



# Dave Yost • Auditor of State

## DECLARATION OF FISCAL EMERGENCY

Effective December 22, 2005, the Department of Education declared the Brookfield Local School District, Trumbull County, to be in a state of fiscal caution in accordance with Section 3316.031 of the Ohio Revised Code. The declaration was based on an anticipated deficit for the fiscal years ending June 30, 2006 and 2007.

The Auditor of State declared the Brookfield Local School District in fiscal watch on March 2, 2006. This declaration was based upon the District's failure to submit a written proposal for eliminating the anticipated deficits that prompted the declaration of fiscal caution. Upon a determination by the Department of Education that the district had not provided an acceptable proposal and with the concurrence of the Auditor of State that this determination was reasonable, the Brookfield Local School District was placed in fiscal watch.

Under Section 3316.03(B)(2), Revised Code, the Auditor of State shall issue an order declaring a school district to be in a state of fiscal emergency if the school district board fails to submit an updated plan when one is required by division (C) of section 3316.04 of the Revised Code. Section 3316.04(C) of the Revised Code requires a school district to submit an updated financial plan to the State Superintendent of Public Instruction, for the Superintendent's approval, every year that the district is in a state of fiscal watch. The State Superintendent of Public Instruction shall approve or disapprove each updated plan no later than the anniversary of the date on which the first such plan was approved. The Brookfield Local School District Board of Education passed a resolution, dated February 21, 2013, stating their inability to adopt a recovery plan that eliminates the projected current year deficit.

Accordingly, the Auditor of State hereby declares the Brookfield Local School District to be in a state of fiscal emergency as defined by Ohio Revised Code Section 3316.03(B)(2). A copy of this declaration is being submitted to Kelly Bianco, President of the Brookfield Local School District Board of Education; Timothy Keen, Director of the Ohio Office of Budget and Management; Adrian Biviano, Trumbull County Auditor, and Dr. Richard Ross, State Superintendent of Public Instruction.

A handwritten signature in blue ink that reads "Dave Yost".

Dave Yost  
Auditor of State

May 14, 2013