

STRONGSVILLE BOARD OF EDUCATION
ORGANIZATIONAL/WORK SESSION MEETING

January 5, 2017

7:00 p.m.

ADMINISTRATION BUILDING/MEETING ROOM

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda. Public comment is your opportunity to make a comment to the Board. The Board will listen and if necessary, someone from the administration will get back to you with an answer.

Fund Definitions

001 – General Fund – The general fund is used to account for all financial resources, except those required to be accounted for in another fund. The general fund is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

002 – Bond Retirement – The bond retirement fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

003 – Permanent Improvement – The permanent improvement fund is used to account for all transactions related to the acquiring, construction, or improving facilities and/or capital assets.

004 – Building Fund – The building fund is used to account for monies received and expended in connection with the construction of the middle school and renovation of the high school.

009 – Uniform School Supplies – The uniform school supplies fund is used to account for class fees for the purchase of school supplies.

014 – Internal Service Rotary Fund – The internal service rotary fund is used to account for operations that provide goods and services on a cost reimbursement basis.

018 – Public School Support – The public school support, otherwise known as the Principal's building fund, is used to account for specific local revenue sources, other than taxes, that are restricted to expenditures for specified purposes.

Fund Definitions (continued)

- 019 – Other Grants** – The other grants fund is used to account for proceeds of specific revenue sources, except for State and Federal grants that are legally restricted to expenditures for specified purposes.
- 022 – OHSAA Tournaments** – The OHSAA Tournament fund is used to account for the revenues and expenditures of an OHSAA tournament game hosted at the District. After the event takes place, this fund should equal zero.
- 024 – Employee Benefits Self-Insurance** – The employee benefits self-insurance fund is used to account for monies received from other funds as payment for providing employee healthcare.
- 035 – Termination Benefits** – The termination benefits fund is used to pay employee termination benefits upon separation as prescribed within the District’s negotiated contracts.
- 200 – Student Managed Activities** – The student managed activities fund is used to account for student activity programs which have student participation in the activity and have students involved in the management of the program.
- 300 – District Managed Student Activity** – The District managed student activity fund is used to account for those student activity programs which have student participation but do not have student management of the programs. (Usually athletic and band programs but could be other clubs that are District managed.)
- 401 – Auxiliary Service (NPSS)** – The auxiliary service fund is used to account for monies which provide services and materials to pupils attending non-public school within the School District. (Sts. Joseph and John, Creative Playrooms, and Le Chaperon Rouge).
- 451 – Data Communications** – The data communications fund is used to account for money appropriated for Ohio Educational Computer Network Connections.
- 463 – Alternative Schools** – The alternative schools fund is used to account for alternative educational programs for existing and new at-risk and delinquent youth.
- 499 – Miscellaneous State Grants** – The miscellaneous state grant fund is used to account for various monies received from state agencies which are not classified elsewhere.
- 516 – IDEA, Part B Special Education** – Grants to assist states in providing an appropriate public education to all children with disabilities.
- 551 – Title III, Limited English Proficiency** – Grants to develop and carry out elementary and secondary school programs, including activities at the pre-school level, to meet the educational needs of children with limited English proficiency.
- 572 – Title I-Disadvantaged Youth** – Federal Monies used to assist the School District in meeting the special needs of economically and educationally deprived children.
- 587 – IDEA Preschool Grant for the Handicapped** – Grants the improvement and expansion of services for handicapped children ages three to five years.
- 590 – Improving Teacher Quality** – Grants for professional development and other programs to ensure teachers meet high quality standards.

AGENDA

1. **CALL TO ORDER**

2. **ROLL CALL**

Present

Not Present

Duke Evans
George A. Grozan
Jane L. Ludwig
Richard O. Micko
Carl W. Naso

3. **PLEDGE OF ALLEGIANCE**

4. **ELECTION AND OATH OF OFFICE – BOARD OF EDUCATION PRESIDENT TO ONE-YEAR TERM (ORC 3313.14)**

A. President - _____

Motion:	Second:	Roll Call:	Yes	No
_____	_____	<i>Duke Evans</i>		
_____	_____	<i>George A. Grozan</i>		
_____	_____	<i>Jane L. Ludwig</i>		
_____	_____	<i>Richard O. Micko</i>		
_____	_____	<i>Carl W. Naso</i>		

