

Big Walnut High School
Class of 2012 - Diploma List
Graduation Date: June 2, 2012

Appendix A

Full Name

Austin Matthew Acker
Darian Elizabeth Alley
Megan Jean Amos
Joshua Charles Annis
Martha Ferne Arbogast
Samantha Sharon Armbruster
Emily Katelyn Asher
Kyle James Baker
Samuel Alexander Baldauf
Andrew Michael Banfield
Jean-Luc Banfield
Ian Arlen Barney
Emily Nicole Barrett
Emma Nicole Bauer
Grant Arlington Beam
Tyler Daniel Beam
Katelynn Kristine Bearss
Jasmine Danielle Beaubien
Lauren Paige Bell
Katherine Tyler Berger
Hanna Marie Bergman
Haley Rose Bishop
Zachary Paris Blackburn
Ashtyn Haley Blair
Sierra Marie Blase
Tiara Gabrielle Bolander
Andrew Nicholas Bowen
Jennifer Ansley Bower
Mark Anthony Boyce Jr
Shelby Lee Bradford
Morgan Keith Branson
Sarah Elizabeth Bravender

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Nicole Christine Bregel
Ebony Shondell Dashay Brown
Laurann Katheryn Brown
Alicia June Brush
Sydney Marie Burks
Tyler Jacob Burks
Phillip Mark Butler
Callie Linda Carioti
Garrett Stanley Floyd Carl
Elizabeth Carlene Carty
McKenzie Millie Cellar
Charlotte Elaine Clark
Wesley Edward Coleman
Cassidy Lynn Combs
Taylor Lynn Conaway
Rebekah Lynne Conklin
Laura Michelle Conley
Joseph James Bernzott Copeland
Camdon Reed Corzatt
Casey Robin Corzatt
Shelby Lynne Coulter
Rebecca Elizabeth Crist
Garrett Peter Dandrea
Rachel Nicole Darling
Aaron Francis Dattilo
Brittany Lynn Daubenspeck
Evan Willard Davis
Ann Marie DePauw
Dylan Reid DeWitt
Dixon Alexander Duckwall
Kayla Lynn Duncan
Katherine Elizabeth Durr

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Samantha Nichole Ebright
Timothy Burke Elder
Colleen Dominique Engert
Benjamin Wayne English
Austin Blake Evans
Brittany Marie-Jane Evans
Nathaniel Scott Fagan
Emily Catherine Fiasconi
Trent Eugene Fielding
Shawn Michael Firstenberger
Justin Anthony Fisher
Matthew Alan Fisher
Tayler Nicole Fling
Zachary Joseph Flynn
Tara Marie Frazier
Christopher Douglas Fritz
Lucas Michael Garcia
Aaron Taylor Gase
Corey Allen Gibson
Cody Justin Glassford
Zachary Steven Green
Jason Scott Griffith
Meagan Alexandra Gronek
Abigail Marie Guerra
Benjamin Henry Haarala
Macey Song Hale
Nathaniel Allen Hall
Morticia Ann Rose Hamilton
Kayleigh Christine Hammond
Macy Alexandra Hanawalt
Andrew Charles Harmon
Zacharia Scott Harper

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Mariah Kali Hastilow
Joshua Jude Heeg
Roland Joe Heyder III
Eugene Mathew Hogg
Ashley Laureen Holland
Brittany Dawn Holley
Brandon Lee Wayne Hoover
Devra Jean Hoover
Samantha Danielle Humphries
Daniel Joseph Hupp
Rikki Renee Hursey
Maranda Lea Iezzi
Traci Renee Ishler
Hayley Kayleen Jackson
Kacie Lynn Jewett
Emily Kathryn Johnson
Joseph William Johnson
Nicole Renee Johnson
Conner James Jones
Tyler Steven Jones
Mari Ellen Grier Joseph
Allison Renee Kelly
Connor Lawrence Killinger
Bradley Michael Krinn
Kelly Leeann Krist
Schuyler Alexis Kuhlman
Marcus Keith Lacy
Thomas James Lanning
Victoria Rose Lawyer
Austin Jeffrey Lear
Joseph Dwight Linn
Evan Roberts Linnabary

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Zachary Joseph Losh
Sawyer Jaron Lott
Rachel Marie Lyon
Miranda Rachael Mann
Marissa Marie Marchio
Sean Alan Marsee
Trent Carter Martin
Presley Kathleen Martindale
Zachary Francis Mason
Natalie Nicole Mathews
Curtis Lee Mathis II
Dustin Jay Maurer
Alexandria Elizabeth Mayhew
Keith David McBride
Dylan Michael McCarrell
Shea Gabriel McCaulla
Anthony Thomas McElroy
Kristy Lynn McKay
Tyler Allen McKenzie
Kevin James McMains
Russell Eric McMurry
Sean Adam McVay
Amanda June Meade
Brea Lapaz Medlock
Ronald Edward Francis Mickley
Harley Lynn Miller
Ashleigh Marie Mills
Spencer Joseph Mohny
Kameron Patrick Montgomery
Connor Raymond Moran
Nicholas Michael Mourné
Kelley Shea Nemeth

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Kristy Nicole Neu
Jakob Joseph O'Brien
Evan Jeffrey Osburn
Austin Thomas Owens
Kali Nicole Pace
Natasha Josephine Pascal
Bethany Ann Perry
Taylor Marie Peters
William Joseph Petry
Emily Frances Petty
Erica Christine Phipps
Melissa Ray Powell
Andrew Ty David Prater
Gordon Benjamin Price
Curtis James Pritchett
Kenneth Jeffrey Purner
Gabrielle Nicole Rader
Jevon Miles Ragland-Kiel
Gavin Hamilton Ralston
Nathan Whitley Randall
Rayshawn Rhea Rankin
John Timothy Reeves
Kristin Michelle Robbins
Taylor Renee Robinson
Benjamin Douglas Romer
Chad Michael Roy
Dimare Saa
Maria Lynn Sagan
Bree Anna May Sawyers
Griffin Quelette Scanlan
Tyler James Schenz
Ryan Nicholas Schmidt

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Brandi Ann Schoelkopf
Nicolas Joseph Schoenian
Corie Lyn Schweikert
Nathan Michael Seawell
Patrick David Sewalk
Aaron Matthew Shaw
Kali Marie Sheaffer
Allyson Noel Shepherd
Chasittie Ann Shisler
Brandon Armstrong Sholl
Kendra Renee Shreves
Nicholas Robert Shryock
Shelby Lou Siders
Joseph James Dean Silvia
Nathan Wesley Simpson
Austin Robert Smith
Ryan Justin Smith
Abbigail Mae Snyder
Krystina Elizabeth Stacy
Tyler James Stark
Chelsae Renee Staton
Melissa Sue Staugh
Jessica Holly Stayton
Morgan Erin Stephens
Selena Leigh Stewart
Jordan Lee Stimmel
Benjamin Blake Strickling
Chloe Elizabeth Svetovich
Emma Mactaggart Swysgood
Lukas Bence Swysgood
Todd Nathan Tarney
Nicole Alexandra Thomas

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Cameron Joseph Thompson
Arryanna Lanae Thurmond-Freeman
Jacob Forrest Times
Brandon Ethan Townley
Ryan Lee Tutorow
Kaitlyn Leigh Vazquez
Austin Brooks Vertrees
Daniel Peter Violet
Cory Alexander Walters
Megan Marie Walters
Seth Stephen Wandling
Jared Ross Watkins
Ashley Lee Watts
Candace Katrina Webster
Kyle Tarver Wharton
Benjamin Scott Williams
Beth Alexandria Williams
Calen Marie Williams
Monica Nicole Wood

**BOARD OF EDUCATION
BIG WALNUT LOCAL SCHOOL DISTRICT**

GRADUATION REQUIREMENTS

In order to acknowledge each student's successful completion of the instructional program appropriate to the achievement of District goals and objectives as well as personal proficiency, the Board of Education awards a diploma to eligible students at a graduation ceremony.

