

GARFIELD HEIGHTS BOARD OF EDUCATION  
GARFIELD HEIGHTS, OHIO

RECORD OF PROCEEDINGS  
Minutes – Regular Board Meeting  
May 20, 2019

The Board of Education of the Garfield Heights City School District met regular session on Monday, May 20, 2019 at the Elmwood Elementary School, 5275 Turney Road, Garfield Heights, Ohio 44125 at 6:00 p.m. with Mr. Gary Wolske, President of the Board, presiding.

ROLL CALL

Present: Mr. Wolske, Mrs. Chamberlin, Mr. Dobies, Mr. Juby  
Absent: Mrs. Kitson

**RECOMMEND ADOPTION OF AGENDA AS PRESENTED**

Moved by Mr. Dobies, seconded by Mr. Juby to approve the agenda as adopted.

Ayes: Dobies, Juby, Chamberlin, Wolske  
Nays: None

**MOMENT OF SILENT REFLECTION & PLEDGE OF ALLEGIANCE**

**READING & APPROVAL OF MINUTES**

Moved by Mr. Dobies, seconded by Mr. Juby to approve the following minutes:

Minutes from the Regular Board Meeting of April 15, 2019.  
Minutes from the Special Board Meeting of April 25, 2019.

Ayes: Dobies, Juby, Chamberlin, Wolske  
Nays: None

**BOARD PRESIDENT'S REPORT**

Good evening everyone and welcome to Elmwood. We are looking forward to hearing from Ms. Abraham on the exciting things happening here at Elmwood. I would also like to thank every member of Garfield Heights School District family for all of their efforts this year as we wrap up another successful school year.

## **COMMITTEE REPORTS:**

### **Cuyahoga Valley Career Center – Christine A. Kitson Student Activities - Joseph Juby**

Spring season has concluded just as the weather finally cooperated. Softball lost in the sectional finals to St. Joes, baseball lost in the sectional semifinals and the track and tennis seasons concluded at the first round of their state tournament series.

Recent major purchases include: MS basketball jerseys, track invitational fees, winter sports banquet fees, suburban umpires assigning, weight room repairs, baseball and softball socks and belts, port-o-pots for spring sports, plaques and awards for senior awards, Fred Heyer winter assigning and 2019 football game balls.

### **Legislative Liaison – Gary Wolske City Liaison – Robert A. Dobies Sr. Policy Liaison – Christine A. Kitson & Joan Chamberlin**

## **PRESENTATION**

Mr. Lehmann presented findings from a pilot study in which he surveyed graduates from the Class of 2010. They survey examined economic, life satisfaction and social activity of the graduates. His presentation sought to illustrate how information might be gathered from graduates. In addition, Mr. Lehmann identified ways that, with the district permission, the data could be better used to understand how student experiences in school might be related to outcomes in the students' adult lives.

Elmwood first grade students shared their musical talents by singing three songs for the Board Members and guests. Afterwards, Mrs. Abraham presented "Reading Growth Awards" to students. These award recipients demonstrated the highest levels of reading growth during the 2018-2019 school year, growing at or above the 90th percentile compared to peers, nationally. We are so very proud of the efforts of our students and teachers and look forward to watching our children continue to develop their literacy in the Garfield Heights City Schools.

Dr. Dupree made a brief presentation about some of the safety and security measures and programs that are in place for the students and families of the Garfield Heights City Schools. Some of the highlighted measures and programs included Court in the Classroom, the ELL (English Language Learner) program, the district clinic services, Anonymous Alerts, gun safety, crisis training for district staff, school evacuations, registration, residency verifications, and drug dogs.

## **RECOGNITIONS/COMMENDATIONS**

Mr. Sluka informed the Board that the District was one of 12 Ohio school districts to receive the Breakfast in the Classroom Challenge Award. Mr. Sluka also acknowledged Lauryn Palgrut of Pisanick Partners who was instrumental in the district receiving this award.

## **SUPERINTENDENT'S REPORT**

Thank you, Mr. President. This time of the school year evokes emotions of pride and fulfillment in the primary mission of the Garfield Heights City Schools, and such has been the case this spring season. Over the last two-week period, the District and our students have successfully participated in Prom, the Spring Play, National Honors Society Induction Ceremony, a variety of concerts and performances, CVCC Senior Recognition and our High School Senior Recognition Night. While last month we formally recognized the Academic Top Ten from the graduating Class of 2019, the honors and accolades kept coming for this year's seniors. As some already know, this year's Class of 2019 has amassed a record-breaking total of \$6.8 million in total scholarships, grants and awards from a variety of colleges and universities from all over the state and country. This total marks the most post-secondary dollars earned in the history of the school district. I congratulate each and every member of this graduating class for their hard work, determination and performance that has attracted so much attention from these academic institutions. The Class of 2019 has made us all Bulldog Proud. Commencement will take place this coming Thursday, at Music Hall. Congratulations graduates.

On behalf of the Garfield Heights City Schools, I would like to thank the two dozen participants who attended last week's annual State of the Schools presentation, hosted at the Center for Performing Arts. At this State of the Schools address, business leaders, non-profit guests, elected officials and other stakeholders from the community listened and watched videos of the most important aspects of daily life in the Garfield Heights City Schools. These included our academic and performing arts successes, insight into initiatives such as PBIS and our healthy foods efforts for students and our community engagement. Treasurer Al Sluka also provided an overview of District finances to those in attendance. The full video for the State of the Schools is available to watch online on the District's You Tube channel, and we encourage everyone to watch this important presentation.

Finally, the Fresh Foods effort that has made such an impact this past year through the District's partnership with the Greater Cleveland Food Bank will continue throughout the summer. The schedule will continue to be the second Wednesday of each month from 3:30 p.m. until 5:30 p.m. Those dates are: June 12th, July 10th, August 14<sup>th</sup>, and September 11<sup>th</sup>. Again, the time will be 3:30-5:30 p.m. and food will be distributed on a first-come/first-serve basis. Thank you to everyone who has made this initiative so impactful to Garfield Heights families.

## **REMARKS FROM THE PUBLIC REGARDING AGENDA ITEMS**

### **REPORTS & RECOMMENDATIONS OF THE TREASURER:**

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the financials for April 2019, as presented in Exhibit "A".

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve Resolution No. 2019-09, a resolution approving the Five Year Forecast, as presented in Exhibit "B".

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None

**RECOMMENDATIONS OF THE BOARD OF EDUCATION:****RECOMMENDATIONS OF THE SUPERINTENDENT TO THE BOARD:****PERSONNEL:**

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the following Administrative Contracts:

<u>Name</u>	<u>Title</u>	<u>Days</u>	<u>Contract Effective</u>
Shari Bailey	Director of Technology	225	08/1/19-7/31/22
LeMon Bradford	Learning Center Principal	220	08/1/19-7/31/22
Elisabetta Kosta	Supervisor of Teaching and Learning	210	08/1/19-7/31/22
Sean Patton	Special Education Supervisor	210	08/1/19-7/31/22
Bryan Petsche	Assistant Principal – Elmwood	210	08/1/19-7/31/22
Brooke Pillets	Director of Special Education	225	08/1/19-7/31/22
Lee Ann Reiland	Director of Teaching and Learning	225	08/1/19-7/31/22
Jean Rizi	Principal – Maple Leaf	210	08/1/19-7/31/22
Jody Saxton	Title I and Professional Development Coordinator	225	08/1/19-7/31/22

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the Employee Leaves as presented in Exhibit “C”.

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to accept the resignation of Maria Beech, Fifth Grade Teacher at Elmwood, effective May 14, 2019.

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to accept the resignation of Margarita Hubert, Second Grade Teacher at William Foster, effective July 5, 2019.

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to accept the retirement resignation of Jeanne Turk, Fifth Grade Teacher at William Foster, effective June 30, 2019 after 34 years of teaching with the district.

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to terminate the contract for Renee Johnson, General Cafeteria at William Foster for job abandonment after walking out during her shift on April 23, 2019.

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to terminate the contract for Joslyn Mclemore, Bus Aide at the Bus Garage for job abandonment effective April 29, 2019.

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the certified contract(s) for the 2019-2020 school year as follows:

<u>Name</u>	<u>Position</u>	<u>Degree</u>	<u>Step</u>
Khiara Cross-Kimbrough	Grade Two – WF	B+30	6
Kristen Brenneman	Grade 6 Lang Arts -MS	B+0	2

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the following classified transfer/change of assignments for the 2018-2019 school year as follows:

<u>Name</u>	<u>Previous Position</u>	<u>New Position</u>	<u>Hours</u>	<u>Step</u>
Decarlo Mealing (eff: 5/2/19)	Building Asst.(1B)-HS	Elementary Security (4B)	8	1

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the classified contract(s) for the 2019-2020 school year as follows:

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Exp.</u>
John Staraitis (eff: 8/22/19)	PT Vehicle Driver	5	3

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve extend a continuing contract to the following teacher(s) effective at the beginning of the 2019-2020 school year as follows:

Auburn Seneczko - LC                      Christina Brown – EW

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the Year Long Academic/Student Activities Supplemental Positions for 2018-2019 as follows:

High School Spring Musical  
 John Krol - Director  
 Jennifer Justice - Choreographer  
 Sue Ciccarelli - Set Design and Construction  
 Gary Samarin - Costumer  
 Chris Satola - Technical Director

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the following Instructional Assistants (2B) for the grant funded 2019 Summer Intervention Program as follows:

Denise Josie-Thompson                      Natalie Tomba

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the Year Long Academic/Student Activities Supplemental Positions for 2019-2020 as presented in Exhibit "D".

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve an hourly stipend at the Curriculum rate of \$25.76 for the teachers that participated in Parent-Teacher Partnership Literacy Meeting at Maple Leaf on April 16, 2019 to be paid from Early Literacy SSIP Grant.

Ayes: Juby, Chamberlin, Dobies, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve the Fall Athletic Supplemental Position for the 2019-2020 school year as listed below:

Volleyball

Melissa Murphy - Grade 7 - MS

Soccer

David Ehlert - Girls Head Coach - HS  
 Alyssa Ganzke - Girls Assistant Coach - HS  
 David Novak - Boys Head Coach - HS  
 Luke Novak - Boys Assistant Coach - HS  
 Keith Kneisel - Boys Head Coach - MS

Cross Country

Michelle Milosevic - Head Girls Coach - HS  
 Scott Mingus - Head Boys Coach - HS  
 Dan Lieberth - Head Coach - dMS

Cheerleading

Tania Martin - Head Fall Coach - HS

April Kossman - Head Coach – MS

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve a stipend in the amount of \$125 each, to be paid from the general fund, to the following teachers in the Garfield Heights Learning Center for afternoon End-of-Course exam testing sessions:

Carla Saunders Brian Reid

Matt Dziak

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve an hourly stipend at the curriculum rate of \$25.76 for the Senior Math Topics teachers who complete revisions to the high school mathematics curriculum maps. This stipend, not to exceed 8 hours each, is to be paid from the general fund.

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve an hourly stipend at the curriculum rate of \$25.76 for the Middle School teachers involved in the 8th grade transition. This stipend, not to exceed 6 hours each, is to be paid from the general fund.

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve an hourly stipend at the curriculum rate of \$25.76 for the Elementary Math Advocates teachers who complete mathematics curriculum work for the elementary buildings. This stipend, not to exceed 8 hours each, is to be paid from the general fund.

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve an hourly stipend at the curriculum rate of \$25.76 for the 5th grade math teachers to complete math curriculum work. This stipend, not to exceed 6 hours each, is to be paid from the general fund.

Ayes: Juby, Chamberlin, Dobies, Wolske

Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve a stipend in the amount of \$100 each, to be paid from the general fund, to the following literacy coach in the Garfield Heights Middle School for attendance at a summer professional development on June 13th at Maple Heights City Schools:

Jen Corrado

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve an hourly stipend at the curriculum rate of \$25.76 for the following elementary teachers and district literacy coach, who complete ELA curriculum work for the elementary buildings. This stipend, not to exceed 8 hours each, is to be paid from the general fund:

Sharon Regan	Kylene Davis	Shannon Maher
Janet Kaliszewski	Christina Brown	

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve 10 additional days for the 2019-2020 school year for the Guidance Counselors as listed below:

Sherri Williams – HS	Robin Castagnola – HS	Bobbie Marksberry – HS
Michael Banyasz - MS	Kristen Richardson – MS	

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve a stipend in the amount of \$100 for the teachers attending the Summer School Professional Development day on Thursday, May 30, 2019 to be paid from Title I grant funds.

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve a curriculum rate of \$25.76 per hour, up to 16 days, for the teachers participating in the elementary summer transition program fund by Federal Title I grant. Their employment will be contingent on sufficient student enrollment in the program.

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve a curriculum rate of \$25.76 per hour for substitute teachers for the elementary summer transition program funded by Federal Title I grant. Their employment is contingent on sufficient student enrollment in the program.

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None



Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve an hourly stipend for Doretta Williams at the curriculum rate of \$25.76 for the Intervention Manager for the summer program at Maple Leaf School to be paid from Title I funds.

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mrs. Chamberlin to approve Chris Cole and Rebecca Kamps for the Safety Town program at \$25.76 per hour, up to 15 days, funded by Federal Title I and Title IV grant.

Ayes: Juby, Chamberlin, Dobies, Wolske  
Nays: None

The Board acknowledged Jeannie Turk who was in attendance for her years of service to the Garfield Heights City Schools and recognized Terry Kowalski who filled in as Assistant Principal at Elmwood when the previous assistant resigned. Lastly, the Board welcomed Mr. Bryan Petsche who was approved as the new Assistant Principal for Elmwood.

### **POLICY:**

### **CONTRACTS:**

Moved by Mr. Juby, seconded by Mr. Dobies to approve the participation agreement with the Governing Board of the Jefferson County Educational Service Center to provide the Virtual Learning Academy for the period beginning July 1, 2019 and ending June 30, 2022.

Ayes: Juby, Dobies, Chamberlin, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mr. Dobies to approve the annual service agreement for Beyond Words: Music & Dance Center for 2019 - 2020 school year. Beyond Words will provide the district with music therapeutic stimulus to achieve non-musical treatment goals for our students with Autism and Multiple disability classrooms.

Ayes: Juby, Dobies, Chamberlin, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mr. Dobies to approve a two-year service agreement with Connect to provide core computer support services.

Ayes: Juby, Dobies, Chamberlin, Wolske  
Nays: None

Moved by Mr. Juby, seconded by Mr. Dobies to approve the proposal from Todd Associates for property/fleet/liability insurance through Liberty Mutual effective July 1, 2019 through June 30, 2020.

Ayes: Juby, Dobies, Chamberlin, Wolske  
Nays: None

**RENTALS & FACILITY USAGES:**  
**MISCELLANEOUS:**

Moved by Mr. Juby, seconded by Mr. Dobies to adopt the textbook: Elementary Statistics: Picturing the World, (7th edition) by Pearson, 2019. This student-bundle bundle includes a hard backed textbook and 6-year access to digital resources. The text and accompanying resources are fully aligned to Ohio's Learning Standards for Mathematics.

Ayes: Juby, Dobies, Chamberlin, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mr. Dobies to adopt the contract with NWEA MAP Growth for the purpose of student benchmarking. The results provide teachers with information to help them deliver appropriate content for each student and determine each student's academic growth over time.

Ayes: Juby, Dobies, Chamberlin, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mr. Dobies to adopt contract with Class Link for the purpose or organizing all of the district's digital curricular software in one place and collecting valuable data usage

Ayes: Juby, Dobies, Chamberlin, Wolske  
 Nays: None

Moved by Mr. Juby, seconded by Mr. Dobies to adopt contract with Branching Minds for the purpose of creating personalized interventions in literature, math and student behavior. Simultaneously, it helps schools and districts report on and monitor the MTSS processes.

Ayes: Juby, Dobies, Chamberlin, Wolske  
 Nays: None

**REMARKS FROM THE PUBLIC REGARDING MISCELLANEOUS SCHOOL ITEMS**

Ashley Thomas asked the Board why they held the State of Schools and a special meeting during the day rather at night when more people could attend and not have it conflict with their work schedule. She stated that she had people express interest in wanting to attend but could not during those times.

Nichelle Daniels state what a breath of fresh at William Foster under Ms. Morris' principal ship. Said that she supports the schools and the parents. Impressed her how Ms. Morris handles delicate situation with parents and the teachers care for her children in light of the district getting a bad rap at times.


**ANNOUNCEMENT OF NEXT BOARD MEETINGS**

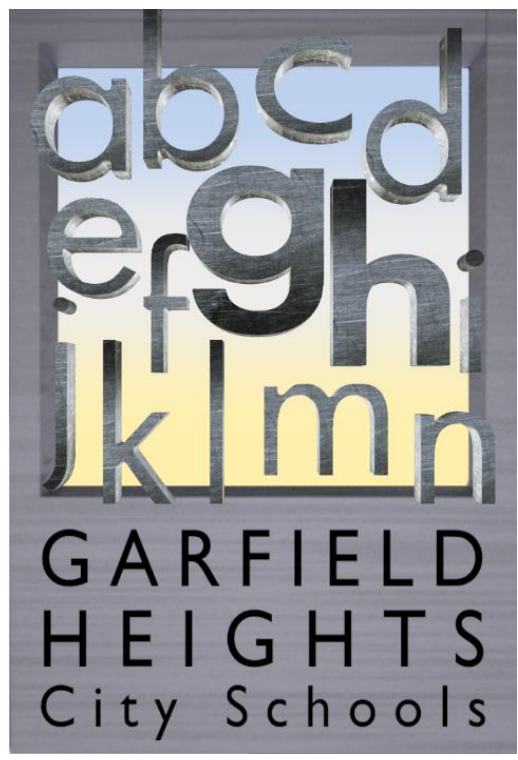
**Board of Education Regular Meeting – 6:00 P.M.**  
**June 24, 2019**  
**Board of Education Offices**  
**5640 Briarcliff Dr.**  
**Garfield Heights, Ohio 44125**

Moved by Mr. Dobies, seconded by Mr. Juby to adjourn at 7:07 p.m.

