

**GREEN LOCAL BOARD OF EDUCATION  
MONDAY, MAY 15, 2023  
REGULAR MEETING AGENDA  
WILBUR BERKEY FIELDHOUSE - 6:30 PM**

**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. April 17, 2023 Regular Session
- F. Public Participation
  - 1. Pastor Mark Barrios- Pleasant Hill Baptist Church

**II. REPORT OF THE SUPERINTENDENT**

- A. Update on Safety Committee Meeting
- B. Update on Family and Community Engagement Committee Meeting
- C. Facilities Update
- D. Open Enrollment Details

**III. FINANCIAL CONSENT AGENDA**

- A. Financial Reports - April 2023  
Review and approve monthly financial statements for April 2023, consolidated balance sheet, bank reconciliation, fund listing, cash position report, approval of invoices for payment and April check register with expenditures totaling \$432,642.60..
- B. Donations - April 2023

<u>From</u>	<u>Amount</u>	<u>To/For</u>
Women Serving Christ	\$60.00	Overdue Lunch Accounts
- C. Approve transfer from General fund (001-0000) to Schoolwide Pool (598-9022) in the amount of \$538,400.87.
- D. Approve update to the Five Year Forecast (Exhibit A)
- E. Approve TCCSA Consulting Agreement (Exhibit B)

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

**A. Employment and Changes for the 2022-2023 school year**

1. Certified Resignation
  - a) Josie Shafer - 4th grade Teacher, effective end of 2022-2023 school year
2. Classified Resignations
  - a) Mary Beth Frank - Teacher Aide, effective end of 2022-2023 school year
  - b) Michelle Starling -Teacher Aide, effective end of 2022-2023 school year
  - c) Nichole Duenke- Teacher Aide, effective end of 2022-2023 school year
  - d) Elizabeth Franks- Teacher Aide, effective end of 2022-2023 school year
3. Non-renewal of the following certified Title I and General Fund tutor positions at the end of the 2022-2023 school year.
  - a) Lee Ann Caldwell (.5 FTE)
  - b) Erin Frank (3.5 hours per day)
  - c) Carla Raudabaugh
  - d) Gwen Riggerbaugh (.5 FTE)
4. Athletic Scorebook - \$15 per game
  - a) Michelle Koch
  - b) Erik Dravenstott
  - c) Terry Hershberger
  - d) Don Dravenstott
  - e) Marcel Anderson
  - f) James Maibach
5. District Volunteers
  - a) Jonathan Jones- effective May 1st, 2023
  - b) Carrie Raber - effective May 16, 2023
6. Substitute Employment
  - a) Lepar Smith- custodian - effective May 16, 2023

**B. Employment and Changes for the 2023-2024 school year**

1. Certified Employment
  - a) Elizabeth Franks - Title I Tutor; Step 0, BA/BS, One Year Limited Contract
  - b) LeeAnn Caldwell- Intervention Specialist (1 FTE), Step 19, BA/BS, One Year Limited Contract
2. Certified Employment - 2023-2024 Contract Year: Upon recommendation from Dean E. Frank, Green Local Schools Superintendent the following personnel will be employed as per specified conditions:

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Sarah Jo Bratcher	Continuing Contract
Jacquelyn Canonico	3 year limited (1st)
Jennifer Carr	1 year limited (2nd)
Erik Dravenstott	2 year limited (3rd)
Ellen Duffy	2 year limited (3rd)
Ranae Goldstein	3 year limited (1st)
Stephen Heppe	2 year limited (2nd)
Tammy Hershey	3 year limited
Derrick Hochstetler	3 year limited (2nd)
Katelyn Kinney	2 year limited (3rd)
Julia Lighfoot	3 year limited (1st)
Tyler Mowrer	1 year limited (2nd)
Katie Ramseyer	1 year limited (2nd)
Tara Marty	Continuing Contract
Alyson Schar	1 year limited (3rd)
Amy Shollenberger	2 year limited (3rd)
Katy Smith	1 year limited (3rd)
Jodi Staggs	1 year limited (3rd)
Richelle Swineford	1 year limited (3rd)
Jacqueline Warrens	1 year limited (2nd)
Jordan Whisler	1 year limited (2nd)
Kelly Yerian	1 year limited (2nd)
Michelle Zollinger	1 year limited (3rd)

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3. Extended Day Contracts

- a) Jodi Staggs (SHS Guidance Counselor) - 20 days
- b) Susan Burnett (GMS Guidance Counselor) - 15 days
- c) Sue Keserich (Band) - 10 days
- d) Derrick Hochstetler (Technology Coordinator) - 15 days
- e) Stephen Heppe (Agricultural Education) - 20 days

5. Supplemental Employment

**SHS**

- a) Rachel Leach- HS Cheerleading Advisor; Step 1, Year 2
- b) Stacey Dillon- HS Assistant Cheerleading Advisor; Step 4, Year 6
- c) Jason DeMassimo - HS Football Assistant; Step 10, Year 11
- d) Scott Meech- HS Football Assistant; Step 10, year 11
- e) Jay Winans- HS Golf Varsity; Step 2, Year 2
- f) Greg DeRodes- HS Cross Country Varsity; Step 10, Year 20
- g) Clint Maibach- HS Soccer Boys Assistant; Step 2, Year 2
- h) Lisa Howie- HS Foreign Language Club Advisor; Step 10, Year 19, 50%
- i) Joni Reichenbach- HS Foreign Language Club Advisor; Step 10, Year 14, 50%
- j) Stacey Dillon- HS FCCLA Advisor; Step 1, Year 5
- k) Jennifer Winkler- HS Prom Advisor; Step 10, Year 10
- l) Ethan Hamilton- HS Multi-Act/Musical Director; Step 10, Year 20
- m) Richelle Swineford- HS Musical/Music Director- Step 1, Year 3
- n) Ethan Hamilton- HS One Act Play; Step 10, Year 17
- o) Allison Uhl- HS Yearbook Advisor; Step 1, Year 5
- p) Lisa Howie- HS National Honor Society Advisor; Step 10, Year 15, 50%
- q) Joni Reichenbach- HS National Honor Society Advisor; Step 10, Year 12, 50%
- r) Richelle Swineford- HS Choralettes & Debonairs Director; Step 1, Year 3
- s) Richelle Swineford- HS Festival of Choirs Coordinator; \$100

**GMS**

- t) Greg DeRodes- MS Cross Country; Step 10, Year 20
- u) Greg DeRodes- MS Track; Step 10, Year 15
- v) Clint Maibach- MS Boys Basketball Grade 7; Step 4, Year 6
- w) Courtney Bee- MS Volleyball Grade 8; Step 4, Year 4
- x) Susan Burnett- MS Volleyball Grade 7; Step 2, Year 2
- y) Elizabeth Franks- MS Cheerleading Advisor; Step 1, Year 2
- z) Leslie Burns- MS Track; Step 10, Year 23
- aa) Susan Brookover- MS Student Council/LEAD; Step 1, Year 1, 33%
- bb) Tammy Hershey- MS Student Council/LEAD; Step 1, Year 6, 33%
- cc) Ben Mahas- MS Student Council/LEAD; Step 10, year 10, 33%
- dd) Tammy Hershey- MS Outdoor Ed Director
- ee) Courtney Bee- MS Mathcounts Supervisor; Step 1, year 4
- ff) Kelly JoDon- MS Academic Challenge; Step 1, year 2
- gg) Ethan Hamilton- MS One Act Play; Step 10, Year 20
- hh) Richelle Swineford- MS Musical Music Director; Step 1, year 3

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- ii) Ethan Hamilton- MS Multi-Act/Musical Director; Step 10, Year 24
- jj) Tammy Hershey- MS Technology Liaison; Step 10, Year 18
- kk) Ethan Hamilton- MS Saturday School Monitor; \$20/hour
- ll) Trude Karley- MS Yearbook Advisor; \$250
- mm) Ethan Hamilton- MS D.C Trip Coordinator; per contract
- nn) Kelly JoDon- MS D.C Trip Coordinator; per contract

**Unpaid Positions**

- oo) Jill Frizell- MS Fellowship of Christian Athletes
- pp) Lisa Howie- HS Recycling Club Advisor
- qq) Joni Reichenbach- HS Recycling Club Advisor

**6. Classified Employment**

<b>Name:</b>	<b>Contract:</b>	<b>Position:</b>
Kevin Davis	2 year limited (1st)	Teacher Aide
Michelle Eggeman	2 year limited (1st)	Teacher Aide
Susan Maibach	2 year limited (1st)	Teacher Aide
Rebecca Schenk	2 year limited (1st)	Teacher Aide
Ashley Tilton	2 year limited (1st)	Teacher Aide
Heather Wickens	2 year limited (1st)	Teacher Aide
Meredith Young	2 year limited (1st)	Teacher Aide
Rosemarie Navratil	2 year limited (1st)	Teacher Aide

C. 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**

- a) Lepear Smith- HS Football Assistant; Step 4, Year 6
- b) Rosemarie Navratil- HS Volleyball Assistant; Step 3, Year 3
- c) David Yoder- HS Volleyball Varsity; Step 2, Year 2
- d) Abby Maibach- HS Volleyball Freshman; Step 4, Year 4 (pending #'s)
- e) Jon Gale- HS Golf Assistant; Step 2, Year 2
- f) Jason Burgett- HS Cross Country Assistant; Step 10, year 12
- g) Dave Zimmerly- HS Soccer Boys Varsity; Step 4, Year 6
- h) Jesse McKinney- HS Wrestling Varsity; Step 3, Year 3
- i) Jesse McKinney- MS Football Grade 8 Assistant; Step 2, Year 2
- j) Eric Nickles- HS Girls Basketball Varsity; Step 10, Year 10
- k) Corey Kaufman- HS Boys Basketball Varsity; Step 4, Year 6
- l) Dana Sillman - HS Football Assistant; Step 4, Year 8 (50%)

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- m) Andrew Keener- HS Soccer Girls Varsity; Step 4, year 7
- n) Jordan McConnell- HS Soccer Girls Assistant; Step 1, Year 1
- o) Brett Erickson- MS Girls Basketball Grade 8; Step 2, Year 2
- p) Ken Miller- MS Girls Basketball Grade 7; Step 10, year 40
- q) Stephanie Evans- MS Drama Choreographer; Step 10, Year 14
- r) Stephanie Evans- HS Drama Choreographer; Step 10, Year 14
- s) Phil Olsen- HS Football Varsity; Step 3, Year 3
- t) Adam Beichler- MS Football Grade 7; Step 2, Year 2
- u) Mathew Tilton- MS Football Grade 7 Assistant; Step 2, Year 2
- v) Teri Myers- HS Sophomore Class Advisor- Step 1, Year 2
- w) Kellie Bohley- HS Junior Class Advisor- Step 1, Year 2

2. Extra Curricular Volunteers

- a) Joe Copenhaver- HS Football
- b) Susan Brookover- HS Volleyball
- c) Dwayne Douglas- MS Golf Club
- d) Joe Coudriet- HS Cross Country Volunteer
- e) Jennifer Carr- MS Cross Country

V. ITEMS FOR DISCUSSION AND POSSIBLE ACTION

A. Business for Action

- 1. Approve FFA Camp - Camp Muskingham overnight trip request (Exhibit C)
- 2. Approve FFA WLC overnight trip to Washington DC (Exhibit D)
- 3. Approve FFA Officer Retreat trip request (Exhibit E)
- 4. Approve Girls Basketball overnight trip request (Exhibit F)
- 5. Approve Addendum to Superintendent contract (Exhibit G)
- 6. Approve cafeteria prices for 2023-2024 school year (Exhibit H)

B. Business for Discussion

- 1. The Board of Education regular meeting has been scheduled for Monday, June 26, 2023 at 6:30 pm.
- 2. Discuss evaluation cycle for Treasurer and Superintendent

VI. ADJOURNMENT

**GREEN LOCAL BOARD OF EDUCATION  
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**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 Tuesday March 21, 2023 at 6:30 pm, in the Wilbur Berkey Fieldhouse with the following members present:

Mr. Randy Brillhart, Mr. Mike Davis, Mr. Brent Steiner, Mr. Brandon Von Almen and Mr. Brad Yochheim. Others present were: Superintendent, Mr. Dean Frank and Mrs. Erin VanMeter.

Others in Attendance: James Lance & Susie Brookover

**D. Approval of Agenda**

**#23-034 A motion by Mr. Steiner was seconded by Mr. Yochheim to approve the agenda with changes.**

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

**E. Approval of Minutes**

- 1. March 21, 2023 Regular Session

**#23-035 A motion by Mr. Davis was seconded by Mr. Brillhart to approve March 21st, 2023 Regular Session Meeting Minutes.**

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

**F. Public Participation**

- 1. Pastor James Lance - Smithville United Methodist Church
- 2. Others that have signed up to participate

**G. Introductions & Recognitions**

- 1. Eric Nickles- WCAL Girls Basketball Coach of the Year & Division 3 District Girls

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Basketball Coach of the Year

2. Corey Kaufman- WCAL Boys Basketball Coach of The Year
3. Rick Dilyard- Smithville Ruritan Club President - Mr. Dilyard gave a short presentation and handed out literature to explain how the local Ruritan Club supports the community.

H. Career Center Report

**II. REPORT OF THE SUPERINTENDENT**

- A. Athletic Update (Focus Area 2) - Geoffrey Zimmerly
- B. Facilities Update (Focus Area 5) - The berkey renovation project is wrapping up. The new HVAC units are turned on and working. Quotes have been received for the repair of the bus garage roof to be completed late summer. The Wayne County Career Center students in one of the construction classes are going to assist with a project that will renovate the inside of the bus garage, to be completed during the 2023-2024 school year.
- C. 2023 Graduation Date - May 28, 2023 at 2:00 p.m
- D. Open Enrollment 2023-2024 school year

**III. FINANCIAL AGENDA**

**#23-036 A motion by Mr. Von Almen was seconded by Mr. Steiner to accept the following financial agenda item A - E:**

- A. Financial Reports - March 2023  
 Review and approve monthly financial statements for March 2023, consolidated balance sheet, bank reconciliation, fund listing, cash position report, approval of invoices for payment and March check register with expenditures totaling \$262,265.68.
- B. Approve Adjustment to FY23 Appropriations
- C. Approve transfer from the General Fund (001-0000) to Schoolwide Pool (598-9021) in the amount of \$130,777.10.
- D. Approve the purchase of a second bus using the current bid pricing The following bid chart shows the lowest and best bid as submitted by Cardinal Bus as follows:

<b>Company</b>	<b>Cardinal Bus</b>	<b>Myers</b>
Brand	Blue Bird	Thomas
Base Bid	\$114,879	\$121,255
Gas Model	<b>\$112,156</b>	N/A



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Estimated delivery time	12-14 months	15-16 months
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- E. Approve the following Then & Now Certificate in accordance with Section 5705.41 (D) (1), ORC, the treasurer certifies that sufficient funds were available or in the process of collection (1) at the time that the orders or contracts listed below were made and (2) at the time the treasurer completed the certifications. The treasurer, therefore, recommends that the Board of Education authorize the payment of the following orders or contracts:

<u>P.O. #</u>	<u>Vendor</u>	<u>Amount</u>	<u>Fund/SCC</u>	<u>Purpose</u>
G2300992	Sedgwick Claims Management Services	\$3,055.00	1231000000000000	439

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

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

**#23-037 A motion by Mr. Davis was seconded by Mr. Von Almen to accept the following personnel items A & B 1-4 as recommended by the superintendent:**

A. Employment and Changes for the 2022-2023 school year

1. Approve to hire the following temporary substitute teachers not holding a post-secondary degree per ODE guidelines for the 2022-2023 school year.
  - a) Lepear Smith
  - b) Leah Winchell effective 3/28/2023
2. District Volunteers
  - a) Sarah Smith
  - b) Jamie Sadowski
  - c) Taryn Norris
  - d) Elizabeth Besancon
  - e) Britnee Weeman

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

1. The following classified personnel will be employed as per specified conditions:

<b>Name:</b>	<b>Contract:</b>	<b>Position:</b>
Heather Drumm	2 year limited (1st)	Secretary
Shae Evans	2 year limited (1st)	Treasurer's Office
Jesse Hackett	2 year limited (2nd)	Custodian

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James Hudson	2 year limited (2nd)	Custodian
Jennifer Kindy	2 year limited (2nd)	Food Service
Courtney Knight	2 year limited (1st)	Secretary
Jamie Leach	2 year limited (2nd)	Secretary
Violet Lehman	2 year limited (3rd)	Treasurer's Assistant
Skylar Mullins	2 year limited (1st)	Custodian
Clay Raber	2 year limited (1st)	Custodian
Teri Myers	2 year limited (2nd)	Secretary
Stephanie Snyder	2 year limited (3rd)	Bus Driver
Melanie Wellert	2 year limited (1st)	Van Driver
Julie Welty	2 year limited (2nd)	Medical Assistant

2. Classified Employment
  - a) Dave Zimmer- Facilities Manager, continuing contract, step 10
  - b) Connor Madding- Head Custodian, 1 year contract, step 4
  - c) Jamie Leach- Secretary, 2 year limited (2nd), step 7
3. Administrative Contracts
  - a) Amanda Framstad- Curriculum Director, amend contract to include \$5,000 stipend for grant coordination
4. Supplemental Employment
  - a) Ski Club Advisor \$500 stipend

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

5. Reminder - All supplemental contracts are non-renewed under Revised Code for the 2023-2024 school year. Posting of vacant positions will be according to Revised Code.

