOFF EQUIPMENT LE	\$	873.73
106011	10/10/23	24078	U.S.BANK EQUIPMENT	PAYOFF EQUIPMENT LE	\$	1,393.24
106012	10/11/23	7366	AGILE SPORTS TECHNO	HUDL AD PACKAGE	\$	8,700.00
106013	10/11/23	7193	AMAZON.COM	120 PIECE BULK DOMI	\$	8.99
106013	10/11/23	7193	AMAZON.COM	AN JING ZHI MARBLE	\$	21.99
106013	10/11/23	7193	AMAZON.COM	CHECKER BOARD FOR K	\$	31.98
106013	10/11/23	7193	AMAZON.COM	MATTEL 4347154784 U	\$	12.60
106013	10/11/23	7193	AMAZON.COM	HASBRO CONNECT 4 GA	\$	9.30
106013	10/11/23	7193	AMAZON.COM	POINT GAMES CLASSIC	\$	15.99
106013	10/11/23	7193	AMAZON.COM	HASBRO BATTLESHIP G	\$	16.99
106013	10/11/23	7193	AMAZON.COM	LANDTAIX KIDS MAGNE	\$	35.97
106013	10/11/23	7193	AMAZON.COM	HASBRO GAMING DON'T	\$	14.19
106013	10/11/23	7193	AMAZON.COM	BOKOEI 24 PIECE M	\$	16.99
106013	10/11/23	7193	AMAZON.COM	SIMPLE HOUSE WARE M	\$	79.48
106013	10/11/23	7193	AMAZON.COM	MILLIARD BIG ULTRA	\$	359.96
106013	10/11/23	7193	AMAZON.COM	TEACHER CREATED RES	\$	30.02
106013	10/11/23	7193	AMAZON.COM	POSSIBLE PRICE INCR	\$	0.39
106013	10/11/23	7193	AMAZON.COM	QUOTE STICKERS, POS	\$	12.99
106013	10/11/23	7193	AMAZON.COM	WORLD IN A BOTTLE S	\$	5.99
106013	10/11/23	7193	AMAZON.COM	OUTDOOR HIKING CAMP	\$	8.99
106013	10/11/23	7193	AMAZON.COM	ZAYVOR TEMPORARY TA	\$	7.88
106013	10/11/23	7193	AMAZON.COM	KONSAIT GLITTER TEM	\$	7.99
106013	10/11/23	7193	AMAZON.COM	ARTCREATIVITY SPORT	\$	8.99
106014	10/11/23	14540	ILLUSIONS SCREENPRI	STAFF T-SHIRTS	\$	611.00
106015	10/11/23	15775	KIMBLE RECYCLING&DI	FY24 SUPER BLANKET	\$	743.84
106015	10/11/23	15775	KIMBLE RECYCLING&DI	FY24 SUPER BLANKET	\$	10.00
106016	10/11/23	10000431	MEDINA RAPTOR CENTE	SHIPPING & HANDLING	\$	10.00
106016	10/11/23	10000431	MEDINA RAPTOR CENTE	OWL PELLETS	\$	100.00
106017	10/11/23	7430	WAYNE CO ATHLETIC L	BILL FOR LUNCH AT T	\$	30.00
106018	10/11/23	26348	WOODARSKI ELECTRIC	ELECTRICAL WORK AT	\$	2,908.00
106018	10/11/23	26348	WOODARSKI ELECTRIC	FY24 MISC ELECTRICA	\$	339.15
106018	10/11/23	26348	WOODARSKI ELECTRIC	FY24 MISC ELECTRICA	\$	2,361.68
106018	10/11/23	26348	WOODARSKI ELECTRIC	BERKEY TROPHY PROJE	\$	1,311.44
106019	10/11/23	10000525	YMCA OF WAYNE COUNT	23-24 SCHOOL YEAR-	\$	1,774.19
106020	10/12/23	9690	ADVANCE AUTO PARTS	SUPER BLANKET FY24	\$	53.56
106021	10/12/23	581	DOMINION EAST OHIO	490 S SUMMIT - BUS	\$	43.31
106021	10/12/23	581	DOMINION EAST OHIO	484 E MAIN - VO-AG	\$	86.51
106021	10/12/23	581	DOMINION EAST OHIO	599 N SUMMER - NEW	\$	622.78
106022	10/12/23	415	WAYNE COUNTY BOARD	FY24 SPECIAL EDUCAT	\$	65.77
106023	10/19/23	7193	AMAZON.COM	BICYCLE STANDARD PL	\$	5.29
106023	10/19/23	7193	AMAZON.COM	KEEPER OF THE LOST	\$	56.00
106023	10/19/23	7193	AMAZON.COM	STELLARLUNE: KEEPER	\$	8.78
106023	10/19/23	7193	AMAZON.COM	SEE ATTACHED	\$	1,919.52
106023	10/19/23	7193	AMAZON.COM	FASHION TATS TEAM S	\$	39.80
106023	10/19/23	7193	AMAZON.COM	CHARLENT 148 PIECE	\$	15.18
106023	10/19/23	7193	AMAZON.COM	360 PIECES BUTTERFL	\$	7.89
106023	10/19/23	7193	AMAZON.COM	144 PIECES GROOVY 7	\$	16.84
106023	10/19/23	7193	AMAZON.COM	ROSIELILY FALL TAPE	\$	15.99
106023	10/19/23	7193	AMAZON.COM	VARIOUS CHEER SUPPL	\$	58.65
106024	10/19/23	261	AMERICAN ELECTRIC P	599 N SUMMIT ST - N	\$	14,050.96
106024	10/19/23	261	AMERICAN ELECTRIC P	FIELD HOUSE ELECTRI	\$	36.28
106024	10/19/23	261	AMERICAN ELECTRIC P	SCHOOL FLASHERS	\$	70.85
106025	10/19/23	9647	C R BLOOMS LLC	FLOWERS FOR VARIOUS	\$	50.00
106025	10/19/23	9647	C R BLOOMS LLC	SENIOR NIGHT CARNAT	\$	30.00

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106025	10/19/23	9647	C R BLOOMS LLC	MISCELLANEOUS ATHLE	\$	91.00
106026	10/19/23	10000877	COMMERCIAL KITCHENS	QUOTE FOR MICROWAVE	\$	798.00
106027	10/19/23	10000821	CRISIS PREVENTION I	BLANKET PO FOR TRAI	\$	751.78
106028	10/19/23	10000422	DAMON INDUSTRIES IN	SUPPLIES/CLEANING	\$	4,311.48
106029	10/19/23	10000442	DATA RECOGNITION CO	GES GIFTED ONLINE T	\$	1,683.50
106030	10/19/23	10000860	DOLLAMUR SPORT SURF	3'MAT TAPE-CLEAR-VA	\$	764.97
106031	10/19/23	10448	DYNA-TECH AIR FILTE	SEE ATTACHED QUOTE	\$	1,899.12
106032	10/19/23	11094	EXPERT T'S	YOUTH LARGE TSHIRTS	\$	13.95
106032	10/19/23	11094	EXPERT T'S	ADULT SMALL T SHIRT	\$	711.36
106032	10/19/23	11094	EXPERT T'S	ADULT MEDIUM T SHIR	\$	1,046.11
106032	10/19/23	11094	EXPERT T'S	ADULT LARGE T SHIRT	\$	523.06
106032	10/19/23	11094	EXPERT T'S	ADULT XL T SHIRTS	\$	209.22
106032	10/19/23	11094	EXPERT T'S	ADULT XXL TSHIRTS	\$	134.50
106032	10/19/23	11094	EXPERT T'S	ADULT XXXL TSHIRTS	\$	53.80
106033	10/19/23	10000419	EZ PAY	ANNUAL FEE	\$	385.00
106034	10/19/23	3614	FLINN SCIENTIFIC IN	LATEX GLOVES PKG 10	\$	48.00
106034	10/19/23	3614	FLINN SCIENTIFIC IN	FLINT FOR STRIKERS	\$	15.00
106034	10/19/23	3614	FLINN SCIENTIFIC IN	ESTIMATED SHIPPING/	\$	11.71
106035	10/19/23	10000516	INSTINCT ATHLETICS	SEE ATTACHED QUOTE	\$	1,799.70
106036	10/19/23	10000777	MSAA	STATE CROSS COUNTRY	\$	180.00
106037	10/19/23	18657	QUADIANT FINANCE US	POSTAGE	\$	200.00
106038	10/19/23	18156	QUADIANT LEASING U	ITEM #IX3-P5 BASE	\$	214.68
106039	10/19/23	26174	NRG BUSINESS MARKET	480 E MAIN - VO-AG	\$	98.43
106039	10/19/23	26174	NRG BUSINESS MARKET	490 S SUMMIT - BUS	\$	3.38
106039	10/19/23	26174	NRG BUSINESS MARKET	599 N SUMMIT - NEW	\$	850.90
106040	10/19/23	10000317	PAYSCHOOLS	ANNUAL BILLING FOR	\$	4,187.00
106041	10/19/23	21118	REA & ASSOCIATES IN	AUDIT FEES FY24	\$	11,466.00
106042	10/19/23	22244	SCHOOL HEALTH CORPO	AED FOR CROSS COUNT	\$	(2.76)
106042	10/19/23	22244	SCHOOL HEALTH CORPO	AED FOR CROSS COUNT	\$	1,645.42
106042	10/19/23	22244	SCHOOL HEALTH CORPO	AED FOR CROSS COUNT	\$	70.46
106043	10/19/23	10000719	SCHOOL SPECIALTY LL	KINDERGARTEN RUGS-	\$	460.17
106043	10/19/23	10000719	SCHOOL SPECIALTY LL	KINDERGARTEN RUGS-	\$	587.23
106044	10/19/23	22789	STAPLES ADVANTAGE	SUPER BLANKET PURCH	\$	21.99
106044	10/19/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$	315.63
106044	10/19/23	22789	STAPLES ADVANTAGE	SUPER BLANKET PO FO	\$	18.99
106044	10/19/23	22789	STAPLES ADVANTAGE	SUPER BLANKET PO FO	\$	86.41
106044	10/19/23	22789	STAPLES ADVANTAGE	FY24 OFFICES SUPPLI	\$	258.42
106045	10/19/23	23215	TEACHER DIRECT	PRIMARY SCIENCE MAG	\$	46.88
106045	10/19/23	23215	TEACHER DIRECT	PICASSO TILES MINI	\$	35.88
106045	10/19/23	23215	TEACHER DIRECT	LOOPEEZ FIDGET - 34	\$	24.40
106045	10/19/23	23215	TEACHER DIRECT	MULTICULTURAL BIG K	\$	12.88
106045	10/19/23	23215	TEACHER DIRECT	WHITE BIG KIDS CUT	\$	7.88
106045	10/19/23	23215	TEACHER DIRECT	HAPPY BIRTHDAY SEA	\$	6.48
106045	10/19/23	23215	TEACHER DIRECT	BOSTITCH CLASSIC ME	\$	10.88
106046	10/19/23	5391	BOUQUET SHOP II	FUNERAL FLOWERS FOR	\$	75.00
106047	10/19/23	4053	LOCKSMITH SHOP	HAGER LEVERSET	\$	230.50
106048	10/19/23	10000248	WAYNE COUNTY PUBLIC	DELIVERY	\$	172.93
106049	10/19/23	25043	WOOSTER COMMUNITY H	FY 24 ATHLETIC TRAI	\$	5,230.00
106061	10/26/23	3198	APPLE INC.	5 IPAD MINIS FOR EA	\$	756.00
106061	10/26/23	3198	APPLE INC.	5 IPAD MINIS FOR EA	\$	7,460.00
106062	10/26/23	5300	BERKEY TROPHIES/BET	FALL/WINTER/SPRING	\$	111.00
106063	10/26/23	10000470	BOB SUMEREL TIRE CO	FY24 SUPER BLANKET	\$	3,368.00
106064	10/26/23	10000804	BRICKYARD CERAMICS	SUPER BLANKET PO FO	\$	986.23
106065	10/26/23	15750	CONNECTION EDUCATIO	FY24 LEAP PROGRAM F	\$	35,805.00
106066	10/26/23	11094	EXPERT T'S	BIDDY BALL T-SHIRTS	\$	502.50
106067	10/26/23	26241	FRANKLIN COVEY	ANNUAL MEMBERSHIP A	\$	40,825.00
106068	10/26/23	10000744	GENERATION GENIUS I	LICENSE RENEWAL FOR	\$	175.00
106069	10/26/23	10000994	GFC LEASING	FY 24 SUPER BLANKET	\$	78.41
106070	10/26/23	10000834	GREAT MINDS PBC	GES MATH PD ALL YEA	\$	3,900.00
106071	10/26/23	10000801	INSIGHT BEHAVIORAL	BEHAVIOR SPECIALIST	\$	4,500.00
106072	10/26/23	10000810	MASSILLON CONSTRUCT	CONSTRUCTION BERKEY	\$	59,165.33
106073	10/26/23	10000867	NANCY'S DRAPERIES	SEE ATTACHED ESTIMA	\$	862.39
106074	10/26/23	19116	ORRVILLE PLUMBING &	FY24 SERVICE	\$	196.00
106074	10/26/23	19116	ORRVILLE PLUMBING &	FY24 SUPPLIES	\$	124.09
106074	10/26/23	19116	ORRVILLE PLUMBING &	FY24 SUPPLIES	\$	277.54
106075	10/26/23	10000637	OTUS	K-12 YEARLY SUBSCRI	\$	12,960.00