Ayes: Dobies, Juby, Chamberlin, Wolske  
Nays: None

  
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President

  
\_\_\_\_\_  
Treasurer



# **Financial Report**

**April 30, 2019**

**Garfield Heights City Schools**



**Forecast Comparison - General Operating Fund - April 2019**



	April 2019 Estimate	April 2019 Actuals	April 2018 Actuals	Variance-Month Actuals to Estimate	Explanation of Material Variance (Greater than 5%)
<b>Revenue:</b>					
1.010 - General Property Tax (Real Estate)	\$ -	\$ -	\$ -	\$ -	
1.020 - Public Utility Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 1,955,000	\$ 1,955,815	\$ 1,901,240	\$ 815	
1.040 - Restricted Grants-in-Aid	\$ 46,000	\$ 45,994	\$ 41,272	\$ (6)	
1.050 - Property Tax Allocation	\$ 1,302,000	\$ 1,302,120	\$ -	\$ 120	
1.060 - All Other Operating Revenues	\$ 204,000	\$ 204,983	\$ 64,363	\$ 983	
<b>1.070 - Total Revenue</b>	<b>\$ 3,507,000</b>	<b>\$ 3,508,912</b>	<b>\$ 2,006,875</b>	<b>\$ 1,912</b>	
<b>Other Financing Sources:</b>					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
<b>2.080 Total Revenue and Other Financing Sources</b>	<b>\$ 3,507,000</b>	<b>\$ 3,508,912</b>	<b>\$ 2,006,875</b>	<b>\$ 1,912</b>	
<b>Expenditures:</b>					
3.010 - Personnel Services	\$ 1,890,000	\$ 1,879,072	\$ 1,798,457	\$ (10,928)	
3.020 - Employees' Retirement/Insurance Benefits	\$ 750,000	\$ 749,315	\$ 751,335	\$ (685)	
3.030 - Purchased Services	\$ 1,050,000	\$ 1,060,604	\$ 957,608	\$ 10,604	
3.040 - Supplies and Materials	\$ 50,000	\$ 57,675	\$ 36,915	\$ 7,675	
3.050 - Capital Outlay	\$ -	\$ (56,290)		\$ (56,290)	Reclassified some CO expenditures to other funds.
4.055 - Debt Service Other	\$ -			\$ -	
4.300 - Other Objects	\$ 8,000	\$ 6,854	\$ 9,280	\$ (1,146)	
<b>4.500 - Total Expenditures</b>	<b>\$ 3,748,000</b>	<b>\$ 3,697,230</b>	<b>\$ 3,553,595</b>	<b>\$ 50,770</b>	
<b>Other Financing Uses:</b>					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
<b>5.050 - Total Expenditures and Other Financing Uses</b>	<b>\$ 3,748,000</b>	<b>\$ 3,697,230</b>	<b>\$ 3,553,595</b>	<b>\$ 50,770</b>	
<b>Surplus/(Deficit) for Month</b>	<b>\$ (241,000)</b>	<b>\$ (188,318)</b>	<b>\$ (1,546,720)</b>	<b>\$ 52,682</b>	

**Garfield Heights City Schools**



**Forecast Comparison - General Operating Fund - July to June 2019**



**Revenue:**

- 1.010 - General Property Tax (Real Estate)
- 1.020 - Public Utility Property Tax
- 1.035 - Unrestricted Grants-in-Aid
- 1.040 - Restricted Grants-in-Aid
- 1.050 - Property Tax Allocation
- 1.060 - All Other Operating Revenues

**1.070 - Total Revenue**

	FYTD 19 Estimate	FYTD 19 Actuals	FYTD 18 Actuals	Variance- Current FYTD Actual to Estimate	
	\$ 14,307,000	\$ 16,523,629	\$ 15,183,689	\$ 2,216,629	Delinquent taxes received exceeded projected.
	\$ 923,400	\$ 923,469	\$ 886,045	\$ 69	
	\$ 19,940,400	\$ 20,034,519	\$ 19,356,495	\$ 94,119	
	\$ 553,500	\$ 563,542	\$ 667,118	\$ 10,042	
	\$ 2,689,600	\$ 2,692,563	\$ 1,473,055	\$ 2,963	
	\$ 987,200	\$ 1,667,247	\$ 872,836	\$ 680,047	TIF payments exceeded estimated
<b>1.070 - Total Revenue</b>	<b>\$ 39,401,100</b>	<b>\$ 42,404,969</b>	<b>\$ 38,439,238</b>	<b>\$ 3,003,869</b>	

**Other Financing Sources:**

- 2.050 - Advances In
- 2.060 - All Other Financing Sources

**2.080 Total Revenue and Other Financing Sources**

	\$ 328,324	\$ 328,324	\$ 170,312	\$ -	
	\$ -	\$ -	\$ 4,349	\$ -	
<b>2.080 Total Revenue and Other Financing Sources</b>	<b>\$ 39,729,424</b>	<b>\$ 42,733,293</b>	<b>\$ 38,613,899</b>	<b>\$ 3,003,869</b>	

**Expenditures:**

- 3.010 - Personnel Services
- 3.020 - Employees' Retirement/Insurance Benefits
- 3.030 - Purchased Services
- 3.040 - Supplies and Materials
- 3.050 - Capital Outlay
- 4.055 - Debt Service Other

4.300 - Other Objects

**4.500 - Total Expenditures**

	\$ 20,554,000	\$ 20,607,432	\$ 20,117,966	\$ (53,432)	
	\$ 7,708,000	\$ 7,659,834	\$ 7,360,096	\$ 48,166	
	\$ 8,114,000	\$ 8,084,264	\$ 8,018,863	\$ 29,736	
	\$ 812,500	\$ 904,211	\$ 678,005	\$ (91,711)	Textbook purchases exceeded estimate.
	\$ 83,500	\$ 166,692	\$ 386,436	\$ (83,192)	Technology equipment needs exceeded expectations.
	\$ -	\$ -	\$ 133,514	\$ -	
	\$ 619,700	\$ 765,619	\$ 611,656	\$ (145,919)	Property tax collections fees exceeded projected due to the high delinquent property taxes collected.
<b>4.500 - Total Expenditures</b>	<b>\$ 37,891,700</b>	<b>\$ 38,188,052</b>	<b>\$ 37,306,536</b>	<b>\$ (296,352)</b>	

**Other Financing Uses:**

- 5.010 - Operating Transfers-Out
- 5.020 - Advances Out

**5.050 - Total Expenditures and Other Financing Uses**

	\$ 119,105	\$ 119,105	\$ 100,000	\$ -	
	\$ -	\$ -	\$ -	\$ -	
<b>5.050 - Total Expenditures and Other Financing Uses</b>	<b>\$ 38,010,805</b>	<b>\$ 38,307,157</b>	<b>\$ 37,406,536</b>	<b>\$ (296,352)</b>	

**Surplus/(Deficit) FYTD**

	\$ 1,718,619	\$ 4,426,136	\$ 1,207,363	\$ 2,707,517	
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## Garfield Heights City Schools



### Revenue Analysis Report - General Operating Fund Only - FY19



2018-2019	Local Revenue				Federal	State Revenue			Non-Operating*	Total Revenue
	Taxes		Interest	Other Local		Unrestricted Grants-in-Aid	Property Tax Allocation	Restricted Grants-in-Aid		
	Real Estate	Personal Property								
July	3,943,000	-	9,207	23,494	-	1,960,093	-	66,591	-	6,002,385
August	2,870,732	406,050	5,255	174,462	-	2,055,203	-	66,576	328,324	5,906,602
September	-	-	9,958	29,218	-	2,061,429	1,282,622	66,574	-	3,449,801
October	-	-	-	209,965	-	1,992,029	47	65,766	-	2,267,807
November	-	-	33,167	2,620	-	1,957,513	107,774	64,695	-	2,165,769
December	-	-	2,898	19,349	-	2,067,250	-	43,683	-	2,133,180
January	2,371,000		1,911	177,706		2,054,925		41,830		4,647,372
February	6,511,000		8,137	531,175		1,965,815		53,834		9,069,961
March	827,897	517,419	12,959	210,784		1,964,446		47,999		3,581,504
April	-	-	16,863	188,120		1,955,815	1,302,120	45,994		3,508,912
May										-
June										-
<b>Totals</b>	<b>\$16,523,629</b>	<b>\$923,469</b>	<b>\$100,355</b>	<b>\$1,566,893</b>	<b>\$0</b>	<b>\$20,034,518</b>	<b>\$2,692,563</b>	<b>\$563,542</b>	<b>\$328,324</b>	<b>\$42,733,293</b>
<b>% of Total</b>	<b>38.67%</b>	<b>2.16%</b>	<b>0.23%</b>	<b>3.67%</b>	<b>0.00%</b>	<b>46.88%</b>	<b>6.30%</b>	<b>1.32%</b>	<b>0.77%</b>	

\*Non-Operating Revenue includes advances in, and refund of prior year expenditures.

## Garfield Heights City Schools



### Expenditure Analysis Report - General Operating Fund - FY19

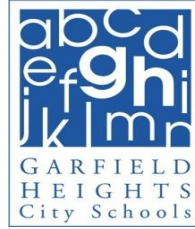


2018-2019	Salaries	Benefits	Services	Supplies	Equipment	Other	Non-Operating*	Total Expenses
July	1,892,516	739,928	802,621	211,502	-	82,960	-	3,729,527
August	2,658,098	808,108	605,201	184,747	8,422	198,494	-	4,463,070
September	1,840,747	811,948	599,118	69,625	124,581	5,850	-	3,451,869
October	1,878,669	758,133	589,983	114,594	87,887	6,826	-	3,436,092
November	1,904,159	758,199	934,223	60,419	-	9,777	-	3,666,777
December	1,920,677	759,543	567,533	21,032	-	7,017	-	3,275,802
January	1,908,133	755,365	1,185,242	92,981	-	40,544	119,105	4,101,370
February	1,895,222	746,691	831,047	57,531	-	9,719	-	3,540,210
March	2,830,139	772,604	908,692	34,104	2,092	397,589	-	4,945,220
April	1,879,072	749,315	1,060,604	57,675	(56,290)	6,854	-	3,697,230
May								-
June								-
<b>TOTALS</b>	<b>\$20,607,432</b>	<b>\$7,659,834</b>	<b>\$8,084,264</b>	<b>\$904,210</b>	<b>\$166,692</b>	<b>\$765,630</b>	<b>\$119,105</b>	<b>\$38,307,167</b>
<b>% of Total</b>	<b>53.80%</b>	<b>20.00%</b>	<b>21.10%</b>	<b>2.36%</b>	<b>0.44%</b>	<b>2.00%</b>	<b>0.31%</b>	

\*Non-Operating expenses include advances and transfers out.



# Garfield Heights City Schools

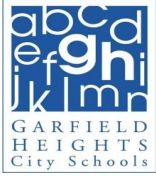


April 30, 2019

FINSUMM Financial Summary

Fund	Fund Name	Beginning Balance 7/1/2018	Monthly Receipts	Fiscal Year To Date Receipts	Monthly Expenditures	Fiscal Year To Date Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001	General Fund	\$1,078,458.00	\$3,508,912.00	\$42,733,292.00	\$3,697,229.00	\$38,307,157.00	\$5,504,593.00	\$1,240,073.00	\$4,264,520.00
002	Bond Retirement	\$3,283,865.00	\$302,230.00	\$4,759,878.00		\$3,892,799.00	\$4,150,944.00		4,150,944.00
003	Permanent Improvement	\$186,224.00	\$9,986.00	\$164,121.00	\$59,505.00	\$307,001.00	\$43,344.00	\$27,743.00	15,601.00
004	Building Fund	\$103,558.00	\$2,725.00	\$28,250.00		\$92,868.00	\$38,940.00	\$2,486.00	36,454.00
006	Food Service	\$1,458,612.00	\$208,253.00	\$1,581,495.00	\$141,090.00	\$1,713,148.00	\$1,326,959.00	\$292,566.00	1,034,393.00
007	Special Trust	\$25,001.00	\$500.00	\$1,425.00	\$250.00	\$10,962.00	\$15,464.00	\$7,400.00	8,064.00
008	Endowment Trust	\$100,665.00	\$213.00	\$1,969.00		\$500.00	\$102,134.00		102,134.00
009	Uniform Supplies	(\$7.00)	\$3,129.00	\$12,233.00	\$1,051.00	\$51,772.00	(\$39,546.00)	\$4,265.00	(43,811.00)
014	Rotary - Internal Services	\$75,364.00	\$5,863.00	\$26,398.00	\$2,565.00	\$14,213.00	\$87,549.00	\$21,062.00	66,487.00
018	Public School Support	\$6,311.00	\$3,047.00	\$16,455.00	\$7,797.00	\$25,244.00	(\$2,478.00)	\$2,233.00	(4,711.00)
019	Other Grants	\$55,897.00	\$19,821.00	\$142,207.00	\$31,988.00	\$349,416.00	(\$151,312.00)	\$24,861.00	(176,173.00)
022	District Agency	\$22,184.00	\$0.00	\$17,060.00	\$12,059.00	\$14,656.00	\$24,588.00		24,588.00
024	Employee Benefits Self Insurance	\$186,407.00	\$0.00	\$0.00	\$44,436.00	\$123,677.00	\$62,730.00	\$1,614,739.00	(1,552,009.00)
034	Classroom Facilities Maintenance	\$768,054.00	\$14,305.00	\$237,401.00	\$160.00	\$173,321.00	\$832,134.00	\$4,437.00	827,697.00
200	Student Managed Funds	\$10,151.00	\$4,044.00	\$31,454.00	\$5,125.00	\$24,687.00	\$16,918.00	\$9,365.00	7,553.00
300	District Managed Funds	\$11,040.00	\$9,978.00	\$208,194.00	\$17,809.00	\$244,195.00	(\$24,961.00)	\$24,543.00	(49,504.00)
401	Auxiliary Services	\$104,443.00	\$939.00	\$651,366.00	\$45,288.00	\$466,575.00	\$289,234.00	\$133,722.00	155,512.00
439	Public School Preschool	(\$1.00)	\$9,047.00	\$69,596.00	\$5,976.00	\$109,793.00	(\$40,198.00)	\$7.00	(40,205.00)
440	Entry Year Programs	\$183.00	\$0.00	\$0.00		\$0.00	\$183.00		183.00
451	OneNet (Data Communication)	\$9,083.00	\$0.00	\$9,000.00		\$0.00	\$18,083.00		18,083.00
452	Schoolnet Professional Development	\$9.00	\$0.00	\$0.00		\$0.00	\$9.00		9.00
461	Vocational Education Enhancements	\$3,199.00	\$0.00	\$0.00		\$0.00	\$3,199.00		3,199.00
463	Alternative Schools	\$334.00	\$0.00	\$0.00		\$0.00	\$334.00		334.00
499	Miscellaneous State Grants	\$992.00	\$0.00	\$21,798.00	\$7,769.00	\$15,520.00	\$7,270.00	\$1,125.00	6,145.00
506	Race to the Top	\$604.00	\$0.00	\$0.00		\$0.00	\$604.00		604.00
516	IDEA-B	\$146.00	\$134,898.00	\$1,013,989.00	\$78,121.00	\$1,215,489.00	(\$201,354.00)	\$107,167.00	(308,521.00)
533	Title IID Technology	\$76.00	\$0.00	\$0.00		\$0.00	\$76.00		76.00
536	Title I - School Improvement Part A	\$93.00	\$0.00	\$79,694.00		\$88,509.00	(\$8,722.00)	\$817.00	(9,539.00)
572	Title I - Disadvantaged Children	(\$549,843.00)	\$163,151.00	\$1,260,633.00	\$130,578.00	\$1,116,484.00	(\$405,694.00)	\$157,811.00	(563,505.00)
573	Title V	\$2,074.00	\$0.00	\$0.00		\$0.00	\$2,074.00	\$34.00	2,040.00
584	Drug Free School	\$7,777.00	\$0.00	\$0.00		\$0.00	\$7,777.00		7,777.00
587	Preschool Handicap	\$0.00	\$2,878.00	\$17,174.00	\$1,900.00	\$19,074.00	(\$1,900.00)		(1,900.00)
590	Title II-A - Improving Teacher Quality	\$40.00	\$17,868.00	\$128,616.00	\$12,720.00	\$169,386.00	(\$40,730.00)	\$32,167.00	(72,897.00)
599	Miscellaneous Federal Grants	\$3,378.00	\$675.00	\$16,760.00	\$1,050.00	\$17,396.00	\$2,742.00	\$29,861.00	(27,119.00)
	<b>Grand Totals (ALL Funds)</b>	<b>\$6,954,371.00</b>	<b>\$4,422,462.00</b>	<b>\$53,230,458.00</b>	<b>\$4,304,466.00</b>	<b>\$48,563,842.00</b>	<b>\$11,620,987.00</b>	<b>\$3,738,484.00</b>	<b>\$7,882,503.00</b>

## Garfield Heights City Schools

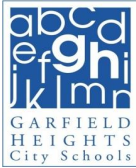


### Record of Advances 2017/18 Initial - 2018/19 Returned



INITIAL ADVANCE INFORMATION						ADVANCE RETURN	
Date Approved	Board Resolution	FROM Fund	TO Fund	Fund Name	Amount	Date Returned	Amount
7/18/2018	2018-20	001	019-916A	Students of Promise	\$53,524.00	8/31/2018	\$53,524.00
7/18/2018	2018-20	001	439-9018	Public School Preschool	\$33,800.00	8/31/2018	\$33,800.00
7/18/2018	2018-20	001	516-9018	Title VI-B	\$140,000.00	8/31/2018	\$140,000.00
7/18/2018	2018-20	001	536-918I	Tilte I Sub A	\$76,800.00	8/31/2018	\$76,800.00
7/18/2018	2018-20	001	587-9018	Preschool Handicap	\$3,000.00	8/31/2018	\$3,000.00
7/18/2018	2018-20	001	590-9018	Title II-A	\$21,200.00	8/31/2018	\$21,200.00
					<b>\$328,324.00</b>		<b>\$328,324.00</b>
<b><i>Advances Outstanding</i></b>							<b>\$0.00</b>

**Garfield Heights City Schools**



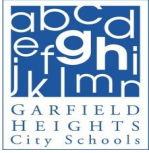
**Approved Grant Funds for 2018/2019**



This report is a listing of all grant funds authorized and received throughout the 2018/2019 fiscal year.

<b>Fund</b>	<b>Description</b>	<b>Authorized Amount</b>	<b>Non-Public Authorized Amount</b>	<b>Monthly Amount Received</b>	<b>Amount Received Project-To-Date</b>
	<b><u>State Grants</u></b>				
439/9019	Public School Preschool	\$80,000.00	\$0.00	\$9,047.00	\$41,286.00
451/9019	Data Communications	\$0.00	\$0.00	\$0.00	\$9,000.00
	<b><u>Auxiliary Services</u></b>				
401/9019	Trinity	\$0.00	\$0.00	\$0.00	\$323,532.00
401/9619	St. Benedict	\$0.00	\$0.00	\$0.00	\$322,878.00
	<b>Total State Funds</b>	\$80,000.00	\$0.00	\$9,047.00	\$696,696.00
	<b><u>Federal Grants</u></b>				
516/9019	IDEA-B Special Education	\$1,007,792.00	\$0.00	\$134,898.00	\$460,041.00
536/9191	Title I School Improvement Part A	\$0.00	\$0.00	\$0.00	\$79,694.00
572/9019	Title I	\$1,499,129.00	\$0.00	\$163,151.00	\$982,284.00
587/9019	Preschool Special Education	\$17,767.00	\$0.00	\$2,878.00	\$11,340.00
590/9019	Title II-A Improving Teacher Quality	\$214,832.00	\$0.00	\$17,868.00	\$80,181.00
599/9019	Title IV-A Student Supp/Academic Enrich	\$116,966.00	\$0.00	\$8,047.00	\$32,188.00
	<b>Total Federal Funds</b>	\$2,856,486.00	\$0.00	\$326,842.00	\$1,645,728.00

**Garfield Heights City Schools**



**Cash Reconciliation**

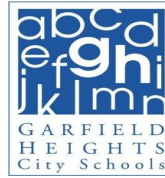


**April 30, 2019**

<b>FINSUM Balance</b>		<b>11,620,987</b>
<b>Bank Balance:</b>		
Key Bnk - Property Tax/Foundation Receipts	580,452	
PNC - General	491,304	
JP MorganChase - Payroll	(17,424)	
		1,054,332
<b>Investments:</b>		
STAR Ohio	8,413,071	
Red Tree	2,322,966	
PNC-Sweep	4,088	
Citizens-Sweep	<u>122,807</u>	
		10,862,932
<b>Change Fund:</b>		
HS School Store	50	
HS Library	50	
High School Athletics	1,050	
		1,150
Less: Outstanding Checks-PNC Bank (General Fund)		(297,678)
Adjustments		-
In Transits		251
<b>Bank Balance</b>		<b>11,620,987</b>
<b>Unreconcilable Difference</b>		<b>-</b>