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

**#23-038 A motion by Mr. Steiner was seconded by Mr. Brillhart to approve the following business for action items A.1-6:**

**A. Business for Action**

1. Approve FFA Convention overnight trip request (Exhibit A)
2. Approve High School Boys Basketball overnight trip request (Exhibit B)

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3. Approve Classified Handbook (Exhibit C)
4. Second Reading Board Policy (Exhibit D)  
8451 - Disease Carrying and/or Transmitting Insects
5. Approve EJ Therapy Service Contract (Exhibit E)
6. Approve middle school golf as a club sport for the 2023-2024 school year with the condition that the district does not incur any cost and students participating will not be transported by a school employee unless the employee is a family member.

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

**B. Business for Discussion**

1. The Board of Education regular meeting has been scheduled for Monday, May 22, 2023 at 6:30 pm.

**VI. EXECUTIVE SESSION**

**#23-039 A motion by Mr. Brillhart was seconded by Mr. Steiner to enter into executive session at 8:25 p.m.**

- A. For the purpose of discussing contract negotiations and to consider the appointment, employment, dismissal, discipline, promotion, demotion or compensation of a public employee.

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

**VII. ADJOURNMENT**

**#23-040 A motion by Mr. Brillhart was seconded by Mr. Yochheim to adjourn at 10:00 p.m.**

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

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**GREEN LOCAL SCHOOL DISTRICT  
MONTHLY FINANCIAL UPDATE  
APRIL 2023**



General Fund Budget to Actual Report							
	FY 2023	FY 2023	Variance	Variance %	Period*	FY 2022	CY vs. PY
	Forecast	Actual to Date				Actual to Date	Increase/(Decrease) %
<b>Beginning Cash Balance</b>	<b>\$6,416,691</b>	<b>\$6,416,691</b>				<b>\$4,612,603</b>	
<b>Revenues:</b>							
Real Estate Taxes	\$4,386,998	\$ 4,257,357	(\$129,641)	97.04%	83%	\$4,322,166	-1.50%
Personal Property Taxes	\$470,621	\$ 503,162	\$32,541	106.91%	83%	\$463,666	0.00%
Income Taxes	\$885,722	\$ 989,440	\$103,718	111.71%	83%	\$876,953	12.83%
Unrestricted Grants-in-Aid	\$5,990,222	\$ 4,985,717	(\$1,004,505)	83.23%	83%	\$5,083,108	-1.92%
Restricted Grants-in-Aid	\$331,795	\$ 274,457	(\$57,338)	82.72%	83%	\$324,274	-15.36%
Property Tax Allocation	\$614,747	\$ 620,504	\$5,757	100.94%	83%	\$614,747	0.00%
All Other	\$414,107	\$ 742,712	\$328,605	179.35%	83%	\$399,972	85.69%
<b>Total Revenue</b>	<b>\$13,094,212</b>	<b>\$12,373,349</b>	<b>(\$720,864)</b>	<b>94.49%</b>	<b>83%</b>	<b>\$12,084,886</b>	<b>2.39%</b>
<b>Expenditures:</b>							
Salaries and wages	\$5,688,855	\$4,800,104	(\$888,751)	84.38%	83%	\$4,386,656	9.43%
Employee Fringe Benefits	\$2,136,120	\$1,935,523	(\$200,597)	90.61%	83%	\$1,763,939	9.73%
Purchased Services	\$1,665,317	\$1,272,532	(\$392,785)	76.41%	83%	\$1,272,345	0.01%
Supplies and Materials	\$513,060	\$333,590	(\$179,470)	65.02%	83%	\$339,916	-1.86%
Capital Outlay	\$209,841	\$ 126,722	(\$83,119)	60.39%	83%	\$218,594	0.00%
Other	\$96,112	\$100,813	\$4,701	104.89%	83%	\$106,765	-5.57%
<b>Total Expenditures</b>	<b>\$10,309,305</b>	<b>\$8,569,284</b>	<b>(\$1,740,021)</b>	<b>83.12%</b>	<b>83%</b>	<b>\$8,088,215</b>	<b>5.95%</b>
<b>Other Financing Sources/(Uses)</b>							
Operating Transfers In							
Operating Transfers Out	\$ (1,598,663)	\$ (4,112,725)				\$ (1,193,847.00)	
<b>Total Financing Sources/(Uses)</b>	<b>\$ (1,598,663)</b>	<b>\$ (4,112,725)</b>				<b>\$ (1,193,847.00)</b>	
<b>Revenue over (under) Expenditures</b>	<b>\$1,186,244</b>	<b>(\$308,661)</b>				<b>\$2,802,824</b>	
<b>Ending Cash Balance</b>	<b>\$7,592,867</b>	<b>\$6,108,030</b>				<b>\$7,415,427</b>	
<b>Encumbrances</b>		<b>\$922,296</b>				<b>\$792,518</b>	
<b>Available Unencumbered Balance</b>		<b>\$5,185,734</b>				<b>\$6,622,909</b>	

Financial Summary - Funds	
<b>Cash Flow Summary:</b>	
Total Revenue Current Month All Funds	\$1,551,574
Total Expenditures Current Month All Funds	\$1,304,418
Total Month End Cash Balance	\$247,156
<b>Appropriation Summary:</b>	
Permanent Appropriations Current Year All Funds	\$20,100,877
Prior Fiscal Year Carryover Encumbrances	\$434,513
Total Available All Funds	\$19,666,364
Fiscal Year To Date Expenses All Funds	\$16,946,417
Fiscal Year To Date % expended All Funds	86.17%

SUNGARD K-12 EDUCATION  
 DATE: 05/01/2023  
 TIME: 11:47:34  
 SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 10/23

GREEN LOCAL SCHOOL DISTRICT  
 PRINT CONSOLIDATED BALANCE SHEET

ACCOUNT	TITLE	DEBITS	CREDITS
A10000	CASH	13,078,794.33	197,870.44
	TOTAL CASH	13,078,794.33	197,870.44
	TOTAL ASSETS	13,078,794.33	197,870.44
	TOTAL RES FOR ENC	.00	1,321,944.12
	TOTAL EXP CONTROL	16,946,416.92	.00
	TOTAL EXP BUD CONTROL	.00	17,685,669.06
	TOTAL ENC CONTROL	1,321,944.12	.00
	TOTAL REV CONTROL	.00	19,886,204.36
	TOTAL REV BUD CONTROL	21,108,427.57	.00
	TOTAL BUDGET FB	670,691.84	4,093,450.35
	TOTAL FUND BALANCE	.00	9,941,118.93
	TOTAL EQUITIES	40,047,480.45	52,928,386.82
L20000	ACCOUNTS PAYABLE	.00	17.52
	TOTAL ACCOUNTS PAYABLE	.00	17.52
	TOTAL LIABILITIES	.00	17.52
	TOTAL REPORT	53,126,274.78	53,126,274.78

**eFinance Plus Balancing**  
**April 2023**

		Account Balances
Farmer's Bank		\$ 649,899.73
Farmer's Bank - Sweep		\$ 6,734,366.51
Star Ohio		\$ 1,399,991.47
Star Ohio-Building Fund		\$ 802,475.65
	Total	\$9,586,733.36
Investments		\$3,355,794.41
Treas. & Bonds		\$0.00
COD-5/3 Securities		\$0.00
Other Securities		
	Total	\$3,355,794.41
Cash in Transit - EZ Pay		\$1,720.00
Payroll Quarterly Deduction		-\$17.52
NSF Checks - to be collected		\$10.00
Interest not yet recorded		\$0.00
Deposit in Transit		-\$1,062.33
Petty Cash		\$100.00
Change Funds		\$2,450.00
	Total	\$3,200.15
	Total	\$0.00
Outstanding Checks		-\$64,821.55
Bank Balances		\$12,880,906.37
<b>eFinance Plus</b>		
Fund Balance		\$12,880,906.37
CASH POSITION REPORT		
Not Balanced amount		\$0.00

<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	Tournament Funds
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



EFINANCEPLUS  
 DATE: 05/01/2023  
 TIME: 11:46:32  
 SELECTION CRITERIA : ALL  
 ACCOUNTING PERIOD : 10/23

FUND	SCC	DESCRIPTION	BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
001		6,416,690.68	1,148,191.61	12,373,348.85	1,004,093.92	12,682,009.22	6,108,030.31	922,296.34	5,185,733.97	
002		1,184,354.12	42,127.10	956,303.60	81.24	344,601.03	1,796,056.69	0.00	1,796,056.69	
003		575,555.29	14,652.90	264,742.22	28.26	151,779.94	688,517.57	119,071.00	569,446.57	
006		525,405.38	83,728.79	395,299.03	50,279.61	361,354.24	559,350.17	23,127.83	536,222.34	
007		54,921.59	0.00	1,000.00	0.00	2,735.00	53,186.59	3,000.00	50,186.59	
011		0.00	0.00	6,975.98	1,848.08	4,439.01	2,536.97	173.49	2,363.48	
014		33.29	0.00	0.00	0.00	0.00	33.29	0.00	33.29	
018		62,054.41	6,048.00	74,302.59	4,952.98	52,502.34	83,854.66	12,780.38	71,074.28	
019		0.00	0.00	5,000.00	181.11	4,386.12	613.88	550.00	63.88	
022		2,432.68	1,440.89	1,440.89	0.00	0.00	3,873.57	0.00	3,873.57	
034		554,718.30	0.00	3,000,000.00	3,391.53	62,409.39	3,492,308.91	48,190.33	3,444,118.58	
200		91,081.68	17,688.01	115,159.74	9,719.77	108,281.71	97,959.71	48,121.01	49,838.70	
300		157,101.24	6,113.00	193,389.89	21,137.43	221,461.32	129,029.81	36,725.79	92,304.02	
451		0.00	0.00	5,400.00	0.00	0.00	5,400.00	0.00	5,400.00	

EFINANCEPLUS  
 DATE:05/01/2023  
 TIME:11:46:32  
 SELECTION CRITERIA : ALL  
 ACCOUNTING PERIOD : 10/23

GREEN LOCAL SCHOOL DISTRICT  
 OH Cash Position Report

FUND	SCC	DESCRIPTION	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
461		0.00	0.00	3,045.68	0.00	3,045.68	0.00	0.00	0.00
467		251,659.28	0.00	0.00	22,049.65	193,740.95	57,918.33	41,752.13	16,166.20
507		2,697.35	65,383.52	1,052,020.03	10,699.43	1,065,416.81	-10,699.43	59,148.77	-69,848.20
516		0.00	0.00	23,241.58	8,712.50	34,605.80	-11,364.22	5,534.32	-16,898.54
572		0.00	0.00	0.00	0.00	1,690.80	-1,690.80	214.00	-1,904.80
598		62,413.64	166,200.11	1,412,906.28	167,242.16	1,649,329.56	-174,009.64	1,258.73	-175,268.37
599		0.00	0.00	2,628.00	0.00	2,628.00	0.00	0.00	0.00
<b>GRAND TOTALS:</b>			1,551,573.93	19,886,204.36	1,304,417.67	16,946,416.92	12,880,906.37	1,321,944.12	11,558,962.25