The Board shall award a regular high school diploma to every student enrolled in this District who meets the requirements of graduation established by this Board or who properly completes the goals and objectives specified in his/her individualized education program (IEP) including either the exemption from or the requirement to complete the tests required by the State Board of Education in order to graduate. Each student must demonstrate, unless exempted, at least a proficient level of skill on the tests required by the State Board of Education to graduate.

The requirements for graduation from high school include earning ~~twenty one (21)~~ twenty (20) units of credit in grades nine through twelve as established in State law. However, no student shall be required to remain in school for any specific number of semesters or other terms if the student completes the required curriculum early.

Students who have participated in interscholastic athletics, marching band, or cheerleading for at least two (2) full seasons while enrolled in grades 9 through 12, and as documented by the principal may be excused from the high school physical education requirement. Students electing such an excuse shall complete one-half (1/2) unit of at least sixty (60) hours of instruction in another course of study which is designated by the Board as meeting the high school curriculum requirements.

Credit may be earned by:

- A. completing coursework;
- B. testing out of or demonstrating mastery of course content; or
- C. pursuing one or more educational options in accordance with the District's Credit Flexibility Program.

Credit may be earned at an accredited postsecondary institution.

**BOARD OF EDUCATION
BIG WALNUT LOCAL SCHOOL DISTRICT**

Every high school may permit students below the ninth grade to take advanced work for credit. This work shall count toward the graduation requirements if it was both:

- A. taught by a person who possesses a license/certificate issued under State law that is valid for teaching high school;
- B. designated by the Board as meeting the high school curriculum requirements.

An honors diploma shall be awarded to any student who meets the established requirements for graduation or the requirements of his/her IEP; attains the applicable scores on the tests required by the State Board of Education to graduate; and meets any additional criteria the State Board may establish.

Commencement exercises will include only those students who have successfully completed requirements for graduation as certified by the high school principal or those students who have been deemed eligible to participate in such exercises in accordance with the terms of their IEP. No student who has completed the requirements for graduation shall be denied a diploma as a disciplinary measure. A student may be denied participation in the ceremony of graduation when personal conduct so warrants.

The Board also shall grant a diploma of adult education to all District residents over the age of ~~twenty-one (21)~~ twenty (20) who meet the requirements established by the State Board of Education.

The Superintendent shall establish whatever administrative guidelines are necessary to comply with State rules and regulations.

R.C. 3313.60, 3313.603, 3313.61, 3313.611, 3313.614, 3313.647, 3323.08
R.C. 3301.07, 0710, 0711
A.C. 3301-41-01, 3301-13-01 to 07

RETURN BY JULY 31, 2012

**BOARD OF EDUCATION/GOVERNING BOARD RESOLUTION
Authorizing 2012-2013 membership in Ohio High School Athletic Association**

WHEREAS, _____ of
(City, County, Exempted Village, Parochial, Private)

(Street, Box, R.F.D. Number, City) _____ County, Ohio has satisfied all the requirements for membership in the Ohio High School Athletic Association, a voluntary not-for-profit association; and WHEREAS, the Board of Education/Governing Board and its Administration desire for the schools with one or more grades at the 7-12 grade level under their jurisdiction to be voluntary members of the OHSAA;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION/GOVERNING BOARD that all schools listed on the reverse side of this card shall be members of the OHSAA and that the Constitution, Bylaws and Sports Regulations of the OHSAA shall be approved and adopted by this Board of Education for its own minimum student eligibility standards. The Board of Education/Governing Board reserves the right to raise the eligibility standards as the Board deems appropriate;

BE IT FURTHER RESOLVED that the schools under this Board's jurisdiction agree to conduct their athletic programs in accordance with the Constitution, Bylaws, Regulations, Interpretations and decisions of the OHSAA. Furthermore, the schools under this Board's jurisdiction agree to be primary enforcers of the Constitution, Bylaws and Sports Regulations and their interpretations.

Date of Resolution _____

President of the Board of Education/Governing Board

**BOARD OF EDUCATION
BIG WALNUT LOCAL SCHOOL DISTRICT
DELAWARE COUNTY, OHIO**

The Board of Education (the "Board") of the Big Walnut Local School District, Delaware County, Ohio (the "School District"), met in regular session on May 14, 2012, at 7:00 p.m., at the Big Walnut Middle School Library, 777 Cheshire Road, Sunbury, Ohio 43074, with the following members present:

M_____. _____ introduced the following resolution and moved its passage:

Resolution of sale of board-owned real estate

BE IT RESOLVED, that the real estate owned by the Board of Education at 479 South Old 3C Hwy, Sunbury, Ohio which is situated in the Village of Sunbury, County of Delaware, State of Ohio, and which is bounded and described as follows:

(Parcel ID #41741117019000 LANDS 17 4 4 15)

Consisting of land [and building(s)] owned in fee simple by this Board, and which exceeds ten thousand dollars in value, is no longer needed for school purposes.

BE IT FURTHER RESOLVED, therefore, the above property shall be sold by the Board of Education at public auction to be held at 479 South old 3C Hwy Sunbury, Ohio on the 28th day of June, 2012, at 6: pm , after giving at least thirty days' notice by publication in a newspaper of general circulation in the School District. Such property shall be sold to the highest bidder at such sale, The successful buyer shall be required a 5,000 dollar deposit day of sale with the balance to be paid within 30 days and on the delivery of the deed in fee simple to him, which the President and Treasurer of this Board are authorized to execute in behalf of the Board, together with such other documents as are necessary to effectuate the sale. Board to pay normal and customary closing cost i.e. title insurance, county transfer tax, deed preparation, and title examination.

M_____. _____ seconded the motion and, after discussion, a roll call vote was taken and the results were:

Ayes: _____

Nays: _____

The resolution _____.

Passed: _____, 2012

BOARD OF EDUCATION
BIG WALNUT SCHOOL
DISTRICT, COUNTY of
DELAWARE, OHIO

Board President

Attest: _____
Treasurer

**BOARD OF EDUCATION
BIG WALNUT LOCAL SCHOOL DISTRICT
DELAWARE COUNTY, OHIO**

The Board of Education (the "Board") of the Big Walnut Local School District, Delaware County, Ohio (the "School District"), met in regular session May 14, 2012 at 7:00 p.m. at the Middle School, 777 Cheshire Road, Sunbury, Ohio 43074 with the following members present:

_____ introduced the following resolution and moved its passage:

**AWARDING CONTRACTS FOR THE HIGH SCHOOL ROOF &
SITE WATER IMPROVEMENTS PROJECT**

WHEREAS, bids were received on March 7, 2012, for two bid packages for the New Middle School Project (the "Project"); and

WHEREAS, the Architect, recommends that each of the following contractors is the lowest responsible bidder for the work specified for each Base Bid package.

