

I. CALL TO ORDER

The Beavercreek Board of Education met in regular session on Thursday, November 18, 2021, for the Beavercreek Board of Education regular meeting. Board President Mrs. Rigano called the meeting to order at 6:30 p.m.

II. ROLL CALL

The following members were present for the Board of Education:

Chris Stein
Krista Hunt
Dennis Morrison
Jo Ann Rigano
Gene Taylor

A quorum was declared with five members present.

III. PLEDGE OF ALLEGIANCE

Ms. Rigano invited everyone to join in the saying of the Pledge of Allegiance to the American Flag.

IV. APPROVAL OF AGENDA AS PRESENTED - RESOLUTION #2021-68

Mr. Taylor made a motion to approve the agenda as presented.

Mr. Stein seconded the motion.

ROLL CALL: Gene Taylor, aye; Chris Stein, aye; Dennis Morrison, aye; Krista Hunt, aye; Jo Ann Rigano, aye.

Motion carried 5-0

V. PRESENTATIONS

A. School Spotlight – Shaw Elementary School, Presenter – Fairbrook, Building Principal, Ms. Joel Mangan

SEE NEXT PAGE(S)

Fairbrook Elementary School

Fairbrook Elementary PTO

Fairbrook Elementary PTO

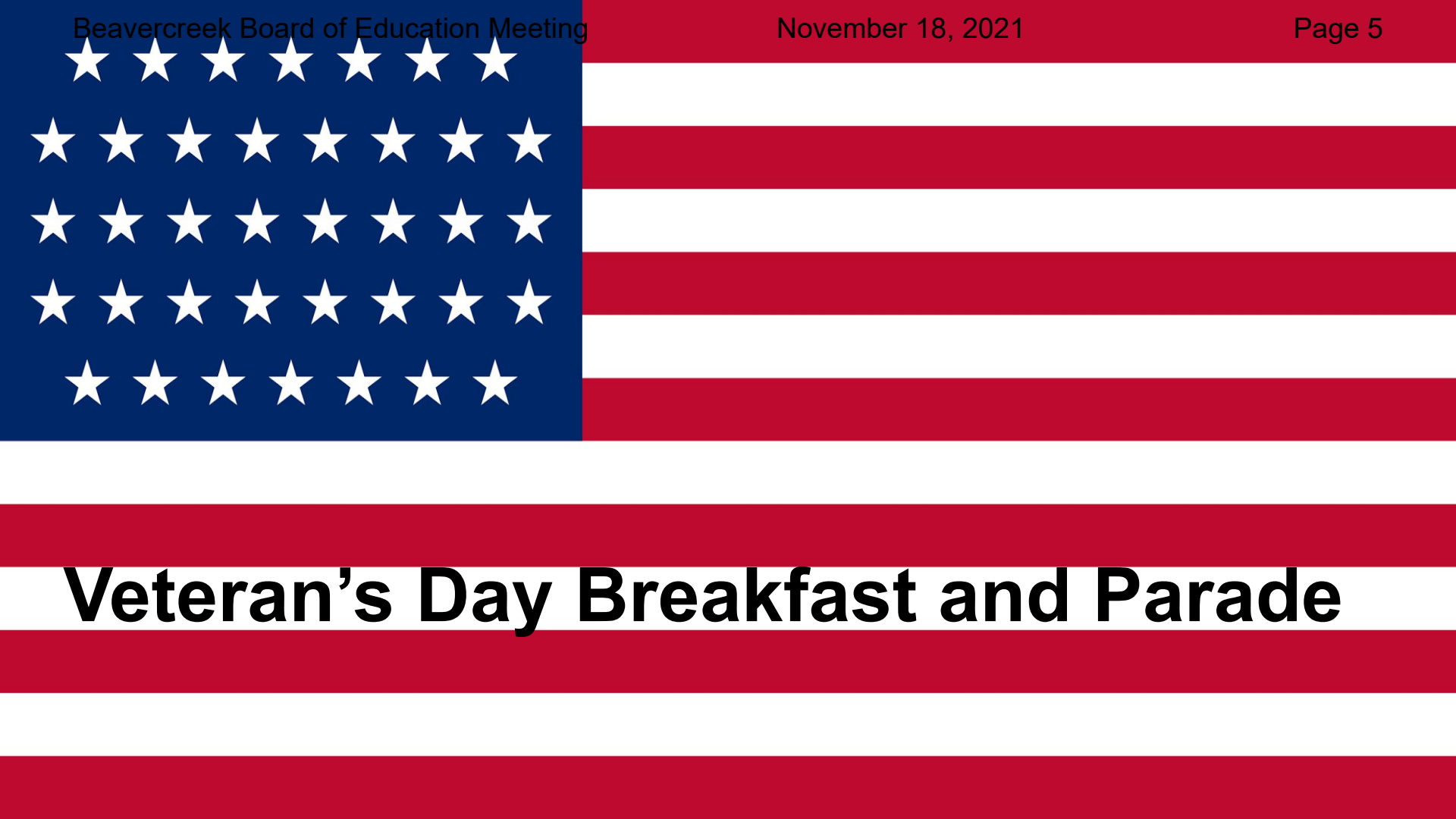
Events that are sponsored by the Fairbrook PTO each year

- Fairbrook Foxtrot
- Two Fairbrook Book Fairs (Fall and Spring)
- Veteran's Day Breakfast and Parade
- Everybody Counts
- 3rd Grade MUSE Machine
- Holiday Shoppe
- Homeroom Parents/Holiday Parties
- COSi
- Family Fun Night



Fairbrook Foxtrot 2021-Total Raised \$30,217.36





Veteran's Day Breakfast and Parade

Everybody Counts-November 2021

This is a parent volunteer program!

- Parents come to each classroom to teach about a specific disability. The presentations will take place during the month of November.
- The goal is to teach empathy toward others and to develop a culture of kindness and respect for those who may look different or learn differently at Fairbrook Elementary School.

Areas presented

Kindergarten: Motor/Physical Impairments

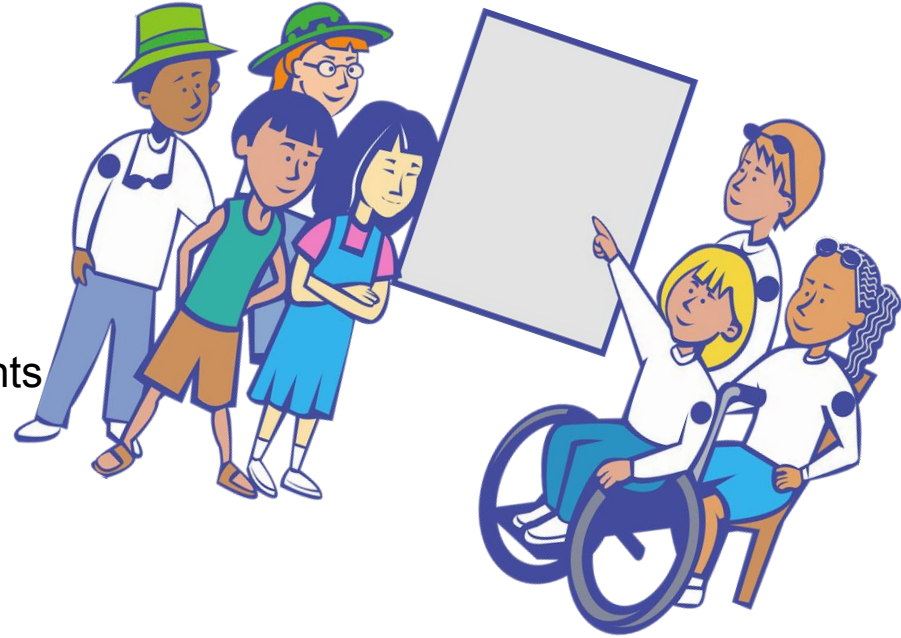
First Grade: Visual Impairments

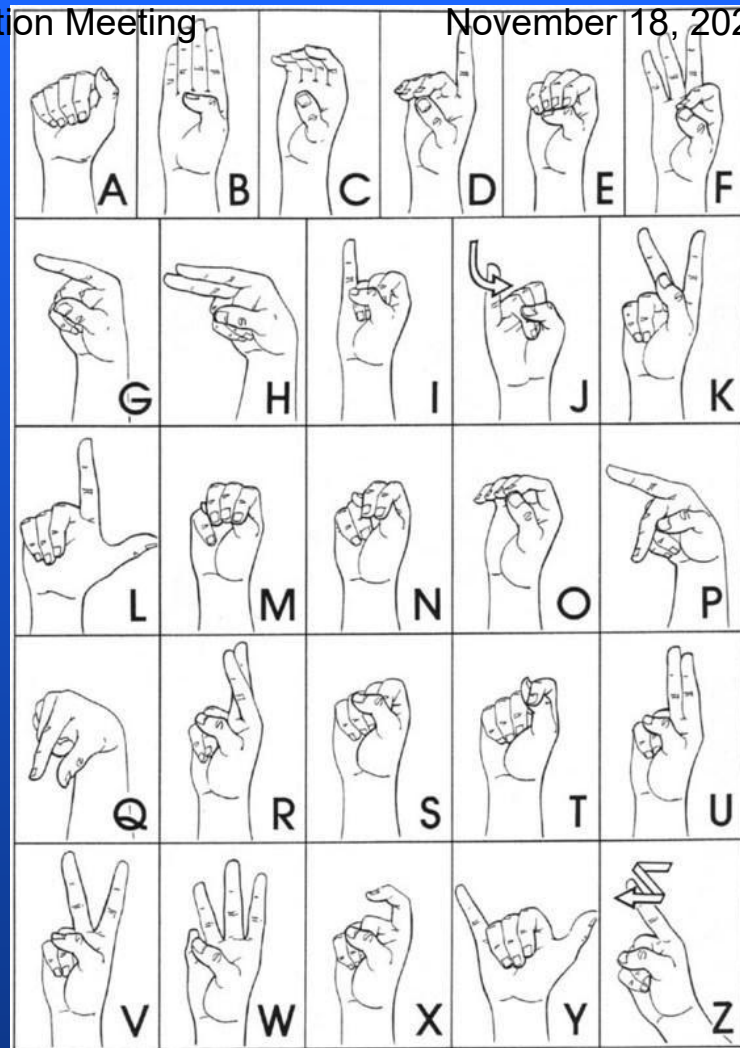
Second Grade: Hearing Impairments

Third Grade: Intellectual Disabilities

Fourth Grade: Motor and Orthopedic Impairments

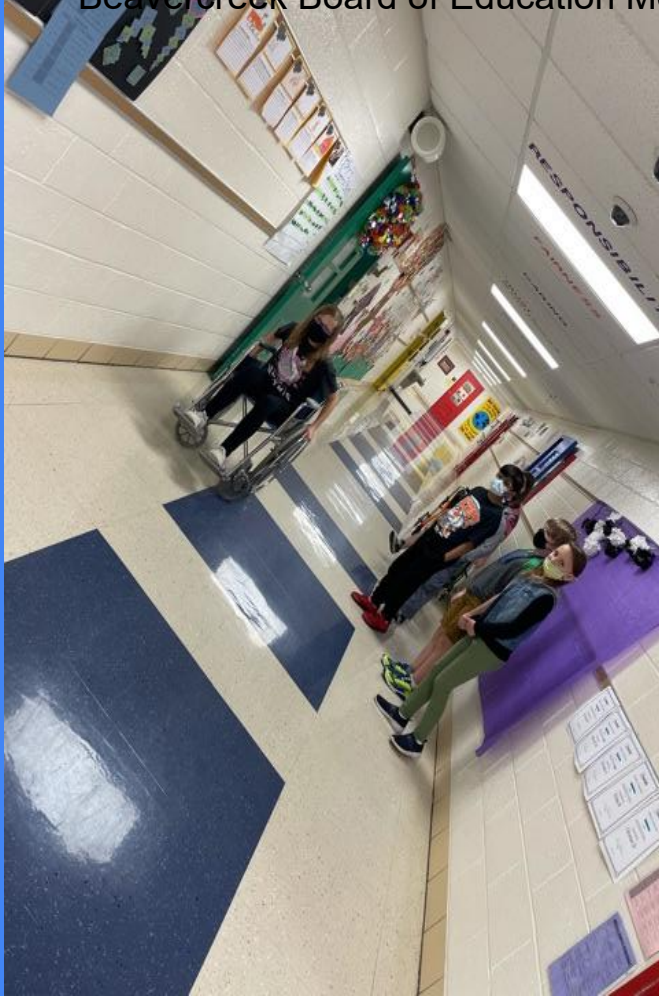
Fifth Grade: Learning Disabilities and Autism





Instructions: Count the F's in the sentence. Count them only once.

FINISHED FILES ARE THE RESULT OF YEARS
OF SCIENTIFIC STUDY COMBINED WITH THE
EXPERIENCE OF MANY YEARS.



4th Grade
students
have an
opportunity
to try
activities as
their peers
who have
physical
disabilities
do each
day.



RED BLUE WHITE
YELLOW BLUE GREEN
RED PURPLE BLACK
BLUE ORANGE RED
PURPLE RED BROWN
BLUE YELLOW GREEN

*When peers better understand a disability and the children who live with it, they are more likely to help and less likely to bully them.

*Introducing students to disabilities allows them to be more comfortable when they meet people who are differently-abled. It opens their minds and allows them to look past what is different and see friendships can come in all shapes and sizes.

B. Five Year Forecast – Beavercreek City School's Treasurer, Mrs. Penny Rucker

SEE NEXT PAGE(S)

BEAVERCREEK CITY SCHOOL DISTRICT-GREENE COUNTY
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES
IN FUND BALANCES FOR THE FISCAL YEARS ENDED
JUNE 30, 2019, 2020 and 2021 ACTUAL
FORECASTED FISCAL YEARS ENDING
JUNE 30, 2022 THROUGH JUNE 30, 2026



Forecast Provided By
Beavercreek City School District
Treasurer's Office
Penelope Rucker, Treasurer/CFO

November 18, 2021

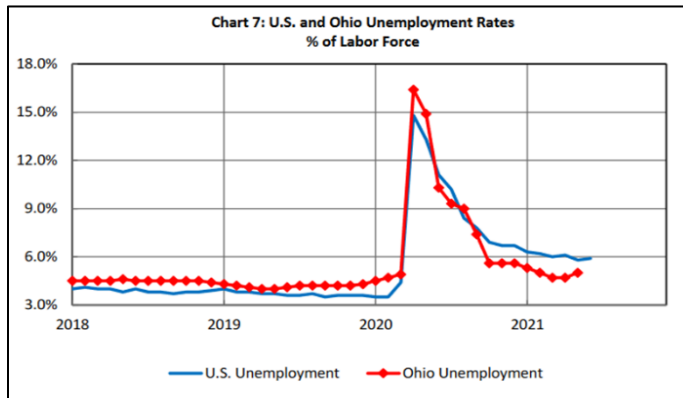
Beavercreek City School District – Greene County
Notes to the Five Year Forecast
General Fund Only
November 18, 2021

Introduction to the Five Year Forecast

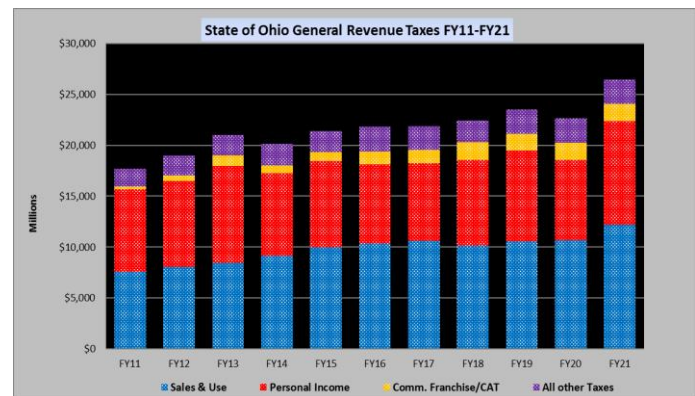
School districts are required to file a five (5) year financial forecast by November 30, 2021, and May 31, 2022 for fiscal year 2022 (July 1, 2021 to June 30, 2022). The five-year forecast includes three years of actual and five years of projected general fund revenues and expenditures. Fiscal year 2022 (July 1, 2021 through June 30, 2022) is the first year of the five-year forecast and is considered the baseline year. Our forecast is being updated to reflect the most current economic data available to us for the November 2021 filing.

Economic Outlook

This five-year forecast is being filed during the ongoing global health and financial recovery from the COVID-19 Pandemic which began in early 2020. The effects of the pandemic continue to impact our state, country and our globalized economy. Our school district plays a vital role in the recovery in our community and we have maintained continuity of services to our students and staff. As noted in the graphs below, the State of Ohio's economy has steadily recovered over the past year thus the full restoration of the original school foundation funding cuts from May 2020 are being restored to school districts beginning July 1, 2021. While increased inflation impacting district costs are expected to continue over the next few years, the economy is also expected to continue to grow as the recovery from the pandemic continues.



Source: Ohio Office of Budget and Management



Source: Ohio Office of Budget and Management

As a result from the financial stresses that responding to the pandemic placed on school district budgets, all school districts are being aided by three (3) rounds of federal Elementary and Secondary Schools Emergency Relief Funds (ESSER) which began being disbursed in fiscal year 2020 and can be extended into fiscal year 2025 for ESSER III expenses. The ESSER funds and restored state budget cuts will assist our district in providing vital services to our students.

Data and assumptions noted in this forecast are based on the best and most reliable data available to us as of the date of this forecast.