5. **MEETING TURNED OVER TO BOARD PRESIDENT**

6. **ELECTION AND OATH OF OFFICE – BOARD OF EDUCATION VICE PRESIDENT TO ONE-YEAR TERM (ORC 3313.14)**

A. Vice President - _____

Motion:	Second:	Roll Call:	Yes	No
_____	_____	<i>Duke Evans</i>		
_____	_____	<i>George A. Grozan</i>		
_____	_____	<i>Jane L. Ludwig</i>		
_____	_____	<i>Richard O. Micko</i>		
_____	_____	<i>Carl W. Naso</i>		

7. **PUBLIC COMMENT**

AGENDA

JANUARY 5, 2017

8. APPOINTMENT OF LIAISONS TO COMMITTEES FOR ONE-YEAR TERMS

- A. City Council – Jane L. Ludwig, alternate Duke Evans
(Monthly, 1st and 3rd Monday, 8:00 p.m., City Council Chamber Office)
- B. Strongsville Education Foundation – Duke Evans and Carl W. Naso
(Monthly – 2nd Wednesday, 7:30 a.m., Administration Building, PD Room)
- C. Strongsville PTA Council – Jane L. Ludwig, alternate George A. Grozan
(Monthly, 1st Thursday of the Month - September through May @ 9:30 a.m.)
- D. Ohio School Boards Association Legislation – Richard O. Micko
- E. Ohio School Boards Association Student Achievement – Jane L. Ludwig
(Meetings as needed)

Motion:	Second:	Roll Call:	Yes	No
_____	_____	<i>Duke Evans</i>		
_____	_____	<i>George A. Grozan</i>		
_____	_____	<i>Jane L. Ludwig</i>		
_____	_____	<i>Richard O. Micko</i>		
_____	_____	<i>Carl W. Naso</i>		

9. APPOINTMENT OF LIAISON TO COMMITTEE FOR THREE-YEAR TERM

- A. Polaris Career Center – Three-Year Term – Richard O. Micko
(Monthly, 2nd Tuesday of the Month @ 6:30 p.m.)

Motion:	Second:	Roll Call:	Yes	No
_____	_____	<i>Duke Evans</i>		
_____	_____	<i>George A. Grozan</i>		
_____	_____	<i>Jane L. Ludwig</i>		
_____	_____	<i>Richard O. Micko</i>		
_____	_____	<i>Carl W. Naso</i>		

10. BOARD COMMITTEE APPOINTMENTS FOR ONE-YEAR TERMS

- A. Finance Committee – Duke Evans and Carl W. Naso
- B. Policy Committee – Jane L. Ludwig and Richard O. Micko
- C. Facilities Committee – George A. Grozan, alternate Carl W. Naso

Motion:	Second:	Roll Call:	Yes	No
_____	_____	<i>Duke Evans</i>		
_____	_____	<i>George A. Grozan</i>		
_____	_____	<i>Jane L. Ludwig</i>		
_____	_____	<i>Richard O. Micko</i>		
_____	_____	<i>Carl W. Naso</i>		

AGENDA

JANUARY 5, 2017

***11. ESTABLISHMENT OF 2017 BOARD OF EDUCATION MEETING DATES**

Set date, time, and location of Board of Education meetings for calendar year 2017.

(Exhibit A)

***12. ROBERT'S RULES**

Robert's "Rules of Order" will be used in the absence of Board Policy.

***13. ESTABLISHMENT OF SERVICE FUND FOR FY 2018**

According to Section 3315.15 ORC, the Treasurer of the Board of Education has certified that the number of pupils enrolled in the Strongsville City School District is 5,484 as of December 1, 2016.

By law, a sum not to exceed two dollars for each child so enrolled or \$20,000, whichever is greater, may be set aside from the General Fund to be known as the "Service Fund" to be used only in paying the expenses of the members of the Board of Education actually incurred in the performance of their duties, or of their official representatives when sent out of the school district for the purpose of promoting the welfare of the schools under their charge (ORC 3315.15).

Be it resolved upon the recommendation of the Superintendent that a service fund be established by the Board of Education in the amount of \$20,000.

***14. RECOMMENDATIONS BY SUPERINTENDENT AUTHORIZING TREASURER**

- A. To reinvest available funds for 2017 in accordance with Board Policy and established administrative procedures. Results of such investments will be reported in monthly financial reports throughout the year.
- B. To pay bills within the adopted appropriations in 2017.