BID PACKAGE	CONTRACTOR	BASE BID	CONTRACT SUM
Big Walnut High School Roof	Smith Roofing	\$ 130,600.00	\$ 130,600.00
Big Walnut High School Site Water Improvements	Eclipse Company	\$ 129,123.26	\$ 129,123.26
Totals:		\$259,723.26	\$259,723.26

WHEREAS, the Board wishes to award only the Base Bid contracts described above, based upon the recommendation of the Architect;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Big Walnut Local School District, based upon the recommendation of the Architect, as follows:

1. The Board awards to each of the contractors identified above the Base Bid contract for which it was the apparent low bidder, as the lowest responsible bidder for the work specified for the bid package for which the bid was submitted.
2. The Board President, Superintendent, and Treasurer, as appropriate and consistent with the Board's policies, are authorized to sign a Contract between the Board and each of the contractors identified herein, and any related documents, to document the award of each contract for the specified work for the high school project.

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

Ayes: _____

Nays: _____

The resolution _____.

Passed: _____

BOARD OF EDUCATION
BIG WALNUT LOCAL SCHOOL DISTRICT
DELAWARE COUNTY, OHIO

Attest: _____
Treasurer

Board President

Delaware County, Ohio

30-Apr , 2012

Office of the Board of Library Trustees of Community Library of Sunbury, Ohio

To the County Auditor:

The Board of Library Trustees of Community Library hereby submits its annual Budget for the year commencing January 1, 2013, for consideration of the County Budget Commission.

Chauncey G. Montgomery
 Chauncey G. Montgomery, Director/Fiscal Officer

LEVIES OUTSIDE 10 MILL LIMITATIONS, EXCLUSIVE OF DEBT LEVIES

AUTHORITY FOR & PURPOSE OF LEVY	Date of Vote	Tax Year		Maximum Rate Authorized To Be Levied	Reduced Rate per RC 5713.11	County Auditor's Estimated of Yield of Levy
		Levy Begins	Levy Ends			
Library operations	11/3/2009	1/1/2010	12/31/2014	1 mil		655,398
TOTAL						

CERTIFICATE OF COUNTY BUDGET COMMISSION

The Budget Commission of Delaware County, hereby makes the following Official Certificate of Estimated Resources for Community Library for the fiscal year beginning January 1, 2013.

FUND(S)	Unencumbered Balance January 1st, 2013	TAXES	Other Sources	TOTAL
GENERAL FUND	0.00	643,021.35	535,720.92	1,178,742.27
SPECIAL REVENUE FUNDS	156,230.78	0.00	60,041.06	216,271.84
DEBT SERVICE FUNDS				
CAPITAL PROJECTS FUNDS	1,008,435.20	0.00	55,554.59	1,063,989.79
ENTERPRISE FUNDS				
INTERNAL SERVICE FUNDS				
TRUST AND AGENCY FUNDS				
TOTAL - ALL FUNDS	1,164,665.98	643,021.35	651,316.57	2,459,003.90

Date _____, 20____

COMBINING BUDGET SCHEDULE

FUND TYPE/FUND NAME	Unencumbered Balance Jan. 1, 2013	Taxes	Other Sources	Total Resources
GOVERNMENTAL	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
GENERAL FUND	0.00	643,021.35	535,720.92	1,178,742.27
SPECIAL REVENUE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2001 Operations Reserve	156,230.78	0.00	60,041.06	216,271.84
TOTAL SPECIAL REVENUE	156,230.78	0.00	60,041.06	216,271.84
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE	0	0	0	0
CAPITAL PROJECTS FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4002 Major Capital Projects	856,915.37		54,796.46	911,711.83
4003 Minor Capital Projects	151,519.83		758.13	152,277.96
TOTAL CAPITAL PROJECTS	1,008,435.20	0.00	55,554.59	1,063,989.79

COMBINING BUDGET SCHEDULE

FUND TYPE/FUND NAME	Unencumbered Balance Jan. 1, 2013	Taxes	Other Sources	Total Resources
PROPRIETARY FUNDS	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ENTERPRISE FUNDS	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENTERPRISE FUNDS	0	0	0	0
INTERNAL SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL INTERNAL SERVICE	0	0	0	0
FUDUCIARY FUNDS	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TRUST AND AGENCY FUNDS	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL TRUST/AGENCY FUND	0	0	0	0
TOTAL ALL FUNDS	1,164,665.98	643,021.35	651,316.57	2,459,003.90

FUND NAME GENERAL		FUND NUMBER			1000
Comparative and Estimated Receipts, Disbursements and Balances					
PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated	
1000 Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
1000 State Income Taxes					
1200 General Property Taxes	656,282.58	661,569.16	643,021.35	643,021.35	
1500 Intangible Taxes					
1900 Other Taxes					
TOTAL TAXES	656,282.58	661,569.16	643,021.35	643,021.35	
2000 Government Grants-In-Aid	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
2100 Federal Grants-In-Aid	23,077.11	17,351.49	1,730.00	1,730.00	
2200 State Grants-In-Aid	482,166.18	547,240.33	505,841.92	505,841.92	
2300 Local Government Grants-In-Aid					
TOTAL GRANTS-IN-AID	505,243.29	564,591.82	507,571.92	507,571.92	
3000 Patron Fines and Fees	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
3100 Patron Fines and Fees Income	22,290.23	21,243.70	21,328.00	21,328.00	
TOTAL PATRON FINES AND FEES	22,290.23	21,243.70	21,328.00	21,328.00	
4000 Earnings on Investments	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4100 Interest on Investments	1,257.64	2,586.75	633.00	633.00	
4200 Dividends on Investments					
4300 Gain or Loss on Sale of Investments					
4400 Rental of Real Property Held Invest.					
4900 Other Earnings on Investments					
TOTAL EARNINGS ON INVESTMENTS	1,257.64	2,586.75	633.00	633.00	
5000 Services Provided Other Entities	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
5100 Services Provided Other Libraries					
5200 Services Provided Other Entities					
TOTAL SVCS PROVIDED OTHER ENTITIES	0	0	0	0	

FUND NAME GENERAL

FUND NUMBER

1000

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
6000 Contributions, Gifts and Donations	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100 Restricted - Contributions, Gifts				
6500 Unrestricted - Contributions, Gifts	12,630.58	9,992.67	5,000.00	5,000.00
TOTAL CONTRIBUT, GIFTS, DONATIONS	12,630.58	9,992.67	5,000.00	5,000.00
7000 Sale of Bonds and Notes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7100 Sale of Bonds				
7200 Sale of Notes				
7900 Premium & Accrued Interest on Bonds				
TOTAL SALE OF BONDS OR NOTES	0	0	0	0
8000 Miscellaneous Revenue	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8100 Sale of Surplus Property				
8200 Sale of Supplies (For Resale)	977.73	1,585.51	1,188.00	1,188.00
8300 Rental of Real Property				
8700 Refunds and Reimbursements				
TOTAL MISCELLANEOUS REVENUE	977.73	1,585.51	1,188.00	1,188.00
9000 Interfund Transfers and Advances	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9800 Advances In				
9900 Transfers In				
TOTAL INTERFUND TRANSFER/ADVANCE	0	0	0	0
TOTAL RECEIPTS	1,198,682.05	1,261,569.61	1,178,742.27	1,178,742.27

