

MINUTES- JACKSON LOCAL SCHOOL DISTRICT BOARD OF EDUCATION- JANUARY 12, 2021

A. The organizational meeting of the Jackson Local School District Board of Education was held January 12, 2021, at 5:00 p.m. at Amherst Elementary School. The following members were present: Goff, Winkhart, Wright, and Gindlesberger. Mr. Douglas was absent.

B. President Gindlesberger led the Pledge of Allegiance.

21.01 Moved by Winkhart, to nominate Scott Gindlesberger for President of the Board of Education. With no further nominations, the nominations were closed. Scott Gindlesberger was elected President of the Board of Education with the vote as follows:

Winkhart, yes; Goff, yes; Wright, yes; Gindlesberger, yes. Motion carried.

21.02 Moved by Winkhart, to nominate Chris Goff for Vice President of the Board of Education. With no further nominations, the nominations were closed. Chris Goff was elected Vice President of the Board of Education with the vote as follows:

Winkhart, yes; Goff, yes; Wright, yes; Gindlesberger, yes. Motion carried.

21.03 Moved by Wright, seconded by Goff, to establish the date, time and place of the regular meetings of the Jackson Local School District Board of Education during 2021 as follows:

- January 12, 2021- Amherst Elementary (5:00 pm)
- February 23, 2021- Jackson Middle School (5:00 pm)
- March 23, 2021- Jackson High School (5:00 pm)
- April 27, 2021- Jackson High School (5:00 pm)
- May 25, 2021- Jackson High School (5:00 pm)
- June 22, 2021- Jackson High School (5:00 pm)
- July 20, 2021- Jackson High School (11:30 am)
- August 24, 2021- Jackson High School (5:00 pm)
- September 21, 2021- Jackson High School (5:00 pm)
- October 19, 2021- Amherst Elementary (5:00 pm)
- November 16, 2021- Strausser Elementary (5:00 pm)
- December 14, 2021- Sauder Elementary (5:00 pm)

Wright, yes; Goff, yes; Winkhart, yes; Gindlesberger, yes. Motion carried.

21.04 Moved by Winkhart, seconded by Goff, to approve the following standing authorizations for calendar year 2021:

- a. Authorization of signature of Board Treasurer on all checks and purchase orders and to utilize facsimile/electronic signature for such.
- b. Authorization for Treasurer to award interim deposits on monies pursuant to O.R.C. 135.01 to 135.21, inclusive.
- c. Authorization for Treasurer to be bonded in the amount of \$75,000 and the Assistant Superintendent/Business Manager to be bonded in the amount of \$25,000.
- d. Authorization for Board President, Board Members and Superintendent to be bonded in the amount of \$25,000.
- e. Authorization for the Administration to encumber money within adopted line items within each fund classification to the appropriations without prior Board approval.