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106076	10/26/23	278	PELEGRINO MUSIC CE	OPEN PO FOR BAND SU	\$	38.95
106076	10/26/23	278	PELEGRINO MUSIC CE	OPEN PO FOR BAND SU	\$	48.95
106076	10/26/23	278	PELEGRINO MUSIC CE	OPEN PO FOR BAND SU	\$	56.95
106076	10/26/23	278	PELEGRINO MUSIC CE	OPEN PO FOR BAND SU	\$	303.95
106077	10/26/23	10000548	NEW LIFE SERVICE CO	FY24 VEHICLE GLASS	\$	150.00
106078	10/26/23	10000733	SAVVAS LEARNING COM	SHS ELA TEACHER BOO	\$	43.25
106079	10/26/23	4592	SHERWIN WILLIAMS PA	FY24 PAINT & SUPPLI	\$	207.84
106080	10/26/23	22789	STAPLES ADVANTAGE	SUPER BLANKET PURCH	\$	113.12
106080	10/26/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$	29.99
106080	10/26/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$	72.14
106080	10/26/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$	261.92
106081	10/26/23	10000839	STRAY DOG STRENGTH	SD: BENCHES 2532 AD	\$	45.50
106081	10/26/23	10000839	STRAY DOG STRENGTH	SD: MACHINES 2352-2	\$	1,999.00
106081	10/26/23	10000839	STRAY DOG STRENGTH	SD: MACHINES 2352-2	\$	(1,000.00)
106081	10/26/23	10000839	STRAY DOG STRENGTH	ESTIMATED SHIPPING/	\$	860.00
106082	10/26/23	26212	THAT'S A WRAP CAFE	PEPPERONI ROLLS 1ST	\$	1,482.00
106083	10/26/23	10001009	THE GEOPFERT COMPAN	HVAC SERVICE, MAINT	\$	2,134.00
106083	10/26/23	10001009	THE GEOPFERT COMPAN	NEW EVAP FAN & BELT	\$	1,319.91
106084	10/26/23	10000858	WHITNEY STUMP	SMITHVILLE POLICE D	\$	480.00
V998990	10/05/23	10000096	GREGORY L DERODES	MILEAGE FOR OUTDOOR	\$	204.36
V998991	10/05/23	10000028	DEAN E FRANK	FY24 REIMBURSE SUPT	\$	155.89
V998992	10/05/23	6541	MIDLAND COUNCIL OF	LAN CONTRACT	\$	600.00
V998992	10/05/23	6541	MIDLAND COUNCIL OF	BACKUP RECOVERY SER	\$	315.00
V998993	10/05/23	414	TRI-COUNTY EDUCATIO	SPEECH - MICHELLE B	\$	14,045.53
V998994	10/05/23	10000859	ALLISON K UHL	MILEAGE FOR FAIR AN	\$	23.58
V998995	10/10/23	11023	EJ THERAPY	FY24 OCCUPATIONAL T	\$	4,010.00
V998996	10/10/23	414	TRI-COUNTY EDUCATIO	LAMINATING FILM 25	\$	512.00
V998996	10/10/23	414	TRI-COUNTY EDUCATIO	SCANNING SERVICES-	\$	383.40
V998997	10/12/23	10000171	SUSAN D BROOKOVER	MILEAGE FOR OUTDOOR	\$	127.33
V998998	10/12/23	10000485	ENCOMPASS CHRISTIAN	TBRI FOLLOW UP TRAI	\$	450.00
V998999	10/12/23	10000324	CINDY LOUISE W MADD	REIMBURSEMENT FOR S	\$	406.17
V999000	10/12/23	6541	MIDLAND COUNCIL OF	ZOOM BAR ANNUAL LEA	\$	1,359.27
V999001	10/16/23	10000238	THE NUTRITION GROUP	SEPTEMBER 2023	\$	27,367.61
V999002	10/16/23	10000735	CAFETERIA	TRAINING COFFEE/WAT	\$	36.00
V999003	10/16/23	10000735	CAFETERIA	CONVOCATION BREAKFA	\$	612.00
V999004	10/16/23	10000735	CAFETERIA	COMMUNITY FAIR FOOD	\$	1,468.00
V999014	10/23/23	10000735	CAFETERIA	NEW HIRE MEETING &	\$	54.00
V999015	10/23/23	10000735	CAFETERIA	COFFEE & CREAMER	\$	12.00
V999016	10/23/23	10000981	DRAGONFLY ATHLETICS	WINTER OFFICIALS	\$	1,000.00
V999017	10/23/23	245202	VISA	STAFF LUNCHEON PROD	\$	112.22
V999017	10/23/23	245202	VISA	GROCERIES FOR CLASS	\$	225.31
V999017	10/23/23	245202	VISA	CLASSROOM SUPPLIES-	\$	39.98
V999017	10/23/23	245202	VISA	SAFETY COUNCIL- WOO	\$	20.00
V999017	10/23/23	245202	VISA	BUSINESS CARDS FOR	\$	23.99
V999017	10/23/23	245202	VISA	CORK STRIPS FOR HAL	\$	58.83
V999017	10/23/23	245202	VISA	SUPER BLANKET PO FO	\$	40.00
V999017	10/23/23	245202	VISA	MEDICATIONS FOR DC	\$	66.04
V999017	10/23/23	245202	VISA	VARIOUS VENDORS INC	\$	603.87
V999017	10/23/23	245202	VISA	SUPER BALNKET PURCH	\$	61.44
V999017	10/23/23	245202	VISA	FFA MEETINGS, BANQU	\$	180.89
V999017	10/23/23	245202	VISA	FFA SUPPLIES- OFFIC	\$	74.95
V999017	10/23/23	245202	VISA	FUNDRAISER- NUTS	\$	56.36
V999017	10/23/23	245202	VISA	FUNDRAISER- OTHER	\$	350.88
V999017	10/23/23	245202	VISA	PLASTIC TABLECLOTHS	\$	61.25
V999017	10/23/23	245202	VISA	WATER AND SNACKS FO	\$	42.25
V999017	10/23/23	245202	VISA	GOLF PRACTICE BEFOR	\$	300.00
V999017	10/23/23	245202	VISA	GOLF PRACTICE AND G	\$	147.00
V999017	10/23/23	245202	VISA	REGISTRATION FEE FO	\$	154.96
V999017	10/23/23	245202	VISA	VARIOUS CHEER SUPPL	\$	127.84
V999018	10/25/23	10000406	COURTNEY M BEE	2022-23 TUITION RE	\$	515.00
V999018	10/25/23	10000406	COURTNEY M BEE	2022-23 TUITION RE	\$	1,198.00
V999019	10/25/23	10000295	LEEANN CALDWELL	2022-23 TUITION RE	\$	750.00
V999020	10/25/23	10000751	JOSEPH A COMBS	2022-23 TUITION RE	\$	1,328.48
V999021	10/25/23	10000070	JASON D DEMASSIMO	2022-23 TUITION RE	\$	854.00
V999022	10/25/23	10000262	TAMRA A HERSHEY	2022-23 TUITION RE	\$	599.00
V999023	10/25/23	10001023	APRIL H JENSON	2022-23 TUITION RE	\$	389.98

**GREEN LOCAL SCHOOLS  
OCTOBER 2023 CHECK REGISTER**

V999024	10/25/23	10001024	CLINT J MAIBACH	2022-23 TUITION RE	\$	1,288.33
V999025	10/25/23	10000340	SCOTT E MEECH	2022-23 TUITION RE	\$	1,500.00
V999026	10/25/23	10000334	MEGAN N MOWRER	2022-23 TUITION RE	\$	750.00
V999027	10/25/23	10001025	KATIE LISA K RAMSEY	2022-23 TUITION RE	\$	750.00
V999028	10/25/23	10000272	KRISTINA L WENGER	2022-23 TUITION RE	\$	3,000.00
V999029	10/25/23	10001022	JORDAN M WHISLER	2022-23 TUITION RE	\$	1,500.00
V999030	10/25/23	4912	MICHELLE J ZOLLINGE	2022-23 TUITION RE	\$	159.42
V999031	10/27/23	10000485	ENCOMPASS CHRISTIAN	ENCOMPASS CHRISTIAN	\$	14,000.00
V999032	10/27/23	22537	SQUIRE PATTON & BOG	LEGAL SERVICE	\$	1,610.00
V999033	10/27/23	414	TRI-COUNTY EDUCATIO	FY24 BUS DRIVER FIN	\$	65.00
V999033	10/27/23	414	TRI-COUNTY EDUCATIO	TRI-COUNTY K-12 FIN	\$	20.00
V999033	10/27/23	414	TRI-COUNTY EDUCATIO	FINE ARTS IN-SERVIC	\$	40.00
V999034	10/31/23	10000217	FARMERS BANK	MONTHLY FEE	\$	125.16
						<b>\$ 502,581.51</b>

SUNGARD K-12 EDUCATION  
 DATE: 11/16/2023  
 TIME: 08:40:35  
 SELECTION CRITERIA : ALL

GREEN LOCAL SCHOOL DISTRICT  
 OH Cash Position Report

PAGE NUMBER: 9

ACCOUNTING PERIOD : 4/24

FUND	SCC	DESCRIPTION	MTD		FYTD		MTD		FYTD		CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
			BEGIN BALANCE	RECEIPTS	RECEIPTS	EXPENDITURES	EXPENDITURES	EXPENDITURES					
001		5,062,550.93	1,092,922.09	5,588,302.07	1,345,113.83	4,207,703.06	6,443,149.94	1,534,654.74	4,908,495.20				
002		1,698,445.77	9,147.36	322,057.50	9,147.36	4,724.17	2,015,779.10	0.00	2,015,779.10				
003		581,801.69	3,030.54	114,519.50	5,063.01	9,150.30	687,170.89	182,952.97	504,217.92				
006		561,727.26	54,875.87	126,223.64	45,221.54	166,073.90	521,877.00	29,094.04	492,782.96				
007		50,186.59	0.00	0.00	0.00	0.00	50,186.59	0.00	50,186.59				
011		7,467.35	0.00	0.00	0.00	0.00	7,467.35	8,000.00	-532.65				
014		33.29	0.00	0.00	0.00	0.00	33.29	0.00	33.29				
018		102,990.62	3,019.52	53,434.85	22,012.17	116,579.71	39,845.76	47,054.85	-7,209.09				
019		613.88	0.00	17,500.00	587.23	587.23	17,526.65	16,912.77	613.88				
022		3,873.57	0.00	0.00	0.00	0.00	3,873.57	0.00	3,873.57				
034		3,567,093.79	0.00	0.00	5,881.12	30,917.62	3,536,176.17	54,837.22	3,481,338.95				
200		82,264.00	15,559.93	16,165.80	4,704.03	6,611.97	91,817.83	57,449.74	34,368.09				
300		136,337.51	19,617.08	76,260.77	16,188.47	81,138.18	131,460.10	87,677.54	43,782.56				
451		0.00	0.00	138.30	0.00	0.00	138.30	0.00	138.30				

SUNGARD K-12 EDUCATION  
 DATE: 11/16/2023  
 TIME: 08:40:35  
 SELECTION CRITERIA : ALL

GREEN LOCAL SCHOOL DISTRICT  
 OH Cash Position Report

ACCOUNTING PERIOD : 4/24

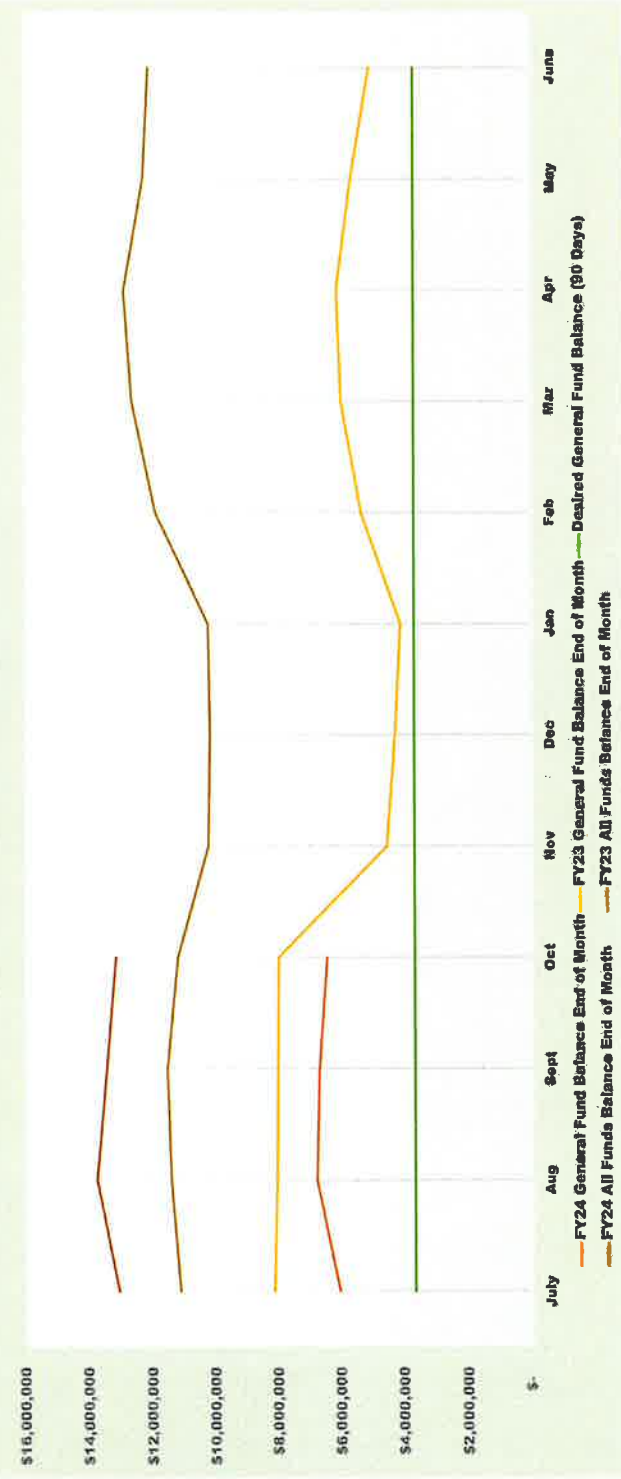
FUND	SCC	DESCRIPTION	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
461		0.00	0.00	2,752.29	0.00	2,752.29	0.00	0.00	0.00
467		22,751.15	0.00	0.00	-6,815.14	22,751.15	0.00	0.00	0.00
499		25,747.98	0.00	0.00	0.00	0.00	25,747.98	25,747.98	0.00
507		260.43	0.00	0.00	66,003.81	66,349.56	-66,089.13	5,000.00	-71,089.13
516		-2,550.00	0.00	0.00	0.00	0.00	-2,550.00	0.00	-2,550.00
572		-1,316.80	0.00	1,530.80	0.00	0.00	214.00	0.00	214.00
598		96,994.91	205,084.31	205,084.31	173,163.74	741,013.07	-438,933.85	20,881.59	-459,815.44
599		100,000.00	0.00	0.00	0.00	0.00	100,000.00	60,292.15	39,707.85
GRAND TOTALS:		12,097,273.92	1,403,256.70	6,523,969.83	1,686,271.17	5,456,352.21	13,164,891.54	2,130,555.59	11,034,335.95