## Garfield Heights City Schools

April 30, 2019



Appropriation Summary

Fund	FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances	FYTD Unencumbered Balance	FYTD Percent Exp/Enc
001 General Fund	\$45,331,655.00	\$514,032.00	\$45,845,687.00	\$38,307,157.00	\$3,697,229.00	\$1,240,073.00	6,298,457.00	86.26%
002 Bond Retirement	\$4,581,640.00	\$0.00	4,581,640.00	\$3,892,799.00	\$0.00	\$0.00	688,841.00	84.97%
003 Permanent Improvement	\$260,507.00	\$0.00	260,507.00	\$307,001.00	\$59,505.00	\$27,743.00	23,902.00	128.50%
004 Building Fund	\$26,100.00	\$0.00	26,100.00	\$92,868.00	\$0.00	\$2,486.00	51,171.00	0.00%
006 Food Service	\$2,105,000.00	\$16,886.00	2,121,886.00	\$1,713,148.00	\$141,090.00	\$292,566.00	116,172.00	94.53%
007 Special Trust	\$15,000.00	\$19,150.00	34,150.00	\$10,962.00	\$250.00	\$7,400.00	15,788.00	53.77%
008 Edowment Trust	\$500.00	\$500.00	1,000.00	\$500.00	\$0.00	\$0.00	500.00	50.00%
009 Uniform Supplies	\$60,000.00	\$3,369.00	63,369.00	\$51,772.00	\$1,051.00	\$4,265.00	7,332.00	88.43%
014 Rotary - Internal Services	\$66,000.00	\$0.00	66,000.00	\$14,213.00	\$2,565.00	\$21,062.00	30,725.00	53.45%
018 Public School Support	\$24,500.00	\$3,500.00	28,000.00	\$25,244.00	\$7,797.00	\$2,233.00	523.00	98.13%
019 Other Grants	\$264,324.00	\$188.00	264,512.00	\$349,416.00	\$31,988.00	\$24,861.00	(109,765.00)	141.50%
022 District Agency	\$23,000.00	\$8,408.00	31,408.00	\$14,656.00	\$12,059.00	\$0.00	16,752.00	0.00%
024 Employee Benefits	\$400,000.00	\$138,769.00	538,769.00	\$123,677.00	\$44,436.00	\$1,614,739.00	(1,199,647.00)	0.00%
034 Classroom Facilities Maintenance	\$625,200.00	\$0.00	625,200.00	\$173,321.00	\$160.00	\$4,437.00	39,167.00	0.00%
200 Student Managed Funds	\$57,000.00	\$619.00	57,619.00	\$24,687.00	\$5,125.00	\$9,365.00	23,567.00	59.10%
300 District Managed Funds	\$222,050.00	\$276.00	222,326.00	\$244,195.00	\$17,809.00	\$24,543.00	(46,412.00)	120.88%
401 Auxiliary Services	\$524,499.00	\$78,247.00	602,746.00	\$466,575.00	\$45,288.00	\$133,722.00	2,449.00	99.59%
439 Public School Preschool	\$115,190.00	\$7.00	115,197.00	\$109,793.00	\$5,976.00	\$7.00	5,397.00	95.31%
451 OneNet (Data Communication)	\$18,000.00	\$0.00	18,000.00	\$0.00	\$0.00	\$0.00	18,000.00	0.00%
499 Miscellaneous State Grants	\$19,702.00	\$0.00	19,702.00	\$15,520.00	\$7,769.00	\$1,125.00	3,057.00	84.48%
516 IDEA-B	\$1,190,517.00	\$19,989.00	1,210,506.00	\$1,215,489.00	\$78,121.00	\$107,167.00	(112,150.00)	109.26%
536 Title I - School Improvement Part A	\$106,629.00	\$33,334.00	139,963.00	\$88,509.00	\$0.00	\$817.00	50,637.00	63.82%
572 Title I - Disadvantaged Children	\$1,853,191.00	\$84,292.00	1,937,483.00	\$1,116,484.00	\$130,578.00	\$157,811.00	663,188.00	65.77%
587 Preschool Handicap	\$37,685.00	\$0.00	37,685.00	\$19,074.00	\$1,900.00	\$0.00	18,611.00	50.61%
590 Title II-A - Improving Teacher Quality	\$261,864.00	\$3,194.00	265,058.00	\$169,386.00	\$12,720.00	\$32,167.00	63,505.00	76.04%
599 Miscellaneous Federal Grants	\$132,318.00	\$5,000.00	137,318.00	\$17,396.00	\$1,050.00	\$29,861.00	90,061.00	34.41%
<b>Totals</b>	<b>\$58,322,071.00</b>	<b>\$929,760.00</b>	<b>\$59,251,831.00</b>	<b>\$48,563,842.00</b>	<b>\$4,304,466.00</b>	<b>\$3,738,450.00</b>	<b>\$6,759,828.00</b>	<b>88.27%</b>

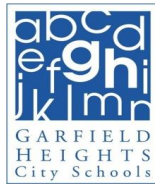
**Garfield Heights City Schools**



**Check Register for Checks > \$4,999.99  
April 2019**



<b>Vendor</b>	<b>Amount</b>	<b>Fund</b>	<b>Description</b>
ESCNEO	\$ 56,648.00	516	OOD tuition
PSI Affiliates	\$ 43,329.00	572	Title I tutoring services non-public
Star Therapy & Sales	\$ 27,255.00	001	Occupational Therapy Services
Amazon	\$ 10,871.00	Various	Instructional/Office supplies
Connect	\$ 18,969.00	001	ProgressBook core services/licenses
LEAP	\$ 167,130.00	001	OOD tuition
Loyola Press	\$ 13,591.00	401	Grammar Books Non-public
Ohio Bureau of Workers Comp	\$ 12,524.00	Various	Workers Comp Payments
Re-Ed Access, LLC	\$ 7,104.00	001	OOD Tuition
PNC Bank	\$ 14,133.00	Various	Various credit card purchases
Suburban Health Consortium	\$ 479,706.00	024	Employee Health Care for April
Kidslink Neurobehavioral	\$ 12,800.00	001	Tuition for placed students
Universal Oil, Inc	\$ 8,912.00	001	Diesel/Gas Fuel
ABA Outreach Services	\$ 19,933.00	516	Special Education Contracted Services
Dairymans	\$ 7,866.00	006	Milk and Juice Purchases
Gordon Food Service	\$ 55,721.00	006	Food Purchases
NEORS	\$ 5,709.00	001	April Sewage Fees
OHIO Cat	\$ 6,245.00	001	Bus Repairs
OSC-Gas	\$ 12,360.00	001	Natural Gas Level Billing
Renhill Group	\$ 38,112.00	Various	Substitute Services
Suburban School Transportation	\$ 21,904.00	001	OOD student transportation
ESCNEO	\$ 40,454.00	001	OOD tuition
Fisher & Phillips, LLC	\$ 7,575.00	001	Legal Fees
Renhill Group	\$ 17,794.00	Various	Substitute Services
Illuminating Company	\$ 89,554.00	001	Electricity Service-April Billing
NEDAB	\$ 6,220.00	022	Division III Basketball state tournament
JP Morgan Chase	\$ 1,021,994.00	Various	April #1 Payroll
JP Morgan Chase	\$ 1,023,578.00	Various	April #2 Payroll



**Investment Report  
April 30, 2019**



<u>FINANCIAL INSTITUTION</u>	<u>INVESTMENT TYPE</u>	<u>COST</u>	<u>MARKET VALUE</u>	<u>YIELD RATE</u>	<u>MATURITY DATE</u>
Citizens Bank	Public Super NOW	\$ 6,705.22	\$ 6,705.22	0.00	N/A
Citizens Bank	Municipal Money Market	\$ 116,101.66	\$ 116,101.66	0.00	N/A
PNC Bank	Business Perf Money Market	\$ 4,088.20	\$ 4,088.20	1.20	N/A
Red Tree Investment	Money Mkt Fund	\$ 7,047.65	\$ 7,047.65	2.33	N/A
Red Tree Investment	Agency Note	\$ 90,000.00	\$ 89,932.86	1.30	24-May-19
Red Tree Investment	Agency Note	\$ 94,672.25	\$ 94,672.63	1.00	19-Jul-19
Red Tree Investment	Agency Note	\$ 90,000.00	\$ 88,816.77	1.42	27-Jul-20
Red Tree Investment	Agency Note	\$ 100,000.00	\$ 98,829.30	1.50	28-Aug-20
Red Tree Investment	U.S. Treasury Bill	\$ 217,277.86	\$ 219,575.62	2.49	30-May-19
Red Tree Investment	Certificate of Deposit	\$ 99,700.00	\$ 99,701.30	2.07	13-Oct-20
Red Tree Investment	Certificate of Deposit	\$ 109,890.00	\$ 109,541.85	2.27	28-Oct-20
Red Tree Investment	Certificate of Deposit	\$ 75,000.00	\$ 73,620.00	1.76	17-Jun-21
Red Tree Investment	Certificate of Deposit	\$ 114,827.50	\$ 116,970.75	3.30	15-Nov-21
Red Tree Investment	Certificate of Deposit	\$ 114,942.50	\$ 115,971.17	2.92	31-Jan-22
Red Tree Investment	Certificate of Deposit	\$ 114,885.00	\$ 115,969.22	2.94	07-Feb-22
Red Tree Investment	Certificate of Deposit	\$ 114,850.50	\$ 115,643.77	2.85	14-Mar-22
Red Tree Investment	Certificate of Deposit	\$ 114,965.50	\$ 115,145.01	2.66	04-Apr-22
Red Tree Investment	Certificate of Deposit	\$ 114,798.75	\$ 114,546.09	2.91	13-Mar-23
Red Tree Investment	Certificate of Deposit	\$ 29,997.00	\$ 30,114.21	2.87	29-Mar-23
Red Tree Investment	Certificate of Deposit	\$ 114,770.00	\$ 118,932.54	3.64	05-Dec-23
Red Tree Investment	Certificate of Deposit	\$ 58,941.00	\$ 59,027.61	2.89	10-Apr-24
Red Tree Investment	Commercial Paper	\$ 98,864.83	\$ 99,890.00	2.81	17-May-19
Red Tree Investment	Commercial Paper	\$ 108,432.50	\$ 109,626.00	2.89	19-Jun-19
Red Tree Investment	Commercial Paper	\$ 113,395.75	\$ 114,442.25	2.83	09-Jul-19
Red Tree Investment	Commercial Paper	\$ 113,234.46	\$ 114,075.40	2.71	23-Aug-19
Red Tree Investment	Commercial Paper	\$ 112,472.88	\$ 113,814.35	3.00	23-Sep-19
Red Tree Investment	Accrued Interest	\$ -	\$ 7,389.65		
STAROhio	State Pool	\$ 8,413,070.84	\$ 7,548,051.36	2.55	N/A
<b>Total Investment Amount</b>		<b>\$ 10,862,931.85</b>	<b>\$10,018,242.44</b>		
		<b>Month-to-Date Interest</b>	<b>FYTD 2019 Interest</b>		
	General Fund	\$ 16,863.00	\$ 100,355.06		
	Food Service	\$ 2,602.00	\$ 21,410.48		
	Auxiliary Services-Trinity	\$ 213.00	\$ 1,678.54		
	Auxiliary Services-St. Benedict	\$ 461.00	\$ 2,685.82		
	Blaugrund Scholarship	\$ 478.00	\$ 2,039.83		
		<b>\$ 20,617.00</b>	<b>\$ 128,169.73</b>		



## Garfield Heights City Schools

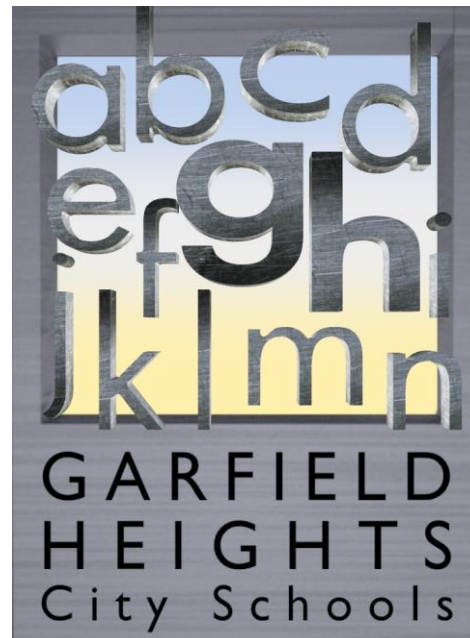


### Legal Fees Analysis Report - FY19



	General	Board of Revision	GHTA	OAPSE	Personnel	Cell Tower	Lighting Energy Project	Lease-Purchase Legal	Totals
July	\$1,423	\$271	\$15,252	\$31	\$1,333				\$18,310
August	\$6,045	\$4,320	\$7,192	\$155	\$8,487	\$547	\$858		\$27,604
September	\$2,511	\$31	\$5,518		\$4,850				\$12,910
October	\$2,108	\$3,751	\$4,402		\$2,132			\$29,750	\$42,143
November	\$2,046	\$1,240	\$1,996		\$1,263				\$6,545
December	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
January	\$1,240	\$4,681	\$9,393		\$6,806				\$22,120
February	\$1,365	\$3,213	\$775		\$4,491				\$9,844
March	\$1,451	\$744	\$1,519	\$31	\$2,810				\$6,555
April	\$539	\$3,595	\$31	\$31	\$3,379				\$7,575
May									\$0
June									\$0
<b>TOTALS</b>	<b>\$18,728</b>	<b>\$21,845</b>	<b>\$46,078</b>	<b>\$248</b>	<b>\$35,551</b>	<b>\$547</b>		<b>\$29,750</b>	<b>\$153,605</b>





# Five Year Forecast Financial Report

May, 2019

*Allen D. Sluka, Treasurer/CFO*

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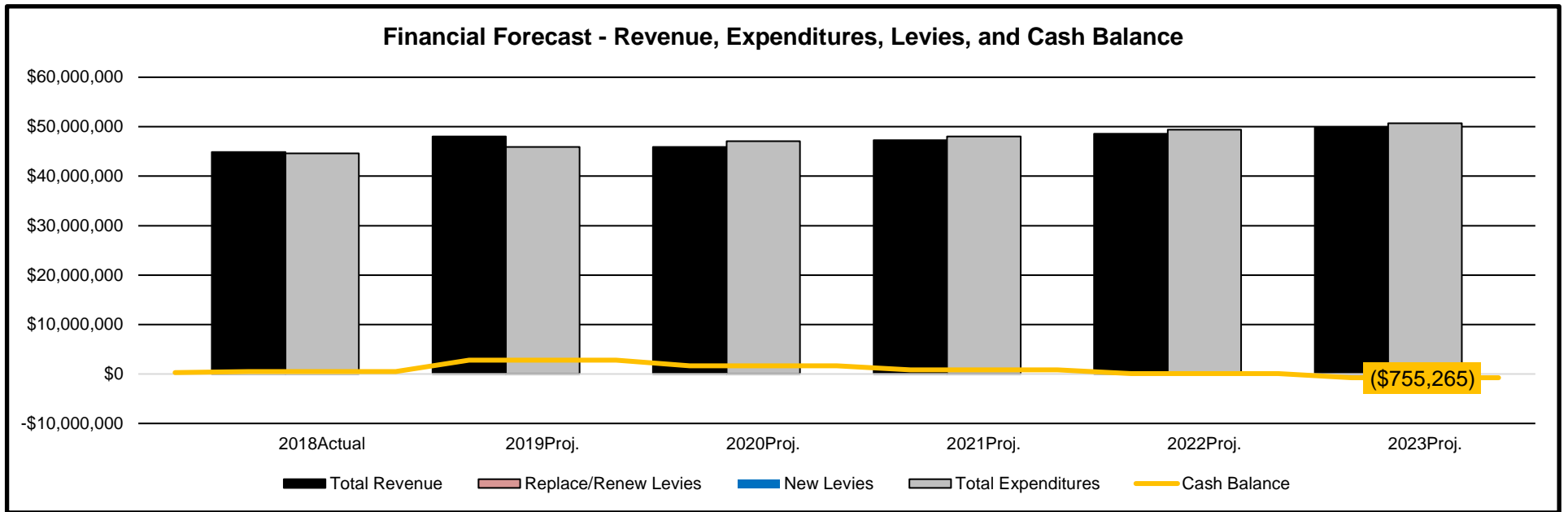
### Forecast Purpose/Objectives

Ohio Department of Education's purposes/objectives for the five-year forecast are:

1. To engage the local board of education and the community in the long range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate."
3. To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.

Forecast Methodology - This forecast is prepared based upon historical trends and current factors. This information is then extrapolated into estimates for subsequent years. The forecast variables can change multiple times throughout the fiscal year and while cash flow monitoring helps to identify unexpected variances no process is guaranteed. The intent is to provide the district's financial trend over time and a roadmap for decisions aimed at encouraging financial sustainability and stability.

# Forecast Summary



## Garfield Heights City School District

### Financial Forecast

	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
Beginning Balance	1,034,498	3,100,647	1,948,352	1,165,326	392,013
+ Revenue	48,003,721	45,882,181	47,248,043	48,584,998	49,874,637
+ Proposed Renew/Replacement Levies	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-
- Expenditures	(45,937,572)	(47,034,476)	(48,031,069)	(49,358,311)	(50,721,915)
= Revenue Surplus or Deficit	2,066,149	(1,152,295)	(783,026)	(773,313)	(847,278)
Ending Balance with renewal levies Note: Not Reduced for Encumbrances	3,100,647	1,948,352	1,165,326	392,013	(455,265)

### Analysis Without Renewal Levies Included:

Revenue Surplus or Deficit w/o Levies	2,066,149	(1,152,295)	(783,026)	(773,313)	(847,278)
Ending Balance w/o Levies	3,100,647	1,948,352	1,165,326	392,013	(455,265)

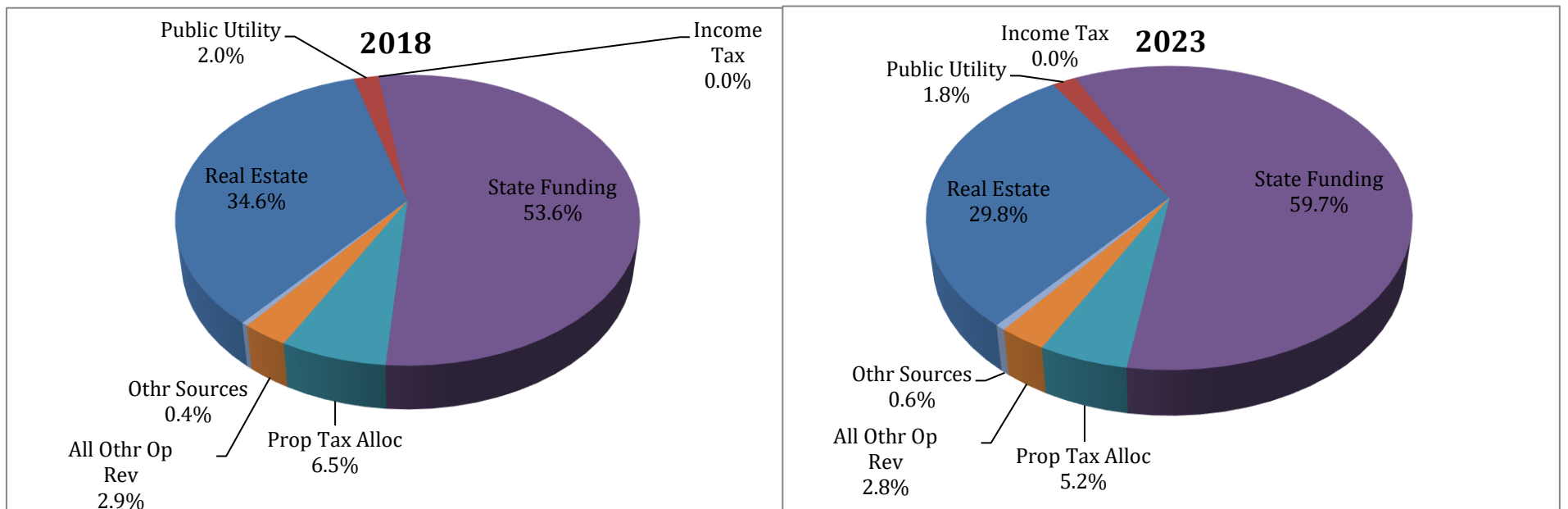
For projected fiscal years 2020 through 2023, the forecast shows Revenue Deficits. Carryover balances remains positive in Fiscal Years 2019 through 2022 due to higher than projected real estate property tax delinquency collections (1.010), shared income tax from the city, and TIF payment revenue received (1.060).

ADM estimates are included in the forecast and assumes no significant change in enrollment. The District continues to closely monitor enrollment numbers to assess the academic needs of our students and the impact on state funding to the district. Enrollment numbers have remained constant over the previous years.

The current state biennium budget was passed on June 2017 which covered fiscal years 2018 and 2019 of the forecast. The future of state funding for public schools is still unknown beyond 2019. The state legislature has begun to address its next biennium budget (forecasted fiscal years 2020 and 2021). The net affect of the final budget may or may not have a significant impact on this forecast. Based on current information, nothing has been decided that would cause us to change our current assumptions on Unrestricted and Restricted state funding revenue (1.035 and 1.040).

The Notes & Assumptions explained in more detail by revenue and expenditure areas in this report are key variables to the projections and the decisions necessary to balance the budget. The assumptions are those that management believes are significant to the forecast. However, because circumstances and conditions assumed in projections frequently do not occur as expected, and are based on information existing at the time projections are prepared, there will usually be differences between projected and actual results.

## Revenue Sources and Forecast Year-Over-Year Projected Overview



	Prev. 5-Year Avg. Annual Change	PROJECTED					5-Year Avg. Annual Change
		Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	
<b>Revenue:</b>							
1.010-Real Estate	3.47%	7.68%	-12.29%	1.01%	0.27%	0.13%	-0.64%
1.020-Public Utility	12.26%	4.22%	-3.26%	2.19%	0.25%	0.11%	0.70%
1.030-Income Tax	n/a	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1.035-State Funding	6.54%	3.34%	4.64%	4.91%	5.06%	4.96%	4.58%
1.040-Restricted Aid	311.63%	-22.28%	24.71%	2.10%	1.76%	-7.39%	-0.22%
1.045-Restr Federal SFSF	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1.050-Property Tax Alloc	3.50%	-5.50%	-1.68%	-1.72%	-1.75%	-0.89%	-2.30%
1.060-All Other Operating	7.17%	106.14%	-47.29%	0.00%	0.00%	0.00%	11.77%
<b>1.070-Total Revenue</b>	<b>5.41%</b>	<b>6.70%</b>	<b>-4.39%</b>	<b>3.00%</b>	<b>2.85%</b>	<b>2.67%</b>	<b>2.16%</b>
<b>2.070-Total Other Sources</b>	<b>7.42%</b>	<b>87.00%</b>	<b>-8.63%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>15.68%</b>
<b>2.080-Total w/Other Srcs</b>	<b>5.22%</b>	<b>7.01%</b>	<b>-4.42%</b>	<b>2.98%</b>	<b>2.83%</b>	<b>2.65%</b>	<b>2.21%</b>

Total Revenues and Other Financing Sources are now projected to increase annually by an average of only 2.21% over the forecasted years 2019 through 2023 as compared to 5.22% average over the previous five years .