- f. Authorization for the Treasurer to re-appropriate, advance or transfer funds. Such re-appropriations, advances and transfers will be presented for approval by the Board of Education at the next regular meeting.
- g. Authorization for Superintendent to send school employees to professional meetings within the amount of the appropriations for 2021.
- h. The Superintendent has the authority to direct and approve professional development programs, including graduate course work, and reimburse within the guidelines promulgated by the superintendent.
- i. Authorization for Superintendent, during periods when this Board is not in session, to make offers of employment directly to candidates for either teaching or nonteaching positions on behalf of this Board, and to acknowledge acceptance of such offers on behalf of this Board, subject to ratification by this Board; provided however, that upon ratification by this Board, the employment shall be deemed effective as of the date and time of the employee's acceptance of the Superintendent's offer.
- j. Authorization for Superintendent, on behalf of this Board, to accept resignations which have been submitted by employees during times when this Board is not in session, subject to ratification by this Board; provided however, that upon ratification by this Board, such resignations shall be deemed effective as of the date and time of the Superintendent's acceptance.
- k. Resolution to appoint the Treasurer as wage coordinator for outside contracts.
- l. Authorization for Treasurer and Superintendent to travel for the purpose of conducting the business of the district and/or attend professional meetings, and to receive reimbursement for all appropriate and reasonable expenses.
- m. Authorization for the Treasurer to pay all bills within the limits of the appropriations resolution as bills are received and when the merchandise has been received in good condition.
- n. Board President assumes role of Legislative Liaison and acts as Delegate of O.S.B.A. Annual Conference. (Vice President serves as alternate.)
- o. Board Vice President is designated as the Student Achievement Liaison.
- p. Approve membership in O.S.B.A. for 2021 (\$7,278), which includes the Consultant Service and Legal Assistance Fund. There is an additional fee of \$1,500 for the 2021 Ohio Education Policy Institute (OEPI).
- q. Authorization for the Superintendent to adjust substitute rates on an individual basis as needed.
- r. Authorization for the Treasurer to enter into and/or accept/participate in Federal, State, and Local Grants or agreements and authorize the Treasurer to appropriate funds for the grants awarded.
- s. Authorization for the Superintendent to enter into Settlement Agreements when he/she perceives litigation may be avoided.
- t. Authorization for the Treasurer to borrow at the best possible rate for cash flow purposes.
- u. Authorization for the Treasurer to conduct records commission meetings and district audit committee meetings, not limited to, but at least, annually.
- v. Authorization for the Superintendent to appoint appropriate personnel to required positions such as, but not limited to, Title IX Coordinator.
- w. Direct the Superintendent, Treasurer, Assistant Superintendent, Board Member and/or a local CPA to serve as a district audit committee to meet at least once annually.
- x. Authorize the Superintendent to select and employ legal counsel and to initiate legal action to protect and/or defend the interests of the Board, District, students and/or its employees. Such actions may include but are not limited to appeals of tax issues, workers' and unemployment compensation, litigation and actions before administrative agencies.
- y. Establish a service fund for the Board of Education in the amount of \$20,000 to be used to pay the expenses actually encumbered by Board members in the performance of their duties and for

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- inservice training and professional development (attending workshops, seminars, conferences, conventions) and other expenses in connection with assigned duties as permitted by law.
- z. The Canton Repository is the official newspaper for the publication of those notices required by law to be made in a newspaper.
- aa. Authorize the IRS mileage reimbursement rate for calendar year 2021.
- bb. Authorize the Superintendent, Assistant Superintendent, and Treasurer, working together, to approve change orders for work on any project up to \$10,000 and to conduct such other business related to the project as is required between Board meetings.
- cc. Authorize the use of public funds per Ohio Attorney General Opinion No. 82-006, when necessary and appropriate, to purchase food/refreshments for individuals attending meetings or other gatherings to advance the goals of the district.

Winkhart, yes; Goff, yes; Wright, yes; Gindlesberger, yes;. Motion carried.


21.05 Moved by Wright, seconded by Goff, to adopt the following Board of Education Agenda organization for the calendar year 2021:

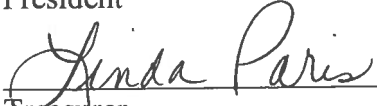
- Call to Order
- Roll Call
- Pledge of Allegiance
- Approval of Minutes
- Financial Reports
- Hearing of Visitors- Agenda Items
- Communications
- Superintendent's Report of Business Requiring NO ACTION
- Superintendent's Report of Business Requiring ACTION
- Old Business
- New Business
- Hearing of Visitors- General Items
- Adjournment

Wright, yes; Goff, yes; Winkhart, yes; Gindlesberger, yes. Motion carried.

21.06 Moved by Winkhart, seconded by Wright, to adjourn the meeting at 5:10 pm.

Winkhart, yes; Wright, yes; Goff, yes; Gindlesberger, yes. Motion carried.



 President


 Treasurer



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A. The regular meeting of the Jackson Local School District Board of Education was held, Tuesday, January 12, 2021, at 5:15 pm at Amherst Elementary. The following members were present: Goff, Winkhart, Wright, and Gindlesberger. Mr. Douglas was absent.

21.07 Moved by Goff, seconded by Winkhart, to approve the minutes of the December 15, 2020 regular meeting as presented.

Goff, yes; Winkhart, yes; Wright, yes; Gindlesberger, yes. Motion carried.