15. LEGAL COUNSEL APPOINTMENTS

Be it resolved that the Superintendent of Schools and his designees be authorized to contact legal counsel as necessary for the successful performance of their duties. Legal counsel is designated to be: Bricker & Eckler; Smith, Peters & Kalail Co.; Squire Patton Boggs; Pepple and Waggoner, Ltd.; Hoover Kacyon, L.L.C.; The Riley Law Firm; and Walter & Haverfield, L.L.P.

Motion:	Second:	Roll Call:	Yes	No
		<i>Duke Evans</i>		
		<i>George A. Grozan</i>		
		<i>Jane L. Ludwig</i>		
		<i>Richard O. Micko</i>		
		<i>Carl W. Naso</i>		

AGENDA

JANUARY 5, 2017

***16. BOARD OF EDUCATION MEETING MINUTES**

Provided that the Board of Education Members receive the minutes of previous meetings at least three or more days in advance of a meeting, authorization is given for the Board to waive reading of the minutes at that meeting.

***17. RESOLUTION REQUESTING NOTIFICATION**

Be it resolved upon the recommendation of the Superintendent to approve the resolution requesting that the Board of Education be notified by the Tax Commissioner of any application for exemption from taxation for any property located within the district. The resolution is pursuant to Ohio Revised Code 5715.27.

***18. TAX BUDGET FOR FISCAL YEAR 2018**

Be it resolved upon the recommendation of the Treasurer that the Tax Budget for Fiscal Year 2018 be adopted.

(Exhibit B)

***19. BROADCAST OF BOARD MEETINGS**

In accordance with Board Policy 0169.3, Board authorizes the public broadcast of regular Board meetings during the calendar year.

***20. RESOLUTION FOR GROUP HEALTH, VISION, AND DENTAL INSURANCE FOR BOARD MEMBERS**

Be it resolved upon the recommendation of the Superintendent that Board Members may participate, at their own expense, in group health, vision, and dental insurance plans provided to employees of the district.

21. HIRING AUTHORITY

Be it resolved that the Strongsville Board of Education authorizes the Superintendent to employ personnel on a temporary basis between Board meetings.

Motion:	Second:	Roll Call:	Yes	No
		<i>Duke Evans</i>		
		<i>George A. Grozan</i>		
		<i>Jane L. Ludwig</i>		
		<i>Richard O. Micko</i>		
		<i>Carl W. Naso</i>		

AGENDA

JANUARY 5, 2017

22. **SUPERINTENDENT'S REPORT**A. **DISCUSSION ITEM**

1. Administrative Internship Program Proposal

B. **CURRICULUM**

- * 1. Overnight Trip – Strongsville High School Wrestling Team

Be it resolved upon the recommendation of the Superintendent that permission be granted to the Strongsville High School Wrestling Team for to travel to Alliance, Ohio to participate in the Top Gun Tournament January 13-14, 2017. Expenses associated with the trip will be paid by the Strongsville Wrestling Club.

23. **CONSENT CALENDAR**

Action by the Board of Education in "Adoption of Consent Calendar" at this point of the agenda means that all items appearing in this agenda with asterisks (*) (which items constitute the "consent calendar") are adopted by one single motion, unless a member of the Board or the Superintendent requests that any such item be removed from the "consent calendar" and voted upon separately.

Motion:	Second:	Roll Call:	Yes	No
		<i>Duke Evans</i>		
		<i>George A. Grozan</i>		
		<i>Jane L. Ludwig</i>		
		<i>Richard O. Micko</i>		
		<i>Carl W. Naso</i>		

24. **BOARD BYLAWS/POLICIES**A. **First Reading**

- Revised Bylaws 0100 – Definitions
- Revised Bylaws 0160 – Meetings
- Revised Policy 1530 – Evaluation of Principals and Other Administrators
- New Policy 1619 – Group Health Plans (Administrators)
- Revised Policy 1619.01 – Privacy Protections of Self-Funded Group Health Plans (Administrators)
- Revised Policy 1619.02 – Privacy Protections of Fully Insured Group Health Plans (Administrators)
- New Policy 1619.03 – Patient Protection and Affordable Care Act (Administrators)
- Revised Policy 2460 – Special Education
- Revised Policy 3220 – Standards-Based Teacher Evaluation
- Revised Policy 3419 – Group Health Plans (Professional Staff)
- Revised Policy 3419.01 – Privacy Protections of Self-Funded Group Health Plans (Professional Staff)
- Revised Policy 3419.02 – Privacy Protections of Fully Insured Group Health Plans (Professional Staff)
- New Policy 3419.03 – Patient Protection and Affordable Care Act (Professional Staff)