FUND NAME GENERAL

FUND NUMBER

1000

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
1000 Salaries and Benefits	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100 Salaries and Leave Benefits	423,938.62	450,303.80	471,194.44	485,330.27
1400 Retirement Benefits (Employer)	59,351.41	63,042.53	65,967.22	67,946.24
1600 Insurance Benefits (Employee)	66,882.33	83,667.83	93,441.53	110,101.43
1900 Other Employee Benefits				
TOTAL SALARIES BENEFITS	550,172.36	597,014.16	630,603.19	663,377.94
2000 Supplies	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Supplies	14,629.99	16,490.18	19,051.37	19,792.91
2200 Property Maint./Repair Supplies				
2300 Motor Vehicle Fuel, Supplies				
2500 Supplies Purchased for Resale				
2700 Warehouse Inventory Adjustments				
2900 Other Supplies				
TOTAL SUPPLIES	14,629.99	16,490.18	19,051.37	19,792.91
3000 Purchased and Contracted Services	134,448.60	117,009.58	170,036.22	144,822.59
3100 Travel & Meeting Expenses				
3200 Communications, Printing & Publicity				
3300 Property Maint./Repair Services				
3400 Insurance				
3500 Rents/Leases				
3600 Utilities				
3700 Professional Services				
3800 Library Material Control Services				
3900 Other Contracts/Purchased Services				
TOTAL PURCH/CONTRACTED SERVICES	134,448.60	117,009.58	170,036.22	144,822.59

FUND NAME GENERAL	FUND NUMBER 1000			
Comparative and Estimated Receipts, Disbursements and Balances				
PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
4000 Library Materials & Information	92,318.35	100,428.46	122,678.55	127,378.96
4100 Books & Pamphlets				
4200 Periodicals				
4300 Audio Visual Materials				
4500 Computer Services & Information				
4600 Inter-Library Loan Fees/Charges				
4700 Library Material Repair & Restoration				
4900 Library Materials - All Others				
TOTAL LIBRARY MATERIALS & INFO.	92,318.35	100,428.46	122,678.55	127,378.96
5000 Capital Outlay (New & Replacement)	19,343.22	60,914.81	78,000.00	64,000.00
5100 Land				
5200 Buildings				
5400 Building Improvements				
5500 Furniture and Equipment				
5700 Motor Vehicles				
5900 Other Capital Outlay				
TOTAL CAPITAL OUTLAY	19,343.22	60,914.81	78,000.00	64,000.00
6000 Debt Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100 Redemption of Principal				
6200 Interest Expense				
6500 Financing Fees and Expenses				
6900 Other Debt Service Payments				
TOTAL DEBT SERVICE	0	0	0	0
7000 Other Objects	1,433.95	3,676.11	2,575.00	2,575.00
7100 Dues and Memberships				
7200 Taxes and Assessments				
7300 Judgements and Findings				
7500 Refunds and Reimbursements				
7900 Other Miscellaneous Expenses				
TOTAL OTHER OBJECTS	1,433.95	3,676.11	2,575.00	2,575.00
8000 Contingency	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8900 Contingency	0.00	0.00	10,000.00	10,000.00
TOTAL CONTINGENCY	0.00	0.00	10,000.00	10,000.00
9000 Interfund Transfers & Advances	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9800 Advances Out				
9900 Transfers Out	327,241.82	59,934.10	560,306.62	111,385.94
TOTAL INTERFUND TRANSFERS/ADV	327,241.82	59,934.10	560,306.62	111,385.94
TOTAL DISBURSEMENTS	1,139,588.29	955,467.40	1,593,250.95	1,143,333.34
Excess/(Deficiency) of Revenue Over Disburse.	59,093.76	306,102.21	-414,508.68	35,408.93
Balance - January 1, 201	60,121.57	114,056.94	414,508.68	0.00
Balance - December 31, 201	119,215.33	425,317.54	0.00	35,408.93
Less Encumbrances - December 31, 201	5,158.42	10,808.86	0.00	0.00
Cash Balance - December 31, 201	114,056.91	414,508.68	0.00	35,408.93

FUND NAME OPERATIONS RESERVE

FUND NUMBER

2001

Comparative and Estimated Receipts, Disbursements and Balances				
PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
1000 Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1000 State Income Taxes				
1200 General Property Taxes				
1500 Intangible Taxes				
1900 Other Taxes				
TOTAL TAXES	0	0	0	0
2000 Government Grants-In-Aid	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Federal Grants-In-Aid				
2200 State Grants-In-Aid				
2300 Local Government Grants-In-Aid				
TOTAL GRANTS-IN-AID	0	0	0	0
3000 Patron Fines and Fees	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3100 Patron Fines and Fees Income				
TOTAL PATRON FINES AND FEES	0	0	0	0
4000 Earnings on Investments	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100 Interest on Investments		907.57	1,093.02	1,103.95
4200 Dividends on Investments				
4300 Gain or Loss on Sale of Investments				
4400 Rental of Real Property Held Invest.				
4900 Other Earnings on Investments				
TOTAL EARNINGS ON INVESTMENTS	0.00	907.57	1,093.02	1,103.95
5000 Services Provided Other Entities	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 Services Provided Other Libraries				
5200 Services Provided Other Entities				
TOTAL SVCS PROVIDED OTHER ENTITIES	0	0	0	0

FUND NAME OPERATIONS RESERVE

FUND NUMBER

2001

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
6000 Contributions, Gifts and Donations	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100 Restricted - Contributions, Gifts				
6500 Unrestricted - Contributions, Gifts				
TOTAL CONTRIBUT, GIFTS, DONATIONS	0	0	0	0
7000 Sale of Bonds and Notes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7100 Sale of Bonds				
7200 Sale of Notes				
7900 Premium & Accrued Interest on Bonds				
TOTAL SALE OF BONDS OR NOTES	0	0	0	0
8000 Miscellaneous Revenue	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8100 Sale of Surplus Property				
8200 Sale of Supplies (For Resale)				
8300 Rental of Real Property				
8700 Refunds and Reimbursements				
TOTAL MISCELLANEOUS REVENUE	0	0	0	0
9000 Interfund Transfers and Advances	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9800 Advances In				
9900 Transfers In	31,020.00	59,934.10	63,276.09	58,937.11
TOTAL INTERFUND TRANSFER/ADVANCE	31,020.00	59,934.10	63,276.09	58,937.11
TOTAL RECEIPTS	31,020.00	60,841.67	64,369.11	60,041.06

FUND NAME OPERATIONS RESERVE

FUND NUMBER

2001

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
1000 Salaries and Benefits	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100 Salaries and Leave Benefits				
1400 Retirement Benefits (Employer)				
1600 Insurance Benefits (Employee)				
1900 Other Employee Benefits				
TOTAL SALARIES BENEFITS	0	0	0	0
2000 Supplies	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Supplies				
2200 Property Maint./Repair Supplies				
2300 Motor Vehicle Fuel, Supplies				
2500 Supplies Purchased for Resale				
2700 Warehouse Inventory Adjustments				
2900 Other Supplies				
TOTAL SUPPLIES	0	0	0	0
3000 Purchased and Contracted Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3100 Travel & Meeting Expenses				
3200 Communications, Printing & Publicity				
3300 Property Maint./Repair Services				
3400 Insurance				
3500 Rents/Leases				
3600 Utilities				
3700 Professional Services				
3800 Library Material Control Services				
3900 Other Contracts/Purchased Services				
TOTAL PURCH/CONTRACTED SERVICES	0	0	0	0