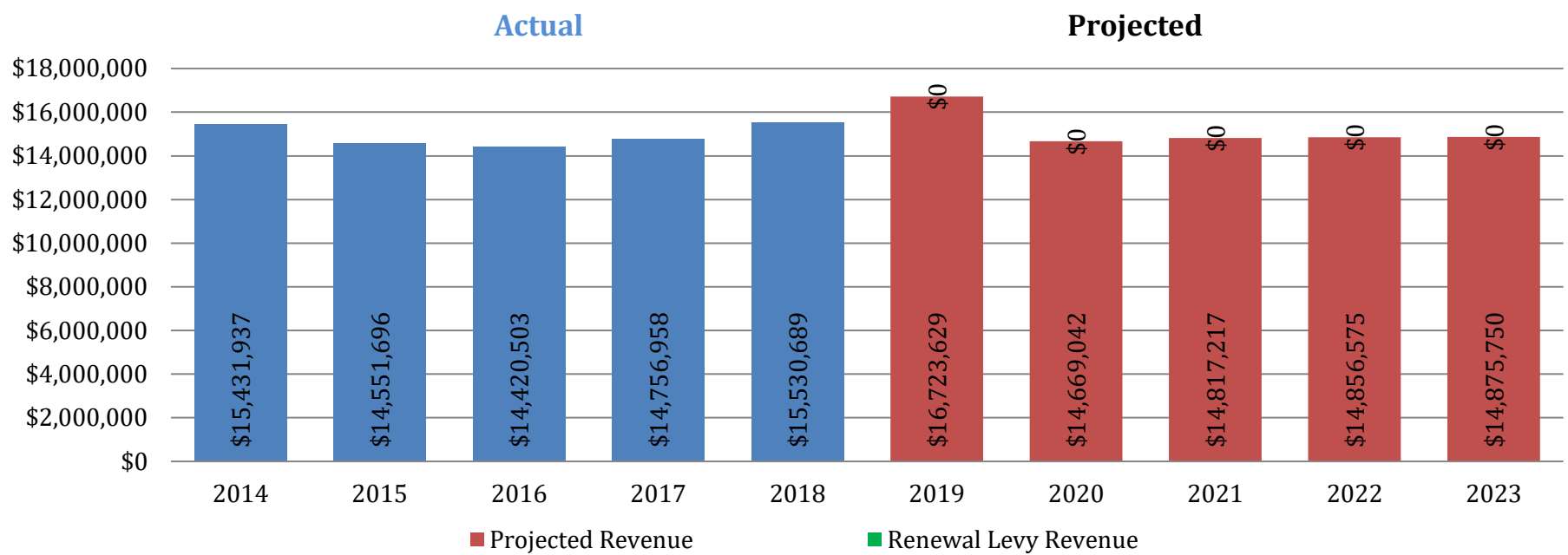
With over 56% of the district's funding coming from the State of Ohio (State Funding, Restricted Aid and Property Tax Allocation), the state's biennial budget and economic outlook is a major factor in projecting future revenues. The state's next biennial budget is for 2020 and 2021.

The next major revenue source is real estate taxes of which generates 34% of the district's total revenues. Reverse HB920 and Emergency Levies which are dollar amount driven have played a significant role in mitigating previous years valuation losses. That same affect impacts tax revenues when there is a valuation increase that the district received from the triennial update. Collection of delinquent taxes over the past few years have also contributed to steady increase in property tax revenues. While we have tried to project these collection amounts based on past history, we do not always know who or when someone is going to pay their delinquent tax amount. While these amounts have remained steady over the previous years, current year collections amounted to over \$2.3 million thus causing the significant real estate percent increase in 2019. However, we are not projecting to maintain that high of a delinquency collection amount in the forecasted fiscal years.

Lastly, the district had significant one time payment of shared income tax revenue and a higher than estimated TIF payments from the City.

### 1.010 - General Property Tax (Real Estate)

Revenue collected from taxes levied by a school district by the assessed valuation of real property using effective tax rates for class I (residential/agricultural) and class II (business).



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total With Renewal Levies	15,530,689	16,723,629	14,669,042	14,817,217	14,856,575	14,875,750
YOY \$ Change	773,731	1,192,940	(2,054,587)	148,175	39,358	19,175
YOY % Change	5.2%	7.7%	-12.3%	1.0%	0.3%	0.1%

	2018	2019	2020	2021	2022	2023
Percentage of Total Revenue	34.6%	34.8%	32.0%	31.4%	30.6%	29.8%

Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class II Rate	Change	
2017	276,024,630	(4,842,270)	66.85	(1.30)	60.61	(1.47)	100.0%
2018	303,119,580	27,094,950	61.80	(5.05)	55.84	(4.77)	104.1%
2019	303,119,580	-	61.97	0.17	56.01	0.17	95.9%
2020	303,119,580	-	62.14	0.17	56.18	0.17	94.0%
2021	303,119,580	-	62.31	0.17	56.35	0.17	94.0%
2022	303,119,580	-	62.31	-	56.35	-	94.0%

**General Property Tax** is the second highest revenue source of the district (32.6%) of total revenues. The General Property tax consists of real estate taxes of both Residential (Class I) and Commercial/Industrial (Class II). Of these two, residential property tax consists of 76% of the revenue while Commercial/Industrial is 24%. There are four major components that affect the district's real estate property tax revenues: Taxable Values, Tax Rates, Collection Rates and Delinquency Collections.

**Taxable Values** - For tax year 2018 collectable in 2019, the district saw a 10% increase in Residential valuation and a 17% increase for Commercial/Other from the triennial reappraisal. For calendar years 2019 through 2022, valuation amounts in these two area are projected to remain constant.

**Tax Rates** - The increase in valuation combined with the affects of House Bill 920, the tax rate decreased 5.59 mills to 61.26 mills for Residential and decreased 6.22 to 54.39 mills for Commercial/Other. The property tax revenue impact from the revised tax rate had an overall revenue increase of \$140,620.

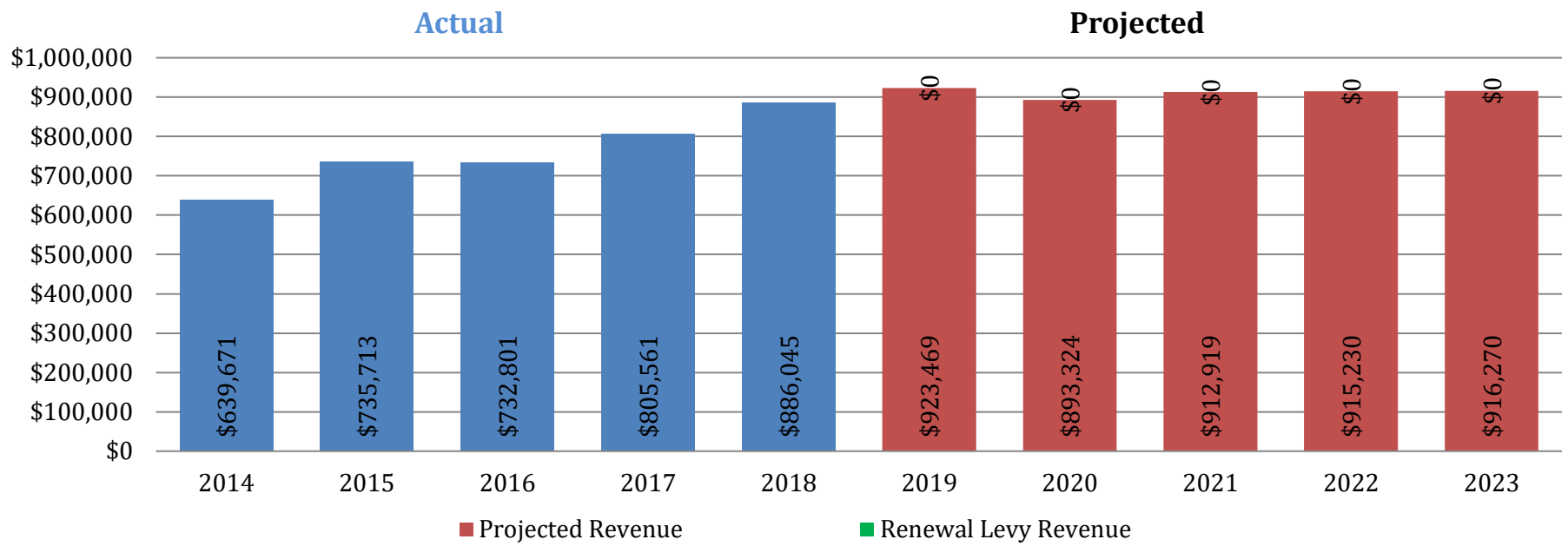
**Collection Rates** - Based on current collections, we are projecting a 90% collection rate for both residential and commercial in the forecasted fiscal years.

**Delinquency collections** in fiscal year 2019 was \$2.3 million and is projected to collect \$1.150 million for fiscal year 2020 then \$850,000 annually through 2023.

\*Projected % trends include renewal levies

### 1.020 - Public Utility Personal Property

Revenue generated from public utility personal property valuations multiplied by the district's full voted tax rate.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total With Renewal Levies	886,045	923,469	893,324	912,919	915,230	916,270
YOY \$ Change	80,484	37,424	(30,145)	19,595	2,311	1,040
YOY % Change	10.0%	4.2%	-3.3%	2.2%	0.3%	0.1%

Percentage of Total Revenue	2.0%	1.9%	1.9%	1.9%	1.9%	1.8%
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Values and Tax Rates					Gross Collection Rate Including Delinquencies
Tax Year	Valuation	Value Change	Full Voted Rate	Change	
2017	12,926,360	863,390	69.76	(1.50)	100.0%
2018	13,583,190	656,830	66.95	(2.81)	100.0%
2019	13,583,190	-	67.12	0.17	100.0%
2020	13,583,190	-	67.29	0.17	100.0%
2021	13,583,190	-	67.46	0.17	100.0%
2022	13,583,190	-	67.46	-	100.0%

**Public Utility Personal Property (PUPP)** tax revenues is generated from telephone, natural gas, electric and water lines and equipment which is 2% of total revenues.

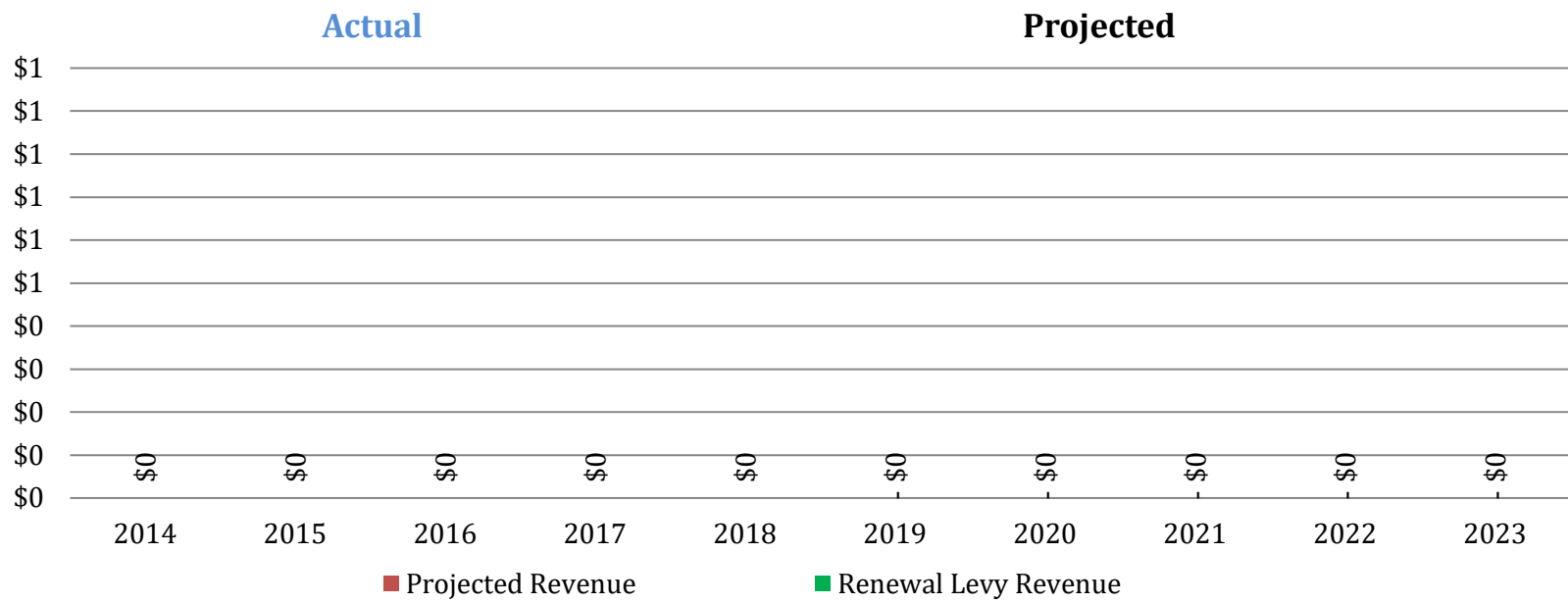
The PUPP valuation increased \$656,830 in Calendar Year 2018. Therefore, along with the corresponding revenues generated from TPP increased in 2019 from the valuation increase and then are projected to fluctuate minimally forecasted years 2020 through 2023 due to projected delinquency collections and valuations.

PUPP valuations are assessed at the full tax rate and are not forecasting any amount for delinquency collections.

*\*Projected % trends include renewal levies*

### 1.030 - Income Tax

Revenue collected from income tax earmarked specifically to support schools with a voter approved tax by residents of the school district; separate from federal, state and municipal income taxes.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	-	-	-	-	-	-
YOY \$ Change	-	-	-	-	-	-
YOY % Change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

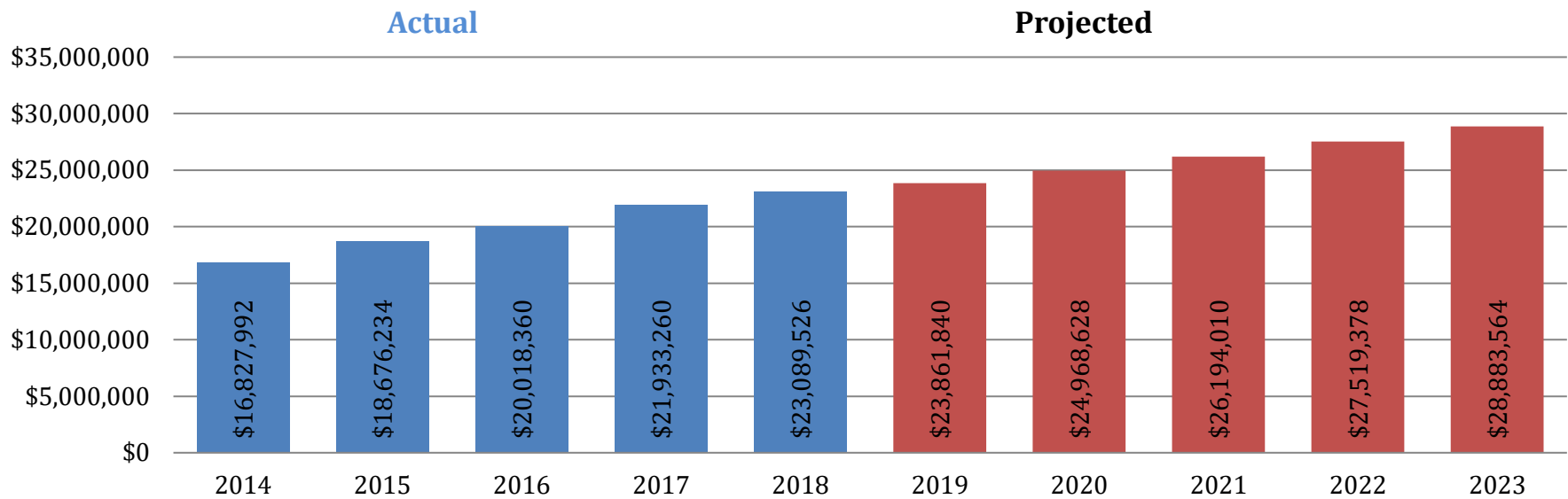
Percentage of Total Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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The district does not have an income tax.

*\*Projected % trends include renewal levies*

### 1.035 - Unrestricted Grants-in-Aid

Funds received through the State Foundation Program with no restriction.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	23,089,526	23,861,840	24,968,628	26,194,010	27,519,378	28,883,564
YOY \$ Change	1,156,266	772,314	1,106,788	1,225,382	1,325,368	1,364,186
YOY % Change	5.3%	3.3%	4.6%	4.9%	5.1%	5.0%
Percentage of Total Revenue	51.5%	49.7%	54.4%	55.4%	56.6%	57.9%
Core Funding Per Pupil	6,010	6,020	6,100	6,200	6,300	6,400
State Share Index (SSI)	79.1%	79.1%	82.5%	82.5%	83.4%	83.4%
State Core Funding Per Pupil	4,753	4,761	5,034	5,117	5,257	5,341
Formula ADM (Funded Student Count)	4,084	4,185	4,210	4,299	4,273	4,313
Funding Status	Capped	Capped	Capped	Capped	Capped	Capped

**Unrestricted Grants-In-Aid** is the largest revenue source of the district at 52.1% if you include the Economic Disadvantage Aid (Restricted) as part of the state's overall funding formula. Nothing in the current state budget talks has caused us to changed our current assumptions below. However, a new state budget could have a significant impact on the district's state fundng amounts being projected.

Unrestricted Grants-in-Aid revenue amount shown for fiscal year 2019 is the amount calculated by the State Legislature under the two year budget bill which expires June 30, 2019. Also included is the Preschool, Special Education Transportation, and Casino Revenue. These amounts are not projected to change significantly in the forecasted fiscal years.

Under the State's current funding formula , the district is considered a "CAP" district. While the current funding formula showed the district qualifying for a higher amount of state aid, the biennial budget (18-19) called for a CAP on the funding amount of 3% each fiscal year. That means that the district would receive a maximum increase of 3% in state aid from the previous year if the funded formula amount exceeds the CAP amount.

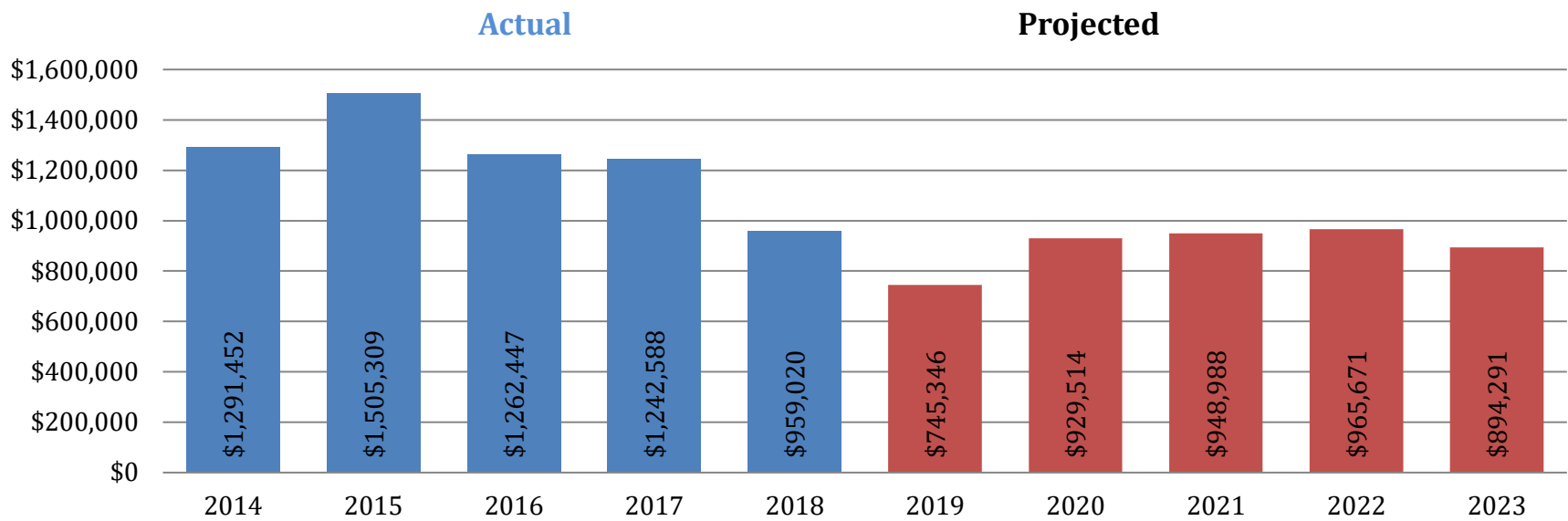
For projected years 2020 through 2022, the district is assuming that the same funding formula will be in place and that it will remain a CAP district. Therefore, we are projecting a CAP increase of 5% in each of the forecasted fiscal years.