24. BOARD BYLAWS/POLICIES

A. First Reading (continued)

- Revised Policy 4419 – Group Health Plans (Classified Staff)
- Revised Policy 4419.01 – Privacy Protections of Self-Funded Group Health Plans (Classified Staff)
- Revised Policy 4419.02 – Privacy Protections of Fully Insured Group Health Plans (Classified Staff)
- New Policy 4419.03 – Patient Protection and Affordable Care Act (Classified Staff)
- Revised Policy 5112 – Entrance Requirements
- Revised Policy 5830 – Student Fund-Raising
- New Policy 6605 – Crowdfunding
- Revised Policy 7540 – Technology
- Revised Policy 7540.01 – Technology Privacy
- Revised Policy 7540.02 – Web Content, Services, and Apps
- Revised Policy 8330 – Student Records
- Revised Policy 9700 – Relations with Special Interest Groups
- New Policy – Trademarks, Logos and Other Identifying Marks

25. BOARD OF EDUCATION / OTHER

26. MEETING NOTIFICATION

The next Regular Board of Education Meeting is scheduled to be held Thursday, January 19, 2017, 7:00 p.m. in the Meeting Room of the Administration Building, 18199 Cook Avenue, Strongsville, Ohio.

27. EXECUTIVE SESSION

Motion:	Second:	Roll Call:	Yes	No
_____	_____	<i>Duke Evans</i>		
_____	_____	<i>George A. Grozan</i>		
_____	_____	<i>Jane L. Ludwig</i>		
_____	_____	<i>Richard O. Micko</i>		
_____	_____	<i>Carl W. Naso</i>		

Entered into Executive Session at _____ p.m.

Resumed Public Session at _____ p.m.

28. ADJOURNMENT

Motion:	Second:	Roll Call:	Yes	No
_____	_____	<i>Duke Evans</i>		
_____	_____	<i>George A. Grozan</i>		
_____	_____	<i>Jane L. Ludwig</i>		
_____	_____	<i>Richard O. Micko</i>		
_____	_____	<i>Carl W. Naso</i>		

Meeting adjourned at _____ p.m.

2017 STRONGSVILLE BOARD OF EDUCATION MEETING DATES

January	5	Organizational/Work Session Meeting	Administration Bldg., Meeting Room
	19	Regular Meeting	Administration Bldg., Meeting Room
February	2	Regular Meeting-Work Session	Administration Bldg., Meeting Room
	16	Regular Meeting	Strongsville High School, Media Center
March	2	Regular Meeting-Work Session	Administration Bldg., Meeting Room
	16	Regular Meeting	Administration Bldg., Meeting Room
April	6	Regular Meeting-Work Session	Administration Bldg., Meeting Room
	20	Regular Meeting	Administration Bldg., Meeting Room
May	4	Regular Meeting-Work Session	Administration Bldg., Meeting Room
	18	Regular Meeting	Strongsville Middle School, Auditorium Retirement Recognition
June (5 th Thurs.)	1	Regular Meeting-Work Session	Administration Bldg., Meeting Room
	29	Regular Meeting	Administration Bldg., Meeting Room
July (Monday)	10	Regular Meeting-Work Session	Administration Bldg., Meeting Room
August	3	Regular Meeting-Work Session	Administration Bldg., Meeting Room
	17	Regular Meeting	Administration Bldg., Meeting Room
September	7	Regular Meeting-Work Session	Administration Bldg., Meeting Room
	21	Regular Meeting	Strongsville Early Learning Preschool, Multipurpose Room
October	5	Regular Meeting-Work Session	Administration Bldg., Meeting Room
	19	Regular Meeting	Administration Bldg., Meeting Room
November	2	Regular Meeting-Work Session	Administration Bldg., Meeting Room
	16	Regular Meeting	Administration Bldg., Meeting Room
December (2 nd Thurs.)	14	Regular Meeting	Administration Bldg., Meeting Room

Meetings begin at 7:00 p.m.

Meetings are the 1st and 3rd Thursday of the month except where noted.