Forecast Risks and Uncertainty:

A five year financial forecast has risks and uncertainty not only due to economic uncertainties noted above but also due to state legislative changes that will occur in the spring of 2023 and 2025 due to deliberation of the next two (2) state biennium budgets for FY24-25 and FY26-27, both of which affect this five year forecast. We have estimated revenues and expenses based on the best data available to us and the laws in effect at this time. The items below give a short description of the current issues and how they may affect our forecast long term:

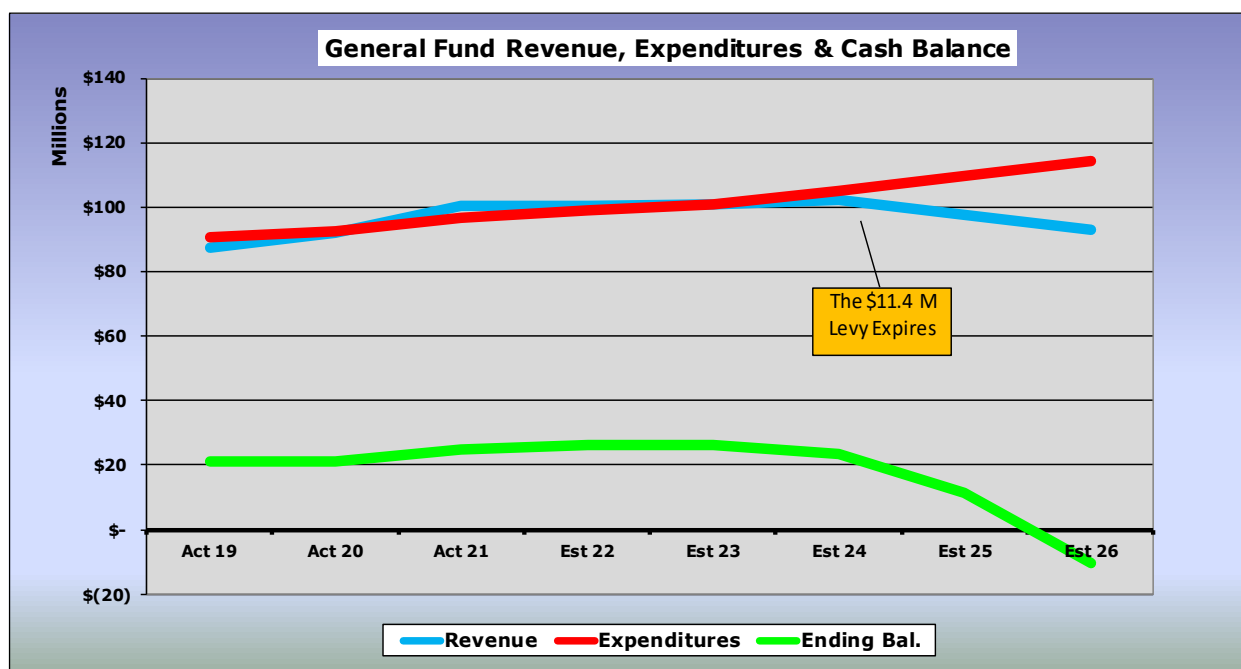
- I. Our district has 98.6% of our assessed property value in Greene County and 1.4% in Montgomery County. A reappraisal occurred in 2020 for collection in 2021. Overall Class I values increased by 14% and overall Class II values increased 2.7%. The district fell to the 20 mill floor for Class I and Class II property and it now has three "fixed sum" emergency levies so the risk of any sharp reduction in property taxes due to an unexpected decline in values is unlikely.
- II. HB110, the current state budget implements what has been referred to as the Fair School Funding Plan (FSFP) for FY22 and FY23. The actual release of the new Fair School Funding Plan formula has been delayed until December which is beyond the filing deadline of this forecast. We have projected FY22 and FY23 funding to be in line with the June 28, 2021 Legislative Service Commission estimates for our district. The FSFP has many significant changes to the way foundation revenues are calculated for school districts and how expenses are charged off. State foundation basic aid will be calculated

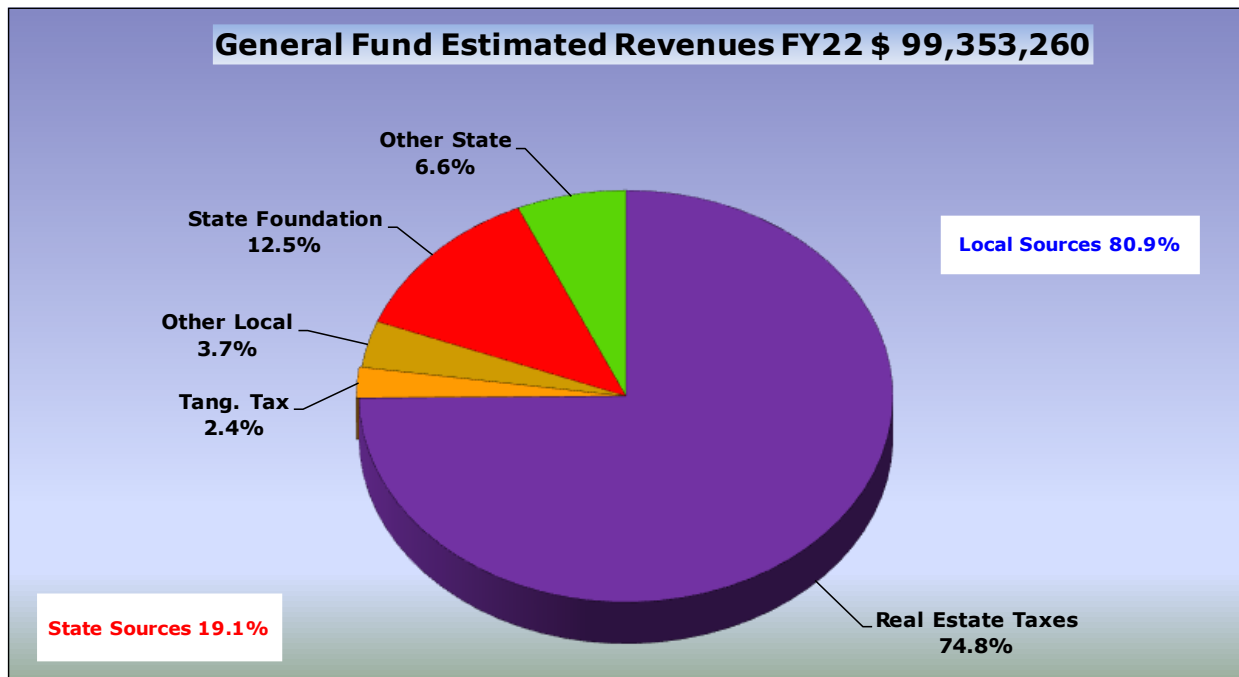
on a base cost methodology with funding paid to the district where a student is enrolled to be educated. There will be no separate open enrollment revenue payments to school districts beginning in FY22. There will also be direct funding to the district where students are educated for expenses previously deducted from districts state foundation funding for open enrollment, community schools, STEM schools and scholarship recipients. The initial impact on the forecast will be that the historic actual costs for FY19 through FY21 on the forecast will potentially reflect different trends on Lines 1.035, 1.04, 1.06 and 3.03 beginning in FY22. Longer term there may be some adjustments for FY22 and FY23 in state aid as the Ohio Department of Education resolves issues and possible unintended consequences as they create and implement the numerous changes to the complicated new formula. Our state aid projections have been based on the best information on the new HB110 formula available to us at the time of this forecast.

- III. The State Budget represents 19.1% of district revenues and is an area of risk to revenue. The future risk comes in FY24 and beyond if the state economy stalls or worsens and the fair school funding plan is not funded in future state budgets or if an economic downturn results in a reduction in state aid. There are two future State Biennium Budgets covering the period from FY24-25 and FY26-27 in this forecast. Future uncertainty in both the state foundation funding formula and the state's economy makes this area an elevated risk to district funding long range through FY26. We have projected our state funding to be in line with the FY23 funding levels through FY26 which we feel is conservative and should be close to whatever the state approves for the FY24-FY27 biennium budgets. We will adjust the forecast in future years as we have data to help guide this decision.
- IV. HB110 direct pays costs associated with open enrollment, community and STEM schools, and for all scholarships including EdChoice Scholarships. These costs will no longer be deducted from our state aid. However, there still are education option programs such as College Credit Plus which continue to be deducted from state aid which will increase costs to the district. Expansion or creation of programs that are not directly paid by the state of Ohio can expose the district to new expenditures that are not currently in the forecast. We are monitoring closely any new threats to our state aid and increased costs as any new proposed laws are introduced in the legislature.
- V. Labor relations in the district have been very amicable with all parties working for the best interest of students and realizing the resource challenges the district faces. We believe as the district moves forward a strong working relationship will continue.

The major categories of revenue and expenditures on the forecast are noted below in the headings to make it easier to reference the assumptions made for the forecast item. It should be of assistance to the reader to review the assumptions noted below in understanding the overall financial forecast for our district. If you would like further information please feel free to contact me - Mrs. Penny Rucker Treasurer/CFO of Beavercreek City School District at 937-426-1522.

General Fund Revenue, Expenditure and Ending Cash Balance



Revenue Assumptions**Real Estate Value Assumptions – Line # 1.010**

The district has property value in Greene and Montgomery Counties. Our district has 98.6% of our assessed property value in Greene County and 1.4% in Montgomery County.

A reappraisal occurred in 2020 for collection in 2021. Overall Class I values increased by 14% and overall Class II values increased 2.7%. The district fell to the 20 mill floor for Class I and Class II property and it now has three “fixed sum” emergency levies so the risk of any sharp reduction in property taxes due to an unexpected decline in values is unlikely.

The district has three (3) fixed sum emergency levies, two (2) are traditional and one substitute emergency levy, all three (3) which adjust in response to inflationary value changes, with the substitute emergency levy providing growth only on new construction. In fiscal year 2025 the district will see decreases in Line 1.01, 1.02 and 1.05 due to the emergency levy being renewed and those dollars moving to line 11.02 of the forecast model as required by law.

ESTIMATED ASSESSED VALUE (AV) BY COLLECTION YEARS

	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>
	TAX YEAR2021	TAX YEAR2022	TAX YEAR2023	TAX YEAR2024	TAX YEAR 2025
<u>Classification</u>	<u>COLLECT 2022</u>	<u>COLLECT 2023</u>	<u>COLLECT 2024</u>	<u>COLLECT 2025</u>	<u>COLLECT 2026</u>
Res./Ag.	\$1,569,016,980	\$1,578,666,980	\$1,667,250,329	\$1,676,900,329	\$1,686,550,329
Comm./Ind.	489,900,440	495,300,440	503,176,942	508,576,942	513,976,942
Public Utility Personal Property (PUPP)	47,883,960	48,383,960	48,883,960	49,383,960	49,883,960
Total Assessed Value	<u>\$2,106,801,380</u>	<u>\$2,122,351,380</u>	<u>\$2,219,311,231</u>	<u>\$2,234,861,231</u>	<u>\$2,250,411,231</u>

ESTIMATED REAL ESTATE TAX (Line #1.010)

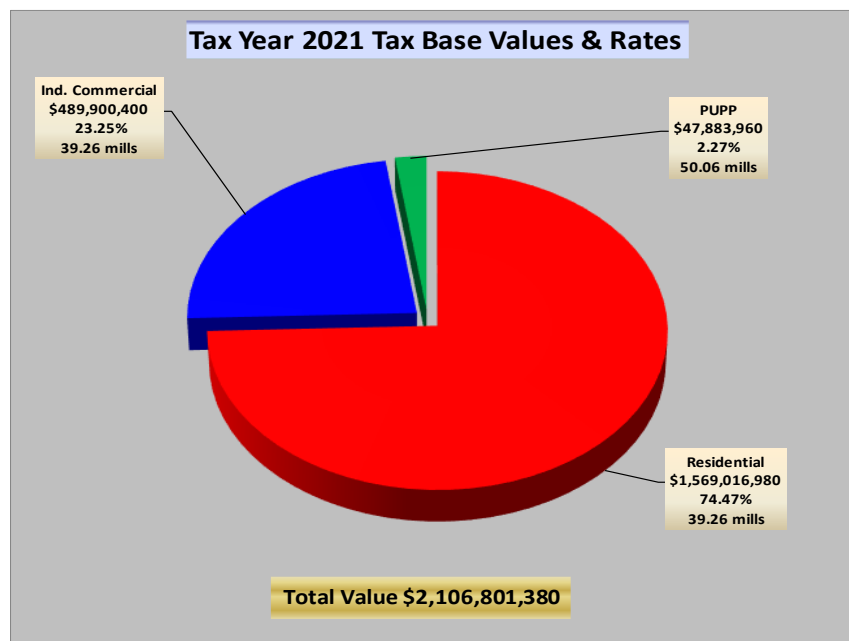
<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Est. Property Taxes Excluding PUPP	<u>\$74,363,637</u>	<u>\$75,050,285</u>	<u>\$76,271,463</u>	<u>\$71,505,205</u>	<u>\$66,901,591</u>

Property tax levies are estimated to be collected at 98.35% of the annual amount. This allows a 1.65% delinquency which fluctuates year to year. Typically, 53.12% of residential/agriculture (Class I) and commercial/industrial (Class II) is expected to be collected in the February tax settlements and 46.88% is expected to be collected in the August tax settlements. Public utility tax settlements (PUPP) are estimated to be received 50% in February and 50% in August.

An increase in collections in FY20 and FY21 are a result of the new 5 year \$11.4 million emergency levy that was passed May 7, 2019 and will expire December 31, 2024.

The \$18.5 million emergency levy was renewed May 4, 2021 for five (5) years and will now expire December 31, 2026. The district revenues begin to fall off in FY25 as the \$11.4 million emergency levy passed May 7, 2019 will expire December 31, 2024. This is discussed below under Renewal Levies. These revenues are required to be moved to Line 11.02 of the forecast and removed from Line 1.01, 1.02 and 1.05 which are affected by property tax levies.

The graph shows the breakdown of the Tax Year 2020 actual tax values and effective tax rates for each classification of property value in the district. Residential and agricultural property is Class I, commercial and industrial properties are Class II and public utility personal property is referred to as PUPP.



Estimated Tangible Personal Tax – Line#1.020

The phase out of Tangible Personal Property tax (TPP) began in fiscal year 2006. The TPP was eliminated after fiscal year 2011. Any revenues received in this line are Public Utility Personal Property taxes which are collected at the districts gross tax rates not subject to reduction factors. An increase in collections in FY20 and FY21 are a result of the new 5 year \$11.4 million emergency levy that was passed May 7, 2019 and will expire December 31, 2024.

Source	FY22	FY23	FY24	FY25	FY26
Public Utility Personal Property	<u>\$2,383,560</u>	<u>\$2,415,541</u>	<u>\$2,420,991</u>	<u>\$2,300,219</u>	<u>\$2,196,303</u>

Renewal and Replacement Levies – Line #11.02

The district currently has an \$18,517,600 annual emergency levy that was renewed May 4, 2021 and expires on December 31, 2026. We have an \$11,408,995 emergency levy that will expire on December 31, 2024. The revenue from the \$11.4 million levy is required to be removed from all revenue lines on the forecast and moved to Line 11.02 where it can be factored into the ending cash balance.

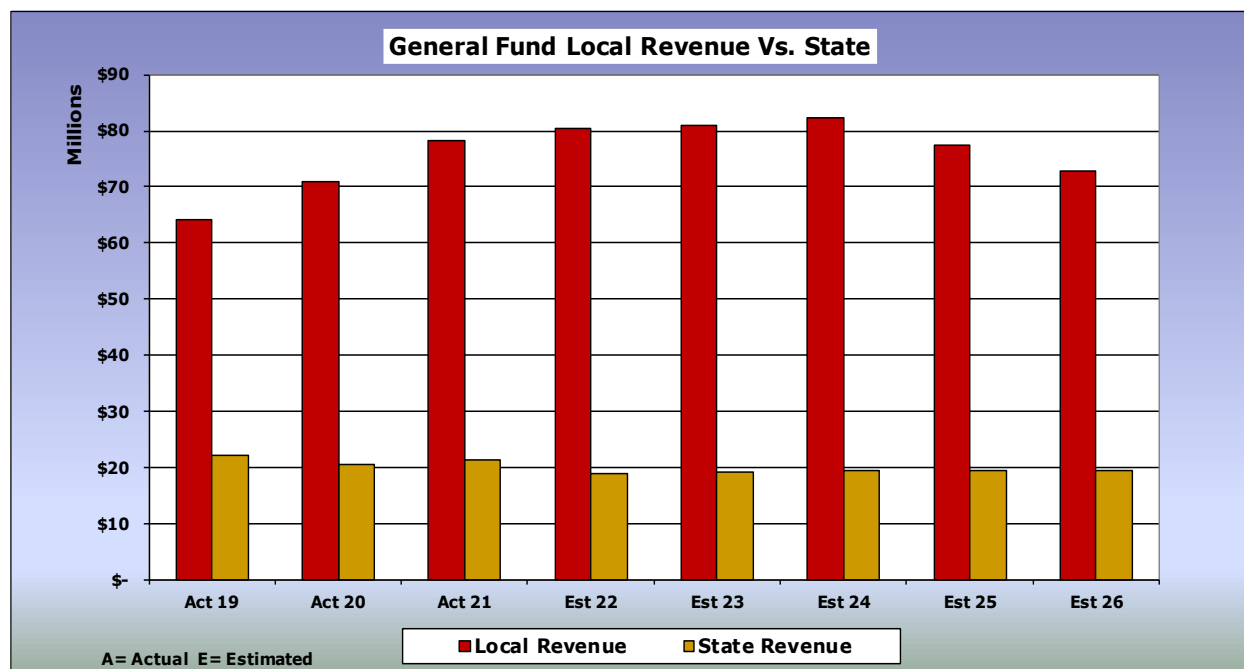
Source	FY22	FY23	FY24	FY25	FY26
Renewal \$18,517,600 Emergency Levy 12/31/26	\$0	\$0	\$0	\$0	\$0
Renewal \$11,408,995 Emergency Levy 12/31/24	0	0	0	5,923,920	11,151,958
Total Line # 11.020	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,923,920</u>	<u>\$11,151,958</u>

New Tax Levies – Line #13.030

No new levies are modeled in the forecast at this time.

Comparison of Local Revenue and State Revenue:

Note that local revenues fall in FY25 and FY26 due to the expiration of the \$11.4 million emergency levy. Renewal of this levy is critical for the district's financial survival.



State Foundation Revenue Estimates

A) Unrestricted State Foundation & Casino Revenue – Line #1.035

The actual release of the new Fair School Funding Plan formula has been delayed until December which is beyond the filing deadline of this forecast. We have projected FY22 and FY23 funding to be in line with the June 28, 2021 Legislative Service Commission estimates for our district.

The amounts estimated for state funding are based on HB110, referred to as the Fair School Funding Plan (FSFP). The state foundation funding formula has gone through many changes in recent years. The most recent funding formula began in FY14 and was dropped in FY19 after six (6) years, followed by no foundation formula for two (2) years in FY20 and FY21, and now HB110 implements the newest and possibly the most complicated funding formula in recent years for FY22 and FY23. HB110, the current formula, introduces many changes to how state foundation is calculated and expenses deducted from state funding which will potentially make the actual five year forecast look different with estimates FY22 through FY26 compared to actual data FY19 through FY21 on Lines 1.035, 1.04, 1.06 and 3.03 of the forecast.