21.08 Moved by Winkhart, seconded by Wright, to accept the December, 2020 financial statements, account modifications, and appropriation changes, as presented:

AMOUNT	FROM ACCOUNT BUDGET KEY	TO ACCOUNT BUDGET KEY
\$ 1,700.00	0199200221300190-590	0199200221300190-432
\$ 600.00	3009545454500020-590	3009545454500020-490
\$ 4,986.60	5109000276000010-640	5109000276000010-519
\$ 110,000.00	001123000000100-474	0011231000000100-475
\$ 320,000.00	001128000000100-474	001128000000100-475
\$ 350,000.00	0012181000000100-475	0012181000000100-413
\$ 41.76	5079000224000070-640	5079000326000070-511
\$ 1,479.91	5079000272000070-572	5079000326000070-511
\$ 50.00	0199300272000190-572	0199300229000190-590
\$ 5,000.00	4679020214000670-412	4679020276000670-490
\$ 3,097.17	5109000124000010-112	5109000111000010-112
\$ 759.24	5109000124000010-112	5109000111000010-210
\$ 793.88	5109000124000010-210	5109000111000010-210
\$ 55.89	5109000124000010-213	5109000111000010-210
\$ 0.02	5109000124000010-242	5109000111000010-210
ADVANCES		
BACK		
\$ 167,598.40	0060000000000000	0017410000000000
\$ 110,500.00	5109200000000100	0017410000000000
\$ 22,073.32	5249000000000240	0017410000000000
ADVANCES		
IN		
\$ 133,807.58	0017410000000000	0060000000000000
\$ 10,000.00	0017410000000000	5729020000000720
\$ 33,109.98	0017410000000000	5249000000000240
INCREASE/DECREASE		
AMOUNT		
\$ 1,864.31	-----	5519200000000510-R4220
\$ 1,864.31	-----	5519200219000510-590
\$ 2,500.00	-----	0199400000000190-R1890
\$ 500.00	-----	0199400111000190-511

Winkhart, yes; Wright, yes; Goff, yes; Gindlesberger, yes. Motion carried.

B. Board members reviewed the list of bills paid in December, 2020, which totaled \$5,440,743.53.

C. During the first hearing of visitors, no one wished to address the Board.

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D. The following communications were presented to the Board:

- Superintendent DiLoreto expressed appreciation to the Board members for their time and dedication given to the Jackson Local Schools. Mrs. Krieg and Amherst students presented the Board members with art projects crafted by the students with the help of art instructor, Bridgette Williams.
- Michelle Krieg, Amherst Elementary Principal, updated the Board on Amherst Elementary.
- Superintendent DiLoreto reported the 2020/2021 School Year Semi-Annual Harassment, Intimidation & Bullying Incident Report to the Board. From July 1, 2020 through December 31, 2020 there were three (3) incidents of bullying or harassment reported to District administrative personnel. One (1) of these reports was substantiated, intervention strategies were provided, and disciplinary action was taken where appropriate.

21.09 Moved by Goff, seconded by Wright, to approve the 2021/2022 school year calendar, as presented.

Goff, yes; Wright, yes; Winkhart, yes; Gindlesberger, yes. Motion carried.

21.10 Moved by Winkhart, seconded by Goff, to approve the list of 440 potential graduates for the 2020/2021 school year, as presented.

Winkhart, yes; Goff, yes; Wright, yes; Gindlesberger, yes. Motion carried.

21.11 Moved by Goff, seconded by Wright, to appoint the board's designee of superintendent and/or treasurer to attend the required public records training, as presented.

Goff, yes; Wright, yes; Winkhart, yes; Gindlesberger, yes. Motion carried.

21.12 Moved by Goff, seconded by Winkhart, to approve the following resolution:

WHEREAS, on December 15, 2020, the Board passed a resolution (the "Resolution of Necessity") declaring the necessity, in order to provide for the necessary requirements of the School District, to substitute for all of an existing substitute tax levy, which is a tax in excess of the ten-mill limitation, to raise \$9,118,500 in the first year said levy is in effect, and shall be levied upon the entire territory of the School District for a period of five years; and

WHEREAS, the Stark County Auditor has certified to the Board that an estimated annual levy of five and seven-tenths (5.7) mills for each one dollar of valuation, which is fifty-seven cents (\$0.57) for each one hundred dollars of valuation, will be required to produce the annual amount set forth in the Resolution of Necessity;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Jackson Local School District, Stark and Summit Counties, Ohio, not less than two-thirds of the members thereof concurring, that;

Section 1. The Board desires to proceed with the submission of the question of such substitute levy (the "Substitute Levy") to the electors of the School District.

