

**GARFIELD HEIGHTS CITY SCHOOLS
GARFIELD HEIGHTS, OHIO**

**REGULAR BOARD MEETING
November 16, 2020
5:30 P.M.**

AGENDA

ROLL CALL:

Mr. Joseph M. Juby	_____
Mrs. Christine A. Kitson	_____
Mrs. Nichelle N. Daniels	_____
Ms. Ashley M. Thomas, M. Ed.	_____
Ms. Millette King, M.Ed. L.S.W.	_____

1. It is recommended the board appoint Christine A. Kitson, as President Pro-tempore for the meeting.

M _____ S _____

❖ **EXECUTIVE SESSION**

2. It is recommended the Board enter into executive session at _____ P.M. to discuss personnel matters.

M _____ S _____

Adjourn from executive session at _____ P.M.

RECOMMEND ADOPTION OF AGENDA AS PRESENTED. M _____ S _____

MOMENT OF SILENT REFLECTION & PLEDGE OF ALLEGIANCE

❖ **READING & APPROVAL OF MINUTES. M _____ S _____**

Minutes from the Special Board Meeting of October 5, 2020, as presented.
Minutes from the Regular Board Meeting of October 12, 2020, as presented.
Minutes from the Special Board Meeting of October 21, 2020, as presented.
Minutes from the Special Board Meeting of October 30, 2020, as presented.
Minutes from the Special Board Meeting of October 31, 2020, as presented.

❖ **BOARD PRESIDENT'S REPORT**

❖ **COMMITTEE REPORTS:**

Cuyahoga Valley Career Center – Christine A. Kitson
Student Activities - Ashley M. Thomas
Legislative Liaison – Joseph M. Juby
City Liaison – Millette King
Policy Liaison – Joseph Juby & Nichelle N. Daniels

❖ **PRESENTATION**

Al Sluka - 5 Year Forecast

Representative Stephanie Howse ~ House Bill 305 Discussion

❖ **RECOGNITIONS/COMMENDATIONS**

❖ **SUPERINTENDENT’S REPORT**

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

REPORTS & RECOMMENDATIONS OF THE TREASURER:

3. It is recommended the Board approve the financials for October 2020, as presented in Exhibit “A”.

M _____ S _____

4. It is recommended that the Board approve Resolution No. 2020-39, a resolution approving the Five-Year Forecast as presented in Exhibit "B".

M _____ S _____

RECOMMENDATIONS OF THE BOARD OF EDUCATION:

RECOMMENDATIONS OF THE SUPERINTENDENT TO THE BOARD:

PERSONNEL:

5. It is recommended the Board approve Resolution No. 2020-43, a Resolution of the termination of a certified employee, as presented in Exhibit “C”.

M _____ S _____

6. It is recommended the Board approve the Employee Leaves as presented in Exhibit “D”.

M _____ S _____

7. It is recommended the Board accept the resignation of Stephanie Stewart, PT Vehicle Driver, effective October 14, 2020.

M _____ S _____

8. It is recommended the Board approve the following classified transfer/change of assignments for the 2020-2021 school year as follows:

<u>Name</u>	<u>Previous Position</u>	<u>New Position</u>	<u>Hours</u>	<u>Step</u>
Linda Smith (eff: 10/12/20)	Bus Aide (1E)	PT Vehicle Driver	4	9

M _____ S _____

9. It is recommended the Board approve the following classified employees for the 2020-2021 school year as follows:

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Step</u>
Albert David (eff: 11/3/20)	Housekeeper (1D) – HS	6	5
Andru Wilson (eff: 11/17/20)	PT Vehicle Driver (3E)	4	0
Cheryl Richardson (eff: 11/4/20)	General Cafe (1C) – MS	6	5
Annette Deka (eff: 11/16/20)	Housekeeping (1D)	6	0

M _____ S _____

10. It is recommended the Board approve the athletic supplemental contracts for the 2020-2021 school year as follows:

John Klag - Head Wrestling Coach - HS
 Jamison Hultine - Basketball Coach - 8th Grade MS
 Terrence Roscoe - Basketball Coach - 7th Grade MS
 Tyanna Washington – Assistant Girls Basketball Coach - HS
 Annaka Gurcze - Head Drill Team Coach – HS
 Mason Hilling – Assistant Wrestling Coach - HS

M _____ S _____

11. It is recommended the Board approve five additional days per diem for April Gregan, school psychologist, to complete testing and reports for students with disabilities as documented on a timesheet.

M _____ S _____

12. It is recommended the Board approve the LETRS professional development required for credentialing to be a certified LETRS trainer for Sharon Regan. Training not to exceed 7.5 hours at the rate of \$26.02 to be paid out of Title I funds.

M _____ S _____

POLICY:

CONTRACTS:

13. It is recommended the Board approve the contract between the Ohio Attorney General (BCI) and the Garfield Heights City Schools for the National Webcheck Services and Equipment.

M _____ S _____

RENTALS & FACILITY USAGES:

MISCELLANEOUS:

14. It is recommended that the Board approve Resolution No. 2020-40, a resolution approving change order with Brewer-Garrett for the Transportation Center in the amount of \$96,512 as presented in Exhibit "E"

M _____ S _____

15. It is recommended that the Board approve Resolution No. 2020-41, A Resolution Authorizing An Issue Of Notes Of This School District, In The Aggregate Principal Amount Not To Exceed \$200,000.00 For The Bus Garage Transportation Center Improvements as presented in Exhibit "F".

M _____ S _____

16. It is recommended that the Board approve Resolution No. 2020-42, a resolution approving settlement agreement as presented in Exhibit "G"

M _____ S _____

REMARKS FROM THE PUBLIC REGARDING MISCELLANEOUS SCHOOL ITEMS

ANNOUNCEMENT OF NEXT BOARD MEETINGS

**Board of Education Work session – 6:00 P.M.
December 14, 2020**

**Board of Education Regular Meeting – 6:00 P.M.
December 21, 2020**

❖ **EXECUTIVE SESSION**

17. It is recommended the Board enter into executive session at _____ P.M. to discuss evaluations of the Treasurer and Superintendent.

M _____ S _____

Adjourn from executive session at _____ p.m.

Adjournment _____ P.M. M _____ S _____

PUBLIC PARTICIPATION AT BOARD MEETINGS

File: KD (Also BDDH)

PUBLIC PARTICIPATION AT BOARD MEETINGS

All meetings of the Board and Board-appointed committees are open to the public.

In order for the Board to fulfill its obligation to complete the planned agenda in an effective and efficient fashion, a maximum of 30 minutes of public participation may be permitted at each meeting.

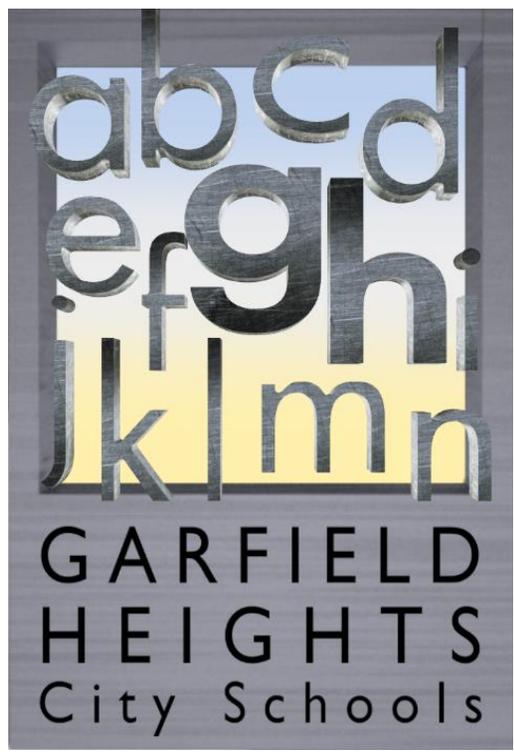
Each person addressing the Board shall give his/her name and address. If several people wish to speak, each person is allotted three minutes until the total time of 30 minutes is used. During that period, no person may speak twice until all who desire to speak have had the opportunity to do so. Persons desiring more time should follow the procedure of the Board to be placed on the regular agenda. The period of public participation may be extended by a vote of the majority of the Board, present and voting.

Agendas are available to all those who attend Board meetings. The section on the agenda for public participation shall be indicated. Noted at the bottom of each agenda shall be a short paragraph outlining the Board's policy on public participation at Board meetings.

Adopted: February 26, 2020

LEGAL REFS.: ORC 121.22
3313.20

CROSS REFS.: BCE, Board
Committees BD, School Board
Meetings BDDB, Agenda
Format
BDDC, Agenda Preparation and Dissemination



Financial Report

October 31, 2020

Garfield Heights City Schools



Forecast Comparison - General Operating Fund

October 2020 Forecast Estimate	October 2020 Actuals	October 2019 Actuals	Variance - Actuals to Estimate	Explanation of Variance Greater than 5%
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Revenue:

1.010 - General Property Tax (Real Estate)	\$ -	\$ -	\$ -	\$ -	
1.020 - Public Utility Property Tax	\$ -	\$ -	\$ -	\$ -	
1.035 - Unrestricted Grants-in-Aid	\$ 1,950,000	\$ 1,947,730	\$ 1,989,235	\$ (2,270)	
1.040 - Restricted Grants-in-Aid	\$ 54,182	\$ 54,182	\$ 54,182	\$ -	
1.050 - Property Tax Allocation	\$ 1,247,000	\$ 1,247,361	\$ -	\$ 361	
1.060 - All Other Operating Revenues	\$ 5,000	\$ (420)	\$ 26,270	\$ (5,420)	The state took back \$7,218 in tuition revenue on our foundation report.
1.070 - Total Revenue	\$ 3,256,182	\$ 3,248,853	\$ 2,069,687	\$ (7,329)	

Other Financing Sources:

2.050 - Advances In	\$ -	\$ -		\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ 2,500	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 3,256,182	\$ 3,248,853	\$ 2,072,187	\$ (7,329)	

Expenditures:

3.010 - Personnel Services	\$ 1,900,000	\$ 1,958,777	\$ 1,976,126	\$ (58,777)	
3.020 - Employees' Retirement/Insurance Benefits	\$ 775,000	\$ 802,586	\$ 769,562	\$ (27,586)	
3.030 - Purchased Services	\$ 850,000	\$ 986,887	\$ 682,523	\$ (136,887)	\$167,535 Out of District tuition payment that was not in monthly estimate
3.040 - Supplies and Materials	\$ 95,000	\$ 93,748	\$ 91,701	\$ 1,252	
3.050 - Capital Outlay	\$ -	\$ (265,522)	\$ 2,523	\$ 265,522	Reclassified Chromebook purchase to ESSER funds.
4.055 - Debt Service Other	\$ -		\$ -	\$ -	
4.300 - Other Objects	\$ 5,000	\$ (141)	\$ 7,391	\$ 5,141	Received a COVID rebate on our vehicle insurance
4.500 - Total Expenditures	\$ 3,625,000	\$ 3,576,335	\$ 3,529,826	\$ 48,665	

Other Financing Uses:

5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 3,625,000	\$ 3,576,335	\$ 3,529,826	\$ 48,665	

Surplus/(Deficit) for Month

	\$ (368,818)	\$ (327,482)	\$ (1,457,639)	\$ 41,336	
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Garfield Heights City Schools



Forecast Comparison - General Operating Fund - July 2020 to June 2021



	FYTD 21 Forecast Estimate	FYTD 21 Actuals	FYTD 20 Actuals	Variance- Current FYTD Actual to Forecast Estimate	Explanation of Variance Greater than 5%
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ 7,535,000	\$ 7,553,810	\$ 7,508,236	\$ 18,810	
1.020 - Public Utility Property Tax	\$ 450,000	\$ 444,490	\$ 427,246	\$ (5,510)	
1.035 - Unrestricted Grants-in-Aid	\$ 7,800,000	\$ 7,842,753	\$ 8,001,179	\$ 42,753	
1.040 - Restricted Grants-in-Aid	\$ 216,182	\$ 214,605	\$ 229,181	\$ (1,577)	
1.050 - Property Tax Allocation	\$ 1,247,000	\$ 1,247,361	\$ 1,305,089	\$ 361	
1.060 - All Other Operating Revenues	\$ 397,000	\$ 402,808	\$ 464,436	\$ 5,808	
1.070 - Total Revenue	\$ 17,645,182	\$ 17,705,827	\$ 17,935,367	\$ 60,645	
Other Financing Sources:					
2.050 - Advances In	\$ 302,500	\$ 302,500	\$ 185,581	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 7	\$ 2,500	\$ 7	
2.080 Total Revenue and Other Financing Sources	\$ 17,947,682	\$ 18,008,334	\$ 18,123,448	\$ 60,652	
Expenditures:					
3.010 - Personnel Services	\$ 8,400,000	\$ 8,427,787	\$ 8,492,570	\$ (27,787)	
3.020 - Employees' Retirement/Insurance Benefits	\$ 3,080,000	\$ 3,105,630	\$ 3,017,970	\$ (25,630)	
3.030 - Purchased Services	\$ 3,200,000	\$ 3,360,895	\$ 2,948,817	\$ (160,895)	See monthly page for explanation
3.040 - Supplies and Materials	\$ 625,000	\$ 618,968	\$ 680,029	\$ 6,032	
3.050 - Capital Outlay	\$ -	\$ 90,567	\$ 128,331	\$ (90,567)	
4.055 - Debt Service Other	\$ -	\$ -	\$ -	\$ -	
4.300 - Other Objects	\$ 292,000	\$ 269,141	\$ 365,324	\$ 22,859	Property tax collection fees came in under estimate
4.500 - Total Expenditures	\$ 15,597,000	\$ 15,872,988	\$ 15,633,041	\$ (275,988)	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ 122,000	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 15,597,000	\$ 15,872,988	\$ 15,755,041	\$ (275,988)	
Surplus/(Deficit) FYTD	\$ 2,350,682	\$ 2,135,346	\$ 2,368,407	\$ (215,336)	

Garfield Heights City Schools



Revenue Analysis Report - General Operating Fund Only - FY21



2020-2021	Local Revenue					Intermediatte	State Revenue				Non-Operating*	Total Revenue
	Taxes		Interest	Rentals	Other Local	Restricted Grants-in-Aid	Unrestricted Grants-in-Aid	Property Tax Allocation	Restricted Grants-in-Aid			
	Real Estate	Personal Property										
July	847,000	-	4,182	-	12,884	-	1,949,550	-	54,179	7	2,867,802	
August	3,584,000	-	6,097	-	18,251	-	1,996,844	-	52,061	117,500	5,774,753	
September	3,122,810	444,490	3,501	-	358,313	-	1,948,629	-	54,182	185,000	6,116,925	
October	-	-	5,482	-	(5,902)	-	1,947,730	1,247,361	54,182	-	3,248,853	
November											-	
December											-	
January											-	
February											-	
March											-	
April											-	
May											-	
June											-	
Totals	\$7,553,810	\$444,490	\$19,262	\$0	\$383,546	\$0	\$7,842,753	\$1,247,361	\$214,604	\$302,507	\$18,008,333	
% of Total	41.95%	2.47%	0.11%	0.00%	2.13%	0.00%	43.55%	6.93%	1.19%	1.68%		

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

Garfield Heights City Schools



Expenditure Analysis Report - General Operating Fund - FY21



2020-2021	Salaries	Benefits	Purchased Services*	Supplies	Equipment	Other	Non-Operating^	Total Expenses
July	2,839,641	793,456	845,905	257,712	-	12,113	-	4,748,827
August	1,771,186	759,904	858,893	153,798	5,661	98,527	-	3,647,969
September	1,858,183	749,683	669,210	113,710	350,428	158,642	-	3,899,856
October	1,958,777	802,586	986,887	93,748	(265,522)	(141)	-	3,576,335
November								-
December								-
January								-
February								-
March								-
April								-
May								-
June								-
TOTALS	\$8,427,787	\$3,105,629	\$3,360,895	\$618,968	\$90,567	\$269,141	\$0	\$15,872,987
% of Total	53.10%	19.57%	21.17%	3.90%	0.57%	1.70%	0.00%	

**Purchased Services includes Debt Service Lease Payments*

^Non-Operating expenses include advances and transfers out.

Garfield Heights City Schools



October 31, 2020

FINSUMM Financial Summary

Fund	Fund Name	Beginning Balance	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	\$2,934,733.00	\$3,248,853.00	\$18,008,334.00	\$3,576,335.00	\$15,872,988.00	\$5,070,079.00	\$3,142,935.00	\$1,927,144.00
002	Bond Retirement	\$4,263,368.00	\$205,615.00	\$1,554,656.00	\$0.00	\$22,928.00	\$5,795,096.00	\$0.00	\$5,795,096.00
003	Permanent Improvement	\$18,279.00	\$23,898.00	\$90,238.00	\$0.00	\$160,059.00	(\$51,542.00)	\$40,978.00	-\$92,520.00
004	Building Fund	\$117,280.00	\$4,247.00	\$16,967.00	\$110,550.00	\$122,445.00	\$11,802.00	\$133,882.00	-\$122,080.00
006	Food Service	\$1,267,937.00	(\$1,842.00)	\$3,667.00	\$104,016.00	\$319,843.00	\$951,761.00	\$717,084.00	\$234,677.00
007	Special Trust	\$8,719.00	\$0.00	\$500.00	\$0.00	\$6,000.00	\$3,219.00	\$2,000.00	\$1,219.00
008	Endowment Trust	\$102,718.00	\$13.00	\$94.00	\$0.00	\$1,000.00	\$101,812.00	\$500.00	\$101,312.00
009	Uniform Supplies	\$3,707.00	\$458.00	\$2,321.00	\$3,354.00	\$16,538.00	(\$10,510.00)	\$13,303.00	-\$23,813.00
014	Rotary - Internal Services	\$8,170.00	\$100.00	(\$14,123.00)	\$0.00	(\$47,068.00)	\$41,115.00	\$0.00	\$41,115.00
018	Public School Support	\$22,506.00	\$0.00	\$1,271.00	\$100.00	\$8,875.00	\$14,902.00	\$150.00	\$14,752.00
019	Other Grants	(\$86,551.00)	\$55,885.00	\$145,383.00	\$27,205.00	\$66,567.00	(\$7,735.00)	\$51,387.00	-\$59,122.00
022	District Agency	\$28,488.00	\$0.00	\$100.00	\$0.00	\$0.00	\$28,588.00	\$0.00	\$28,588.00
024	Employee Benefits Self Insurance	(\$318,349.00)	\$0.00	\$617.00	\$26,564.00	\$96,909.00	(\$414,641.00)	\$2,342,532.00	-\$2,757,173.00
034	Classroom Facilities Maintenance	\$657,473.00	\$0.00	\$95,031.00	\$4,132.00	\$388,385.00	\$364,119.00	\$36,378.00	\$327,741.00
200	Student Managed Funds	\$6,185.00	\$0.00	\$36.00	\$0.00	\$4,532.00	\$1,689.00	\$0.00	\$1,689.00
300	District Managed Funds	\$21,699.00	\$3,148.00	\$18,141.00	\$10,481.00	\$71,955.00	(\$32,115.00)	\$20,391.00	-\$52,506.00
401	Auxiliary Services	\$55,362.00	\$14.00	\$150,593.00	\$39,834.00	\$199,345.00	\$6,610.00	\$226,133.00	-\$219,523.00
439	Public School Preschool	\$2,830.00	\$10,729.00	\$10,729.00	\$3,464.00	\$35,870.00	(\$22,311.00)	\$503.00	-\$22,814.00
440	Entry Year Programs	\$183.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183.00	\$0.00	\$183.00
451	OneNet (Data Communication)	\$8.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$4,508.00	\$0.00	\$4,508.00
452	Schoolnet Professional Development	\$9.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.00	\$0.00	\$9.00
461	Vocational Education Enhancements	\$3,199.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,199.00	\$0.00	\$3,199.00
463	Alternative Schools	\$334.00	\$0.00	\$0.00	\$0.00	\$0.00	\$334.00	\$0.00	\$334.00
467	Student Wellness and Success	\$369,593.00	\$618,925.00	\$618,925.00	\$69,315.00	\$215,044.00	\$773,474.00	\$2,634.00	\$770,840.00
499	Miscellaneous State Grants	\$3,461.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,461.00	\$68,569.00	-\$65,108.00
506	Race to the Top	\$604.00	\$0.00	\$0.00	\$0.00	\$0.00	\$604.00	\$0.00	\$604.00
507	ESSER	\$0.00	\$0.00	\$0.00	\$573,894.00	\$690,247.00	(\$690,247.00)	\$306,141.00	-\$996,388.00
509	21st Century College Now	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
510	Corona Relief Fund (CRF)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217,308.00	-\$217,308.00
516	IDEA-B	\$5,799.00	\$0.00	\$1,876.00	\$69,421.00	\$314,116.00	(\$306,441.00)	\$822,928.00	-\$1,129,369.00
533	Title IID Technology	\$76.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76.00	\$0.00	\$76.00
536	Title I - School Improvement Part A	\$0.00	\$0.00	\$6,916.00	\$0.00	\$6,915.00	\$1.00	\$0.00	\$1.00
572	Title I - Disadvantaged Children	(\$415,065.00)	\$0.00	\$244,216.00	\$93,988.00	\$548,064.00	(\$718,913.00)	\$361,047.00	-\$1,079,960.00
573	Title V	\$2,074.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,074.00	\$0.00	\$2,074.00
584	Drug Free School	\$7,777.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,777.00	\$0.00	\$7,777.00
587	Preschool Handicap	\$0.00	\$0.00	\$0.00	\$2,272.00	\$9,867.00	(\$9,867.00)	\$183.00	-\$10,050.00
590	Title II-A - Improving Teacher Quality	\$9,468.00	\$0.00	\$17,059.00	\$19,581.00	\$114,521.00	(\$87,994.00)	\$10,252.00	-\$98,246.00
599	Miscellaneous Federal Grants	\$1,993.00	\$0.00	\$13,950.00	\$13,821.00	\$39,854.00	(\$23,911.00)	\$17,433.00	-\$41,344.00
Grand Totals (ALL Funds)		\$9,104,067.00	\$4,174,543.00	\$20,991,997.00	\$4,748,327.00	\$19,285,799.00	\$10,810,265.00	\$8,534,651.00	\$2,275,614.00

Garfield Heights City Schools



**Record of Advances for 2019/2020
Returned 2020/2021**



INITIAL ADVANCE INFORMATION						ADVANCE RETURN	
Date Approved	Board Resolution	FROM Fund	TO Fund	Fund Name	Amount	Date Returned	Amount
6/15/2020	2020-25	001	14	Rotary Fund	\$50,000.00	8/24/2020	\$50,000.00
6/15/2020	2020-25	001	439-9020	Public School Preschool	\$9,000.00	8/24/2020	\$9,000.00
6/15/2020	2020-25	001	516-9020	IDEA Part B	\$185,000.00	9/30/2020	\$185,000.00
6/15/2020	2020-25	001	590-9019	Title II-A	\$58,500.00	8/24/2020	\$58,500.00
TOTAL Advances for 2019-2020					\$302,500.00		\$302,500.00
Advances Outstanding							\$0.00

Garfield Heights City Schools



Approved Grant Funds for 2020/2021



This report is a listing of all grant funds authorized and received throughout the 2020/2021 fiscal year.