Overview of Key Factors that Influence State Basic Aid in the Fair School Funding Plan

- A. Student Population and Demographics
- B. Property Valuation
- C. Personal Income of District Residents
- D. Historical Funding- CAPS and Guarantees from prior funding formulas

Base Cost Approach- Unrestricted Basic Aid Foundation Funding

The new funding formula uses FY18 statewide average district costs and developed a base cost approach that includes minimum service levels and student teacher ratios to calculate a unique base cost for each district that includes base funding for five (5) areas:

1. Teacher Base Cost (4 subcomponents)
2. Student Support (7 subcomponents-including a restricted Student Wellness component)
3. District Leadership & Accountability (7 subcomponents)
4. Building Leadership & Operations (3 subcomponents)
5. Athletic Co-curricular (contingent on participation)

State Share Percentage – Unrestricted Basic Aid Foundation Funding

Once the base cost is calculated, which is estimated to be as high as \$7,202 per pupil when fully phased in, the FSFP calculates a state share percentage (SSP) calculation. The state share percentage in concept will be higher for districts with less capacity (lower local wealth) and be a lower state share percentage for districts with more capacity (higher local wealth). The higher the district's ability to raise taxes based on local wealth the lower the state share percentage. The state share percentage will be based on 60% property valuation of the district, 20% on federally adjusted gross income and 20% on federal median income, as follows:

1. 60% based on most recent three (3) year average assessed values or the most recent year, whichever is lower divided by base students enrolled.

2. 20% based on most recent three (3) year average federal adjusted gross income of district residents or the most recent year, whichever is lower divided by base students enrolled
3. 20% based on most recent year federal median income of district residents multiplied by number of returns in that year divided by base students enrolled
4. When the weighted values are calculated and Items 1. through 3. above added together, the total is then multiplied by a Local Share Multiplier Index ranging from 0% for low wealth districts to a maximum of 2.5% for wealthy districts.

When the unrestricted base cost is determined and multiplied by the state share percentage, the resulting amount is multiplied by the current year enrolled students (including open enrolled students being educated in each district), and finally multiplied by the local share multiplier index for each district. The result is the local per pupil capacity amount of the base per pupil funding amount. The balance of this amount is the state share to pay.

Categorical State Aid

In addition to the base state foundation funding calculated above, the FSFP also has unrestricted categorical funding and new restricted funding beginning in FY22, some of which will have the state share percentage applied to these calculations as noted below:

Unrestricted Categorical State Aid

1. Targeted Assistance/Capacity Aid – Provides additional funding based on a wealth measure using 60% weighted on property value and 40% on income. Uses current year enrolled average daily membership (ADM). Also will provide supplemental targeted assistance to lower wealth districts whose enrolled ADM is less than 88% of their total FY19 ADM.
2. Special Education Additional Aid – Based on six (6) weighted funding categories of disability and moved to a weighted funding amount and not a specific amount. An amount of 10% will be reduced from all districts' calculation to be used toward the state appropriation for Catastrophic Cost reimbursement.
3. Transportation Aid – Funding based on all resident students who ride including preschool students and those living within 1 mile of school. Provides supplemental transportation for low density districts. Increases state minimum share to 29.17% in FY22 and 33.33% in FY23.

Restricted Categorical State Aid

1. Disadvantage Pupil Impact Aid (DPIA)- Formerly Economically Disadvantaged Funding, DPIA is based on number and concentration of economically disadvantaged students compared to state average and multiplied by \$422 per pupil. Phase in increases are limited to 0% for FY22 and 14% in FY23.
2. English Learners – Based on funded categories based on time student enrolled in schools and multiplied by a weighted amount per pupil.
3. Gifted Funds –Based on average daily membership multiplied by a weighted amount per pupil.
4. Career-Technical Education Funds – Based on career technical average daily membership and five (5) weighted funding categories students enrolled in.
5. Student Wellness & Success Funding – moved into DPIA funding, is restricted funding and will be spent on same initiatives and requirements that were previously designated under the stand alone fund.

State Funding Phase-In FY22 and FY23 and Guarantees

HB110 provides funding for FY22 and FY23. While the FSFP was presented as a six (6) year phase-in plan, the state legislature only approved the first two (2) years of the funding plan. The FSFP does not include caps on funding, rather it will include a general phase-in percentage for most components in the amount of 16.67% in FY22 and 33.33% in FY23. DPIA funding will be phased in 0% in FY22 and 14% in FY23. Transportation categorical funds will not be subject to a phase in.

HB110 includes “formula transition aid” which is a guarantee. There are actually three (3) guarantees in both temporary and permanent law to ensure that no district will get less funds in FY22 than they received in FY21. The guarantee level of funding for FY22 is a calculated funding guarantee level based on full state funding cuts from May 2020 restored, net of transfers and deductions, plus Student Wellness and Success funds (based on FY21 SWSF amounts), enrollment growth supplement funds paid in FY21 and special education preschool and special education transportation additional aid items.

Student Wellness and Success (Restricted Fund 467)

In FY20 and FY21, HB166 provided Student Wellness and Success Funds (SWSF) to be deposited in a Special Revenue Fund 467. HB110, the new state budget, has essentially eliminated these funds by merging them into state aid and wrapped into the expanded funding and mission of DPIA funds noted above and on Line 1.04 below. Any remaining funds in Special Revenue Fund 467 will be required to be used for the restricted purposes governing these funds until spent fully.

Future State Budgets Projections Beyond FY23

Our funding status for the FY24-26 will depend on two (2) new state budgets which are unknown. There is no guarantee that the current Fair School Funding Plan in HB110 will be funded or continued beyond FY23. For this reason funding is held constant FY23 through FY26.

Casino Revenue

On November 3, 2009 Ohio voters passed the Ohio casino ballot issue. This issue allowed for the opening of four (4) casinos one each in Cleveland, Toledo, Columbus and Cincinnati. Thirty-three percent (33%) of the gross casino revenue will be collected as a tax. School districts will receive 34% of the 33% GCR that will be paid into a student fund at the state level. These funds will be distributed to school districts on the 31st of January and August each year which began for the first time on January 31, 2013.

Casino revenue fell slightly in FY21 due to COVID-19 and Casinos closing for a little over two months. We have increased the amount in FY22 back to pre-pandemic FY20 levels as Casino revenues appear to have dipped largely due to their closure and not in response to the economic downturn. Prior to COVID-19 closure, casino revenues were growing modestly as the economy improved. Original projections for FY22-26 estimated a .4% decline in pupils to 1,778,441 and GCR increasing to \$106.35 million or \$59.80 per pupil. We believe FY22 Casino revenues will resume their historical growth rate.

Unrestricted State Foundation Revenue – Line #1.035

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Basic Aid-Unrestricted	\$10,667,701	\$10,936,090	\$10,936,090	\$10,936,090	\$10,936,090
Additional Aid Items	<u>990,858</u>	<u>990,858</u>	<u>990,858</u>	<u>990,858</u>	<u>990,858</u>
Basic Aid-Unrestricted Subtotal	\$11,658,559	\$11,926,948	\$11,926,948	\$11,926,948	\$11,926,948
Ohio Casino Commission ODT	<u>484,559</u>	<u>495,775</u>	<u>507,246</u>	<u>518,978</u>	<u>530,976</u>
Total Unrestricted State Aid Line # 1.035	<u>\$12,143,118</u>	<u>\$12,422,723</u>	<u>\$12,434,194</u>	<u>\$12,445,926</u>	<u>\$12,457,924</u>

B) Restricted State Revenues – Line # 1.040

HB110 has continued Disadvantaged Pupil Impact Aid (formerly Economic Disadvantaged funding) and Career Technical funding. In addition, there have been new restricted funds added as noted above under “Restricted Categorical Aid” for Gifted, English Learners (ESL) and Student Wellness. We will need to see the new HB110 funding formula to determine what amounts are to be posted as restricted in the new lines below. The district has elected to also post Medicaid as restricted revenues. The amount of DPIA is limited to 0% phase in growth for FY22 and 14% in FY23.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
DPIA	\$18,412	\$18,412	\$18,412	\$18,412	\$18,412
Career Tech - Restricted	29,769	29,769	29,769	29,769	29,769
Gifted	0	0	0	0	0
ESL	0	0	0	0	0
Student Wellness	0	0	0	0	0
Medicaid	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total Restricted State Revenues Line #1.040	<u>\$248,181</u>	<u>\$248,181</u>	<u>\$248,181</u>	<u>\$248,181</u>	<u>\$248,181</u>

<u>SUMMARY</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Unrestricted Line # 1.035	\$12,143,118	\$12,422,723	\$12,434,194	\$12,445,926	\$12,457,924
Restricted Line # 1.040	248,181	248,181	248,181	248,181	248,181
Rest. Federal Funds #1.045	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total State Foundation Revenue	<u>\$12,391,299</u>	<u>\$12,670,904</u>	<u>\$12,682,375</u>	<u>\$12,694,107</u>	<u>\$12,706,105</u>

State Taxes Reimbursement/Property Tax Allocation**A) Rollback and Homestead Reimbursement**

Rollback funds are reimbursements paid to the district from the state of Ohio for tax credits given to owner occupied residences equaling 12.5% of the gross property taxes charged to residential taxpayers on tax levies that were passed prior to September 29, 2013. HB59 eliminated the 10% and 2.5% rollback on new levies approved after September 29, 2013 which is the effective date of HB59, HB66, the FY06-07 budget bill, previously eliminated 10% rollback on Class II (commercial and industrial) property.

Homestead Exemptions are also credits paid to the district from the state of Ohio for qualified elderly and disabled. In 2007 HB119 expanded the Homestead Exemption for all seniors over age 65 years of age or older or who are disabled regardless of income. Effective September 29, 2013 HB59 changes the requirement for Homestead Exemptions. Individual taxpayers who do not currently

have their Homestead Exemption approved or those who do not get a new application approved for tax year 2013, and who become eligible thereafter will only receive a Homestead Exemption if they meet the income qualifications. Taxpayers who currently have their Homestead Exemption as of September 29, 2013 will not lose it going forward and will not have to meet the new income qualification. This will slow the growth of homestead reimbursements to the district, and as with the rollback reimbursements above, the state is increasing the tax burden on our local taxpayers.

b) Tangible Personal Property Reimbursements – Fixed Sum

HB 166 continued the Fixed Sum TPP phase out over five years through FY21. There will be no fixed sum TPP reimbursement in FY22. Districts will not lose money due to the phase out. The amount of money the state is cutting its reimbursement by will be added on the local fixed sum millage and collected in local property taxes. This is directly shifting the burden to local tax payers by the state cut in fixed sum TPP reimbursement.

Summary of State Tax Reimbursement – Line #1.050

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
a) Rollback and Homestead	\$6,587,184	\$6,632,716	\$6,780,778	\$6,836,388	\$6,772,377
b) TPP Reimbursement - Fixed Rate	0	0	0	0	0
c) TPP Reimbursement - Fixed Sum	0	0	0	0	0
Total Tax Reimbursements #1.050	<u>6,587,184</u>	<u>6,632,716</u>	<u>6,780,778</u>	<u>6,836,388</u>	<u>6,772,377</u>

Other Local Revenues – Line #1.060

The main sources of revenue in this area has been tuition for court placed students, student fees, and general rental fees.. Rentals are expected to remain somewhat lower due to COVID-19 restrictions and lower participation. We have reduced interest in FY22 by 25% due to the rapid reduction in interest rates to help stimulate the economy due to the COVID-19 recession. Security of the public funds collected by the district is the top priority of the treasurer's office when investing district funds. All other revenues are expected to continue on historic trends.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Tuitions SF14, Excess Costs,	\$1,282,387	\$1,295,211	\$1,308,163	\$1,321,245	\$1,334,457
Interest	133,687	120,318	108,286	97,457	87,711
Extra Curricular Activities	156,434	157,995	159,572	161,165	162,774
Dues, Fees, Rentals & Other	667,304	673,977	680,717	687,524	694,399
Federal Impact Aid	<u>1,387,768</u>	<u>1,387,768</u>	<u>1,387,768</u>	<u>1,387,768</u>	<u>1,387,768</u>
Total Other Local Revenue Line #1.060	<u>3,627,580</u>	<u>3,635,269</u>	<u>3,644,506</u>	<u>3,655,159</u>	<u>3,667,109</u>

Short-Term Borrowing – Lines #2.010 & Line #2.020

There is no short term borrowing planned for in this forecast at this time from any sources.

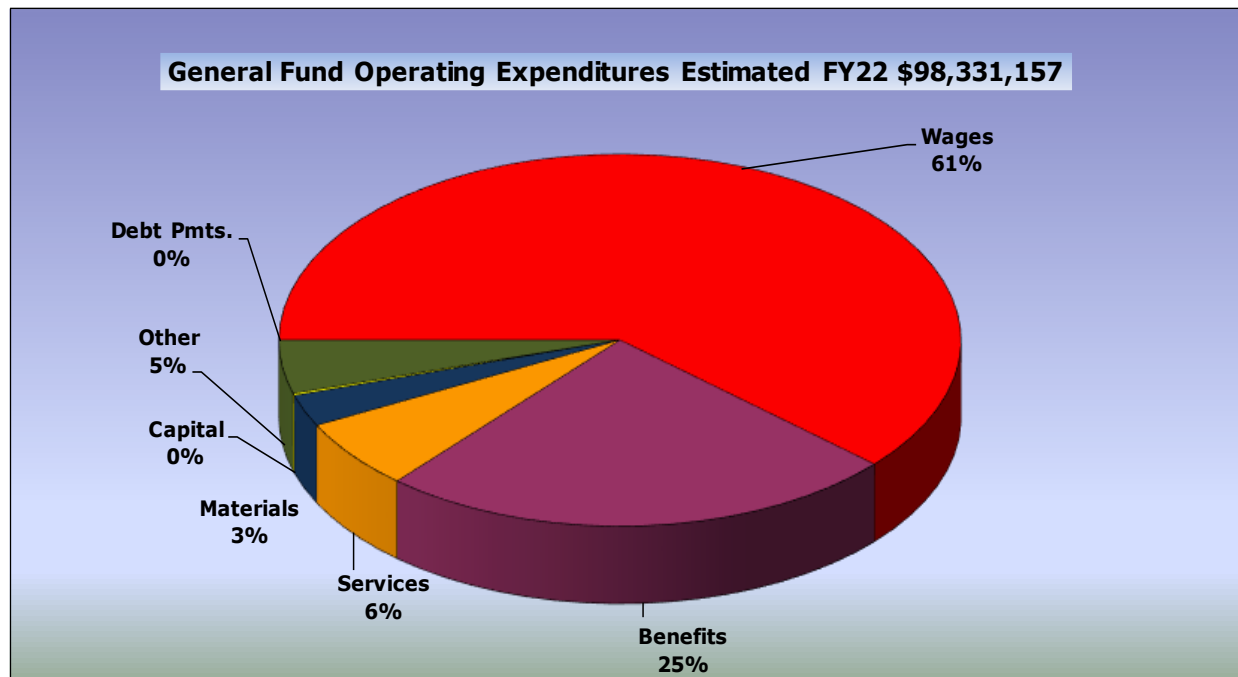
Transfers In / Return of Advances – Line #2.040 & Line #2.050

These are non-operating revenues which are the repayment of short term loans to other funds during the previous fiscal year and reimbursements for expenses incurred in the previous fiscal year. All advances during the current year are planned to be returned in the succeeding fiscal year.

All Other Financial Sources – Line #2.060 & Line #14.010

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Transfers In - Line 2.040	\$0	\$0	\$0	\$0	\$0
Advance Returns - Line 2.050	<u>900,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Total Transfer & Advances In	<u>\$900,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Refund of prior years expenditures	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$14,000</u>

Expenditures Assumptions**Wages – Line #3.010**

Estimated base wage increases are 2.5% for FY22 then 2% for planning purposes FY23-26. Steps for academic attainment and experience at the normal 2.2% annual level are planned for FY22-26. For the duration of the forecast, the HR department plans to increase certificated staff by 4 FTE annually and classified staff by 3 FTE annually. Also, stipends are projected since we have negotiated labor agreements that have moved from our self-insurance plan to the Butler Health Insurance Plan (BHIP). See notes below in line 3.02 Fringe Benefits, B) Insurance.

Source	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Base Wages	\$55,035,525	\$57,581,535	\$60,169,359	\$62,868,014	\$65,680,709
Based Pay Increase	1,375,888	1,151,631	1,203,387	1,257,360	1,313,614
Steps & Academic Training	840,533	1,155,746	1,209,212	1,263,557	1,320,228
Increased Staff	329,589	280,447	286,056	291,778	297,613
Substitutes	929,705	932,494	935,291	938,097	940,911
Supplementals	1,080,633	1,083,875	1,087,127	1,090,388	1,093,659
Stipends for taking BHIP Plan	<u>1,000,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
Total Wages Line #3.010	<u>\$60,591,873</u>	<u>\$62,460,728</u>	<u>\$65,165,432</u>	<u>\$67,984,194</u>	<u>\$70,921,734</u>

Fringe Benefits Estimates Line 3.02

This area of the forecast captures all costs associated with benefits and retirement costs, which all except health insurance are directly related to the wages paid. The district pays 14% of each dollar paid in wages to either the State Teachers Retirement System or the School Employees Retirement System as required by Ohio law.

A) STRS/SERS

The district pays 14% of each dollar paid in wages to either the State Teachers Retirement System or the School Employees Retirement System as required by Ohio law. In addition, the district pays SERS an annual surcharge amount as required by law.

B) Insurance

The estimated increases for medical and dental insurance is 6% for FY22 through FY26. During labor contract negotiations it was approved to move from our self-insured insurance plan to the Butler Health Plan (BHP). We moved \$1,000,000 of the Insurance Buy-In costs in FY21 only from 001 General Fund to Fund 024 to spend down the Self-Insurance Program remaining balance after paying out all run-off costs. To make this cost savings move, initially projected at over \$9 million between FY20-FY23 for the district, we also negotiated stipends for the first two years of our three year contract as follows:

Insurance Program Incentives For Employees (members of the bargaining units) who enroll in his/her own Butler Health Plan Medical Plan effective 1/1/2020 and remain in BHP Medical Plan for entire calendar years 2020 and/or 2021: Insurance program incentives apply to employees even if they are not enrolled in the Board Health Insurance Plan prior to the effective date of this AGREEMENT.

For any employee hired on or before December 31, 2019:

- a. \$1500 stipend per employee per year for transition to the medical plan during the entire calendar years 2020 and/or 2021.
- b. Stipend will be paid in equal semi-annual amounts on or before the second pay in February and August of calendar years 2020 and/or 2021.

For any employee affected by spousal carve out:

- a. \$1500 stipend per employee per year to offset spousal carve out of the medical plan during the entire calendar years 2020 and/or 2021.
- b. Stipend will be paid in equal semi-annual amounts on or before the second pay in February and August of calendar years 2020 and/or 2021.