FUND NAME OPERATIONS RESERVE

FUND NUMBER

2001

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
4000 Library Materials & Information	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100 Books & Pamphlets				
4200 Periodicals				
4300 Audio Visual Materials				
4500 Computer Services & Information				
4600 Inter-Library Loan Fees/Charges				
4700 Library Material Repair & Restoration				
4900 Library Materials - All Others				
TOTAL LIBRARY MATERIALS & INFO.	0	0	0	0
5000 Capital Outlay (New & Replacement)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 Land				
5200 Buildings				
5400 Building Improvements				
5500 Furniture and Equipment				
5700 Motor Vehicles				
5900 Other Capital Outlay				
TOTAL CAPITAL OUTLAY	0	0	0	0
6000 Debt Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100 Redemption of Principal				
6200 Interest Expense				
6500 Financing Fees and Expenses				
6900 Other Debt Service Payments				
TOTAL DEBT SERVICE	0	0	0	0
7000 Other Objects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7100 Dues and Memberships				
7200 Taxes and Assessments				
7300 Judgements and Findings				
7500 Refunds and Reimbursements				
7900 Other Miscellaneous Expenses				
TOTAL OTHER OBJECTS	0	0	0	0
8000 Contingency	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8900 Contingency				
TOTAL CONTINGENCY	0	0	0	0
9000 Interfund Transfers & Advances	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9800 Advances Out				
9900 Transfers Out				
TOTAL INTERFUND TRANSFERS/ADV	0	0	0	0
TOTAL DISBURSEMENTS	0	0	0	0
Excess/(Deficiency) of Revenue Over Disburse.	31,020.00	60,841.67	64,369.11	60,041.06
Balance - January 1, 20	0.00	31,020.00	91,861.67	156,230.78
Balance - December 31, 20	31,020.00	91,861.67	156,230.78	216,271.84
Less Encumbrances - December 31, 20	0.00	0.00	0.00	0.00
Cash Balance - December 31, 20	31,020.00	91,861.67	156,230.78	216,271.84

FUND NAME COOL AUTOMATION PROJECT

FUND NUMBER

2002

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
1000 Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1000 State Income Taxes				
1200 General Property Taxes				
1500 Intangible Taxes				
1900 Other Taxes				
TOTAL TAXES	0	0	0	0
2000 Government Grants-In-Aid	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Federal Grants-In-Aid			108,091.82	
2200 State Grants-In-Aid				
2300 Local Government Grants-In-Aid			23,680.76	
TOTAL GRANTS-IN-AID	0	0	131,772.58	0
3000 Patron Fines and Fees	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3100 Patron Fines and Fees Income				
TOTAL PATRON FINES AND FEES	0	0	0	0
4000 Earnings on Investments	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100 Interest on Investments				
4200 Dividends on Investments				
4300 Gain or Loss on Sale of Investments				
4400 Rental of Real Property Held Invest.				
4900 Other Earnings on Investments				
TOTAL EARNINGS ON INVESTMENTS	0.00	0.00	0.00	0.00
5000 Services Provided Other Entities	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 Services Provided Other Libraries				
5200 Services Provided Other Entities				
TOTAL SVCS PROVIDED OTHER ENTITIES	0	0	0	0

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
6000 Contributions, Gifts and Donations	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100 Restricted - Contributions, Gifts				
6500 Unrestricted - Contributions, Gifts				
TOTAL CONTRIBUT, GIFTS, DONATIONS	0	0	0	0
7000 Sale of Bonds and Notes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7100 Sale of Bonds				
7200 Sale of Notes				
7900 Premium & Accrued Interest on Bonds				
TOTAL SALE OF BONDS OR NOTES	0	0	0	0
8000 Miscellaneous Revenue	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8100 Sale of Surplus Property				
8200 Sale of Supplies (For Resale)				
8300 Rental of Real Property				
8700 Refunds and Reimbursements				
TOTAL MISCELLANEOUS REVENUE	0	0	0	0
9000 Interfund Transfers and Advances	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9800 Advances In				
9900 Transfers In			12,349.83	
TOTAL INTERFUND TRANSFER/ADVANCE	0.00	0.00	12,349.83	0.00
TOTAL RECEIPTS	0.00	0.00	144,122.41	0.00

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
1000 Salaries and Benefits	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100 Salaries and Leave Benefits				
1400 Retirement Benefits (Employer)				
1600 Insurance Benefits (Employee)				
1900 Other Employee Benefits				
TOTAL SALARIES BENEFITS	0	0	0	0
2000 Supplies	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Supplies			16,613.82	
2200 Property Maint./Repair Supplies				
2300 Motor Vehicle Fuel, Supplies				
2500 Supplies Purchased for Resale				
2700 Warehouse Inventory Adjustments				
2900 Other Supplies				
TOTAL SUPPLIES	0	0	16,613.82	0
3000 Purchased and Contracted Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3100 Travel & Meeting Expenses				
3200 Communications, Printing & Puplicity				
3300 Property Maint./Repair Services				
3400 Insurance				
3500 Rents/Leases				
3600 Utilities				
3700 Professional Services			124,485.60	
3800 Library Material Control Services				
3900 Other Contracts/Purchased Services				
TOTAL PURCH/CONTRACTED SERVICES	0	0	124,485.60	0

FUND NAME COOL AUTOMATION PROJECT

FUND NUMBER

2002

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
4000 Library Materials & Information	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100 Books & Pamphlets				
4200 Periodicals				
4300 Audio Visual Materials				
4500 Computer Services & Information				
4600 Inter-Library Loan Fees/Charges				
4700 Library Material Repair & Restoration				
4900 Library Materials - All Others				
TOTAL LIBRARY MATERIALS & INFO.	0	0	0	0
5000 Capital Outlay (New & Replacement)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 Land				
5200 Buildings				
5400 Building Improvements				
5500 Furniture and Equipment			3,022.99	
5700 Motor Vehicles				
5900 Other Capital Outlay				
TOTAL CAPITAL OUTLAY	0	0	3,022.99	0
6000 Debt Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100 Redemption of Principal				
6200 Interest Expense				
6500 Financing Fees and Expenses				
6900 Other Debt Service Payments				
TOTAL DEBT SERVICE	0	0	3,022.99	0
7000 Other Objects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7100 Dues and Memberships				
7200 Taxes and Assessments				
7300 Judgements and Findings				
7500 Refunds and Reimbursements				
7900 Other Miscellaneous Expenses				
TOTAL OTHER OBJECTS	0	0	0	0
8000 Contingency	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8900 Contingency				
TOTAL CONTINGENCY	0	0	0	0
9000 Interfund Transfers & Advances	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9800 Advances Out				
9900 Transfers Out				
TOTAL INTERFUND TRANSFERS/ADV	0	0	144,122.41	0
TOTAL DISBURSEMENTS	0	0	144,122.41	0
Excess/(Deficiency) of Revenue Over Disburse.	0.00	0.00	0.00	0.00
Balance - January 1, 20			0.00	0.00
Balance - December 31, 20			0.00	
Less Encumbrances - December 31, 20			0.00	
Cash Balance - December 31, 20	0.00	0.00	0.00	0.00