Fund	Description	Authorized Amount	Monthly Amount Received	Amount Received Project-To-Date
	<u>Intermediate Grants</u>			
019/914G	Closing the Achievement Gap	\$0.00	\$53,885.00	\$53,885.00
019/914G	Striving Readers Grant	\$0.00	\$0.00	\$0.00
	Total Intermediate Grants	\$0.00	\$0.00	\$0.00
	<u>State Grants</u>			
439/9021	Public School Preschool	\$80,000.00	\$0.00	\$0.00
451/9021	Data Communications	\$0.00	\$4,500.00	\$4,500.00
499/921B	School Bus Purchase	\$68,569.00	\$0.00	\$0.00
	Total State Grants	\$148,569.00	\$58,385.00	\$58,385.00
	<u>Federal Grants</u>			
507/9021	ESSER	\$1,286,359.00	\$0.00	\$0.00
510/9021	Corona Relief Grant	\$178,607.00	\$0.00	\$0.00
516/9021	IDEA-B Special Education	\$1,052,891.00	\$0.00	\$0.00
516/921R	IDEA-B Resoration	\$0.00	\$0.00	\$0.00
516/921L	IDEA Early Literacy SSIP	\$14,800.00	\$0.00	\$0.00
536/9021	Title I Non Competitive School Imp.	\$44,492.00	\$0.00	\$0.00
572/9021	Title I	\$2,052,992.00	\$0.00	\$0.00
587/9021	Preschool Special Education	\$18,750.00	\$0.00	\$0.00
587/921P	IDEA Early Childhood Special Education	\$0.00	\$0.00	\$0.00
590/9021	Title II-A Improving Teacher Quality	\$250,744.00	\$0.00	\$0.00
599/9021	Title IV-A Student Supp/Academic Enrich	\$134,888.00	\$0.00	\$0.00
	Total Federal Grants	\$3,569,557.00	\$0.00	\$0.00

Garfield Heights City Schools



Cash Reconciliation



October 31, 2020

FINSUM Balance **\$10,810,265.00**

Bank Balance:

Key Bnk - Property Tax/Foundation Receipts	\$	4,962,353.00	
PNC - General	\$	592,875.00	
JP MorganChase - Payroll	\$	14,360.00	
			\$ 5,569,588.00

Investments:

STAR Ohio		3,033,081.00	
Red Tree		2,407,840.00	
PNC-Sweep		2.00	
Citizens-Sweep		175,249.00	
			\$ 5,616,172.00

Change Fund:

HS School Store		50.00	
HS Library		50.00	
High School Athletics		1,050.00	
			\$ 1,150.00

Less: Outstanding Checks-PNC Bank (General Fund) (376,645.00)

Adjustments		0.00
In Transits		0.00

Bank Balance **\$ 10,810,265.00**

Variance **\$ -**



**Investment Report
October 31, 2020**



<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	\$ 168,543.52	\$ 168,543.52	0.00	N/A
PNC Bank	Business Perf Money Market	\$ 2.30	\$ 2.30	0.85	N/A
Red Tree Investment	Money Mkt Fund	\$ 3,116.21	\$ 3,116.21	0.03	N/A
Red Tree Investment	Agency Note	\$ 99,725.00	\$ 100,021.63	0.34	23-May-23
Red Tree Investment	Agency Note	\$ 119,955.60	\$ 119,987.36	0.26	24-Aug-23
Red Tree Investment	Agency Note	\$ 109,873.50	\$ 109,750.64	0.50	27-Jan-25
Red Tree Investment	Agency Note	\$ 85,000.00	\$ 85,080.52	0.65	22-Oct-25
Red Tree Investment	Certificate of Deposit	\$ 248,850.60	\$ 252,521.61	2.54	28-May-21
Red Tree Investment	Certificate of Deposit	\$ 75,000.00	\$ 75,727.95	1.76	17-Jun-21
Red Tree Investment	Certificate of Deposit	\$ 114,827.50	\$ 118,814.32	3.30	15-Nov-21
Red Tree Investment	Certificate of Deposit	\$ 114,942.50	\$ 119,070.77	2.92	31-Jan-22
Red Tree Investment	Certificate of Deposit	\$ 114,885.00	\$ 119,131.95	2.94	07-Feb-22
Red Tree Investment	Certificate of Deposit	\$ 114,850.50	\$ 119,279.15	2.85	14-Mar-22
Red Tree Investment	Certificate of Deposit	\$ 114,965.50	\$ 119,207.96	2.66	04-Apr-22
Red Tree Investment	Certificate of Deposit	\$ 129,805.00	\$ 139,944.03	2.55	31-May-22
Red Tree Investment	Certificate of Deposit	\$ 114,798.75	\$ 112,339.76	2.91	13-Mar-23
Red Tree Investment	Certificate of Deposit	\$ 29,997.00	\$ 31,948.17	2.87	29-Mar-23
Red Tree Investment	Certificate of Deposit	\$ 114,770.00	\$ 127,053.84	3.64	05-Dec-23
Red Tree Investment	Certificate of Deposit	\$ 58,941.00	\$ 64,075.77	2.89	10-Apr-24
Red Tree Investment	Certificate of Deposit	\$ 114,655.00	\$ 124,993.38	2.71	13-Jun-24
Red Tree Investment	Commercial Paper	\$ 99,678.69	\$ 99,935.00	0.43	05-Mar-21
Red Tree Investment	Commercial Paper	\$ 99,761.67	\$ 99,902.00	0.33	27-Apr-21
Red Tree Investment	Commercial Paper	\$ 99,827.50	\$ 99,852.00	0.23	22-Jun-21
Red Tree Investment	Commercial Paper	\$ 114,820.89	\$ 114,829.80	0.21	22-Jun-21
Red Tree Investment	Commercial Paper	\$ 114,793.00	\$ 114,814.85	0.24	12-Jul-21
Red Tree Investment	Accrued Interest	\$ -	\$ 8,851.98		
STAROhio	State Pool	\$ 3,033,080.63	\$ 3,033,080.63	0.15	N/A

Total Investment Amount \$ 5,616,172.08 \$ 5,688,582.32

	<u>Monthly Interest</u>	<u>FYTD 2021 Interest</u>
General Fund	\$ 5,482.00	\$ 19,262.00
Food Service	158.00	\$ 1,112.00
Auxiliary Services-Trinity	-	\$ 61.00
Auxiliary Services-St. Benedict	14.00	\$ 54.00
Blaugrund Scholarship	13.00	\$ 72.00
	<u>\$ 5,667.00</u>	<u>\$ 20,561.00</u>

Garfield Heights City Schools

October 31, 2020



Appropriation Summary

Fund	Permanent Appropriation	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances	FYTD Unencumbered Balance	FYTD Percent Exp/Enc	
001	General Fund	\$46,860,210.00	\$717,370.00	\$47,577,580.00	\$15,872,988.00	\$3,576,335.00	\$3,142,935.00	28,561,657.00	39.97%
002	Bond Retirement	\$3,674,894.00	\$0.00	3,674,894.00	\$22,928.00	\$0.00	\$0.00	3,651,966.00	0.62%
003	Permanent Improvement	\$197,000.00	\$0.00	197,000.00	\$160,059.00	\$0.00	\$40,978.00	(4,037.00)	102.05%
004	Building Fund	\$95,000.00	\$57,221.00	152,221.00	\$122,445.00	\$110,550.00	\$133,882.00	(104,106.00)	0.00%
006	Food Service	\$1,850,000.00	\$14,150.00	1,864,150.00	\$319,843.00	\$104,016.00	\$717,084.00	827,223.00	55.62%
007	Special Trust	\$2,500.00	\$8,000.00	10,500.00	\$6,000.00	\$0.00	\$2,000.00	2,500.00	76.19%
008	Edowment Trust	\$500.00	\$0.00	500.00	\$1,000.00	\$0.00	\$500.00	(1,000.00)	300.00%
009	Uniform Supplies	\$40,000.00	\$0.00	40,000.00	\$16,538.00	\$3,354.00	\$13,303.00	10,159.00	74.60%
014	Rotary - Internal Services	\$75,000.00	\$5,563.00	80,563.00	(\$47,068.00)	\$0.00	\$0.00	127,631.00	-58.42%
018	Public School Support	\$17,000.00	\$0.00	17,000.00	\$8,875.00	\$100.00	\$150.00	7,975.00	53.09%
019	Other Grants	\$188,646.00	\$15,186.00	203,832.00	\$66,567.00	\$27,205.00	\$51,387.00	85,878.00	57.87%
022	District Agency	\$10,000.00	\$360.00	10,360.00	\$0.00	\$0.00	\$0.00	10,360.00	0.00%
024	Employee Benefits	\$350,000.00	\$48,971.00	398,971.00	\$96,909.00	\$26,564.00	\$2,342,532.00	(2,040,470.00)	0.00%
034	Classroom Facilities Maintenance	\$584,800.00	\$42,554.00	627,354.00	\$388,385.00	\$4,132.00	\$36,378.00	202,591.00	0.00%
200	Student Managed Funds	\$28,000.00	\$0.00	28,000.00	\$4,532.00	\$0.00	\$0.00	23,468.00	16.19%
300	District Managed Funds	\$163,500.00	\$4,172.00	167,672.00	\$71,955.00	\$10,481.00	\$20,391.00	75,326.00	55.08%
401	Auxiliary Services	\$468,811.00	\$56,112.00	524,923.00	\$199,345.00	\$39,834.00	\$226,133.00	99,445.00	81.06%
439	Public School Preschool	\$82,747.00	\$83.00	82,830.00	\$35,870.00	\$3,464.00	\$503.00	46,457.00	43.91%
451	OneNet (Data Communication)	\$9,000.00	\$0.00	9,000.00	\$0.00	\$0.00	\$0.00	9,000.00	0.00%
467	Student Wellness and Success	\$1,607,443.00	\$0.00	1,607,443.00	\$215,044.00	\$69,315.00	\$2,634.00	1,389,765.00	13.54%
499	Miscellaneous State Grants	\$68,469.00	\$0.00	68,469.00	\$0.00	\$0.00	\$68,569.00	(100.00)	100.15%
507	ESSER	\$1,492,079.00	\$0.00	1,492,079.00	\$690,247.00	\$573,894.00	\$306,141.00	495,691.00	66.78%
509	21st Century College Now	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	#DIV/0!
510	Corona Relief Fund (CRF)	\$234,347.00	\$0.00	234,347.00	\$0.00	\$0.00	\$217,308.00	17,039.00	92.73%
516	IDEA-B	\$1,324,018.00	\$59,479.00	1,383,497.00	\$314,116.00	\$69,421.00	\$822,928.00	246,453.00	82.19%
536	Title I - School Improvement Part A	\$0.00	\$6,916.00	6,916.00	\$6,915.00	\$0.00	\$0.00	1.00	99.99%
572	Title I - Disadvantaged Children	\$2,559,643.00	\$309,282.00	2,868,925.00	\$548,064.00	\$93,988.00	\$361,047.00	1,959,814.00	31.69%
587	Preschool Handicap	\$18,750.00	\$48.00	18,798.00	\$9,867.00	\$2,272.00	\$183.00	8,748.00	53.46%
590	Title II-A - Improving Teacher Quality	\$520,217.00	\$18,259.00	538,476.00	\$114,521.00	\$19,581.00	\$10,252.00	413,703.00	23.17%
599	Miscellaneous Federal Grants	\$224,191.00	\$30,541.00	254,732.00	\$39,854.00	\$13,821.00	\$17,433.00	197,445.00	22.49%
Totals		\$62,746,765.00	\$1,394,267.00	\$64,141,032.00	\$19,285,799.00	\$4,748,327.00	\$8,534,651.00	\$36,320,582.00	43.37%

Garfield Heights City Schools



**Check Register for Checks > \$5,000
October 2020**



Vendor	Amount	Fund	Description
FIREFLY COMPUTERS, LLC	\$ 57,270.00	001	CHROMEBOOKS
SYNCB/AMAZON	\$ 5,155.02	001	INSTRUCTIONAL/TECHNOLOGY SUPPLIES
G & G INC.	\$ 42,333.75	507	CHROMEBOOK NON-PUBLIC
BLACK BOX NETWORK SERVICES	\$ 15,246.00	001	UNITY COONECTION RENEWAL
SPRINT SOLUTION INC.	\$ 8,397.20	510	HOT SPOTS MONTHLY RENEWAL
N E O R S D	\$ 11,900.74	001	MONTHLY SEWER FEES
SUBURBAN HEALTH CONSORTIUM	\$ 498,940.73	024	HEALTH INSURANCE PREMIUM
OHIO BUREAU OF	\$ 10,210.33	001	WORKERS COMP MONTHLY PAYMENT
JAMES FRUITS CREATIVE LLC	\$ 5,000.00	001	PUBLIC RELATIONS
EDUCATIONAL SERVICE CENTER	\$ 54,835.40	001	OOD TUITION/DISCOVERY CURRICULUM
KIDSLINK NEUROBEHAVIORAL	\$ 20,250.00	001	OOD TUITION
GARDINER SERVICE COMPANY	\$ 51,165.10	507	PLASMA IONIZATION PAYMENT
THE BREWER-GARRETT COMPANY	\$ 110,550.00	004	TRANSPORTATION CENTER PAYMENT
OHIO DEPARTMENT OF JOB AND	\$ 7,052.87	001	UNEMPLOYMENT PAYMENT
G & G INC.	\$ 112,485.00	507/599	CHROMEBOOK PURCHASES
EDUCATIONAL SERVICE CENTER	\$ 46,781.64	001	OOD TUITION
CONNECT	\$ 20,653.78	001	CORE SERVICES PAYMENT
PSI	\$ 24,333.03	401/516	NON-PUBLIC NURSE/INSTRUCT SERVICES
DE LANGE LANDEN PUBLIC	\$ 6,458.69	001	TRANSFORMER LEASE PAYMENT
STAR THERAPY & SALES CORP.	\$ 31,880.00	001	OCCUPATIONAL THERAPY SERVICES
LAKETEC COMMUNICATIONS, INC.	\$ 5,400.00	001	TECHNOLOGY SUPPORT SERVICES
CITY OF CLEVELAND	\$ 5,200.36	001	WATER MONTHLY PAYMENT
THE ILLUMINATING COMPANY	\$ 76,895.76	001	ELECTRICITY MONTHLY PAYMENT
KIDSLINK NEUROBEHAVIORAL	\$ 20,250.00	300	OOD TUITION
STEPS EDUCATION GROUP, LLC	\$ 11,250.00	001	OOD TUITION
BELLEFAIRE JCB	\$ 18,196.40	516	OOD Tuition
DAMON INDUSTRIES, INC.	\$ 5,701.64	001	CLEANING SUPPLIES MONTHLY MAINTENANCE
McKEON EDUCATION GROUP, INC.	\$ 8,525.00	401	NON-PUBLIC GUIDANCE SERVICES
GORDON FOOD SERVICE	\$ 27,615.39	006	FOOD PURCHASES
PSI	\$ 7,958.40	516	INTERVENTION/RESOURCE TEACHER SERVICES
IDEASTREAM	\$ 6,885.00	590	NON-PUBLIC STUDENT INSTRUCTIONAL SUPPORT
ASG EDUCATION SERVICES, INC	\$ 167,535.00	001	OOD TUITION
SHI INTERNATIONAL CORP.	\$ 20,348.80	507	CHROMEBOOK INSURANCE/CASES
LAKESHORE LEARNING	\$ 22,255.26	019	PRESCHOOL INSTRUCTIONAL SUPPLIES
JEFFERSON COUNTY ESC	\$ 12,025.00	001	VLA Fees
JP Morgan Chase	\$ 1,072,861.00	VARIOUS	OCTOBER #1 PAYROLL
JP Morgan Chase	\$ 1,096,256.00	VARIOUS	OCTOBER #2 PAYROLL

Garfield Heights City Schools



Legal Fees Analysis Report - FY21



	General	COVID-!9 Issues	BOR/BTA	GHTA	OAPSE	Special Ed	Personnel	Cell Tower	Lighting Transpt Project	Lease-Purchase/ AIF	Totals
July	-	-	-	-	-	-	-	-	-	-	-
August	1,917	9,183	7,905	182	-	-	2,727	-	-	-	21,914
September	317	6,388	2,211	1,332	-	-	-	-	-	-	10,248
October	1,924	-	-	-	-	-	-	-	-	-	1,924
November											-
December											-
January											-
February											-
March											-
April											-
May											-
June											-
TOTALS	\$4,158	\$15,571	\$10,116	\$1,514	\$0	\$0	\$2,727	\$0	\$0	\$0	\$34,086

Garfield Heights City School District

Five Year Forecast Financial Report

November 2021



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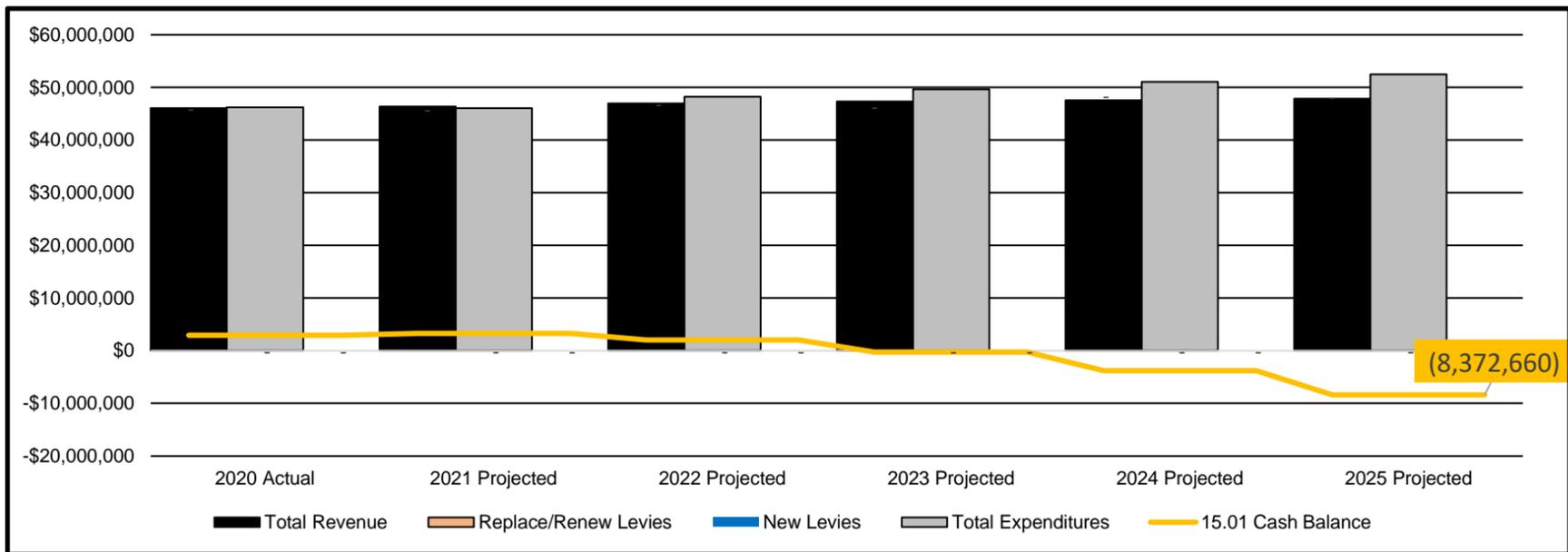
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Forecast Purpose/Objectives

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.



Note: Cash balance includes any existing levy modeled as renewed during the forecast.
Cash balance is not reduced for encumbrances.

Financial Forecast

	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	2,934,733	3,291,066	2,014,657	(302,928)	(3,758,068)
+ Revenue	46,399,836	46,970,305	47,328,497	47,586,503	47,879,824
+ Proposed Renew/Replacement Levies	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-
- Expenditures	(46,043,503)	(48,246,713)	(49,646,081)	(51,041,643)	(52,494,416)
= Revenue Surplus or Deficit	356,332	(1,276,409)	(2,317,584)	(3,455,140)	(4,614,592)
Ending Balance with renewal levies Note: Not Reduced for Encumbrances	3,291,066	2,014,657	(302,928)	(3,758,068)	(8,372,660)

Analysis Without Renewal Levies Included:

Revenue Surplus or Deficit w/o Levies	356,332	(1,276,409)	(2,317,584)	(3,455,140)	(4,614,592)
Ending Balance w/o Levies	3,291,066	2,014,657	(302,928)	(3,758,068)	(8,372,660)

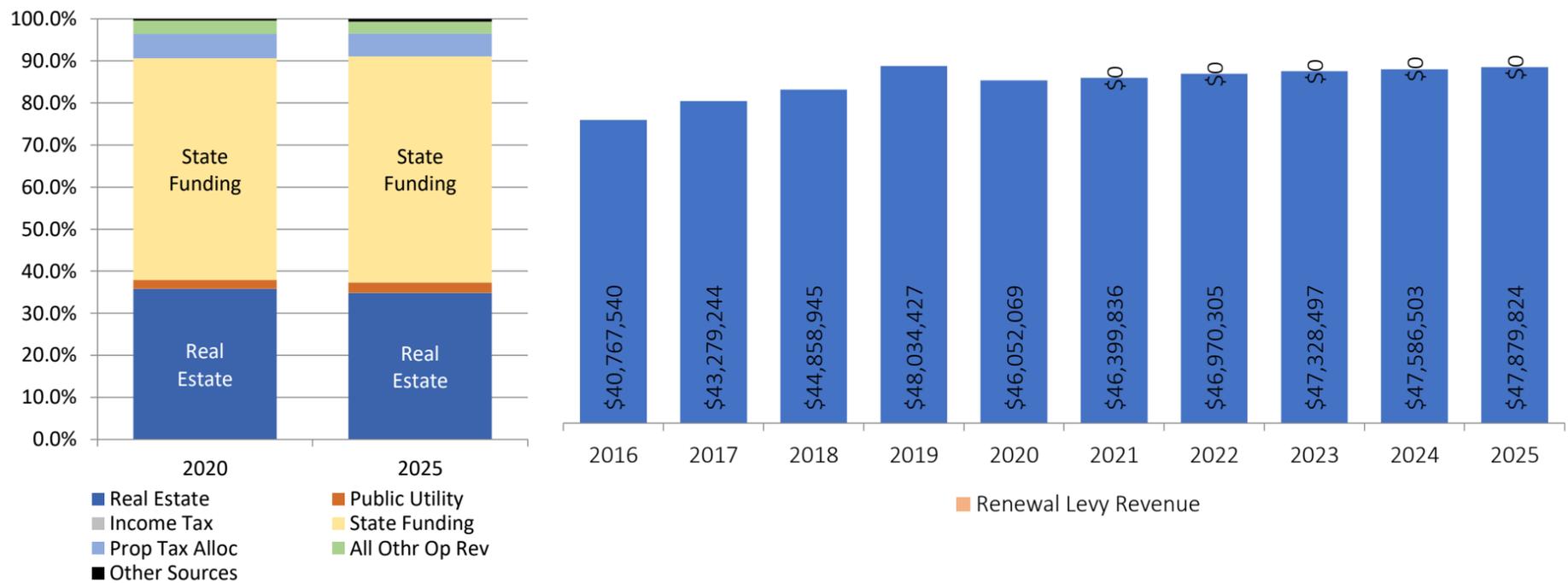
In FY 2021 a revenue surplus is expected. This means that expenditures are expected to be less than revenue by -\$356,332 in FY 2021. By the last year of the forecast, FY 2025, the district is expected to have a revenue shortfall where expenditures are projected to be greater than revenue by \$4,614,592. The district would need to cut its FY 2025 projected expenses by 9.64% in order to balance its budget without additional revenue.