To offset additional medical insurance out-of-pocket expenses:

- a. \$750 stipend per employee per year for the entire calendar years 2020 and/or 2021
- b. Stipend will be paid on or before the second pay in February of calendar years 2020 and/or 2021.

For any employee enrolled in an HDHP/Health Savings Account (HSA):

- a. The Board will contribute \$750 for a single plan and \$1500 for a family plan per employee per year.
- b. The Board contribution will be placed into the employee's HSA on the first bank business day in January, beginning January 2020.

The Further Consolidated Appropriations Act of 2020, included a full repeal of three taxes originally imposed by the Affordable Care Act (ACA): the 40% Excise Tax on employer-sponsored coverage (a.k.a. "Cadillac Tax"), the Health Insurance Industry Fee (a.k.a. the Health Insurer Tax), and the Medical Device Tax. These added costs are no longer an uncertainty factor for our health care costs in the forecast.

C) Workers Compensation & Unemployment Compensation

Workers Compensation is expected to remain at about .02% of wages due to a moderated claim experience over prior years.

D) Medicare

Medicare will continue to increase at the rate of increase of wages. Contributions are 1.45% for all new employees to the district on or after April 1, 1986. These amounts are growing at the general growth rate of wages.

Summary of Fringe Benefits – Line #3.020

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
A) STRS/SERS	\$9,195,912	\$9,598,516	\$10,017,286	\$10,453,741	\$10,908,594
B) Insurance's	13,858,843	13,254,161	14,083,738	14,963,775	15,897,316
C) Workers Comp/Unemployment	131,684	136,871	142,281	147,918	153,793
D) Medicare	846,357	868,148	905,841	945,142	986,098
Other/Tuition/Annuities	<u>255,809</u>	<u>255,809</u>	<u>255,809</u>	<u>255,809</u>	<u>255,809</u>
Total Fringe Benefits Line #3.020	<u>\$24,288,605</u>	<u>\$24,113,505</u>	<u>\$25,404,955</u>	<u>\$26,766,385</u>	<u>\$28,201,610</u>

Purchased Services – Line #3.030

HB110, the new state budget, will impact Purchased Services beginning in FY22 as the Ohio Department of Education will begin to direct pay these costs to the educating districts for open enrollment, community and STEM schools, and for scholarships granted students to be educated elsewhere, as opposed to deducting these amounts from our state foundation funding and shown below as expenses. We have continued to show these amounts below as zeros to help reflect the difference between projected FY22-FY26 Line 3.03 costs and historical FY19 through FY21 costs on the five year forecast. College Credit Plus, excess costs and other tuition costs will continue to draw funds away from the district, which will continue in this area and have been adjusted based on historical trend.

Utility rates are estimated to slightly increase with the District's three-year purchasing agreements to control both electric and natural gas costs with the SWEPC.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Base Services	\$1,896,858	\$1,972,732	\$2,051,641	\$2,133,707	\$2,219,055
Instructional Service	227,112	233,925	165,943	170,921	176,049
SAG Sustainability - FY18-FY22 = Rnd 1	0	0	0	0	0
Property Service	1,508,016	1,583,417	1,662,588	1,745,717	1,833,003
Excess Cost, Special Ed, Autism Scholarship	230,757	237,680	244,810	252,154	259,719
Open Enrollment Deduction	0	0	0	0	0
Community & STEM School Deductions	0	0	0	0	0
Other Tuition, College Credit Plus +	540,507	567,532	595,909	625,704	656,989
Bus Leasing - 2019	64,667	0	0	0	0
Trebein Modular Leasing - 2020 for FY21-FY25	100,000	100,000	100,000	100,000	100,000
Lighting Project Lease Purchase - 2021 for FY22	262,000	262,000	262,000	262,000	262,000
Utilities	1,006,372	960,627	999,052	1,039,014	1,080,575
Leadership Excelleration - PD Cabinet/Admin Te	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Purchased Services Line #3.030	<u>\$5,986,289</u>	<u>\$6,067,913</u>	<u>\$6,081,943</u>	<u>\$6,329,217</u>	<u>\$6,587,390</u>

Supplies and Materials – Line #3.040

An overall inflation of 2% is being estimated for this category of expenses which are characterized by textbooks, copy paper, maintenance supplies and fuel. Transportation Fuel costs are increasing and we accounted for that in FY22-FY26. We have also accounted for Curriculum program adoption in the 001 General Fund which previously was an expenditure in the Permanent Improvement Fund.

The Ohio Department of Education does not require Straight A Grant Sustainability in the future years since the grants are fully implemented. We are continuing to include the following in our budget:

- FY22-23 \$50,000 for iPad and Chrome Book replacement purchases
- FY24-25 \$50,000 for iPad purchases
- FY22-26 \$125,000 for College Credit Plus (CCP) Books

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Supplies	\$1,732,089	\$1,784,052	\$1,837,574	\$1,892,701	\$1,949,482
CCP Books	125,000	125,000	125,000	125,000	125,000
Fuel costs- Transportation	115,000	115,000	115,000	115,000	115,000
Curriculum - Program Adoption	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
Total Supplies Line #3.040	<u>\$2,722,089</u>	<u>\$2,774,052</u>	<u>\$2,827,574</u>	<u>\$2,882,701</u>	<u>\$2,939,482</u>

Equipment – Line # 3.050

Capital outlay will primarily be for the purchase of necessary items. We had to purchase a new underground fuel tank as an urgent necessity in FY21. Technology supplies and busses will be purchased out of the P.I. funds to maintain the General Fund's balances.

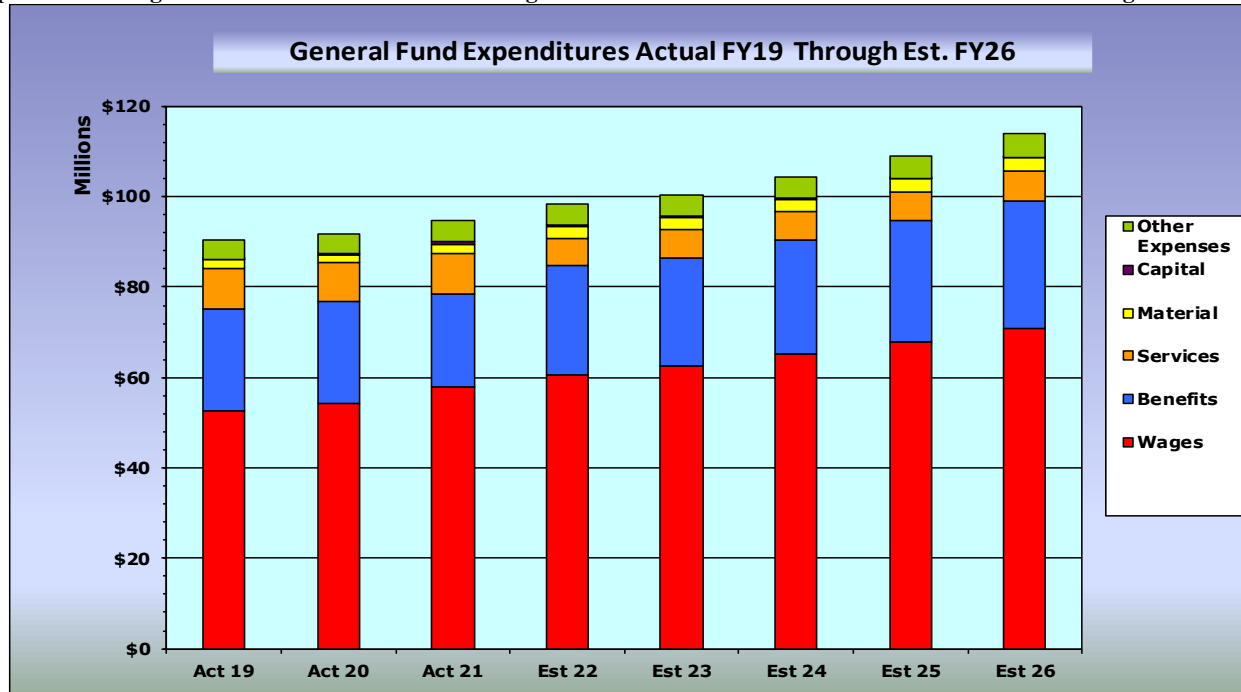
<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Capital Outlay	<u>\$180,929</u>	<u>\$186,357</u>	<u>\$191,947</u>	<u>\$197,706</u>	<u>\$203,637</u>
Total Equipment Line #3.050	<u>\$180,929</u>	<u>\$186,357</u>	<u>\$191,947</u>	<u>\$197,706</u>	<u>\$203,637</u>

Other Expenses – Line #4.300

The category of Other Expenses consists primarily of the County ESC deductions for specialized services provided to the District and Auditor & Treasurer (A&T) fees. We have recoded allowable General Fund expenses according to our plan to Fund 467 in FY20 and FY21, returning those expenses to the General Fund in FY22. We are estimating annual increase of 1% to 3% for this forecast.

Source	FY22	FY23	FY24	FY25	FY26
County Auditor & Treasurer Fees	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
ESC Deductions & Fund 467 Recoded Expenses	3,825,794	3,940,568	4,058,785	4,180,549	4,305,965
Other expenses	185,578	191,145	196,879	202,785	208,869
Total Other Expenses Line #4.300	<u>\$4,561,372</u>	<u>\$4,681,713</u>	<u>\$4,805,664</u>	<u>\$4,933,334</u>	<u>\$5,064,834</u>

Total Expenditure Categories Actual Fiscal Year 2019 through Fiscal Year 2021 and Estimated Fiscal Year 2022 through Fiscal Year 2026



Transfers Out/Advances Out – Line# 5.010

This account group covers fund to fund transfers and end of year short term loans from the General Fund to other funds until they have received reimbursements to repay the General Fund. These amounts are limited in impact to the General Fund as the amounts are repaid as soon as dollars are received in the debtor fund. We are estimating approximately \$500,000 in “advances” to state and federal reimbursing grants for year-end adjustments which are returned to the General Fund for a bottom-line impact of \$0 change.

Source	FY22	FY23	FY24	FY25	FY26
Operating Transfers Out Line #5.010	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Advances Out Line #5.020	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Total Transfer & Advances Out	<u>\$550,000</u>	<u>\$550,000</u>	<u>\$550,000</u>	<u>\$550,000</u>	<u>\$550,000</u>

Encumbrances –Line#8.010

These are outstanding purchase orders that have not been approved for payment as the goods were not received in the fiscal year in which they were ordered.

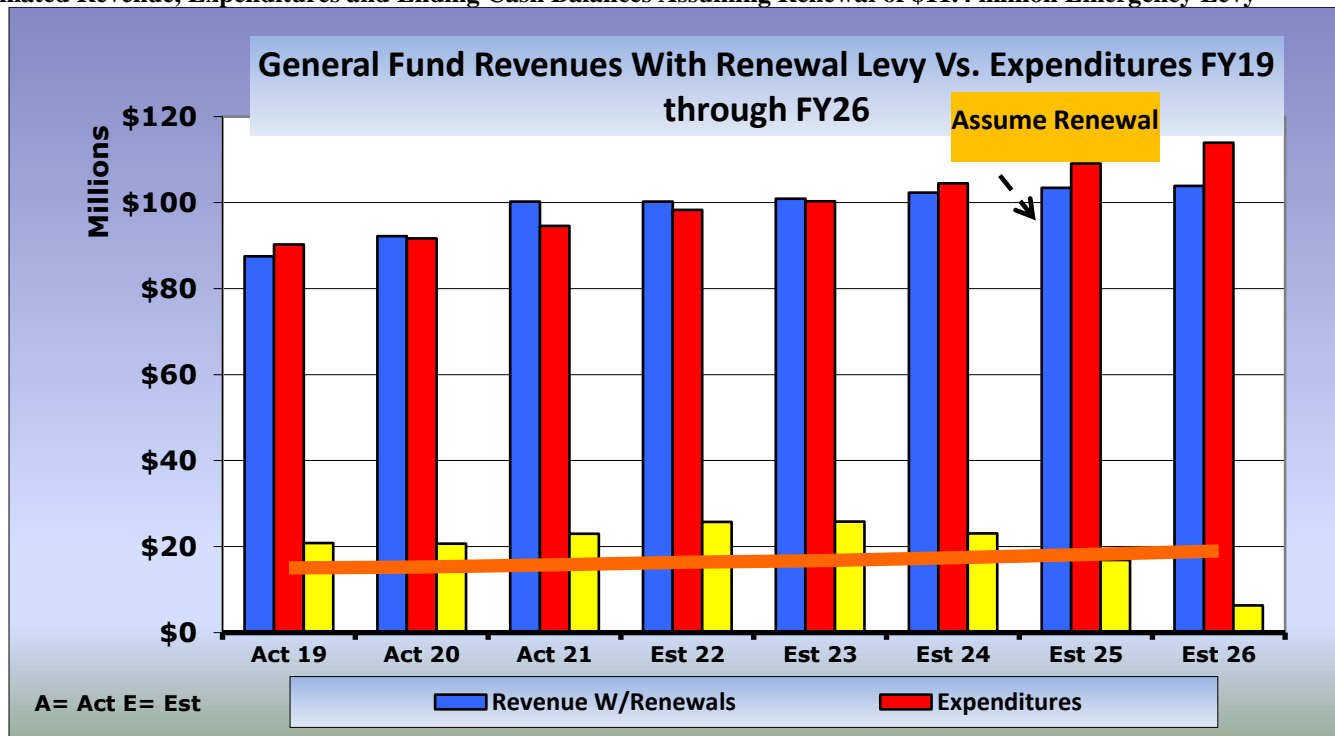
	FY22	FY23	FY24	FY25	FY26
Estimated Encumbrances	<u>\$550,000</u>	<u>\$550,000</u>	<u>\$550,000</u>	<u>\$550,000</u>	<u>\$550,000</u>

Ending Unencumbered Cash Balance “The Bottom-line” Including New Emergency Levy– Line#15.010

This amount must not go below \$-0- or the district General Fund will violate Ohio Budgetary Laws. Any multi-year contract which is knowingly signed which results in a negative unencumbered cash balance is a violation of Ohio Revised Code section 5705.412, punishable by personal liability of \$10,000, unless an alternative “412” certificate can be issued pursuant to House Bill 153 effective September 30, 2011. Failure to renew the \$11.4 million emergency levy (expiring on December 31, 2024) will result in immediate financial difficulty for the district.

	FY22	FY23	FY24	FY25	FY26
Ending Cash Balance	\$ 25,708,602	\$ 25,793,049	\$ 23,079,647	\$ 16,865,108	\$ 6,305,864

Estimated Revenue, Expenditures and Ending Cash Balances Assuming Renewal of \$11.4 million Emergency Levy

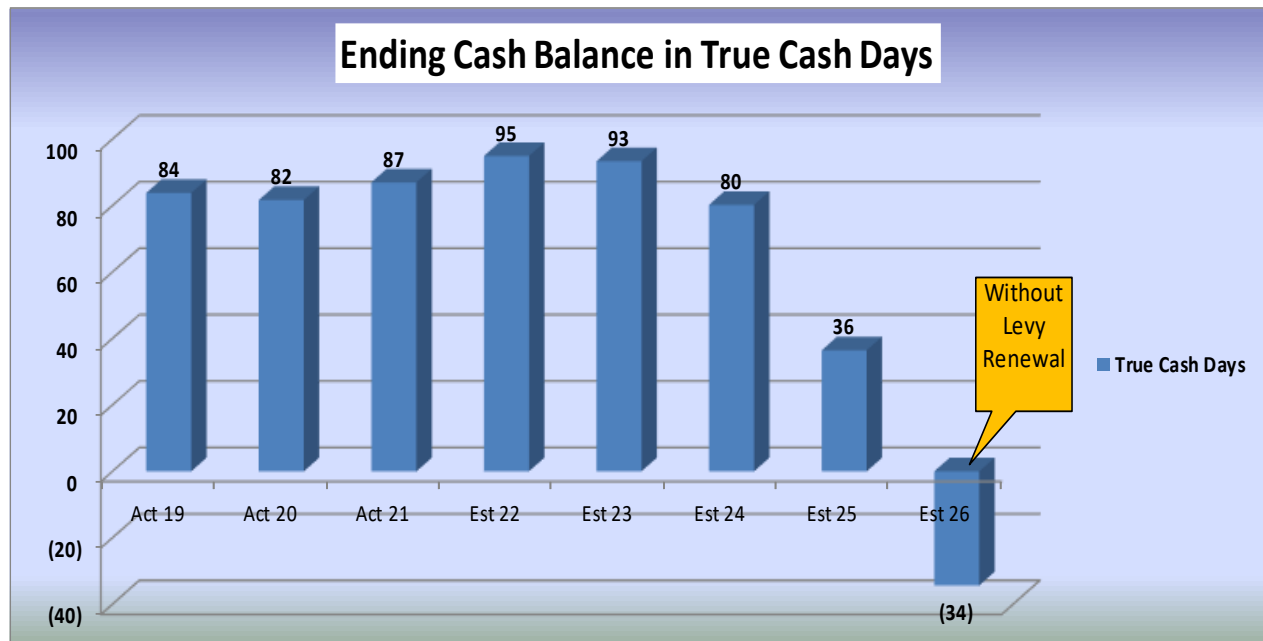


True Cash Days Ending Balance

Another way to look at ending cash is to state it in 'True Cash Days'. In other words, how many days could the district operate at year end if no additional revenues were received. This is the Current Years Ending Cash Balance divided by (Current Years Expenditures/365 days) = number of days the district could operate without additional resources or a severe resource interruption.

The government finance officers' association recommends no less than two (2) months or 60 days cash is on hand at year end but could be more depending on each districts complexity and risk factors for revenue collection. Expenditures are calculated including transfers as this is a predictable funding source when used in the forecast.

The graph above indicates the district will need to stay focused on FY24 and beyond as adequate reserves are estimated to be diminished beginning in FY24 without renewal of the \$11.4 million emergency levy. The graph below shows the crisis the district will be in starting in FY25 if this levy is not renewed.



Beavercreek City School District



General Fund
Five Year Forecast
July 1, 2021 Through June 30, 2026
November 18, 2021
Presented By Penelope Rucker, Treasurer/CFO

WHAT IS IT?