Casino Revenues are an 'Other Unrestricted State Grant-In-Aid. The projected rate moving forward will be \$49.50 per pupil amount as established by State Legislature.



### 1.040 & 1.045 - Restricted Grants-in-Aid

Funds received through the State Foundation Program or other allocations that are restricted for specific purposes.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	959,020	745,346	929,514	948,988	965,671	894,291
YOY \$ Change	(283,568)	(213,674)	184,168	19,474	16,683	(71,380)
YOY % Change	-22.8%	-22.3%	24.7%	2.1%	1.8%	-7.4%
Percentage of Total Revenue	2.1%	1.6%	2.0%	2.0%	2.0%	1.8%
Economic Disadvantaged Funding	798,667	607,074	788,537	808,012	824,695	843,315
Percentage of Disadvantaged Students	59.9%	59.9%	60.0%	60.0%	60.0%	60.0%

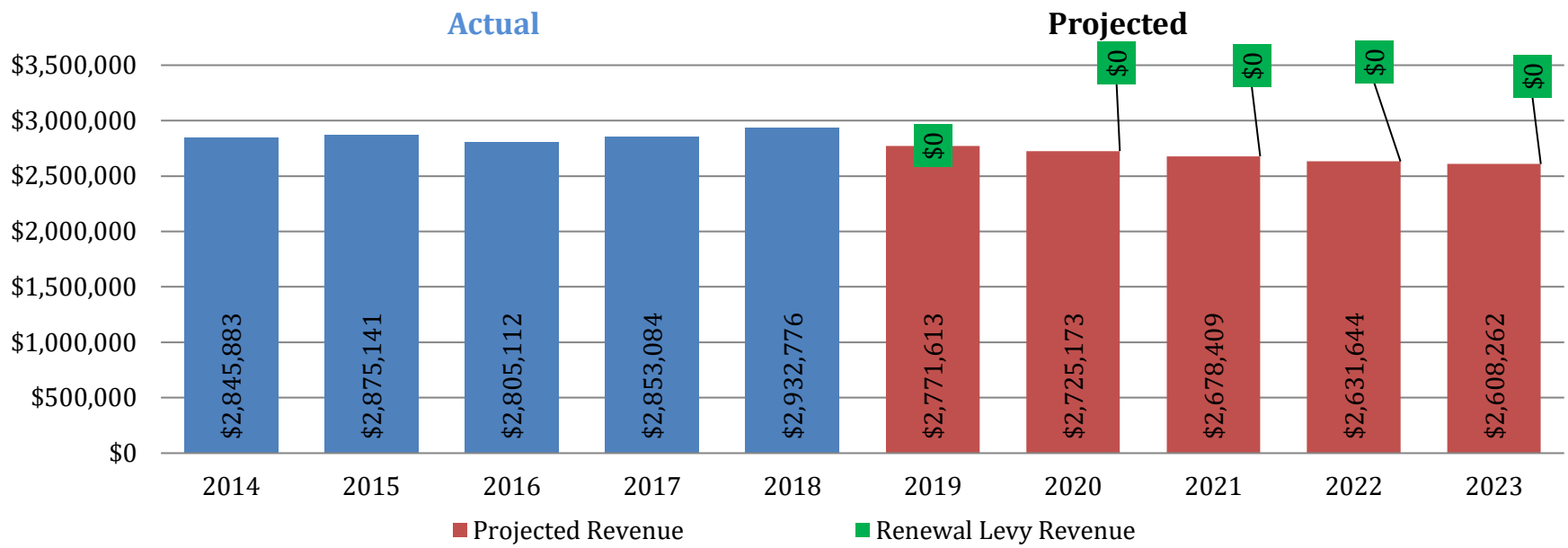
**Economic Disadvantage Aid** is an additional component of the State's current funding formula. This formula amount is deemed restricted by the Ohio Department of Education and the calculated formula amount is reflected here. For the forecasted amounts in Economic Disadvantage Aid, the district is using the state's FY 2018-19 budget and the same assumptions as with the State Basic Aid. This amount also follows under the CAP increase of 3% for 2018-19 and 5% increase in the CAP for forecasted fiscal years 2020 through 2023.

The District also receives restricted state aid in the form of career/technical aid and catastrophic aid reimbursement.

Both of these payments are projected to remain flat over forecasted fiscal years 2019 through 2023.

### 1.050 - Property Tax Allocation

Includes funds received for Tangible Personal Property Tax Reimbursement, Electric Deregulation, Homestead and Rollback.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total With Renewal Levies	2,932,776	2,771,613	2,725,173	2,678,409	2,631,644	2,608,262
YOY \$ Change	79,692	(161,163)	(46,440)	(46,764)	(46,765)	(23,382)
YOY % Change	2.8%	-5.5%	-1.7%	-1.7%	-1.7%	-0.9%
Percentage of Total Revenue	6.5%	5.8%	5.9%	5.7%	5.4%	5.2%
% of Residential Real Estate 10% Rollback	9.90%	9.90%	9.90%	9.90%	9.90%	9.90%
% of Residential Real Estate 2.5% Rollback	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
% of Residential Real Estate Homestead	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%

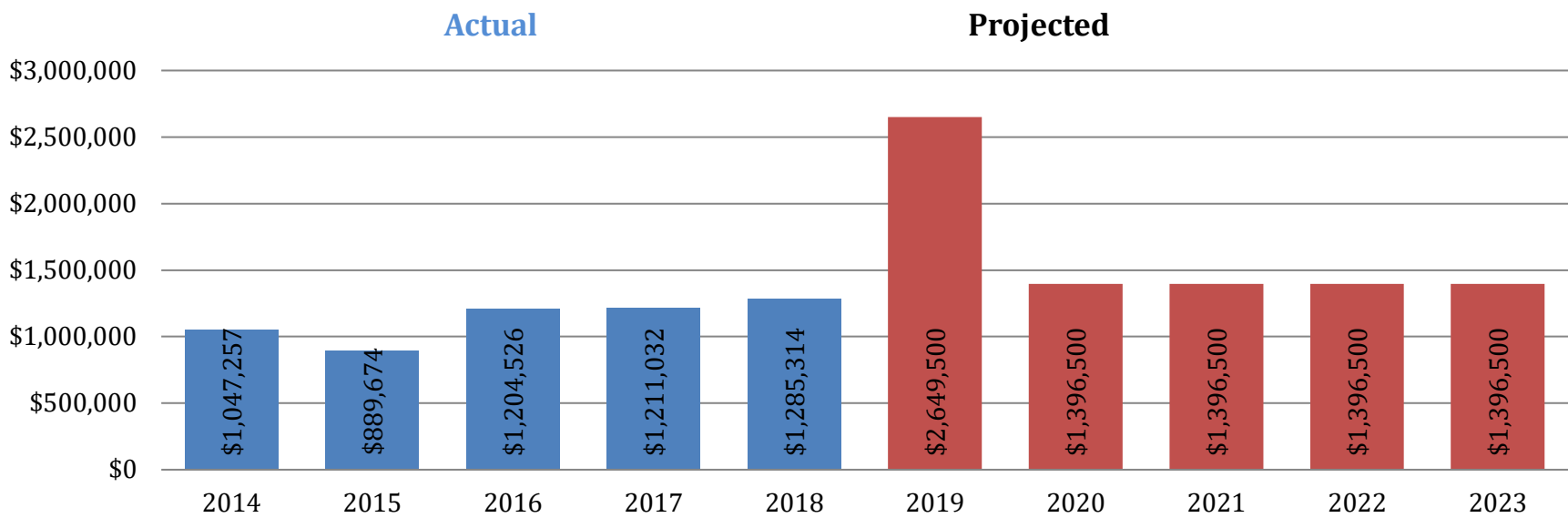
**Property Tax Allocation** revenues are the district's third largest revenue source at 6.1%. A major portion of the Property Tax Allocation is generated from the Homestead and Rollback payments received from the State of Ohio. These payments are based on the relationship to actual real estate property tax collections. From the forecasted overall general property revenues, 6.86% is being used to calculate the homestead exemption, while 11.6% is being used to calculate the rollback amounts for each of the forecasted years 2019 through 2023. These percentages are in following historical trends.

The State of Ohio was holding harmless school district's who lost revenues from Tangible Personal Property (TPP) tax elimination (House Bill 66). The forecasted amounts were determined using a formula and spreadsheet developed by the Ohio Department of Education and the Ohio Department of Taxation. However, under the current state budget bill (House Bill 153), the district had a significant amount of their TPP reimbursement phased out in prior years. The remaining amounts will be phased out by 2022.

*\*Projected % trends include renewal levies*

### 1.060 - All Other Operating Revenues

Operating revenue sources not included in other lines; examples include tuition, fees, earnings on investments, rentals, and donations.



	2018	FORECASTED				
	2018	2019	2020	2021	2022	2023
Total	1,285,314	2,649,500	1,396,500	1,396,500	1,396,500	1,396,500
YOY \$ Change	74,282	1,364,186	(1,253,000)	-	-	-
YOY % Change	6.1%	106.1%	-47.3%	0.0%	0.0%	0.0%

Percentage of Total Revenue	2018	2019	2020	2021	2022	2023
	2.9%	5.5%	3.0%	3.0%	2.9%	2.8%

**All Other Operating Revenues** makes up a very small portion of the district's overall revenues (4.6%) and consists of Tuition payments, Earnings on Investments, Pay-to-Participate Fees, Building Rentals, Medicaid Reimbursement, CityView TIF payments, Shared Income Taxes and any other miscellaneous payments to the district.

**Tuition revenue** is projected being projected at \$360,000 based on current collections to date. Assuming no additional tuitions increases, the revenues are projected to remain constant annually in the forecasted fiscal years 2020 through 2023.

**Medicaid reimbursement** in 2019 amounted to \$254,000. The projected annual amounts in the forecasted fiscal years is \$250,000 annually assuming that the legislation does not eliminate this reimbursement.

**CityView Tax Increment Finance (TIF)** agreement. The amounts are received from the City of Garfield Heights and are based on their calculations. In 2019, the district's TIF payments received amounted to \$868,000. The amounts being forecasted is \$500,000 annually for fiscal years 2020 through 2023 based on current amount received in 2019.

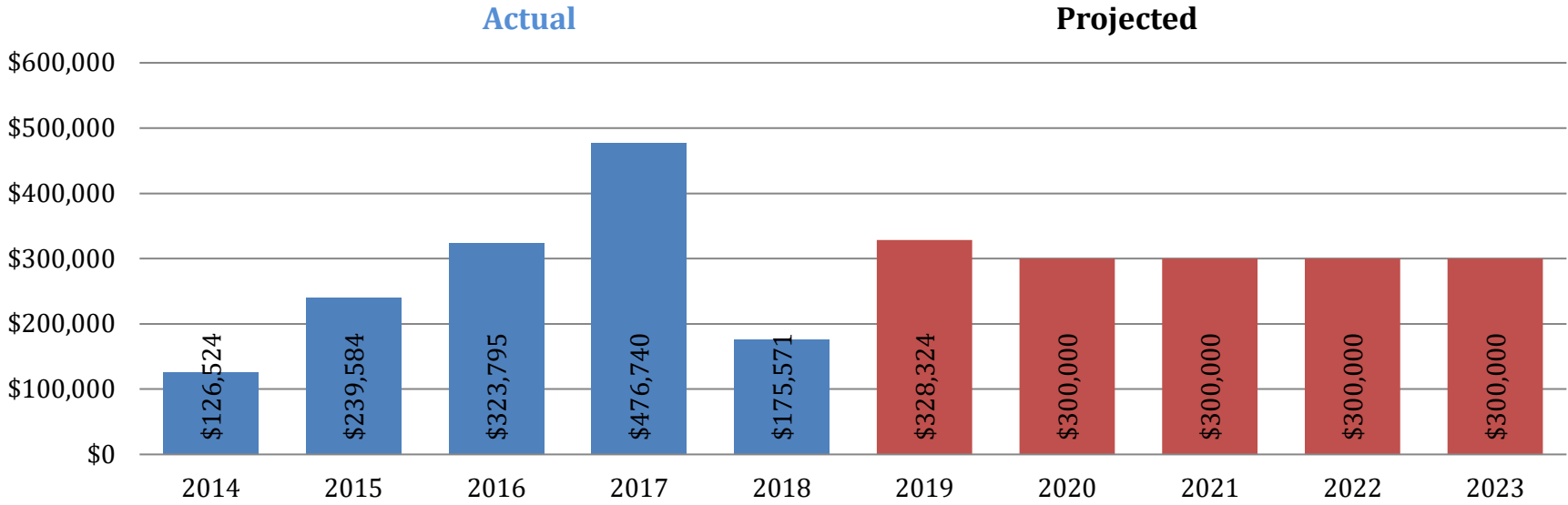
**Earnings on Investments** saw a significant increase in 2019. The amounts beings projected for 2020 through 2023 are based on what was received in 2019.

**Share Income Tax** - We are forecasting a one time payment from the City in the amount of \$933,000 for its portion of income tax revenue sharing provisions mandated from abated property agreements for income tax revenue collected. We are also projecting annual payments of \$100,000 in income tax sharing for the forecasted fiscal 2020-2023 from current abated property.

**Other Miscellaneous** fees are projected to remain flatlined over the forecasted fiscal years.

### 2.070 - Total Other Financing Sources

Includes proceeds from sale of notes, state emergency loans and advancements, operating transfers-in, and all other financing sources like sale and loss of assets, and refund of prior year expenditures.



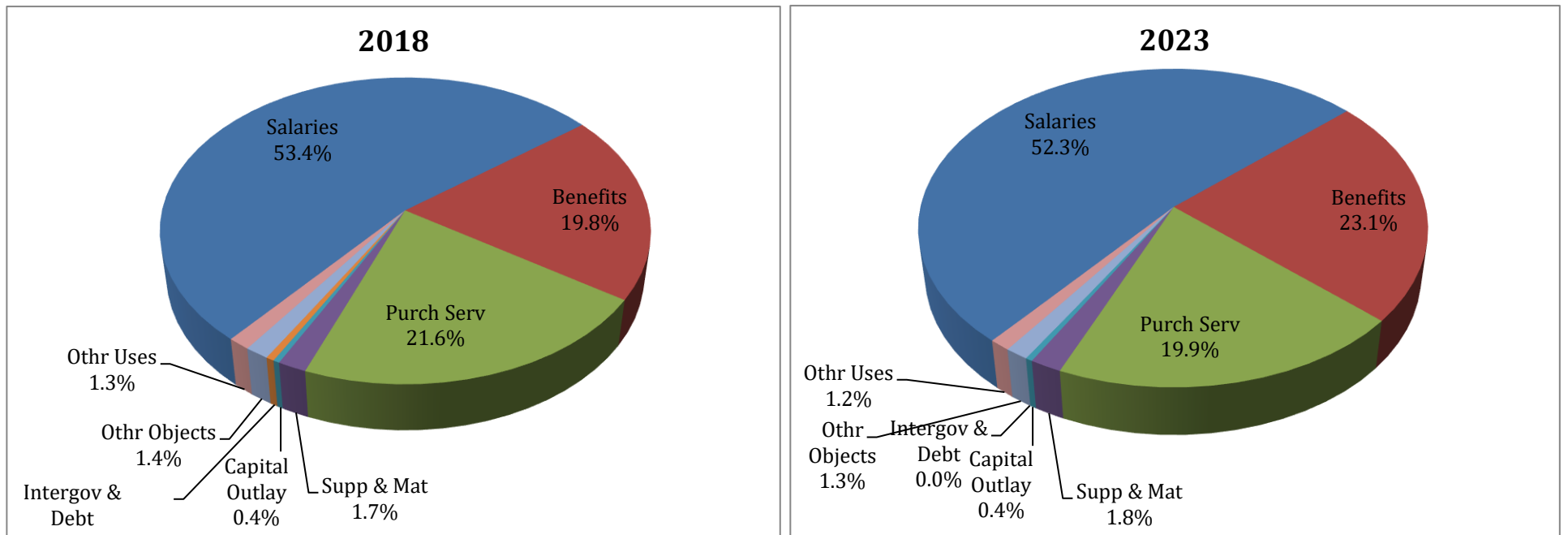
	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	175,571	328,324	300,000	300,000	300,000	300,000
YOY \$ Change	(301,169)	152,753	(28,324)	-	-	-
YOY % Change	-63.2%	87.0%	-8.6%	0.0%	0.0%	0.0%
Percentage of Total Revenue	0.4%	0.7%	0.7%	0.6%	0.6%	0.6%
Transfers In	-	-	-	-	-	-
Advances In	170,312	328,324	300,000	300,000	300,000	300,000

No significant transfer-in are projected in the forecasted fiscal years.

Advances-In amounts shown in the forecasted years are based on the previous fiscal year's initial Advances-Out.

Other financing sources (Refunds of Prior Year Expenditures) are projected at \$0 in the forecasted fiscal years due to the random nature that they are received and minimal impact dollar amount.

## Expenditure Categories and Forecast Year-Over-Year Projected Overview



	Prev. 5-Year Avg. Annual Change	PROJECTED					5-Year Avg. Annual Change
		Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	
<b>Expenditures:</b>							
3.010-Salaries	3.52%	2.40%	2.42%	2.01%	2.01%	2.01%	2.17%
3.020-Benefits	4.33%	4.26%	6.36%	6.03%	6.19%	6.35%	5.84%
3.030-Purchased Services	11.32%	0.94%	-0.23%	1.37%	1.38%	1.40%	0.97%
3.040-Supplies & Materials	5.44%	30.97%	-12.12%	0.81%	1.74%	1.74%	4.63%
3.050-Capital Outlay	65.66%	-0.34%	103.96%	-41.18%	0.00%	0.00%	12.49%
3.060-Intergov	n/a	n/a	n/a	n/a	n/a	n/a	n/a
4.010-4.060-Debt	-2.35%	-61.85%	0.00%	-100.00%	n/a	n/a	-53.95%
4.300-Other Objects	2.65%	24.61%	-14.18%	-2.07%	3.15%	-2.10%	1.88%
4.500-Total Expenditures	4.99%	2.93%	2.42%	2.15%	2.80%	2.80%	2.62%
5.040-Total Other Uses	4.48%	2.65%	0.00%	0.00%	0.00%	0.00%	0.53%
5.050-Total w/Other Uses	4.89%	2.93%	2.39%	2.12%	2.76%	2.76%	2.59%

Based on current year activity and revised projections, total expenditures including 'Other Financing Uses' are expected now have an average annual increase of 2.57% over the forecasted five years as compared to an actual average annual expenditure increase of 4.89% over the previous 5 years.

**Salaries** are showing a 2.17% 5-Year Avg. Annual Change as compared 3.52% in Prev 5 years. The district has taken a stance of not filling open positions unless absolutely necessary in 2019.

**Benefits** are showing 5.84 5-Year Avg Change as compared to 4.33% in the previous 5 years. Health care costs continue to rise and will have a major impact on the projected years.

**Purchased Services** has a .97% 5-Year Annual Change and as compared to 11.32% in the previous 5 years. The significant decrease in the 5 year annual changed is based on projected flat line on out of district tuition and special education costs combined with a projected decrease in utilities due to a energy saving lighting project at the High School and Middle School. These two areas have a significant impact on the projected fiscal year amounts for purchased services.