FUND NAME MAJOR CAPITAL PROJECTS

FUND NUMBER

4002

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
1000 Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1000 State Income Taxes				
1200 General Property Taxes				
1500 Intangible Taxes				
1900 Other Taxes				
TOTAL TAXES	0.00	0.00	0.00	0.00
2000 Government Grants-In-Aid	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Federal Grants-In-Aid				
2200 State Grants-In-Aid				
2300 Local Government Grants-In-Aid				
TOTAL GRANTS-IN-AID	0.00	0.00	0.00	0.00
3000 Patron Fines and Fees	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3100 Patron Fines and Fees Income				
TOTAL PATRON FINES AND FEES	0.00	0.00	0.00	0.00
4000 Earnings on Investments	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100 Interest on Investments	2,612.76	2,301.38	2,324.39	2,347.63
4200 Dividends on Investments				
4300 Gain or Loss on Sale of Investments				
4400 Rental of Real Property Held Invest.				
4900 Other Earnings on Investments				
TOTAL EARNINGS ON INVESTMENTS	2,612.76	2,301.38	2,324.39	2,347.63
5000 Services Provided Other Entities	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 Services Provided Other Libraries				
5200 Services Provided Other Entities				
TOTAL SVCS PROVIDED OTHER ENTITIES	0.00	0.00	0.00	0.00

FUND NAME MAJOR CAPITAL PROJECTS

FUND NUMBER

4002

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
6000 Contributions, Gifts and Donations	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100 Restricted - Contributions, Gifts				
6500 Unrestricted - Contributions, Gifts				
TOTAL CONTRIBUT, GIFTS, DONATIONS	0.00	0.00	0.00	0.00
7000 Sale of Bonds and Notes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7100 Sale of Bonds				
7200 Sale of Notes				
7900 Premium & Accrued Interest on Bonds				
TOTAL SALE OF BONDS OR NOTES	0.00	0.00	0.00	0.00
8000 Miscellaneous Revenue	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8100 Sale of Surplus Property				
8200 Sale of Supplies (For Resale)				
8300 Rental of Real Property				
8700 Refunds and Reimbursements				
TOTAL MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
9000 Interfund Transfers and Advances	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9800 Advances In				
9900 Transfers In	356,721.08	0.00	495,511.10	52,448.83
TOTAL INTERFUND TRANSFER/ADVANCE	356,721.08	0.00	495,511.10	52,448.83
TOTAL RECEIPTS	359,333.84	2,301.38	497,835.49	54,796.46

FUND NAME MAJOR CAPITAL PROJECTS

FUND NUMBER

4002

Comparative and Estimated Receipts, Disbursements and Balances				
PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
1000 Salaries and Benefits	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100 Salaries and Leave Benefits				
1400 Retirement Benefits (Employer)				
1600 Insurance Benefits (Employee)				
1900 Other Employee Benefits				
TOTAL SALARIES BENEFITS	0	0	0	0
2000 Supplies	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Supplies				
2200 Property Maint./Repair Supplies				
2300 Motor Vehicle Fuel, Supplies				
2500 Supplies Purchased for Resale				
2700 Warehouse Inventory Adjustments				
2900 Other Supplies				
TOTAL SUPPLIES	0	0	0	0
3000 Purchased and Contracted Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3100 Travel & Meeting Expenses				
3200 Communications, Printing & Publicity				
3300 Property Maint./Repair Services				
3400 Insurance				
3500 Rents/Leases				
3600 Utilities				
3700 Professional Services				
3800 Library Material Control Services				
3900 Other Contracts/Purchased Services				
TOTAL PURCH/CONTRACTED SERVICES	0	0	0	0

FUND NAME MAJOR CAPITAL PROJECTS

FUND NUMBER

4002

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
4000 Library Materials & Information	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4100 Books & Pamphlets				
4200 Periodicals				
4300 Audio Visual Materials				
4500 Computer Services & Information				
4600 Inter-Library Loan Fees/Charges				
4700 Library Material Repair & Restoration				
4900 Library Materials - All Others				
TOTAL LIBRARY MATERIALS & INFO.	0	0	0	0
5000 Capital Outlay (New & Replacement)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 Land	135,048.96			
5200 Buildings				
5400 Building Improvements				
5500 Furniture and Equipment				
5700 Motor Vehicles				
5900 Other Capital Outlay				
TOTAL CAPITAL OUTLAY	135,048.96	0.00	0.00	0.00
6000 Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
6100 Redemption of Principal				
6200 Interest Expense				
6500 Financing Fees and Expenses				
6900 Other Debt Service Payments				
TOTAL DEBT SERVICE	0.00	0.00	0.00	0.00
7000 Other Objects	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
7100 Dues and Memberships				
7200 Taxes and Assessments				
7300 Judgements and Findings				
7500 Refunds and Reimbursements				
7900 Other Miscellaneous Expenses				
TOTAL OTHER OBJECTS	0.00	0.00	0.00	0.00
8000 Contingency	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8900 Contingency				
TOTAL CONTINGENCY	0.00	0.00	0.00	0.00
9000 Interfund Transfers & Advances	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
9800 Advances Out				
9900 Transfers Out	210,499.26			
TOTAL INTERFUND TRANSFERS/ADV	210,499.26	0.00	0.00	0.00
TOTAL DISBURSEMENTS	345,548.22	0.00	0.00	0.00
Excess/(Deficiency) of Revenue Over Disburse.	13,785.62	2,301.38	497,835.49	54,796.46
Balance - January 1, 20	342,992.88	356,778.50	359,079.88	856,915.37
Balance - December 31, 20	356,778.50	359,079.88	856,915.37	911,711.83
Less Encumbrances - December 31, 20	0.00	0.00	0.00	0.00
Cash Balance - December 31, 20	356,778.50	359,079.88	856,915.37	911,711.83

FUND NAME MINOR CAPITAL PROJECTS

FUND NUMBER

4003

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
1000 Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1000 State Income Taxes				
1200 General Property Taxes				
1500 Intangible Taxes				
1900 Other Taxes				
TOTAL TAXES	0	0	0	0
2000 Government Grants-In-Aid	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Federal Grants-In-Aid				
2200 State Grants-In-Aid				
2300 Local Government Grants-In-Aid				
TOTAL GRANTS-IN-AID	0	0	0	0
3000 Patron Fines and Fees	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3100 Patron Fines and Fees Income				
TOTAL PATRON FINES AND FEES	0	0	0	0
4000 Earnings on Investments	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100 Interest on Investments	26.12	743.19	750.62	758.13
4200 Dividends on Investments				
4300 Gain or Loss on Sale of Investments				
4400 Rental of Real Property Held Invest.				
4900 Other Earnings on Investments				
TOTAL EARNINGS ON INVESTMENTS	26.12	743.19	750.62	758.13
5000 Services Provided Other Entities	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 Services Provided Other Libraries				
5200 Services Provided Other Entities				
TOTAL SVCS PROVIDED OTHER ENTITIES	0	0	0	0