Five Year Forecast = Profit and Loss Statement

Three fiscal years of ACTUAL financial history:
Revenues less Expenditures equals Bottom-line cash balance
for
FY19, FY20 & FY21

&

PROJECTING Five Fiscal Years into the Future:
Revenues less Expenditures equals Bottom-line cash balance
FY22, FY23, FY24, FY25 & FY26



General Property Tax – Line 1.010

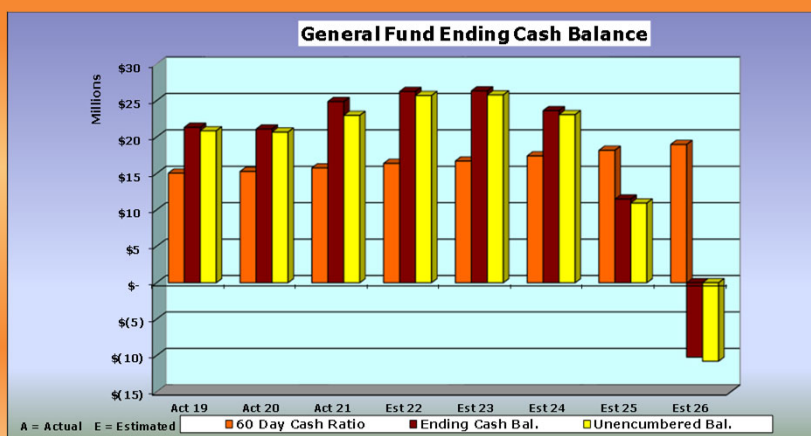
		Actual				Forecasted				
		Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Average Change	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
	Revenues									
1.010	General Property Tax (Real Estate)	58,089,946	64,795,176	71,530,424	11.0%	74,363,637	75,050,285	76,271,463	71,505,205	66,901,591

This line is missing the revenue from the Emergency Levy
Expiring December 31, 2024.

Without the \$11.4 million levy passing the district will be in
deficit as you will see in the following slides.



Ending Cash Balance

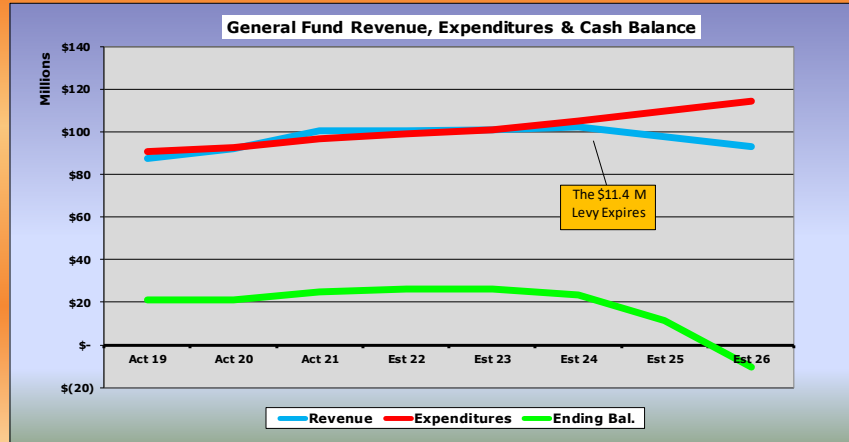


- 30-60 Day Cash Balance is a responsible target to end year
- No less than \$0- Required By Ohio Law
- This is ending cash balance without FY24 levy renewal



Revenue Vs. Expenditure

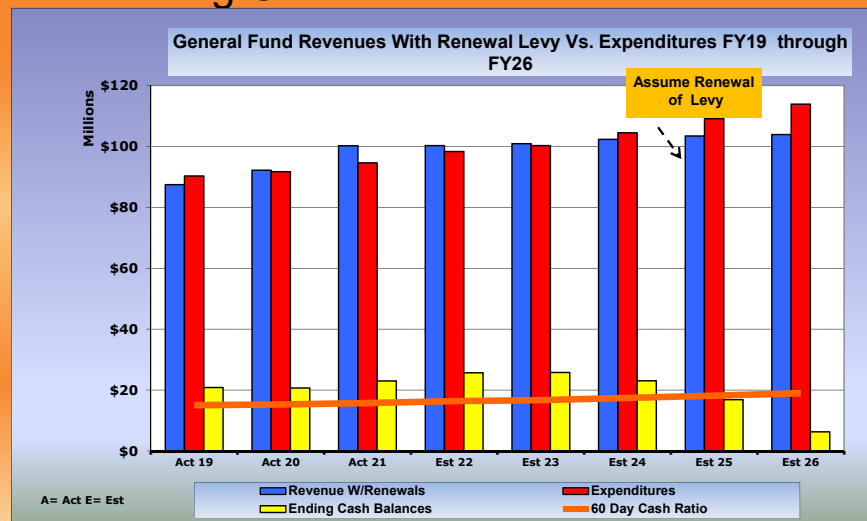
without levy renewal



- Cash balance remains positive through **FY24**....then looking at deficit
- The \$11.4 million Emergency Levy expires in 2024 critical to renew.



Ending Cash Balance With Renewal

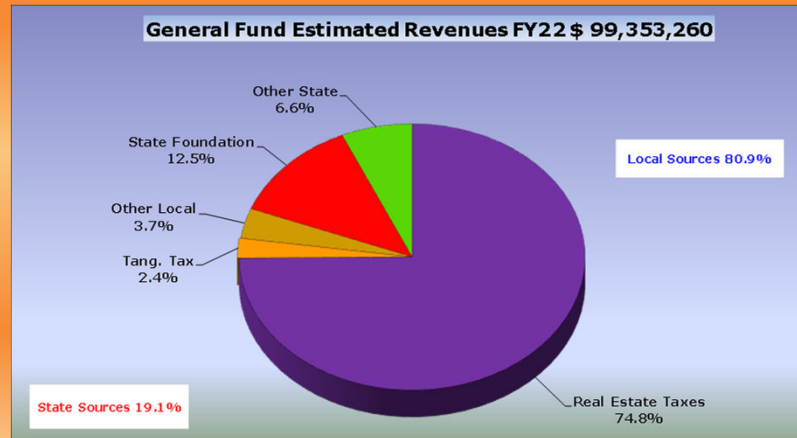


- Ending cash balance **WITH** renewal of the \$11.4 million levy renewed in 2024 for collection in 2025. (See Line 11.020 on FYF)

- The State does not seem to be a strong partner with our district



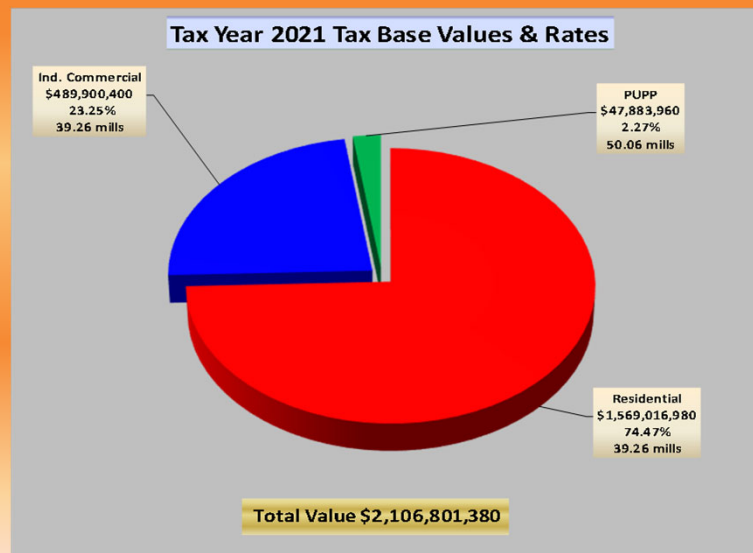
Est. General Fund Revenue Sources FY22



- 19% of our revenues come from the State of Ohio



Tax Year 2021 Tax Rates & Values



Challenges To Operating Revenue

- HB110 Fair School Funding Plan made many changes to state funding payments and expenses
- The State is delayed in getting actual model to schools until December...we are using Legislative Services Commission simulations published last spring. We do not know what the formula is to derive the data, yet.
- The new HB 110 plan does eliminate open enrollment revenues and implements paying districts directly where students are educated



Challenges To Operating Revenue

- This new HB110 plan will make changes to both revenues and expenditures lines in the Five Year Forecast as follows:
 - Lines 1.035 & 1.040 State revenues will decrease (we don't get the funding for the students not attending our district)
 - Expenditures on line 3.03 that reflect direct payments for Open Enrollment students, Community & STEM schools students and scholarship students that are not attending our district. They are now funded directly by the state so they don't flow through our revenues or our expenditures at this point.
- There could be a slight increase in net revenue from HB110 if the direct payments reduce more than state revenues increase. Usually, we do not get large increases in state revenues, so ours is a pretty clean "wash".
- Student Wellness School Fund (SWSF) is now guaranteed as part of base funding amount



Challenges To Operating Revenue

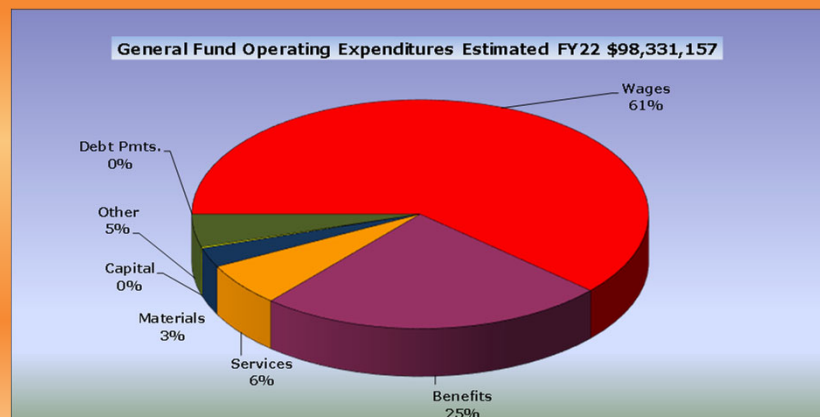
	Actual				Forecasted				
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Average Change	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Revenues									
1.035 Unrestricted State Grants-in-Aid	15,016,951	13,789,686	14,718,645	-0.7%	12,143,118	12,422,723	12,434,194	12,445,926	12,457,924
1.040 Restricted State Grants-in-Aid	946,901	480,873	191,452	-54.7%	248,181	248,181	248,181	248,181	248,181

➤ This new HB110 plan will make changes to both revenues and expenditures lines in the Five Year Forecast as follows:

➤ Lines 1.035 & 1.040 State revenues will decrease (we don't get the funding for the students not attending our district)



Est. General Fund Expenditures FY22



- Wages and benefits estimated to be 86%
- These expenses include the most recent negotiated increases as projections



Challenges To Expenditures

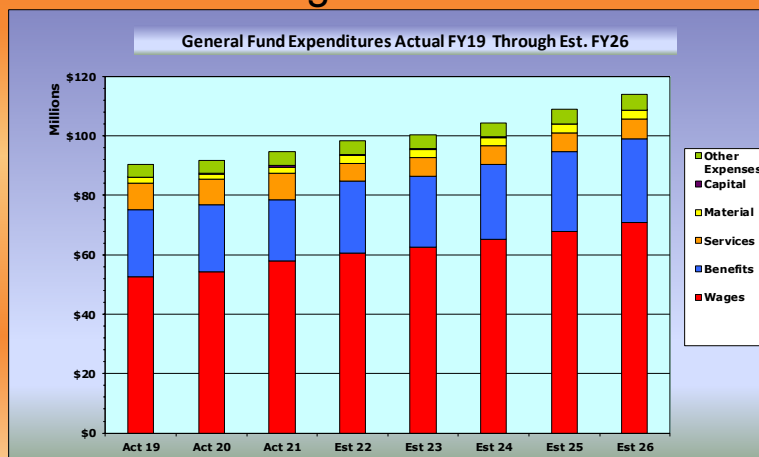
	Actual				Average Change	Forecasted				
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Expenditures										
3.030 Purchased Services	9,016,893	8,735,996	8,837,259	-1.0%		5,986,289	6,067,913	6,081,943	6,329,217	6,587,390

➤ This new HB110 plan will make changes to both revenues and expenditures lines in the Five Year Forecast as follows:

➤ Expenditures on line 3.03 that reflect direct payments for Open Enrollment students, Community & STEM schools students and scholarship students that are not attending our district. They are now funded directly by the state so they don't flow through our revenues or our expenditures at this point.

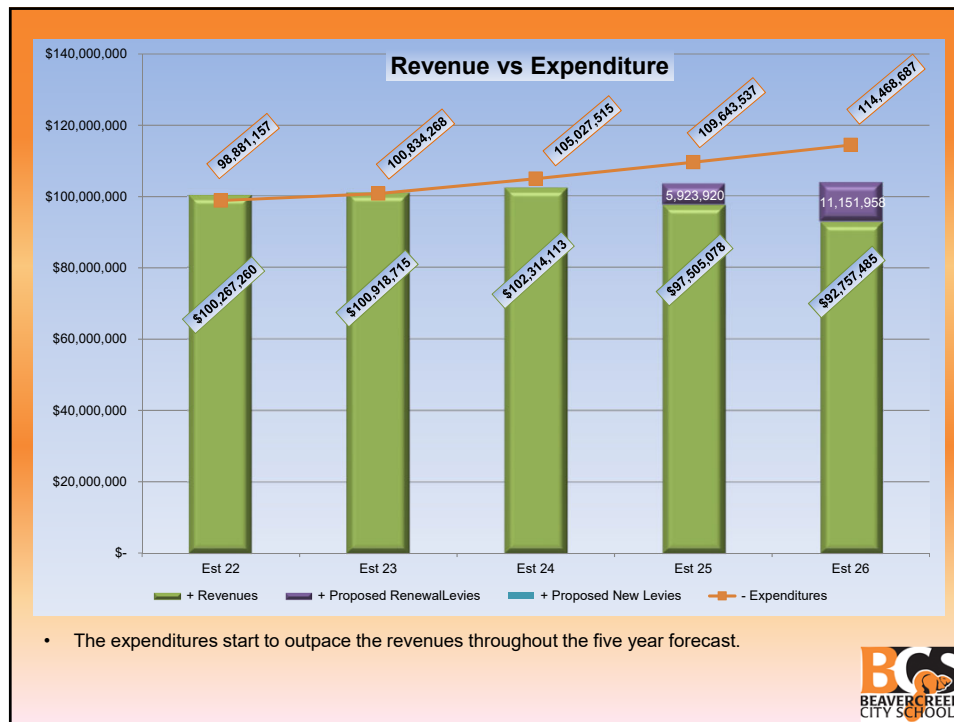


General Fund Expenditures By Object FY19 through Est. FY 26



- Expenditures are increasing with more unfunded mandates in Special Education
- Student growth has slowed during COVID years
- Post-Covid, growth may continue to impact our expenditures / services





General Fund: Are we “operating” at a deficit? Line 6.010 adjusted by Renewal Levy

	Actual			Forecasted				
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2019	2020	2021	2022	2023	2024	2025	2026
2.080 Total Revenues and Other Financing Sources PLUS	87,488,237	92,216,169	100,223,918	100,267,260	100,918,715	102,314,113	97,505,078	92,757,485
11.020 Renewal Levy - Emergency Levy \$18.5 Million / 9.85 mills							5,923,920	11,151,958
Total Revenues and Other Financing Sources Plus Renewal Levy	87,488,237	92,216,169	100,223,918	100,267,260	100,918,715	102,314,113	103,428,998	103,909,443
5.050 Total Expenditures and Other Financing Uses	90,859,448	92,456,157	96,452,078	98,881,157	100,834,268	105,027,515	109,643,537	114,468,687
Excess of Revenues and Other Financing Sources over (under)								
6.010 Expenditures and Other Financing Uses	(3,371,211)	(239,988)	3,771,840	1,386,104	84,447	(2,713,402)	(6,214,539)	(10,559,244)
				Even with Renewal Levy Beavercreek City Schools is Deficit Spending				

General Fund: When are we in deficit on the bottom-line?
Line 15.010 Unreserved Fund Balance June 30

Beavercreek City School District										
Greene County										
Schedule of Revenues, Expenditures and Changes in Fund Balances										
For the Fiscal Years Ended June 30, 2019, 2020 and 2021 Actual;										
Forecasted Fiscal Years Ending June 30, 2022 Through 2026										
Actual					Forecasted					
Fiscal Year	Fiscal Year	Fiscal Year	Average	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
2019	2020	2021	Change	2022	2023	2024	2025	2026		
15.010	Unreserved Fund Balance June 30	20,856,591	20,685,974	22,978,515	5.1%	25,708,602	25,793,049	23,079,647	16,865,108	6,305,864



Thank You



VI. QUESTIONS AND/OR COMMENTS FROM THE PUBLIC

Allison Lindsay – 2738 Riverstone Court, Beavercreek, OH – Subject:

SEE NEXT PAGE(S)

Good evening,

My name is Allison Lindsay and I am a BC resident.

As with every time I have asked questions at board meetings, "conflict is inevitable, contention is not." I have questions, some of which are pointed. I speak plainly, but respectfully.

I am asking essentially the same questions that I did at October board meeting; I was disappointed that the board declined to answer my questions. You only referred me to speak with administrators and then cited board policy numbers to me. There was no explanation or answers.

Tonight, I provide a copy of my questions to the board and superintendent. I respectfully request that my comments be written into the official minutes of this meeting.

Further, I remind the board that you are elected to be the primary link between our community and the district.

I also remind the board of board policy 171.3 and 1210, "the board believes that it is the primary duty of the board to establish policies and that of the superintendent to administer such policies....the board shall retain authority for overseeing supervisions of such procedures."

It is the boards responsibility to be involved in important policies decision (such as COVID policies and the implementation of new programs, such as Diversity-Equity-Inclusion). This is your responsibility as elected officials.

So, having said that, I respectfully request a *true* response to the following questions within seven days, as per board policy.

Questions:

Regarding Covid policies, will you please discuss with district administration the possibility of organizing a community forum with the experts you are deferring your decision-making to? Parents want transparency and answers, and if you cannot answer them, please provide an avenue for parents to get answers. Namely, what do things have to look like to finally return to normal?

Further questions:

Has or will the board and/or district use, in any ^{form} for, any part of "Ohio's One Child Our Future Framework" or "Ohio's Whole Child Framework"?

If so, why? (Please be specific.)

Does the board and/or the district believe Beavercreek City Schools are systemically racist?

Does the board and/or the district think our staff should participate in implicit bias training?

Does the board and/or district believe we should be teaching our children that our country is systemically racist?

What is the board and/or district's definition of equity?

What does equity implemented in education look like to the board and/or the district? *(Please be very specific. When I ask people this question, I usually get fuzzy answers about systemic racism and teaching history on a "deeper" level.)*

Is the board and/or district working to develop a Diversity, Equity, and Inclusion plan or had conversations about creating one?