**GREEN LOCAL SCHOOLS  
APRIL 2023 CHECK REGISTER**

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	NAME	DESCRIPTION	TRANSACTION AMOUNT
105264	04/04/23	10000198	AFTER HOURS BARBEQU	HIGH SCHOOL GIRLS B	\$ 640.00
105265	04/04/23	261	AMERICAN ELECTRIC P	490 S SUMMIT ST - B	\$ 290.87
105265	04/04/23	261	AMERICAN ELECTRIC P	FIELD HOUSE ELECTRI	\$ 1,189.42
105265	04/04/23	261	AMERICAN ELECTRIC P	SCHOOL FLASHERS	\$ 27.15
105265	04/04/23	261	AMERICAN ELECTRIC P	599 N SUMMIT ST - N	\$ 211.26
105266	04/04/23	10000617	BACKGROUND INVESTIG	BIB- FY23 VOLUNTEER	\$ 49.35
105266	04/04/23	10000617	BACKGROUND INVESTIG	BIB SUBSCRIPTION	\$ 14.00
105267	04/04/23	10000949	BLACK RIVER LOCAL S	FALL SPORTS ENTRY F	\$ 185.00
105268	04/04/23	9601	BRIGHTSPEED	FY22 SHS TELEPHONE	\$ 503.04
105268	04/04/23	9601	BRIGHTSPEED	FY22 GMS TELEPHONE	\$ 267.44
105268	04/04/23	9601	BRIGHTSPEED	FY22 GES TELEPHONE	\$ 158.42
105268	04/04/23	9601	BRIGHTSPEED	FY22 FH TELEPHONE S	\$ 221.11
105268	04/04/23	9601	BRIGHTSPEED	FY22 BUS GARAGE TEL	\$ 59.00
105269	04/04/23	10000879	CANTON DATA PRINT L	NEWSLETTER POSTAGE	\$ 1,919.62
105270	04/04/23	10000877	COMMERCIAL KITCHENS	FY23 CAFETERAI REPA	\$ 632.70
105271	04/04/23	15750	CONNECTION EDUCATIO	FY23 Q4 LEAP PROGRA	\$ 33,350.00
105272	04/04/23	4183	LOWE'S	SUPER BLANKET FOR W	\$ 164.95
105272	04/04/23	4183	LOWE'S	COSTUMES AND PROPS	\$ 418.43
105273	04/04/23	6420	MAGICAL THEATRE COM	TRUE STORY OF THE 3	\$ 432.00
105274	04/04/23	10000932	NORTH POINT ESC	DETENTION SERVICES	\$ 490.00
105275	04/04/23	1243	OHIO FFA ASSOCIATIO	CAREER DEVELOPMENT	\$ 100.00
105276	04/04/23	267	ORLO AUTO PARTS INC	FY23 BUS MAINTENANC	\$ 472.20
105277	04/04/23	20258	POINT SPRING & DRIV	FY23 BUS MAINTENANC	\$ 646.92
105278	04/04/23	20029	POWER OF PEN	STATE FEES AND MEAL	\$ 405.00
105279	04/04/23	829	QUILL CORPORATION	OFFICE SUPPLIES	\$ 250.12
105279	04/04/23	829	QUILL CORPORATION	SEE ATTACHED	\$ 135.69
105279	04/04/23	829	QUILL CORPORATION	SEE ATTACHED	\$ 45.42
105280	04/04/23	9632	RUSH TRUCK CENTER,	FY23 BUS MAINTENANC	\$ 1,088.68
105281	04/04/23	10000548	NEW LIFE SERVICE CO	FY23 BUS GLASS REPA	\$ 65.00
105282	04/04/23	546	SAYRE HOSPITALITY G	STAFF LUNCHEON	\$ 180.00
105283	04/04/23	26162	STARK STATE COLLEGE	BOOKSTORE TRANSACTI	\$ 627.90
105284	04/04/23	136	STEINER LUMBER SMIT	STEINER LUMBER FOR	\$ 967.28
105285	04/04/23	10000680	THE BULK BOOK STORE	HOORAY FOR YOU!!!	\$ 162.25
105286	04/04/23	10000689	THE STARK COUNTY HI	\$50 DEPOSIT DUE 2 W	\$ 50.00
105287	04/04/23	415	WAYNE COUNTY BOARD	FY23 SPECIAL EDUCAT	\$ 147.98
105288	04/04/23	25157	WAYNE COUNTY CHILDR	CHILD ABUSE PREVENT	\$ 40.00
105289	04/04/23	10000525	YMCA OF WAYNE COUNT	22-23 SCHOOL YEAR-	\$ 1,231.72
105290	04/05/23	10000400	RITA TAX OPERATIONS	DED:72760 SMTHVLTX	\$ 4,260.15
105290	04/05/23	10000400	RITA TAX OPERATIONS	DED:72760M SMTHVLTX	\$ 50.83
105291	04/06/23	7193	AMAZON.COM	TONER CARTRIDGES	\$ 77.96
105291	04/06/23	7193	AMAZON.COM	50FT HDMI CABLE	\$ 28.99
105291	04/06/23	7193	AMAZON.COM	PALMOLIVE DISH SOAP	\$ 15.84
105291	04/06/23	7193	AMAZON.COM	VARIOUS SMITHIE PAR	\$ 35.48
105291	04/06/23	7193	AMAZON.COM	VARIOUS SMITHIE PAR	\$ 403.47
105292	04/06/23	15748	KEIM LUMBER COMPANY	METAL AND WOOD SUPP	\$ 125.00
105292	04/06/23	15748	KEIM LUMBER COMPANY	HARDWOOD CUTOFFS PA	\$ 250.00
105293	04/06/23	14155	MEDPRO GROUP	FY23 BUS DRIVERS PH	\$ 118.75
105294	04/06/23	25258	TRI-CO.ED. SECRETAR	TRI COUNTY SECRETAR	\$ 110.00
105294	04/06/23	25258	TRI-CO.ED. SECRETAR	TRI COUNTY SECRETAR	\$ 110.00
105295	04/06/23	7430	WAYNE CO ATHLETIC L	BASKETBALL FEES FOR	\$ 1,220.00
105296	04/12/23	7193	AMAZON.COM	MICROPHONE AUDIO CA	\$ 65.97
105296	04/12/23	7193	AMAZON.COM	MICROPHONE	\$ 41.82
105296	04/12/23	7193	AMAZON.COM	MICROPHONE STAND	\$ 86.94
105296	04/12/23	7193	AMAZON.COM	SAFCO EVO SERIES ST	\$ 464.56
105297	04/12/23	10000210	BAUMSPAGE.COM LLC	MCCAY RELAY, TOM LA	\$ 37.40
105298	04/12/23	5300	BERKEY TROPHIES/BET	SPORT TROPHY SUPER	\$ 522.50
105299	04/12/23	425	BUEHLER'S INC.	GROCERIES FOR FOODS	\$ 43.43
105299	04/12/23	425	BUEHLER'S INC.	6TH GRADE SCIENCE C	\$ 55.96
105299	04/12/23	425	BUEHLER'S INC.	OPEN PO TO BUEHLER'	\$ 77.74
105300	04/12/23	10000821	CRISIS PREVENTION I	BLANKET PO FOR TRAI	\$ 489.39
105301	04/12/23	10000790	HC SPORTS & APPAREL	GAME SOFTBALLS 4 BO	\$ 340.00
105301	04/12/23	10000790	HC SPORTS & APPAREL	T-SHIRTS	\$ 558.00
105301	04/12/23	10000790	HC SPORTS & APPAREL	T SHIRTS (2XL)	\$ 3.00
105302	04/12/23	17076	MEDCO MEDICAL SUPPL	ATHLETIC TRAINING S	\$ 589.30
105303	04/12/23	6395	MFAC LLC	ABC LADDER (30" LON	\$ 89.95
105303	04/12/23	6395	MFAC LLC	SOFTMED MEDICINE BA	\$ 44.85
105303	04/12/23	6395	MFAC LLC	FIRST PLACE ELITE M	\$ 348.00
105303	04/12/23	6395	MFAC LLC	FIRST PLACE ELITE M	\$ 294.00
105303	04/12/23	6395	MFAC LLC	PYRAMID SPIKES 1/4"	\$ 130.00
105303	04/12/23	6395	MFAC LLC	SPECIALITY SPIKE 1'	\$ 12.00
105303	04/12/23	6395	MFAC LLC	ESTIMATED SHIPPING/	\$ 195.00
105304	04/12/23	10000012	MVD SPORTS	SOCKS	\$ 60.00
105304	04/12/23	10000012	MVD SPORTS	CAMP SHIRTS	\$ 13.50

**GREEN LOCAL SCHOOLS  
APRIL 2023 CHECK REGISTER**

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	NAME	DESCRIPTION	TRANSACTION AMOUNT
105304	04/12/23	10000012	MVD SPORTS	ESTIMATED SHIPPING/	\$ 10.00
105305	04/12/23	19116	ORRVILLE PLUMBING &	FY23 SERVICE	\$ 52.76
105305	04/12/23	19116	ORRVILLE PLUMBING &	FY23 PARTS CAFTERER	\$ 52.76
105305	04/12/23	19116	ORRVILLE PLUMBING &	INSTALL DISPOSAL/ST	\$ 4,439.25
105305	04/12/23	19116	ORRVILLE PLUMBING &	INSTALL GAS LINE IN	\$ 2,758.53
105305	04/12/23	19116	ORRVILLE PLUMBING &	TWO WATER COOLERS W	\$ 5,761.32
105306	04/12/23	26091	OTIS ELEVATOR COMPA	FY23 SERVICE CALL/R	\$ 975.00
105307	04/12/23	127	SANTMYER ENERGY INC	FY23 SUPER BLANKET	\$ 13,401.72
105308	04/12/23	10000675	SERVICE-TECH CORPOR	ANNUAL CLEANING OF	\$ 420.00
105309	04/12/23	26415	SOCCER.COM	GOAL NETS	\$ 378.00
105309	04/12/23	26415	SOCCER.COM	ESTIMATED SHIPPING/	\$ 54.00
105310	04/12/23	357	STANTON'S SHEET MUS	BLANKET PURCHASE OR	\$ 121.95
105311	04/12/23	4738	VILLAGE OF SMITHVIL	NEW BUILDING WATER	\$ 2,644.80
105311	04/12/23	4738	VILLAGE OF SMITHVIL	FH / WATER SERVICE	\$ 607.96
105311	04/12/23	4738	VILLAGE OF SMITHVIL	BUS GARAGE / WATER	\$ 73.10
105312	04/12/23	25043	WOOSTER COMMUNITY H	FY 23 ATHLETIC TRAI	\$ 1,775.00
105313	04/14/23	10000663	AKRON BEARING CO, I	FY23 BUS MAINTENANC	\$ 13.82
105314	04/14/23	7193	AMAZON.COM	COSTUMES & PROPS FO	\$ (123.87)
105314	04/14/23	7193	AMAZON.COM	COSTUMES & PROPS FO	\$ 1,478.40
105315	04/14/23	9412	CARDINAL BUS SALES	FY23 BUS MAINTENANC	\$ 503.64
105316	04/14/23	10000308	CLOVERLEAF HIGH SCH	SPRING SPORT ENTRY	\$ 250.00
105317	04/14/23	11094	EXPERT T'S	SPIKE BAGS	\$ 112.00
105317	04/14/23	11094	EXPERT T'S	SHORT SLEEVE T-SHIR	\$ 20.00
105317	04/14/23	11094	EXPERT T'S	LONG SLEEVE SHIRTS	\$ 1,028.00
105317	04/14/23	11094	EXPERT T'S	SHORT SLEEVE T-SHIR	\$ 48.00
105318	04/14/23	5922	HILLSDALE LOCAL	WINTER SPORTS ENTRY	\$ 175.00
105319	04/14/23	546	SAYRE HOSPITALITY G	CATERING FOR TASTE	\$ 1,800.00
105320	04/18/23	9690	ADVANCE AUTO PARTS	SUPER BLANKET PO23	\$ 154.04
105321	04/18/23	9509	CENTRAL FARM & GARD	50# ATHLETIC FIELD	\$ 75.15
105322	04/18/23	10000821	CRISIS PREVENTION I	CPI TRAINING SUPPLI	\$ 177.96
105323	04/18/23	10000541	G & L SUPPLY CO	FY23 CUSTODIAL SUPP	\$ 634.44
105324	04/18/23	26174	DIRECT ENERGY BUSIN	480 E MAIN - VO-AG	\$ 734.41
105324	04/18/23	26174	DIRECT ENERGY BUSIN	490 S SUMMIT - BUS	\$ 1,661.88
105324	04/18/23	26174	DIRECT ENERGY BUSIN	599 N SUMMIT - NEW	\$ 51.42
105325	04/18/23	581	DOMINION EAST OHIO	490 S SUMMIT - BUS	\$ 61.37
105325	04/18/23	581	DOMINION EAST OHIO	484 E MAIN - VO-AG	\$ 608.59
105325	04/18/23	581	DOMINION EAST OHIO	599 N SUMMER - NEW	\$ 1,318.89
105326	04/18/23	10000790	HC SPORTS & APPAREL	UNIFORMS	\$ 5,260.00
105326	04/18/23	10000790	HC SPORTS & APPAREL	PULLOVERS	\$ 1,200.00
105327	04/18/23	15775	KIMBLE RECYCLING&DI	FY23 SUPER BLANKET	\$ 847.17
105327	04/18/23	15775	KIMBLE RECYCLING&DI	FY23 SUPER BLANKET	\$ 50.00
105328	04/18/23	10000730	LIFE SAFETY SYSTEMS	BLANKET SERVICE & M	\$ 213.00
105329	04/18/23	26171	MOLLY HAWKINS' WHOL	ART SUPPLIES FROM M	\$ 143.45
105329	04/18/23	26171	MOLLY HAWKINS' WHOL	ESTIMATED SHIPPING/	\$ 55.36
105330	04/18/23	18156	QUADIENT LEASING U	ITEM #IX3-PS BASE	\$ 214.68
105331	04/18/23	26191	OHIO ASSOC. OF PUPI	OAPSA CONFERENCES-	\$ 80.00
105332	04/18/23	10000356	ORRVILLE YMCA INC	STUDENT TICKETS- CH	\$ 60.00
105333	04/18/23	10000570	PETTY CASH ON BEHAL	CASHBOX FOR FRESHMA	\$ 200.00
105334	04/18/23	9617	SEDGWICK CLAIMS MAN	RENEWAL	\$ 3,055.00
105335	04/18/23	22867	SOUTHEAST SECURITY	FY 23 SERVICE & REP	\$ 1,339.80
105336	04/18/23	4738	VILLAGE OF SMITHVIL	FH / WATER SERVICE	\$ 226.61
105337	04/18/23	7430	WAYNE CO ATHLETIC L	SHS BERKEY CLASSIC	\$ 650.50
105338	04/18/23	415	WAYNE COUNTY BOARD	FY23 SPECIAL EDUCAT	\$ 2,367.68
105347	04/20/23	10000623	STARK COUNTY COG	DED:3010 DENT BRD	\$ 59.95
105347	04/20/23	10000623	STARK COUNTY COG	DED:4501 LIFE BRD	\$ 691.25
105347	04/20/23	10000623	STARK COUNTY COG	DED:3003 DENT BRD	\$ 744.12
105347	04/20/23	10000623	STARK COUNTY COG	DED:3007 DENT BRD	\$ 248.04
105347	04/20/23	10000623	STARK COUNTY COG	DED:4503 LIFE BRD	\$ 105.12
105347	04/20/23	10000623	STARK COUNTY COG	DED:4504 LIFE BRD	\$ 192.50
105347	04/20/23	10000623	STARK COUNTY COG	DED:2013 INS BRD	\$ 2,349.24
105347	04/20/23	10000623	STARK COUNTY COG	DED:3005 DENT BRD	\$ 1,222.92
105347	04/20/23	10000623	STARK COUNTY COG	DED:3001 DENT BRD	\$ 5,503.14
105347	04/20/23	10000623	STARK COUNTY COG	DED:2009 INS BRD	\$ 12,363.52
105347	04/20/23	10000623	STARK COUNTY COG	DED:2005 INS BRD	\$ 7,047.72
105347	04/20/23	10000623	STARK COUNTY COG	DED:2001 INS BRD	\$ 51,356.16
105347	04/20/23	10000623	STARK COUNTY COG	DED:4507 LIFE BRD	\$ 8.76
105347	04/20/23	10000623	STARK COUNTY COG	DED:4508 LIFE BRD	\$ 10.95
105347	04/20/23	10000623	STARK COUNTY COG	DED:4506 LIFE BRD	\$ 17.52
105347	04/20/23	10000623	STARK COUNTY COG	DED:3007 DENT BRD	\$ 248.04
105347	04/20/23	10000623	STARK COUNTY COG	DED:3001 DENT BRD	\$ 5,503.14
105347	04/20/23	10000623	STARK COUNTY COG	DED:2013 INS BRD	\$ 2,349.24
105347	04/20/23	10000623	STARK COUNTY COG	DED:2005 INS BRD	\$ 7,047.72
105347	04/20/23	10000623	STARK COUNTY COG	DED:3005 DENT BRD	\$ 1,222.92