Section 2. The question of the Substitute Levy shall be submitted to all of the electors in the entire territory of the School District at the election to be held on May 4, 2021 (the "Election Date"). All of the territory of the School District is located in Stark and Summit Counties, Ohio.

Section 3. The form of the ballot to be used at said election shall be substantially as follows:

Shall a levy substituting for an existing levy be imposed by the Jackson Local School District for the purpose of providing for the necessary requirements of the school district in the initial sum of \$9,118,500, and a levy of taxes be made outside of the ten-mill limitation estimated by the county auditor to require five and seven-tenths (5.7) mills for each one dollar of valuation, which amounts to fifty-seven cents (\$0.57) cents for each one hundred dollars of valuation for the initial year of the tax, for a period of five years, commencing in 2021, first due in calendar year 2022, with the sum of such tax to increase only if and as new land or real property improvements not previously taxed by the school district are added to its tax list?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Section 4. The Treasurer of the Board is hereby directed and shall certify, not later than February 3, 2021 (which date is not less than 90 days prior to the Election Date), to the Stark County Board of Elections a copy of the Resolution of Necessity and a copy of this Resolution together with the amount of the average tax levy expressed in dollars and cents for each one hundred dollars of valuation, as well as in mills for each one dollar of valuation, as estimated by the Stark County Auditor.

Section 5. The Treasurer of the Board is hereby directed and shall simultaneously certify to the Stark County Board of Elections, that the Substitute Levy will run for five years, and that the Substitute Levy will include a levy on the 2021 tax list (2022 collection year) if approved by a majority of the electors voting thereon.

Section 6. It is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Goff, yes; Winkhart, yes; Wright, yes; Gindlesberger, yes. Motion carried.

- 21.13 Moved by Wright, seconded by Winkhart, to accept with appreciation the second quarter report of donations for Fiscal Year 2021 beginning October 1, 2020 through December 31, 2020 and the donation of a Nuvo trike estimated at \$200 from the Tyson Gamble family, as presented.

Wright, yes; Winkhart, yes; Goff, yes; Gindlesberger, yes. Motion carried.

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21.14 Moved by Goff, seconded by Wright, to adopt the 2021-2022 alternative tax budget as presented by the Treasurer and summarized below:

DIVISION OF TAXES LEVIED

(List Levies Inside and Outside 10 Mill Limitation, Inclusive of Debt Levies;
Include All Property Tax Levies of the Taxing Authority.)

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund Type Fund Name	Purpose of Levy	Millage Type Inside "I" Outside "O"	Type "O": Date Authorized by Voters MM/DD/YY	Levy Term Number of Years	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	Tax Year 2020/ Collection Year 2021 \$ Amount Requested Of Budget Commission
General Fund	Current Exp	Outside "O"	11/05/68	Continuing			3.7	\$2,953,629.00
General Fund	Current Exp	Outside "O"	12/10/68	Continuing			4.2	\$3,352,768.00
General Fund	Current Exp	Outside "O"	11/04/69	Continuing			10.3	\$8,222,267.00
General Fund	Current Exp	Outside "O"	11/08/77	Continuing			7.6	\$6,586,370.00
General Fund	Current Exp	Outside "O"	05/07/85	Continuing			4.9	\$4,713,344.00
General Fund-Emergency Substitute	Current Exp	Outside "O"	03/15/16	5	2016-2020	2017-2021	5.7	\$4,633,363.00
General Fund-Emergency	Current Exp	Outside "O"	05/06/14	5	2019-2023	2020-2024	4	\$6,340,391.00
Series 2004 Bond Fund	Debt Service	Outside "O"	03/02/04	25	2004-2032	2005-2033	1.9	\$3,063,296.00
General Fund	Current Exp	Inside "I"		Continuing			4.8	\$7,803,558.48
Permanent Improv Fund	Perm Improv	Inside "I"		Continuing			1	\$1,625,741.35
TOTAL AMOUNT REQUESTED FROM BUDGET COMMISSION								\$49,294,727.83