Cash Balances

Cash Balances	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY24 General Fund Balance End of Month	\$ 6,056,864	\$ 6,780,839	\$ 6,695,342	\$ 6,443,150								
FY23 General Fund Balance End of Month	\$ 8,142,018	\$ 8,054,514	\$ 8,014,896	\$ 7,985,223	\$ 4,543,970	\$ 4,281,260	\$ 4,098,668	\$ 5,334,582	\$ 5,963,933	\$ 6,108,030	\$ 5,652,497	\$ 5,062,551
Desired General Fund Balance (90 Days)	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115	\$ 3,680,115
FY24 All Funds Balance End of Month	\$ 13,077,761	\$ 13,762,844	\$ 13,447,906	\$ 13,164,892								
FY23 All Funds Balance End of Month	\$ 11,145,136	\$ 11,426,113	\$ 11,505,289	\$ 11,204,191	\$ 10,225,256	\$ 10,175,617	\$ 10,231,610	\$ 11,683,326	\$ 12,633,750	\$ 12,880,906	\$ 12,273,201	\$ 12,097,274

CASH BALANCE



**GREEN LOCAL SCHOOL DISTRICT  
WAYNE COUNTY**

**SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES  
IN FUND BALANCES FOR THE FISCAL YEARS ENDED  
JUNE 30, 2021, 2022 and 2023 ACTUAL  
FORECASTED FISCAL YEARS ENDING  
JUNE 30, 2024 THROUGH 2028**



**Forecast Provided By  
Green Local School District  
Treasurer's Office  
Erin VanMeter, Treasurer/CFO  
November 20, 2023**

EXHIBIT A

Green Local School District

Wayne County

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2021, 2022 and 2023 Actual;  
Forecasted Fiscal Years Ending June 30, 2024 Through 2028

	Actual				Average Change	Forecasted				
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023			Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
<b>Revenues</b>										
1.010 General Property Tax (Real Estate)	\$4,032,784	\$4,322,166	\$4,257,357	2.8%	\$4,735,795	\$5,033,514	\$5,049,158	\$4,856,327	\$4,729,491	
1.020 Public Utility Personal Property Tax	326,287	463,666	503,162	25.3%	496,229	584,149	600,013	587,480	574,319	
1.030 Income Tax	726,366	876,953	958,611	15.0%	982,140	1,001,783	1,021,818	1,032,035	1,042,355	
1.035 Unrestricted State Grants-in-Aid	5,141,346	6,060,324	6,042,404	8.8%	6,081,920	6,237,996	6,239,115	6,240,243	6,241,390	
1.040 Restricted State Grants-in-Aid	57,377	330,691	329,339	238.0%	355,439	352,742	352,742	352,742	352,742	
1.045 Restricted Federal Grants-in-Aid	0	0	0	0.0%	0	0	0	0	0	
1.050 State Share of Local Property Taxes	596,840	614,747	620,504	2.0%	673,893	735,621	736,542	712,272	688,100	
1.060 All Other Revenues	1,750,976	330,778	786,350	28.3%	804,493	629,515	434,608	458,478	482,587	
1.070 <b>Total Revenues</b>	<b>\$12,631,976</b>	<b>\$12,999,325</b>	<b>\$13,497,727</b>	<b>3.4%</b>	<b>\$14,129,909</b>	<b>\$14,575,320</b>	<b>\$14,433,996</b>	<b>\$14,239,577</b>	<b>\$14,110,984</b>	
<b>Other Financing Sources</b>										
2.040 Operating Transfers-In	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	
2.050 Advances-In	0	0	0	0.0%	0	0	0	0	0	
2.060 All Other Financing Sources	168,623	93,013	73,046	-33.2%	5,000	5,000	5,000	5,000	5,000	
2.070 <b>Total Other Financing Sources</b>	<b>\$168,623</b>	<b>\$93,013</b>	<b>\$73,046</b>	<b>-33.2%</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>\$12,800,599</b>	<b>\$13,092,338</b>	<b>\$13,570,773</b>	<b>3.0%</b>	<b>\$14,134,909</b>	<b>\$14,580,320</b>	<b>\$14,438,996</b>	<b>\$14,244,577</b>	<b>\$14,115,984</b>	
<b>Expenditures</b>										
3.010 Personal Services	\$5,431,632	\$5,360,715	\$5,848,949	3.9%	\$6,319,832	\$6,681,708	\$6,989,157	\$7,313,892	\$7,654,064	
3.020 Employees' Retirement/Insurance Benefits	2,254,602	2,045,061	2,349,722	2.8%	2,662,151	2,886,410	3,113,536	3,359,902	3,628,028	
3.030 Purchased Services	1,992,286	1,532,201	1,448,450	-14.3%	1,751,905	1,536,661	1,582,761	1,630,244	1,679,152	
3.040 Supplies and Materials	426,366	446,139	387,690	-4.2%	621,948	645,746	797,514	793,089	618,982	
3.050 Capital Outlay	49,644	224,862	136,725	156.9%	202,067	256,877	294,659	415,858	415,858	
4.300 Other Objects	89,626	111,954	119,458	15.8%	122,717	126,069	129,519	133,070	136,723	
4.500 <b>Total Expenditures</b>	<b>\$10,244,156</b>	<b>\$9,720,932</b>	<b>\$10,290,994</b>	<b>0.4%</b>	<b>\$11,680,620</b>	<b>\$12,133,471</b>	<b>\$12,907,146</b>	<b>\$13,646,055</b>	<b>\$14,132,807</b>	
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out	\$1,356,913	\$1,567,317	\$4,633,919	105.6%	\$1,713,630	\$1,765,039	\$1,817,990	\$1,872,530	\$1,928,706	
5.020 Advances-Out	0	0	0	0.0%	0	0	0	0	0	
5.040 <b>Total Other Financing Uses</b>	<b>\$1,356,913</b>	<b>\$1,567,317</b>	<b>\$4,633,919</b>	<b>105.6%</b>	<b>\$1,713,630</b>	<b>\$1,765,039</b>	<b>\$1,817,990</b>	<b>\$1,872,530</b>	<b>\$1,928,706</b>	
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>\$11,601,069</b>	<b>\$11,288,249</b>	<b>\$14,924,913</b>	<b>14.8%</b>	<b>\$13,394,250</b>	<b>\$13,898,510</b>	<b>\$14,725,136</b>	<b>\$15,518,585</b>	<b>\$16,061,513</b>	
<b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses</b>										
6.010	\$1,199,530	\$1,804,089	(\$1,354,140)	-62.3%	\$740,659	\$681,810	(\$286,140)	(\$1,274,008)	(\$1,945,529)	
<b>Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies</b>										
7.010	\$3,413,072	\$4,612,602	\$6,416,691	37.1%	\$5,062,551	\$5,803,210	\$6,485,020	\$6,198,880	\$4,924,872	
<b>Cash Balance June 30</b>										
7.020	\$4,612,602	\$6,416,691	\$5,062,551	9.0%	\$5,803,210	\$6,485,020	\$6,198,880	\$4,924,872	\$2,979,344	
<b>Estimated Encumbrances June 30</b>										
8.010	\$200,729	\$345,814	\$237,177	20.4%	\$237,177	\$237,177	\$237,177	\$237,177	\$237,177	
<b>Fund Balance June 30 for Certification of Appropriations</b>										
10.010	\$4,411,873	\$6,070,877	\$4,825,374	8.5%	\$5,566,033	\$6,247,843	\$5,961,703	\$4,687,695	\$2,742,167	
<b>Revenue from Replacement/Renewal Levies</b>										
11.010 Income Tax - Renewal	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	
11.020 Property Tax - Renewal or Replacement	0	0	0	0.0%	0	0	0	319,000	539,000	
11.300 <b>Cumulative Balance of Renewal Levies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$319,000</b>	<b>\$858,000</b>	
<b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>										
12.010	\$4,411,873	\$6,070,877	\$4,825,374	8.5%	\$5,566,033	\$6,247,843	\$5,961,703	\$5,006,695	\$3,600,167	
<b>Cumulative Balance of New Levies</b>										
13.030	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	
<b>Revenue from Future State Advancements</b>										
14.010	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	
15.010 <b>Unreserved Fund Balance June 30</b>	<b>\$4,411,873</b>	<b>\$6,070,877</b>	<b>\$4,825,374</b>	<b>8.5%</b>	<b>\$5,566,033</b>	<b>\$6,247,843</b>	<b>\$5,961,703</b>	<b>\$5,006,695</b>	<b>\$3,600,167</b>	

**Green Local School District – Wayne County  
Notes to the Five Year Forecast  
General Fund Only  
November 20, 2023**

**Introduction to the Five-Year Forecast**

A forecast is like a future painting based on a snapshot of today. That snapshot, however, will be adjusted because the further into the future the forecast extends, the more likely it is that the projections will deviate from experience. Various events will ultimately impact the latter years of the forecast, such as state budgets (adopted every two years), tax levies (new/renewal/replacement), salary increases, or businesses moving in or out of the district. The five-year forecast is a crucial management tool and must be updated periodically. The five-year forecast enables district management teams to examine future years' projections and identify when challenges will arise. This then helps district management to be proactive in meeting those challenges. School districts are encouraged to update their forecasts with ODE when events significantly change their forecast or, at a minimum when required under the statute.

In a financial forecast, the numbers only tell a small part of the story. For the numbers to be meaningful, the reader must review and consider the Assumptions of the Financial Forecast before drawing conclusions or using the data as a basis for other calculations. The assumptions are fundamental to understanding the rationale of the numbers, particularly when a significant increase or decrease is reflected.

Since the preparation of a meaningful five-year forecast is as much an art as it is a science and entails many intricacies, it is recommended that you contact the Treasurer/Chief Fiscal Officer of the school district with any questions you may have. The Treasurer/CFO submits the forecast, but the Board of Education is recognized as the official owner of the forecast.

Here are three essential purposes or objectives of the five-year forecast:

- (1) To engage the local board of education and the community in long-range planning and discussions of financial issues facing the school district
- (2) To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate"
- (3) To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.

O.R.C. §5705.391 and O.A.C. 3301-92-04 require a Board of Education (BOE) to file a five-year financial forecast by November 30, 2023, and May 31, 2024, for the fiscal year 2024 (July 1, 2023, to June 30, 2024). The five-year forecast includes three years of actual and five years of projected general fund revenues and expenditures. The fiscal year 2024 (July 1, 2023-June 30, 2024) is the first year of the five-year forecast and is considered the baseline year. Our forecast is updated to reflect the most current economic data available for the November 2023 filing.

**Economic Outlook**

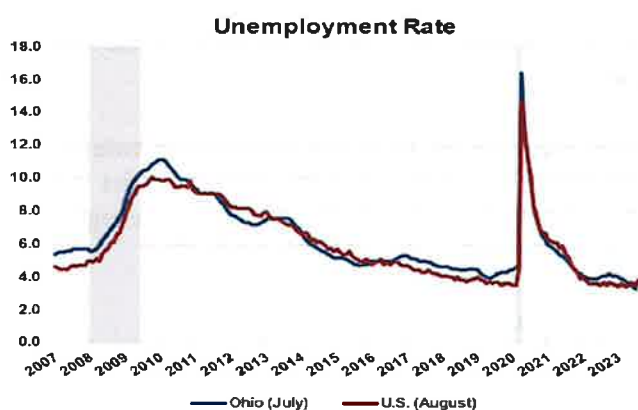
This five-year forecast is submitted during the multiyear economic recovery following the 2020 COVID-19 Pandemic. The recovery began in the fall of 2020 and remains robust through this forecast date. Many supply chain concerns have lessened as manufacturing has caught up. However, persistently high inflation continues to impact our state, country, and broader globalized economy. Inflation in June 2022 hit a 40-year high of 9.1% before falling to the current annualized rate of 3.4% in August 2023. Costs in FY23 were notably impacted in areas such as capital and durable goods, diesel fuel for buses, electric, natural gas, and building materials for facility maintenance and repair. Increased inflation affecting district costs is expected to continue in FY24. However, the Federal Reserve is projecting inflation to be closer to their target rate of 2% sometime in calendar

## EXHIBIT A

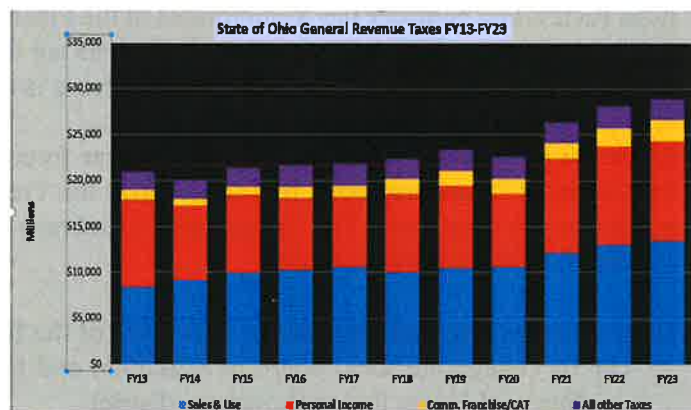
2024. It remains to be seen if the cumulative cost increases over the past two years are transitory in goods and services or will last over several years, which could adversely impact our forecast.

The Federal Reserve Bank has made fighting inflation its number one concern. Interest rates are expected to increase again before December 2023, which may result in increased unemployment. Still, many economists anticipate a “full employment recession” in the first half 2024. In the history of our country, there has never been a full employment recession. However, the possibility of one underscores why this is a very unique time in our economic history.

As noted in the graphs below the state of Ohio has enjoyed economic growth over the past three years, and the state’s Rainy Day Fund is at \$3.7 Billion, which is a record high. School funding cuts made in FY20 have been fully restored, and a new state funding formula is in the third year of a projected five-year phase-in. While increased inflation impacting district costs is expected to continue over the next few years, the state’s economy has grown, and many school districts received new funding in HB33 for FY24 and FY25. The ongoing growth in Ohio’s economy should enable the state to continue the phase-in of the new funding formula even if a cyclical recession occurs. Regardless, the state is well-positioned to continue state aid payments to Ohio’s school districts.