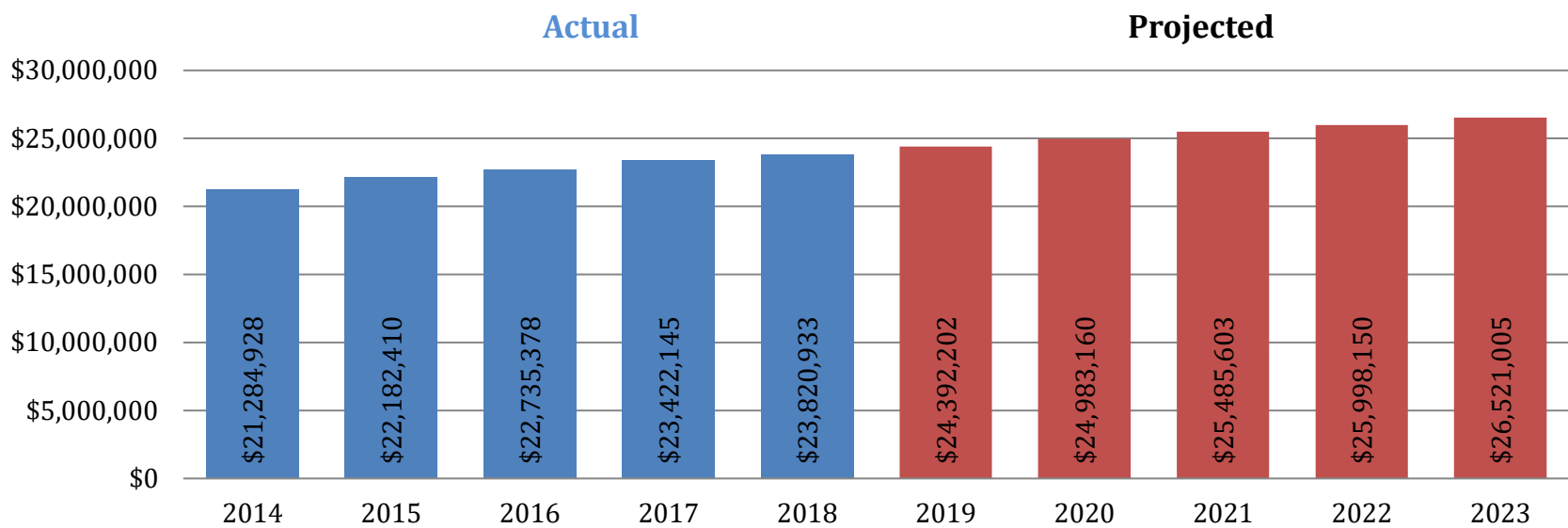
**Supplies** saw a significant increase in three areas- Instructional Software, Textbooks, and transportation and is now showing 4.63 5-Year Avg Change as compared to 5.44% in the previous 5 years.

**Capital Outlay** has been reduced as compared to the Prev. 5-Year average change in an effort to reduce deficit funding as these areas are more discretionary in nature.

**Other Objects** also saw a significant increase in property tax collection fees thus causing 5-Year Avg Change to increase to 1.88% as compared to 2.65% in the previous 5 years.

### 3.010 - Personnel Services

Employee salaries and wages, including extended time, severance pay, supplemental contracts, etc.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	23,820,933	24,392,202	24,983,160	25,485,603	25,998,150	26,521,005
YOY \$ Change	398,788	571,269	590,958	502,443	512,547	522,855
YOY % Change	1.7%	2.4%	2.4%	2.0%	2.0%	2.0%

Percentage of Total Budget	53.4%	53.1%	53.1%	53.1%	52.7%	52.3%
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**Personnel Services** is largest current expenditure area of the district at 53.1%. This area includes teachers, classified, administrators, exempt, qualified staff along with other compensation such as supplemental contracts, OT, substitutes, severance payments, and any other compensation.

**Certified** - For forecasted fiscal year 2019 and 2020, the projected amounts reflects increases from the two year negotiated agreement and then step increases for projected years 2021 through 2023 using the 2020 salary schedule.

**Classified** - For forecasted fiscal year 2019, the projected amounts reflects the final year of the negotiated agreement and then step increases for projected years 2020 through 2023 using the 2019 salary schedules.

**Administration** - Wage amounts projected are based on individual contract agreements and historical increases which amounts to the equivalent of a step increase.

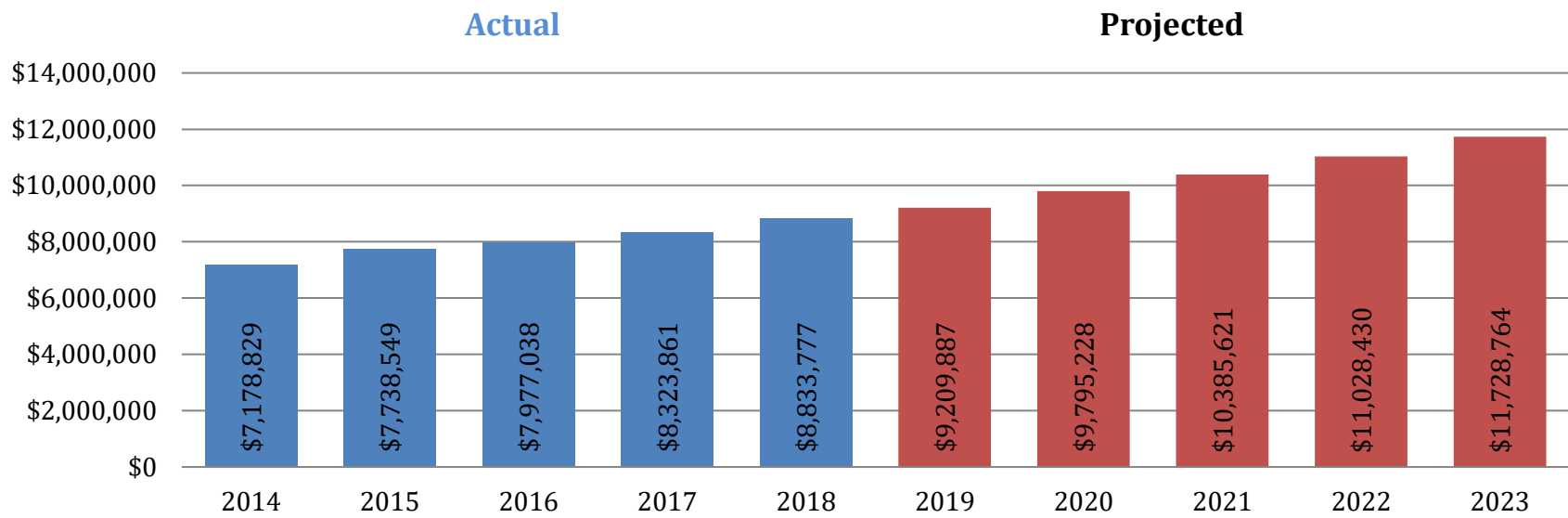
**Qualified and Exempt** - Wage amounts projected are based on established salary schedules, experience level, and level of responsibility and only reflect salary schedule step movements where applicable.

**Supplemental** contracted amounts follow the negotiated agreement base salary amount. **Severance** payments have been projected to decrease significantly as retirements have decreased. **Substitute** costs are projected to remain flatlined over the forecasted years based on past history. **Overtime, extra time, incentives and extended time** amounts are projected to increase 1% annually in forecasted years 2019 through 2023.

**Staffing levels** - staffing increases of 2 FTEs (1 Certified, 1 Qualified) is being projected for the forecasted year 2020.

### 3.020 - Employees' Benefits

Retirement for all employees, Workers Compensation, early retirement incentives, Medicare, unemployment, pickup on pickup, and all health-related insurances.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	8,833,777	9,209,887	9,795,228	10,385,621	11,028,430	11,728,764
YOY \$ Change	509,916	376,110	585,341	590,393	642,809	700,334
YOY % Change	6.1%	4.3%	6.4%	6.0%	6.2%	6.4%

Percentage of Total Budget	19.8%	20.0%	20.8%	21.6%	22.3%	23.1%
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**Employees' Benefits** is the next largest expenditure area at 20.0% of overall current expenditures. This area consists of retirement, medicare, health care and workers compensation.

**Retirement/Medicare** The district is required to contribute 14% of an employee's salary to either of the Retirement Systems and 1.45% to Medicare. As personal service (salaries, wages) costs increase from staff levels, step movements, and other compensation, retirement costs are projected to follow. This district also picks up the employee share of retirement for administrators. We are also projecting no changes in the contribution percentages for both the retirement systems.

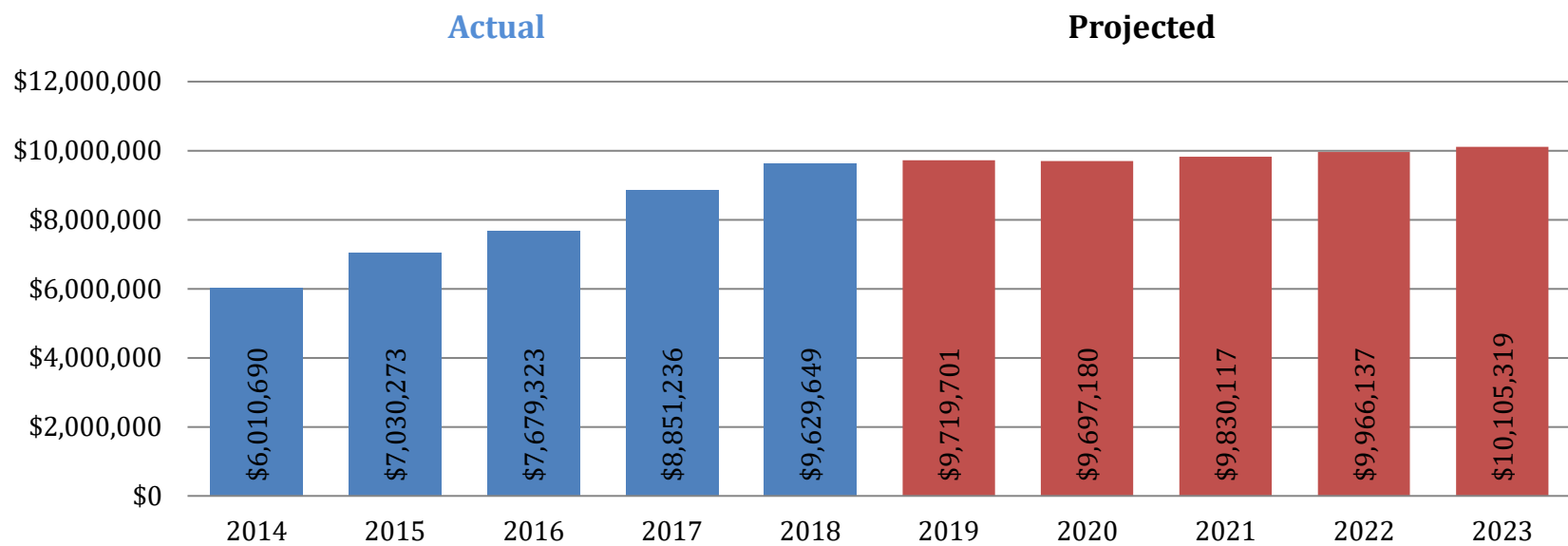
**Health Care** benefits makes up 52% of the employee benefits which provides Medical, Drug, Dental, Vision and Life insurance coverage to full time employees. Insurance benefit rate projections include not only forecasted increases but any negotiated employee contribution amounts. For forecasted fiscal year 2019, the district saw a 8.65% aggregate increase in health care premiums. For forecasted fiscal years 2020 through 2023, premium increases of 10% in the aggregate is being projected. All employees who elect insurance coverage contribute towards the insurance coverage premium except life which completely board paid. This contribution amount is based on current negotiated agreements or various benefit packages and is currently 12.5% for all employees except classified who currently pay 8%. For purposes of this forecast, these contribution rates are not projected to change in forecasted years with the exception of classified.

**Workers' Compensation** rate is projected to decrease slightly and follow projected personal service salary amounts.



### 3.030 - Purchased Services

Amounts paid for personal services rendered by personnel who are not on the payroll of the school district, and other services which the school district may purchase.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	9,629,649	9,719,701	9,697,180	9,830,117	9,966,137	10,105,319
YOY \$ Change	778,413	90,052	(22,521)	132,937	136,020	139,182
YOY % Change	8.8%	0.9%	-0.2%	1.4%	1.4%	1.4%

Percentage of Total Budget	21.6%	21.2%	20.6%	20.5%	20.2%	19.9%
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**Purchase Services** is now 21.2% of current expenditures. This category includes contractual services, community school and special education tuition, health/OT/PT services, legal services, rentals and leases, travel and mileage, utilities, and building/equipment repairs.

**Out of district tuition** projected costs represents 65% of the purchase service expenditures. The most significant is Community Schools, Ed-Choice, and Post Secondary. Enrollment in these schools has increased slightly in 2019 thus causing a 2.8% increase in expenditures. The projection for 2020 is no overall increase due to steps being taken to verify enrollment, bring back students and recoup costs and then 2.5% annual increase in the forecasted fiscal years 2021 through 2023.

**Utility** costs are showing a 4.7% decrease in 2019 due most notably in electricity costs. For forecasted years 2020 through 2023, we are projecting moderate increases of 2% annually based on current 2019 amounts.

**Contractual services** (substitutes, legal, health, psychologist, OT, PT, legal, professional, copier) decreased slightly overall in 2019, however, substitute cost continues to rise significantly (11%) is now project to increase 1% annually in the forecasted fiscal years as we take steps to try and reduce absenteeism.

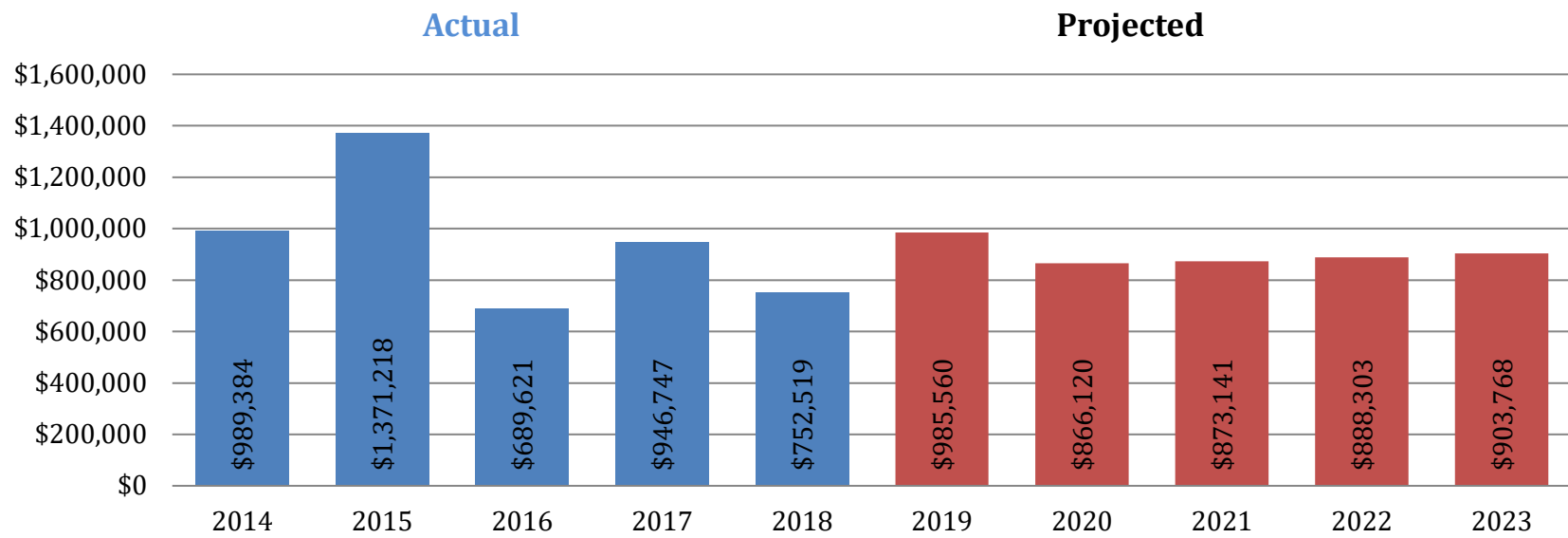
**Transportation services** also saw a significant increase (77%) in 2019 due to a increase in special need students. This area is now project to increase 1% annually in the forecasted fiscal years based on the 2019 amount.

**All other purchase services** (travel/meeting expenses, advertising, printing,) assume an annual 1% inflationary increase in each of the forecasted fiscal years.



### 3.040 - Supplies & Materials

Expenditures for general supplies, instructional materials including textbooks and media material, bus fuel and tires, and all other maintenance supplies.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	752,519	985,560	866,120	873,141	888,303	903,768
YOY \$ Change	(194,228)	233,041	(119,440)	7,021	15,162	15,465
YOY % Change	-20.5%	31.0%	-12.1%	0.8%	1.7%	1.7%
Percentage of Total Budget	1.7%	2.1%	1.8%	1.8%	1.8%	1.8%

**Supplies and Materials** includes instructional supplies, textbooks, library books/periodicals, maintenance/custodial supplies, and transportation supplies and is 2.1% of current expenditures.

**Textbooks** - The district has made significant effort in textbook purchase spending. Therefore, this amount saw significant increase in 2019 based on current needs. Textbook purchases are projected to decrease slightly 2020 and then remain flatlined in the forecasted fiscal years.

**Instructional Software** - Instructional software costs increased significantly (203%). These costs are projected at a 2% annual inflationary rate for the forecasted years.

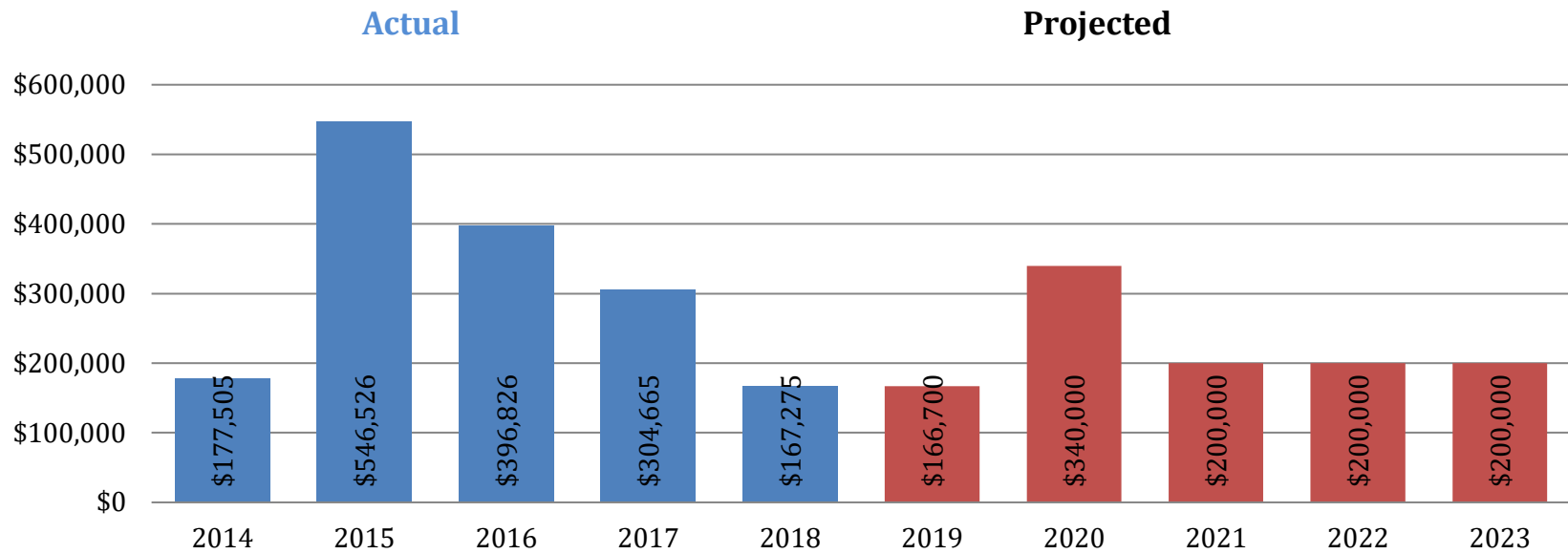
**Instructional Supplies** - Instructional supply costs are projected current costs incurred and then at a 2% annual inflationary rate for the forecasted years.

**General Supplies** costs are based on current costs incurred and then an inflationary 2% annual increase in the forecasted fiscal years.

**Maintenance/custodial and transportation** supply costs are based on current costs incurred and then have a projected inflationary 2% annual increase in the forecasted fiscal years.