The district's cash balance is positive at year-end in FY 2021 and is projected to worsen by FY 2025. A worsening cash balance can erode the district's financial stability over time.

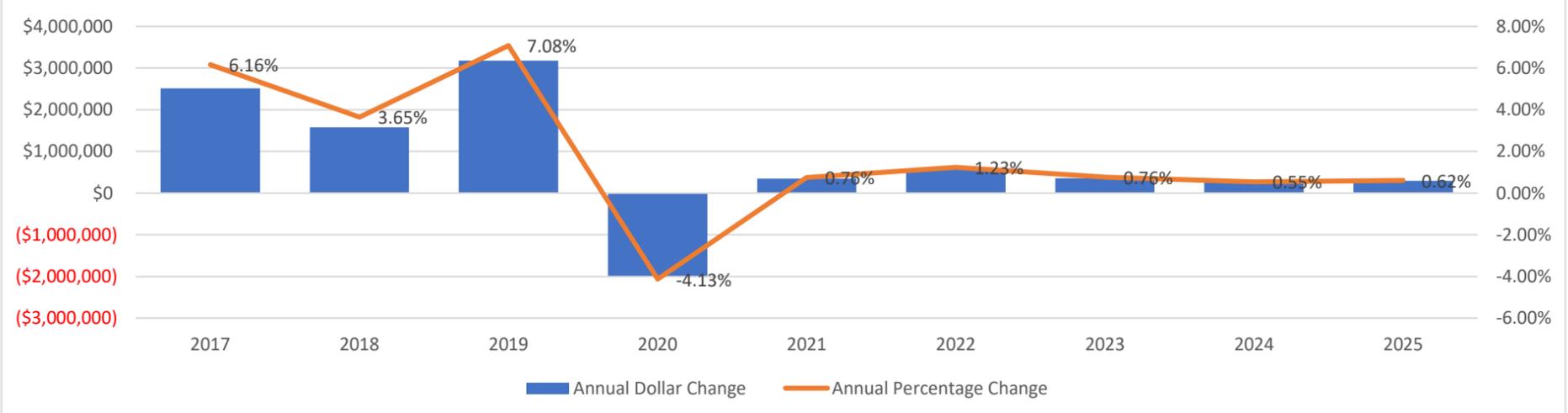
The district will receive \$1,259,000 in fiscal year 2021 from the Governor's Wellness funding. By establishing a separate fund, we shifted some of our programming expenses to this fund and that expenditure shift is reflected in the current forecast but only in 2021. This district will need to begin to address the revenue deficit in 2022 and the negative fund balance in 2023 as bring those expenditures back in to the forecast for 2022.

Revenue Sources and Forecast Year-Over-Year Projected Overview

Sources of Revenue Over Time



Year-Over-Year Dollar & Percentage Change



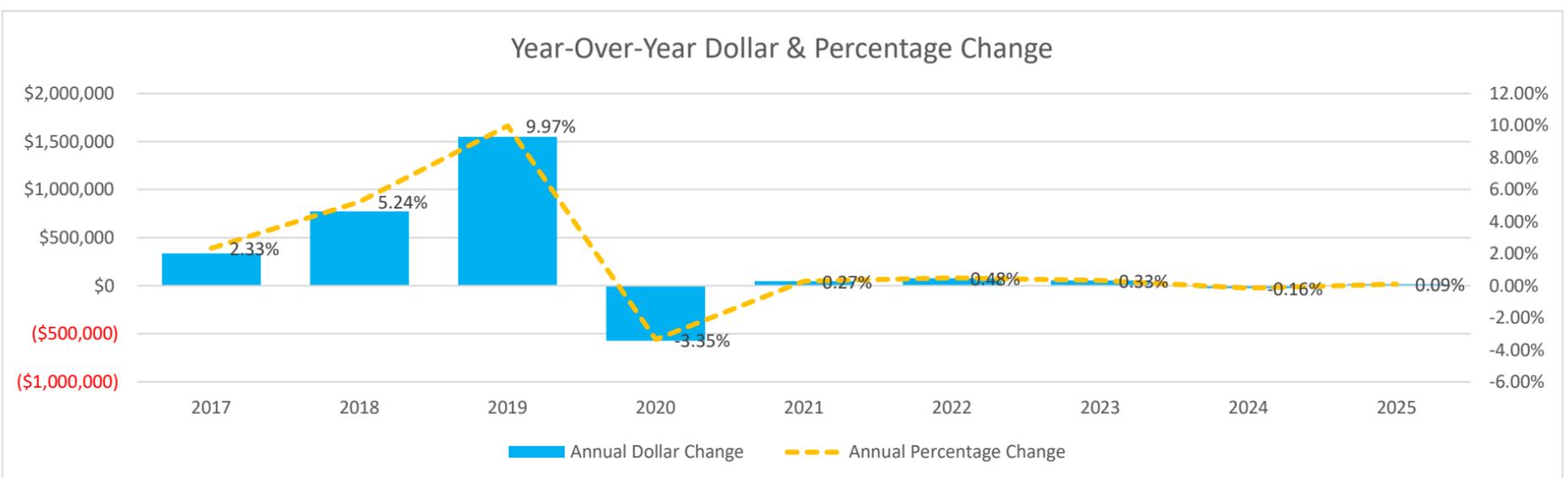
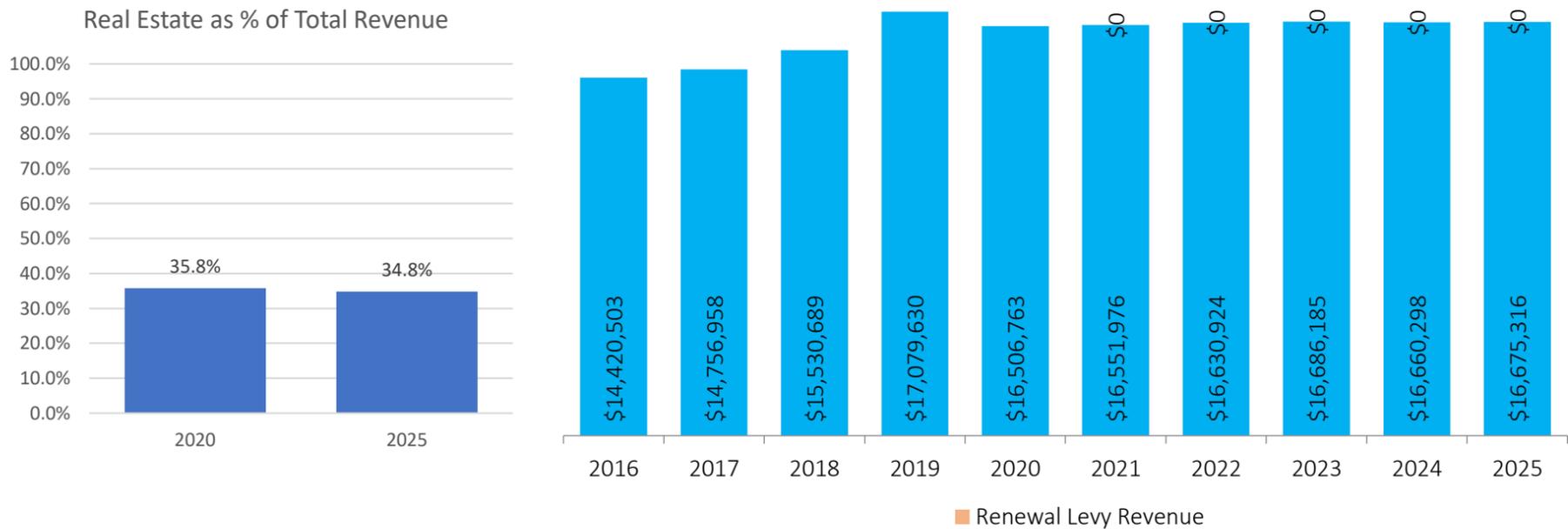
3-Year Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance		
Real Estate	\$583,268	\$33,711	(\$549,558)	Total revenue increased 2.20% or \$924,275 annually during the past five years and is projected to increase 0.78% or \$365,551 annually through FY2025. Real Estate has the most projected average annual variance compared to the historical average at -\$549,558	
Public Utility	\$57,004	\$43,352	(\$13,652)		
Income Tax	\$0	\$0	\$0		
State Funding	\$356,277	\$299,084	(\$57,193)		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.
Prop Tax Alloc	(\$55,151)	(\$16,874)	\$38,277		
All Othr Op Rev	\$79,097	(\$16,105)	(\$95,202)		
Other Sources	(\$96,220)	\$22,384	\$118,604		
Total Average Annual Change	\$924,275	\$365,551	(\$558,724)		
	2.20%	0.78%	-1.42%		

Note: Expenditure average annual change is projected to be > \$1,261,727 On an annual average basis, expenditures are projected to grow faster than revenue.

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).



Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class II Rate	Change	
2019	303,158,590	39,010	63.09	-	57.22	-	102.3%
2020	302,158,590	(1,000,000)	65.32	2.23	59.26	2.05	99.1%
2021	327,158,590	25,000,000	60.79	(4.53)	55.59	(3.67)	99.1%
2022	325,658,590	(1,500,000)	60.96	0.17	55.78	0.18	99.1%
2023	324,658,590	(1,000,000)	61.08	0.12	55.81	0.03	99.1%
2024	337,158,590	12,500,000	58.94	(2.14)	54.04	(1.77)	99.1%

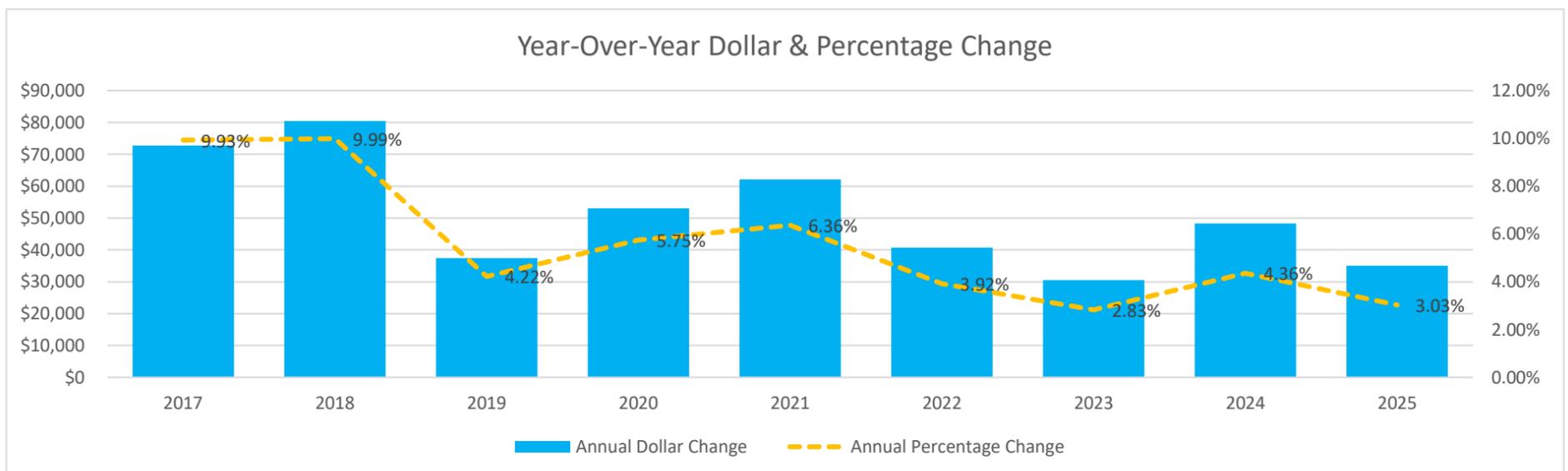
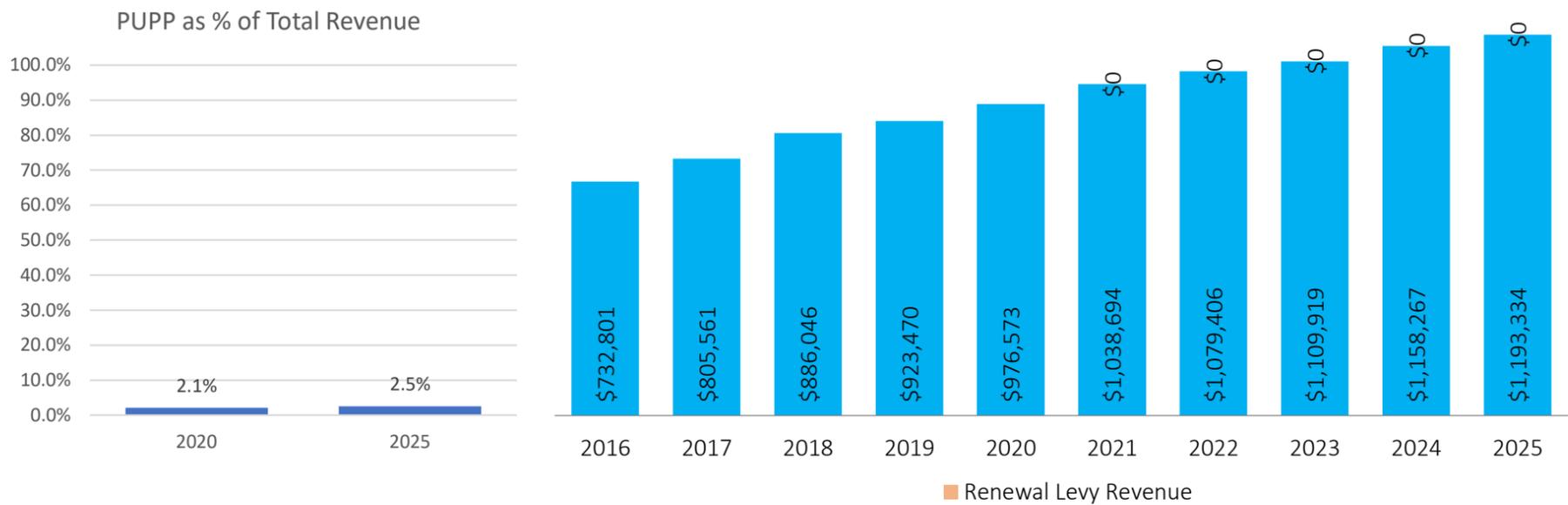
Real estate property tax revenue accounts for 35.84% of total revenue. Class I or residential/agricultural taxes make up approximately 72.43% of the real estate property tax revenue. The Class I tax rate is 65.32 mills in tax year 2020. The projections reflect an average gross collection rate of 99.1% annually through tax year 2024. The revenue changed at an average annual historical rate of 3.95% and is projected to change at an average annual rate of 0.20% through FY 2025.

Taxable Values - The district saw a 9.4% increase in Residential valuation and a 11% increase for Commercial/Other from the sexennial reappraisal (2018). The valuation amounts in calendar years 2019 and 2020 are projected to remain constant. The next valuation increase is projected for the triennial update in calendar year 2021. The increase is projected at 9% for residential and 6.5% commercial based on current market conditions. No new construction is being projected during this period.

**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.



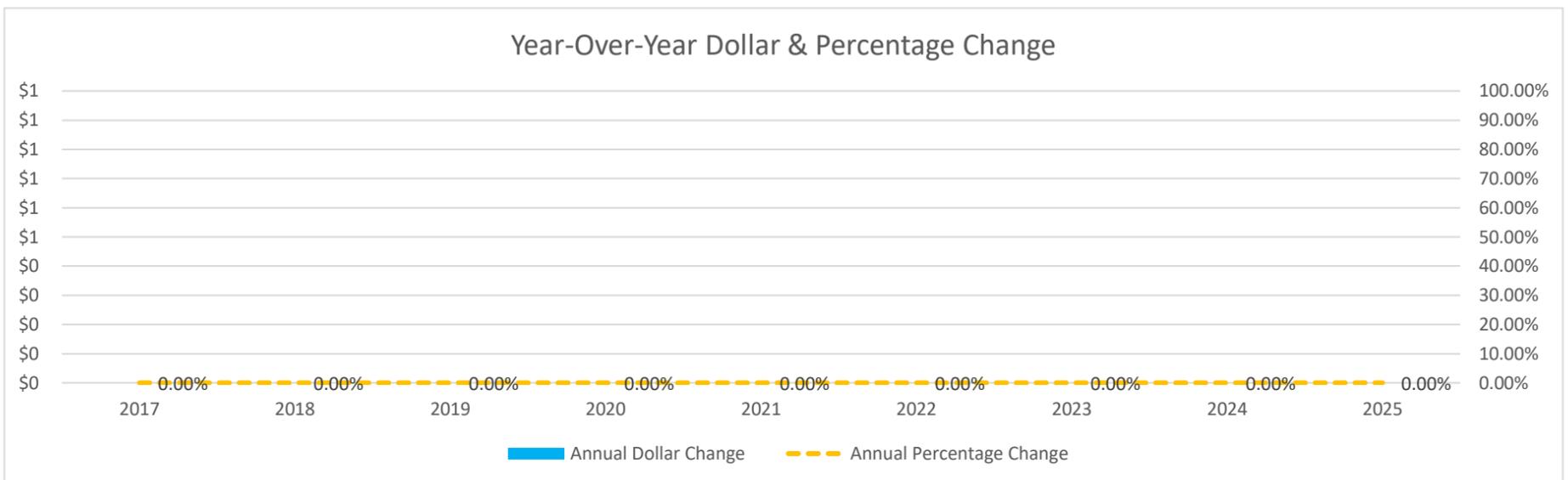
Values and Tax Rates					Gross Collection Rate Including Delinquencies
Tax Year	Valuation	Value Change	Full Voted Rate	Change	
2019	14,580,660	1,039,000	68.16	(1.60)	100.0%
2020	15,280,660	700,000	70.35	2.19	100.0%
2021	15,980,660	700,000	67.77	(2.58)	100.0%
2022	16,680,660	700,000	67.85	0.08	100.0%
2023	17,380,660	700,000	67.88	0.03	100.0%
2024	18,080,660	700,000	66.61	(1.27)	100.0%

The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. This category currently makes up 2.12% of total district revenue. The property is taxed at the full voted tax rate which in tax year 2020 is 70.35 mills. The forecast is modeling an average gross collection rate of 100.00%. The revenue changed historically at an average annual dollar amount of \$57,004 and is projected to change at an average annual dollar amount of \$43,352 through FY 2025.

*Projected % trends include renewal levies

1.030 - No 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.