Source: Bureau of Labor Statistics through FRED



Source: Ohio Office of Budget and Management

While all school districts are being aided by three (3) rounds of federal Elementary and Secondary Schools Emergency Relief Funds (ESSER), which began in the fiscal year 2020, the most recent allocation of ESSER funds must be spent or encumbered by September 30, 2024. Any ongoing costs are absorbed back into the district General Fund. ESSER funds positively impacted school resources.

Data and assumptions noted in this forecast are based on the best and most reliable data available to us as of the date of this forecast.

### Forecast Risks and Uncertainty:

A five-year financial forecast has risks and uncertainty not only due to economic delays noted above but also due to state legislative changes that will occur in the spring of 2025 and 2027 due to deliberation of the following two (2) state biennium budgets for FY26-27 and FY28-29, both of which affect this five-year forecast. We have estimated revenues and expenses based on the best data available and the laws currently in effect. The items below give a short description of the current issues and how they may affect our forecast in the long term:

1) Property tax collections are the largest single revenue source for the school system. The housing market in our district is stable and growing. We project growth in appraised values every three (3) years and new construction growth with modest increases in local taxes as the pandemic ends and the economy continues its recovery as anticipated. Total local revenues, predominately local taxes, equating to 49.7% of the district’s resources. Our tax



## EXHIBIT A

collections in the March 2023 and August 2023 settlements showed average collection trends. We believe there is a low risk that local collections would fall below projections throughout the forecast.

2) Wayne County experienced a reappraisal in the 2020 tax year to be collected in 2021. The 2020 reappraisal increased overall values by \$19.8 million, or 13.17%, including reappraisal and new construction for all property classes. A reappraisal update will occur in the tax year 2023 for collection in 2024. We anticipate value increases for Class I and II property by \$41.1 million for an overall increase of 23.47%. There is, however, always a slight risk that the district could sustain a reduction in values in the next appraisal update, but we do not anticipate that at this time. House Bill 187 and Senate Bill 153 have been introduced to average property value in reappraisals and updates. These bills are pending and could have an impact on the 2025 reappraisal and potentially the 20 mill floor. We are watching these proposals very carefully and will adjust the forecast pending their outcome.

3) The state budget represents 50.3% of district revenues, which means it is a significant risk to the revenue. The future risk comes in FY26 and beyond if the state economy stalls due to the record high inflation or the Fair School Funding Plan is not funded in future state budgets due to an economic recession. In this forecast, two forthcoming State Biennium Budgets cover FY26-27 and FY28-29. Future uncertainty in the state foundation funding formula and the state's economy make this area an elevated risk to district funding long-range through FY28. We have projected our state funding in FY24 and FY25 based on the additional phase-in of HB33 (the fair school funding plan). This forecast reflects state revenue to align with the FY25 funding levels through FY28, which we feel is conservative and should be close to what the state approves for the FY26-FY28 biennium budgets. We will adjust the forecast in future years as we have data to help guide this decision.

4) HB33, the current state budget, continues to phase in what has been referred to as the Fair School Funding Plan (FSFP) for FY24 and FY25. FY24 reflects 50% of the implementation cost at year three of a six-year phase-in plan, which increases by 16.66% each year. FY25 will result in 66.66% funding of (FSFP), however, the final two years of the phase-in are not guaranteed. The FSFP has made many significant changes to how foundation revenues are calculated for school districts and how expenses are charged off. State foundation basic aid will be calculated on a base cost methodology with funding paid to the district where a student is enrolled to be educated. We have used the most recent simulations published by the Ohio Department of Education for our forecasted revenues in FY24 and FY25.

5) HB33 directly pays costs associated with open enrollment, community and STEM schools, and all scholarships, including EdChoice Scholarships. These costs are no longer deducted from our state aid. However, education option programs such as College Credit Plus continue to be removed from state aid, increasing costs to the district. Expansion or creation of programs not directly paid by the state of Ohio can expose the district to new expenditures currently outside the forecast. We closely monitor any new threats to our state aid and increased costs as new proposed laws are introduced in the legislature.

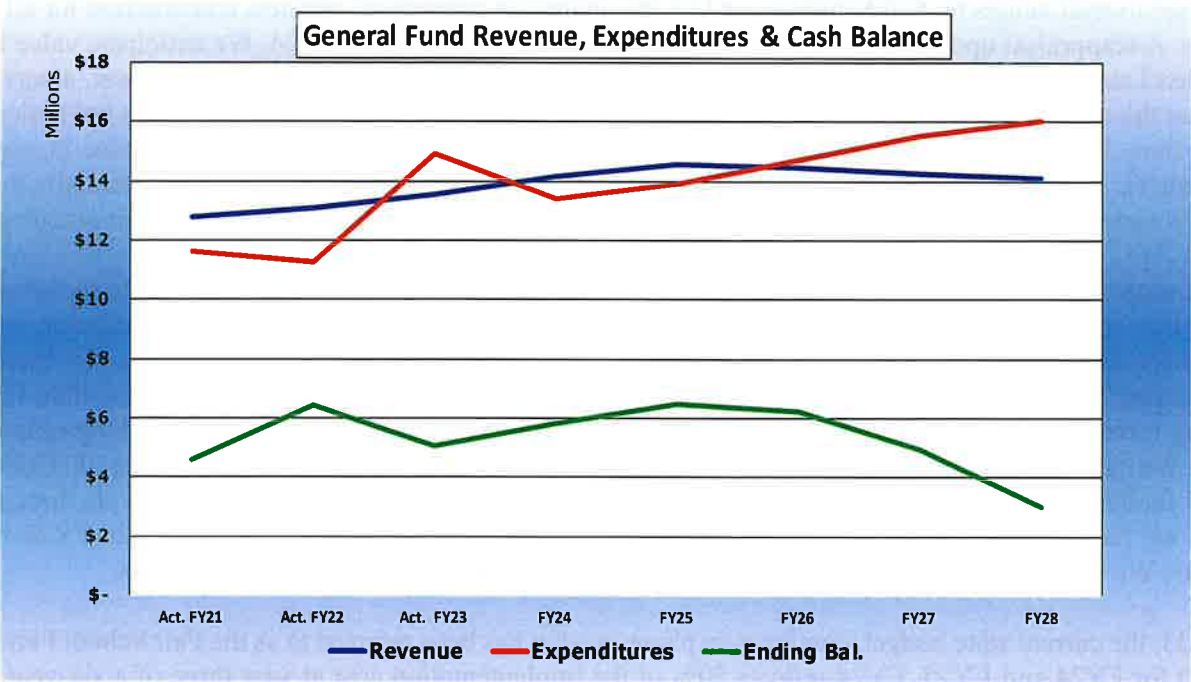
Labor relations in our district have been amicable with all parties working for the best interest of students and realizing the resource challenges we face. We believe as we move forward our positive working relationship will continue and will only grow stronger.

The major lines of reference for the forecast are noted below in the headings to make it easier to relate the assumptions made for the forecast item and refer back to the forecast. It should be of assistance to the reader to review the assumptions noted below in understanding the overall financial forecast for our district. If you would like further information please feel free to contact Erin VanMeter, Treasurer of Green Local School District at 330-669-3921.

# EXHIBIT A

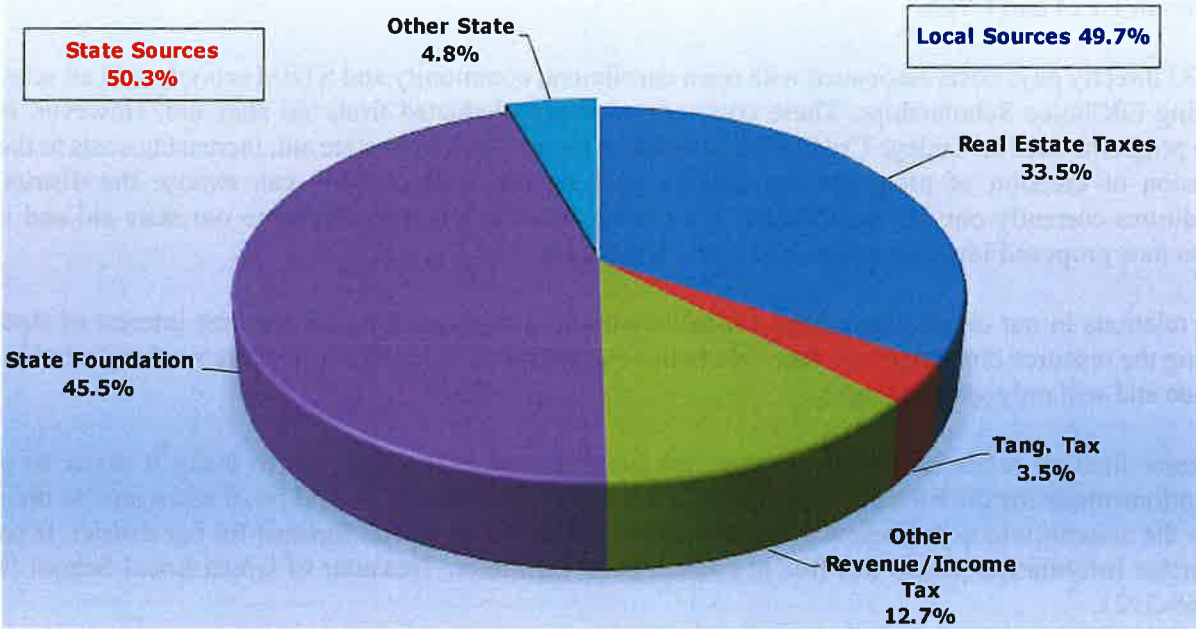
## General Fund Revenue, Expenditures, and Ending Cash Balance Actual FY21-23 and Estimated FY24-28

The graph captures in one snapshot the operating scenario facing the District over the next few years.



### Revenue Assumptions All Operating Revenue Categories - General Fund FY24

**GENERAL FUND ESTIMATED REVENUES FY24 \$14,137,585**



## EXHIBIT A

### Real Estate Value Assumptions – Line # 1.010

Property Values are established each year by the County Auditor based on new construction, demolitions, BOR/BTA activity and complete reappraisal or updated values. Wayne County experienced a sexennial reappraisal for the 2020 tax year to be collected in FY21. Residential/agricultural values increased 13.28% or \$18.1 million due to the reappraisal, led by an improving housing market.

For tax year 2022, new construction in residential property was up 0.82% or \$1,273,380 in assessed value, and commercial/industrial values decreased \$183,420. Overall values increased \$1,496,320 or 0.86%, which includes new construction for all classes of property.

A triennial update will occur in 2023 for collection in FY24, for which we are estimating a 25.35% increase in residential and a 2.0% increase for commercial/industrial property. We anticipate residential/agricultural and commercial/industrial values to increase \$41.1 million or 23.47%, overall.

Public Utility Personal Property (PUPP) values increased by \$613,260 in tax year 2022. We expect our values to continue to grow by \$300,000 each year of the forecast.

### ESTIMATED ASSESSED VALUE (AV) BY COLLECTION YEARS

<u>Classification</u>	<u>Estimated TAX YEAR 2023 COLLECT 2024</u>	<u>Estimated TAX YEAR 2024 COLLECT 2025</u>	<u>Estimated TAX YEAR 2025 COLLECT 2026</u>	<u>Estimated TAX YEAR 2026 COLLECT 2027</u>	<u>Estimated TAX YEAR 2027 COLLECT 2028</u>
Res./Ag.	\$197,823,471	\$198,323,471	\$198,823,471	\$205,288,175	\$205,788,175
Comm./Ind.	18,701,870	19,101,870	19,501,870	20,291,908	20,691,908
Public Utility Personal Property (PUPP)	<u>10,412,600</u>	<u>10,712,600</u>	<u>11,012,600</u>	<u>11,312,600</u>	<u>11,612,600</u>
Total Assessed Value	<u>\$226,937,941</u>	<u>\$228,137,941</u>	<u>\$229,337,941</u>	<u>\$236,892,683</u>	<u>\$238,092,683</u>

### ESTIMATED REAL ESTATE TAX (Line #1.010)

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Est. Real Estate Taxes	<u>\$4,735,795</u>	<u>\$5,033,514</u>	<u>\$5,049,158</u>	<u>\$4,856,327</u>	<u>\$4,729,491</u>

Property tax levies are estimated to be collected at 98.28% of the annual amount. This allows a 1.72% delinquency factor. Typically, 59.18% of the new residential/agriculture (Res/Ag) and commercial/industrial (Comm/Ind) is expected to be collected in the February tax settlements and 41.46% is expected to be collected in the August tax settlements.

Public Utility tax settlements (PUPP taxes) are estimated to be received 50% in March and 50% in August settlement from the County Auditor and are noted in Line #1.02 totals below.

### Renewal and Replacement Levies – Line #11.02

We will stop collecting our \$500,000 Emergency levy 12/31/2026 unless it is renewed.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Emergency Levy Renewal #1 \$500,000	\$0	\$0	\$0	\$319,000	\$539,000
Emergency Levy Renewal #2 \$850,000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Line #11.020	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$319,000</u>	<u>\$539,000</u>



## EXHIBIT A

### New Tax Levies – Line #13.030

No new levies are modeled in this forecast.