### 3.050 - Capital Outlay

This line includes expenditures for items having at least a five-year life expectancy, such as land, buildings, improvements of grounds, equipment, computers/technology, furnishings, and buses.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	167,275	166,700	340,000	200,000	200,000	200,000
YOY \$ Change	(137,390)	(575)	173,300	(140,000)	-	-
YOY % Change	-45.1%	-0.3%	104.0%	-41.2%	0.0%	0.0%
Percentage of Total Budget	0.4%	0.4%	0.7%	0.4%	0.4%	0.4%

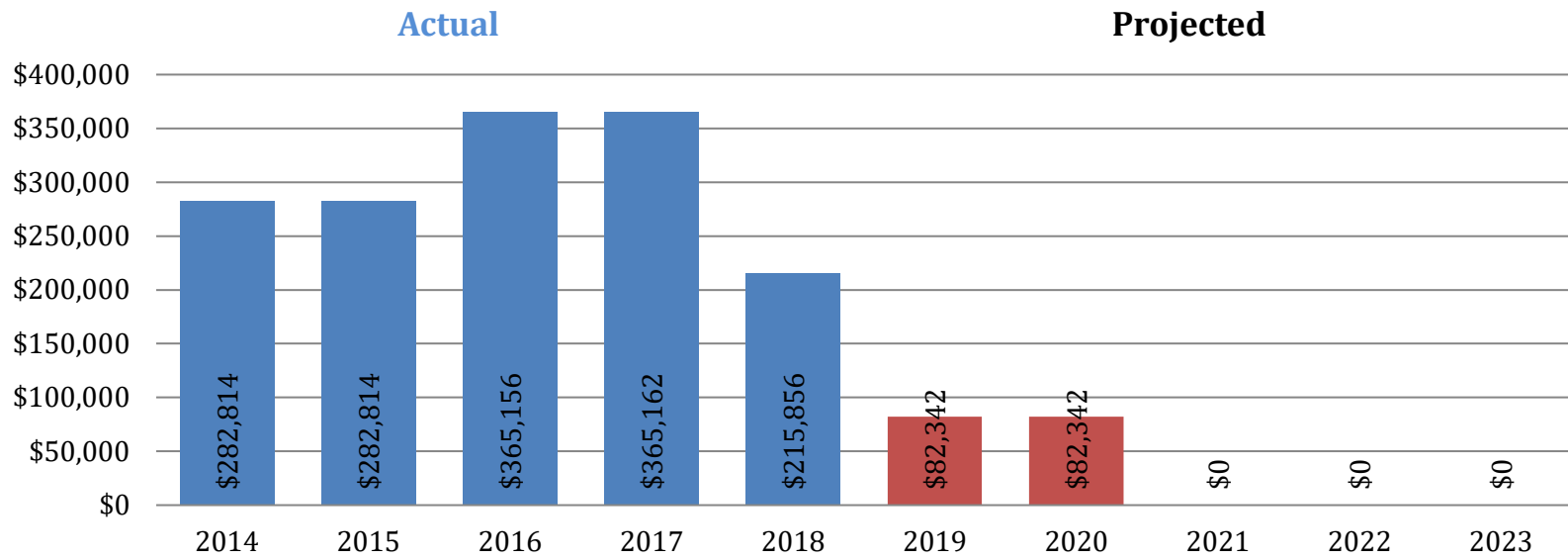
**Capital Outlay** represent .4% of current expenditures and includes the purchase of new instructional equipment, special education equipment, buildings and building improvements, and vehicles/busses.

For 2020, the district needs to replace a bus and maintenance vehicle. In addition, a significant number of teacher and student computers have reached end of life and need to be replaced.

No further bus and vehicle purchases are being projected in the forecast years 2021 through 2023, and technology equipments is projected to be flatline based on 2020 amounts.

### 3.060-4.060 - Intergovernmental & Debt

These lines account for pass through payments, as well as monies received by a district on behalf of another governmental entity, plus principal and interest payments for general fund borrowing.



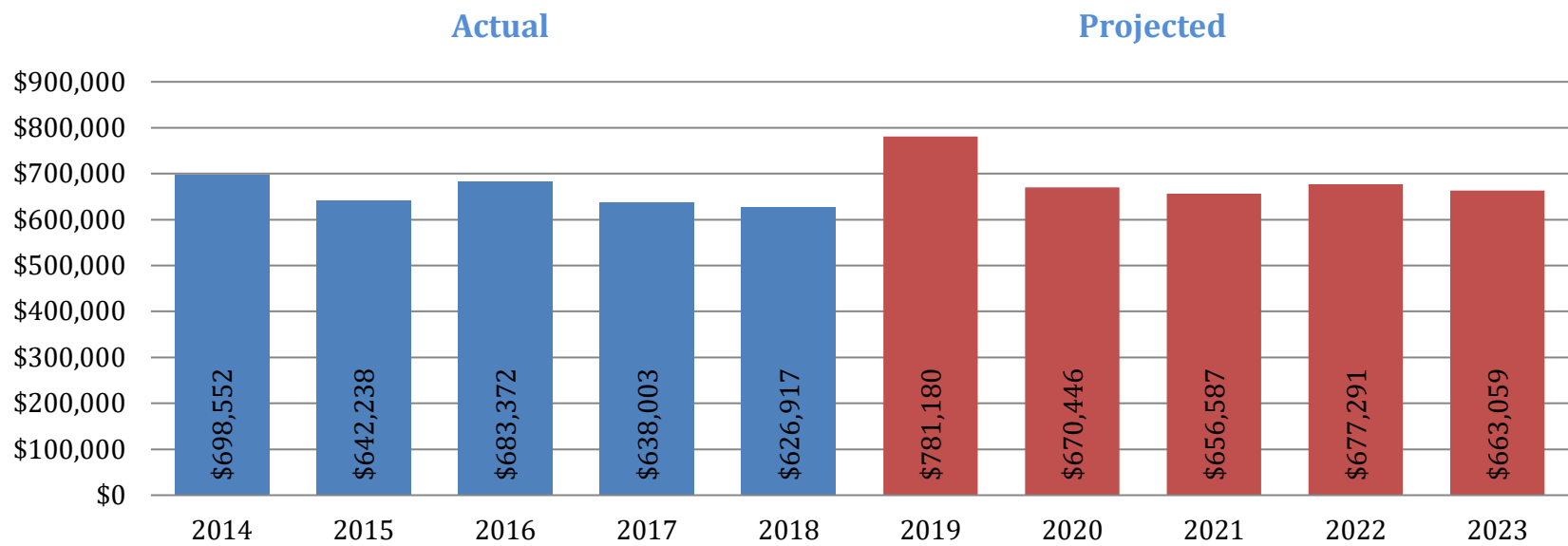
	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	215,856	82,342	82,342	-	-	-
YOY \$ Change	(149,306)	(133,514)	-	(82,342)	-	-
YOY % Change	-40.9%	-61.9%	0.0%	-100.0%	0.0%	0.0%
Percentage of Total Budget	0.5%	0.2%	0.2%	0.0%	0.0%	0.0%

**Debt Obligations** from the General Fund consists of a lease-purchase principal payment on equipment.

The lease-purchase remaining debt has annual payments of \$82,342 which matures in 2020.

### 4.300 - Other Objects

Primary components for this expenditure line are membership dues and fees, ESC contract deductions, County Auditor/Treasurer fees, audit expenses, and election expenses.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	626,917	781,180	670,446	656,587	677,291	663,059
YOY \$ Change	(11,086)	154,263	(110,734)	(13,859)	20,704	(14,232)
YOY % Change	-1.7%	24.6%	-14.2%	-2.1%	3.2%	-2.1%

Percentage of Total Budget	2018	2019	2020	2021	2022	2023
	1.4%	1.7%	1.4%	1.4%	1.4%	1.3%

**Other Objects** represents 1.7% of current expenditures. This category includes Organization Dues/Fees, Audit Costs, County ESC fees, County Fiscal Office Property Tax Collection fees, Bank Charges, Board of Elections Fees, and Insurance premiums.

**Property Tax Collection** fees makes up 74% of the expenditures . These fees increased 35.2% in 2019 due to the large increase in delinquency collections. We are projecting a decrease in 2020 to coincide with the projected decrease in delinquency collections and then and then remain flatlined in forecasted fiscal years.

**Board of Election** projected costs are based on election years. These costs projected show a corresponding significant increase in 2020 and 2022 due to it being a general election years for board members and decreases in 2021 and 2023 (non election years).

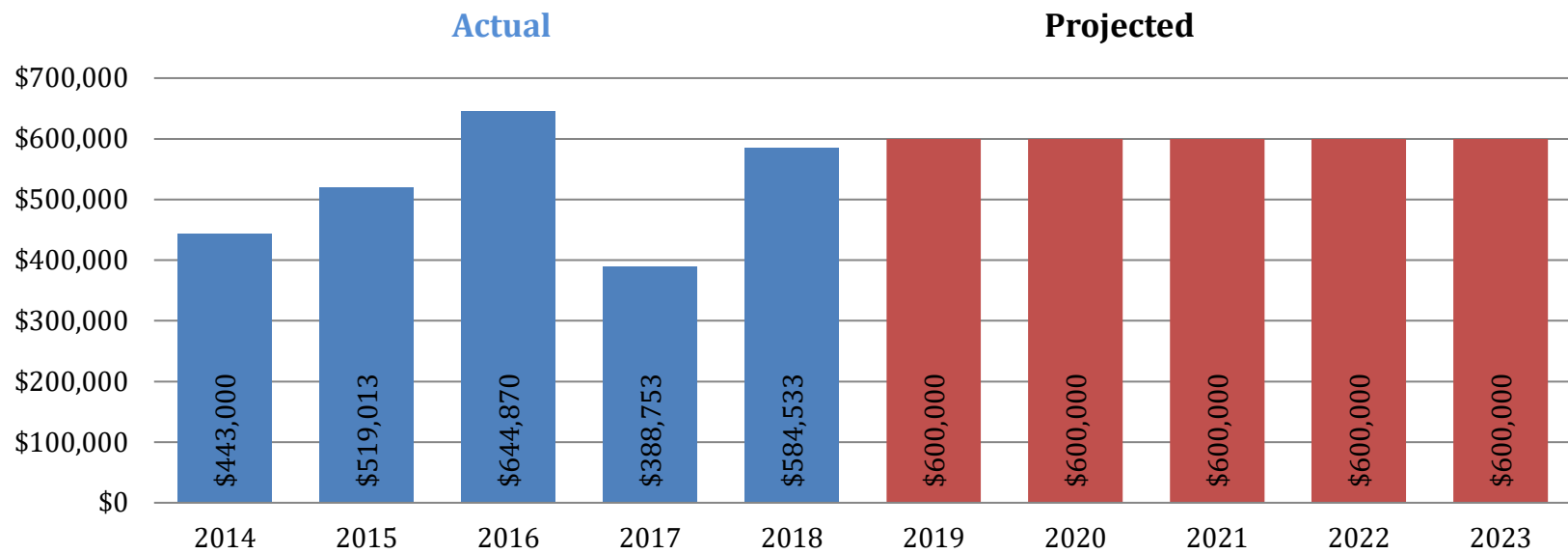
**Fleet and general liability insurance** increased significantly for fiscal year 2019. These costs are projected to increase an inflationary 2% annually in the forecasted fiscal years.

**Audit costs/Bank and ESC fees** decreased slightly in 2019 and are projected to assume an inflationary 2% annual increase in the forecasted fiscal years based on 2019 amounts.

**Other Dues/fees** are projected to remain flat lined over the forecasted fiscal years based on 2019 actual costs.

### 5.040 - Total Other Financing Uses

Operating transfers-out, advances out to other funds, and all other general fund financing uses.



	FORECASTED					
	2018	2019	2020	2021	2022	2023
Total	584,533	600,000	600,000	600,000	600,000	600,000
YOY \$ Change	195,780	15,467	-	-	-	-
YOY % Change	50.4%	2.6%	0.0%	0.0%	0.0%	0.0%

Percentage of Total Budget	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%
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Transfers Out	256,209	300,000	300,000	300,000	300,000	300,000
Advances Out	328,324	300,000	300,000	300,000	300,000	300,000

**Transfers/Advances** of monies to other funds that cannot generate enough revenues to offset their expenditures make up 1.3% of current expenditures.

Transfers Out is projected to remain constant over the forecasted period and are based on projected other funds needs.

Advances Out has been required in previous years to help offset fund deficits and shortfalls where future revenue is anticipated . Projected Advances Out is offset through an Advance In in the following fiscal year, thus creating no financial impact on the overall forecast. The amount is based an prior year history and projected needs.

## Garfield Heights City School District

### Five Year Forecast

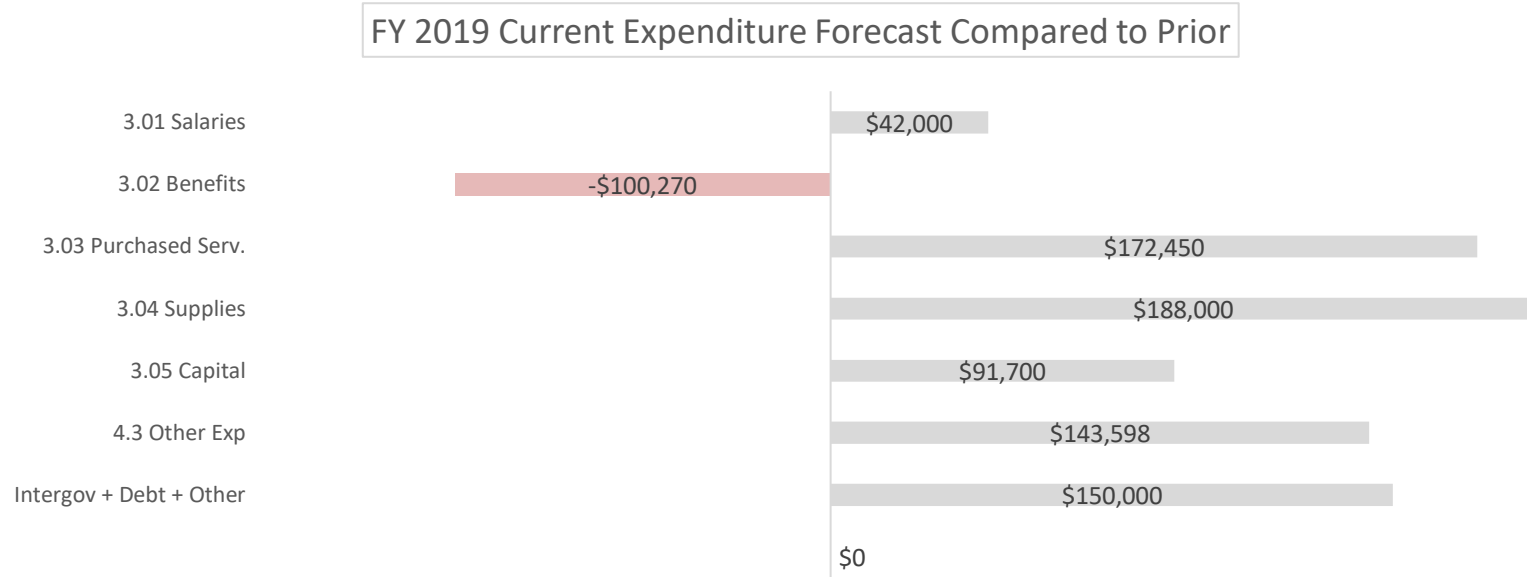
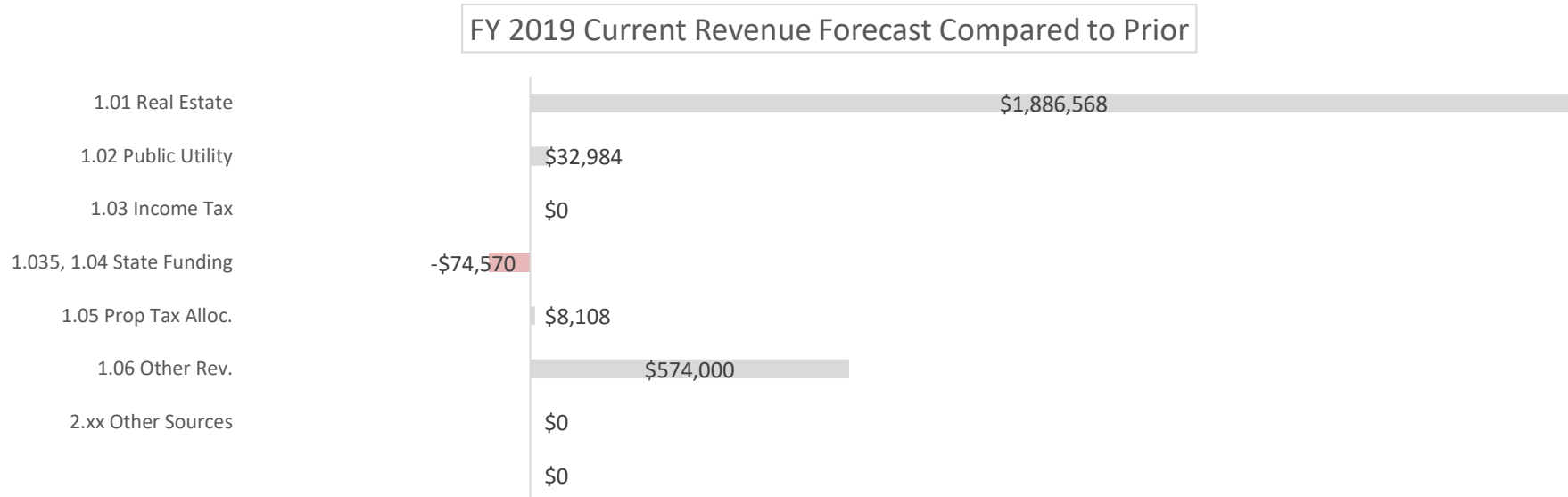
Fiscal Year:	Actual	FORECASTED				
	2018	2019	2020	2021	2022	2023
<b>Revenue:</b>						
1.010 - General Property Tax (Real Estate)	15,530,689	16,723,629	14,669,042	14,817,217	14,856,575	14,875,750
1.020 - Public Utility Personal Property	886,045	923,469	893,324	912,919	915,230	916,270
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	23,089,526	23,861,840	24,968,628	26,194,010	27,519,378	28,883,564
1.040 - Restricted Grants-in-Aid	959,020	745,346	929,514	948,988	965,671	894,291
1.050 - Property Tax Allocation	2,932,776	2,771,613	2,725,173	2,678,409	2,631,644	2,608,262
1.060 - All Other Operating Revenues	1,285,314	2,649,500	1,396,500	1,396,500	1,396,500	1,396,500
<b>1.070 - Total Revenue</b>	<b>44,683,370</b>	<b>47,675,397</b>	<b>45,582,181</b>	<b>46,948,043</b>	<b>48,284,998</b>	<b>49,574,637</b>
<b>Other Financing Sources:</b>						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-
2.050 - Advances-In	170,312	328,324	300,000	300,000	300,000	300,000
2.060 - All Other Financing Sources	5,259	-	-	-	-	-
<b>2.070 - Total Other Financing Sources</b>	<b>175,571</b>	<b>328,324</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>2.080 - Total Rev &amp; Other Sources</b>	<b>44,858,941</b>	<b>48,003,721</b>	<b>45,882,181</b>	<b>47,248,043</b>	<b>48,584,998</b>	<b>49,874,637</b>
<b>Expenditures:</b>						
3.010 - Personnel Services	23,820,933	24,392,202	24,983,160	25,485,603	25,998,150	26,521,005
3.020 - Employee Benefits	8,833,777	9,209,887	9,795,228	10,385,621	11,028,430	11,728,764
3.030 - Purchased Services	9,629,649	9,719,701	9,697,180	9,830,117	9,966,137	10,105,319
3.040 - Supplies and Materials	752,519	985,560	866,120	873,141	888,303	903,768
3.050 - Capital Outlay	167,275	166,700	340,000	200,000	200,000	200,000
Intergovernmental & Debt Service	215,856	82,342	82,342	-	-	-
4.300 - Other Objects	626,917	781,180	670,446	656,587	677,291	663,059
<b>4.500 - Total Expenditures</b>	<b>44,046,926</b>	<b>45,337,572</b>	<b>46,434,476</b>	<b>47,431,069</b>	<b>48,758,311</b>	<b>50,121,915</b>
<b>Other Financing Uses</b>						
5.010 - Operating Transfers-Out	256,209	300,000	300,000	300,000	300,000	300,000
5.020 - Advances-Out	328,324	300,000	300,000	300,000	300,000	300,000
5.030 - All Other Financing Uses	-	-	-	-	-	-
<b>5.040 - Total Other Financing Uses</b>	<b>584,533</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>5.050 - Total Exp and Other Financing Uses</b>	<b>44,631,459</b>	<b>45,937,572</b>	<b>47,034,476</b>	<b>48,031,069</b>	<b>49,358,311</b>	<b>50,721,915</b>
<b>6.010 - Excess of Rev Over/(Under) Exp</b>	<b>227,482</b>	<b>2,066,149</b>	<b>(1,152,295)</b>	<b>(783,026)</b>	<b>(773,313)</b>	<b>(847,278)</b>
<b>7.010 - Cash Balance July 1 (No Levies)</b>	<b>807,016</b>	<b>1,034,498</b>	<b>3,100,647</b>	<b>1,948,352</b>	<b>1,165,326</b>	<b>392,013</b>
<b>7.020 - Cash Balance June 30 (No Levies)</b>	<b>1,034,498</b>	<b>3,100,647</b>	<b>1,948,352</b>	<b>1,165,326</b>	<b>392,013</b>	<b>(455,265)</b>
		<b>Reservations</b>				
8.010 - Estimated Encumbrances June 30	514,032	300,000	300,000	300,000	300,000	300,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
<b>10.010 - Fund Bal June 30 for Cert of App</b>	<b>520,466</b>	<b>2,800,647</b>	<b>1,648,352</b>	<b>865,326</b>	<b>92,013</b>	<b>(755,265)</b>
<b>Rev from Replacement/Renewal Levies</b>						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
<b>12.010 - Fund Bal June 30 for Cert of Obligations</b>	<b>520,466</b>	<b>2,800,647</b>	<b>1,648,352</b>	<b>865,326</b>	<b>92,013</b>	<b>(755,265)</b>
<b>Revenue from New Levies</b>						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
<b>15.010 - Unreserved Fund Balance June 30</b>	<b>520,466</b>	<b>2,800,647</b>	<b>1,648,352</b>	<b>865,326</b>	<b>92,013</b>	<b>(755,265)</b>