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: 001

Description	Last Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
			7/1/2021 to 12/31/2021	Tax Year 2020/Collection Year 2021	
				1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	\$43,501,624.00	\$43,997,173.00	\$20,512,874.00	\$20,512,874.00	\$19,093,843.00
Rollback/PPT	\$4,764,893.00	\$4,704,688.00	\$2,130,783.00	\$2,130,783.00	\$1,965,908.00
State Foundation	\$7,527,341.00	\$7,360,665.00	\$3,701,583.50	\$3,701,583.50	\$3,737,335.00
Other Receipts	\$3,187,186.00	\$2,741,135.00	\$1,321,582.50	\$1,321,582.50	\$1,318,670.00
Total Revenues	\$58,981,044.00	\$58,803,661.00	\$27,666,823.00	\$27,666,823.00	\$26,115,756.00
Total Expenditures	\$56,784,796.00	\$61,260,942.00	\$32,587,270.50	\$32,587,270.50	\$33,775,663.00
Revenues Over (Under) Expenditures	\$2,196,248.00	-\$2,457,281.00	-\$4,920,447.50	-\$4,920,447.50	-\$7,659,907.00
Beginning Cash Fund Balance	\$22,438,565.00	\$24,634,813.00	\$22,177,532.00	\$17,257,084.50	\$12,336,637.00
Ending Cash Fund Balance	\$24,634,813.00	\$22,177,532.00	\$17,257,084.50	\$12,336,637.00	\$4,676,730.00
Encumbrances (at fiscal year end)	\$1,007,059.00	\$950,000.00	\$0.00	\$475,000.00	\$0.00
Ending Unencumbered Balance	\$23,627,754.00	\$21,227,532.00	\$17,257,084.50	\$11,861,637.00	\$4,676,730.00
* Less: Reserve Balance Account for Budget Stabilization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Balance for Certification of Appropriations	\$23,627,754.00	\$21,227,532.00	\$17,257,084.50	\$11,861,637.00	\$4,676,730.00

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

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STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: 002 - 1993 BOND RETIREMENT FUND

Description	Last Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
			Tax Year 2020/Collection Year 2021		
			7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rollback/PPT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Foundation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues Over (Under) Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Cash Fund Balance	\$352,487.40	\$352,487.40	\$352,487.40	\$352,487.40	\$352,487.40
Ending Cash Fund Balance	\$352,487.40	\$352,487.40	\$352,487.40	\$352,487.40	\$352,487.40
Encumbrances (at fiscal year end)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Unencumbered Balance	\$352,487.40	\$352,487.40	\$352,487.40	\$352,487.40	\$352,487.40
* Less: Reserve Balance Account for Budget Stabilization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Balance for Certification of Appropriations	\$352,487.40	\$352,487.40	\$352,487.40	\$352,487.40	\$352,487.40

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

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: 002 - 2000 BOND RETIREMENT FUND

Description	Last Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
			Tax Year 2020/Collection Year 2021		
			7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	\$671,335.49	\$0.00	\$0.00	\$0.00	\$0.00
Rollback/PPT	\$127,445.83	\$0.00	\$0.00	\$0.00	\$0.00
State Foundation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Receipts	\$1,283.43	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$800,064.75	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$1,474,500.01	\$0.00	\$0.00	\$0.00	\$0.00
Revenues Over (Under) Expenditures	-\$674,435.26	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Cash Fund Balance	\$1,514,638.12	\$840,202.86	\$840,202.86	\$840,202.86	\$840,202.86
Ending Cash Fund Balance	\$840,202.86	\$840,202.86	\$840,202.86	\$840,202.86	\$840,202.86
Encumbrances (at fiscal year end)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Unencumbered Balance	\$840,202.86	\$840,202.86	\$840,202.86	\$840,202.86	\$840,202.86
* Less: Reserve Balance Account for Budget Stabilization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Balance for Certification of Appropriations	\$840,202.86	\$840,202.86	\$840,202.86	\$840,202.86	\$840,202.86