**GREEN LOCAL SCHOOLS  
APRIL 2023 CHECK REGISTER**

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	NAME	DESCRIPTION	TRANSACTION AMOUNT
105347	04/20/23	10000623	STARK COUNTY COG	DED:3003 DENT BRD	\$ 744.12
105347	04/20/23	10000623	STARK COUNTY COG	DED:2009 INS BRD	\$ 12,363.52
105347	04/20/23	10000623	STARK COUNTY COG	INS ADJ	\$ (0.91)
105347	04/20/23	10000623	STARK COUNTY COG	INS ADJ	\$ (0.91)
105347	04/20/23	10000623	STARK COUNTY COG	DED:3010 DENT BRD	\$ 59.95
105347	04/20/23	10000623	STARK COUNTY COG	DED:2001 INS BRD	\$ 51,356.16
105347	04/20/23	10000623	STARK COUNTY COG	INS ADJ	\$ (0.21)
105351	04/25/23	7345	ALLEN COUNTY E.S.C.	CRISIS TRAINING FOR	\$ 100.00
105351	04/25/23	7345	ALLEN COUNTY E.S.C.	ADVANCED CALASS TRA	\$ 180.00
105352	04/25/23	7193	AMAZON.COM	OPEN PURCHASE ORDER	\$ 89.95
105352	04/25/23	7193	AMAZON.COM	CANDY AND STUDENT I	\$ 64.99
105352	04/25/23	7193	AMAZON.COM	CANDY AND STUDENT I	\$ 216.12
105352	04/25/23	7193	AMAZON.COM	COSTUMES & PROPS FO	\$ (98.97)
105352	04/25/23	7193	AMAZON.COM	COSTUMES & PROPS FO	\$ 98.97
105352	04/25/23	7193	AMAZON.COM	COSTUMES & PROPS FO	\$ 100.96
105352	04/25/23	7193	AMAZON.COM	COSTUMES & PROPS FO	\$ 257.10
105352	04/25/23	7193	AMAZON.COM	COSTUMES & PROPS FO	\$ 339.82
105353	04/25/23	261	AMERICAN ELECTRIC P	599 N SUMMIT ST - N	\$ 12,465.37
105353	04/25/23	261	AMERICAN ELECTRIC P	FIELD HOUSE ELECTRI	\$ 32.96
105353	04/25/23	261	AMERICAN ELECTRIC P	SCHOOL FLASHERS	\$ 133.38
105354	04/25/23	10000931	APPLETREE FUNDRAISI	HOODIES, CREW, SWEA	\$ 340.00
105355	04/25/23	10000937	CITIZENS AKRON CHUR	DONATION FROM GREEN	\$ 1,000.00
105356	04/25/23	26368	CITY OF WOOSTER	REGISTERING 2 SUMME	\$ 800.00
105357	04/25/23	3432	DALTON LOCAL SCHOOL	VOLLEYBALL SUMMER T	\$ 150.00
105358	04/25/23	10000712	DOVER MOTHER'S CLUB	VOLLEYBALL SUMMER T	\$ 200.00
105359	04/25/23	10000485	ENCOMPASS CHRISTIAN	ENCOMPASS CHRISTIAN	\$ 11,500.00
105360	04/25/23	12215	FARNHAM EQUIPMENT C	MAXAM SOCKET	\$ 32.00
105361	04/25/23	10000790	HC SPORTS & APPAREL	BASEBALL PANTS 4 WH	\$ 560.00
105361	04/25/23	10000790	HC SPORTS & APPAREL	WHITE JERSEY #15	\$ 82.00
105361	04/25/23	10000790	HC SPORTS & APPAREL	GREY JERSEY # 15	\$ 82.00
105361	04/25/23	10000790	HC SPORTS & APPAREL	WHITE PANTS XL	\$ 210.00
105361	04/25/23	10000790	HC SPORTS & APPAREL	GREY PANTS XL	\$ 210.00
105361	04/25/23	10000790	HC SPORTS & APPAREL	BASEBALL JERSEYS 4	\$ 656.00
105362	04/25/23	10000066	LERCH ENTERPRISES L	13 DOZEN DONUTS	\$ 104.00
105363	04/25/23	10000265	LOUDONVILLE HIGH SC	SPRING SPORT ENTRY	\$ 160.00
105363	04/25/23	10000265	LOUDONVILLE HIGH SC	SPRING SPORT ENTRY	\$ 160.00
105364	04/25/23	10000634	OHIO ASSOC OF AGRIC	OAAE MEMBERSHIP	\$ 80.00
105364	04/25/23	10000634	OHIO ASSOC OF AGRIC	OAAE MEMBERSHIP	\$ 65.00
105364	04/25/23	10000634	OHIO ASSOC OF AGRIC	OACTE MEMBERSHIP	\$ 75.00
105364	04/25/23	10000634	OHIO ASSOC OF AGRIC	ACTE MEMBERSHIP	\$ 80.00
105365	04/25/23	22482	S & S WORLDWIDE	HEAVY DUTY ANTI-WHI	\$ 118.92
105365	04/25/23	22482	S & S WORLDWIDE	TWO PERSON SPRING B	\$ 45.84
105365	04/25/23	22482	S & S WORLDWIDE	MEGA BALLOON AND BA	\$ 69.32
105365	04/25/23	22482	S & S WORLDWIDE	SPRING BALL 28" GIA	\$ 111.12
105365	04/25/23	22482	S & S WORLDWIDE	SPLIT TEAM MUG	\$ 91.00
105366	04/25/23	10000719	SCHOOL SPECIALTY LL	CALIFONE LISTENING	\$ 87.48
105367	04/25/23	22789	STAPLES ADVANTAGE	TEXAS INSTRUMENTS T	\$ 235.44
105367	04/25/23	22789	STAPLES ADVANTAGE	T130X1S CALCULATOR	\$ 105.44
105367	04/25/23	22789	STAPLES ADVANTAGE	STAEDTLER PRE-SHARP	\$ 47.30
105367	04/25/23	22789	STAPLES ADVANTAGE	OPEN PO TO STAPLES	\$ 25.10
105367	04/25/23	22789	STAPLES ADVANTAGE	OPEN PO FOR STAPLES	\$ 25.10
105367	04/25/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$ 68.37
105367	04/25/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$ 101.96
105367	04/25/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$ 105.89
105367	04/25/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$ 29.38
105367	04/25/23	22789	STAPLES ADVANTAGE	SUPER BLANKET OFFIC	\$ 36.75
105368	04/25/23	10000657	THE OHIO STATE UNIV	BOOKSTORE TRANSACTI	\$ 497.75
105369	04/25/23	10000689	THE STARK COUNTY HI	TICKETS FOR MCKINLE	\$ 700.00
105370	04/25/23	6934	TREASURER STATE OF	ELEVATOR INSPECTION	\$ 330.25
105370	04/25/23	6934	TREASURER STATE OF	ELEVATOR INSPECTION	\$ 330.25
105371	04/25/23	6934	TREASURER STATE OF	BOILER INSPECTIONS	\$ 68.25
105372	04/25/23	6934	TREASURER STATE OF	BOILER INSPECTIONS	\$ 68.25
105373	04/25/23	10000713	ULTRA PRO INTERNATI	TWO POCKET FOLDERS	\$ 110.00
105374	04/25/23	26322	UNITY SCHOOL BUS PA	FY23 BUS MAINTENANC	\$ 1,110.52
105375	04/25/23	10000525	YMCA OF WAYNE COUNT	22-23 SCHOOL YEAR-	\$ 1,736.35
105376	04/26/23	10000962	BARB RHOADS	BEN LUNCH REFUND	\$ 101.00
105377	04/26/23	10000961	KRISTINA BUCHANAN	CONNOR DC TRIP REFU	\$ 100.00
105378	04/27/23	427	BURKEY EXCAVATING I	FY23 SNOW REMOVAL/	\$ 8,218.00
105379	04/27/23	10000954	CAMP FIGHTING SCOT	COLLEGE OF WOOSTER	\$ 550.00
105380	04/27/23	10000968	CRESTVIEW LOCAL SCH	WINTER SPORTS ENTRY	\$ 400.00
105381	04/27/23	20421	J.W.PEPPER & SON IN	OPEN PURCHASE ORDER	\$ 50.00
105381	04/27/23	20421	J.W.PEPPER & SON IN	OPEN PURCHASE ORDER	\$ 92.99
105381	04/27/23	20421	J.W.PEPPER & SON IN	OPEN PURCHASE ORDER	\$ 125.00

**GREEN LOCAL SCHOOLS  
APRIL 2023 CHECK REGISTER**

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	NAME	DESCRIPTION	TRANSACTION AMOUNT
105382	04/27/23	26091	OTIS ELEVATOR COMPA	FY23 SERVICE CALL/R	\$ 3,935.40
105383	04/27/23	10000966	OTTERBEIN UNIVERSIT	VOLLEYBALL SUMMER T	\$ 175.00
105384	04/27/23	278	PELLEGRINO MUSIC CE	OPEN PO FOR BAND SU	\$ 38.40
105384	04/27/23	278	PELLEGRINO MUSIC CE	OPEN PO FOR BAND SU	\$ 68.95
105385	04/27/23	22750	STARK COUNTY EDUCAT	DISTRICT NEWSLETTER	\$ 1,044.41
105386	04/27/23	4681	TEACHER'S DISCOVERY	GEOGRAPHY POSTER	\$ 7.99
105386	04/27/23	4681	TEACHER'S DISCOVERY	PAPYRUS BOOKMARKS (	\$ 59.98
105386	04/27/23	4681	TEACHER'S DISCOVERY	COMPARATIVE RELIGIO	\$ 17.99
105386	04/27/23	4681	TEACHER'S DISCOVERY	THE SILK ROAD BOOK	\$ 17.99
105386	04/27/23	4681	TEACHER'S DISCOVERY	ESTIMATED SHIPPING/	\$ 14.99
105387	04/27/23	10000248	WAYNE COUNTY PUBLIC	DELIVERY	\$ 449.61
105388	04/27/23	26348	WOODARSKI ELECTRIC	ELECTRICAL WIRING/S	\$ 1,460.00
105388	04/27/23	26348	WOODARSKI ELECTRIC	ELECTRICAL WIRING/S	\$ 779.00
105389	04/27/23	10000967	KRISTINE BLANKENSHI	DC TRIP REFUND	\$ 100.00
V998812	04/05/23	10342	DELL COMPUTER CORP.	QUOTE #300014576687	\$ 403.58
V998812	04/05/23	10342	DELL COMPUTER CORP.	QUOTE #300014576687	\$ 403.58
V998813	04/05/23	10000028	DEAN E FRANK	FY23 REIMBURSE SUPT	\$ 187.92
V998814	04/05/23	10000866	KIMBERLY MILLER	BEHAVIORAL CONSULTA	\$ 917.50
V998814	04/05/23	10000866	KIMBERLY MILLER	BEHAVIORAL CONSULTA	\$ 2,355.00
V998815	04/05/23	10000323	JONI D REICHENBACH	MILEAGE FOR CSCTFL	\$ 134.93
V998815	04/05/23	10000323	JONI D REICHENBACH	MILEAGE FOR CSCTFL	\$ 45.00
V998816	04/05/23	22537	SQUIRE PATTON & BOG	LEGAL SERVICE	\$ 280.00
V998817	04/05/23	414	TRI-COUNTY EDUCATIO	SPEECH - MICHELLE B	\$ 6,566.24
V998817	04/05/23	414	TRI-COUNTY EDUCATIO	JUNIOR ACADEMIC CHA	\$ 55.00
V998818	04/17/23	10000238	THE NUTRITION GROUP	MARCH 2023	\$ 34,383.13
V998828	04/21/23	11023	EJ THERAPY	FY23 OCCUPATIONAL T	\$ 4,199.97
V998828	04/21/23	11023	EJ THERAPY	FY23 OCCUPATIONAL T	\$ 2,903.03
V998829	04/21/23	10000059	DANIEL R FRIZELL	FEARLESS BOOKS	\$ 68.00
V998830	04/21/23	10000866	KIMBERLY MILLER	BEHAVIORAL CONSULTA	\$ 5,440.00
V998831	04/21/23	22537	SQUIRE PATTON & BOG	LEGAL SERVICE	\$ 9,030.00
V998831	04/21/23	22537	SQUIRE PATTON & BOG	LEGAL SERVICE	\$ 3,500.00
V998832	04/21/23	414	TRI-COUNTY EDUCATIO	FY23 MSP ADMIN FEES	\$ 300.67
V998832	04/21/23	414	TRI-COUNTY EDUCATIO	FY23 ATHLETIC VOLUN	\$ 65.00
V998832	04/21/23	414	TRI-COUNTY EDUCATIO	FY23 BUS DRIVER FIN	\$ 455.00
V998832	04/21/23	414	TRI-COUNTY EDUCATIO	FY23 ADMINISTRATIVE	\$ 65.00
V998833	04/21/23	404	WAYNE CO.SCHOOLS CA	FY23 BUSINESS ENTRE	\$ 11,819.77
V998834	04/24/23	24078	U.S.BANK EQUIPMENT	SHS COPIER RENTAL	\$ 710.26
V998834	04/24/23	24078	U.S.BANK EQUIPMENT	GMS COPIER RENTAL	\$ 710.26
V998834	04/24/23	24078	U.S.BANK EQUIPMENT	GES #1 COPIER RENTA	\$ 710.26
V998834	04/24/23	24078	U.S.BANK EQUIPMENT	GES #2 COPIER RENTA	\$ 710.26
V998835	04/24/23	24078	U.S.BANK EQUIPMENT	BOE COPIER	\$ 667.29
V998836	04/24/23	245202	VISA	SUPER BLANKET PURCH	\$ 19.80
V998836	04/24/23	245202	VISA	TEACHER VISITATION	\$ 133.92
V998836	04/24/23	245202	VISA	GROCERIES FOR CLASS	\$ 364.88
V998836	04/24/23	245202	VISA	SAFETY COUNCIL- WOO	\$ 40.00
V998836	04/24/23	245202	VISA	CLASSROOM SUPPLIES-	\$ 15.45
V998836	04/24/23	245202	VISA	SUPPLIES - BASKETS,	\$ 123.31
V998836	04/24/23	245202	VISA	METAL AND WOOD SUPP	\$ 572.96
V998836	04/24/23	245202	VISA	GIMKIT RENEWAL	\$ 119.76
V998836	04/24/23	245202	VISA	GREENHOUSE SUPPLIES	\$ 1,848.08
V998836	04/24/23	245202	VISA	OPEN PURCHASE ORDER	\$ 33.12
V998836	04/24/23	245202	VISA	PANERA - STAFF LUNC	\$ 480.83
V998836	04/24/23	245202	VISA	PANERA - STAFF LUNC	\$ 419.14
V998836	04/24/23	245202	VISA	DOLLAR GENERAL SUPE	\$ 143.50
V998836	04/24/23	245202	VISA	MISCELLANEOUS SUPPL	\$ 319.41
V998836	04/24/23	245202	VISA	VISA FOR SET PURCHA	\$ 249.99
V998836	04/24/23	245202	VISA	MONTHLY FFA MEETING	\$ 2,715.11
V998836	04/24/23	245202	VISA	FFA EVENT COSTS	\$ 388.28
V998836	04/24/23	245202	VISA	DECOR AND PROPS FOR	\$ 100.00
V998836	04/24/23	245202	VISA	PIZZA FOR LEAD TEAM	\$ 98.83
V998836	04/24/23	245202	VISA	OLD CAROLINA FULL P	\$ 384.00
V998837	04/30/23	10000217	FARMERS BANK	MONTHLY FEE	\$ 100.27
					<b>\$ 432,642.60</b>

**GREEN LOCAL SCHOOL DISTRICT  
WAYNE COUNTY**

**SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES  
IN FUND BALANCES FOR THE FISCAL YEARS ENDED  
JUNE 30, 2020, 2021 and 2022 ACTUAL  
FORECASTED FISCAL YEARS ENDING  
JUNE 30, 2023 THROUGH 2027**



**Forecast Provided By  
Green Local School District  
Treasurer's Office  
Erin VanMeter, Treasurer/CFO  
May 15, 2023**

**Green Local School District**

Wayne County

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2020, 2021 and 2022 Actual;  
Forecasted Fiscal Years Ending June 30, 2023 Through 2027