Approved by the Strongsville Board of Education: January 5, 2017

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit Strongsville City School District

For the Fiscal Year Commencing July 1, 2017

Fiscal Officer Signature  Date January 5, 2017

COUNTY OF CUYAHOGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC)

Ohio Revised Code Section 5705.281

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

County Budget Commission Duties

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

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

County Budget Commission Action

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the schedule B issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

NOTE:

The general purpose of column 9 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year. ORC Section 5705.341 states in part;

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

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

SCHEDULE 2

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all funds. In column 3, total estimated receipts should include all revenues plus transfers in excluding property taxes and local government revenue. All taxing authorities, except school districts, must submit a list of all tax transfers.

SCHEDULE 3

The general purpose of schedule 3 is to provide inside/charter millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

SCHEDULE 4

The general purpose of schedule 4 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)
(List All Levies Of The Taxing Authority)

Strongsville City Schools

SCHEDULE 1									
I	II	III	IV	V	VI	VII	VIII	IX	X
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	\$ AMOUNT Requested Of Budget Commission	(see total below)
General Fund 001	Within 10 Mills	--	--	Continuous	--	--	5.60		
General Fund 001	Current Expense	1976	Additional	Continuous	1976	--	31.80		
General Fund 001	Current Expense	06/06/78	Additional	Continuous	1978	--	6.70		
General Fund 001	Current Expense	11/04/86	Additional	Continuous	1986	--	9.70		
General Fund 001	Current Expense	08/07/90	Additional	Continuous	1990	--	6.98		
General Fund 001	Current Expense	05/04/99	Renewal	Continuous	1999	--	4.50		
General Fund 001	Current Expense	03/12/12	Renewal	5	2012/2016	2013/2017	6.00		
General Fund 001	Current Expense	11/06/07	Additional	Continuous	2008	--	6.50		
Total General Fund							77.78	57,464,917.00	
Permanent Improvement	Perm. Imp.	11/09/04	Renewal	Continuous	2005		1.00	1,202,649.00	
Bond Retirement 002	Bond Expense	11/6/2012	Bond	33	2012/2044	2013/2045	3.00	4,398,665.00	
Totals							81.78	63,066,231.00	

STATEMENT OF FUND ACTIVITY
STRONGSVILLE CITY SCHOOL DISTRICT
(List All Funds Individually)

SCHEDULE 2

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Revenue	Other Sources Receipts	Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
General	16,563,364.00	57,464,917.00	12,051,925.00	86,080,206.00	73,775,396.00	12,304,810.00
Special Revenue Funds						
Public School Support 018	66,057.55	0.00	123,350.00	189,407.55	146,337.00	43,070.55
Other Local Grants 019	134,283.00	0.00	333,045.00	467,328.00	274,210.00	193,118.00
Student Activity 300	102,306.00	0.00	634,174.00	736,480.00	653,197.00	83,283.00
Auxiliary Services 401	13.00	0.00	561,222.00	561,235.00	561,235.00	0.00
Management Information Systems 432	0.00	0.00	0.00	0.00	0.00	0.00
Data Communications 451	0.00	0.00	16,200.00	16,200.00	16,200.00	0.00
Alternative Schools 463	0.00	0.00	52,312.00	52,312.00	52,312.00	0.00
Other State Grants 499	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
IDEA, Part B, Special Ed. 516	0.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
Limited English Proficiency 551	0.00	0.00	37,278.00	37,278.00	37,278.00	0.00
Title I Disadvantaged Children 572	0.00	0.00	486,642.00	486,642.00	477,638.00	9,004.00
Early Childhood Special Ed. 587	0.00	0.00	29,397.00	29,397.00	29,397.00	0.00
Improving Teacher Quality 590	0.00	0.00	99,699.00	99,699.00	99,699.00	0.00
SPECIAL REVENUE FUND TOTAL	302,659.55	0.00	3,598,319.00	3,900,978.55	3,572,503.00	328,475.55

STATEMENT OF FUND ACTIVITY

STRONGSVILLE CITY SCHOOL DISTRICT
(List All Funds Individually)