If so, why does the board and/or district feel the need to?

If so, what groups, individuals, programs have been involved?

If board and/or district is planning or have had these conversations, have you or will you inform parents before moving any further forward?

Thank you for your time. I will also email these questions to you tonight. I look forward to the board's response within seven days.

VII. APPROVAL OF MEETINGS HELD – RESOLUTION #2021-69

Ms. Hunt made a motion to approve the minutes for the October 2021 meetings

A. Minutes for October 2021 Board of Education Meetings:

October 21, 2021 Regular Board of Education Meeting

Mr. Morrison seconded the motion.

ROLL CALL: Krista Hunt, aye; Dennis Morrison, aye; Gene Taylor, aye; Chris Stein, aye; Jo Ann Rigano, aye.

Motion carried 5-0

VIII. ITEMS FOR BOARD DISCUSSION

A. Date for January Organizational Meeting – Superintendent, Paul Otten

Proposed date Saturday, January 8, 2022

B. Beavercreek City Schools Requirements for One (1) Year Temporary Non-Bachelor's Substitute Teaching Licenses – HR Director, Deron Schwieterman

SEE NEXT PAGE(S)

Non-Degree Substitute Teacher Consideration

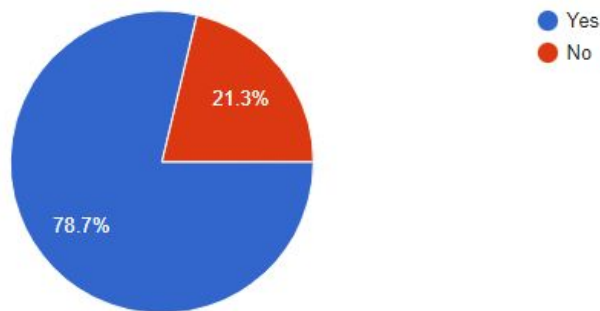
From the Ohio Department of Education

As a result of the ongoing coronavirus pandemic and in accordance with the passage of Senate Bill 1 of the 134th General Assembly, the Ohio Department of Education has been granted the authority to issue a one-time, non-renewable **1 Year Temporary Non-Bachelor's Substitute Teaching License for the 2021-2022 school year** to applicants who do not hold a post-secondary degree but meet the employing school or district's set of educational requirements. This 1 Year Temporary Non-Bachelor's Substitute Teaching License is available at the request of the employing Ohio school or district and valid for teaching in an assigned class of any subject area and grade level.

Substitute Teacher Survey Results

Should we hire substitute teachers without college degrees if they meet other locally established educational/training requirements?

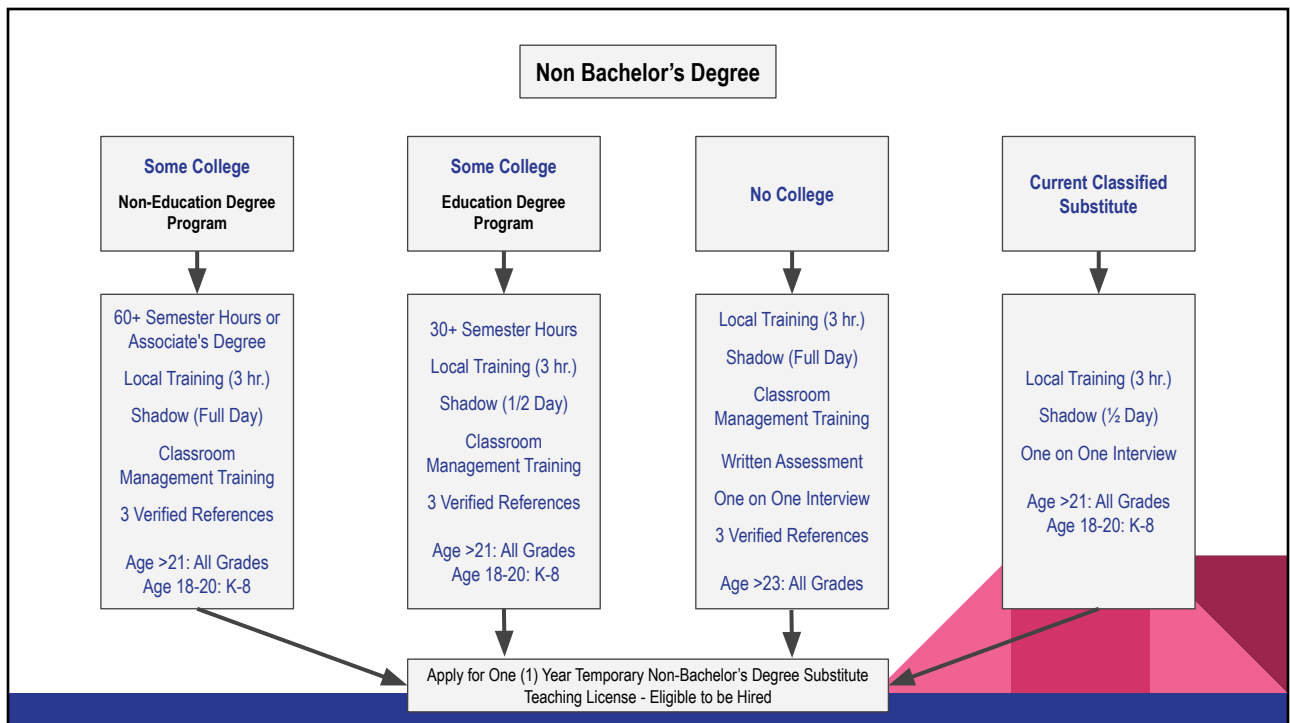
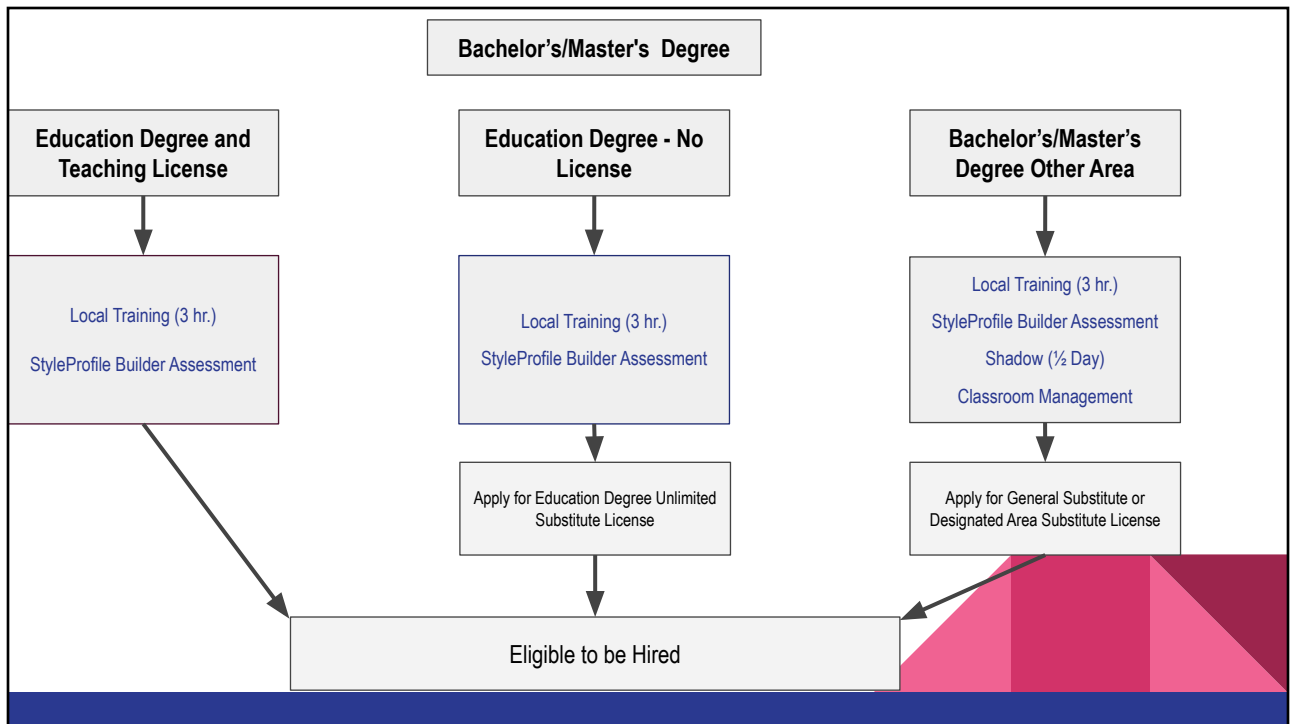
263 responses



District Determined Criteria for Non-Degree Holders

If a teacher or administrator answered “yes” to the survey question, they were asked to provide suggestions for criteria the district should set forth for non-degree holding substitute teachers. We received 175 suggestions. Below is a summary of the top suggestions:

1. Current and Successful Classified Substitutes without Degrees
2. College Coursework
3. Additional Classroom Management Training
4. Teacher Shadow Requirement
5. Age Requirements



C. Chief Security Officer Position – Director of Business Services, Greg Thompson

SEE NEXT PAGE(S)

BEAVERCREEK CITY SCHOOL DISTRICT
JOB DESCRIPTION**Title:** **CHIEF SECURITY OFFICER**

Filexxxxx

Reports to: Director of Student Services**Job Objectives:** To help provide a safe and secure school environment and act as a deterrent to unsafe or poor behavior through patrols, enforcing school and District policies, and monitoring practices.

Minimum Qualifications:

- Must be at least 21 years of age.
- Meets all mandated health requirements (e.g., a negative tuberculosis test, etc.).
- Documented evidence of a clear criminal record.
- Ohio Peace Officer Training Academy (OPOTA) certification required.
- Two-year Associate Degree in Law Enforcement or Bachelor's Degree in Criminal Justice preferred, but not required.
- Thorough knowledge of Ohio law, particularly as it relates to juveniles.
- Crisis Prevention Institute (CPI Training) required, or must be trained upon hire.
- Proven ability to effectively communicate with both adults and adolescents.
- Good mobility and physically capable of performing essential functions.
- Proven ability to exercise independent judgment and initiative.

Responsibilities and Essential Functions:

The following duties are representative of performance expectations. A reasonable accommodation may be made to enable a qualified individual with a disability to perform essential functions.

- Upholds board policies and follows administrative procedures.
- Promotes a favorable image of the school district.
- Coordinates schedules for security guards to arrange appropriate coverage for events and day to day use.
- Patrol and monitor the campus and surrounding areas to ensure the safety and well-being of students and staff and the security of the facility.
- Promote student responsibility for behavior and attitude by serving as a role model and dressing and grooming professionally. Wear District designated attire in a presentable manner during work hours.
- Display ethical and professional behavior in working with students, parents, school personnel, and outside agencies associated with the school.
- Ensure a smooth traffic flow of students through hallways, assisting students with on-time arrival to class and to assigned locations.
- Intervene in situations likely to result in disruption or injury and direct students to refrain from such conduct.
- Assist with supervision at arrival, dismissal, breakfast, and lunch.
- Inspect and monitor the security of doors, windows and gates and test for proper operation as necessary; detect and report fire and safety hazards; summon and communicate with police and fire department personnel as needed.
- Notify the building administration, police, and/or appropriate emergency personnel of any emergency, potentially dangerous or unusual situations.
- Notify immediately appropriate personnel of evidence of substance abuse, child abuse, child neglect, severe medical or social conditions, potential suicide or individuals appearing to be under the influence of alcohol, controlled substances or anabolic steroids.
- Prevent illegal parking, tampering with vehicles and loitering in school parking lots according to established procedures; assists with traffic and crowd control at special events as assigned.
- Takes precautions to ensure student safety. Reports unauthorized persons or suspicious circumstances immediately.

17-Nov-21
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Beavercreek City School District
Manager/Coordinator Salary Schedule
BOE Approved: 7/15/2021
Effective 8/1/2021-7/31/2022

Base Salary: \$88,519
Effective: August 1, 2021

Work Days	1	2	3	4	5	6	7	8	9	10	11	12
FLSA Exempt Status Employees:												
Public Relations Specialist	75,206	77,259	79,313	81,367	83,420	85,474	87,528	89,581	91,635	93,689	95,094	96,283
Chief Security Officer	48,960	51,013	53,067	55,121	57,174	59,228	61,282	63,335	65,389	67,443	68,770	69,877
School Social Worker	54,048	56,102	58,155	60,209	62,263	64,316	66,370	68,424	70,477	72,531	73,620	74,540
Network and Systems Administrator	70,824	72,878	74,931	76,985	79,039	81,092	83,146	85,200	87,253	89,307	90,647	91,780
Management Information Systems Coordinator	75,206	77,259	79,313	81,367	83,420	85,474	87,528	89,581	91,635	93,689	95,094	96,283
Fiscal Analyst and Coordinator	75,206	77,259	79,313	81,367	83,420	85,474	87,528	89,581	91,635	93,689	95,094	96,283
Gifted Services & Special Projects Coordinator	75,206	77,259	79,313	81,367	83,420	85,474	87,528	89,581	91,635	93,689	95,094	96,283

NOTE: The steps on the salary schedule do not indicate automatic advancement, automatic movement, or right of advancement, but are merely a guide for salary schedule placement. Any FLSA Exempt Status employee new to the District may be given experience credit for not more than six (6) years (7th step) of previous related experience.

Longevity:	14th Year	Training Credit:	Associates Degree	\$2,160
	19th Year		Four Year College Degree	\$3,240
	24th Year		Masters In Related Field	\$4,320

Training Credit amounts are not to be cumulative, but are to be added to the Base Salary.

Sick leave taken during a week will be accumulated and charged in 1/4 day increments.

Vacation leave shall be earned and posted on a monthly basis. Twelve month employees shall earn vacation in accordance with the following schedule.

- 10 Days (0.833 per mo.) = Less than seven (7) years of performing like work in private industry or other government/non-profit in a twelve month position.
- 15 Days (1.250 per mo.) = Seven (7) but less than fifteen (15) years of performing like work in private industry or other government/non-profit in a twelve month position.
- 20 Days (1.667 per mo.) = Fifteen (15) years or more of performing like work in private industry or other government/non-profit in a twelve month position.

The maximum amount of vacation leave an employee may carry is their annual accumulation plus 15 days.

Service credit conversion for vacation purposes shall be calculated based on the provisions of the current BCEA negotiated agreement.

All other vacation provisions shall follow the provisions of the current BCEA negotiated agreement.

Unless otherwise specified above, all other compensation / benefit provisions of the current BCEA negotiated agreement apply.

IX. FINANCIAL REPORTS REQUEST – ITEMS FOR BOARD ACTION - RESOLUTION #2021-70

Beavercreek City Schools' Treasurer, Penny Rucker, presented the following items for approval.

Mr. Stein made a motion to consider the recommendation of the Treasurer to approve the financial reports item A-E

A. November 5 Year Forecast


Refer to Section V- B. for Document/s

B. October 2021 Financial Reports

SEE NEXT PAGE(S)

Beavercreek City Schools
Monthly Financial Reports – October 2021

Financial Re-Cap for:
Board of Education Meeting
November 18, 2021



Executive Summary – Financial Reporting
For the Month of October 2021
Overview

✓ This report is based on the Five Year Forecast that was approved by the Board of Education in May 2021. As the Forecast is transitioned into budgets for the district, we will be monitoring our expenditure levels reflected in the financial reports.

✓ We project the amounts monthly for budget purposes and monitor monthly activity against those projections to determine if we are in alignment with the projected expenditures. As we proceed throughout the year, we will see if our projections hold and we will update our forecast accordingly.

✓ Currently, we are spending in alignment with our forecast as we start the fiscal year.




Executive Summary – Financial Reporting
For the Month of October 2021
Overview

✓ The following slides will present the Revenue and Expenditure line items that correspond to the Monthly Analysis of Revenues and Expenditures – the monthly report I have included in your board packet.

✓ Each month we will look at:


- ❖ Month-To-Date: Budget vs. Actual Revenues and Expenditures
- ❖ Fiscal-To-Date: Budget vs. Actual Revenues and Expenditures



Executive Summary – Financial Reporting
For the Month of October 2021
Local Receipts


✓ **Real Estate Taxes** collected fiscal year-to-date total \$34,294,348 which is in alignment with fiscal year projected receipts.

✓ Our current tax base is stable and growing.



Executive Summary – Financial Reporting
For the Month of October 2021
Receipts


	<u>Monthly Estimate</u>	<u>Monthly Actual</u>	<u>Monthly Difference</u>
<u>Real Estate Tax</u>	\$0	\$0	\$0
	<u>Year to Date Estimate</u>	<u>Year to Date Actual</u>	<u>Year to Date Difference</u>
	\$33,682,000	\$34,294,348	\$612,348



Executive Summary – Financial Reporting
For the Month of October 2021
State Funding Receipts


✓ **State Foundation** funding of \$933,444 was collected this month. To date, we are \$-546,803 under projections on our collections.

✓ We will continue to monitor these changes in funding closely.




Executive Summary – Financial Reporting
For the Month of October 2021
Receipts

	<u>Monthly Estimate</u>	<u>Monthly Actual</u>	<u>Monthly Difference</u>
<u>State Foundation</u>	\$1,210,000	\$933,444	\$-276,556
	<u>Year to Date Estimate</u>	<u>Year to Date Actual</u>	<u>Year to Date Difference</u>
	\$4,840,000	\$4,293,197	\$-546,803




Executive Summary – Financial Reporting
For the Month of October 2021
Revenues:

- ✓ Our non-operating receipts are comprised of FY22 “advances in” for \$1,311,221.85. Typically, grants are awaiting federal/state reimbursements at year-end and General Fund (GF) must advance out funds on June 30th that will be advanced back into the GF after June 30th.
- ✓ This practice of advancing funds to/from the GF at year-end/year-beginning is in compliance with Ohio Revised Code and is audited annually to be sure proper accounting is used.
- ✓ We are in compliance.



Executive Summary – Financial Reporting
For the Month of October 2021
Expenditures:

- ✓ **Salaries and wages** as of October are coming in over projections by approximately \$77,665.
- ✓ **Fringe benefits** as of the month of October came in over projections by approximately \$142,451.
- ✓ These expenditures will ebb and flow from month-to-month as we monitor them to be sure they are in compliance with the five year forecast.