FUND NAME MINOR CAPITAL PROJECTS

FUND NUMBER

4003

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
6000 Contributions, Gifts and Donations	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100 Restricted - Contributions, Gifts				
6500 Unrestricted - Contributions, Gifts				
TOTAL CONTRIBUT, GIFTS, DONATIONS	0.00	0.00	0.00	0.00
7000 Sale of Bonds and Notes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7100 Sale of Bonds				
7200 Sale of Notes				
7900 Premium & Accrued Interest on Bonds				
TOTAL SALE OF BONDS OR NOTES	0.00	0.00	0.00	0.00
8000 Miscellaneous Revenue	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8100 Sale of Surplus Property				
8200 Sale of Supplies (For Resale)				
8300 Rental of Real Property				
8700 Refunds and Reimbursements				
TOTAL MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
9000 Interfund Transfers and Advances	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9800 Advances In				
9900 Transfers In	150,000.00			
TOTAL INTERFUND TRANSFER/ADVANCE	150,000.00	0.00	0.00	0.00
TOTAL RECEIPTS	150,026.12	743.19	750.62	758.13

FUND NAME MINOR CAPITAL PROJECTS

FUND NUMBER

4003

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
1000 Salaries and Benefits	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100 Salaries and Leave Benefits				
1400 Retirement Benefits (Employer)				
1600 Insurance Benefits (Employee)				
1900 Other Employee Benefits				
TOTAL SALARIES BENEFITS	0	0	0	0
2000 Supplies	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Supplies				
2200 Property Maint./Repair Supplies				
2300 Motor Vehicle Fuel, Supplies				
2500 Supplies Purchased for Resale				
2700 Warehouse Inventory Adjustments				
2900 Other Supplies				
TOTAL SUPPLIES	0	0	0	0
3000 Purchased and Contracted Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3100 Travel & Meeting Expenses				
3200 Communications, Printing & Publicity				
3300 Property Maint./Repair Services				
3400 Insurance				
3500 Rents/Leases				
3600 Utilities				
3700 Professional Services				
3800 Library Material Control Services				
3900 Other Contracts/Purchased Services				
TOTAL PURCH/CONTRACTED SERVICES	0	0	0	0

FUND NAME MINOR CAPITAL PROJECTS

FUND NUMBER

4003

Comparative and Estimated Receipts, Disbursements and Balances

PURPOSE	For 2010 Actual	For 2011 Actual	For 2012 Estimat/Actual	For 2013 Estimated
4000 Library Materials & Information	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100 Books & Pamphlets				
4200 Periodicals				
4300 Audio Visual Materials				
4500 Computer Services & Information				
4600 Inter-Library Loan Fees/Charges				
4700 Library Material Repair & Restoration				
4900 Library Materials - All Others				
TOTAL LIBRARY MATERIALS & INFO.	0	0	0	0
5000 Capital Outlay (New & Replacement)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 Land				
5200 Buildings				
5400 Building Improvements				
5500 Furniture and Equipment				
5700 Motor Vehicles				
5900 Other Capital Outlay				
TOTAL CAPITAL OUTLAY	0	0	0	0
6000 Debt Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100 Redemption of Principal				
6200 Interest Expense				
6500 Financing Fees and Expenses				
6900 Other Debt Service Payments				
TOTAL DEBT SERVICE	0	0	0	0
7000 Other Objects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7100 Dues and Memberships				
7200 Taxes and Assessments				
7300 Judgements and Findings				
7500 Refunds and Reimbursements				
7900 Other Miscellaneous Expenses				
TOTAL OTHER OBJECTS	0	0	0	0
8000 Contingency	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8900 Contingency				
TOTAL CONTINGENCY	0	0	0	0
9000 Interfund Transfers & Advances	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9800 Advances Out				
9900 Transfers Out				
TOTAL INTERFUND TRANSFERS/ADV	0	0	0	0
TOTAL DISBURSEMENTS	0	0	0	0
Excess/(Deficiency) of Revenue Over Disburse.	150,026.12	743.19	750.62	758.13
Balance - January 1, 20	0.00	150,026.12	150,769.31	151,519.93
Balance - December 31, 20	150,026.12	150,769.31	151,519.93	152,278.06
Less Encumbrances - December 31, 20	0.00	0.00	0.00	0.00
Cash Balance - December 31, 20	150,026.12	150,769.31	151,519.93	152,278.06

MEMORANDUM OF UNDERSTANDING

This memorandum of understanding between **Big Walnut** and the Delaware Area Career Center outlines the transfer of authority and responsibility for the Family Consumer Science program housed at **Big Walnut** High School to DACC.

It is agreed that DACC will:

1. Assume all fiscal and personnel functions for these units, including the services of a certificated, qualified career-technical teacher with salary, fringe benefits and mileage paid by DACC.
2. Establish and provide a budget for supplies and professional development.
3. Determine and set fees charged for the program.
4. Provide the necessary textbooks, supplies and non-stationary equipment.
5. Support instruction aligned with state standards and federal legislation.
6. Provide on-going program and instructor supervision.
7. Provide opportunity for input by the **Big Walnut** High School principal in the hiring process, (should hiring be necessary), and the evaluation process.
8. Reimburse the treasurer of the **Big Walnut** School District on a quarterly basis for the salary of certificated substitute teachers provided for the career-technical unit.
9. Submit student information to the state for the class period and percent of time the student is in the DACC program.
10. Equipment and materials purchased by DACC will remain the property of the Career Center.
11. File for and receive the state career-technical approval and funding.
12. Work cooperatively with **Big Walnut** to resolve any student issue which may be in violation of program guidelines and/or Board policy.

It is agreed that **Big Walnut** School District will:

1. Develop a course schedule that provides for the required instructional hours per school year specified by state guidelines.
2. Provide classroom/lab based on program needs to conduct a lab setting that meets or exceeds state requirements for career-technical programs and allows for effective delivery of the program.
3. Provide technology which is aligned with **Big Walnut** School and technology support.
4. Provide for utilities, including telephone.
5. Provide authorized personnel for student discipline.
6. Provide on-going student enrollment to meet and maintain fifteen (15) student full-time equivalents (FTE). Program enrollments will be reviewed on an annual basis using both the October EMIS count and the June EMIS count. In the event the student enrollment falls below the required fifteen (15) FTEs for the program, the DACC negotiated agreement will be followed using minimum numbers to represent the required FTEs.
7. Provide all permanently affixed furniture and utility needs.
8. Provide for a certificated substitute teacher when needed.
9. Provide timely and accurate student information to the DACC for state reporting.
10. Follow the state required Program of Study course requirements.

This initial memorandum of understanding provides an understanding that this initial agreement will be for a minimum of 3 years, unless a mutual agreement is otherwise agreed upon. After the third year, this agreement can be terminated for the subsequent school year by either school district, with written notification to the other on or before April 1.

Mary Beth Freeman, Superintendent
Delaware Area Career Center

Date: _____

Steve Mazzi, Superintendent
Big Walnut

Date: _____



Dave Yost • Auditor of State

March 15, 2012

Felicia Drummey, Treasurer
Big Walnut Local School District
701 North Walnut Street
P.O. Box 218
Galena, Ohio 43021

Dear Ms. Drummey:

This letter is to confirm our understanding of the terms and objectives of our engagement with the Big Walnut Local School District and the nature and limitations of the services we will provide.

We will provide the following services:

Using our conversion software and information provided by the School District, the Local Government Services Section of the Office of the Auditor of State (LGS) will compile the basic financial statements for the Big Walnut Local School District for the fiscal year ending June 30, 2012.

LGS is responsible for conducting the engagement in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the School District's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, the accountant will not express an opinion or provide any assurance regarding the financial statements.