	Actual				Average Change	Forecasted				
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Revenues</b>										
1.010 General Property Tax (Real Estate)	\$3,889,977	\$4,032,784	\$4,322,166	5.4%	\$4,272,942	\$4,424,078	\$4,474,569	\$4,490,255	\$4,283,642	
1.020 Public Utility Personal Property Tax	308,867	326,287	463,666	23.9%	503,162	555,155	608,783	625,058	607,838	
1.030 Income Tax	561,681	726,366	876,953	25.0%	958,611	977,783	997,340	1,017,287	1,027,459	
1.035 Unrestricted State Grants-in-Aid	5,033,595	5,141,346	6,060,324	10.0%	6,018,177	6,019,245	6,020,317	6,021,410	6,022,522	
1.040 Restricted State Grants-in-Aid	41,096	57,377	330,691	258.0%	328,930	328,930	328,930	328,930	328,930	
1.045 Restricted Federal Grants-in-Aid	0	0	0	0.0%	0	0	0	0	0	
1.050 Property Tax Allocation	577,791	596,840	614,747	3.1%	612,074	624,297	631,723	632,586	607,742	
1.060 All Other Revenues	1,824,649	1,750,976	330,778	-42.6%	725,641	510,242	474,912	439,649	423,159	
1.070 <b>Total Revenues</b>	<b>\$12,237,656</b>	<b>\$12,631,976</b>	<b>\$12,999,325</b>	<b>3.1%</b>	<b>\$13,419,537</b>	<b>\$13,439,730</b>	<b>\$13,536,574</b>	<b>\$13,555,175</b>	<b>\$13,301,292</b>	
<b>Other Financing Sources</b>										
2.040 Operating Transfers-In	\$1,351,329	\$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	38,749	168,623	93,013	145.2%	73,046	43,046	43,046	43,046	43,046	
2.070 <b>Total Other Financing Sources</b>	<b>\$1,390,078</b>	<b>\$168,623</b>	<b>\$93,013</b>	<b>-66.4%</b>	<b>\$73,046</b>	<b>\$43,046</b>	<b>\$43,046</b>	<b>\$43,046</b>	<b>\$43,046</b>	
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>\$13,627,734</b>	<b>\$12,800,599</b>	<b>\$13,092,338</b>	<b>-1.9%</b>	<b>\$13,492,583</b>	<b>\$13,482,776</b>	<b>\$13,579,620</b>	<b>\$13,598,221</b>	<b>\$13,344,338</b>	
<b>Expenditures</b>										
3.010 Personal Services	\$6,062,471	\$5,431,632	\$5,360,715	-5.9%	\$5,738,981	\$6,091,640	\$6,339,429	\$6,523,628	\$6,714,743	
3.020 Employees' Retirement/Insurance Benefits	2,465,459	2,254,602	2,045,061	-8.9%	2,173,765	2,375,653	2,554,401	2,732,395	2,925,021	
3.030 Purchased Services	2,423,152	1,992,286	1,532,201	-20.4%	1,581,585	1,629,031	1,677,902	1,728,238	1,780,085	
3.040 Supplies and Materials	401,198	426,366	446,139	5.5%	493,527	518,203	544,114	560,437	577,251	
3.050 Capital Outlay	77,190	49,644	224,862	158.6%	150,000	242,067	136,877	174,659	405,858	
4.300 Other Objects	89,893	89,626	111,954	12.3%	117,944	121,165	124,479	127,889	131,399	
4.500 <b>Total Expenditures</b>	<b>\$11,519,363</b>	<b>\$10,244,156</b>	<b>\$9,720,932</b>	<b>-8.1%</b>	<b>\$10,255,802</b>	<b>\$10,977,759</b>	<b>\$11,377,202</b>	<b>\$11,847,246</b>	<b>\$12,534,357</b>	
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out	\$1,351,329	\$1,356,913	\$1,567,317	8.0%	\$4,598,663	\$1,713,630	\$1,765,039	\$1,817,990	\$1,872,530	
5.020 Advances-Out	0	0	0	0.0%	0	0	0	0	0	
5.040 <b>Total Other Financing Uses</b>	<b>\$1,351,329</b>	<b>\$1,356,913</b>	<b>\$1,567,317</b>	<b>8.0%</b>	<b>\$4,598,663</b>	<b>\$1,713,630</b>	<b>\$1,765,039</b>	<b>\$1,817,990</b>	<b>\$1,872,530</b>	
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>\$12,870,692</b>	<b>\$11,601,069</b>	<b>\$11,288,249</b>	<b>-6.3%</b>	<b>\$14,854,465</b>	<b>\$12,691,389</b>	<b>\$13,142,241</b>	<b>\$13,665,236</b>	<b>\$14,406,887</b>	
6.010 <i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses</i>	\$757,042	\$1,199,530	\$1,804,089	54.4%	(\$1,361,882)	\$791,387	\$437,379	(\$67,015)	(\$1,062,549)	
7.010 <i>Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies</i>	\$2,656,030	\$3,413,072	\$4,612,602	31.8%	\$6,416,691	\$5,054,808	\$5,846,195	\$6,283,574	\$6,216,559	
7.020 <i>Cash Balance June 30</i>	\$3,413,072	\$4,612,602	\$6,416,691	37.1%	\$5,054,808	\$5,846,195	\$6,283,574	\$6,216,559	\$5,154,011	
8.010 <i>Estimated Encumbrances June 30</i>	\$86,216	\$200,729	\$345,814	102.6%	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
<b>Reservation of Fund Balance</b>										
10.010 <i>Fund Balance June 30 for Certification of Appropriations</i>	\$3,326,856	\$4,411,873	\$6,070,877	35.1%	\$4,804,808	\$5,596,195	\$6,033,574	\$5,966,559	\$4,904,011	
<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	0	319,000	
11.300 <b>Cumulative Balance of Renewal Levies</b>	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$319,000	
12.010 <i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>	\$3,326,856	\$4,411,873	\$6,070,877	35.1%	\$4,804,808	\$5,596,195	\$6,033,574	\$5,966,559	\$5,223,011	
<b>Revenue from New Levies</b>										
13.010 Income Tax - New	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	
13.020 Property Tax - New	0	0	0	0.0%	0	0	0	0	0	
13.030 <b>Cumulative Balance of New Levies</b>	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	
14.010 Revenue from Future State Advancements	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	
15.010 <b>Unreserved Fund Balance June 30</b>	<b>\$3,326,856</b>	<b>\$4,411,873</b>	<b>\$6,070,877</b>	<b>35.1%</b>	<b>\$4,804,808</b>	<b>\$5,596,195</b>	<b>\$6,033,574</b>	<b>\$5,966,559</b>	<b>\$5,223,011</b>	



**Green Local School District – Wayne County  
Notes to the Five Year Forecast  
General Fund Only  
May 15, 2023**

## **Introduction to the Five Year Forecast**

A forecast is somewhat like a painting of the future based upon a snapshot of today. That snapshot, however, will be adjusted and the further into the future the forecast extends, the more likely it is that the projections will deviate from actual experience. A variety of 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 viewed as a key management tool and must be updated periodically. In Ohio, most school districts understand how they will manage their finances in the current year. The five-year forecast encourages 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 take place that will significantly change their forecast or, at a minimum, when required under 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 to the Financial Forecast before drawing conclusions or using the data as a basis for other calculations. The assumptions are especially important 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 or Board of Education (BOE) of the individual school district with any questions you may have. The Treasurer or CFO submits the forecast, but the BOE is recognized as ultimately responsible for the development of the forecast and the official owner.

Here are at least three 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 (5) year financial forecast by November 30, 2022, and May 31, 2023 for fiscal year 2023 (July 1, 2022 to June 30, 2023). The five-year forecast includes three years of actual and five years of projected general fund revenues and expenditures. Fiscal year 2023 is the first year of the five-year forecast and is considered the baseline year. 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.

## **May 2023 Updates:**

### **Revenues FY23**

The overview of revenues shows that we are substantially on target with original estimates at this point in the year. Total General Fund revenues (line 1.07) are estimated to be \$13,419,537 or 2.48% higher than the November forecasted amount of \$13,094,213. This indicates the November forecast was 97.52% accurate.

## Exhibit A

Line 1.01 and 1.02 - Property tax revenues represent our second largest source of revenues at 35.6% and are estimated to be \$4,776,104, which is \$81,516 lower for FY23 than the original November estimate of \$4,857,620. Our estimates are 98.3% accurate for FY23 and should mean future projections are on target as well.

Line 1.03 – Income tax revenues represent 7.1% of our total revenue and are estimated to be \$958,611 which is 72,889 higher than the November forecasted amount of \$885,722. Although this is 8.23% higher than estimated in November, we feel the estimates in future years are accurate.

Line 1.035 and 1.04 – State Aid is our largest source of revenue and continues the implementation of the Fair School Funding Plan (FSFP), which has caused significant changes to the way our state revenues are calculated. We are estimating our state aid to be \$6,347,107, which is \$25,090 higher than the original estimate for FY23. We are pleased that we were able to be 99.6% accurate for FY23. We are currently on the guarantee and are expected to remain as a guarantee district for FY24 through FY27.

Line 1.06 - Other revenues are up \$308,861 over original estimates, primarily due to interest received by the district, which are somewhat unpredictable year to year.

All areas of revenue are tracking as anticipated for FY23 based on our best information at this time.

### **Expenditures FY23**

Total General Fund expenditures (line 4.5) are estimated to be \$10,255,802 for FY23, which is \$53,503 lower than the original estimate of \$10,309,305 in the November forecast, which is roughly 99.48% on target with original estimates. The expenditure line most significantly under projection is Capital Outlay (line 3.05) was also reduced due to delaying to purchase a bus from the general fund in FY23 and purchasing it in FY24 from the Permanent Improvement fund. The district also decided to transfer \$3,000,000 to the 034 classroom fund.

All other areas of expenses are expected to remain on target with original projections for the year.

### **Unreserved Ending Cash Balance**

With revenues increasing from estimates and expenditures decreasing, our ending unreserved cash balance June 30, 2023, is anticipated to be roughly \$4,804,808. The ending unreserved cash balance on Line 15.010 of the forecast is anticipated to be a positive accumulative balance through 2027 if assumptions we have made for property tax collections, state aid in future state budgets, and expenditure assumptions remain close to our estimates.

### **Forecast Risks and Uncertainty:**

A five-year financial forecast has risks and uncertainty not only due to economic uncertainties noted above but also due to state legislative changes that will occur in the spring of 2023 and 2025 due to deliberation of the next two (2) state biennium budgets for FY24-25 and FY26-27, both of which affect this five year forecast. We have estimated revenues and expenses based on the best data available to us and the laws in effect at this time. The items below give a short description of the current issues and how they may affect our forecast long term:

1) Property tax collections are the most stable source for the school system. The housing market in our district is stable. We project slow but continued 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 which are predominately local taxes equate to 48.1% of the district's resources. Our tax collections in the August 2022 and March 2023 settlements showed average collection trends. We believe there is a low risk that local collections would fall below projections throughout the forecast.

## Exhibit A

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 \$5.9 million for an overall increase of 3.41%. 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.

3) The state budget represents 51.9% of district revenues, which means it is a significant area of risk to revenue. The future risk comes in FY24 and beyond if the state economy stalls due to the record high inflation we are witnessing at this time or the Fair School Funding Plan is not funded in future state budgets due to an economic recession. Two future State Biennium Budgets are covering the period from FY24-25, and FY26-27 in this forecast. 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 FY27. We have projected our state funding to be in line with the FY23 funding levels through FY27 which we feel is conservative and should be close to whatever the state approves for the FY24-FY27 biennium budgets. We will adjust the forecast in future years as we have data to help guide this decision.

4) HB110, the current state budget, implements what has been referred to as the Fair School Funding Plan (FSFP) for FY22 and FY23. The full release of the new Fair School Funding Plan formula calculations was delayed until March 2022. The FSFP has 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. Beginning in FY22, a district's open enrollment payments will no longer be paid separately as those payments are included with basic aid. A change in expenditures beginning in FY22 will also occur, in that there will no longer be deductions for students that attend elsewhere for open enrollment, community schools, STEM schools, and scholarship recipients, as these payments will be paid directly to those districts from the state. The initial impact of these changes on the forecast will be noticed in that the actual historical costs for FY20 through FY21 reflect different trends on Lines 1.035, 1.04, 1.06, and 3.03 beginning in FY22. In June 2022, the legislature passed HB583 to resolve issues and possible unintended consequences in the new funding formula. Some of these changes impacted FY22 and future years' funding. Our state aid projections are based on the best information on the new HB110 formula as amended by HB583 that are available as of this forecast.

5) HB110 direct pays costs associated with open enrollment, community and STEM schools, and for all scholarships including EdChoice. These costs will no longer be deducted from our state aid. However, there still are education option programs such as College Credit Plus which continue to be deducted from state aid which will increase costs to the district. Expansion or creation of programs that are not directly paid by the state of Ohio can expose the district to new expenditures that are not currently in the forecast. We are monitoring closely any new threats to our state aid and increased costs as any new proposed laws are introduced in the legislature.

6) The current proposed state budget for FY24-25, HB33 was introduced on February 15, 2023 and proposes to continue the implementation of the Fair School Funding Plan (FSFP). In the initial proposal of HB33, the base cost statewide factors are the area of most significance and remain at FY18 levels. Formula districts would benefit from the continued phase-in of the FSFP, while ensuring districts would not receive less than FY21 foundation funding. Certainty surrounding these and other significant funding components will not likely be known until late June 2023, after the filing of this forecast. We will be closely monitoring the progress of HB33 as it works its way through the legislative process.

7) The legislature has introduced House Bill 1 (HB1), which proposes to modify the law regarding property taxation and Ohio income tax rates. Proposed changes to existing law include applying a single income tax rate of 2.75%, eliminating the 10% property tax rollback reimbursement, revising the 2.5% owner-occupied property

## Exhibit A

tax rollback to be a flat \$125 credit, indexing the homestead exemption amounts to inflation, and reducing the property tax assessment percentage for Class I and II property from 35% to 31.5% to offset the 10% rollback which would be paid by local taxpayers. HB1 as currently written would increase the effective rates for local property owners through HB920 due to the reduction in the assessed valuation for Class I and II property. HB920, enacted in 1976, states that voted school district levies collect the amount of tax revenues stated on the ballot at the time of passage and no more. As property values grow, the “effective” millage rate on voted levies will decrease. If HB1 causes the assessed property values to decrease by changing the taxable values from 35% to 31.5%, this would cause “effective” millage rates to increase and would increase local taxpayers’ property tax liability in nearly all cases. Taxpayers would, however, see a reduction in their tax liability on inside millage, which local governments are granted by the Ohio Constitution, and would also be a direct loss of revenue for our district. The House Ways and Means Committee had its fifth hearing in regard to HB1 on Mar. 28, 2023. As this bill is facing opposition from various entities due to the significant implications to the taxable valuation of property statewide, it will remain an area of increased risk and uncertainty and will be closely monitored to determine who the outcome will be.

8) The district has a \$500,000 million emergency levy that will expire in 2026. It will be important to renew this levy when it comes up for renewal. We believe the levy will be renewed, but there is always a chance that it would not be.