### Public Utility Personal Property Tax– Line #1.020

Revenues posted on this line are Public Utility Personal Property (PUPP) taxes which are collected at the districts’ gross tax rates not subject to reduction factors. We have estimated past trend growth in these values for future years.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Public Utility Personal Property - Line #1.020	<u>\$496,229</u>	<u>\$584,149</u>	<u>\$600,013</u>	<u>\$587,480</u>	<u>\$574,319</u>

### School District Income Tax –Line #1.030

Voters in the district passed a 0.5 percent earned income tax levy in November 2018 for a ten-year period. The income tax produced \$876,953 in FY22. As we move into post-pandemic economic times we are seeing that income tax collections are beginning to increase with the economic recovery. The FY23 revenue was up and we have adjusted our expectations for the current year. Future years are estimated to increase an average of 2% each year.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
July payment	\$299,720	\$305,714	\$311,828	\$314,946	\$318,095
October payment	197,658	201,611	205,643	207,699	209,776
January payment	208,128	212,291	216,537	218,702	220,889
April payment	<u>276,634</u>	<u>282,167</u>	<u>287,810</u>	<u>290,688</u>	<u>293,595</u>
Total SDIT Collections	<u>\$982,140</u>	<u>\$1,001,783</u>	<u>\$1,021,818</u>	<u>\$1,032,035</u>	<u>\$1,042,355</u>

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
School District Income Tax	\$958,611	\$982,140	\$1,001,783	\$1,021,818	\$1,032,035
Adjustments	<u>23,529</u>	<u>19,643</u>	<u>20,035</u>	<u>10,217</u>	<u>10,320</u>
Total SDIT Line #1.030	<u>\$982,140</u>	<u>\$1,001,783</u>	<u>\$1,021,818</u>	<u>\$1,032,035</u>	<u>\$1,042,355</u>

### State Foundation Revenue Estimates – Lines #1.035, 1.040 and 1.045

#### Current State Funding Model per HB33 through June 30, 2025

##### A) Unrestricted State Foundation Revenue – Line #1.035

HB33, the current state budget, continued the Fair School Funding Plan for FY24 and FY25. We have projected FY24 funding based on the October 2023 foundation settlement and funding factors.

The state foundation funding formula has gone through many changes in recent years. The most recent funding formula began in FY14. It was dropped in FY19 after six (6) years, followed by no foundation formula for two (2) years in FY20 and FY21, then HB110, as amended by HB583 for FY22 and FY23, with continuation of this formula in HB33 for FY24 and FY25. The current formula introduced many changes to how state foundation is calculated and expenses deducted from state funding, which will potentially make the actual five-year forecast look different with estimates FY24 through FY28 compared to real data in FY21 through FY23 on Lines 1.035, 1.04, 1.06, and 3.03 of the forecasts.

##### State Share Percentage – Unrestricted Basic Aid Foundation Funding

Once the base cost is calculated, which is currently at a state-wide average of \$8,242.19 per pupil in FY24, the FSFP calculates a state share percentage (SSP) calculation. The state share percentage, in concept, will be higher

## EXHIBIT A

for districts with less capacity (lower local wealth) and be a lower state share percentage for districts with more capacity (higher local wealth). The higher the district's ability to raise taxes based on local wealth, the lower the state share percentage. HB33 increased the minimum state share from 5% in FY23 to 10% for FY24 and FY25. The state share percentage will be based on 60% property valuation of the district, 20% on federally adjusted gross income, and 20% on federal median income, as follows:

1. 60% based on the most recent three (3) year average assessed values or the most recent year, whichever is lower, divided by base students enrolled.
2. 20% based on the most recent three-year average federal adjusted gross income of district residents or the most recent year, whichever is lower, divided by base students enrolled.
3. 20% based on the most recent year's federal median income of district residents multiplied by the number of returns in that year divided by base students enrolled.
4. When the weighted values are calculated, and items 1 through 3 above are added together, the total is multiplied by a Local Share Multiplier Index from 0% for low-wealth districts to a maximum of 2.5% for wealthy districts.

When the unrestricted base cost is determined and multiplied by the state share percentage, the resulting amount is multiplied by the current year enrolled students (including open-enrolled students being educated in each district) and multiplied by the local share multiplier index for each district. The result is the local per pupil capacity of the base per pupil funding amount.

### **Categorical State Aid**

In addition to the base state foundation funding calculated above, the FSFP also has unrestricted categorical funding and new restricted funding beginning in FY22, some of which will have the state share percentage applied to these calculations as noted below:

#### Unrestricted Categorical State Aid

1. Targeted Assistance/Capacity Aid – Provides additional funding based on a wealth measure using 60% weighted on property value and 40% on income. Uses current year enrolled average daily membership (ADM). It also will provide supplemental targeted assistance to lower wealth districts whose enrolled ADM is less than 88% of their total FY19 ADM.
2. Special Education Additional Aid – Based on six (6) weighted funding categories of disability and moved to a weighted funding amount, not a specific amount. 10% will be reduced from all districts' calculations to be used toward the state appropriation for Catastrophic Cost reimbursement.
3. Transportation Aid – Funding is based on all resident students who ride, including preschool students and those living within 1 mile of school. Provides supplemental transportation for low-density districts. Increases state minimum share to 37.5% in FY24 and 41.67% in FY25.

#### Restricted Categorical State Aid

1. Disadvantage Pupil Impact Aid (DPIA) - Formerly Economically Disadvantaged Funding is based on the number and concentration of economically disadvantaged students compared to the state average and multiplied by \$422 per pupil. Phase-in increases are limited to 50% for FY24 and 66.67% in FY25.
2. English Learners – Based on funded categories based on the time students enrolled in schools and multiplied by a weighted amount per pupil.
3. Gifted Funds – Based on average daily membership multiplied by a weighted amount per pupil.
4. Career-Technical Education Funds – Based on career technical average daily membership and five (5) weighted funding categories students enrolled in.
5. Student Wellness and Success Funds – These funds are based on initiatives similar to those for DPIA. They are restricted funds for school climate, attendance, discipline, and academic achievement programs.

## EXHIBIT A

### State Funding Phase-In FY24 and FY25 and Guarantees

While the FSFP was presented as a six (6) year phase-in plan, the state legislature approved the first two (2) years of the funding plan in HB110, which was amended by HB583 in June 2022 and has now extended the plan in HB33 for FY24 and FY25. The FSFP does not include caps on funding; instead, it will consist of a general phase-in percentage for most components of 50% in FY24 and 66.67% in FY25.

The funding formula includes three (3) guarantees: 1) “Formula Transition Aid,” 2) Supplemental Targeted Assistance, and 3) Formula Transition Supplement. The three (3) guarantees in both temporary and permanent law ensure that no district will get fewer funds in FY24 and FY25 than they received in FY21.

### Student Wellness and Success Funds (SWSF) - (Restricted Fund 467)

In FY20 and FY21 HB166, provided Student Wellness and Success Funds (SWSF) to be deposited in a Special Revenue Fund 467. HB110 the new state budget essentially eliminated these funds by merging them into state aid and wrapped into the expanded funding and mission of DPIA funds noted above and on Line 1.04 below, with only a smaller portion devoted to SWSF. Any remaining funds in Special Revenue Fund 467 from FY20 and FY21 will be required to be used for the restricted purposes governing these funds until spent fully.

### Future State Budget Projections beyond FY25

Our funding status for FY26-28 will depend on unknown (2) new state budgets. There is no guarantee that the current Fair School Funding Plan in HB33 will be funded or continued beyond FY25; therefore, our state funding estimates are reasonable, and we will adjust the forecast when we have authoritative data to work with. For this reason, funding is held constant in the forecast for FY26 through FY28.

### Casino Revenue

On November 3, 2009, Ohio voters passed the Ohio casino ballot issue. This issue allowed four (4) casinos to open in Cleveland, Toledo, Columbus, and Cincinnati. Thirty-three percent (33%) of the gross casino revenue will be collected as a tax. School districts will receive 34% of the 33% of Gross Casino Revenue that will be paid into a student fund at the state level. These funds will be distributed to school districts on the 31<sup>st</sup> of January and August each year, beginning for the first time on January 31, 2013.

The casino revenue has recovered from the pandemic from closing the casinos in 2020. Total funding in FY21 was 73.83 million or \$42.18 per pupil. In FY22, the funding was increased to \$109.39 million for schools or \$62.86 per pupil, and in FY23, the funding totaled \$113.1 million or \$64.90 per pupil. We expect the Casino revenues to have resumed their historical growth rate and are assuming a 2% annual growth rate for the remainder of the forecast.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Basic Aid-Unrestricted	\$5,907,713	\$6,062,689	\$6,062,689	\$6,062,689	\$6,062,689
Additional Aid Items	<u>100,396</u>	<u>100,396</u>	<u>100,396</u>	<u>100,396</u>	<u>100,396</u>
Basic Aid-Unrestricted Subtotal	6,008,109	6,163,085	6,163,085	6,163,085	6,163,085
Ohio Casino Commission ODT	73,811	74,911	76,030	77,158	78,305
Total Unrestricted State Aid Line #1.035	<u>\$6,081,920</u>	<u>\$6,237,996</u>	<u>\$6,239,115</u>	<u>\$6,240,243</u>	<u>\$6,241,390</u>

### B) Restricted State Revenues – Line #1.040

HB33 has continued Disadvantaged Pupil Impact Aid (formerly Economic Disadvantaged funding) and Career Technical funding. In addition, new restricted funds have been added under “Restricted Categorical Aid” for Gifted, English Learners (ESL), and Student Wellness. The amount of DPIA is limited to a 50% phase in growth for FY24 and 66.67% in FY25. We have flat-lined funding at FY25 levels for FY26-FY28 due to uncertainty on continued funding of the current funding formula.

## EXHIBIT A

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
DPIA	\$20,975	\$20,286	\$20,286	\$20,286	\$20,286
Career Tech - Restricted	23,179	22,614	22,614	22,614	22,614
Gifted	77,060	74,569	74,569	74,569	74,569
EL	6,891	7,939	7,939	7,939	7,939
Student Wellness	227,334	227,334	227,334	227,334	227,334
Total Restricted State Revenues - Line #1.040	<u>\$355,439</u>	<u>\$352,742</u>	<u>\$352,742</u>	<u>\$352,742</u>	<u>\$352,742</u>

### C) Restricted Federal Grants in Aid – Line #1.045

No federal unrestricted grants are projected during this forecast.

<u>SUMMARY</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Unrestricted Line #1.035	\$6,081,920	\$6,237,996	\$6,239,115	\$6,240,243	\$6,241,390
Restricted Line #1.040	355,439	352,742	352,742	352,742	352,742
Rest. Federal Funds #1.045	0	0	0	0	0
Total State Foundation Revenue	<u>\$6,437,359</u>	<u>\$6,590,738</u>	<u>\$6,591,857</u>	<u>\$6,592,985</u>	<u>\$6,594,132</u>

### State Share of Local Property Tax – Line #1.050

#### A) Rollback and Homestead Reimbursement

Rollback funds are reimbursements paid to the district from the State of Ohio for tax credits given to owner-occupied residences. Credits equal 12.5% of the gross property taxes charged to residential taxpayers on levies passed before September 29, 2013. HB59 eliminated the 10% and 2.5% rollback on new levies approved after September 29, 2013.

Homestead Exemptions are credits paid to the district from the state of Ohio for qualified elderly and disabled. In 2007, HB119 expanded the Homestead Exemption for all seniors 65 years or older or disabled, regardless of income. Effective September 29, 2013, HB59 changed the requirement for Homestead Exemptions. Individual taxpayers who still need to get their Homestead Exemption approved or those who did not get a new application approved for the tax year 2013 and who become eligible after that will only receive a Homestead Exemption if they meet the income qualifications. Taxpayers who had their Homestead Exemption as of September 29, 2013, will not lose it and will not have to meet the new income qualification. This will generally reduce homestead reimbursements to the district over time, and as with the rollback reimbursements above, the state is increasing the tax burden on our local taxpayers.

#### B) Tangible Personal Property Reimbursements – Fixed Rate

The District does not receive fixed rate or fixed sum TPP reimbursements.

### Summary of State Tax Reimbursement – Line #1.050

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Rollback and Homestead Line #1.050	<u>\$673,893</u>	<u>\$735,621</u>	<u>\$736,542</u>	<u>\$712,272</u>	<u>\$688,100</u>

### Other Local Revenues – Line #1.060

All other local revenue encompasses any revenue that does not fit the above lines. The primary sources of revenue in this area have been open enrollment, interest on investments, tuition for court-placed students, student fees, Payment In Lieu of Taxes, and general rental fees. HB110, the previous state budget, stopped paying open enrollment as an increase to other revenue for the district. This is projected below as zeros to help show the

## EXHIBIT A

difference between projected FY24-FY28 Line 1.06 revenues and historical FY21 through FY23 revenues on the five-year forecast. Open-enrolled students will be counted in the enrolled student base at the school district where they are being educated, and state aid will follow the students. Open-enrolled student revenues will be included in Line 1.035 as basic state aid.

Interest income is based on the district cash balances and increased interest rates due to the Federal Reserve raising rates to curb inflation. Once the economy stabilizes, there will be pressure on the Federal Reserve to lower interest rates, which we believe will be sometime in 2024, decreasing the opportunity for more significant interest income for the district. We will continue to monitor the investments for the district. All other revenues are expected to continue on historic trends.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Tuition Related Payments	\$194,537	\$196,482	\$198,447	\$200,431	\$202,435
Open Enrollment	0	0	0	0	0
Fees	37,235	37,607	37,983	38,363	38,747
Interest Earnings	400,000	220,000	20,000	20,000	20,000
Miscellaneous	<u>172,721</u>	<u>175,426</u>	<u>178,178</u>	<u>199,684</u>	<u>221,405</u>
Total Other Local Revenue Line #1.060	<u>\$804,493</u>	<u>\$629,515</u>	<u>\$434,608</u>	<u>\$458,478</u>	<u>\$482,587</u>

### Short-Term Borrowing – Lines #2.010 & Line #2.020

There is no short term borrowing projected in this forecast.

### Transfers In / Return of Advances – Line #2.040 & Line #2.050

These are non-operating revenues which are the repayment of short term loans to other funds during the previous fiscal year and reimbursements for expenses incurred in the previous fiscal year. All advances during the current year are planned to be returned in the succeeding fiscal year.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Transfers In - Line #2.040	\$0	\$0	\$0	\$0	\$0
Advance Returns - Line #2.050	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfer & Advances In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

### All Other Financial Sources – Line #2.060

This funding source is typically a refund of prior year expenditures that is very unpredictable. We received several Bureau of Workers Compensation refunds over the past two years and do not expect to receive a refund in FY23. These revenues are inconsistent year to year and we will not project that occurring in the remainder of the forecast.