If for any reason we are unable to complete the compilation of the School District's financial statements, we will not issue a report on such statements as a result of this engagement. Subsequent to the completion of the compilation, LGS will provide technical assistance in assembling the School District's Comprehensive Annual Financial Report (CAFR). LGS will not issue a compilation report. Rather, we will provide a "management only" copy of the compiled financial statements for management to submit to your auditors. We will also retain a copy to meet the annual report filing requirement with our office.

Big Walnut Local School District remains responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board. It is therefore the responsibility of the School District to be in a position in fact and appearance to make informed judgments while reviewing, evaluating, and approving the services provided under this engagement. It is also the School District's responsibility to design, implement, and maintain internal controls, including monitoring ongoing activities.

To demonstrate that the School District is fulfilling these responsibilities, the following safeguards will be observed. The School District will designate a management level individual to be the primary contact accountable for overseeing this engagement and who will take responsibility for the appropriateness of the results of this engagement. If the School District has determined that someone other than the individual with whom we worked last year will fulfill this role, the School District must submit documentation to support the new designee's knowledge and capability to perform this function. We will meet with this individual periodically to update our progress and to allow the individual to monitor engagement performance to ensure it meets management's objectives. This individual will perform all management functions and make all management decisions related to this conversion and compilation and will accept full responsibility for such decisions. Accordingly, this individual will review and approve all proposed adjustments before they are entered into the conversion software. Finally, this individual will evaluate the adequacy of the services performed under this engagement by the Local Government Services Section of the Office of the Auditor of State.

It is understood and agreed that the performance of this engagement by LGS will not lessen the scope and extent of the audit work to be performed by the Financial Audit Group of the Office of the Auditor of State.

Management is responsible for making all financial records and related information available to LGS. The hours of service offered in this letter are based upon the following information being provided by the School District:

1. Information required to confirm appropriate fund classification and major fund status;
2. Information regarding estimated revenues and appropriations for use in the preparation of budgetary statements, including original budget amounts for all funds required to be presented in the basic financial statements, and documentation to insure that financial records are in agreement with amended certificates requested and appropriations passed by the Board of Education during the fiscal year;
3. A current, complete, and appropriately classified record of all cash receipts and disbursements made during the fiscal year, along with bank reconciliations of all School District funds and bank accounts as of fiscal year end;
4. Documentation for receivables including taxes, intergovernmental, and accounts receivable, inventory, and prepaid items as of fiscal year end;

5. The balances for all governmental capital assets by program and type and proprietary capital assets by fund and type as of the beginning and end of the fiscal year, including appropriate information regarding accumulated depreciation, as well as current year additions (including accounts charged for related expenditures) and deletions (including any related proceeds and accumulated depreciation on the deleted asset). In addition, information is required that presents depreciation expense by fund and type for proprietary capital assets and by program and type for general capital assets for the fiscal year;
6. Information regarding accrued salaries, compensated absences (both current and long-term), accounts payable, workers' compensation, retirement, and other current and long-term liabilities as of fiscal year end;
7. Information regarding short-term debt (notes) including a schedule of changes in short-term debt that details balances at the beginning and end of the fiscal year, increases and decreases, and the purpose for which the short-term debt was issued;
8. Information regarding long-term debt balances as of the beginning and end of the fiscal year and information regarding additions and payments that occurred during the fiscal year. Information that details issuance costs, premiums, and discounts for additions should be identified separately.
9. Copies of amortization schedules that distinguish between principal and interest for each outstanding debt issue;
10. Information to support necessary modified accrual and accrual adjustments at fiscal year end;
11. Information regarding transfers by fund including the amount and purpose for each transfer;
12. The transmittal letter and statistical section; and
13. Management's Discussion and Analysis.

It is important that you provide financial records that balance and documentation that is adequate to support the necessary journal entries. If we discover inadequacies in the records or documentation you provide, we will return the information to you for correction.

All documents provided to LGS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. must be redacted of any personal information before submission. Personal information is defined as social security numbers, dates of birth, drivers' license numbers, or financial institution account numbers associated with an individual. The School District shall redact all personal information from electronic records before they are transmitted to LGS. This information should be fully blacked out in all paper documents prior to sending them to LGS. If personal information cannot be redacted from any records or documents, the School District must identify these records to LGS prior to their submission.

If redacting this personal information impairs the ability of LGS to provide the contracted services, the School District and the Auditor of State's Office will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates hardship on the School District in terms of resources, recordkeeping, or other issues, the School District and LGS may collaborate on alternative methods of providing the School District's data to LGS without compromising the personal information on individuals served or employed by the School District.

As part of the annual financial report, you will be required to prepare a Management's Discussion and Analysis (MD&A). LGS assistance with respect to the MD&A will be limited to reviewing the MD&A to determine that all required topics have been addressed and to insure that the amounts presented in the MD&A match the amounts presented in the financial statements.

Felicia Drummey, Treasurer
Big Walnut Local School District
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During the course of the compilation, from financial records and supporting documentation you provide, LGS will propose journal entries for the preparation of the basic financial statements, review records and other information to determine whether data is being gathered at the required level to permit the preparation of the financial statements, enter usable information from the prior fiscal year trial balances to the trial balances that will be used for the fiscal year being reported, and input approved journal entries into the trial balances. LGS will also discuss with you the requirements for budgetary presentations and assist in the identification of original budgetary information.

LGS assistance with respect to capital assets will be limited to explaining the information necessary for report preparation. If additional assistance in the review of policies or significant guidance related to the calculation of capital assets is required, this engagement will need to be amended.

All work papers prepared by the Office of the Auditor of State will remain the property of the Auditor of State. Accordingly, we are responsible for their care and custody. At the conclusion of the project, we will provide copies of any of the work papers you would like to have for your records. However, the work papers should not be regarded as a part of, or a substitute for, your accounting records.

Management is responsible for identifying and ensuring the School District complies with the laws and regulations applicable to its activities. Management is also responsible to prevent and detect fraud. Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our compilation procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential.

It is estimated that 250 hours will be needed to complete this engagement for fiscal year 2012. Our fees for these services will be billed monthly to the School District at a rate of \$50 per hour, and the total cost is not anticipated to exceed \$12,500. If additional time or services should be necessary, we will notify the School District regarding any amendment to this contract that may be required.

If you are in agreement with the terms of this contract, please sign and certify this engagement letter in the appropriate spaces and return it to me no later than June 1, 2012. If we do not hear from you by June 1, 2012, we will assume the School District does not wish to contract for the services of the Local Government Services Section of the Office of the Auditor of State. Should you have any questions concerning this letter, please do not hesitate to contact Belinda L. Miller, Chief Project Manager, at 1-800-345-2519.

Sincerely,

DAVE YOST
Auditor of State



Unice S. Smith
Chief of Local Government Services

Felicia Drummey, Treasurer
Big Walnut Local School District
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We desire the Auditor of State's Office to perform the services described above and agree to the terms and conditions set forth in this letter.

BIG WALNUT LOCAL SCHOOL DISTRICT

Date: _____

Resolution No. _____

By: _____
President of the Board of Education

It is hereby certified that the amount of \$ _____ required to pay this contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of the _____ Fund, free from any obligation or certification now outstanding.

Date: _____

Felicia Drummey, Treasurer

cc: Belinda L. Miller, Chief Project Manager
William Collier, Chief Auditor