## Garfield Heights City School District

### ThreeYear Forecast

Fiscal Year:	Actual	FORECASTED		
	2018	2019	2020	2021
<b>Revenue:</b>				
1.010 - General Property Tax (Real Estate)	15,530,689	16,723,629	14,669,042	14,817,217
1.020 - Public Utility Personal Property	886,045	923,469	893,324	912,919
1.030 - Income Tax	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	23,089,526	23,861,840	24,968,628	26,194,010
1.040 - Restricted Grants-in-Aid	959,020	745,346	929,514	948,988
1.050 - Property Tax Allocation	2,932,776	2,771,613	2,725,173	2,678,409
1.060 - All Other Operating Revenues	1,285,314	2,649,500	1,396,500	1,396,500
<b>1.070 - Total Revenue</b>	<b>44,683,370</b>	<b>47,675,397</b>	<b>45,582,181</b>	<b>46,948,043</b>
<b>Other Financing Sources:</b>				
2.010 - Proceeds from Sale of Notes	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-
2.050 - Advances-In	170,312	328,324	300,000	300,000
2.060 - All Other Financing Sources	5,259	-	-	-
<b>2.070 - Total Other Financing Sources</b>	<b>175,571</b>	<b>328,324</b>	<b>300,000</b>	<b>300,000</b>
<b>2.080 - Total Rev &amp; Other Sources</b>	<b>44,858,941</b>	<b>48,003,721</b>	<b>45,882,181</b>	<b>47,248,043</b>
<b>Expenditures:</b>				
3.010 - Personnel Services	23,820,933	24,392,202	24,983,160	25,485,603
3.020 - Employee Benefits	8,833,777	9,209,887	9,795,228	10,385,621
3.030 - Purchased Services	9,629,649	9,719,701	9,697,180	9,830,117
3.040 - Supplies and Materials	752,519	985,560	866,120	873,141
3.050 - Capital Outlay	167,275	166,700	340,000	200,000
Intergovernmental & Debt Service	215,856	82,342	82,342	-
4.300 - Other Objects	626,917	781,180	670,446	656,587
<b>4.500 - Total Expenditures</b>	<b>44,046,926</b>	<b>45,337,572</b>	<b>46,434,476</b>	<b>47,431,069</b>
<b>Other Financing Uses</b>				
5.010 - Operating Transfers-Out	256,209	300,000	300,000	300,000
5.020 - Advances-Out	328,324	300,000	300,000	300,000
5.030 - All Other Financing Uses	-	-	-	-
<b>5.040 - Total Other Financing Uses</b>	<b>584,533</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>5.050 - Total Exp and Other Financing Uses</b>	<b>44,631,459</b>	<b>45,937,572</b>	<b>47,034,476</b>	<b>48,031,069</b>
<b>6.010 - Excess of Rev Over/(Under) Exp</b>	<b>227,482</b>	<b>2,066,149</b>	<b>(1,152,295)</b>	<b>(783,026)</b>
<b>7.010 - Cash Balance July 1 (No Levies)</b>	<b>807,016</b>	<b>1,034,498</b>	<b>3,100,647</b>	<b>1,948,352</b>
<b>7.020 - Cash Balance June 30 (No Levies)</b>	<b>1,034,498</b>	<b>3,100,647</b>	<b>1,948,352</b>	<b>1,165,326</b>

**FY 2019 Current Forecast Compared to Previous Filed Forecast (10/18/2018)**



Note: Individual category variances between -\$100 and +\$100 are not reflected.

Summary Analysis of Current Compared to Last Filed Forecast			
Previous Filed Forecast: 10/18/2018		FY 2019 Impact	
	Net FY 2019 Revenue Variance	\$2,427,090	
	Net FY 2019 Expenditure Variance	\$687,478	
	Net FY 2019 Impact on Ending Cash Balance	\$1,739,612	Favorable
	Percentage of Budget	3.79%	

**Revenues**

Real Estate - The district received \$2,308,000 in delinquency property tax revenue while the forecast projected for \$1,150,000.  
 Other Revenue - Actual TIF payments from the City amounted to \$867,785 while the forecast had projected \$400,000.

**Expenditures**

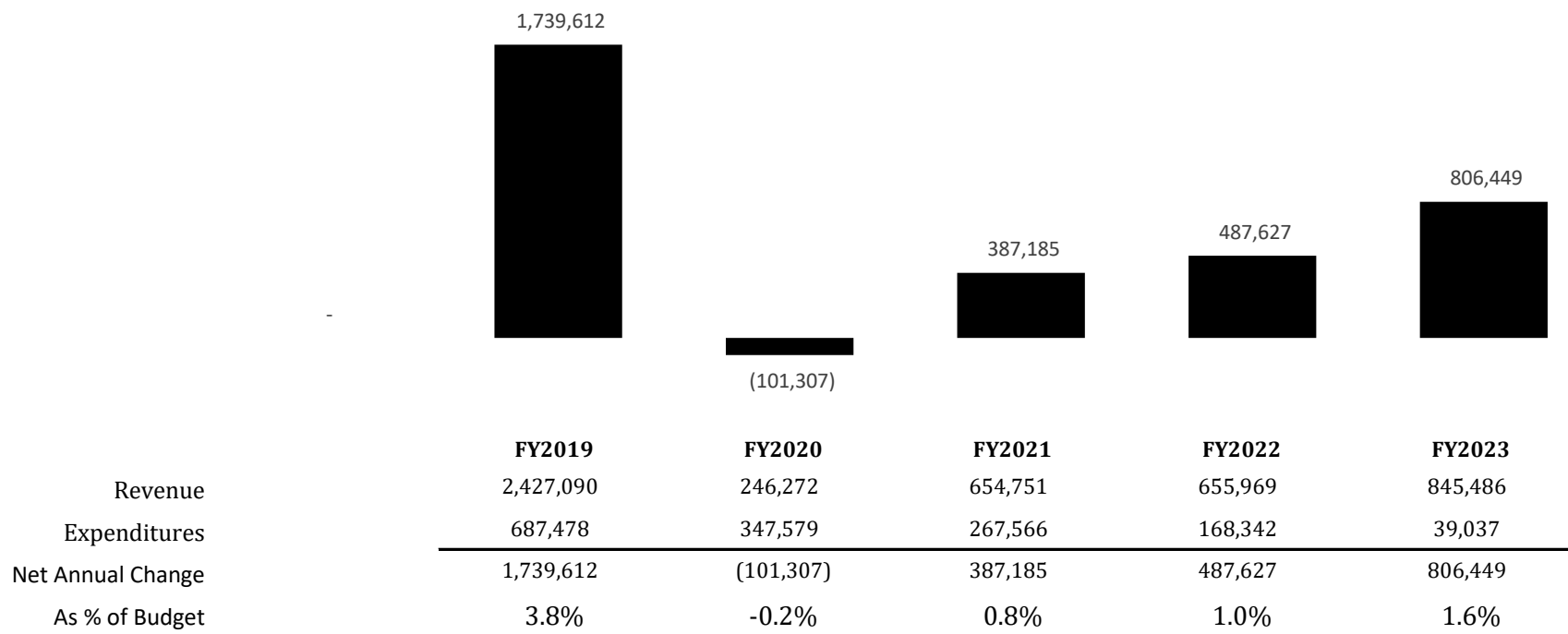
Benefits - Additional savings from employee health care contributions and health care premium renewal being lower than projected.  
 Purchase Services - Community/Ed Choice tuition and transportation of special needs students expenditures exceeded projections.  
 Supplies - Instructional supplies and instructional software costs came in significantly higher than projections.  
 Capital Outlay - Instructional/computer equipment needs for the school year were higher than originally estimated.  
 Other Exp - Due to the high delinquency collection amount, property tax collection fees that correspond with these collections also increased significantly.  
 Other - Increased transfers and advances out projections to meet anticipated fiscal year end needs.



**Current Five Year Forecast Change to Net Operating Revenue (Line 6.01) Compared to Last Filed Forecast**

Last Filed Forecast Date: 10/18/2018

Current Net Annual Revenue & Expenditure Changes Compared to Last Filed Forecast



5-Year Cumulative Change FY 2019 - 2023				
5 Yr Cumulative Revenue Change			5 Yr Cumulative Expenditure Change	
1.01 Real Estate	3,092,060		3.01 Salaries	437,437
1.02 Pub Utility	130,559		3.02 Benefits	(295,825)
1.03 Income Tax	-		3.03 Purchased Serv.	(740,179)
1.035,1.040 State	(24,666)		3.04 Supplies	616,389
1.05 Prop Tax Alloc.	73,615		3.05 Capital	491,700
1.060 All Other	958,000		4.3 Other Exp	250,480
2.xx Other Sources	600,000		Intergov + Debt + Other	750,000
<b>Cumulative Revenue Change</b>	<b>4,829,568</b>		<b>Cumulative Expenditure Change</b>	<b>1,510,002</b>

<b>Net Cumulative Five-Year Change</b>	<b>\$3,319,566 Favorable</b>
<b>Net Cumulative Cash Change as % of Budget</b>	<b>1.38%</b>
Net Cumulative Change in Levy Reservation	\$0
Note: Net Cumulative Five-Year Change W/Renewal Levy Reservation Variance	\$3,319,566

*Employee Leaves*

<i>Last</i>	<i>First</i>	<i>Bldg</i>	<i>Type</i>	<i>Date Out</i>	<i>Date Back</i>	<i>Notes</i>
Binns	Brenda	Class-Gar.	Pd. Admin LOA	4/12/2019	4/17/2019	Paid Administrative LOA
Clendenning	Tiffany	Cert-HS	Medical LOA	4/15/2019	8/19/2019	Medical LOA (FMLA)
Dorton	Pamela	Cert-HS	Medical LOA	5/14/2019	5/24/2019	Medical LOA (FMLA)
Green	Tara	Class-HS	Medical LOA	5/6/2019	8/21/2019	Medical LOA (FMLA)
Kolodziej	Maria	Cert-WF	Medical LOA	4/25/2019	TBD	Medical LOA (FMLA)
Meder	Don	Qual-WF	Pd. Admin LOA	4/30/2019	5/2/2019	Paid Administrative LOA
Petit	Joseph	Cert-MS	Pd. Admin LOA	5/2/2019	TBD	Paid Administrative LOA

**GARFIELD HEIGHTS CITY SCHOOLS**  
**Supplemental Contracts**  
**2019 - 2020**

<b>Last</b>	<b>First</b>	<b>Supplemental</b>	<b>BOE</b>
		<b>Instructional Leaders - MS</b>	
Cohn	Stacey	<i>Math</i>	5/20/2019
Mihalyov	Matt	<i>Science</i>	5/20/2019
Routh	Sarah	<i>Social Studies</i>	5/20/2019
Kossman	April	<i>Language Arts</i>	5/20/2019
El-Amin	Janine	<i>Special Education</i>	5/20/2019
		<b>Team Leaders - MS</b>	
Kossman	April	<i>Grade 6</i>	5/20/2019
Emery	Tessa	<i>Grade 6</i>	5/20/2019
Harreld	Ben	<i>Grade 6</i>	5/20/2019
Cohn	Stacey	<i>Grade 7</i>	5/20/2019
Majors	Dawn	<i>Grade 7</i>	5/20/2019
Higginbotham	Megan	<i>Grade 8</i>	5/20/2019
Guzoski	Bethany	<i>Grade 8</i>	5/20/2019
Routh	Sarah	<i>Grade 8</i>	5/20/2019
Crewdson	Cyndie	<i>Exploratory</i>	5/20/2019
		<b>Grade Level Lead Teachers - Elmwood</b>	
Close	Sarah	<i>Grade Kindergarten</i>	5/20/2019
Arnold	Danielle	<i>Grade One</i>	5/20/2019
Brown	Christina	<i>Grade Two</i>	5/20/2019
LePelley	Terese	<i>Grade Three</i>	5/20/2019
Klamer	Abigail	<i>Grade Four</i>	5/20/2019
Carruozzo	Steve	<i>Grade Five</i>	5/20/2019
		<b>Curriculum Advocate</b>	
Maher	Shannon	<i>English/Language Arts - EW</i>	5/20/2019
Davis	Kylene	<i>English/Language Arts - WF</i>	5/20/2019
Ratka	Maryanne	<i>English/Language Arts - ML</i>	5/20/2019
Klamer	Abigail	<i>Math - EW</i>	5/20/2019
Hrin	Debra	<i>Math - WF</i>	5/20/2019
Shaw	Jamie	<i>Math - ML</i>	5/20/2019
Carruozzo	Steve	<i>Science - EW</i>	5/20/2019
Frank	Lori	<i>Science - WF</i>	5/20/2019
Mullins	Lisa	<i>Science - ML</i>	5/20/2019
		<b>Grade Level Lead Teachers - William Foster</b>	
Hirter	Amanda	<i>Grade Kindergarten</i>	5/20/2019
Horvath	Diane	<i>Grade One</i>	5/20/2019
Maag	Heather	<i>Grade Two</i>	5/20/2019
Thomas	Michael	<i>Grade Three</i>	5/20/2019
Frank	Lori	<i>Grade Four</i>	5/20/2019
Kondash	Janette	<i>Grade Five</i>	5/20/2019
		<b>Grade Level Lead Teachers - Maple Leaf</b>	
Booher	Candice	<i>Grade Kindergarten</i>	5/20/2019
Kaliszewski	Janet	<i>Grade One</i>	5/20/2019

**GARFIELD HEIGHTS CITY SCHOOLS**  
**Supplemental Contracts**  
**2019 - 2020**

<b>Last</b>	<b>First</b>	<b>Supplemental</b>	<b>BOE</b>
Halusker	Amy	<i>Grade Two</i>	5/20/2019
Perko	Lisa	<i>Grade Three</i>	5/20/2019
Drennan	Debbie	<i>Grade Four</i>	5/20/2019
Mullins	Lisa	<i>Grade Five</i>	5/20/2019
		<b>Noon Elementary Intramural Supervisor</b>	
Portik	James	<i>Elmwood (first 2 Qts.)</i>	5/20/2019
TBD		<i>Elmwood (second 2 Qts.)</i>	
Cohn	Tim	<i>Elmwood (first 2 Qts.)</i>	5/20/2019
TBD		<i>Elmwood (second 2 Qts.)</i>	
Keshock	Rob	<i>William Foster (first 2 Qts.)</i>	5/20/2019
Keshock	Rob	<i>William Foster (second 2 Qts.)</i>	5/20/2019
Monastra	Paul	<i>William Foster (first 2 Qts.)</i>	5/20/2019
Monastra	Paul	<i>William Foster (second 2 Qts.)</i>	5/20/2019
Pustai	Leigh Ann	<i>Maple Leaf (first 2 Qts.)</i>	5/20/2019
Pustai	Leigh Ann	<i>Maple Leaf (second 2 Qts.)</i>	5/20/2019
Kusnerik	Rob	<i>Maple Leaf (first 2 Qts.)</i>	5/20/2019
Kusnerik	Rob	<i>Maple Leaf (second 2 Qts.)</i>	5/20/2019
Bodnovich	Steve	<i>Maple Leaf (first 2 Qts.)</i>	5/20/2019
Bodnovich	Steve	<i>Maple Leaf (second 2 Qts.)</i>	5/20/2019
Ratka	Maryanne	<i>Maple Leaf (first 2 Qts.)</i>	5/20/2019
Ratka	Maryanne	<i>Maple Leaf (second 2 Qts.)</i>	5/20/2019
		<b>TCS Chairpersons</b>	
		<i>High School</i>	
Bergmann	Sylvia	<i>Middle School</i>	5/20/2019
TBD		<i>Maple Leaf</i>	
Bensie	Melissa	<i>Elmwood</i>	5/20/2019
Bose	Courtney	<i>William Foster</i>	5/20/2019
		<b>PBIS Chairperson</b>	
TBD		<i>High School</i>	
Guzoski	Bethany	<i>Middle School</i>	5/20/2019
Drennan	Debbie	<i>Maple Leaf</i>	5/20/2019
Neluna	Meghan	<i>Elmwood</i>	5/20/2019
Frank	Lori	<i>William Foster</i>	5/20/2019
		<b>Chemical -OSHA Compliance Coordinator</b>	
TBD		<i>Chemical -OSHA Compliance Coordinator</i>	
<b>Student Activities:</b>			
		<b>Athletic/Student Activities Manager (MS)</b>	
		<i>Athletic/Student Activities Manager - MS</i>	
Jenkins	Jana	<i>Middle School Coordinator of Athletics</i>	5/20/2019
		<b>PAC Events Manager</b>	
TBD		<i>PAC Events Manager</i>	
		<b>Band Director</b>	

**GARFIELD HEIGHTS CITY SCHOOLS**  
**Supplemental Contracts**  
**2019 - 2020**

<b>Last</b>	<b>First</b>	<b>Supplemental</b>	<b>BOE</b>
TBD		<i>High School Band</i>	
TBD		<i>High School Band Aux. Director</i>	
TBD		<i>Middle School Band Director</i>	
Chenoweth	Joshua	<i>Elementary Band Supplemental - ML</i>	5/20/2019
TBD		<i>Elementary Band Supplemental - EW</i>	
Keshock	Rob	<i>Elementary Band Supplemental - WF</i>	5/20/2019
		<b>Vocal Music Directors</b>	
TBD		<i>High School/Music Express</i>	
Carey	Reiko	<i>Middle School/Music Express</i>	5/20/2019
Chenoweith	Joshua	<i>Maple Leaf</i>	5/20/2019
Keshock	Rob	<i>William Foster</i>	5/20/2019
Eppley	Christopher	<i>Elmwood</i>	5/20/2019
		<b>Yearbook Advisor</b>	
TBD		<i>High School</i>	
		<b>Academic Team Coach</b>	
TBD		<i>High School</i>	
		<b>Dramatics</b>	
Corrado	Jen	<i>Middle School</i>	5/20/2019
		<b>Theater Arts Program</b>	
TBD		<i>Director of Theater Arts</i>	
		<b>Memory Book Advisor</b>	
TBD		<i>Elmwood</i>	
TBD		<i>William Foster</i>	
Varga	Angela	<i>Maple Leaf</i>	5/20/2019
Guzoski	Bethany	<i>Middle School</i>	5/20/2019
		<b>Community/School Service Coordinator</b>	
TBD		<i>Community/School Service Coordinator</i>	
		<b>Class Advisor High School</b>	
TBD		<i>Senior Class Advisor</i>	
TBD		<i>Junior Class Advisor</i>	
TBD		<i>Sophomore Class Advisor</i>	
TBD		<i>Freshman Class Advisor</i>	
		<b>National Honor Society</b>	
TBD		<i>High School</i>	
Corrado	Jen	<i>Middle School</i>	5/20/2019
		<b>Computer Coordinator</b>	
Reid	Brian	<i>Middle School</i>	5/20/2019
Buttolph	Kelli	<i>Maple Leaf</i>	5/20/2019
Neluna	Joseph	<i>William Foster</i>	5/20/2019

**GARFIELD HEIGHTS CITY SCHOOLS**  
**Supplemental Contracts**  
**2019 - 2020**

<b>Last</b>	<b>First</b>	<b>Supplemental</b>	<b>BOE</b>
TBD		<i>Elmwood</i>	
Winfield	Amanda	High School	5/20/2019