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

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STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: 002 - 2004 BOND RETIREMENT FUND

Description	Last Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
			Tax Year 2020/Collection Year 2021		
			7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	\$2,708,927.14	\$2,437,401.00	\$1,354,463.57	\$1,354,463.57	\$1,354,463.57
Rollback/PPT	\$438,568.10	\$430,799.00	\$219,284.05	\$219,284.05	\$219,284.05
State Foundation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Receipts	\$4,896.70	\$4,896.70	\$2,448.35	\$2,448.35	\$2,448.35
Total Revenues	\$3,152,391.94	\$2,873,096.70	\$1,576,195.97	\$1,576,195.97	\$1,576,195.97
Total Expenditures	\$3,039,444.53	\$3,030,239.00	\$2,494,115.38	\$492,521.88	\$2,507,521.88
Revenues Over (Under) Expenditures	\$112,947.41	-\$157,142.30	-\$917,919.41	\$1,083,674.09	-\$931,325.91
Beginning Cash Fund Balance	\$1,812,324.71	\$1,925,272.12	\$1,768,129.82	\$850,210.41	\$1,933,884.50
Ending Cash Fund Balance	\$1,925,272.12	\$1,768,129.82	\$850,210.41	\$1,933,884.50	\$1,002,558.59
Encumbrances (at fiscal year end)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Unencumbered Balance	\$1,925,272.12	\$1,768,129.82	\$850,210.41	\$1,933,884.50	\$1,002,558.59
* Less: Reserve Balance Account for Budget Stabilization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Balance for Certification of Appropriations	\$1,925,272.12	\$1,768,129.82	\$850,210.41	\$1,933,884.50	\$1,002,558.59

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

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: 003 - PERMANENT IMPROVEMENT FUND

Description	Last Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
			Tax Year 2020/Collection Year 2021		
			7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	\$1,426,393.12	\$1,426,393.12	\$734,477.76	\$734,477.76	\$734,477.76
Rollback/PPT	\$154,208.62	\$154,208.62	\$77,104.31	\$77,104.31	\$77,104.31
State Foundation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Receipts	\$2,577.21	\$2,577.21	\$1,288.61	\$1,288.61	\$1,288.61
Total Revenues	\$1,583,178.95	\$1,583,178.95	\$812,870.68	\$812,870.68	\$812,870.68
Total Expenditures	\$1,423,544.06	\$2,127,676.00	\$600,000.00	\$1,200,000.00	\$800,000.00
Revenues Over (Under) Expenditures	\$159,634.89	-\$544,497.05	\$212,870.68	-\$387,129.33	\$12,870.68
Beginning Cash Fund Balance	\$989,836.58	\$1,149,471.47	\$604,974.42	\$817,845.10	\$430,715.77
Ending Cash Fund Balance	\$1,149,471.47	\$604,974.42	\$817,845.10	\$430,715.77	\$443,586.45
Encumbrances (at fiscal year end)	\$0.00	\$500,000.00	\$0.00	\$300,000.00	\$0.00
Ending Unencumbered Balance	\$1,149,471.47	\$104,974.42	\$817,845.10	\$130,715.77	\$443,586.45
* Less: Reserve Balance Account for Budget Stabilization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Balance for Certification of Appropriations	\$1,149,471.47	\$104,974.42	\$817,845.10	\$130,715.77	\$443,586.45