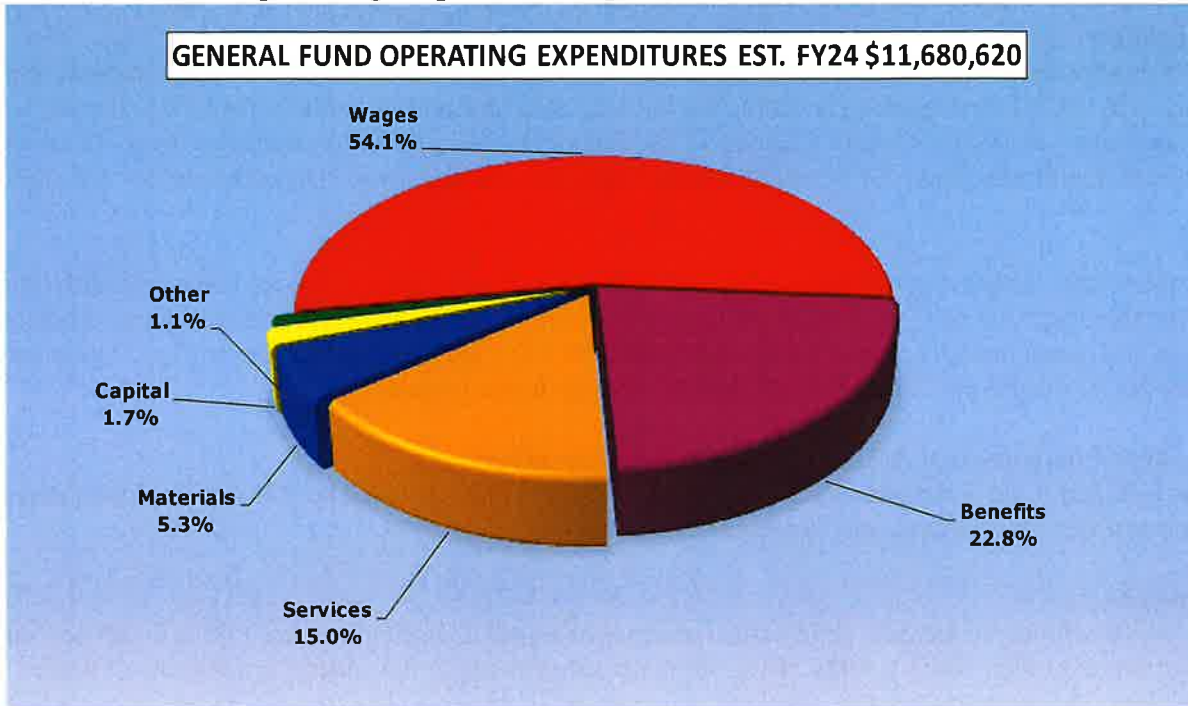
<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Refund of prior years expenditures	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>



**Expenditure Assumptions**

The district’s leadership team is always looking at ways to improve the education of the students whether it be with changes in staffing, curriculum, or new technology needs. As the administration of the district reviews expenditures, the education of the students is always the main focus for resource utilization.

**All Operating Expense Categories - General Fund FY24**



**Wages – Line #3.010**

The expenditures in this category represent salaries and wages for services rendered for all union and non-union employees. Negotiations with bargaining unit members resulted in an agreement to include base increases of 2.5% for FY23, 2.25% for FY24-FY25. We have used ESSER funds to help offset wage costs. These staff will be returning to the general fund in FY23 and FY24. For planning purposes, a 1% base increase is planned for FY26 through FY28.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Base Wages	\$5,361,427	\$5,816,366	\$6,161,691	\$6,455,963	\$6,766,991
Based Pay Increase	120,632	130,868	61,617	64,560	67,670
Steps & Academic Training	214,457	214,457	232,655	246,468	258,239
Growth Staff	0	0	0	0	0
New Building Staff	0	0	0	0	0
Substitutes	189,916	199,412	209,383	219,852	230,845
Supplementals	313,550	320,605	323,811	327,049	330,319
Severance	0	0	0	0	0
ESSER & SWSF Adjustments	119,850	0	0	0	0
Other Adjustments/Reductions	0	0	0	0	0
<b>Total Wages Line #3.010</b>	<b><u>\$6,319,832</u></b>	<b><u>\$6,681,708</u></b>	<b><u>\$6,989,157</u></b>	<b><u>\$7,313,892</u></b>	<b><u>\$7,654,064</u></b>

## EXHIBIT A

### Fringe Benefits Estimates Line #3.02

This area of the forecast reflects STRS/SERS employer contribution, Medicare, Worker’s Compensation, and insurance premiums paid on behalf of employees.

#### A) STRS/SERS will increase as Wages Increase

The district pays 14% of each dollar paid in wages to either the State Teachers Retirement System or the School Employees Retirement System as required by Ohio law.

#### B) Insurance

Health insurance premiums are forecast to grow by 10.0% from FY24 through FY28. The increase for medical insurance was 10.2% for benefit year 2022. We have forecast a premium holiday for FY24. Premium holidays are announced by the Stark County Council of Governments and allow the district to forgo the payment for medical and dental premiums for a month. Green Local has elected to use December as its premium holiday month.

The Further Consolidated Appropriations Act of 2020, included a full repeal of three taxes originally imposed by the Affordable Care Act (ACA): the 40% Excise Tax on employer-sponsored coverage (a.k.a. “Cadillac Tax”), the Health Insurance Industry Fee (a.k.a. the Health Insurer Tax), and the Medical Device Tax. These added costs are no longer an uncertainty factor for our health care costs in the forecast.

#### C) Workers Compensation & Unemployment Compensation

Workers Compensation is expected to be approximately 0.34% of wages FY24-FY28. Unemployment is expected to remain at a very low level for the forecast time frame.

#### D) Medicare

Medicare will continue to increase at the rate of increase of wages. Contributions are 1.45% for all new employees to the district on or after April 1, 1986. These amounts are growing at the general growth rate of wages.

### Summary of Fringe Benefits – Line #3.020

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
A) STRS/SERS	\$983,962	\$1,043,042	\$1,092,473	\$1,143,380	\$1,196,758
B) Insurance's	1,568,383	1,725,221	1,897,743	2,087,517	2,296,269
C) Workers Comp/Unemployment	21,487	22,718	23,763	24,867	26,024
D) Medicare	88,319	95,429	99,557	104,138	108,977
Other/Tuition/Annuities	0	0	0	0	0
<b>Total Fringe Benefits Line #3.020</b>	<b><u>\$2,662,151</u></b>	<b><u>\$2,886,410</u></b>	<b><u>\$3,113,536</u></b>	<b><u>\$3,359,902</u></b>	<b><u>\$3,628,028</u></b>

### Purchased Services – Line #3.030

This line represents amounts paid for utilities, Tuition to other districts, contracts for services, mileage/meeting expenses, property insurance, computer service contracts, legal services and other services. Current services provided to students by the Tri-County Educational Services Center (ESC) are also included in this line.

HB110, the previous state budget, impacted Purchased Services beginning in FY22 as the Ohio Department of Education will directly pay these costs to the education districts for open enrollment, community, and STEM schools and for scholarships granted to students to be educated elsewhere, as opposed to deducting these amounts from our state foundation funding and shown below as expenses. Prior to the new funding formula, Green Local paid approximately \$497,000 to other districts. We have continued to offer these amounts below as zeros to help reflect the difference between projected FY24-FY28 Line 3.03 costs and historical FY21 through FY23 costs on

## EXHIBIT A

the five-year forecast. College Credit Plus, excess fees, and other tuition costs will continue to draw funds away from the district, which will continue in this area and has been adjusted based on historical trends.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Professional & Technical Services, ESC	\$594,649	\$612,488	\$630,863	\$649,789	\$669,283
Maintenance, Insurance & Garbage Removal	182,470	187,944	193,582	199,389	205,371
Professional Development	36,216	37,302	38,421	39,574	40,761
Communications, Postage, & Telephone	19,781	20,374	20,985	21,615	22,263
Utilities	228,306	235,155	242,210	249,476	256,960
Tuition, Excess Costs & Scholarship Costs	292,900	301,687	310,738	320,060	329,662
Open Enrollment & Community School Costs	0	0	0	0	0
College Credit Plus	106,538	109,734	113,026	116,417	119,910
Contract Transportation	20,619	21,238	21,875	22,531	23,207
Other Adjustments SWSF, CARES, Etc.	260,000	0	0	0	0
Miscellaneous Purchased Services	<u>10,426</u>	<u>10,739</u>	<u>11,061</u>	<u>11,393</u>	<u>11,735</u>
Total Purchased Services Line #3.030	<u>\$1,751,905</u>	<u>\$1,536,661</u>	<u>\$1,582,761</u>	<u>\$1,630,244</u>	<u>\$1,679,152</u>

### Supplies and Materials – Line #3.040

General office supplies and materials has been updated to reflect our technology plan. An overall inflation of 5% is being estimated for this category of expenses which are characterized by textbooks, copy paper, maintenance supplies but a significantly higher increase for fuel for FY23 through FY25 then a 3% increase for FY26 through FY28. In FY24, we increased our textbooks category to \$225,000 each year to account for our curriculum updates.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
General Office Supplies & Materials	\$186,933	\$200,230	\$345,382	\$334,143	\$153,017
Textbooks & Instructional Supplies	225,000	225,000	225,000	225,000	225,000
Facility Supplies & Materials	62,440	65,562	67,529	69,555	71,642
Transportation Fuel & Supplies	147,575	154,954	159,603	164,391	169,323
Other adjustments SWSF, CARES, Etc.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Supplies Line #3.040	<u>\$621,948</u>	<u>\$645,746</u>	<u>\$797,514</u>	<u>\$793,089</u>	<u>\$618,982</u>

### Equipment – Line # 3.050

The expenditures within the equipment object line includes the ongoing investment in maintaining the bus fleet as well as a new bus purchase every year. The district delayed its bus purchase for FY23 to FY24 and opted to pay for a bus out of its Permanent Improvement fund for FY25.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Capital Outlay & Maintenance	\$132,067	\$136,877	\$174,659	\$295,858	\$295,858
Busses & Other Vehicles	70,000	120,000	120,000	120,000	120,000
Other adjustments SWSF, CARES, Etc.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Equipment Line #3.050	<u>\$202,067</u>	<u>\$256,877</u>	<u>\$294,659</u>	<u>\$415,858</u>	<u>\$415,858</u>

### Other Expenses – Line #4.300

The category of Other Expenses consists primarily of the County ESC deductions for specialized services provided to the District and Auditor & Treasurer (A&T) fees. Auditor and Treasurer Fees will increase sharply



## EXHIBIT A

anytime a new operating levy is collected. Also new construction will cause A&T fees to increase as more dollars are collected. Currently, we are estimating annual increase of 2.75% for most of the expenses in this area.

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
County Auditor & Treasurer Fees	\$99,283	\$102,261	\$105,329	\$108,489	\$111,744
ESC Deduction	6,997	7,207	7,423	7,646	7,875
Annual Audit Costs	0	0	0	0	0
Dues, Fees & other Expenses	<u>16,437</u>	<u>16,601</u>	<u>16,767</u>	<u>16,935</u>	<u>17,104</u>
Total Other Expenses Line #4.300	<u>\$122,717</u>	<u>\$126,069</u>	<u>\$129,519</u>	<u>\$133,070</u>	<u>\$136,723</u>

### Transfers Out/Advances Out – Line# 5.010

Transfers to other funds occur for various purposes. In FY23, we transferred \$3 million from the general fund to Fund 034 Classroom Facilities Maintenance Fund for various classroom updates. The transfers out for FY24-FY28 are our estimates for the Schoolwide Pool fund (598).

<u>Source</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Operating Transfers Out Line #5.010	\$1,713,630	\$1,765,039	\$1,817,990	\$1,872,530	\$1,928,706
Advances Out Line #5.020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfer & Advances Out	<u>\$1,713,630</u>	<u>\$1,765,039</u>	<u>\$1,817,990</u>	<u>\$1,872,530</u>	<u>\$1,928,706</u>

### Debt Service:

The District currently has no General Fund Debt issues.

### Encumbrances –Line#8.010

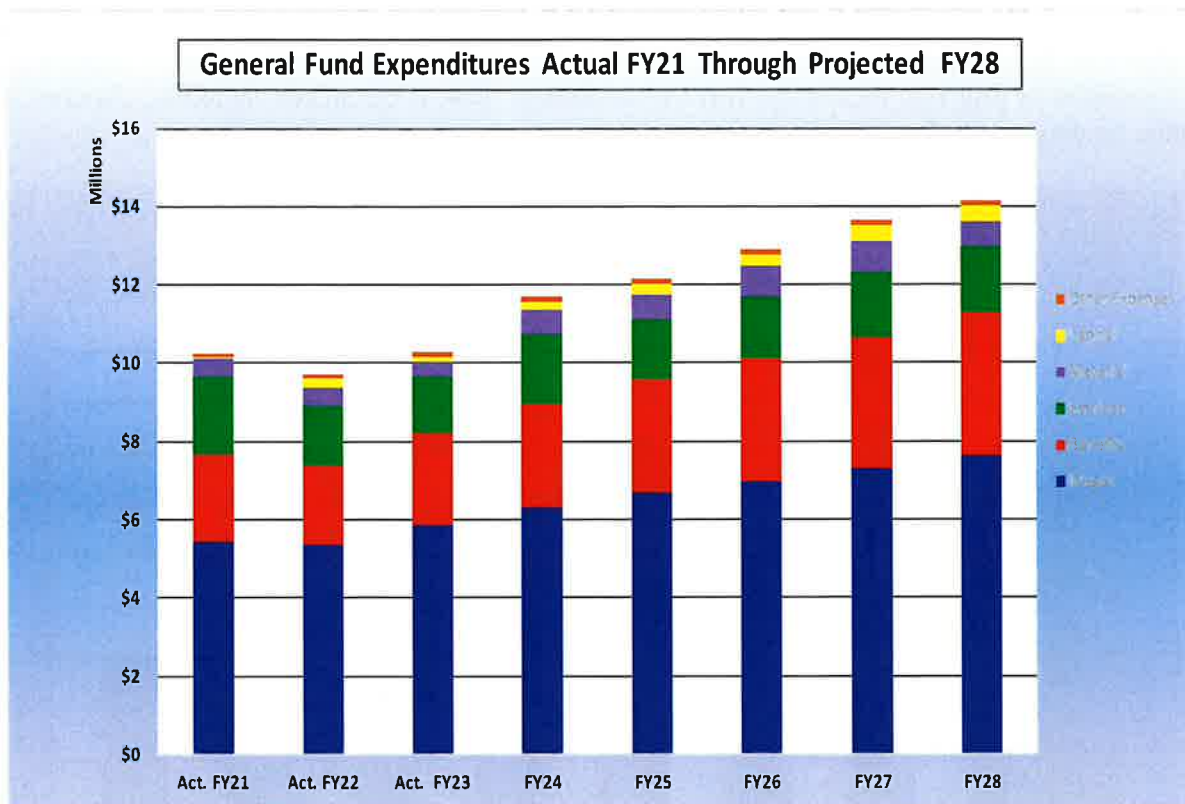
These are outstanding purchase orders that have not been approved for payment as the goods were not received in the fiscal year in which they were ordered.