Executive Summary – Financial Reporting
For the Month of October 2021
Expenditures

	<u>Monthly Estimate</u>	<u>Monthly Actual</u>	<u>Monthly Difference</u>
<u>Salaries & wages</u>	\$6,720,000	\$6,891,810	\$171,810
	<u>Year to Date Estimate</u>	<u>Year to Date Actual</u>	<u>Year to Date Difference</u>
	\$20,240,000	\$20,317,665	\$77,665



Executive Summary – Financial Reporting
For the Month of October 2021
Expenditures

	<u>Monthly Estimate</u>	<u>Monthly Actual</u>	<u>Monthly Difference</u>
<u>Fringe Benefits</u>	\$2,000,000	\$2,142,451	\$142,451
	<u>Year to Date Estimate</u>	<u>Year to Date Actual</u>	<u>Year to Date Difference</u>
	\$6,825,200	\$6,894,955	\$159,755



Executive Summary – Financial Reporting
For the Month of October 2021
Expenditures:

✓ **Purchased Services** costs of \$506,150 this month-to-date came in under projections of \$-463,094 fiscal-to-date.

[The charter and voucher payments are no longer "pass-thru" payments in the 2022-23 and 2023-24 Biennium Budget. Instead, the schools are directly paid by the Ohio Department of Education.]

✓ **Materials, Supplies and Books** to date came in over projections by about \$216,072.

✓ **Capital Outlay** to date came in over projections by about \$313,255.



Executive Summary – Financial Reporting
For the Month of October 2021
Expenditures

	<u>Monthly Estimate</u>	<u>Monthly Actual</u>	<u>Monthly Difference</u>
<u>Purchased Svcs.</u>	\$600,000	\$506,150	\$-93,850
	<u>Year to Date Estimate</u>	<u>Year to Date Actual</u>	<u>Year to Date Difference</u>
	\$2,700,000	\$2,236,906	\$-463,094



Executive Summary – Financial Reporting
For the Month of October 2021
Expenditures

	<u>Monthly Estimate</u>	<u>Monthly Actual</u>	<u>Monthly Difference</u>
<u>Materials, Supplies</u>	\$200,000	\$201,322	\$1,322
	<u>Year to Date Estimate</u>	<u>Year to Date Actual</u>	<u>Year to Date Difference</u>
	\$800,000	\$1,016,072	\$216,072



Executive Summary – Financial Reporting
For the Month of October 2021
Expenditures

	<u>Monthly Estimate</u>	<u>Monthly Actual</u>	<u>Monthly Difference</u>
<u>Capital Outlay</u>	\$0	\$323,583	\$323,583
	<u>Year to Date Estimate</u>	<u>Year to Date Actual</u>	<u>Year to Date Difference</u>
	\$154,574	\$467,829	\$313,255



Executive Summary – Financial Reporting**For the Month of October 2021****Expenditures:**

- ✓ Expenditures are over projections by about \$264,810 or -0.82%.
- ✓ We continue monitoring these expenditures to determine that our spending plan is still in proper alignment.



Executive Summary – Financial Reporting**For the Month of October 2021****Expenditures**

	<u>Monthly Estimate</u>	<u>Monthly Actual</u>	<u>Monthly Difference</u>
<u>Total</u>			
<u>Expenditures</u>	\$9,910,000	\$10,393,069	\$483,069
	<u>Year to Date Estimate</u>	<u>Year to Date Actual</u>	<u>Year to Date Difference</u>
	\$32,279,774	\$32,544,584	\$264,810



Executive Summary – Financial Reporting**For the Month of October 2021****Expenditures:**

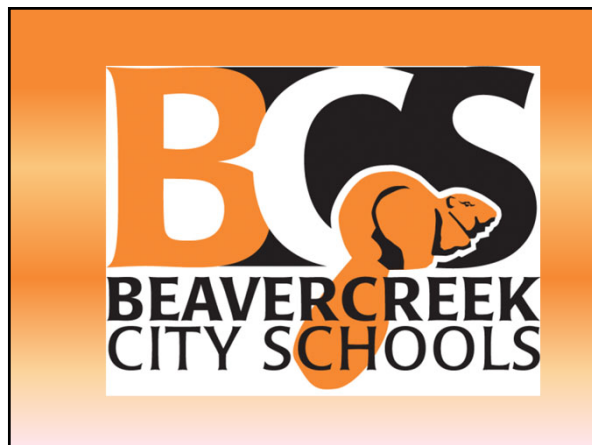
✓ As of October , we are in alignment with budgeted expenditures, 33.33% of the fiscal year has elapsed and we have spent 31.86% of the annual budget. Our cash-flow is positive and we expect to end the year within budget.

✓ We did have \$1,311,221.85 in advances to close the books as of October 30, 2021. We made these advances from General Fund to the various grant funds awaiting reimbursement from state and federal sources. Since the grants are reimbursing, we must advance funds at year-end so they are not in a deficit. Advances are not required to be budgeted per Ohio Law.



<u>Executive Summary – Financial Reporting</u> <u>For the Month of October 2021</u> <u>“Bottom-Line” Cash Balance:</u>			
<u>Ending Cash Balance</u>	<u>Monthly Estimate</u>	<u>Monthly Actual</u>	<u>Monthly Difference</u>
	\$38,885,890	\$39,076,000	\$190,109
<u>Year to Date Estimate</u>	<u>Year to Date Actual</u>	<u>Year to Date Difference</u>	
	\$38,885,890	\$39,076,000	\$190,109





BCSD BANK RECONCILIATION						
October 2021						
Bank Statement Balances:						
	Chase - Operating (Concentration Acct.)					2,709,380.82
	US Bank - Meeder Money Market					196,858.15
	US Bank - Meeder Investments					12,586,861.96
	Chase- High Yield Savings					15,146.38
	STAR Ohio					37,975,644.68
	PNC Bank - Money Market Savings					70,359.58
	Self-Insured Worker's Compensation					706.13
	Athletic Change Fund				5,000.00	
	Food Service Change Fund				2,215.00	
	BHS Change Fund				500.00	
	CMS Change Fund				500.00	
	AMS Change Fund				500.00	
	Central Office Change Fund				100.00	
					Total Bank Balances:	53,563,772.70
Adjustments:						
	Outstanding Checks (Operating)					(467,425.22)
	Outstanding Checks (Payroll Net)					(167,907.04)
	Outstanding Checks (Worker's Comp)					(706.13)
	Outstanding Vcard Payments (CPS)					-
	VCARD ACH in Transit					-
	VCARD Voids/Reissued checks/Expired Payment					-
	Interest - Chase Operating					-
	Interest - Meeder Investments					(3,547.75)
	Interest - Chase High Yield Savings					(0.60)
	Interest - STAR Ohio					(2,463.02)
	Interest - PNC Bank					(0.56)
	CBS amount in Accumulator					(1,554.00)
	5/28 Summer Ins Refunds					3,584.67
	8/6 Sum Ins Refund - A Jones					282.82
	10/15 Sum Ins Refunds (Weidner, Beekman,)					628.89
	BEA Dues ACH - Sept 2021					(8,540.73)
	BEA Dues ACH - Oct 2021					(1,745.83)
	Handcheck American Fidelity Variance					166.64
	10/29 Pay SERS ACH in Transit					(62,321.79)
	10/21 Grady Brd Life Ins ACH in Transit					(5,655.04)
	10/21 Grady Emp Vol Life Ins ACH in Transit					(7,893.08)
	Adjustment					1,398.43
					Total Adjustments:	(723,699.34)
	Adjusted Bank Balances:					52,840,073.36
	Fund Balances per Board Books:					52,840,073.36
	Variance					0.00

BEAVERCREEK CITY SCHOOL DISTRICT					
INVESTMENT INCOME					
October					
2021					
INVESTMENT INCOME:					
Bank				Amount	Receipt Code
US Bank - Meeder - MM			Variable	0.00	001-1410-0000
US Bank - Meeder - Investment			Variable	3,547.75	001-1410-0000
US Bank - Meeder - Prem./Disc.			Variable	0.00	001-1410-0000
US Bank - Meeder - Gain/(Loss)			Variable	0.00	001-1410-0000
Chase - High Yield Savings			0.05%	0.60	001-1410-0000
Star Ohio			0.08%	2,463.02	001-1410-0000
PNC Bank - Business Money Market			0.01%	0.56	001-1410-0000
TOTAL INVESTMENT INCOME				\$ 6,011.93	
INVESTMENT INCOME DISTRIBUTION:					
Fund		Fund Balance	Rate	Amount	Receipt Code
Food Service Fund		0.00	0.05%	0.00	006-1410-0000
Dayton Islamic		119,989.24	0.05%	5.00	401-1410-9522
St. Luke		0.00	0.05%	0.00	401-1410-9622
Carroll HS		0.00	0.05%	0.00	401-1410-9722
Bright Beginnings		2,245.33	0.05%	0.09	401-1410-9922
				\$ 5.09	
General Fund Interest Distribution				\$ (5.09)	001-1410-0000

Beavercreek City Schools Cash Summary Report									
		Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund 001 GENERAL									
		\$ 24,870,621.39	\$ 1,683,181.30	\$ 46,748,075.81	\$ 10,393,068.88	\$ 32,544,583.78	\$ 39,074,113.42	\$ 5,426,085.72	\$ 33,648,027.70
Fund 002 BOND RETIREMENT									
		\$ 3,724,372.19	\$ 0.00	\$ 2,855,125.32	\$ 0.00	\$ 25,071.42	\$ 6,554,426.09	\$ 0.00	\$ 6,554,426.09
Fund 003 PERMANENT IMPROVEMENT									
		\$ 2,969,853.31	\$ 0.00	\$ 1,395,809.80	\$ 505,687.50	\$ 1,181,590.70	\$ 3,184,072.41	\$ 4,417,704.33	\$ (1,233,631.92)
Fund 004 BUILDING									
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 006 FOOD SERVICE									
		\$ 15,636.20	\$ 507,939.10	\$ 1,122,333.78	\$ 421,722.39	\$ 1,055,040.60	\$ 82,929.38	\$ 484,387.16	\$ (401,457.78)
Fund 007 SPECIAL TRUST									
		\$ 55,700.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 48,400.00	\$ 7,300.00	\$ 5,600.00	\$ 1,700.00
Fund 009 UNIFORM SCHOOL SUPPLIES									
		\$ 875,933.51	\$ 115,878.14	\$ 376,857.04	\$ 68,642.52	\$ 293,053.80	\$ 959,736.75	\$ 126,214.04	\$ 833,522.71
Fund 018 PUBLIC SCHOOL SUPPORT									
		\$ 427,793.02	\$ 84,779.10	\$ 130,548.46	\$ 19,219.21	\$ 48,128.54	\$ 510,212.94	\$ 89,866.92	\$ 420,346.02
Fund 019 OTHER GRANT									
		\$ 10,078.21	\$ 0.00	\$ 0.00	\$ 0.00	\$ 539.98	\$ 9,538.23	\$ 42.50	\$ 9,495.73
Fund 020 SPECIAL ENTERPRISE FUND									
		\$ 76,580.56	\$ 1,050.00	\$ 18,599.00	\$ 1,478.49	\$ 45,414.43	\$ 49,765.13	\$ 521.51	\$ 49,243.62
Fund 022 DISTRICT CUSTODIAL									
		\$ 509,136.57	\$ 1,185,476.09	\$ 3,046,654.31	\$ 892,959.04	\$ 3,348,739.94	\$ 207,050.94	\$ 78,320.14	\$ 128,730.80
Fund 024 EMPLOYEE BENEFITS SELF INS.									
		\$ 1,145,677.69	\$ 1,262,710.89	\$ 4,461,546.77	\$ 1,124,028.00	\$ 4,416,190.72	\$ 1,191,033.74	\$ 0.00	\$ 1,191,033.74
Fund 025 COMPUTER NETWORK CLASS 'A'SIT									
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 027 WORKMANS COMPENSATION-SELF INS									
		\$ 342,203.74	\$ 29,457.90	\$ 86,216.97	\$ 3,287.20	\$ 21,693.85	\$ 406,726.86	\$ 79,686.76	\$ 327,040.10
Fund 032 SCHOOL IMPROVEMENT MODELS									
		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 200 STUDENT MANAGED ACTIVITY									
		\$ 198,543.48	\$ 21,989.00	\$ 48,817.00	\$ 8,778.64	\$ 14,208.51	\$ 233,151.97	\$ 55,754.85	\$ 177,397.12
Fund 300 DISTRICT MANAGED ACTIVITY									
		\$ 697,241.21	\$ 63,323.30	\$ 330,638.74	\$ 39,753.71	\$ 179,143.06	\$ 848,736.89	\$ 287,866.25	\$ 560,870.64
Fund 401 AUXILIARY SERVICES									
		\$ 204,017.06	\$ 7.84	\$ 266,700.48	\$ 108,277.13	\$ 390,882.04	\$ 79,835.50	\$ 101,449.94	\$ (21,614.44)

Beavercreek City Schools

Cash Summary Report

	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund 416 TEACHER DEVELOPMENT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 431 GIFTED EDUCATION FUND	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 432 MANAGEMENT INFORMATION SYSTEM	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 440 ENTRY YEAR PROGRAMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 450 SCHOOLNET EQUIP/INFRASTRUCTURE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 451 DATA COMMUNICATION FUND	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 452 SCHOOLNET PROFESS. DEVELOPMENT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 458	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 459 OHIO READS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 460 SUMMER INTERVENTION	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 466 STRAIGHT A FUND	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 467 STUDENT WELLNESS AND SUCCESS FUND	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 499 MISCELLANEOUS STATE GRANT FUND	\$ 31,182.16	\$ 2,824.52	\$ 2,824.52	\$ 27,234.33	\$ 37,619.59	\$ (3,612.91)	\$ 0.00	\$ (3,612.91)
Fund 504	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 506 RACE TO THE TOP	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 507 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	\$ 457,727.87	\$ 53,320.87	\$ 463,183.68	\$ 50,941.17	\$ 976,652.72	\$ (55,741.17)	\$ 236,009.87	\$ (291,751.04)
Fund 510 CORONAVIRUS RELIEF FUND	\$ 72,460.50	\$ 0.00	\$ 16,820.00	\$ 0.00	\$ 89,280.50	\$ 0.00	\$ 2,718.67	\$ (2,718.67)
Fund 514	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Beavercreek City Schools

Cash Summary Report

	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund 516 IDEA PART B GRANTS								
	\$ 55,659.73	\$ 196,799.49	\$ 573,011.06	\$ 196,598.58	\$ 781,579.42	\$ (152,908.63)	\$ 48,045.75	\$ (200,954.38)
Fund 532								
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 533 TITLE II D - TECHNOLOGY								
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 551 LIMITED ENGLISH PROFICIENCY								
	\$ 0.00	\$ 3,006.76	\$ 5,229.26	\$ 5,125.30	\$ 10,354.56	\$ (5,125.30)	\$ 0.00	\$ (5,125.30)
Fund 572 TITLE I DISADVANTAGED CHILDREN								
	\$ 0.00	\$ 43,516.00	\$ 116,062.17	\$ 62,736.82	\$ 179,315.75	\$ (63,253.58)	\$ 441.00	\$ (63,694.58)
Fund 573 TITLE V INNOVATIVE EDUC PGM								
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 581								
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 584 DRUG FREE SCHOOL GRANT FUND								
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 510.00	\$ 510.00	\$ (510.00)	\$ 2,300.68	\$ (2,810.68)
Fund 587 IDEA PRESCHOOL-HANDICAPPED								
	\$ 14,617.25	\$ 2,704.34	\$ 19,853.60	\$ 8,245.81	\$ 50,244.06	\$ (15,773.21)	\$ 0.00	\$ (15,773.21)
Fund 589								
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund 590 IMPROVING TEACHER QUALITY								
	\$ 12,266.95	\$ 9,610.00	\$ 30,381.91	\$ 8,955.00	\$ 51,603.86	\$ (8,955.00)	\$ 8,790.96	\$ (17,745.96)
Fund 599 MISCELLANEOUS FED. GRANT FUND								
	\$ 14,120.91	\$ 356,850.54	\$ 363,497.54	\$ 34,714.97	\$ 630,295.54	\$ (252,677.09)	\$ 0.00	\$ (252,677.09)
Grand Total	\$ 36,781,423.51	\$ 5,624,425.18	\$ 62,478,787.22	\$ 13,981,964.69	\$ 46,420,137.37	\$ 52,840,073.36	\$ 11,451,807.05	\$ 41,388,266.31



Beavercreek City School District Operating Account

Monthly Investment Report
October 31, 2021

Your Investment Representative:

Eileen Stanic

(440) 662-8268

estanic@meederinvestment.com

For questions about your account please contact your investment representative or contact publicfundsoperations@meederinvestment.com

Dublin, Ohio | Lansing, Michigan | Long Beach, California | 866-633-3371 | www.meederpublicfunds.com

Beavercreek City School District Operating Account

PORTFOLIO SUMMARY

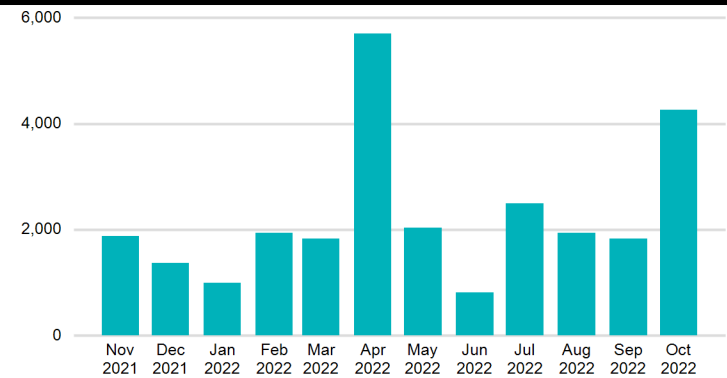
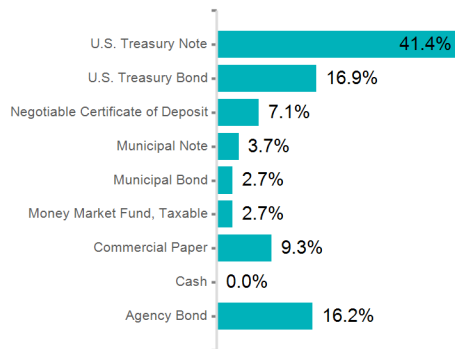
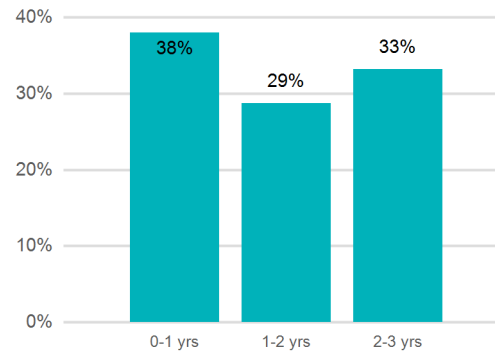
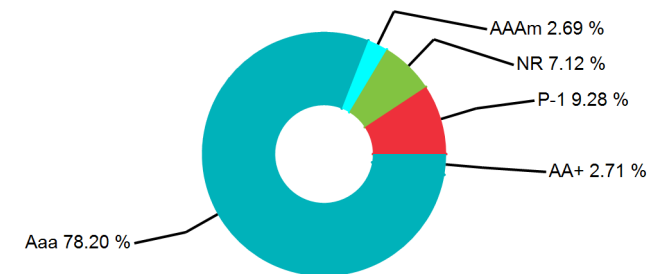
As of October 31, 2021