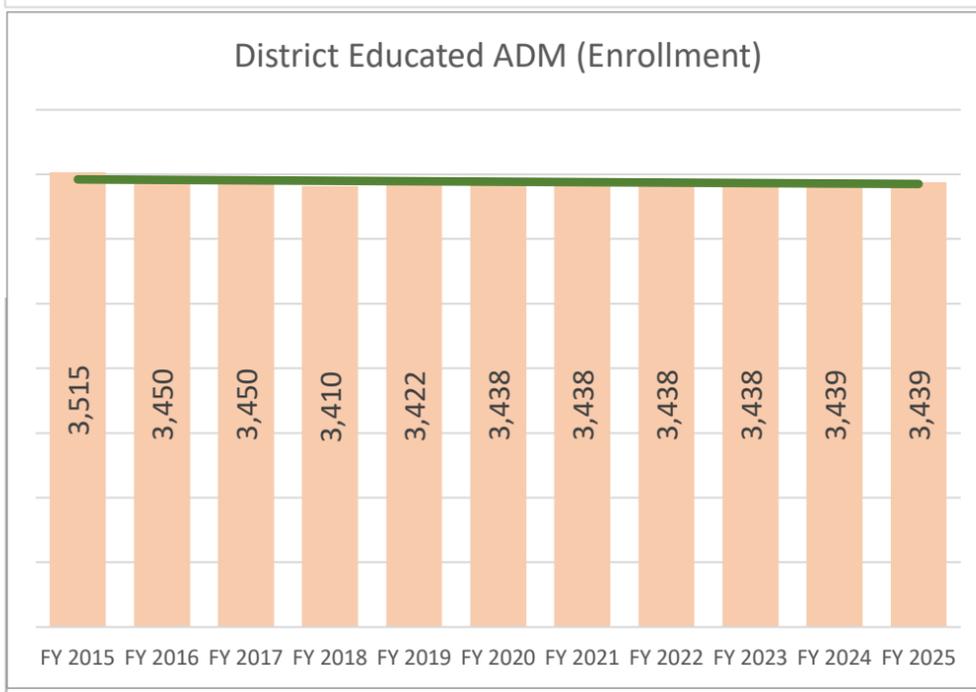
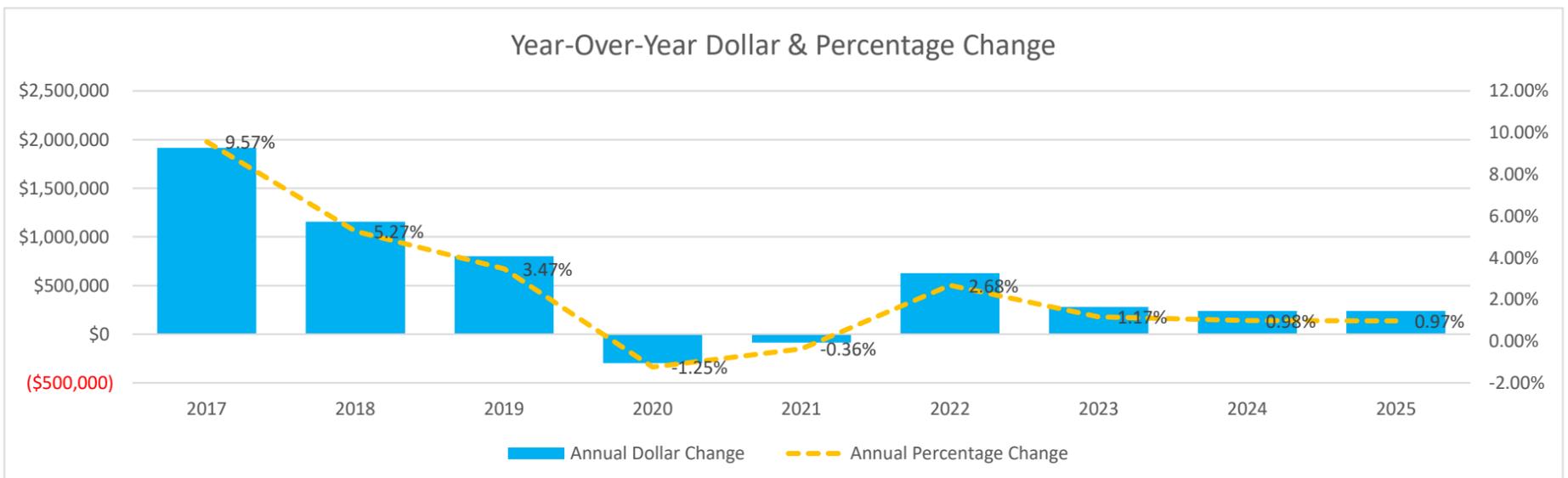
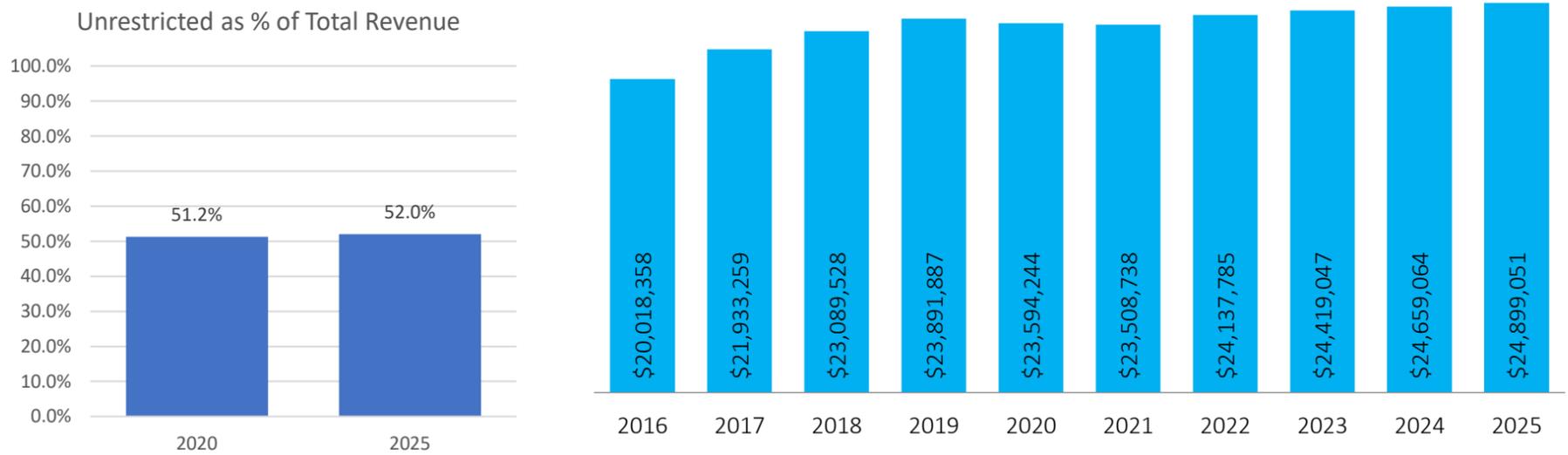


The district does not have an income tax levy.

*Projected % trends include renewal levies

1.035 - Unrestricted Grants-in-Aid

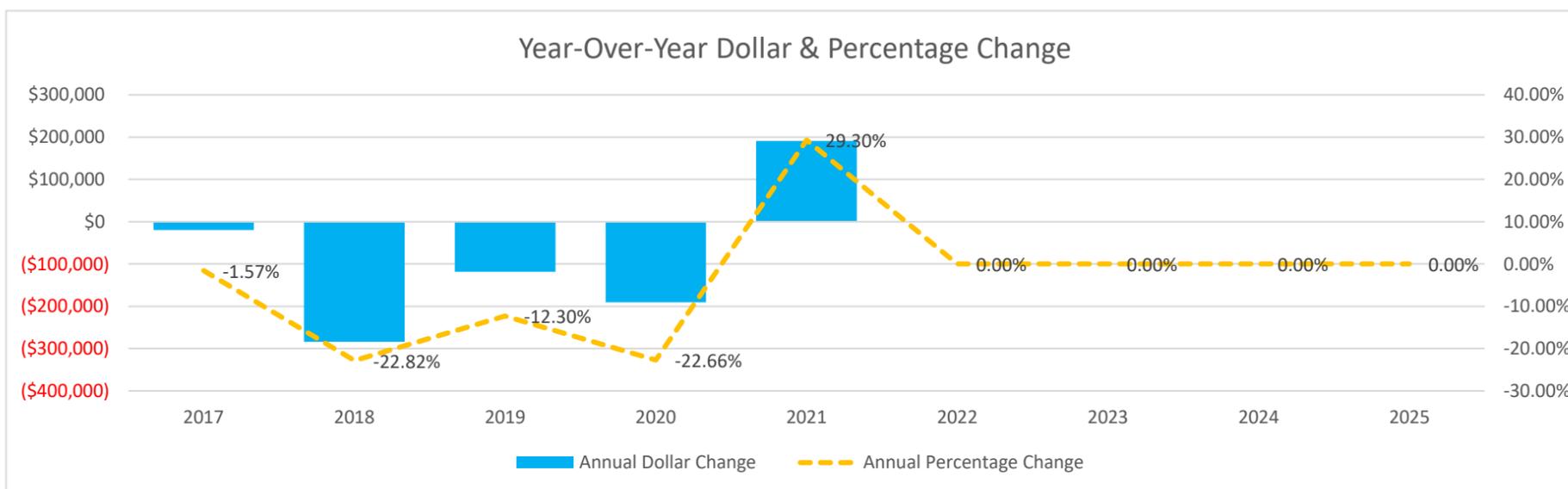
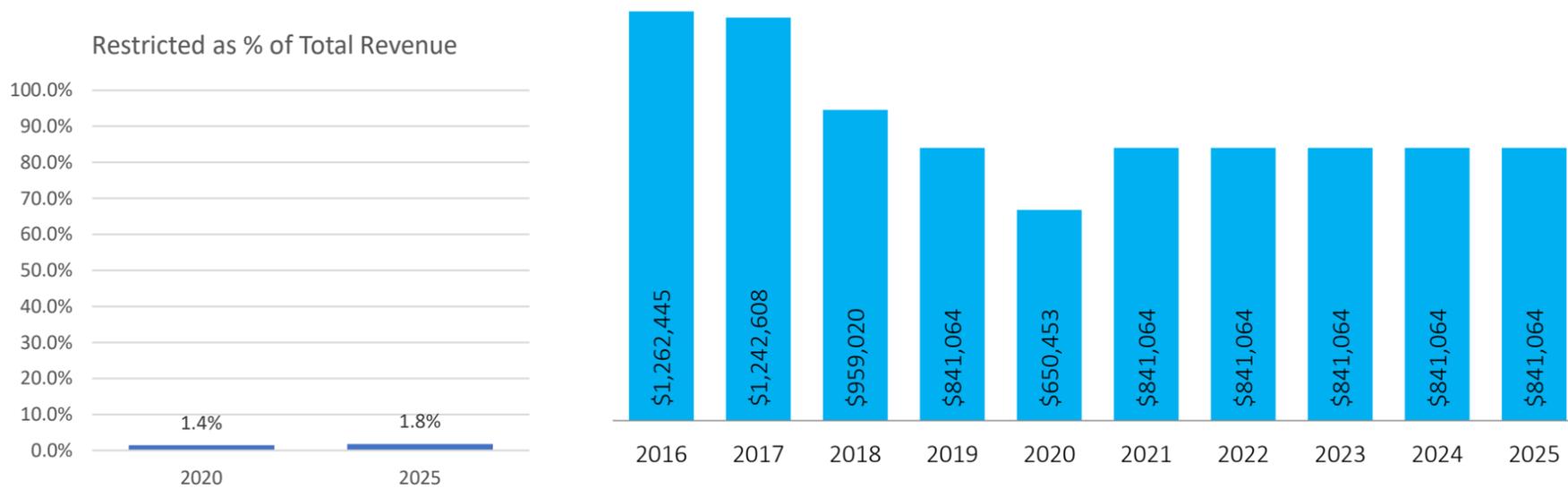
Funds received through the State Foundation Program with no restriction.



The FY 2019 per pupil and foundation revenue amount is the base aid amount used in FY 2019. In addition to its FY 2021 base funding amount of \$23,376,819 the district calculated FY 2021 categorical funding such as spec. ed., preschool, casino of \$503,774. Projected amounts less than the FY 2019 base indicate state budget cuts and other assumed change. For fiscal year 2022 - 2025, the district is projecting an average annual increase of 1.45% Note: Wellness funding is not included in these calculations.

1.040 & 1.045 - Restricted Grants-in-Aid

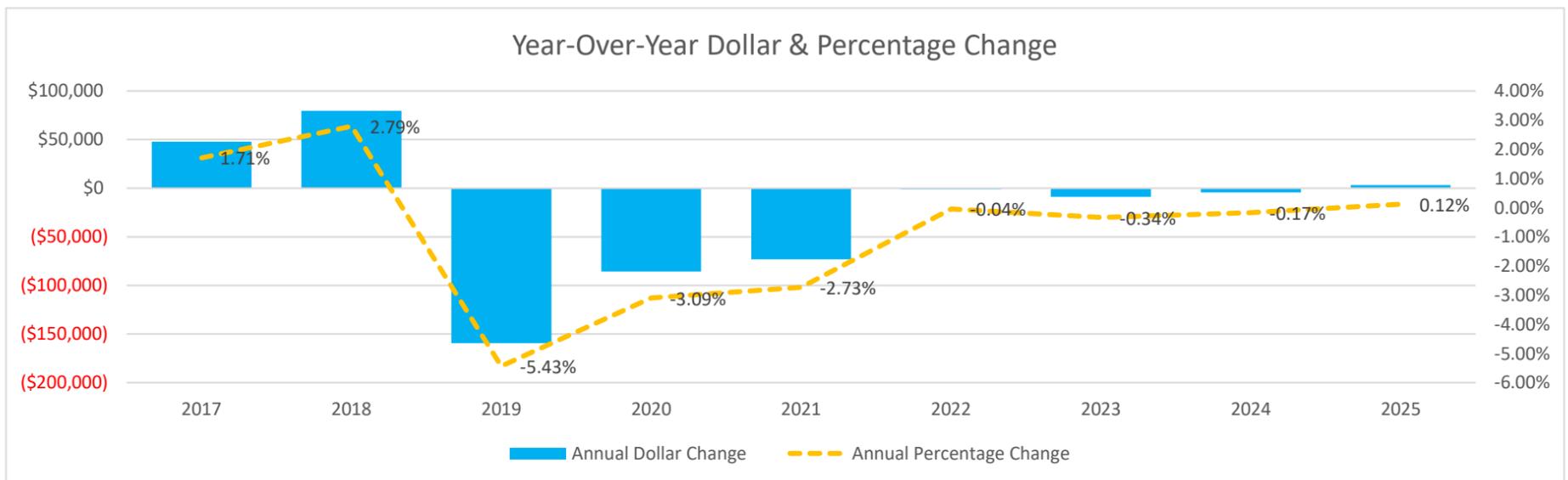
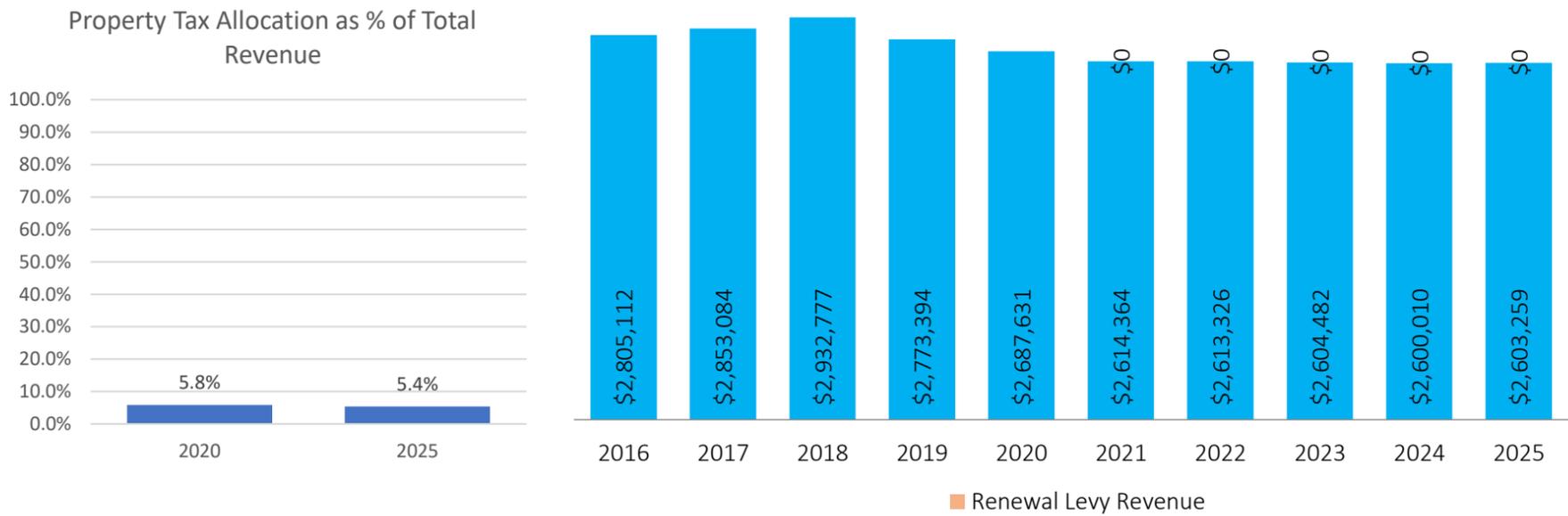
Funds received through the State Foundation Program or other allocations that are restricted for specific purposes.



Restricted aid is the portion of state per pupil funding that must be classified as restricted use. Historically the district's restricted state aid changed annually on average by -\$197,385 and is projected to change annually on average by \$38,122. Restricted funds represent 1.41% of total revenue.

1.050 - Property Tax Allocation

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

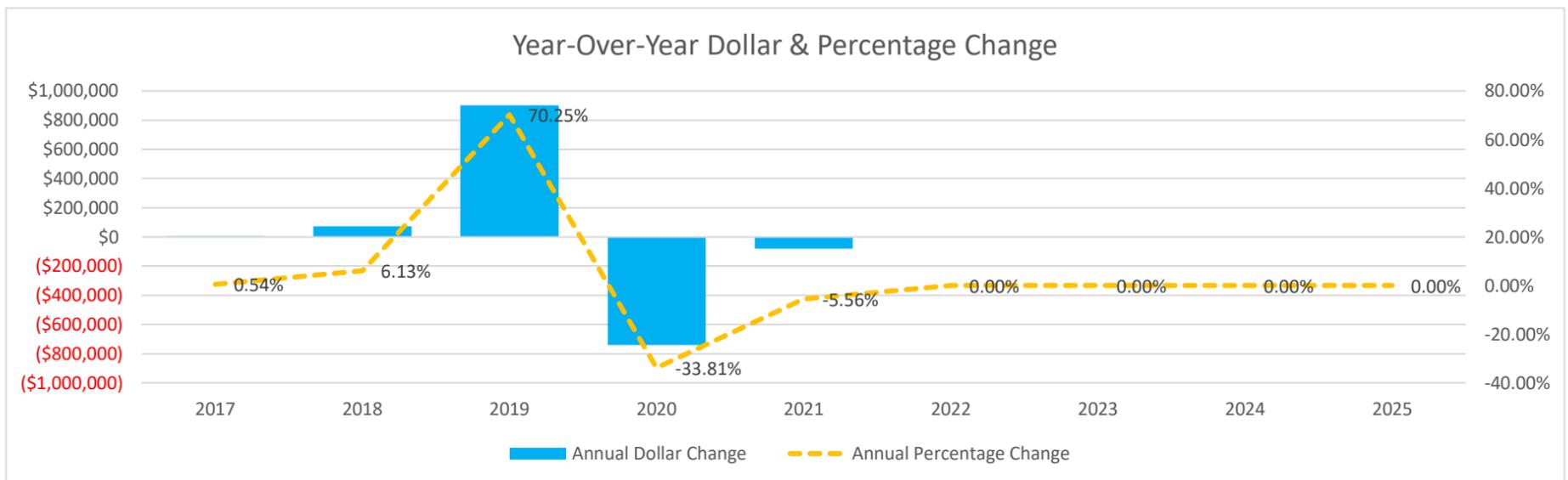
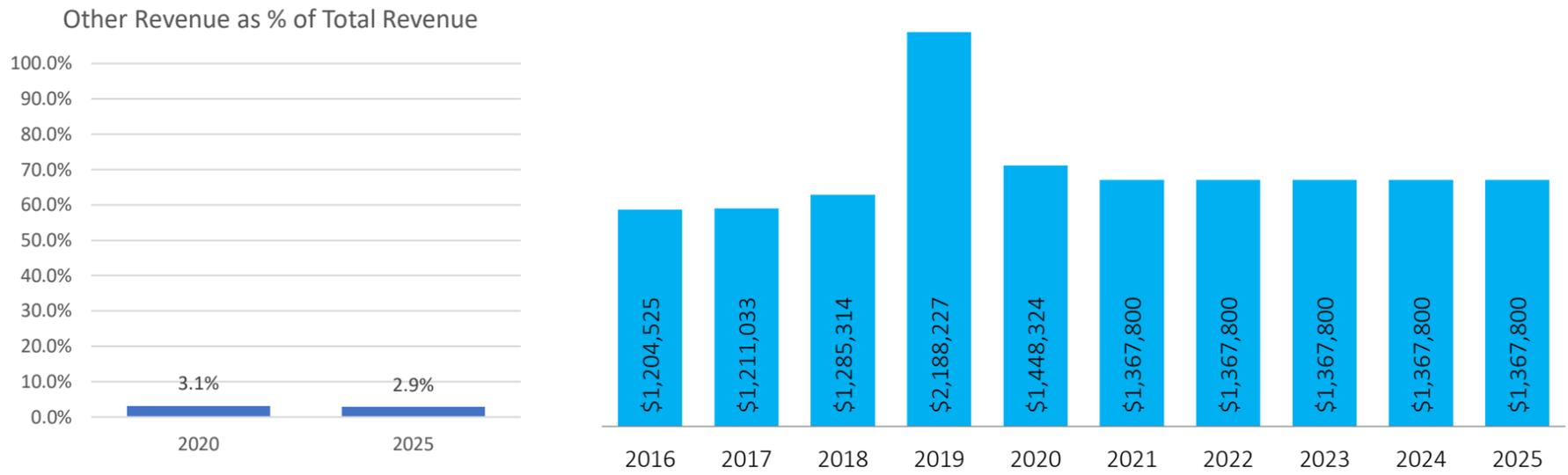


Property tax allocation primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In FY 2021, approximately 11.6% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 5.9% will be reimbursed in the form of qualifying homestead exemption credits.

**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.



Other revenue includes tuition received by the district for non-resident students educated by the district. It also includes interest income, payments in lieu of taxes, and miscellaneous revenue. The historical average annual change was \$79,097. The projected average annual change is -\$16,105 through FY 2025.

CityView Tax Increment Finance (TIF) is received from the City of Garfield Heights and are based on their calculations. In 2020, the district's TIF payment was \$242,500. Another decrease from the previous fiscal year. The amounts being forecasted is \$250,000 annually for fiscal years 2021 through 2024.

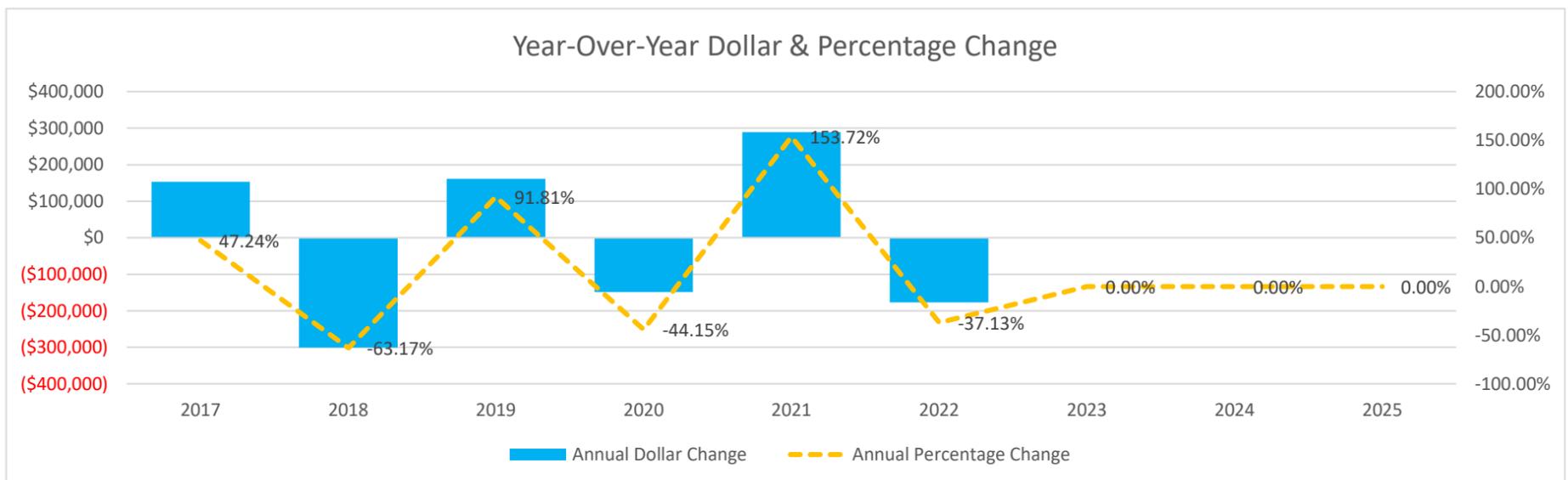
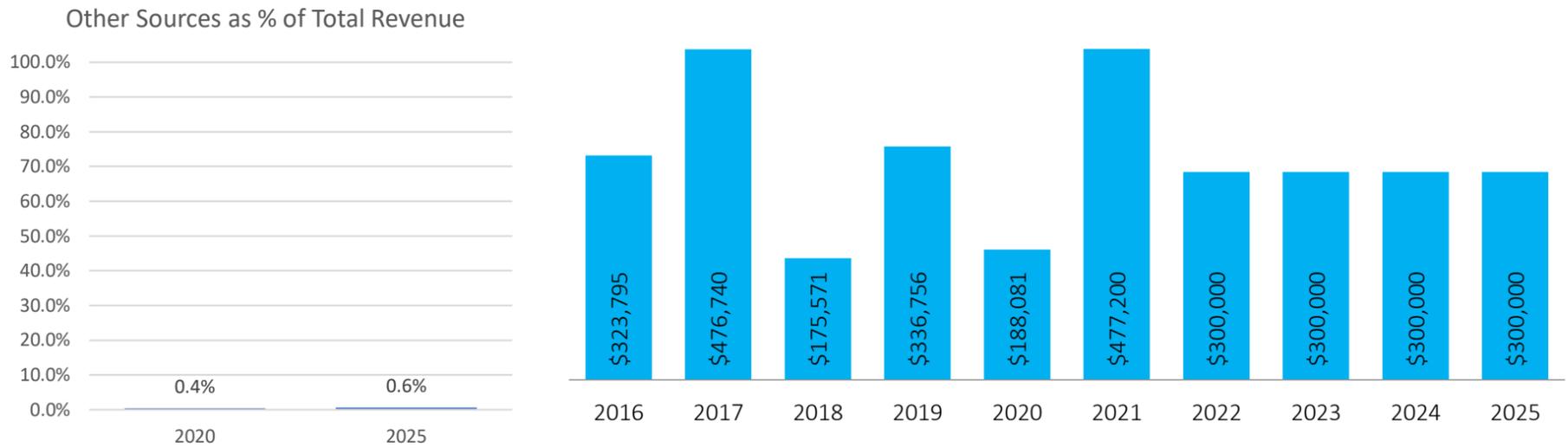
Earnings on Investments are projected to decrease in FY2021 due to a significant reduction in interest rates and then be flatlined in the forecasted fiscal years based on current state of the economy and recovery period.