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
<i>Debt Service Funds</i>						
002 Bond Retirement	5,068,334.00	4,398,665.00	5,000.00	9,471,999.00	4,354,162.00	5,117,837.00
DEBT SERVICE FUND TOTAL	5,068,334.00	4,398,665.00	5,000.00	9,471,999.00	4,354,162.00	5,117,837.00
<i>Capital Project Funds</i>						
003 Permanent Improvement	31,093.00	1,202,649.00	0.00	1,233,742.00	1,146,965.00	86,777.00
004 Building	161,395.00	0.00	184,010.00	345,405.00	184,010.00	161,395.00
CAPITAL PROJECTS FUND TOTAL	192,488.00	1,202,649.00	184,010.00	1,579,147.00	1,330,975.00	248,172.00
<i>Proprietary Funds</i>						
006 Food Service	191,123.00	0.00	1,923,000.00	2,114,123.00	1,988,134.00	125,989.00
009 Uniform School Supply	27,570.00	0.00	430,000.00	457,570.00	430,000.00	27,570.00
014 Internal Services	91,768.00	0.00	200,996.00	292,764.00	208,932.00	83,832.00
023 Self-Insurance - Liability	0.00	0.00	6,000.00	6,000.00	6,000.00	0.00
024 Self-Insurance - Employee Benefits	3,663,307.00	0.00	11,550,000.00	15,213,307.00	11,002,500.00	4,210,807.00
035 Termination Benefits	918,118.00	0.00	964,000.00	1,882,118.00	1,007,400.00	874,718.00
PROPRIETARY FUND TOTAL	4,891,886.00	0.00	15,073,996.00	19,965,882.00	14,642,966.00	5,322,916.00
<i>Fiduciary Funds</i>						
200 Student Managed Student Activities	13,285.00	0.00	187,625.00	200,910.00	198,948.00	1,962.00
022 OHSAA Tournaments	0.00	0.00	150,000.00	150,000.00	150,000.00	0.00
FIDUCIARY FUND TOTAL	13,285.00	0.00	337,625.00	350,910.00	348,948.00	1,962.00
ALL FUNDS TOTAL	27,032,016.55	63,066,231.00	31,250,875.00	121,349,122.55	98,024,960.00	23,324,172.55

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)
(Do Not Include General Obligation Debt Being Paid By Other Sources)
(Do Not Include Special Obligation Bonds & Revenue Bonds)

SCHEDULE 3

I Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The Calendar Year	V Amount Required To Meet Calendar Year Principal & Interest Payments	VI Amount Receivable From Other Sources To Meet Debt Payments
The Board of Education of the Strongsville City School District, on August 25, 2005, adopted two resolutions authorizing the issuance of two series of bonds in the respective amounts not to exceed \$1,260,000 for the purpose of paying costs of renovating, rehabilitating, adding to, furnishing, equipping and otherwise improving school facilities and acquiring and improving their sites and \$415,000 for the purpose of paying costs of acquiring school buses together with all necessary appurtenances thereto.	08/25/05	12/01/35	\$950,000.00	\$79,075.00	\$0.00
The Board of Education of the Strongsville City School District, on April 6, 2006, adopted a resolution authorizing the issuance and sale of bonds, in the aggregate principal amount of \$895,000, for the purpose of paying costs of installations, modifications and remodeling of school buildings to conserve energy; and an amount of \$100,000 was applied against the principal of the outstanding notes. Previously, a resolution was adopted by this Board on March 17, 2005, notes in anticipation of bonds, in the amount of \$995,000, dated April 26, 2005, issued for the purpose stated above.	04/06/06	12/01/20	\$308,284.00	\$85,076.74	\$0.00
The Board of Education of the Strongsville City School District, on June 29, 2005, adopted a resolution authorizing a ground lease and lease-purchase agreement and related documents providing for enlarging and otherwise improving Muraski Elementary school building facilities, and the lease and eventual acquisition of the Muraski Elementary school building and improvements.	06/29/05	12/01/34	\$3,645,000.00	\$272,043.76	\$0.00
The Board of Education of the Strongsville City School District, on June 18, 2008, adopted a resolution authorizing the issuance and sale of bonds, in the aggregate principal amount of \$3,645,000, for the purpose of paying costs of installations, modifications and remodeling of school buildings to conserve energy.	06/18/08	12/01/23	\$2,018,813.87	\$347,583.58	\$0.00
Totals			\$6,922,097.87	\$783,779.08	\$0.00

TAX ANTICIPATION NOTES

(Schools Only)

SCHEDULE 5

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

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

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

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amount Required To Meet Budget Year Principal & Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name Of The Special Debt Service Fund		

Amount Of Debt Service To Be Apportioned To The Following Settlements:		
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		