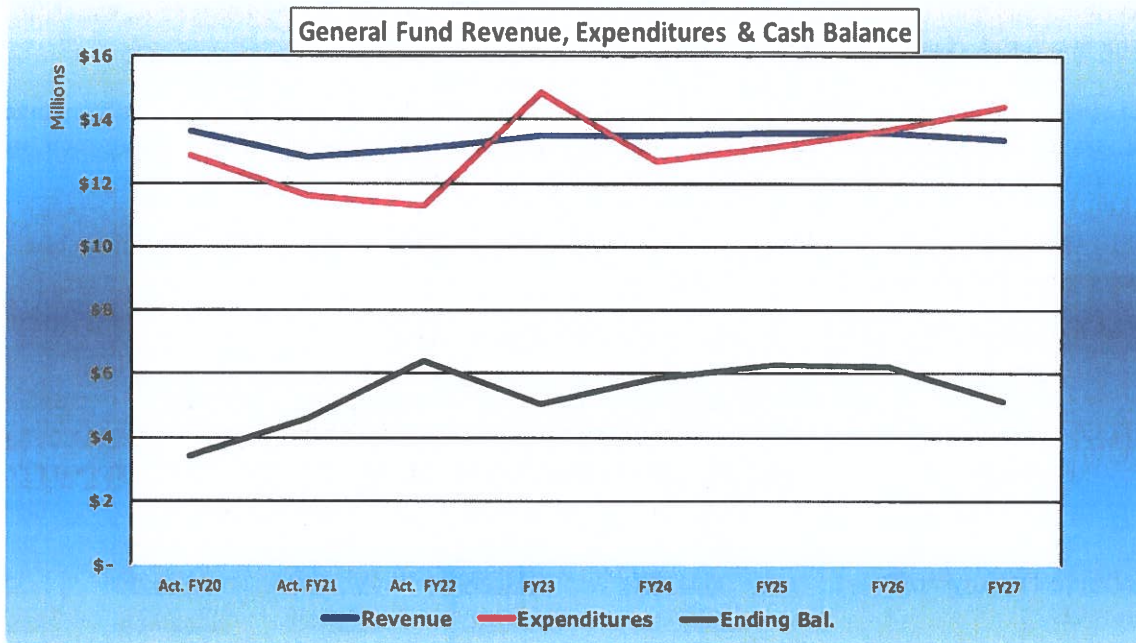
Labor relations in our district have been amicable with all parties working for the best interest of students and realizing the resource challenges we face. We believe as we move forward our positive working relationship will continue and will only grow stronger.

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

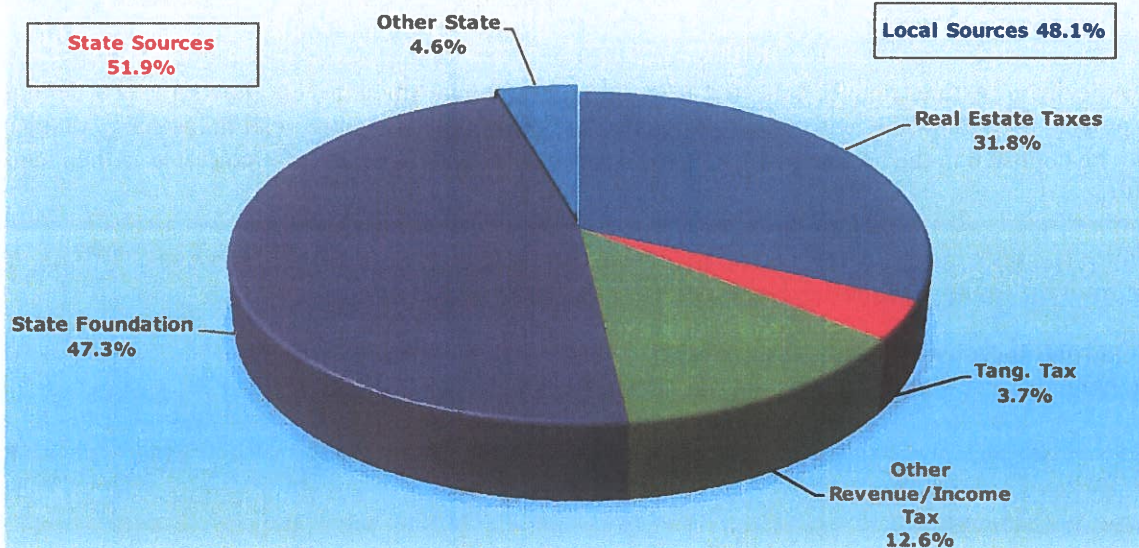
## General Fund Revenue, Expenditures and Ending Cash Balance Actual FY20-22 and Estimated FY23-27

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 FY23

**GENERAL FUND ESTIMATED REVENUES FY23 \$13,419,537**



### 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

## Exhibit A

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 3.0% increase in residential and a 2.0% increase for commercial/industrial property. We anticipate residential/agricultural and commercial/industrial values to increase \$5.98 million or 3.41%, overall.

Public Utility Personal Property (PUPP) values increased by \$3,026,780 in tax year 2021. 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 YEAR2022 COLLECT 2023</u>	<u>Estimated TAX YEAR2023 COLLECT 2024</u>	<u>Estimated TAX YEAR2024 COLLECT 2025</u>	<u>Estimated TAX YEAR 2025 COLLECT 2026</u>	<u>Estimated TAX YEAR 2026 COLLECT 2027</u>
Res./Ag.	\$157,423,030	\$162,645,721	\$163,145,721	\$163,645,721	\$169,055,093
Comm./Ind.	17,943,010	18,701,870	19,101,870	19,501,870	20,291,908
Public Utility Personal Property (PUPP)	<u>10,112,600</u>	<u>10,412,600</u>	<u>10,712,600</u>	<u>11,012,600</u>	<u>11,312,600</u>
Total Assessed Value	<u>\$185,478,640</u>	<u>\$191,760,191</u>	<u>\$192,960,191</u>	<u>\$194,160,191</u>	<u>\$200,659,600</u>

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

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Est. Real Estate Taxes	<u>\$4,272,942</u>	<u>\$4,424,078</u>	<u>\$4,474,569</u>	<u>\$4,490,255</u>	<u>\$4,283,642</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

Our \$500,000 Emergency levy is up for renewal 12/31/2026.

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Emergency Levy Renewal #1 \$500,000	\$0	\$0	\$0	\$0	\$319,000
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>\$0</u>	<u>\$319,000</u>

### New Tax Levies – Line #13.030

No new levies are modeled in this forecast.



## Exhibit A

### 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>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Public Utility Personal Property - Line #1.020	<u>\$503,162</u>	<u>\$555,155</u>	<u>\$608,783</u>	<u>\$625,058</u>	<u>\$607,838</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 year to date is 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>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
July payment	\$282,046	\$287,687	\$293,441	\$299,310	\$302,303
October payment	201,308	205,334	209,441	213,630	215,766
January payment	204,047	208,128	212,291	216,537	218,702
April payment	<u>271,210</u>	<u>276,634</u>	<u>282,167</u>	<u>287,810</u>	<u>290,688</u>
Total SDIT Collections	<u>\$958,611</u>	<u>\$977,783</u>	<u>\$997,340</u>	<u>\$1,017,287</u>	<u>\$1,027,459</u>

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
School District Income Tax	\$876,953	\$958,611	\$977,783	\$997,340	\$1,017,287
Adjustments	<u>81,658</u>	<u>19,172</u>	<u>19,557</u>	<u>19,947</u>	<u>10,172</u>
Total SDIT Line #1.030	<u>\$958,611</u>	<u>\$977,783</u>	<u>\$997,340</u>	<u>\$1,017,287</u>	<u>\$1,027,459</u>

### State Foundation Revenue Estimates – Lines #1.035, 1.040 and 1.045 Current State Funding Model per HB110 through June 30, 2023

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

The full release of the new Fair School Funding Plan formula occurred in March 2022 and was amended in HB583, passed in June 2022. Complete calculations of the new formula were not available for nearly all of the last fiscal year. We have projected FY23 funding based on the March #2 2023 foundation settlement and adjustments from FY22.

Our district is currently a guarantee district in FY23 and is expected to remain on the guarantee for FY24-FY27 on the new Fair School Funding Plan (FSFP). The state foundation funding formula has gone through many changes in recent years. The most recent funding formula began in FY14 and was dropped in FY19 after six (6) years, followed by no foundation formula for two (2) years in FY20 and FY21, and now HB110, as amended by HB583, implements the newest and possibly the most complicated funding formula in recent years for FY22 and FY23. The current formula introduces 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 FY23 through FY27 compared to actual data FY20 through FY21 on Lines 1.035, 1.04, 1.06 and 3.03 of the forecast.

## Overview of Key Factors that Influence State Basic Aid in the Fair School Funding Plan

- A. Student Population and Demographics
- B. Property Valuation Per Pupil
- C. Personal Income of District Residents Per Pupil
- D. Historical Funding - CAPS and Guarantees from prior funding formulas “Funding Bases” for guarantees.

### Base Cost Approach - Unrestricted Basic Aid Foundation Funding

The new funding formula uses FY18 statewide average district costs and developed a base cost approach that includes minimum service levels and student teacher ratios to calculate a unique base cost for each district. Newer more up to date state wide average costs will not update for FY23 and remains frozen at FY18 levels, while other factors impacting a districts local capacity will update for FY23. Base costs per pupil includes funding for five (5) areas:

1. Teacher Base Cost (4 subcomponents)
2. Student Support (7 subcomponents-including a restricted Student Wellness component)
3. District Leadership & Accountability (7 subcomponents)
4. Building Leadership & Operations (3 subcomponents)
5. Athletic Co-curricular (contingent on participation)

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

Once the base cost is calculated, which is currently at a state wide average of \$7,351.71 per pupil in FY23, the FSFP calculates a state share percentage (SSP) calculation. The state share percentage in concept will be higher 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. 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 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 most recent three (3) year average federal adjusted gross income of districts residents or the most recent year, whichever is lower divided by base students enrolled.
3. 20% based on most recent year federal median income of district residents multiplied by number of returns in that year divided by base students enrolled.
4. When the weighted values are calculated and item 1 through 3 above added together the total is then 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 finally multiplied by the local share multiplier index for each district. The result is the local per pupil capacity amount 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



## Exhibit A

(ADM). 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 and not a specific amount. An amount of 10% will be reduced from all district’s calculation to be used toward the state appropriation for Catastrophic Cost reimbursement.
3. Transportation Aid – Funding 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 29.17% in FY22 and 33.33% in FY23. In general, districts whose state share percentage is less than 33.33% will see a benefit from the increase to 33.33% funding.

### Restricted Categorical State Aid

1. Disadvantage Pupil Impact Aid (DPIA) - Formerly Economically Disadvantaged Funding is based on number and concentration of economically disadvantaged students compared to state average and multiplied by \$422 per pupil. Phase in increases are limited to 0% for FY22 and 14% in FY23. Phase-in increases are limited to 0% for FY22 and 33.34% in FY23.
2. English Learners – Based on funded categories based on time student 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 in FY20 and FY21 were accounted for in Fund 467 but are now restricted funds to be accounted for in the General Fund as part of the foundation formula.

### **State Funding Phase-In FY22 and FY23 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. The FSFP does not include caps on funding, rather it will include a general phase-in percentage for most components in the amount of 16.67% in FY22 and 33.33% in FY23. DPIA funding was phased in at 0% in FY22 but has now been included in the overall phase in at 33.33% in FY23. Transportation categorical funds will not be subject to phase-in.

HB110 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 less funds in FY22 and FY23 than they received in FY21. The guarantee level of funding for FY22 is a calculated funding guarantee level based on full state funding cuts from May 2020 restored, net of transfers and deductions, plus Student Wellness and Success funds (based on FY21 SWSF amounts), enrollment growth supplement funds paid in FY21 and special education preschool and special education transportation additional aid items. It is estimated that nearly 420 districts are on one form of a guarantee in FY22 and in general the same number will occur in FY23, since state average costs were frozen at FY18 in the Base Cost calculations, while property values and Federal Adjusted Gross Income will be allowed to update and increase for FY23, which should push districts toward one of the three (3) guarantees.

### **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 FY23**

Our funding status for FY24-27 will depend on two new state budgets. The current proposed state budget for FY24-25, HB33, was introduced on February 15, 2023, and continues the implementation of the FSFP, with the following changes.

### Unrestricted Basic Aid Foundation Funding

- a) The statewide average base cost per pupil will remain at FY18 levels in FY24-25.
- b) Increases the general phase-in percentage from 33.33% in FY23 to 50% in FY24 and 67% in FY25.
- c) Extends payment of the temporary transitional aid and the formula transition supplement to ensure districts are guaranteed to be funded at FY21 levels, at a minimum through FY25.

### Unrestricted Categorical State Aid

- a) Transportation Aid - Increases the minimum state share percentage from 33.33% in FY23 to 37.5% in FY24 and 41.67% in FY25.

### Restricted Categorical State Aid

- a) Disadvantage Pupil Impact Aid (DPIA) - Increases phase-in percentage from 33.33% in FY23 to 50% in FY24 and 67% in FY25.
- b) Gifted Funds - Increases per pupil funding for the gifted professional development component from \$14 in FY23 to \$21 in FY24 and \$28 in FY25.
- c) Student Wellness and Success Funds
  - a. Expenditures for either physical or mental health-based initiatives, or a combination of both, must comprise at least 50% of these funds.
  - b. Any SWSF funds received between FY20-23 must be expended by June 30, 2025, or the funds must be returned to the ODE.
  - c. School resource officer funding will be allocated on a per building basis. Funds are able to support existing SROs.

Additionally, there are two other funding components in HB33 which provide additional support for districts. The first is the sports gaming profits education fund, which is projected to appropriate \$30 million in each year of the biennium, of which \$15 million is targeted toward eliminating or reducing pay to participate fees. The second component is information technology support for schools and districts, which is projected to appropriate \$14.3 million over the course of the biennium for cybersecurity and building connectivity. We are still awaiting concrete information on how the funds will be allocated to schools.

With these still unknown changes to the state funding for FY24-25, we will continue to project our unrestricted and categorical state funding to be in line with the FY23 funding levels through the remainder of the forecast. The state budget for FY26-27 is unknown; however, we believe that our state funding estimates are reasonable, and we will adjust the forecast in the future when we have authoritative data to work with.

## **Casino Revenue**

On November 3, 2009 Ohio voters passed the Ohio casino ballot issue. This issue allowed for the opening of four (4) casinos one each 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% 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 which began for the first time on January 31, 2013.

Casino revenue fell slightly in FY21 due to COVID-19 and Casinos closing for a little over two months. We have increased the amount in FY22 back to pre-pandemic FY20 levels as Casino revenues appear to have dipped largely due to their closure and not in response to the economic downturn. Prior to COVID-19 closure, casino revenues were growing modestly as the economy improved. Original projections for FY23-27 estimated a 0.4%

## Exhibit A

decline in pupils to 1,778,441 and GCR increasing to \$106.35 million or \$59.80 per pupil, actual payments in FY22 were \$62.87 per pupil. FY24-27 Casino revenues have resumed their historical growth rate and assume a 2% annual growth rate for the forecast period.

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Basic Aid-Unrestricted	\$5,855,340	\$5,855,340	\$5,855,340	\$5,855,340	\$5,855,340
Additional Aid Items	91,570	91,570	91,570	91,570	91,570
Basic Aid-Unrestricted Subtotal	5,946,910	5,946,910	5,946,910	5,946,910	5,946,910
Ohio Casino Commission ODT	71,267	72,335	73,407	74,500	75,612
Total Unrestricted State Aid Line #1.035	<u>\$6,018,177</u>	<u>\$6,019,245</u>	<u>\$6,020,317</u>	<u>\$6,021,410</u>	<u>\$6,022,522</u>

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

HB110 has continued Disadvantaged Pupil Impact Aid (formerly Economic Disadvantaged funding) and Career Technical funding. In addition, there have been new restricted funds added as noted above under “Restricted Categorical Aid” for Gifted, English Learners (ESL), and Student Wellness. Using current March funding factors, we have estimated revenues for these new restricted funding lines. The amount of DPIA is limited to 0% phase-in growth for FY22, 33.34% in FY23. We have flat lined funding at FY23 levels for FY24-27 due to uncertainty on continued funding of the current funding formula.