Share Income Tax projected annual payments of \$117,000 for the forecasted fiscal 2021-2025 based on current abated property calculations.

Building rentals are projected at zero for 2021 due to the closing of our buildings from COVID. No rental fees are projected 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.

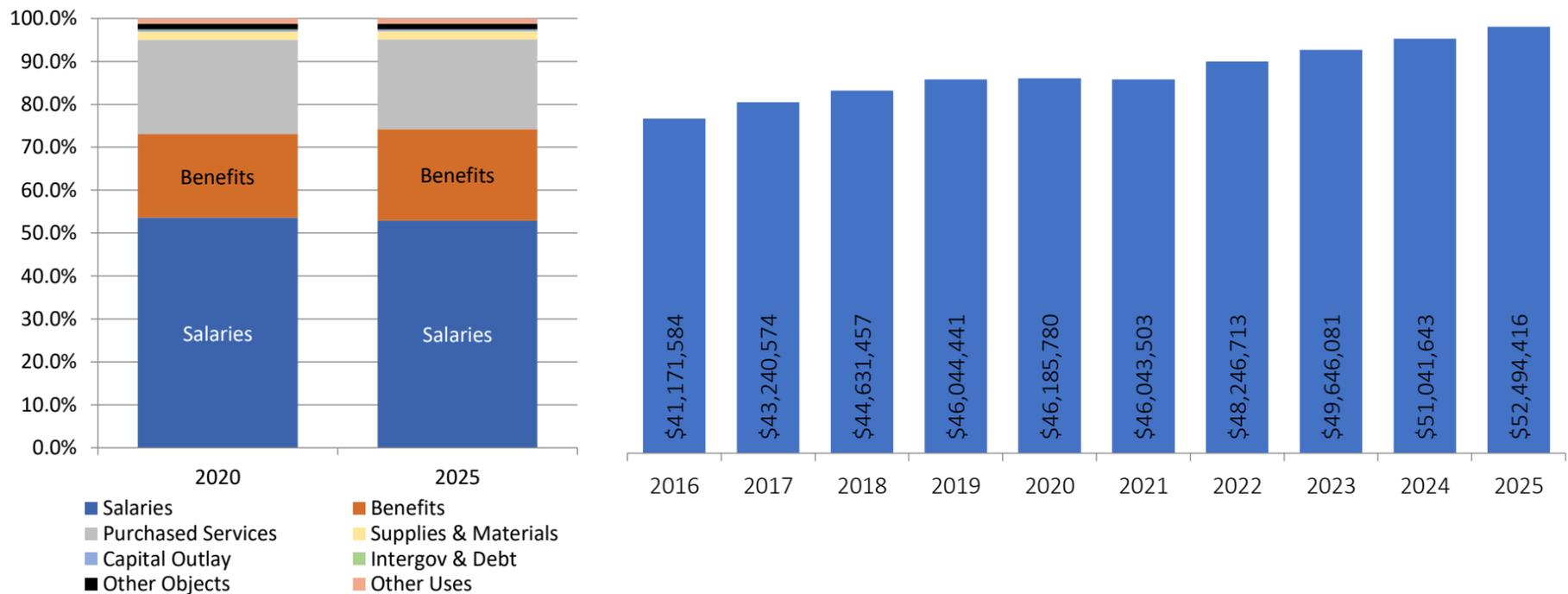


	2020	2021	2022	FORECASTED		
				2023	2024	2025
Transfers In	-	-	-	-	-	-
Advances In	185,581	302,500	300,000	300,000	300,000	300,000
All Other Financing Sources	2,500	174,700	-	-	-	-

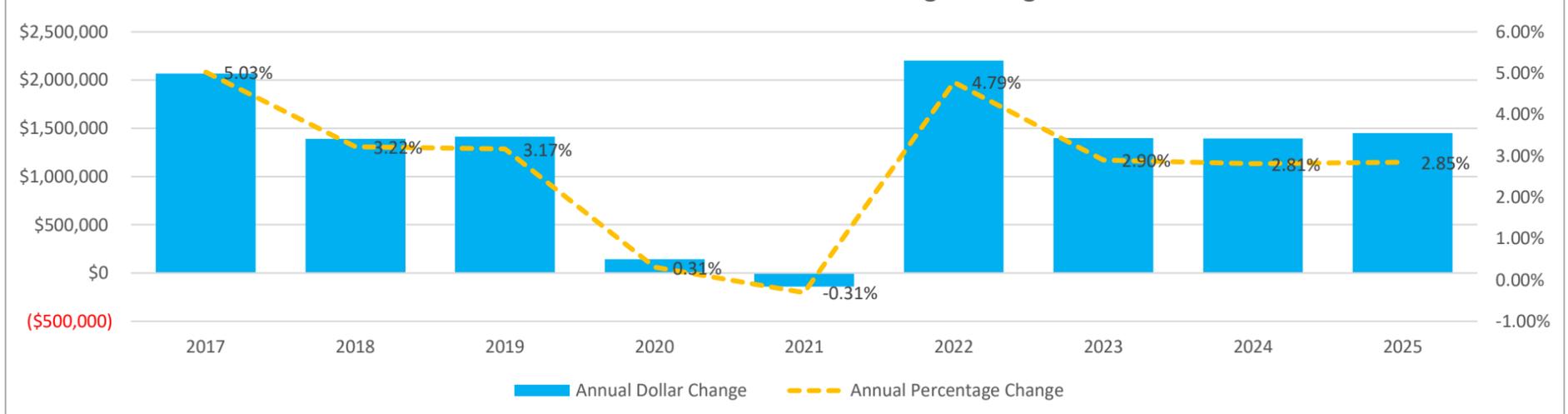
Other sources includes revenue that is generally classified as non-operating. It is typically in the form of advances-in which are the repayment of temporary loans made from the general fund to other district funds. In FY 2020 the district received \$185,581 as advances-in and is projecting advances of \$302,500 in FY 2021. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be \$174,700 in FY 2021 and average \$0 annually through FY 2025.

Expenditure Categories and Forecast Year-Over-Year Projected Overview

Expenditure Categories Over Time



Year-Over-Year Dollar & Percentage Change



3-Year Historical Actual Average Annual Dollar Change
Compared to 5-Year Projected

	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance	
Salaries	\$447,236	\$599,225	\$151,989	Total expenditures increased 2.23% or \$981,735 annually during the past five years and is projected to increase 2.73% or \$1,261,727 annually through FY2025. Purchased Services has the largest projected average annual variance compared to the historical average at -\$229,240. The district will receive \$1.2 million in Wellness funding for fiscal year 2021. We will use this funding for salaries/benefits of our social workers/youth development specialists and intervention managers. We will also be using ESSER funding to offset salaries/benefits of 5 teachers in fiscal year 2021. These costs were reinstated in the forecast for fiscal year 2022.
Benefits	\$218,389	\$444,929	\$226,540	
Purchased Services	\$396,916	\$167,676	(\$229,240)	
Supplies & Materials	(\$13,859)	\$21,181	\$35,040	
Capital Outlay	(\$41,226)	\$5,148	\$46,374	
Intergov & Debt	(\$77,832)	(\$9,863)	\$67,969	
Other Objects	(\$3,158)	\$10,344	\$13,503	
Other Uses	\$55,269	\$23,088	(\$32,182)	
Total Average Annual Change	\$981,735	\$1,261,727	\$279,992	
	2.23%	2.73%	0.50%	

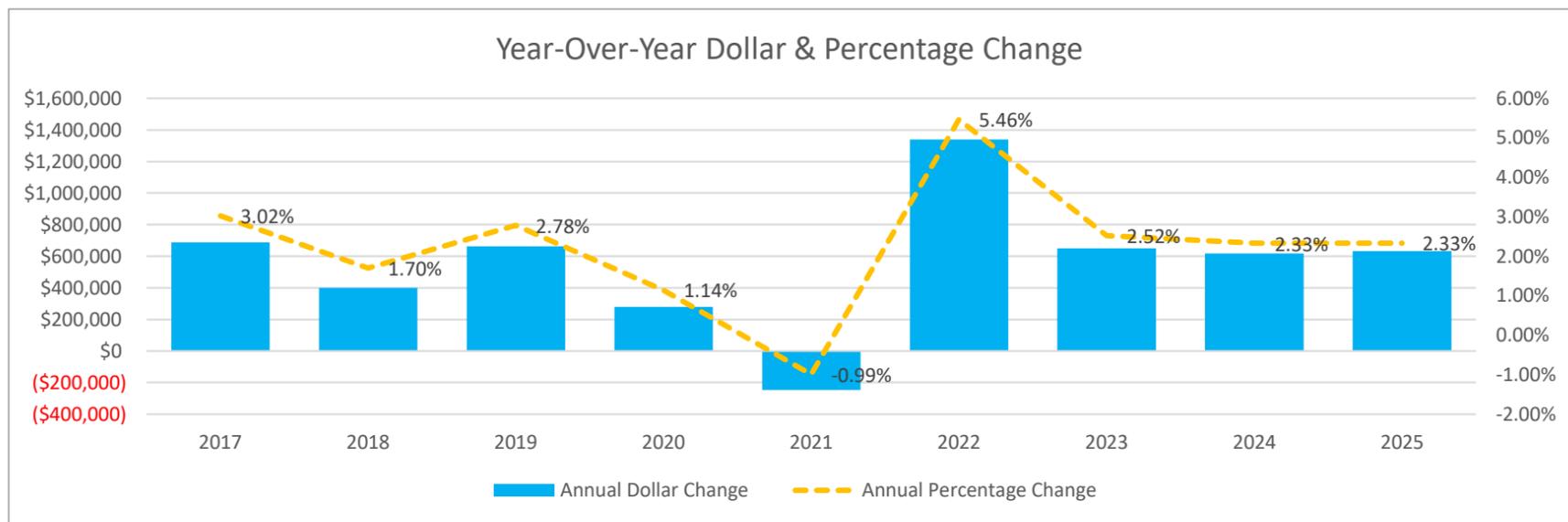
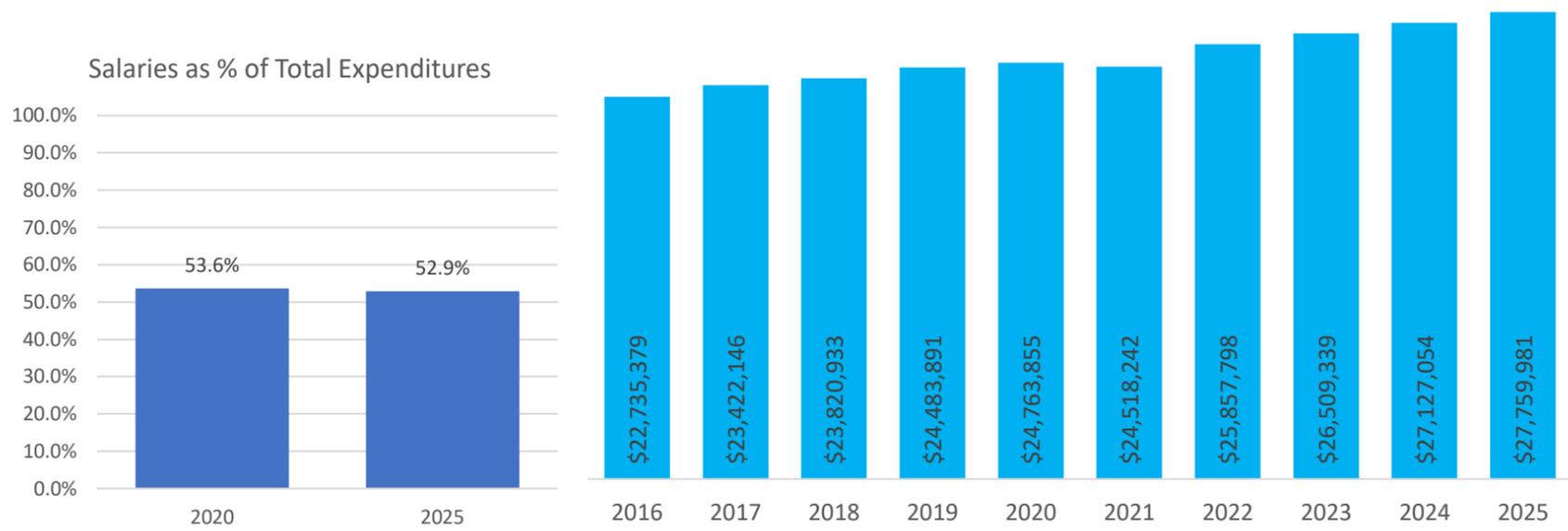
Note: Expenditure average annual change is projected

to be > \$1,261,727

On an annual average basis, revenues are projected to grow slower than expenditures.

3.010 - Personnel Services

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



Salaries represent 53.62% of total expenditures and increased at a historical average annual rate of 1.88% or \$447,236. This category of expenditure is projected to grow at an average annual rate of 2.33% or \$599,225 through FY 2025. The projected average annual rate of change is 0.45% more than the five year historical annual average.

Certified - The forecasted amounts reflects step increases only based on an expired collective bargaining agreement.

Classified - The forecasted amounts reflects wages negotiated from a three negotiated agreement and then step increase for 2023 thru 2025 after the agreement expires.

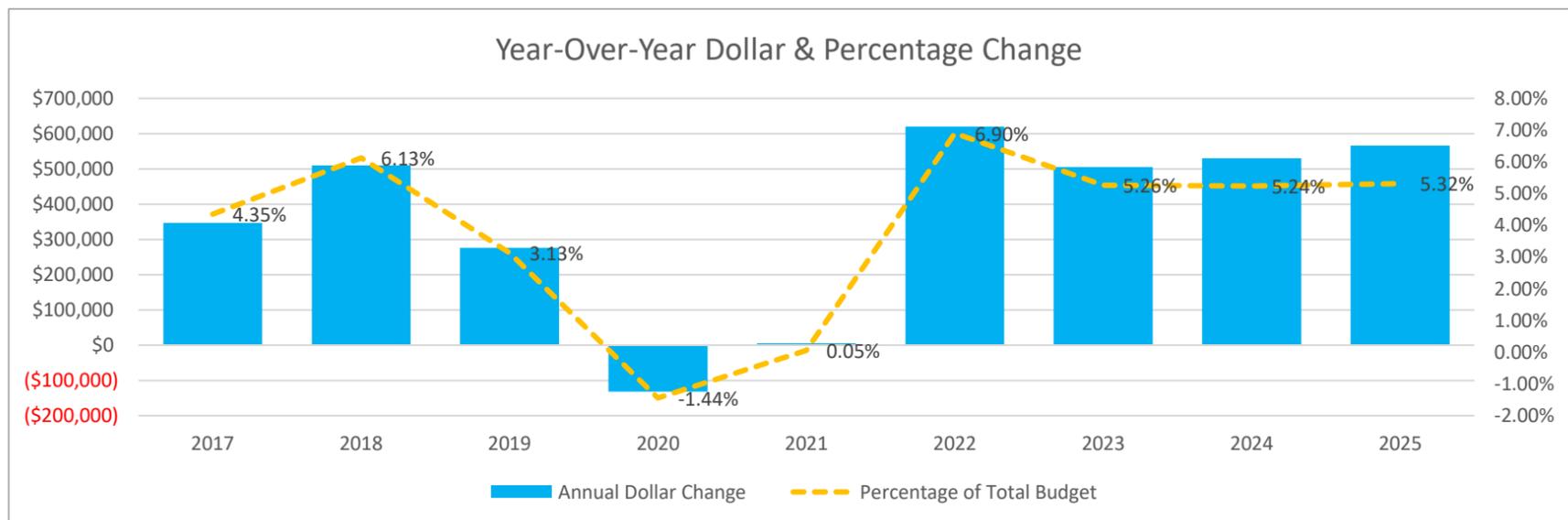
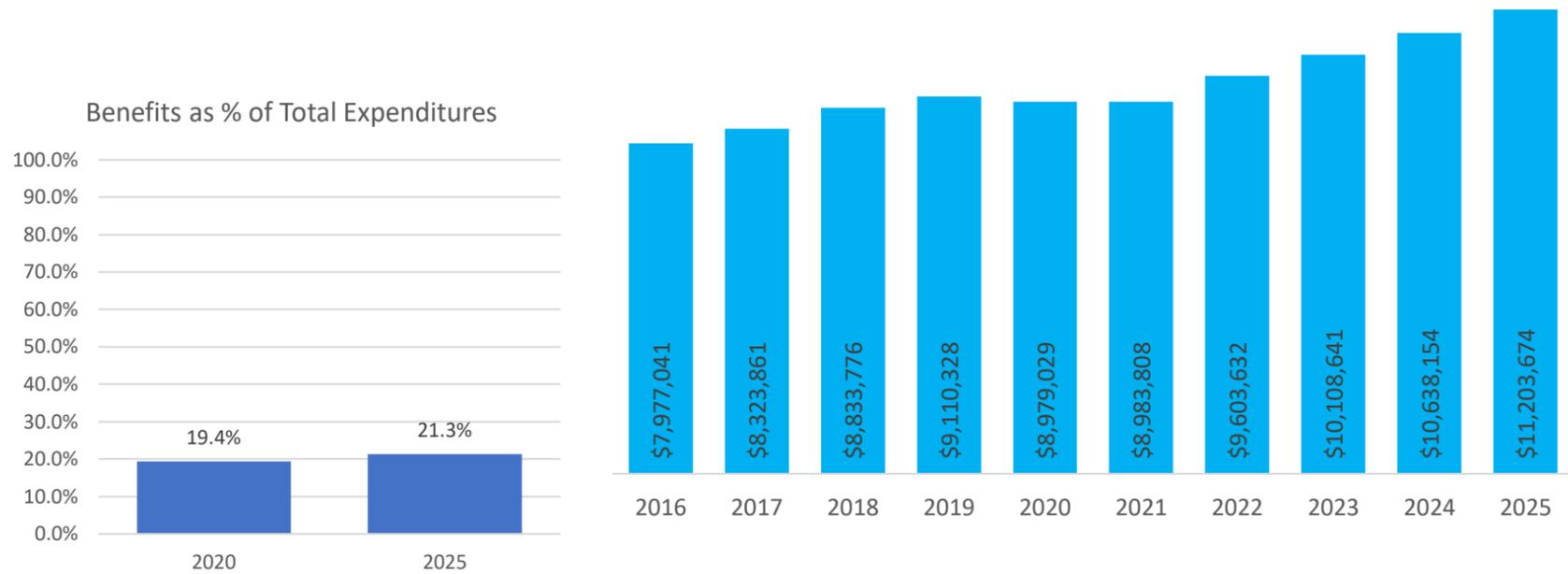
Administration - Wage amounts projected are based on individual contract agreements and historical increases which amounts to less than an average step increase of the certified teaching staff.

Qualified/Exempt - Wage amounts projected are based on established salary schedules, experience level, and level of responsibility and only reflect salary schedule step movements consistent with union negotiated agreements.

Severance payments are projected to decrease as the district is expecting less employees retiring.