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

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3

I Fund Type Fund Name	II		III	IV	V	VI
	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures & Encumbrances	Budget Year Ending Estimated Unencumbered Balance	
018 - PUBLIC SCHOOL SUPPORT	\$250,000.00	\$350,000.00	\$600,000.00	\$400,000.00	\$200,000.00	
019 - OTHER GRANT	\$60,000.00	\$45,000.00	\$105,000.00	\$45,000.00	\$60,000.00	
031 - UNDERGROUND STORAGE TANK FUND	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$0.00	
300 - DISTRICT MANAGED ACTIVITY	\$300,000.00	\$750,000.00	\$1,050,000.00	\$800,000.00	\$250,000.00	
451 - DATA COMMUNICATION FUND	\$0.00	\$10,800.00	\$10,800.00	\$10,800.00	\$0.00	
467 - STUDENT WELLNESS/SUCCESS	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00	\$0.00	
499 - MISC STATE GRANTS	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	
516 - IDEA PART B GRANTS	\$20,000.00	\$1,600,000.00	\$1,620,000.00	\$1,600,000.00	\$20,000.00	
524 - VOC ED: CARL D. PERKINS - 1984	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	
551 - LIMITED ENGLISH PROFICIENCY	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	
572 - TITLE I DISADVANTAGED CHILDREN	\$10,000.00	\$700,000.00	\$710,000.00	\$710,000.00	\$0.00	
590 - IMPROVING TEACHER QUALITY	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	
599 - TITLE IV-A STUDENT SUPPORT	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	
TOTAL SPECIAL REVENUE FUNDS	\$771,000.00	\$3,735,800.00	\$4,506,800.00	\$3,976,800.00	\$530,000.00	

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3

I Fund Type Fund Name	II		III	IV	V	VI
	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures & Encumbrances	Budget Year Ending Estimated Unencumbered Balance	
005 - REPLACEMENT FUND	\$52,118.80	\$0.00	\$52,118.80	\$52,118.80	\$0.00	
070 - CAPITAL PROJECTS	\$13,899,900.00	\$0.00	\$13,899,900.00	\$13,899,900.00	\$0.00	
TOTAL CAPITAL OUTLAY FUNDS	\$13,952,018.80	\$0.00	\$13,952,018.80	\$13,952,018.80	\$0.00	

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3

I Fund Type Fund Name	II		III	IV	V	VI
	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures & Encumbrances	Budget Year Ending Estimated Unencumbered Balance	
006 - FOOD SERVICE	\$0.00	\$2,200,000.00	\$2,200,000.00	\$2,100,000.00	\$100,000.00	
009 - UNIFORM SCHOOL SUPPLIES	\$15,000.00	\$125,000.00	\$140,000.00	\$135,000.00	\$5,000.00	
011 - ROTARY-SPECIAL SERVICES	\$15,000.00	\$45,000.00	\$60,000.00	\$50,000.00	\$10,000.00	
012 - ADULT EDUCATION	\$70,808.84	\$0.00	\$70,808.84	\$70,808.84	\$0.00	
TOTAL ENTERPRISE FUNDS	\$100,808.84	\$2,370,000.00	\$2,470,808.84	\$2,355,808.84	\$115,000.00	

MINUTES- JACKSON LOCAL SCHOOL DISTRICT BOARD OF EDUCATION- JANUARY 12, 2021

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3					
I	II	III	IV	V	VI
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures & Encumbrances	Budget Year Ending Estimated Unencumbered Balance
007 - SPECIAL TRUST	\$30,000.00	\$32,000.00	\$62,000.00	\$40,000.00	\$22,000.00
TOTAL INTERNAL SERVICE FUNDS	\$30,000.00	\$32,000.00	\$62,000.00	\$40,000.00	\$22,000.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3					
I	II	III	IV	V	VI
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures & Encumbrances	Budget Year Ending Estimated Unencumbered Balance
008 - PRIVATE PURPOSE TRUST	\$1,532.62	\$0.00	\$1,532.62	\$0.00	\$1,532.62
TOTAL PRIVATE-PURPOSE FUNDS	\$1,532.62	\$0.00	\$1,532.62	\$0.00	\$1,532.62

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3					
I	II	III	IV	V	VI
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures & Encumbrances	Budget Year Ending Estimated Unencumbered Balance
022 - DISTRICT AGENCY	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00	\$0.00
200 - STUDENT MANAGED ACTIVITY	\$150,000.00	\$315,000.00	\$465,000.00	\$350,000.00	\$115,000.00
TOTAL AGENCY FUNDS	\$150,000.00	\$343,000.00	\$493,000.00	\$378,000.00	\$115,000.00

Goff, yes; Wright, yes; Winkhart, yes; Gindlesberger, yes. Motion carried.