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
DPIA	\$21,575	\$21,575	\$21,575	\$21,575	\$21,575
Career Tech - Restricted	21,835	21,835	21,835	21,835	21,835
Gifted	67,988	67,988	67,988	67,988	67,988
EL	5,338	5,338	5,338	5,338	5,338
Student Wellness	212,194	212,194	212,194	212,194	212,194
Total Restricted State Revenues - Line #1.040	<u>\$328,930</u>	<u>\$328,930</u>	<u>\$328,930</u>	<u>\$328,930</u>	<u>\$328,930</u>

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

No federal unrestricted grants are projected FY22-26.

<u>SUMMARY</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Unrestricted Line #1.035	\$6,018,177	\$6,019,245	\$6,020,317	\$6,021,410	\$6,022,522
Restricted Line #1.040	328,930	328,930	328,930	328,930	328,930
Rest. Federal Funds #1.045	0	0	0	0	0
Total State Foundation Revenue	<u>\$6,347,107</u>	<u>\$6,348,175</u>	<u>\$6,349,247</u>	<u>\$6,350,340</u>	<u>\$6,351,452</u>

## State Taxes Reimbursement/Property Tax Allocation

### 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 prior to 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 of age or older or who are disabled regardless of income. Effective September 29, 2013, HB59 changed the requirement for Homestead Exemptions. Individual taxpayers who do not currently have their Homestead Exemption approved or those who do not get a new application approved for tax year 2013, and who become eligible thereafter will only receive a Homestead Exemption if they meet the income qualifications. Taxpayers who had their Homestead Exemption as of

## Exhibit A

September 29, 2013 will not lose it going forward 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>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Rollback and Homestead Line #1.050	<u>\$612,074</u>	<u>\$624,297</u>	<u>\$631,723</u>	<u>\$632,586</u>	<u>\$607,742</u>

#### Other Local Revenues – Line #1.060

All other local revenue encompasses any type of revenue that does not fit into the above lines. The main sources of revenue in this area has been open enrollment, tuition for court placed students, student fees, interest and general rental fees.

HB110 will stop paying open enrollment as an increase to other revenue for the district. This is projected below as zeros to help show the difference between projected FY23-FY27 Line 1.06 revenues and historical FY20 through FY22 revenues on the five year forecast. Open enrolled students will be counted in the enrolled student base at the school district they are being educated in and state aid will follow the students. Open enrolled student revenues will be included in Line 1.035 as state basic aid. All other revenues are expected to continue on historic trends.

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Tuition Related Payments	\$192,611	\$194,537	\$196,482	\$198,447	\$200,431
Open Enrollment	0	0	0	0	0
Fees	38,423	38,807	39,195	39,587	39,983
Interest Earnings	361,000	141,000	101,000	61,000	21,000
Miscellaneous	<u>133,607</u>	<u>135,898</u>	<u>138,235</u>	<u>140,615</u>	<u>161,745</u>
Total Other Local Revenue Line #1.060	<u>\$725,641</u>	<u>\$510,242</u>	<u>\$474,912</u>	<u>\$439,649</u>	<u>\$423,159</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>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</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**

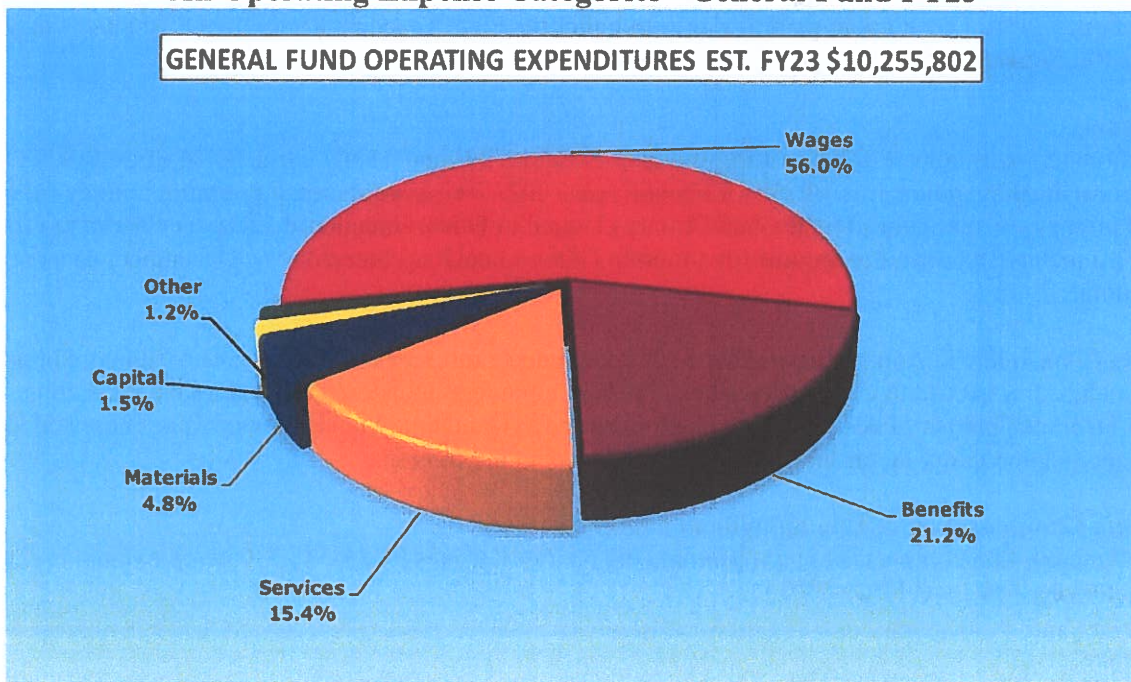
This funding source is typically a refund of prior year expenditures that is very unpredictable. We received several Bureau of Workers Compensation refunds over the past two years and do not expect to receive a refund in FY23. These revenues are inconsistent year to year and we will not project that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

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Refund of prior years expenditures	<u>\$73,046</u>	<u>\$43,046</u>	<u>\$43,046</u>	<u>\$43,046</u>	<u>\$43,046</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 FY23**



**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 FY26 and FY27.

## Exhibit A

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Base Wages	\$4,878,636	\$5,215,675	\$5,550,451	\$5,779,650	\$5,948,456
Based Pay Increase	121,966	117,353	124,885	57,797	59,485
Steps & Academic Training	97,573	97,573	104,314	111,009	115,593
Growth Staff	0	0	0	0	0
New Building Staff	0	0	0	0	0
Substitutes	222,110	233,216	244,877	257,121	269,977
Supplementals	301,196	307,973	314,902	318,051	321,232
Severance	0	0	0	0	0
ESSER & SWSF Adjustments	117,500	119,850	0	0	0
Other Adjustments/Reductions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Wages Line #3.010	<u>\$5,738,981</u>	<u>\$6,091,640</u>	<u>\$6,339,429</u>	<u>\$6,523,628</u>	<u>\$6,714,743</u>

### 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 7.4% in FY23, and 10.0% from FY24 through FY27. The increase for medical insurance was 10.2% for benefit year 2022. We have forecast a premium holiday for FY23. 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 0.37% of wages FY23-FY27. Unemployment is expected to remain at a very low level FY23-FY27.

#### 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>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
A) STRS/SERS	\$893,712	\$949,318	\$990,203	\$1,020,232	\$1,050,110
B) Insurance's	1,175,449	1,316,964	1,448,660	1,593,526	1,752,879
C) Workers Comp/Unemployment	21,513	22,712	23,554	24,180	24,830
D) Medicare	83,091	86,659	91,984	94,457	97,202
Other/Tuition/Annuities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fringe Benefits Line #3.020	<u>\$2,173,765</u>	<u>\$2,375,653</u>	<u>\$2,554,401</u>	<u>\$2,732,395</u>	<u>\$2,925,021</u>

## Exhibit A

### 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 impacted Purchased Services beginning in FY22 as the Ohio Department of Education will began to direct pay costs to the educating districts for open enrollment, community and STEM schools, and for scholarships granted 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 show these amounts below as zeros to help reflect the difference between projected FY23-FY27 Line 3.03 costs and historical FY20 through FY22 costs on the five year forecast. College Credit Plus, excess costs and other tuition costs will continue to draw funds away from the district, which will continue in this area and have been adjusted based on historical trend. In FY23-27, we have accounted for 3% inflation for these categories.

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Professional & Technical Services, ESC	\$731,967	\$753,926	\$776,544	\$799,840	\$823,835
Maintenance, Insurance & Garbage Removal	161,095	165,928	170,906	176,033	181,314
Professional Development	32,314	33,283	34,281	35,309	36,368
Communications, Postage, & Telephone	19,936	20,534	21,150	21,785	22,439
Utilities	247,146	254,560	262,197	270,063	278,165
Tuition, Excess Costs & Scholarship Costs	268,880	276,946	285,254	293,812	302,626
Open Enrollment & Community School Costs	0	0	0	0	0
College Credit Plus	86,479	89,073	91,745	94,497	97,332
Contract Transportation	21,092	21,725	22,377	23,048	23,739
Other Adjustments SWSF, CARES, Etc.	0	0	0	0	0
Miscellaneous Purchased Services	<u>12,676</u>	<u>13,056</u>	<u>13,448</u>	<u>13,851</u>	<u>14,267</u>
Total Purchased Services Line #3.030	<u>\$1,581,585</u>	<u>\$1,629,031</u>	<u>\$1,677,902</u>	<u>\$1,728,238</u>	<u>\$1,780,085</u>

### Supplies and Materials – Line #3.040

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 and FY27. In FY23, we have increased our textbooks category by 15% to account for our curriculum purchase. The transportation fuel and supplies line is also anticipated to increase 15% for FY23.

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
General Office Supplies & Materials	\$124,359	\$130,577	\$137,106	\$141,219	\$145,456
Textbooks & Instructional Supplies	121,541	127,618	133,999	138,019	142,160
Facility Supplies & Materials	80,739	84,776	89,015	91,685	94,436
Transportation Fuel & Supplies	166,888	175,232	183,994	189,514	195,199
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>\$493,527</u>	<u>\$518,203</u>	<u>\$544,114</u>	<u>\$560,437</u>	<u>\$577,251</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 other year. The district delayed its bus purchase for FY23 to FY24 and opted

## Exhibit A

to pay for a bus out of its Permanent Improvement fund for FY25. In FY23 we purchased \$103,000 Chromebooks and updated our weight room equipment.

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Capital Outlay & Maintenance	\$150,000	\$132,067	\$136,877	\$174,659	\$295,858
Busses & Other Vehicles	0	110,000	0	0	110,000
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>\$150,000</u>	<u>\$242,067</u>	<u>\$136,877</u>	<u>\$174,659</u>	<u>\$405,858</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 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>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
County Auditor & Treasurer Fees	\$96,391	\$99,283	\$102,261	\$105,329	\$108,489
ESC Deduction	5,660	5,830	6,005	6,185	6,371
Annual Audit Costs	0	0	0	0	0
Dues, Fees & other Expenses	<u>15,893</u>	<u>16,052</u>	<u>16,213</u>	<u>16,375</u>	<u>16,539</u>
Total Other Expenses Line #4.300	<u>\$117,944</u>	<u>\$121,165</u>	<u>\$124,479</u>	<u>\$127,889</u>	<u>\$131,399</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. This account group also covers advances (end of year short term loans) from the General Fund to other funds until they have received reimbursements to repay the General Fund. These amounts are limited in impact to the General Fund as the amounts are repaid as soon as dollars are received in the debtor fund.

<u>Source</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Operating Transfers Out Line #5.010	\$4,598,663	\$1,713,630	\$1,765,039	\$1,817,990	\$1,872,530
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>\$4,598,663</u>	<u>\$1,713,630</u>	<u>\$1,765,039</u>	<u>\$1,817,990</u>	<u>\$1,872,530</u>

### Debt Service:

The District currently has no General Fund Debt issues.

### Encumbrances –Line#8.010

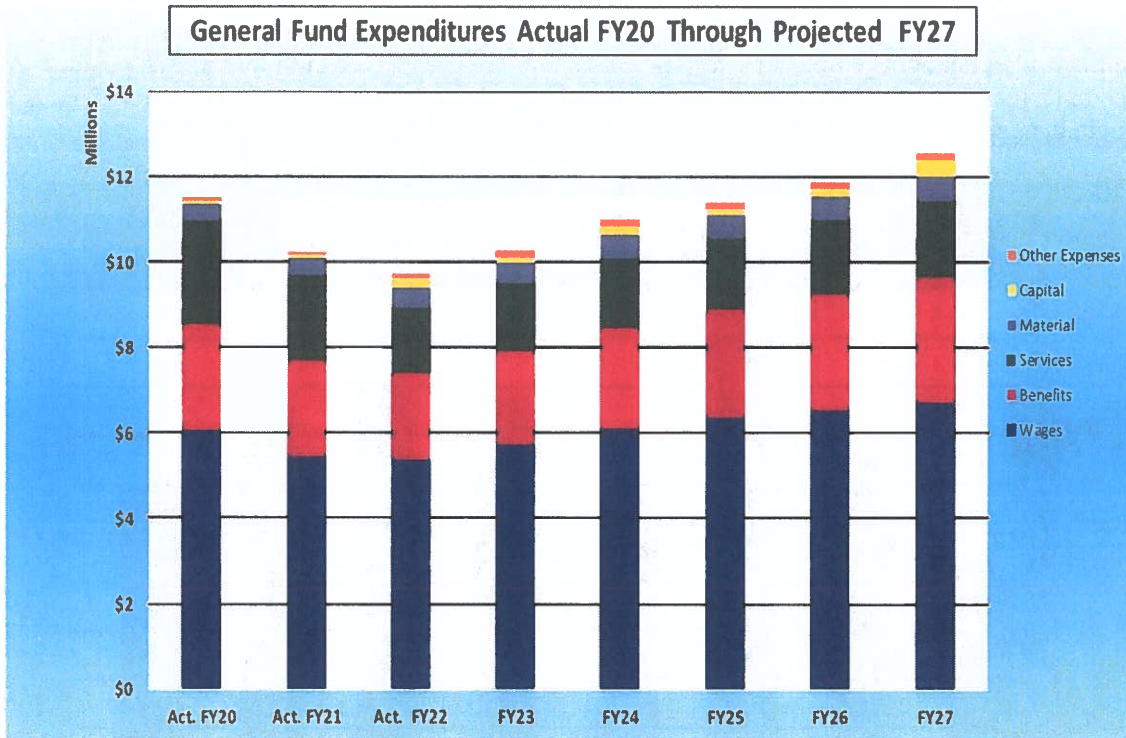
These are outstanding purchase orders that have not been approved for payment as the goods were not received in the fiscal year in which they were ordered.

	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Estimated Encumbrances Line #8.010	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>



**Operating Expenditures Actual FY19 through FY21 and Estimated FY22-FY26**

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.