3.020 - Employees' Benefits

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



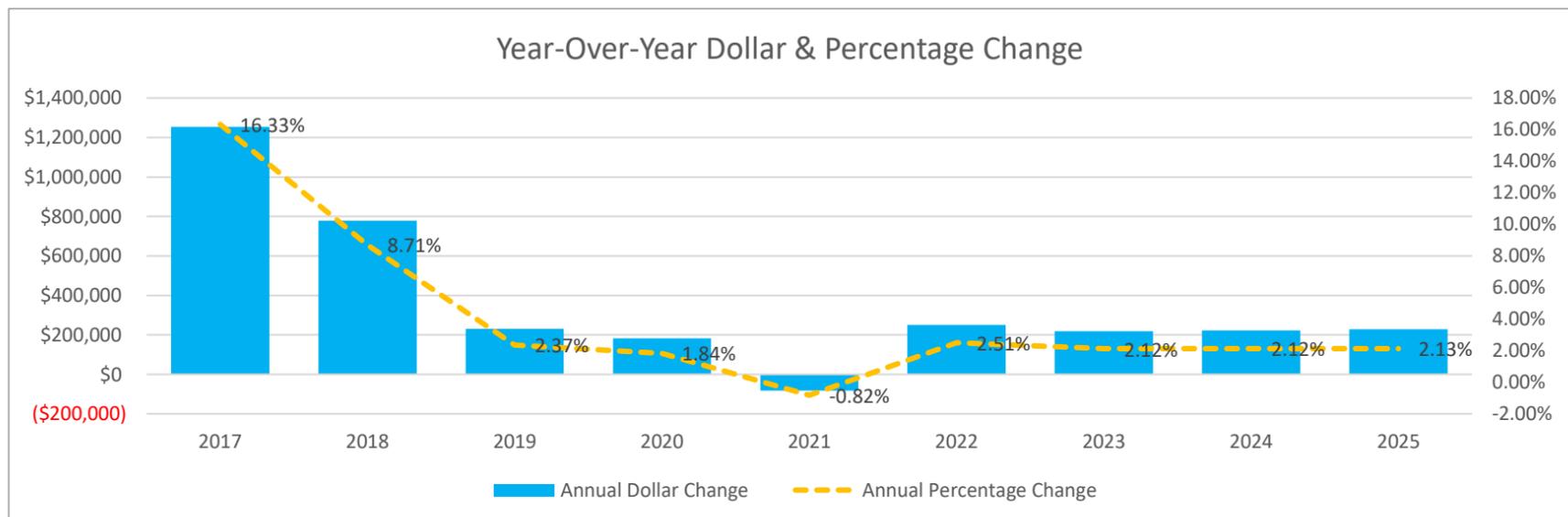
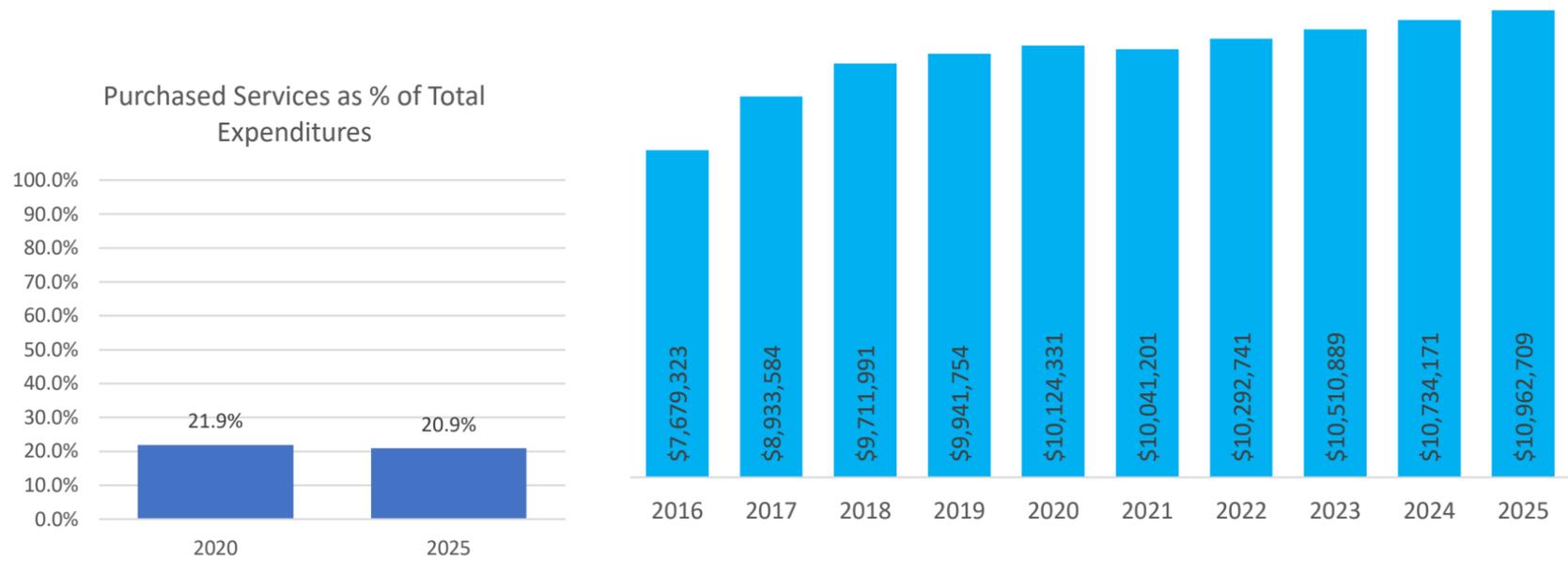
Benefits represent 19.44% of total expenditures and increased at a historical average annual rate of 2.61% This category of expenditure is projected to grow at an annual average rate of 4.55% through FY 2025. The projected average annual rate of change is 1.95% more than the five year historical annual average.

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 2021, the district saw no aggregate increase in health care premiums. For forecasted fiscal years 2022 through 2025, premium increases of 8% 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 13% for all employees except classified who currently pay 11%. For purposes of this forecast, these contribution rates are not projected to change in forecasted years.

Unemployment is projected at \$50,000 for fiscal year 2021 and projected to decreased significantly in forecasted fiscal years 2022-2025.

3.030 - Purchased Services

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



Purchased Services represent 21.92% of total expenditures and increased at a historical average annual rate of 4.31%. This category of expenditure is projected to grow at an annual average rate of 1.61% through FY 2025. The projected average annual rate of change is -2.69% less than the five year historical annual average.

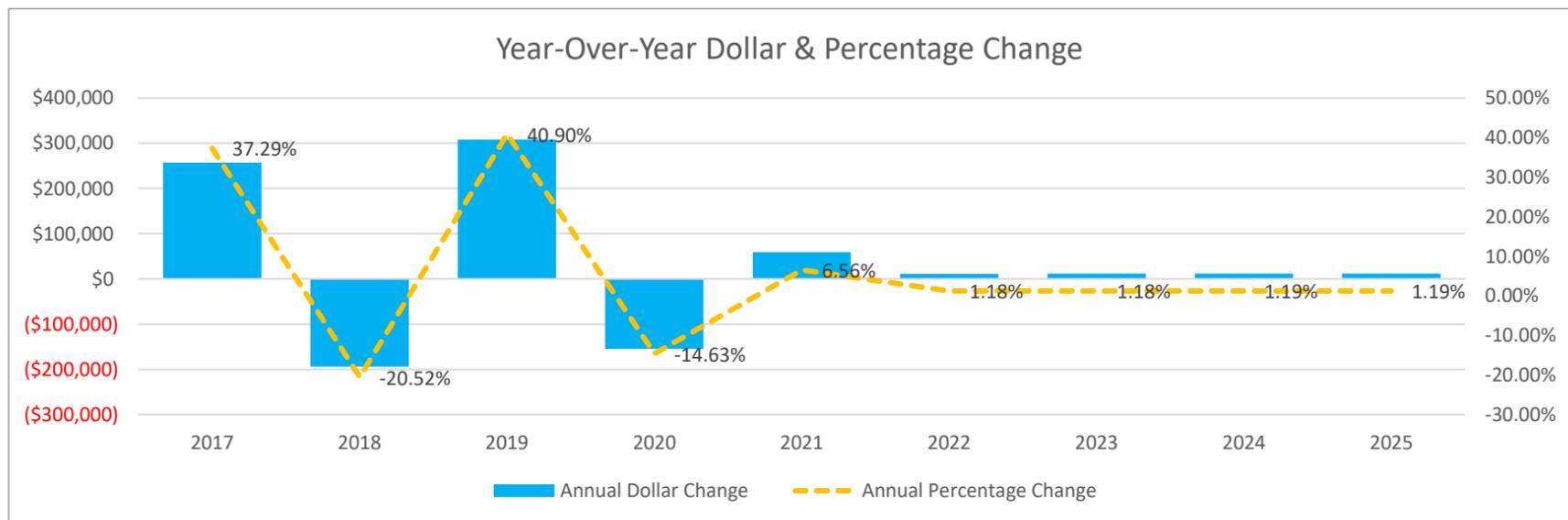
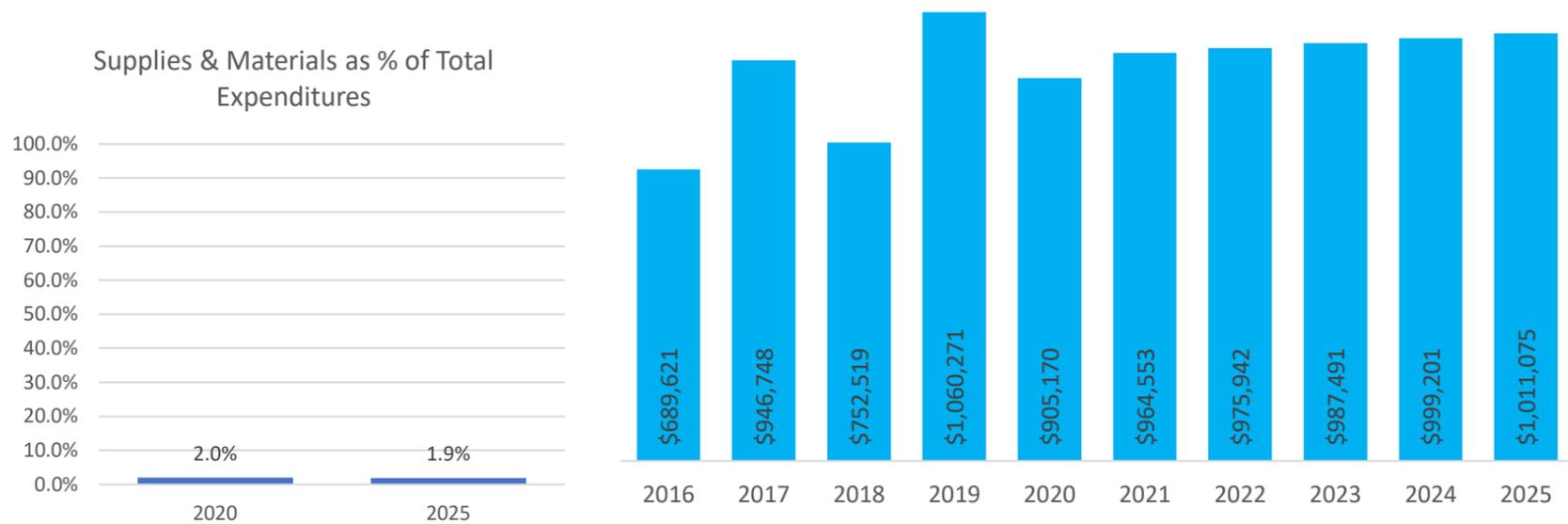
Out of district tuition projected costs represents 68% of the purchase service expenditures. The most significant is Community Schools, Ed-Choice, Private Tuition, Excess Costs and Post Secondary. The district saw these costs increase again in 2020 of 9.4% in 2020. For forecasted fiscal years 2021, is projecting a 1% increase and one that falls in line with state budget cuts to K-12 school funding. For 2022 through 2024, the district is projecting annual inflationary increases of 2.5%.

Utility costs saw a 15% decrease in FY20 due in large part to COVID shutdown of schools. For fiscal year 2021, we are projecting a 1% minimal increase as we open school buildings. For forecasted years 2021 through 2025, we are projecting these costs to assume annual inflationary increases of 1%.

Contractual services (substitutes, legal, health, psychologist, OT, PT, legal, professional, copier) are projected to increase in 2021 largely in the

3.040 - Supplies & Materials

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



Supplies & Materials represent 1.96% of total expenditures and increased at a historical average annual rate of 1.92%. This category of expenditure is projected to grow at an annual average rate of 2.26% through FY 2025. The projected average annual rate of change is 0.34% more than the five year historical annual average.

Textbooks - The district has made significant effort in textbook purchase spending. Textbook purchases are projected to increase 1% and then remain flat lined in the forecasted fiscal years 2022-2025.

Instructional Software - Instructional software costs are projected to increase significantly as the district has gone to remote learning for the first semester and then at a 1.5% annual inflationary rate for the forecasted year

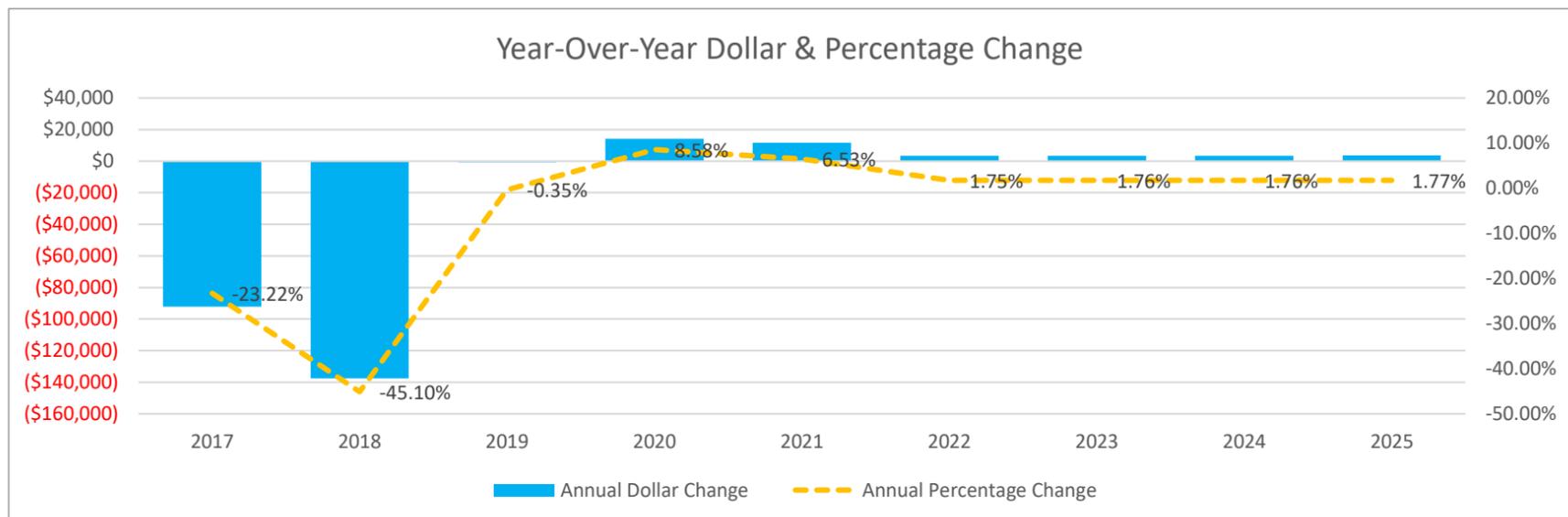
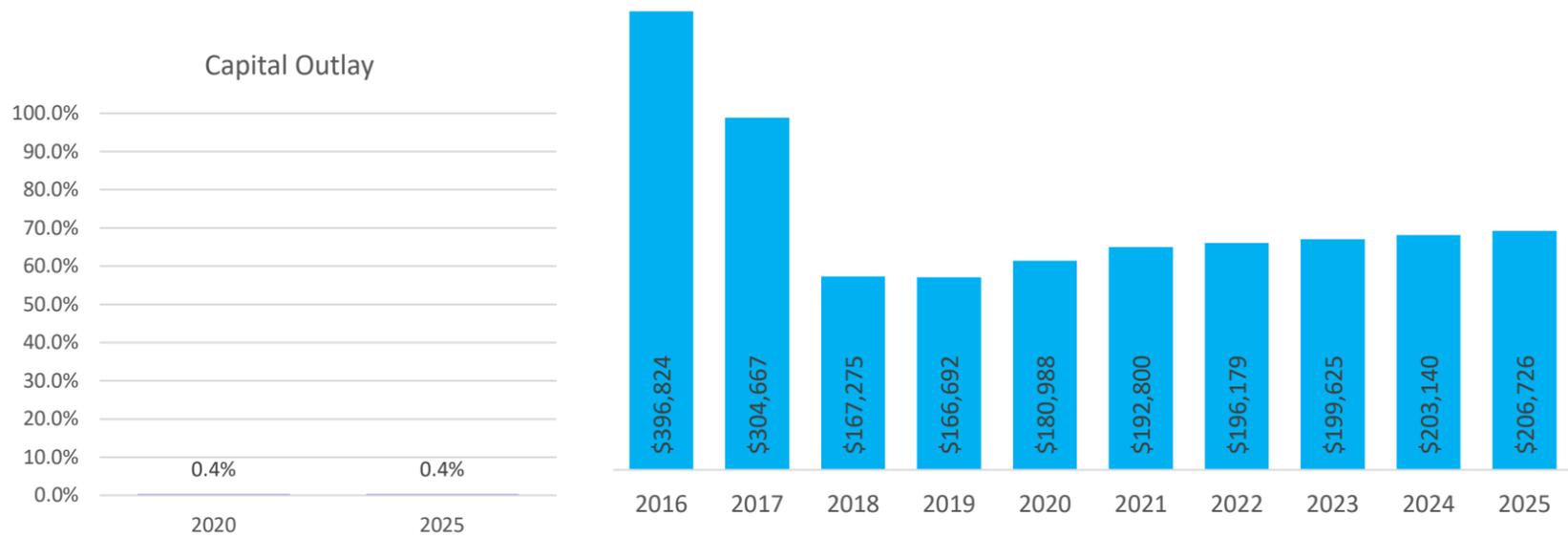
Instructional Supplies - are projected to increase at a 1% inflationary rate for the forecasted years.

Maintenance/custodial supply costs are projected to increase significantly in 2021 to deal with the COVID mandated building maintenance and cleaning requirements and then have a projected inflationary 1.5% annual increase in the forecasted fiscal years.

Transportation supply costs decreased as school was shut down for the remainder of the 2020 school year in March. These costs are projected to

3.050 - Capital Outlay

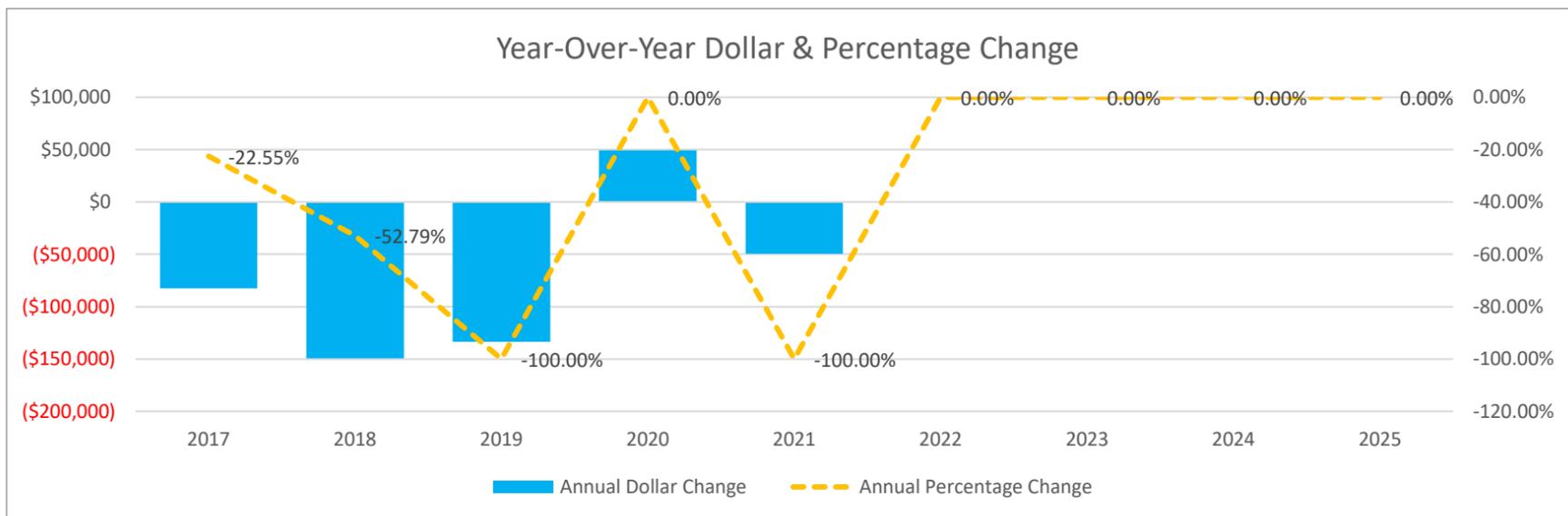
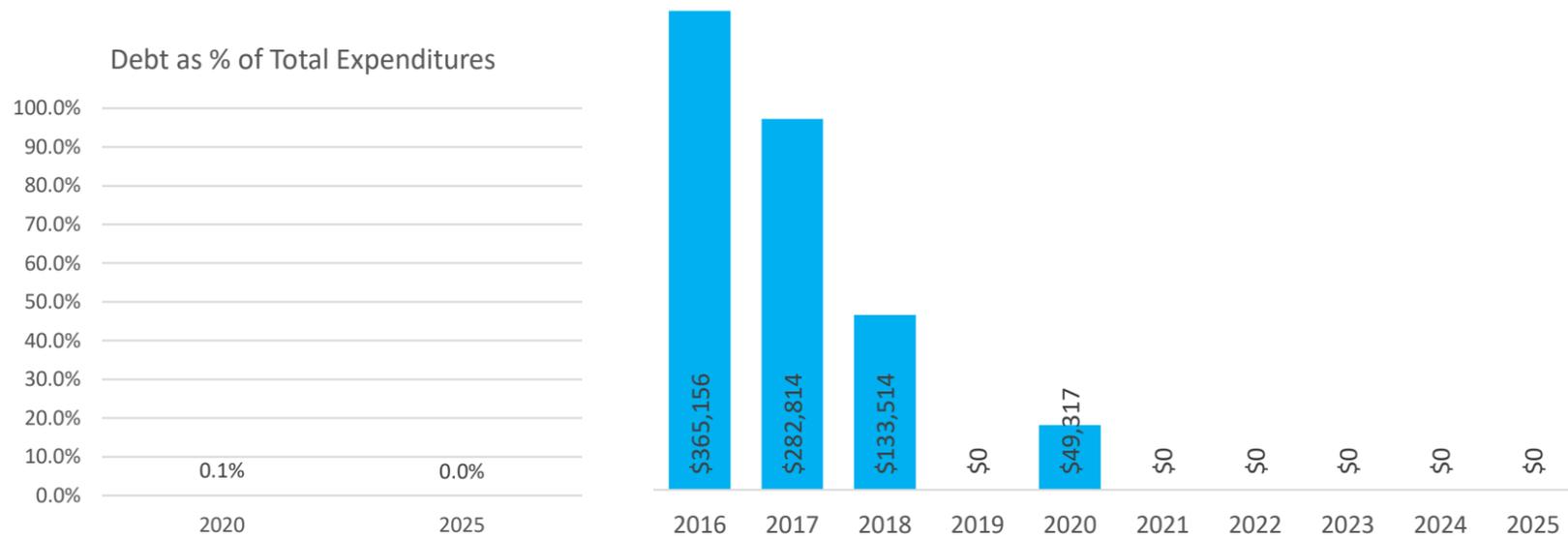
This line includes expenditures for items having at least a five-year life expectancy, such as land, buildings, improvements of grounds, equipment, computers/technology, furnishings, and buses.