	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Estimated Encumbrances Line #8.010	<u>\$237,177</u>	<u>\$237,177</u>	<u>\$237,177</u>	<u>\$237,177</u>	<u>\$237,177</u>

## EXHIBIT A

### Operating Expenditures Actual FY21 through FY23 and Estimated FY24-FY28

As the graph indicates costs are rising steadily. We will need to watch these expenses closely as we are in deficit spending, which will erode our cash balance.



### Ending Unencumbered Cash Balance “The Bottom-line” – Line #15.010

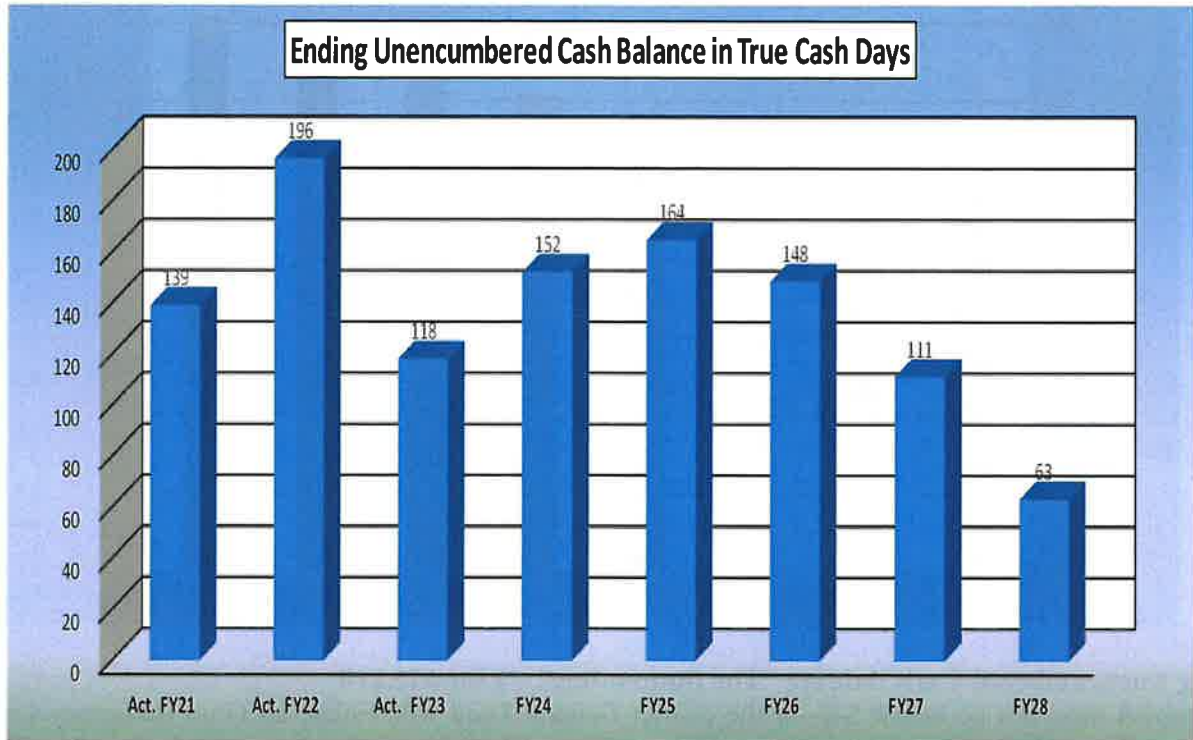
This amount must not go below \$-0- or the district General Fund will violate all Ohio Budgetary Laws. Any multi-year contract which is knowingly signed which results in a negative unencumbered cash balance is a violation of Ohio Revised Code section 5705.412, punishable by personal liability of \$10,000.

	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Ending Unreserved Cash Balance Line #15.01	<u>\$5,573,709</u>	<u>\$6,263,349</u>	<u>\$5,985,196</u>	<u>\$5,038,255</u>	<u>\$3,639,875</u>

## EXHIBIT A

### True Cash Days Ending Balance

Another way to look at ending cash is to state it in ‘True Cash Days’. In other words, how many days could the district operate at year end if no additional revenues were received. This is the Current Years Ending Cash Balance divided by (Current Years Expenditures/365 days) = number of days the district could operate without additional resources or a severe resource interruption. The Government Finance Officers Association (GFOA) recommends no less than two (2) months or 60 days cash to be on hand at year end but could be more depending on each district’s complexity and risk factors for revenue collection. This is calculated including transfers as this is predictable funding source for other funds.



### Conclusion

The forecast presented includes assumptions and facts that can be altered by external and internal issues. As you read through the notes and review the forecast, remember that the forecast is based on the best information that is available to us at the time the forecast is prepared.

**BOARD RESOLUTION**

The Board of Education (the “Board”) of the Green Local School District, Smithville, Ohio, (the “School District”) met in general session Monday November 20th, 2023, at 6:30 p.m., at the offices of the Board, Smithville, Ohio with the following members present:

M\_\_\_\_\_. \_\_\_\_\_ introduced the following resolution and moved its passage.

AUTHORIZING STARK COUNTY SCHOOLS’ COUNCIL OF GOVERNMENTS, ACTING JOINTLY AS A MEMBER OF THE OHIO SCHOOL CONSORTIUM (“CONSORTIUM”)<sup>1</sup>, TO ISSUE A REQUEST FOR PROPOSAL FOR THE PURCHASE OF COMPETITIVE RETAIL NATURAL GAS SERVICE FROM THE LOWEST AND BEST BIDDER SUBMITTED TO CONSORTIUM AND AUTHORIZING THE BOARD TO PURCHASE COMPETITIVE RETAIL NATURAL GAS SERVICE FROM SUCH BIDDER.

WHEREAS, the School District is a member of Stark County Schools’ Council of Governments, a body authorized by state statute to aggregate the purchasing needs of schools and of related nonprofit educational entities so as to take advantage of economies of scale when purchasing essential products and services;

WHEREAS, in prior years, the Stark County Schools’ Council of Governments has joined with other school districts and educational purchasing councils, acting jointly as a member of the Consortium, to conduct a Request for Proposal (“RFP”) for competitive natural gas service commencing on or about mid-February 2024;

WHEREAS, through prior RFP processes, the Consortium has selected the lowest and best bids submitted in response to RFPs; and the School District has previously elected to enter into a Master Supply Agreement with the lowest and best bidder for competitive retail natural gas service for all of the School District's natural gas supply;

WHEREAS, the Consortium intends to issue a new RFP for competitive retail natural gas service commencing with the July, 2025 billing cycle and terminating no later than the end of the June, 2030 billing cycle for participating school districts and education purchasing councils;

WHEREAS, the School District wishes to participate in this upcoming RFP process and potentially execute a Master Service Agreement with the lowest and best RFP bidder; and

---

<sup>1</sup> The members of the Consortium are the Metropolitan Education Council, the Ohio Mid-Eastern Regional Education Service Agency, the Southwestern Ohio Educational Purchasing Council, the Stark County Schools’ Council of Governments, Columbus City Schools, and South-Western City Schools.

EXHIBIT B

WHEREAS, the Superintendent or the Superintendent's designee will review the lowest and best bid and corresponding terms when the RFP is concluded and determine whether the RFP resulted in the lowest and best bid for competitive retail natural gas service for all of the School District's natural gas supply.

NOW, THEREFORE, BE IT RESOLVED BY \_\_\_\_\_,  
COUNTY OF WAYNE, STATE OF OHIO, as follows:

Section 1. The Board of Education of the School District does hereby consent, as a member of the Stark County Schools' Council of Governments, to the conducting of an RFP process by the Consortium for competitive retail natural gas service commencing with the July, 2025 billing cycle and terminating no later than the end of the June, 2030 billing cycle, with bids to be submitted for one, two and three year periods on such terms and conditions as the Consortium deems appropriate.

Section 2. The Board of Education of the School District does hereby authorize the Superintendent or the Superintendent's designee to execute a Master Supply Agreement between the School District and the lowest and best bidder in the RFP so long as the Superintendent or his appointee finds that the price reflects the results of a public and competitive RFP process.

Section 3. The Board of Education hereby directs the Treasurer to review the lowest and best bid once received and the Master Supply Agreement and determine if the School District has sufficient funds to certify this resolution and, if the Treasurer so finds, to certify this resolution.

M\_\_\_\_ seconded the motion and, after discussion, a roll call vote was taken and the results were:

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

The resolution passed.

Passed: \_\_\_\_\_, 2023

**CERTIFICATE  
EXPENDITURE BASED ON CONTRACT**

The undersigned hereby certifies that: (a) the foregoing is a true copy of a resolution duly passed by the Board of Education of said School District on the 20th day of November 2023; (b) pursuant to Ohio Revised Code Section 5705.412, the School District has in effect for the remainder of the school fiscal year and the succeeding fiscal year the authorization to levy taxes, including the renewal of existing levies which, when combined with estimated revenue from all other sources available to the School District at the time of certification, are sufficient to provide operating revenues necessary to enable the School District to maintain all personnel and programs on all days in its school calendar for the current fiscal year and for a number of days in succeeding fiscal years equal to the number of days that instruction was held or is scheduled to be held for the current fiscal year; (c) this Certificate attached to the appropriation measure shall cover only the fiscal year in which the appropriation measure is effective and does not consider the renewal or replacement of an existing levy as the authority to levy taxes that are subject to appropriation in the current fiscal year unless the renewal or replacement levy had been approved by electors and is subject to appropriation in the current fiscal year; and (d) this Certificate covers the term of the Master Supply Agreement including any allowable extensions.

Dated: November 20th, 2023

\_\_\_\_\_, SCHOOL DISTRICT

\_\_\_\_\_, Treasurer

\_\_\_\_\_, Superintendent

\_\_\_\_\_, Board President

PROPOSAL FOR OVERNIGHT/EXTENDED STUDENT TRIPS

Type of Trip Girls Basketball Game at Cedar Point  
Proposed Departure Date 12/27 Return Date 12/28  
Proposer Eric Nichles Position Head Coach  
Date by which response is needed 12/1 Proposal Date 10/20

A. Purpose

1. What is the major place to be visited or event to be attended?

Cedar Point Sports Center

2. How is the trip related to the educational program of the District?

N/A

3. In what ways will the students benefit?

Playing in front of college coaches

4. In what ways will the District benefit?

N/A

5. How will the trip be evaluated to determine the extent to which these benefits were realized?

N/A

B. Students and Staff

1. Which students, (grade, class, or organization), will be going?  
Varsity Girls Basketball
2. How many students in total?  
10-15
3. How many students are currently experiencing academic problems?  
NONE
4. Which staff member will be in charge?  
Eric Nicolas
5. What previous experience has the staff member had in conducting overnight or extended field trips?  
We attended this event last season.
6. What other staff members will be going?  
- Sid Cim  
- Olivia Lang
7. How many chaperones, in addition to staff members, will be going?  
Parents  
1.) So, Kelb  
2.) Heather Wichans  
3.) Tanya Singer
8. What are their names and affiliations with the students?  
See Above
9. How many school days will be missed?  
NONE
10. How will teachers be advised in advance that the students will be out of school?  
N/A



C. School Work

1. How will missed work be made up?

N/A

2. What special assistance will be provided students with academic problems?

N/A

D. Itinerary

1. What is the destination?

Cedar Point Sports Center

2. What will be the mode of transportation? What liability insurance does the carrier have?

School Bus

3. Where will the group be housed and fed?

Cast Away Bay (Cedar Point)

4. What enroute or supplementary activities are planned?

None

5. What arrangements have been made for dealing with emergency situations?

Final Forms

6. What arrangements have been made for administering necessary medications to students while on this trip?

Final Forms

7. If tour guides are involved, what liability insurance do they carry?

N/A

E. Finances

1. What is the estimated total cost and cost per student?

\$100<sup>00</sup>

2. What is the source of funds?

Girls Basketball account

3. How will the funds be collected and safeguarded?

NA

4. How will any shortfall be made up or excess funds used?

NA

5. What provision has been made for students who are financially unable to pay any necessary costs?

All paid by Barn Bull Classic

F. Communications

1. How will you communicate to parents prior to, during, and after the trip?

*Group me*

2. List telephone numbers at destination and where group will be housed.

*Cross Away Bay  
419-627-2500*

3. What information will be provided to the media and the community?

*Results / Scores*

*E. Ghille*  
\_\_\_\_\_  
Signature of the Requestor

*10-20-23*  
\_\_\_\_\_  
Date

Approved:

*Geoffrey Urimey*  
\_\_\_\_\_  
Principal

*10-20-23*  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board of Education

\_\_\_\_\_  
Date

11/2/18

DRAFT as of 10/19/2023

LEASE AGREEMENT

This LEASE AGREEMENT (this "Agreement") is made effective as of \_\_\_\_\_, 2023 (the "Effective Date") by and between the **Board of Education of the Green Local School District**, Wayne County, Ohio, an Ohio public school district and political subdivision of the State of Ohio ("Landlord"), 100 Smithie Drive, Smithville, Ohio, 44677, Attention: Superintendent, and the **Village of Smithville, Ohio**, an Ohio municipal corporation and political subdivision of the State of Ohio, 207 West Main Street, P.O. Box 517, Smithville, OH 44677-0517, Attention: Mayor ("Tenant").