21.15 Moved by Winkhart, seconded by Wright, to adopt the following resolution:

PETTY CASH FUNDS

The board shall adopt annually a resolution establishing petty cash funds.

The following petty cash funds and maximum amounts will be established:

Jackson High School	\$300.00
Athletics	\$300.00
Middle School	\$300.00
Amherst	\$300.00
Lake Cable	\$300.00
Sauder	\$300.00

Strausser	\$300.00
Central Office	\$300.00

Petty cash may be used to pay for materials, supplies, and expenses that are needed immediately, considered to be usual and legitimate expenses of the District and involve less than \$60.00 for any single expenditure. Payments are made to employees at the discretion of the Principal or Treasurer.

The principal in each of the buildings will be responsible for designating those employees who may disburse funds from petty cash. The Treasurer will be responsible for designating the employees who will disburse Central Office petty cash funds.

A "Petty Cash" voucher is to be completed each time a disbursement is made. The invoice, bill, or sales slip is to be signed by the person making the purchase and attached to the voucher. Each voucher is to be numbered sequentially. To replenish the fund, a requisition is entered at the building level and completed vouchers are sent over to the central office. A purchase order is created from the requisition and matched to the receipts. A check is written by accounts payable and given to the fund custodian to cash and replenish the account.

Winkhart, yes; Wright, yes; Goff, yes; Gindlesberger, yes. Motion carried.

21.16 Moved by Winkhart, seconded by Goff, to adopt the following resolution:

CHANGE FUNDS

The board shall adopt annually a resolution establishing change funds.

The following change funds and maximum amounts will be established:

Cafeteria	\$1,265.00
High School Bears Den	\$ 100.00
High School Main Office	\$ 300.00
Horticulture	\$ 75.00
High School Career & Tech/Marketing	\$ 100.00
Athletic Dept (Fall)	\$9,500.00
Athletic Dept (Winter)	\$4,500.00
Athletic Dept (Spring)	\$2,500.00
Central Office	\$ 400.00
Library	\$ 100.00

Change funds are received at the beginning of the school year as start up cash for the above listed departments. Change fund requests are made by the individual departments to the Treasurer's office. A check is written by accounts payable and sent to the department requesting the funds. All change fund monies are to be deposited back into Jackson Local School District's account at the end of the school year prior to leaving for summer break.

Winkhart, yes; Goff, yes; Wright, yes; Gindlesberger, yes. Motion carried.

MINUTES- JACKSON LOCAL SCHOOL DISTRICT BOARD OF EDUCATION- JANUARY 12, 2021

21.17 Moved by Wright, seconded by Goff, to accept the following resignations, as presented.

Elizabeth Davis Teacher- JMMS, effective January 15, 2021

Wright, yes; Goff, yes; Winkhart, yes; Gindlesberger, yes. Motion carried.

21.18 Moved by Winkhart, seconded by Goff, to employ the following certified personnel for the 2020/2021 contract year as recommended by the Local Superintendent; and to direct the Treasurer to send salary notices to these persons with salaries according to the adopted salary schedule or stipends and pending completion and return of all necessary documents including an acceptable B.C.I. record, where applicable:

Certified Employees

One-Year Athletic Supplemental Contracts 2020/2021

Matt Sidel Head Boys' Track Coach (.14)

Laura Cheyney Head Softball Coach (.14)

Winkhart, yes; Goff, yes; Wright, yes; Gindlesberger, yes. Motion carried.

E. The next board of education meeting is scheduled for Tuesday, February 23, 2021 at 5:00 pm at Jackson Middle School.

F. During the second hearing of visitors, no one wished to address the board.

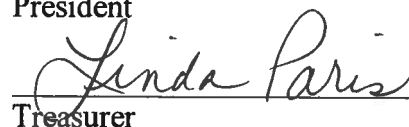
21.19 Moved by Goff, seconded by Wright, to adjourn the meeting into executive session at 5:42 pm to consider matters required to be kept confidential by federal law or regulations or state statutes.

Goff, yes; Wright, yes; Winkhart, yes; Gindlesberger, yes. Motion carried.

G. The meeting reconvened at 6:12 pm and adjourned at 6:13 pm.



President



Treasurer