Capital Outlay represent 0.39% of total expenditures and decreased at a historical average annual amount of -\$41,226. This category of expenditure is projected to grow at an annual average amount of \$5,148 through FY 2025. The projected average annual change is more than the five year historical annual average.

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.

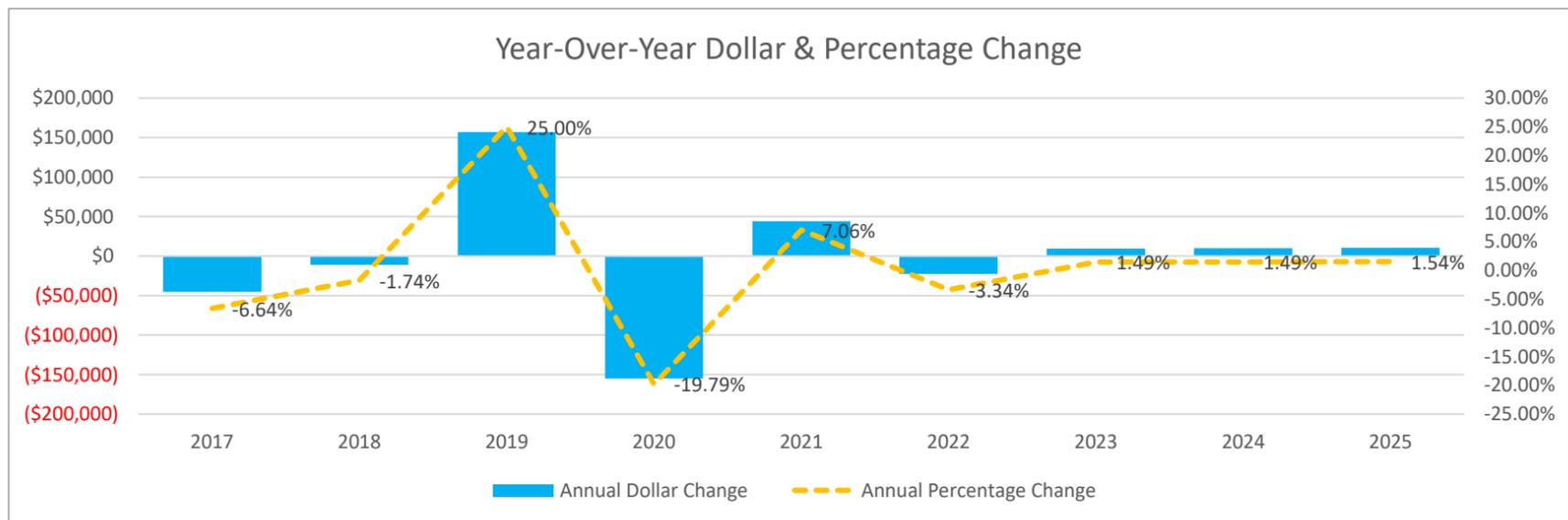
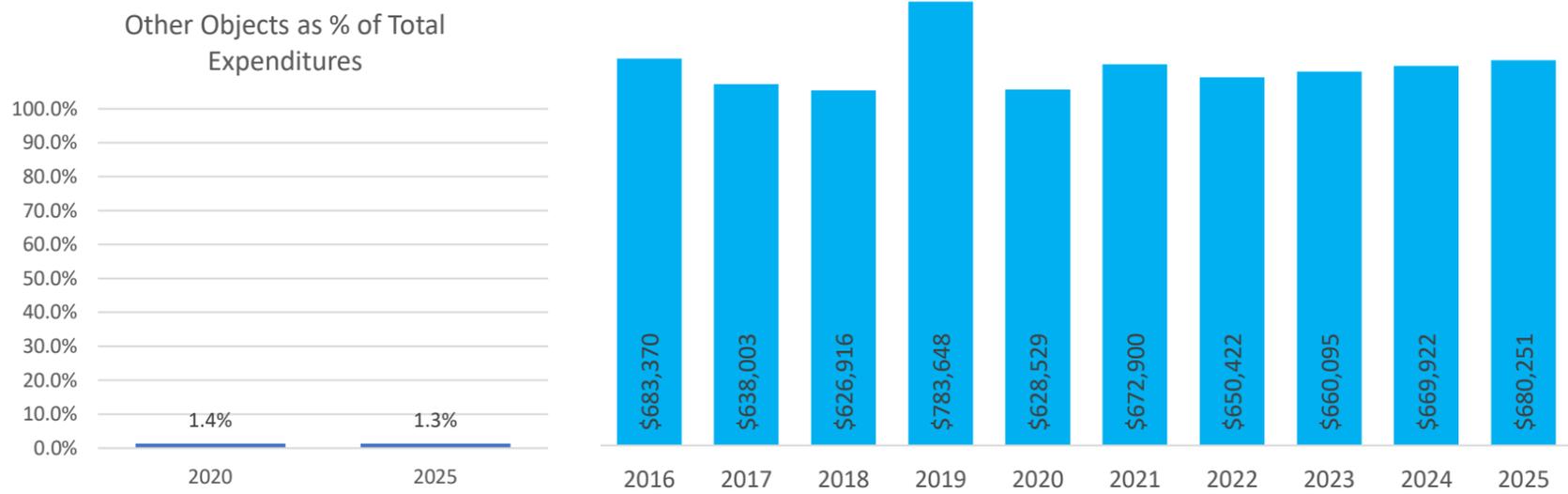


The Intergovernmental/Debt expenditure category details general fund debt issued by the District.

The lease-purchase remaining debt has annual payments of \$82,342 which matures in 2020 and \$84,000 annual payment which matures in 2026. These payments are now reflected in the Purchased Services line item in the forecast.

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.



Other Objects represent 1.36% of total expenditures and increased at a historical average annual rate of 1.16%. This category of expenditure is projected to grow at an annual average rate of 1.65% through FY 2025. The projected average annual rate of change is 0.49% more than the five year historical annual average.

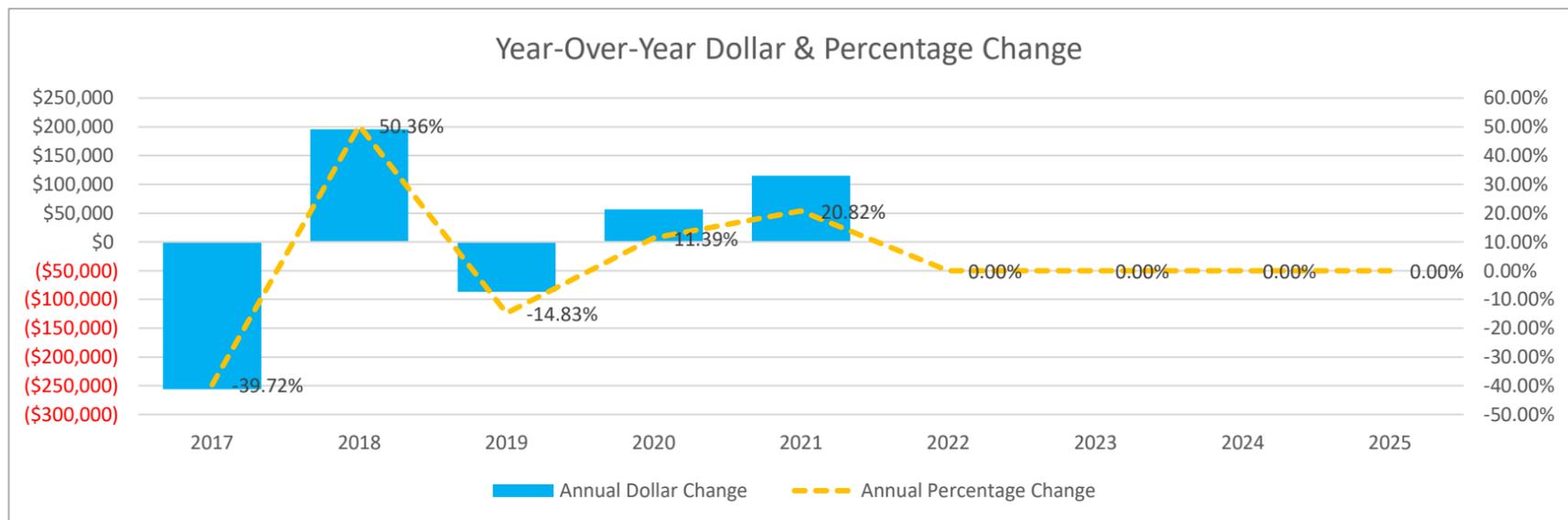
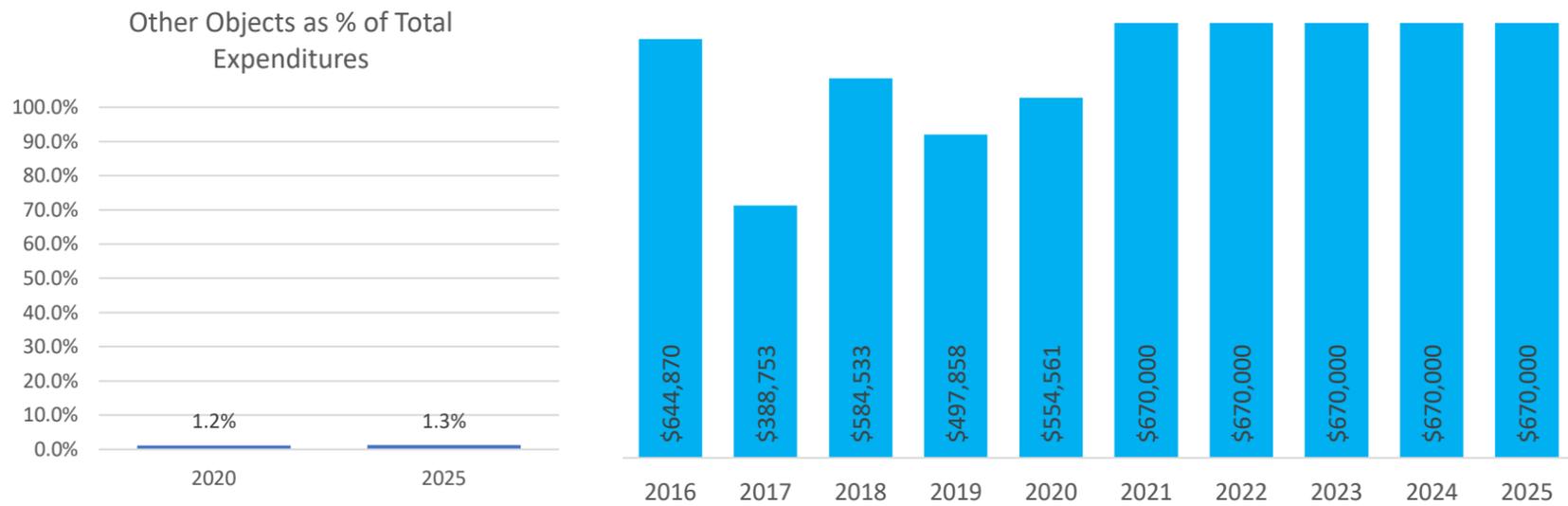
Other Objects category includes Organization Dues/Fees, Audit Costs, County ESC fees, County Fiscal Office Property Tax Collection fees, Bank Charges, Board of Elections Fees, and Insurance premiums.

Property Tax Collection fees makes up 68% of the expenditures. These fees decreased 27% in 2020 due to a decrease in delinquency collections. We are projecting these fees to increase slightly 2.4% in 2021 to coincide with the projected delinquency collections and then an inflationary 1.5% annual increase in the forecasted years.

Fleet and General Liability insurance for 2021 reflect actual costs which was 3% increase and is projected at an inflationary 2% annual increase in the forecasted fiscal years.

5.040 - Total Other Financing Uses

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



	2020	2021	2022	2023	2024	2025
Transfers Out	252,061	370,000	370,000	370,000	370,000	370,000
Advances Out	302,500	300,000	300,000	300,000	300,000	300,000
Other Financing Uses	-	-	-	-	-	-

Other uses includes expenditures that are generally classified as non-operating. It is typically in the form of advances-out which are then repaid into the general fund from the other district funds. In FY 2020 the district had advances-out and has advances-out forecasted through FY 2025. The district can also move general funds permanently to other funds and as the schedule above presents, the district has transfers forecasted through FY 2025. The table above presents the district's planned advances and transfers. The district can also have other uses of funds which is reflected in the table above.

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

Garfield Heights City School District

Five Year Forecast

Fiscal Year:	Actual	FORECASTED				
	2020	2021	2022	2023	2024	2025
Revenue:						
1.010 - General Property Tax (Real Estate)	16,506,763	16,551,976	16,630,924	16,686,185	16,660,298	16,675,316
1.020 - Public Utility Personal Property	976,573	1,038,694	1,079,406	1,109,919	1,158,267	1,193,334
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	23,594,244	23,508,738	24,137,785	24,419,047	24,659,064	24,899,051
1.040 - Restricted Grants-in-Aid	650,453	841,064	841,064	841,064	841,064	841,064
1.050 - Property Tax Allocation	2,687,631	2,614,364	2,613,326	2,604,482	2,600,010	2,603,259
1.060 - All Other Operating Revenues	1,448,324	1,367,800	1,367,800	1,367,800	1,367,800	1,367,800
1.070 - Total Revenue	45,863,988	45,922,636	46,670,305	47,028,497	47,286,503	47,579,824
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-
2.050 - Advances-In	185,581	302,500	300,000	300,000	300,000	300,000
2.060 - All Other Financing Sources	2,500	174,700	-	-	-	-
2.070 - Total Other Financing Sources	188,081	477,200	300,000	300,000	300,000	300,000
2.080 - Total Rev & Other Sources	46,052,069	46,399,836	46,970,305	47,328,497	47,586,503	47,879,824
Expenditures:						
3.010 - Personnel Services	24,763,855	24,518,242	25,857,798	26,509,339	27,127,054	27,759,981
3.020 - Employee Benefits	8,979,029	8,983,808	9,603,632	10,108,641	10,638,154	11,203,674
3.030 - Purchased Services	10,124,331	10,041,201	10,292,741	10,510,889	10,734,171	10,962,709
3.040 - Supplies and Materials	905,170	964,553	975,942	987,491	999,201	1,011,075
3.050 - Capital Outlay	180,988	192,800	196,179	199,625	203,140	206,726
Intergovernmental & Debt Service	49,317	-	-	-	-	-
4.300 - Other Objects	628,529	672,900	650,422	660,095	669,922	680,251
4.500 - Total Expenditures	45,631,219	45,373,503	47,576,713	48,976,081	50,371,643	51,824,416
Other Financing Uses						
5.010 - Operating Transfers-Out	252,061	370,000	370,000	370,000	370,000	370,000
5.020 - Advances-Out	302,500	300,000	300,000	300,000	300,000	300,000
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	554,561	670,000	670,000	670,000	670,000	670,000
5.050 - Total Exp and Other Financing Uses	46,185,780	46,043,503	48,246,713	49,646,081	51,041,643	52,494,416
6.010 - Excess of Rev Over/(Under) Exp	(133,710)	356,332	(1,276,409)	(2,317,584)	(3,455,140)	(4,614,592)
7.010 - Cash Balance July 1 (No Levies)	3,068,444	2,934,733	3,291,066	2,014,657	(302,928)	(3,758,068)
7.020 - Cash Balance June 30 (No Levies)	2,934,733	3,291,066	2,014,657	(302,928)	(3,758,068)	(8,372,660)
		Reservations				
8.010 - Estimated Encumbrances June 30	717,370	300,000	300,000	300,000	300,000	300,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	2,217,363	2,991,066	1,714,657	(602,928)	(4,058,068)	(8,672,660)
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
12.010 - Fund Bal June 30 for Cert of Obligations	2,217,363	2,991,066	1,714,657	(602,928)	(4,058,068)	(8,672,660)
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	2,217,363	2,991,066	1,714,657	(602,928)	(4,058,068)	(8,672,660)

Garfield Heights City School District

Three Year Forecast

Fiscal Year:	Actual	FORECASTED		
	2020	2021	2022	2023
Revenue:				
1.010 - General Property Tax (Real Estate)	16,506,763	16,551,976	16,630,924	16,686,185
1.020 - Public Utility Personal Property	976,573	1,038,694	1,079,406	1,109,919
1.030 - Income Tax	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	23,594,244	23,508,738	24,137,785	24,419,047
1.040 - Restricted Grants-in-Aid	650,453	841,064	841,064	841,064
1.050 - Property Tax Allocation	2,687,631	2,614,364	2,613,326	2,604,482
1.060 - All Other Operating Revenues	1,448,324	1,367,800	1,367,800	1,367,800
1.070 - Total Revenue	45,863,988	45,922,636	46,670,305	47,028,497
Other Financing Sources:				
2.010 - Proceeds from Sale of Notes	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-
2.050 - Advances-In	185,581	302,500	300,000	300,000
2.060 - All Other Financing Sources	2,500	174,700	-	-
2.070 - Total Other Financing Sources	188,081	477,200	300,000	300,000
2.080 - Total Rev & Other Sources	46,052,069	46,399,836	46,970,305	47,328,497
Expenditures:				
3.010 - Personnel Services	24,763,855	24,518,242	25,857,798	26,509,339
3.020 - Employee Benefits	8,979,029	8,983,808	9,603,632	10,108,641
3.030 - Purchased Services	10,124,331	10,041,201	10,292,741	10,510,889
3.040 - Supplies and Materials	905,170	964,553	975,942	987,491
3.050 - Capital Outlay	180,988	192,800	196,179	199,625
Intergovernmental & Debt Service	49,317	-	-	-
4.300 - Other Objects	628,529	672,900	650,422	660,095
4.500 - Total Expenditures	45,631,219	45,373,503	47,576,713	48,976,081
Other Financing Uses				
5.010 - Operating Transfers-Out	252,061	370,000	370,000	370,000
5.020 - Advances-Out	302,500	300,000	300,000	300,000
5.030 - All Other Financing Uses	-	-	-	-
5.040 - Total Other Financing Uses	554,561	670,000	670,000	670,000
5.050 - Total Exp and Other Financing Uses	46,185,780	46,043,503	48,246,713	49,646,081
6.010 - Excess of Rev Over/(Under) Exp	(133,710)	356,332	(1,276,409)	(2,317,584)
7.010 - Cash Balance July 1 (No Levies)	3,068,444	2,934,733	3,291,066	2,014,657
7.020 - Cash Balance June 30 (No Levies)	2,934,733	3,291,066	2,014,657	(302,928)
		Reservations		
8.010 - Estimated Encumbrances June 30	717,370	300,000	300,000	300,000
9.080 - Reservations Subtotal	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	2,217,363	2,991,066	1,714,657	(602,928)
Rev from Replacement/Renewal Levies				
11.010 & 11.020 - Renewal Levies	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-
12.010 - Fund Bal June 30 for Cert of Obligations	2,217,363	2,991,066	1,714,657	(602,928)
Revenue from New Levies				
13.010 & 13.020 - New Levies	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-
15.010 - Unreserved Fund Balance June 30	2,217,363	2,991,066	1,714,657	(602,928)

#VALUE!

**BOARD OF EDUCATION OF THE
GARFIELD HEIGHTS CITY SCHOOL DISTRICT
RESOLUTION NO. 2020-43**

The Garfield Heights City School District Board of Education (the "Board") met in Regular session on the 16th day of November, 2020, with the following members present:

_____ moved for the adoption of the following Resolution:

RESOLUTION # 2020-43

**A RESOLUTION OF THE BOARD'S INTENT TO CONSIDER THE TERMINATION
OF REBECCA MINER'S EMPLOYMENT CONTRACT(S)**

WHEREAS, the Board employs Rebecca Miner ("Ms. Miner") as a teacher for the Garfield Heights City School District (the "District");

WHEREAS, the Board also employs Ms. Miner in the supplemental contract position of Varsity Head Coach for Girls' High School Soccer;

WHEREAS, Ms. Miner's employment is subject to the collective bargaining agreement ("CBA") entered between the Garfield Heights Teachers' Association ("Association") and the Board;

WHEREAS, the CBA references and incorporates Section 3319.16 of the Ohio Revised Code in the context of teacher terminations, and it provides that "discipline of bargaining unit members will be for good and just cause" and "[o]nly the Superintendent may recommend termination to the Board which may only terminate in accordance with the procedures of ORC 3319.16 and 3319.161";

WHEREAS, Board Policy GCPD ("Suspension and Termination of Certified Staff Members") references Section 3319.16 of the Ohio Revised Code and states that the "contract of a certified staff member may be terminated for good and just cause" by a "majority vote" of the Board;

WHEREAS, Section 3319.16 of the Ohio Revised Code provides that the contract of any teacher employed by a board of education of a city school district may be terminated for good and just cause;

WHEREAS, a fundamental duty of any employee is to abide by lawful directives of the employer;

WHEREAS, Board Policy AC (“Nondiscrimination”) provides, in relevant part, “The Board’s policy of nondiscrimination extends to students, staff, job applicants, the general public and individuals with whom it does business and applies to race, color, national origin, ancestry citizenship status, religion, sex, economic status, age, disability or military status”;

WHEREAS, Board Policy AC (“Nondiscrimination”) further provides, “The Board does not permit discriminatory practices and views harassment as a form of discrimination. Harassment is defined as intimidation by threats of or actual physical violence; the creation, by whatever means including the use of electronic communications devices, of a climate of hostility or intimidation; or the use of language, conduct or symbols in such a manner as to be commonly understood to convey hatred, contempt or prejudice or to have the effect of insulting or stigmatizing an individual”;

WHEREAS, Board Policy AC (“Nondiscrimination”) further provides, “Employees who engage in discrimination of another employee or student shall be subject to disciplinary action,” and “[p]ermission, consent or assumption of risk by an individual subjected to discrimination does not lessen the prohibition contained in this policy”;

WHEREAS, Board Policy GBCB (“Staff Conduct”) provides, in relevant part, “All staff members have a responsibility to make themselves familiar with, and to abide by, the laws of the State of Ohio, the negotiated agreement, the policies of the Board and the administrative regulations designed to implement them” and that “[a]ll educators also are required to comply with the Licensure Code of Professional Conduct for Ohio Educators”;

WHEREAS, Board Policy GBCB (“Staff Conduct”) further provides, “The Board expects staff members to conduct themselves in a manner that not only reflects credit to the District, but also presents a model worthy of emulation by students,” and “[e]ssential to the success of ongoing operations and the instructional program are the following specific responsibilities, which are required of all personnel: . . . support and enforcement of policies of the Board and regulations of the administration . . . and concern and attention toward their own and the District’s legal responsibility for the safety and welfare of students”;