RECITALS:

WHEREAS, Landlord is the owner of certain real property located in Wayne County, Ohio containing approximately 4.9465 acres and identified in the Official Records of the Wayne County, Ohio Auditor as Parcel Nos. 33-00889.000, 33-00287.000 and 33-00286.000 (the "Premises").

WHEREAS, The Premises is currently improved with playground equipment and is used for recreational purposes of the public.

WHEREAS, Landlord has determined that the Premises is not currently needed for school purposes and cannot advantageously be sold, and Landlord has therefore determined to lease the Premises to Tenant for the term or terms, and upon and subject to the terms, provisions and conditions, herein set forth.

NOW, THEREFORE, in consideration of the covenants and agreements provided herein and the performance thereof, and for other good and valuable consideration the receipt and sufficiency of which are acknowledged by each of the parties hereto, Landlord and Tenant agree as follows:

1. LEASE OF PREMISES: Landlord does hereby lease the Premises to Tenant and the Tenant does hereby lease the Premises from the Landlord.
2. TERM; RENEWAL: The initial term of this Agreement shall be for a period of twenty-five (25) years commencing on the Effective Date.
3. RENT: Tenant shall pay to Landlord rent for the initial term hereof totaling One Dollar and 00/100 (\$1.00) which shall be payable in full on the Effective Date.
4. CONDITION OF PREMISES: The Landlord leases the Premises to Tenant, and Tenant leases the Premises from Landlord "AS-IS" and without any oral or written promise, representation or warranty from the Landlord regarding the characteristics and condition of the Premises including but without limitation applicable legal requirements or restrictions, the description and amount of land leased, access to the Premises, physical characteristics and condition, structural components and elements, mechanical systems, utilities, environmental

aspects, maintenance, repair and/or reconstruction needs, relevant zoning ordinances, other relevant land use restrictions and the suitability of the Premises for Tenant's intended use (or any other use, now or hereafter).

5. TAXES AND ASSESSMENTS: In the event that any taxes are ever levied or imposed as a result of the Tenant's lease of and use of the Premises, Tenant shall promptly pay all such taxes, and Landlord shall not be responsible for such taxes. Landlord shall continue to pay all special assessments levied on the Premises.

6. UTILITIES AND OTHER CHARGES: Tenant shall be solely responsible for any and all utilities serving the Premises and shall promptly and timely pay all charges for any water, sewer, gas or electric facilities and services relating to the Premises.

7. REPAIRS AND MAINTENANCE: Tenant shall be solely responsible for all maintenance and repairs with respect to the Premises. Tenant shall promptly effect such repairs/maintenance as and when necessary and at Tenant's expense.

8. NET LEASE: This Agreement shall be deemed and construed to be "triple-net" lease, and under no circumstances or conditions, whether now existing or hereafter arising, or whether beyond the present contemplation of the parties hereto, shall Landlord be expected or required to make any payments of any kind whatsoever or perform or make any maintenance, repairs, replacements, renovations or improvement to or in respect of the Premises, whether ordinary or extraordinary, foreseen or unforeseen, or be under any other obligation or liability hereunder, with the exception of the duty to continue to pay special assessments levied on the Premises.

9. INSURANCE: Tenant shall obtain and keep in force at all times during the term of this Agreement, the following insurance coverages with respect to the Premises: (i) Commercial General Liability Insurance, broad form policy with contractual liability endorsement, relating to the Premises and its appurtenances on an occurrence basis with a minimum general aggregate limit of One Million Dollars (\$1,000,000.00); (ii) Automobile and other vehicle insurance consistent with the coverages obtained for vehicles operated by Tenant; (iii) Worker's Compensation Insurance as required by the laws of Ohio; and (iv) Employers' liability insurance with policy limits of not less than one million dollars (\$1,000,000) each accident, a disease each-employee limit of not less than one million dollars (\$1,000,000), and a disease policy limit of not less than one million dollars (\$1,000,000). All of the aforesaid insurance except the Workers' Compensation Insurance shall name the Landlord as an additional insured and shall be written by one or more reputable insurance companies licensed in the State of Ohio. Tenant agrees to provide a certificate evidencing the existence of said insurance on or prior to the Effective Date and annually or upon request thereafter. The additional insured coverage shall be primary and noncontributory to any insurance or self-insurance coverages obtained or provided by Landlord, and Tenant shall require that the insurance policies providing the coverages required hereunder include a waiver of subrogation clause in favor of the Landlord, and shall contain provisions requiring that Landlord be notified by the insurer at least thirty (30) days prior to cancellation or non-renewal (ten days for non-payment of premiums).

## EXHIBIT D

10. PURPOSE/USE OF PREMISES: Tenant shall use the Premises for public recreational purposes consistent with uses permitted by a municipal corporation and shall keep the Premises in a safe and sanitary condition at all times. Tenant shall not use the Premises or any part thereof for any purpose inconsistent herewith unless Tenant obtains Landlord's prior written approval, which shall be in the sole and absolute discretion of Landlord. Tenant will conform to and observe all present and future ordinances and all laws of any governmental authority with respect to the Premises and the Tenant's use thereof. Tenant will use and occupy the Premises in a careful, safe and proper manner, and Tenant will not commit or permit any waste, damage or nuisance thereon. Tenant shall do no act that will void, render voidable or increase the cost of any insurance policies now in effect or hereafter carried on or with respect to the Premises. Tenant shall not itself conduct or otherwise permit any act upon the Premises which may subject Landlord to any liability for injury to any person(s), any properties, or to the Premises related to the Tenant's use and occupancy of the Premises.

11. ASSIGNMENT OR SUB-LETTING: Tenant shall not assign this Agreement, nor sublet the Premises or any part thereof without the prior written consent of the Landlord.

12. ALTERATIONS AND ADDITIONS; REMOVAL OF LIENS: Tenant shall be permitted to make alterations, additions or improvements to the Premises subject to the prior written consent of Landlord, which consent shall not be unreasonably withheld or conditioned. All such alterations, additions or improvements shall be made at the sole expense of Tenant, and shall be constructed lien free and in a workmanlike manner. Removable equipment and trade fixtures installed at the Tenant's expense shall not become the Landlord's property.

13. RESTORATION OF PREMISES: Upon the expiration or termination of this Agreement, unless otherwise agreed by Landlord, Tenant shall restore the Premises to its original condition existing as of the Effective Date, reasonable wear and tear excepted, and remove its personal property from the Premises. In no event shall Tenant be responsible for removing improvements made to the Premises approved by Landlord under this Agreement. At the expiration or termination of this Agreement, Tenant shall be permitted to remove any such improvements it has made to the Premises and shall repair the damage caused by such removal.

14. SEVERABILITY: If any provision of this Agreement is declared to be illegal or invalid, only such provision shall be affected. This Agreement shall then be construed and enforced as if such provision had not been contained herein, and all other provisions not directly dependent thereon shall remain in full force and effect.

15. POSSESSION AND USE: Landlord agrees that if Tenant shall perform all of the covenants and agreements herein stipulated to be performed on Tenant's part, Tenant shall at all times during the term of this Agreement, have the peaceful and quiet enjoyment and possession of the Premises without any manner of let or hindrance from Landlord.

16. SUCCESSORS AND ASSIGNS: This Agreement and all promises, covenants and conditions herein shall be binding upon and shall inure to the benefit of the successors and assigns of Tenant and the successors and assigns of Landlord; provided, however, that no assignment by the

## EXHIBIT D

Tenant in violation of the provisions hereinbefore contained shall vest in the assignee any right, title or interest whatsoever.

17. INSPECTION OF PREMISES; ACCESS: Landlord and its agents, employees and representatives shall be permitted to enter the Premises at all reasonable hours upon prior notice to Tenant to: (i) examine and inspect the condition thereof; and (ii) determine whether Tenant is complying with the terms and conditions of this Agreement. After giving notice to Tenant to make repairs, alterations, additions, or improvements to keep the Premises in a safe and sanitary condition, and after a reasonable opportunity to perform the same, Landlord shall have the right, but absolutely no obligation, to enter upon the Premises and make such repairs, alterations, additions, or improvements to the Premises, all of which shall be at the sole cost of Tenant, and Tenant shall promptly reimburse Landlord for all reasonably documented costs and expenses of the same. Further, Landlord reserves the absolute right to enter the Premises at any time for purposes related to safety and protection of the Premises.

18. COMPLETE AGREEMENT: Landlord and Tenant intend and expressly agree that all previous negotiations, inducements, promises and conditions have been merged into and superseded by this Agreement which represents the entire understanding and agreement between them.

19. TERMINATION FOR CONVENIENCE: Notwithstanding any other provision contained in this Agreement, in the event Landlord determines, on or after the first anniversary of the Effective Date, that the Premises will be needed by Landlord for school purposes, Landlord may terminate this Agreement with not less than six (6) months prior written notice to Tenant.

20. DEFAULT: In the event that Tenant shall be in material default of any terms or provisions of this Agreement and shall fail to promptly begin and expeditiously proceed to cure any such violation within thirty (30) days after Landlord has given notice to Tenant of such default, then:

(i) Landlord may terminate this Agreement by giving not less than ten (10) days' notice to Tenant, and upon the date specified in said notice of termination, the term of this Agreement and the estate created hereby shall expire and terminate as fully and completely and with the same effect as if such date were the date herein fixed for the expiration of the term of this Agreement and Landlord shall have the immediate right to re-enter and repossess the Premises and recover from Tenant any costs to which Landlord is entitled under this Agreement; and

(ii) Landlord may cure the default (or have the default cured by others) and charge the cost thereof to the Tenant; and

(iii) Notwithstanding Landlord's election under (i) or (ii) of this Article 20, Landlord shall be entitled to pursue any and all rights it may have at law or in equity, including but not limited to specific performance.



21. LOSS OR DAMAGE TO PREMISES: Tenant shall be solely responsible for any loss or damage to or destruction of the Premises, and shall carry such property or casualty insurance as it shall deem necessary to protect it against any such losses.

22. GOVERNING LAW; VENUE: Any claim, dispute or other matter in question relating to this Agreement shall be governed by the laws of the State of Ohio and any such claim, dispute or other matter in question shall be venued exclusively in courts located in Wayne County, Ohio.

23. MEMORANDUM OF LEASE AGREEMENT: Upon request of either party, Landlord and Tenant shall execute a Memorandum of this Lease Agreement in accordance with Ohio Revised Code Chapter 5301, which Tenant may record in the office of the County Recorder of Wayne County, Ohio.

24. RIGHT OF FIRST REFUSAL: During the term of the Agreement, Tenant shall have a right of first refusal to purchase the Premises.

24.1 Third-Party Offer. In the event the Landlord receives a *bona fide*, arm's length purchase offer from a third-party to purchase the Premises, which offer the Landlord intends to accept in good faith, Landlord shall give written notice thereof to the Tenant (the "Offer Notice"), which Offer Notice shall specify the name of the third party, the purchase price, and all terms and conditions of the offer and purchase. The Tenant will have thirty (30) days after receipt of such Offer Notice to elect to purchase the Premises on the same terms and conditions set forth in the Offer Notice ("First Refusal Acceptance Notice"). Failure to deliver its First Refusal Acceptance Notice to Landlord within such thirty (30) day period shall be deemed Tenant's waiver of its right of first refusal to purchase the Premises subject to the Offer Notice, and Landlord shall have the right to complete the sale of the Premises on the terms and conditions as set forth in the Offer Notice (in which case the Premises as is acquired by the third party purchaser thereof shall no longer be subject to a right of first refusal by the Tenant as set forth in this Article 24). If Tenant elects to deliver its First Refusal Acceptance Notice, Tenant shall so notify Landlord within such thirty (30) day period and Landlord and Tenant shall, within twenty-one (21) calendar days thereafter, enter into purchase and sale documentation upon the same terms and conditions contained in the Offer Notice.

24.2 Sale Without Third-Party Offer. In the event the Landlord determines, in the absence of a purchase offer from a third-party under Section 24.1, to dispose of the Premises, Landlord shall first give written notice to the Tenant of the Landlord's intent to dispose of the Premises along with proposed terms and conditions for a sale of the Premises from the Landlord to the Tenant. The parties will then have sixty (60) days following the written notice to negotiate in good faith the final terms and conditions of an agreement for the sale of the Premises from the Landlord to the Tenant with the purchase price being determined by an appraiser named in the agreement selected by mutual agreement of the parties. In the event the parties are unable to agree to final terms and conditions for the sale of the Premises, then the Landlord may proceed with the disposal of the Premises in the Landlord's discretion, and the Premises shall no longer be subject to a right of first refusal by the Tenant as set forth in this Article 24.



## EXHIBIT D

24.3 It is understood that the right of first refusal as set forth in this Article 24 shall be exclusive to the Tenant, and the right of first refusal may not be sold, assigned, conveyed or transferred, nor may it be acquired by any party, without the approval of the Landlord, which approval may be withheld in the Landlord's sole discretion. Any attempt to sell, assign, convey or transfer the foregoing right of first refusal, and any attempt by any party to acquire the foregoing right of first refusal without the Landlord's consent shall be void.

25. EXCLUSIONS FROM RIGHT OF FIRST REFUSAL: The right of first refusal set forth in Article 24 herein shall not apply to a sale or disposal of the Premises by the Landlord where the Landlord is mandated by statute to sell or dispose of the Premises to a particular party or grantee or where the Landlord is mandated to follow a statutorily prescribed process for the sale or disposal of the Premises, including but not limited to a statutorily mandated process for the sale or disposal by auction or other competitive process. In the event of any ambiguity or conflict between the provisions of Article 24 and this Article 25, this Article 25 shall prevail.

26. NOTICES: Any notice, demand or other communication required or permitted to be given hereunder, shall be in writing and shall be sent by United States Postal Service, postage prepaid or by a nationally recognized overnight courier service which provides receipts of service, or by electronic mail transmission (with the hard copy thereof sent by one of the other methods of delivery authorized by this subparagraph), addressed to the party to be so notified to the respective address first stated above (or to such other address or person as either party or person entitled to notice may, by notice to the other, specify).

**[Signature Page Follows]**

**EXHIBIT D**

IN WITNESS WHEREOF, Landlord and Tenant, by their duly authorized officers, have executed this Agreement as of the Effective Date.

**LANDLORD:**  
Board of Education of the Green Local School District

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**TENANT:**  
The Village of Smithville, Ohio

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_