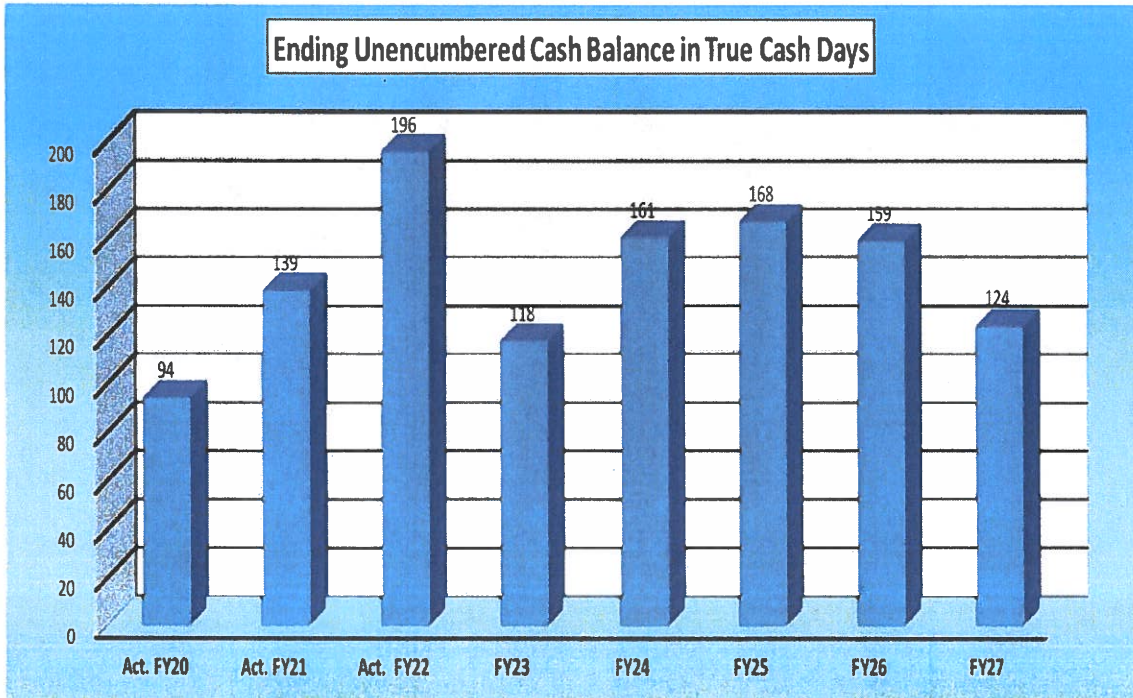
**Ending Unencumbered Cash Balance “The Bottom-line” – Line#15.010**

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>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>
Ending Unreserved Cash Balance Line #15.01	<u>\$4,804,808</u>	<u>\$5,596,195</u>	<u>\$6,033,574</u>	<u>\$5,966,559</u>	<u>\$5,223,011</u>

**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.

## Exhibit B

### Consulting agreement between TCCSA and Green Local School District

The Midland Council of Governments doing business as the TriCounty Computer Services Association (TCCSA) approved the following Executive Board Recommendation on May 12, 2023.

The TriCounty Computer Services Association (TCCSA) is in need of treasurer services on a limited ongoing basis and it has been recommended that Ms. Erin VanMeter provide those services to TCCSA. The Executive Director recommends approving the payment of a \$3,000 consulting fee to The Green Local Schools effective July 1, 2023 for each Fiscal Year Ms. VanMeter performs the duties of Treasurer for TCCSA. The purpose of this payment is to cover the occurrences during the work day each year Ms. VanMeter would need to be involved or complete time sensitive duties for TCCSA during her contractual day with the Green Local Schools.

PROPOSAL FOR OVERNIGHT/EXTENDED STUDENT TRIPS

Type of Trip Ohio FFA Camp - Camp Muskingham  
Proposed Departure Date 6-19-23 Return Date 6-21-23  
Proposer Stephen Heppe Position FFA Advisor  
Date by which response is needed ASAP Proposal Date 5-9-2023

A. Purpose

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

Ohio FFA Camp - Carrollton, Ohio

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

FFA members learn about advances in agriculture, leadership opportunities, and meet members from across the nation.

3. In what ways will the students benefit?

They will meet fellow FFA Members, learn valuable leadership skills, learn the value of volunteerism, and broaden their horizon.

4. In what ways will the District benefit?

Leadership skills that will broaden views of students.

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

Discussion with the students about their experiences.

B. Students and Staff

1. Which students, (grade, class, or organization), will be going?  
Any High School Ag Education Student
2. How many students in total?  
up to 10 students
3. How many students are currently experiencing academic problems?  
0
4. Which staff member will be in charge?  
Camp Staff will be in charge of students.  
I will be at camp part of the week.
5. What previous experience has the staff member had in conducting overnight or extended field trips?  
Many other overnight trips
6. What other staff members will be going?  
None
7. How many chaperones, in addition to staff members, will be going?  
N/A
8. What are their names and affiliations with the students?  
N/A
9. How many school days will be missed?  
0
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?

3266 Dyewood Rd SW  
Carrollton, OH 44615

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

School Van/Bus

3. Where will the group be housed and fed?

At Camp

4. What enroute or supplementary activities are planned?

N/A

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

There is a full time camp nurse.

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

There is a full time camp nurse.

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?

\$140 Camp Fee

2. What is the source of funds?

Supplemental scholarships - Alumni \$50/student & FFA Chapter \$25.00  
Cost \$65

3. How will the funds be collected and safeguarded?

All scholarships will be submitted to FFA Account and paid out of it. The school financial policies will be used.

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

FFA Account

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

Extra Scholarship from FFA Alumni

F. Communications

1. How will you communicate to parents prior to, during, and after the trip?  
facebook.com, Remind.com, FinalForms.com, and printed information
  
2. List telephone numbers at destination and where group will be housed.  
330 627-2208
  
3. What information will be provided to the media and the community?  
articles and photos will be sent by FFA reporter

\_\_\_\_\_  
Signature of the Requestor

\_\_\_\_\_  
Date

Approved:

\_\_\_\_\_  
Principal

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

11/2/18



PROPOSAL FOR OVERNIGHT/EXTENDED STUDENT TRIPS

Type of Trip FFA Washington Leadership Conference  
Proposed Departure Date 7-10-2023 Return Date 7-16-2023  
Proposer Stephen Heppe Position FFA Advisor  
Date by which response is needed ASAP Proposal Date 5-9-2023

A. Purpose

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

Washington DC

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

Summer Conference of FFA members where they learn about advances in agriculture, leadership opportunities, and meet members from across the nation.

3. In what ways will the students benefit?

They will meet fellow FFA Members, learn valuable leadership skills, learn the value of volunteerism, and broaden their horizon.

4. In what ways will the District benefit?

Leadership skills that will broaden views of students.

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

Discussion with the students about their experiences

B. Students and Staff

1. Which students, (grade, class, or organization), will be going?  
Any High School Ag Education Student
2. How many students in total?  
3
3. How many students are currently experiencing academic problems?  
0
4. Which staff member will be in charge?  
Stephen Heppe
5. What previous experience has the staff member had in conducting overnight or extended field trips?  
conducted many overnight camps and trips
6. What other staff members will be going?  
N/A
7. How many chaperones, in addition to staff members, will be going?  
None  
Traveling with two other Ohio FFA Chapters
8. What are their names and affiliations with the students?  
Indian Valley FFA - Taylor Ryan and Ridgewood FFA - Sue Davis
9. How many school days will be missed?  
0
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?

Omni Shoreham Hotel - Washington DC

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

Amtrak

3. Where will the group be housed and fed?

The group will be housed in a hotel and fed mainly by the hotel or at local restaurants

4. What enroute or supplementary activities are planned?

none

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

Following all school board and FFA Policies

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

Schools medical training and worked with the school's nurse for proper training of any medical needs.

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?

WLC cost \$1050 Travel \$300 Total \$1350  
Scholarship Alumni support \$500 CTE Funds \$500  
Student Cost \$ 350

2. What is the source of funds?

Alumni, CTE funds, and Students

3. How will the funds be collected and safeguarded?

FFA activity funds and school policies will be used

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

FFA Activity funds

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

FFA Alumni will support more of the trip if needed

F. Communications

1. How will you communicate to parents prior to, during, and after the trip?  
Parents will receive a copy of the program of activities, my contact info, and facebook will be updated with photos and current activities throughout the trip

2. List telephone numbers at destination and where group will be housed.  
Stephen Heppe - 330-249-1234

3. What information will be provided to the media and the community?  
The chapter reporter will send out a press release and share information as it is available

\_\_\_\_\_  
Signature of the Requestor

\_\_\_\_\_  
Date

Approved:

\_\_\_\_\_  
Principal

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

11/2/18

PROPOSAL FOR OVERNIGHT/EXTENDED STUDENT TRIPS

Type of Trip FFA Officer Retreat  
Proposed Departure Date TBD - July-August Return Date TBD July - August  
Proposer Stephen Heppe Position FFA Advisor  
Date by which response is needed ASAP Proposal Date 5-9-2023

A. Purpose

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

Mohican Campgrounds for overnight retreat and Tubbing Mohican River

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

The Officers of the FFA Program will receive training to complete their FFA Officer duties. We will have training activities and workshops planned.

3. In what ways will the students benefit?

The officer team will learn communication, teamwork, their duties, and plan out the next school year's calendar of events.

4. In what ways will the District benefit?

The district will gain more productive, engaged students that are more apt to walk into the work force.

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

A post discussion of the events and workshops completed. Also if we have a good year with our officers, since this will be the start of the activities.

B. Students and Staff

1. Which students, (grade, class, or organization), will be going?  
FFA Officers
2. How many students in total?  
8
3. How many students are currently experiencing academic problems?  
0
4. Which staff member will be in charge?  
Stephen Heppe
5. What previous experience has the staff member had in conducting overnight or extended field trips?  
20+ years of leading overnight camps, yearly State and National FFA Conventions.
6. What other staff members will be going?  
None
7. How many chaperones, in addition to staff members, will be going?  
1 board approved female
8. What are their names and affiliations with the students?
9. How many school days will be missed?  
0
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?  
Mohican Campgrounds
  
2. What will be the mode of transportation? What liability insurance does the carrier have?  
School Van
  
3. Where will the group be housed and fed?  
Campgrounds
  
4. What enroute or supplementary activities are planned?  
Team Building activities in Mohican area
  
5. What arrangements have been made for dealing with emergency situations?  
Following all school board and FFA Policies.
  
6. What arrangements have been made for administering necessary medications to students while on this trip?  
Schools medical training and worked with the school's nurse for proper training of any medical needs.
  
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?

Total Cost ~\$800  
cost to student \$0

2. What is the source of funds?

FFA Activity Funds

3. How will the funds be collected and safeguarded?

N/A

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

N/A

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

N/A

F. Communications

1. How will you communicate to parents prior to, during, and after the trip?  
Tentative dates have been set and communicated already. Remind.com message can be sent, emails, and phone call for the small group will work!
  
2. List telephone numbers at destination and where group will be housed.  
Stephen Heppe 330-249-1234
  
3. What information will be provided to the media and the community?  
FFA reporter will send news organizations a article and photo

\_\_\_\_\_  
Signature of the Requestor

\_\_\_\_\_  
Date

Approved:

\_\_\_\_\_  
Principal

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

11/2/18

PROPOSAL FOR OVERNIGHT/EXTENDED STUDENT TRIPS

Type of Trip Basketball Camp  
Proposed Departure Date JUNE 17 Return Date JUNE 18  
Proposer Eric Nickles Position Head Coach  
Date by which response is needed 6-1-23 Proposal Date 5-2-23

A. Purpose

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

Maricetta College

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

Basketball team Camp

3. In what ways will the students benefit?

Team Bonding, Skill Development

4. In what ways will the District benefit?

Playing Good Competition

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?  
HS Fresh-Seniors
2. How many students in total?  
10-12
3. How many students are currently experiencing academic problems?  
None
4. Which staff member will be in charge?  
Eric Nickles
5. What previous experience has the staff member had in conducting overnight or extended field trips?  
multiple overnight camp trips
6. What other staff members will be going?
  - Jordan McConnell
  - Olivia Lamb
  - Sid Cline
7. How many chaperones, in addition to staff members, will be going?  
- Parents
8. What are their names and affiliations with the students?  
—
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?  
None  
—

C. School Work

1. How will missed work be made up?

NIA

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

NIA

D. Itinerary

1. What is the destination?

Marietta College

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

School Transportation

3. Where will the group be housed and fed?

Hampton Inn

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?

Parents in attendance

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

NIA

E. Finances

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

None

2. What is the source of funds?

Girls Bball Account

3. How will the funds be collected and safeguarded?

—

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

—

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

—

F. Communications

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


- Group me  
- Parent mtgs

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

N/A

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

N/A

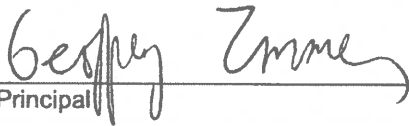


Signature of the Requestor

5-2-23

Date

Approved:



Principal

5-2-23

Date



Superintendent

5-2-23

Date

Board of Education

Date

11/2/18

**AMENDMENT TO SUPERINTENDENT'S CONTRACT**

This Amendment to Superintendent's Contract ("Amendment") is entered into between the Green Local School District Board of Education (the "Board") and Dean Frank (the "Superintendent").

WHEREAS, the Board and the Superintendent are parties to a Superintendent's Employment Contract (the "Employment Contract") in effect from August 1, 2020, through July 31, 2025; and

WHEREAS, the Board and the Superintendent wish to modify certain terms of the Employment Contract;

NOW, THEREFORE, the Parties agree as follows:

1. **Salary.** Effective August 1, 2023, the Superintendent's salary shall be increased by five thousand dollars (\$5,000). Said increase is in addition to the 1 percent increase set forth in Section IV(A) of the Employment Contract and shall be incorporated into the base upon which further percentage increases are calculated. For the purposes of the 2023-24 contract year, the Superintendent's salary shall be increased 1 percent over the 2022-23 contract year, and then be increased by \$5,000.
2. **Vacation Accrual.** Effective August 1, 2023, Section IV(B)(5) of the Employment Contract shall be amended to read:

The Superintendent will be entitled to twenty-three (23) days of paid vacation per year (August through July) under this Contract. The Superintendent may receive, upon written request, compensation for up to ten (10) days of unused vacation at his daily rate of pay at that time. The Superintendent must make that election known to the Board by July 15 of each year. In the event of separation from employment except for termination for cause, the balance of unused vacation days shall be paid at the Superintendent's daily rate of pay at that time. In the event of the Superintendent's death, payment for his unused vacation days will be made in accordance with Section 2113.04 of the Ohio Revised Code or to his estate.

3. **Longevity Bonus.** Effective August 1, 2023, a new Section IV(B)(12) shall be added to the Employment Contract, stating:

Beginning with the 2023-24 contract year, and continuing for a maximum of ten (10) years thereafter, if the Superintendent remains employed by the Board as superintendent, the Board shall pay the Superintendent a longevity bonus of five hundred dollars (\$500) for each year of service as superintendent (i.e. at the completion of the 2023-24 contract year, the Board shall pay the Superintendent \$500; at the completion of the 2024-25 contract year, the Board shall pay the Superintendent \$1,000). This longevity bonus shall be paid in the Superintendent's first pay in August after completion of each contract year.



4. The remainder of the Employment Contract remains unchanged. Any further amendments must be made in writing and signed by both Parties.

**ON BEHALF OF THE GREEN LOCAL SCHOOL DISTRICT  
BOARD OF EDUCATION**

**By:** \_\_\_\_\_  
**President**

**Date:** \_\_\_\_\_

**By:** \_\_\_\_\_  
**Treasurer**

**Date:** \_\_\_\_\_

**ON BEHALF OF HIMSELF**

\_\_\_\_\_  
**Dean Frank**

**Date:** \_\_\_\_\_

# Smithies Cafe

## Meal Prices

Student Breakfast:	\$1.25
Student Lunch:	
Elementary:	\$2.75
Secondary:	\$3.25
Adult:	\$3.95
Breakfast Entree:	\$1.00
Lunch Entree:	\$2.00
Lg. Salad (asst.)	\$2.50

## Snacks & Beverages

Milk (asst. Flavors)	\$.45	Side fruit/Veg	\$.75
Bottled Water	\$1.00	Assorted Chips	\$1.00
Sparkling Ice	\$2.25	Rice Krispie Treat	\$1.50
Kick Start	\$2.25	Fruit Roll-up	\$.75
Juice	\$.50	Goldfish	\$.50
Flavored Water	\$1.25	Bagged Cookies	\$1.25