WHEREAS, Board Policy GBH / JM (“Staff-Student Relations”) provides, in relevant part, “The relationship between the District’s staff and students must be one of cooperation, understanding and mutual respect. Staff members have a responsibility to provide an atmosphere conducive to learning and to motivate each student to perform to his/her capacity. Staff members should strive to secure individual and group discipline, and should be treated with respect by students at all times. By the same token, staff members should extend to students the same respect and courtesy that they, as staff members, have a right to demand”;

WHEREAS, Board Policy GBH / JM (“Staff-Student Relations”) further provides, “Staff members are expected to use good judgment in their relationships with students both inside and outside of the school context, including, but not limited to, the following guidelines. 1. Staff members shall not make derogatory comments to students regarding the school, its staff and/or other students. . . . 7. Staff members shall not use disparaging remarks, insults or sarcasm against students under any circumstances. . . . 8. Staff members shall maintain appropriate professional, emotional

and social boundaries in the supervision, control and protection of students commensurate with their assigned duties and responsibilities”;

WHEREAS, Board Policy GBH / JM (“Staff-Student Relations”) further provides, “Violation of the prohibitions listed above may result in staff . . . discipline in accordance with State law, Board policies and regulations, the staff . . . code[] of conduct and handbook[] and/or staff negotiated Agreements,” and “[v]iolations by staff also may be reported to the Ohio Department of Education for further investigation”;

WHEREAS, Board Policy IGAB (“Human Relations Education”) provides, in relevant part, “This Board fosters good human relations dealing with race, color, national origin, citizenship status, ancestry, religion, sex, economic status, age, disability, military status or sexual orientation through its instructional programs, its student activities and the classroom environment”;

WHEREAS, Board Policy IGAB (“Human Relations Education”) further provides, “The Board encourages and supports the following approaches to human relations education . . . 2. Methods and techniques of classroom teaching emphasize the similarities and likenesses of people of various backgrounds and cultures. . . . 5. The schools strive to develop a positive self-image in each students thinking,” and in doing so, they “recognize the dignity and worth of the individual” and “provide the students with the opportunity to acquire as broad an education as the student’s capacity permits”;

WHEREAS, Board Policy JB (“Equal Educational Opportunities”) provides, in relevant part, “Students have the right to be free from discrimination on the basis of race, color, national origin, citizenship status, ancestry, religion, sex, economic status, marital status, pregnancy, age, disability, military status or sexual orientation in all decisions affecting admissions; membership in school-sponsored organizations, clubs or activities; access to facilities; distribution of funds; academic evaluations or any other aspect of school-sponsored activities”;

WHEREAS, the Board believes that the conduct of Ms. Miner, as described below, and its resulting effect on the District violates standards of expected conduct for licensed educators established by the Ohio Department of Education in the *Licensure Code of Professional Conduct for Ohio Educators*, including but not limited to the “Professional Behavior” and “Professional Relationship with Students,” principles of ethical conduct for licensed educators;

WHEREAS, Principle 1 of the *Licensure Code of Professional Conduct for Ohio Educators* (“Professional Behavior”) provides, in relevant part, “Educators shall behave as professionals realizing that their actions reflect directly on the status and substance of the education profession” and further defines conduct unbecoming as “[f]ailing to adhere to the *Licensure Code of Professional Conduct for Ohio Educators*”;

WHEREAS, Principle 2 of the *Licensure Code of Professional Conduct for Ohio Educators* (“Professional Relationship with Students”) provides, in relevant part, “Educators shall maintain a professional relationship with all students at all times, both in and out of the classroom” and further defines conduct unbecoming as “[d]isparaging a student on the basis of race or ethnicity” as well as “[u]sing inappropriate language, gestures, or signs at any school-related activity (such as racial slurs, or biased, lewd or lascivious expressions)”;

WHEREAS, District representatives conducted an investigation into allegations concerning Ms. Miner’s professional misconduct and questionable judgment, which involved her making racially derogatory and disparaging statements in the presence of and to students attending school in the District as well as a volunteer and staff member of the District;

WHEREAS, based on the serious nature of the allegations of professional misconduct against Ms. Miner, the District placed Ms. Miner on paid administrative leave on September 24, 2020 and informed her that such leave was effective immediately during a meeting held with her that same day;

WHEREAS, as part of its investigation into Ms. Miner’s alleged professional misconduct and questionable judgment, District representatives held an investigative interview with Ms. Miner with Association representation on October 14, 2020;

WHEREAS, on November 5, 2020, Ms. Miner, her Association Representative, and/or legal counsel appeared before the Superintendent for a mandatory pre-disciplinary *Loudermill* hearing to show cause as to why her employment contract(s) should not be terminated;

WHEREAS, by letter dated November 16, 2020, the Superintendent provided Ms. Miner written notice that he was recommending the termination of her employment contract(s);

WHEREAS, based on his findings, the Superintendent has recommended to the Board that it move forward and pass a resolution intending to consider the termination of Ms. Miner’s employment contract(s); and

WHEREAS, the Board believes that the conduct of Ms. Miner, as described below, and its resulting effect on the District constitute sufficient grounds for the termination of her employment contract(s) for good and just cause under Section 3319.16 of the Ohio Revised Code.

NOW, THEREFORE, BE IT RESOLVED by the Board:

1. The Board intends to consider the termination of any and all employment contract(s) of Ms. Miner for good and just cause under Section 3319.16 of the Ohio Revised Code.
2. The grounds for termination of Ms. Miner’s employment contract(s) are as follows:
 - a. Ms. Miner has engaged in multiple instances of professional misconduct, including using inappropriate, derogatory, and disparaging racial slurs in the presence of and to students attending school in the District as well as a volunteer and staff member of the District.
 - b. On September 24, 2020, a volunteer Assistant Coach for the High School Girls’ Soccer team, reported professional misconduct and questionable judgment exhibited by Ms. Miner in an email to the Athletic Director. Specifically, the volunteer coach reported that during a soccer practice held on September 22, 2020, Ms. Miner discussed an incident that had occurred in one of her Zoom classes where a student had used the “N-word,” but when retelling the story in the presence of and to the students attending soccer practice, Ms. Miner actually used the word, “Nigger.”

Further, the volunteer coach reported that when she confronted Ms. Miner about her use of this inappropriate, derogatory, and disparaging racial slur in the presence of and to student athletes, Ms. Miner justified her professional misconduct by stating "I wasn't meaning it offensively."

- c. In the same email, the volunteer coach reported that Ms. Miner had used the word, "Nigger," at other school-related, Girls' Soccer events. In particular, the volunteer coach reported that Ms. Miner previously had used the word, "Nigger," in front of her in connection with soccer practice on a different occasion other than the September 22, 2020 incident, and Ms. Miner further stated that if "black people can say it others should be able to too."
- d. Based on the volunteer coach's report, the District initiated and conducted an investigation into allegations of Ms. Miner's professional misconduct and questionable judgment, which included multiple interviews with students, the volunteer, and a staff member over the course of several days. Pursuant to the District's investigation, multiple students, a volunteer, and a staff member of the District corroborated that on or about September 22, 2020, Ms. Miner used the word, "Nigger," in the presence of and to student athletes when retelling a story about what a student had said in one of her Zoom classes.
- e. Also pursuant to the District's investigation, students reported that they had heard Ms. Miner use the word, "Nigger," in connection with soccer practice on a different occasion other than the September 22, 2020 incident. Specifically, students corroborated that, in response to a student or students using the "N-word" in the parking lot and/or practice field of the Middle School, Ms. Miner stated that she did not know "why they call themselves 'Nigger'."
- f. Also pursuant to the District's investigation, the volunteer coach and the Assistant Coach for High School Girls' Soccer, corroborated that Ms. Miner had used the word, "Nigger," directly in front of them in connection with soccer practice on a different occasion other than the September 22, 2020 incident. Specifically, the volunteer coach reported that, in response to the students using the "N-word," Ms. Miner said that she did not "understand why they can say" the word and "thought it was funny"; similarly, the Assistant Coach reported that Ms. Miner asked "how come we can't use" the word and identified this as one of her "pet peeves."
- g. Students, a volunteer, and a staff member who witnessed Ms. Miner's professional misconduct expressed discomfort and disbelief with her use of inappropriate, derogatory, and disparaging racial slurs at school.
- h. District administrators have no reason to doubt the veracity of these claims, given the surrounding circumstances determined through the investigation.
- i. During an interview with the District administrators on October 14, 2020, Ms. Miner could not recall using the word, "Nigger," on more than one occasion in front of students and/or the other coaches, and she denied using profanity in front of students. Nonetheless, Ms. Miner admitted during the same interview that, on September 22,

2020, she “shared a Zoom story” during a soccer practice with her student athletes about a “girl in my class that said the N word repeatedly on my Zoom class,” but in retelling the story, Ms. Miner “said the actual word.” Ms. Miner admitted that she uttered this inappropriate, derogatory, and disparaging racial slur in the presence of and to students. In addition, Ms. Miner admitted that she knows the word is “very offensive.” Though she justified her professional misconduct by stating her use of the word was “not directed toward anyone,” Ms. Miner recognized that she should not have used the racial slur in retelling the story to students.

- j. Similarly, Ms. Miner admitted during her October 14, 2020 investigative meeting with the District that, while she did not know the identity of the student who allegedly used this derogatory and disparaging racial slur during her Zoom class, she in response addressed the whole call on how to use appropriate language and instructed students, “remember we need to be on mute.” Likewise, Ms. Miner did not report this alleged Zoom incident to administration.
- k. Ms. Miner failed to fulfill her responsibility to enforce and follow District policies, which seek to ensure that students have a learning environment free from discrimination and conducive to education.
- l. Ms. Miner’s professional misconduct does not constitute behavior worthy of emulation by students.
- m. Inappropriate conduct by staff directed toward or in the presence of students and/or staff/volunteers of the District on the basis of race cannot be tolerated.
- n. Ms. Miner’s behavior was insensitive, intimidating, threatening, and hurtful, and it undercuts the Board’s trust in Ms. Miner’s ability to ensure the fair treatment and safety of all District students. Also, Ms. Miner demonstrated a course of inappropriate behavior and professional misconduct in the presence of and to students as well as a volunteer and staff member of the District.
- o. In addition to using an inappropriate, derogatory, and disparaging racial slur in the presence of and to students as well as a volunteer and staff member of the District, Ms. Miner was dishonest to District administrators during the course of the formal investigation into her underlying misconduct. At the outset of the investigatory interview, Ms. Miner was instructed that any dishonesty in the investigation would give rise to potential disciplinary consequences in addition to any disciplinary action considered in relation to the underlying allegations.
- p. The conduct of Ms. Miner violates Board Policies AC (“Nondiscrimination”), GBCB (“Staff Conduct”), GBH / JM (“Staff-Student Relations”), IGAB (“Human Relations Education”), and JB (“Equal Educational Opportunities”).
- q. The conduct of Ms. Miner may be a potential violation of the *Licensure Code of Professional Conduct for Ohio Educators*, and if a violation exists, such violation also constitutes good and just cause for termination of her employment contract(s).

3. The grounds specified in this Resolution, as set forth above, whether taken together or standing alone, constitute good and just cause and sufficient grounds for termination of employment and all related contract(s) pursuant to Section 3319.16 of the Ohio Revised Code.
4. This Resolution constitutes a full specification of the grounds considered by the Board in resolving its intent to consider the termination of Rebecca Miner's employment contract(s) and all contract(s) connected with her employment, including but not limited to any and all supplemental employment contracts.
5. Ms. Miner shall be and remain suspended from teaching and related duties during the pendency of the termination proceedings, effective September 24, 2020.
6. The Treasurer, after consultation with legal counsel, is directed to prepare and mail to Ms. Miner by certified mail a notice of this action, which notice shall include a full iteration of the grounds for the proposed termination stated above, along with a copy of this Resolution.
7. The Board hereby authorizes the Board President, Superintendent, and/or Treasurer to take all actions as may be necessary to implement this Resolution.
8. It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and any of its committees that resulted in such formal action were in meetings open to the public or in executive session as permitted by Ohio law.
9. This Resolution shall take effect and be in force from and after the earliest period allowed by law.

Upon roll call, the vote resulted as follows:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ADOPTED by the Garfield Heights City School District Board of Education this 16th day of November, 2020.

CERTIFICATION OF TREASURER

I, Allen Sluka, Treasurer / CFO of the Board of Education of the Garfield Heights City School District, hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by said Board of Education at its Regular meeting on November 16, 2020.

Treasurer / CFO
Garfield Heights City School District
Board of Education

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>
Bowling	Joann	WF	Medical LOA	10/07/20	01/20/21	Medical LOA (FMLA)
Gehring	James	WF	Paternity LOA	11/12/20	01/04/21	Paternity LOA (FMLA)
Glazer	Paul	EW	Paternity LOA	10/27/20	12/08/20	Paternity LOA (FMLA)
Harding	Angela	MS	Maternity LOA	01/12/21	04/12/21	Maternity LOA (FMLA)
Jaworski	Missy	HS	Medical LOA	10/22/20	11/10/20	Medical LOA
Ricciuti	Mike	MS	Medical LOA	12/15/20	02/01/21	Medical LOA
Roch	Carolyn	Trans.	Unpaid LOA	10/12/20	10/14/20	Unpaid LOA
Roch	John	Trans.	Unpaid LOA	10/12/20	10/14/20	Unpaid LOA
Squires	Steven	ML	Intermittent Medical LOA	10/30/20	10/30/21	Intermittent Medical LOA for Family Member (FMLA)

Resolution No. 2020-40

A RESOLUTION AUTHORIZING THE EXECUTION OF CHANGE ORDER 001 FOR ADDITIONAL WORK ON THE BUS GARAGE FOR THE BREWER-GARRETT COMPANY IN A MAXIMUM AMOUNT NOT TO EXCEED \$96,512.

WHEREAS, the District previously entered into a Guaranteed Maximum Price agreement with Brewer-Garrett for the Bus Garage Project; and

WHEREAS, there is work that was needed but not addressed in the scope of work and work that Brewer-Garrett claimed was not within the scope of work; and

WHEREAS, Brewer-Garrett and the District, along with the District's legal counsel, have agreed on an increase of \$96,512 to address outstanding issues.

NOW, THEREFORE BE IT RESOLVED, by the Board of Education of the Garfield Heights City School District that after careful consideration and evaluation of the information before it:

Section 1. The Board of Education authorizes the execution of Change Order 001 to Brewer-Garrett for additional work on the Bus Garage Project..

Section 2. The Board of Education authorizes the Administration to execute Change Order in an amount not to exceed \$96,512.00 and to take such actions as the Administration determines necessary to implement this resolution.

Section 3. The Board hereby finds and determines that all formal actions related to the adoption of this resolution were taken in open meetings of this Board; and that all deliberations of this Board and of its committees, which resulted in formal action, were taken in meetings open to the public in full compliance with applicable law.

Section 4. This resolution shall be in full force and effect from and immediately after its adoption

Resolution No. 2020-41

A RESOLUTION AUTHORIZING AN ISSUE OF NOTES OF THIS SCHOOL DISTRICT, IN THE AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$200,000.00 FOR THE BUS GARAGE TRANSPORTATION CENTER IMPROVEMENTS.

WHEREAS, the Board of Education has previously entered into a Guaranteed Maximum Price Amendment with Brewer Garrett for improvements to the Bus Transportation Center; and

WHEREAS, the District has determined additional money is needed to for the completion of the transportation center project; and

WHEREAS, the District believes the historical low interest rates provides the best avenue to finish paying for the improvements; and

WHEREAS, the Treasurer, as fiscal officer of this Board, has certified as to the maximum maturity of the bonds anticipated and of the notes herein authorized;

NOW, THEREFORE BE IT RESOLVED, by the Board of Education that after careful consideration and evaluation of the information before it:

Section 1. It is hereby declared necessary to issue bonds of the Garfield Heights City School District in the aggregate principal amount not to exceed \$200,000.00 for the purpose of improving the Transportation Center including furniture and equipment and site improvements together with all necessary appurtenances thereto (the "Bonds").

Section 2. The Bonds shall be dated approximately November 1, 2020; shall bear interest at a rate now estimated at two per centum (2.00%) per annum, payable semi-annually, commencing June 1, 2021; and shall mature in 10 equal annual installments of principal, commencing December 1, 2021.

Section 3. It is necessary to issue and this Board hereby determines that notes in an amount not to exceed the aggregate principal amount of \$200,000.00 (the "Notes") shall be issued in anticipation of the issuance of the Bonds for the purpose stated in Section 1. The Notes shall be designated "Transportation Center Notes, Series 2020"; shall bear interest at a rate not exceeding one per centum (1.00%) per annum, payable at maturity, with such principal and rate of interest to be fixed by the Treasurer in accordance with Section 5 hereof; shall be dated their date of issuance, but not later than December 1, 2020; shall be scheduled to mature on a date no less than nine months nor more than one year after their date of issuance, but may be subject to redemption prior to maturity if agreed to by the purchaser; shall be issued in such numbers and denominations as shall be requested by the purchaser thereof and approved by the Treasurer, provided that the entire principal amount may be represented by a single note; and shall be numbered as may be determined by the Treasurer.

If agreed to by the purchaser thereof, prepayment prior to maturity of all or a portion of the Notes shall be made by deposit with the paying agent designated pursuant to Section 4 hereof of the principal amount of the Notes to be prepaid together with interest accrued thereon to the date of prepayment. The Board's right of prepayment shall be exercised by mailing a notice of prepayment, stating the date of prepayment and the name and address of the paying agent, by certified or registered mail to the original purchaser of the Notes not less than seven days prior to the date of that deposit, unless that notice is waived by the original purchaser of the Notes. If moneys for prepayment are on deposit with the paying agent on the specified prepayment date following the giving of that notice (unless the requirement of that notice is waived as stated above), interest on the principal amount prepaid shall cease to accrue on the prepayment date, and upon the request of the Treasurer the original purchaser of the Notes shall arrange for the delivery of the Notes at the designated office of the paying agent for prepayment and surrender and cancellation.

Section 4. The Notes shall be signed by the President or Vice-President and Treasurer of this Board, provided that one of those signatures may be a facsimile. The principal of and interest on the Notes shall be payable in lawful money of the United States of America at the office designated by the purchaser, which may be the office of the Treasurer, provided that such designation shall be approved by the Treasurer after determining that sufficient safeguards exist to protect the funds of this School District; and shall express upon their faces the purpose for which they are issued and that they are issued pursuant to the provisions of Chapter 133 of the Revised Code, and this Resolution. The President and Vice-President of this Board and the Treasurer, as appropriate, are each authorized and directed to sign any transcript certificates, financial statements and other documents and instruments and to take such actions as are necessary or appropriate to consummate the transactions contemplated by this Resolution.

Section 5. The Notes shall first be offered to the Treasurer of this Board, as officer in charge of the Bond Retirement Fund of this School District, for investment in that Fund and so many of such Notes as shall not be purchased for investment in that Fund shall be awarded and sold by the Treasurer at private sale for not less than the par value thereof in accordance with the provisions of Sections 3, 4 and 5 hereof; and the Treasurer is hereby authorized and directed to make the designations referred to herein, including but not limited to the selection of the purchaser (or acceptance of the Notes, as the case may be) and the determination of the interest rate, and to deliver the Notes, when executed, to the purchaser upon payment of such purchase price. The proceeds from the sale of the Notes, except any proceeds representing premium and accrued interest, shall be paid into the proper fund or funds of the School District and those proceeds are appropriated and shall be used for the purpose for which the Notes are being issued. Any proceeds representing premium and accrued interest shall be deposited in the School District's bond retirement fund.

Section 6. The par value to be received from the sale of the Bonds or any renewal notes and any excess funds resulting from the issuance thereof, shall, to the extent necessary, be used for the retirement of the Notes at maturity, together with interest thereon, and are hereby pledged for such purpose.

Section 7. During the year or years while the Notes are outstanding, there shall be and is hereby levied on all the taxable property in this School District, in addition to all other taxes, within the limitation of Section 2 of Article XII, Ohio Constitution, a direct tax annually not less than that which would have been levied if the Bonds had been issued without the prior issuance of the Notes, which tax shall not be less than the interest and sinking fund tax required by Section 11 of Article XII, Ohio Constitution. That tax shall be within the ten-mill limitation prescribed by law and is ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner and at the same time that taxes for general purposes for each of said years are certified, levied, extended and collected. That tax shall be placed before and in preference to all other items and for the full amount thereof. The funds derived from the tax shall be placed in a separate fund, which, together with all interest collected on the same, shall be irrevocably pledged for the payment of the debt service on the Notes and the Bonds, when and as the same falls due.

Section 8. It is hereby determined that all acts and conditions necessary to be done precedent to and in the issuing of the Notes in order to make them legal, valid and binding general obligations of the Garfield Heights City School District have been performed and have been met, or will at the time of delivery of the Notes have been performed or have been met as required by law; that the tax for the payment of the principal and interest as the same falls due and are payable is within the ten-mill limitation imposed by law; that the full faith credit and general taxing power (as described in Section 7 hereof) of the Board are hereby pledged to the timely payment of debt charges on the Notes; and that the amount of indebtedness to be incurred by the issuance of the Notes does not exceed any limitation of indebtedness as fixed by law.

Section 9. The Treasurer of this Board is hereby directed to forward a certified copy of this Resolution to the Cuyahoga County Fiscal Officer.

Section 10. It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were in meetings open to the public, in compliance with the law.

Section 11. This resolution shall be in full force and effect from and immediately after its adoption

Resolution No. 2020-42

RESOLUTION APPROVING SETTLEMENT AGREEMENT

WHEREAS, AT&T Corp. ("AT&T") provided telecommunications services to Garfield Heights City School District ("Garfield") under account number 820667627 (the "Account"); and

WHEREAS, AT&T has alleged that Garfield owes \$79,669.74, plus interest, attorneys' fees and costs for the services provided under the Account; and

WHEREAS, Garfield disputed the amounts alleged by AT&T; and;

WHEREAS, Garfield and AT&T agreed to resolve and settle all claims between them arising from or relating to the Account, and neither AT&T or Garfield made any admission as to its respective claims or defenses or to the claims or defenses of the other party; and

WHEREAS, AT&T executed the settlement agreement on or around October 2, 2020;

WHEREAS, the next regular meeting after AT&T signed the agreement and provided it to the School District was set for November 16, 2020;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the Garfield Heights City Schools, County of Cuyahoga, State of Ohio, that:

Section 1: The settlement agreement signed by the AT&T (attached under Exhibit A) is incorporated herein and approved and shall be implemented in accordance with its terms.

Section 2: The Treasurer and Board President are authorized to execute the settlement agreement on behalf of the School Board and are authorized to take those steps necessary to implement the terms of the settlement agreement.

Section 3: It is found and determined that all formal actions of the Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of the Board, and that all deliberations of the Board and any of its committees that resulted in such formal action were in meetings in compliance with all legal requirements, including R.C. §121.22.