**MONTHLY RECONCILIATION**

Beginning Book Value	12,781,237.69
Contributions	
Withdrawals	
Prior Month Management Fees	(958.80)
Prior Month Custodian Fees	(106.53)
Realized Gains/Losses	3,455.67
Purchased Interest	(1,047.91)
Gross Interest Earnings	1,139.99
Ending Book Value	12,783,720.11

PORTFOLIO CHARACTERISTICS

Portfolio Yield to Maturity	0.30%
Portfolio Effective Duration	1.47 yrs
Weighted Average Maturity	1.52 yrs

PROJECTED MONTHLY INCOME SCHEDULE**SECTOR ALLOCATION****MATURITY DISTRIBUTION****CREDIT QUALITY**

Beavercreek City School District Operating Account

PROJECTED INCOME SCHEDULE

As of October 31, 2021



CUSIP	SECURITY DESCRIPTION	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022
05580AE83	BMW Bank of North America 0.650% 10/15/2024						807						811
199492L80	Columbus, City Of 0.197% 04/01/2022						473						
3130AMRY0	FHLB 0.125% 06/02/2023		124						125				
3130ANHK9	FHLB 0.420% 06/26/2024				1,050						1,050		
3133EM2E1	FFCB 0.160% 08/10/2023				200						200		
3133EMGP1	FFCB 0.150% 05/16/2022	788						945					
3133EMNG3	FFCB 0.230% 01/19/2024			115						115			
38149ME33	Goldman Sachs Bank USA Holdings LLC 0.650% 10/21/2024						807						811
63873KG50	Natixis 07/05/2022									1,507			
64184PHX9	New Albany - Plain Local School District 12/01/2021		557										
856285XV8	State Bank of India 0.700% 10/18/2024						872						872
87165FC28	Synchrony Bank 0.650% 10/15/2024						569						569
912828ZH6	UST 0.250% 04/15/2023						188						188
912828ZM5	UST 0.125% 04/30/2022						754						
912828ZY9	UST 0.125% 07/15/2023			156						156			
91282CAF8	UST 0.125% 08/15/2023				156						156		
91282CAK7	UST 0.125% 09/15/2023					78						78	
91282CAP6	UST 0.125% 10/15/2023						78						78
91282CAR2	UST 0.125% 10/31/2022						219						
91282CAW1	UST 0.250% 11/15/2023	563						563					
91282CBA8	UST 0.125% 12/15/2023		188						188				
91282CBD2	UST 0.125% 12/31/2022		94						94				
91282CBE0	UST 0.125% 01/15/2024			94						94			

Beavercreek City School District Operating Account

PROJECTED INCOME SCHEDULE

As of October 31, 2021



CUSIP	SECURITY DESCRIPTION	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022
91282CBM2	UST 0.125% 02/15/2024				125					125			
91282CBR1	UST 0.250% 03/15/2024					313						313	
91282CBV2	UST 0.375% 04/15/2024						469						469
91282CCC3	UST 0.250% 05/15/2024	375						375					
91282CCD1	UST 0.125% 05/31/2023	156						156					
91282CCG4	UST 0.250% 06/15/2024		250						250				
91282CCK5	UST 0.125% 06/30/2023		156						156				
91282CCL3	UST 0.375% 07/15/2024			469						469			
91282CCN9	UST 0.125% 07/31/2023			156						156			
91282CCT6	UST 0.375% 08/15/2024				281					281			
91282CCU3	UST 0.125% 08/31/2023				125					125			
91282CCX7	UST 0.375% 09/15/2024					281						281	
91282CDA6	UST 0.250% 09/30/2023					1,156						1,156	
91282CDB4	UST 0.625% 10/15/2024						469						469
91282CDD0	UST 0.375% 10/31/2023						563						
TOTAL		1,881	1,368	990	1,938	1,828	6,266	2,039	813	2,497	1,938	1,828	4,266

Beavercreek City School District Operating Account

POSITION STATEMENT

As of October 31, 2021


MEEDER
 INVESTMENT MANAGEMENT

CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
Cash and Cash Equivalents											
31846V567	First American Funds, Inc.	10/29/2021 10/29/2021	\$346,755.74	\$346,755.74	\$346,755.74	0.02%	0.003 0.003	\$1.00 \$346,755.74	\$0.00	0.68%	AAAm
STAROHIO	STAR Ohio XX179	10/29/2021 10/29/2021	\$37,975,644.68	\$37,975,644.68	\$37,975,644.68	0.07%	0.003 0.003	\$1.00 \$37,975,644.68	\$0.00	74.62%	AAAm
CASH	Custodial Cash	10/29/2021 10/29/2021	(\$149,897.59)	(\$149,897.59)	(\$149,897.59)	0.00%	0.003 0.003	\$1.00 (\$149,897.59)	\$0.00	0.00%	
SubTotal			\$38,172,502.83	\$38,172,502.83	\$38,172,502.83	0.07%		\$38,172,502.83	\$0.00	75.31%	
Agency Bond											
3133EMGP1	FFCB 0.150% 05/16/2022	11/24/2020 11/25/2020	\$1,050,000.00	\$1,049,842.50	\$1,049,842.50	0.16%	0.545 0.547	\$100.05 \$1,050,483.00	\$640.50	2.06%	Aaa AA+
3130AMRY0	FHLB 0.125% 06/02/2023	9/1/2021 9/2/2021	\$200,000.00	\$199,831.60 \$61.11	\$199,892.71	0.17%	1.592 1.589	\$99.85 \$199,709.60	(\$122.00)	0.39%	Aaa AA+
3133EM2E1	FFCB 0.160% 08/10/2023	8/9/2021 8/10/2021	\$250,000.00	\$249,647.50	\$249,647.50	0.23%	1.781 1.775	\$99.48 \$248,700.00	(\$947.50)	0.49%	Aaa AA+
3133EMNG3	FFCB 0.230% 01/19/2024	8/23/2021 8/24/2021	\$100,000.00	\$99,746.00 \$22.36	\$99,768.36	0.34%	2.225 2.212	\$99.14 \$99,136.00	(\$610.00)	0.19%	Aaa AA+
3130ANHK9	FHLB 0.420% 06/26/2024	9/2/2021 9/3/2021	\$500,000.00	\$499,875.00 \$40.83	\$499,915.83	0.43%	2.660 1.534	\$99.57 \$497,830.00	(\$2,045.00)	0.98%	Aaa AA+
SubTotal			\$2,100,000.00	\$2,098,942.60 \$124.30	\$2,099,066.90	0.24%		\$2,095,858.60	(\$3,084.00)	4.12%	
Commercial Paper											
63873KG50	Natixis 07/05/2022	10/8/2021 10/12/2021	\$1,200,000.00	\$1,198,492.67	\$1,198,492.67	0.17%	0.682 0.684	\$99.86 \$1,198,260.00	(\$232.67)	2.35%	P-1 A-1
SubTotal			\$1,200,000.00	\$1,198,492.67	\$1,198,492.67	0.17%		\$1,198,260.00	(\$232.67)	2.35%	
Municipal Bond											
64184PHX9	New Albany - Plain Local School District 12/01/2021	4/1/2021 4/28/2021	\$350,000.00	\$349,443.50	\$349,443.50	0.27%	0.090 0.093	\$99.98 \$349,919.50	\$476.00	0.69%	AA+
SubTotal			\$350,000.00	\$349,443.50	\$349,443.50	0.27%		\$349,919.50	\$476.00	0.69%	

Beavercreek City School District Operating Account

POSITION STATEMENT

As of October 31, 2021


MEEDER
 INVESTMENT MANAGEMENT

CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
Municipal Note											
199492L80	Columbus, City Of 0.197% 04/01/2022	1/21/2021 2/17/2021	\$480,000.00	\$480,000.00	\$480,000.00	0.20%	0.422 0.424	\$100.04 \$480,172.80	\$172.80	0.94%	Aaa AAA
SubTotal			\$480,000.00	\$480,000.00	\$480,000.00	0.20%		\$480,172.80	\$172.80	0.94%	
Negotiable Certificate of Deposit											
05580AE83	BMW Bank of North America 0.650% 10/15/2024	10/8/2021 10/15/2021	\$249,000.00	\$248,253.00	\$248,253.00	0.75%	2.964 2.927	\$99.74 \$248,340.15	\$87.15	0.49%	
87165FC28	Synchrony Bank 0.650% 10/15/2024	10/8/2021 10/15/2021	\$175,000.00	\$174,475.00	\$174,475.00	0.75%	2.964 2.927	\$99.74 \$174,536.25	\$61.25	0.34%	
856285XV8	State Bank of India 0.700% 10/18/2024	10/8/2021 10/18/2021	\$249,000.00	\$248,502.00	\$248,502.00	0.77%	2.973 2.933	\$99.88 \$248,688.75	\$186.75	0.49%	
38149ME33	Goldman Sachs Bank USA Holdings LLC 0.650% 10/21/2024	10/8/2021 10/21/2021	\$249,000.00	\$248,253.00 \$4.43	\$248,257.43	0.75%	2.981 2.943	\$99.72 \$248,305.29	\$52.29	0.49%	
SubTotal			\$922,000.00	\$919,483.00 \$4.43	\$919,487.43	0.76%		\$919,870.44	\$387.44	1.81%	
U.S. Treasury Bond											
912828ZM5	UST 0.125% 04/30/2022	12/10/2020 12/11/2020	\$1,485,000.00	\$1,485,174.02	\$1,485,174.02	0.12%	0.501 0.503	\$100.02 \$1,485,297.00	\$122.98	2.92%	Aaa AA+
91282CCU3	UST 0.125% 08/31/2023	8/30/2021 8/31/2021	\$200,000.00	\$199,671.88	\$199,671.88	0.21%	1.838 1.838	\$99.41 \$198,820.40	(\$851.48)	0.39%	Aaa AA+
91282CCG4	UST 0.250% 06/15/2024	6/17/2021 6/18/2021	\$200,000.00	\$199,039.06 \$4.10	\$199,043.16	0.41%	2.630 2.622	\$98.85 \$197,695.40	(\$1,343.66)	0.39%	Aaa AA+
91282CCX7	UST 0.375% 09/15/2024	10/28/2021 10/29/2021	\$150,000.00	\$148,435.55 \$68.37	\$148,503.92	0.74%	2.882 2.867	\$98.98 \$148,476.60	\$41.05	0.29%	Aaa AA+
91282CDB4	UST 0.625% 10/15/2024	10/28/2021 10/29/2021	\$150,000.00	\$149,373.05 \$36.05	\$149,409.10	0.77%	2.964 2.941	\$99.61 \$149,414.10	\$41.05	0.29%	Aaa AA+
SubTotal			\$2,185,000.00	\$2,181,693.56 \$108.52	\$2,181,802.08	0.24%		\$2,179,703.50	(\$1,990.06)	4.28%	

Beavercreek City School District Operating Account

POSITION STATEMENT

As of October 31, 2021


MEEDER
 INVESTMENT MANAGEMENT

CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
U.S. Treasury Note											
91282CAR2	UST 0.125% 10/31/2022	2/11/2021 2/12/2021	\$350,000.00	\$350,082.03	\$350,082.03	0.11%	1.005 1.006	\$99.99 \$349,972.00	(\$110.03)	0.69%	Aaa AA+
91282CBD2	UST 0.125% 12/31/2022	10/29/2021 10/29/2021	\$150,000.00	\$149,835.94 \$61.65	\$149,897.59	0.22%	1.173 1.172	\$99.88 \$149,824.50	(\$11.44)	0.29%	Aaa AA+
912828ZH6	UST 0.250% 04/15/2023	10/29/2021 10/29/2021	\$150,000.00	\$149,824.22 \$14.42	\$149,838.64	0.33%	1.460 1.457	\$99.88 \$149,818.50	(\$5.72)	0.29%	Aaa AA+
91282CCD1	UST 0.125% 05/31/2023	7/15/2021 7/16/2021	\$250,000.00	\$249,589.84 \$39.27	\$249,629.11	0.21%	1.586 1.582	\$99.61 \$249,015.00	(\$574.84)	0.49%	Aaa AA+
91282CCK5	UST 0.125% 06/30/2023	7/19/2021 7/20/2021	\$250,000.00	\$249,589.84 \$16.99	\$249,606.83	0.21%	1.668 1.664	\$99.55 \$248,867.50	(\$722.34)	0.49%	Aaa AA+
912828ZY9	UST 0.125% 07/15/2023	7/15/2021 7/16/2021	\$250,000.00	\$249,482.42 \$0.85	\$249,483.27	0.23%	1.710 1.705	\$99.50 \$248,740.00	(\$742.42)	0.49%	Aaa AA+
91282CCN9	UST 0.125% 07/31/2023	8/9/2021 8/10/2021	\$250,000.00	\$249,521.48 \$8.49	\$249,529.97	0.22%	1.753 1.748	\$99.46 \$248,642.50	(\$878.98)	0.49%	Aaa AA+
91282CAF8	UST 0.125% 08/15/2023	7/19/2021 7/20/2021	\$250,000.00	\$249,580.08	\$249,580.08	0.21%	1.795 1.789	\$99.43 \$248,565.00	(\$1,015.08)	0.49%	Aaa AA+
91282CAK7	UST 0.125% 09/15/2023	7/16/2021 7/19/2021	\$125,000.00	\$124,633.79	\$124,633.79	0.26%	1.879 1.873	\$99.33 \$124,165.00	(\$468.79)	0.24%	Aaa AA+
91282CDA6	UST 0.250% 09/30/2023	10/6/2021 10/7/2021	\$925,000.00	\$924,132.81 \$44.47	\$924,177.28	0.30%	1.921 1.913	\$99.58 \$921,096.50	(\$3,036.31)	1.81%	Aaa AA+
91282CAP6	UST 0.125% 10/15/2023	7/16/2021 7/19/2021	\$125,000.00	\$124,565.43	\$124,565.43	0.28%	1.962 1.955	\$99.27 \$124,082.50	(\$482.93)	0.24%	Aaa AA+
91282CAW1	UST 0.250% 11/15/2023	10/29/2021 10/29/2021	\$450,000.00	\$447,416.02 \$510.53	\$447,926.55	0.53%	2.047 2.035	\$99.45 \$447,502.50	\$86.48	0.88%	Aaa AA+
91282CBA8	UST 0.125% 12/15/2023	10/28/2021 10/29/2021	\$300,000.00	\$297,339.84 \$139.34	\$297,479.18	0.54%	2.129 2.120	\$99.10 \$297,294.00	(\$45.84)	0.58%	Aaa AA+
91282CBE0	UST 0.125% 01/15/2024	10/28/2021 10/29/2021	\$150,000.00	\$148,511.72 \$54.01	\$148,565.73	0.58%	2.214 2.204	\$99.00 \$148,506.00	(\$5.72)	0.29%	Aaa AA+
91282CBM2	UST 0.125% 02/15/2024	8/23/2021 8/24/2021	\$200,000.00	\$199,054.69 \$6.11	\$199,060.80	0.32%	2.299 2.288	\$98.95 \$197,890.00	(\$1,164.69)	0.39%	Aaa AA+
91282CBR1	UST 0.250% 03/15/2024	8/10/2021 8/11/2021	\$250,000.00	\$249,287.11	\$249,287.11	0.36%	2.378 2.364	\$99.11 \$247,782.50	(\$1,504.61)	0.49%	Aaa AA+
91282CBV2	UST 0.375% 04/15/2024	8/10/2021 8/11/2021	\$250,000.00	\$249,912.11	\$249,912.11	0.39%	2.463 2.445	\$99.32 \$248,310.00	(\$1,602.11)	0.49%	Aaa AA+

Beavercreek City School District Operating Account

POSITION STATEMENT

As of October 31, 2021


MEEDER
 INVESTMENT MANAGEMENT

CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
91282CCC3	UST 0.250% 05/15/2024	6/24/2021 6/25/2021	\$300,000.00	\$298,324.22 \$83.56	\$298,407.78	0.44%	2.545 2.526	\$98.93 \$296,790.00	(\$1,534.22)	0.58%	Aaa AA+
91282CCL3	UST 0.375% 07/15/2024	7/15/2021 7/16/2021	\$250,000.00	\$249,570.31 \$2.55	\$249,572.86	0.43%	2.712 2.687	\$99.09 \$247,725.00	(\$1,845.31)	0.49%	Aaa AA+
91282CCT6	UST 0.375% 08/15/2024	10/28/2021 10/29/2021	\$150,000.00	\$148,552.73 \$114.64	\$148,667.37	0.72%	2.797 2.771	\$99.04 \$148,558.50	\$5.77	0.29%	Aaa AA+
SubTotal			\$5,375,000.00	\$5,358,806.63 \$1,096.88	\$5,359,903.51	0.34%		\$5,343,147.50	(\$15,659.13)	10.50%	
Grand Total			\$50,784,502.83	\$50,759,364.79 \$1,334.13	\$50,760,698.92	0.13%		\$50,739,435.17	(\$19,929.62)	100.00%	

Beavercreek City School District Operating Account

TRANSACTION STATEMENT

As of October 31, 2021


MEEDER
 INVESTMENT MANAGEMENT

Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Amount	Purchased Interest	Total Cost	Yield at Cost
Pending Purchase									
Pending Purchase	10/28/2021	11/1/2021	91282CDD0	UST 0.375% 10/31/2023	150,000.00	149,654.30	1.56	149,655.86	0.49%
Total					150,000.00	149,654.30	1.56	149,655.86	
Purchase									
Purchase	10/6/2021	10/7/2021	91282CDA6	UST 0.250% 09/30/2023	925,000.00	924,132.81	44.47	924,177.28	0.30%
Purchase	10/8/2021	10/12/2021	63873KG50	Natixis 07/05/2022	1,200,000.00	1,198,492.67		1,198,492.67	0.17%
Purchase	10/8/2021	10/15/2021	05580AE83	BMW Bank of North America 0.650% 10/15/2024	249,000.00	248,253.00		248,253.00	0.75%
Purchase	10/8/2021	10/15/2021	87165FC28	Synchrony Bank 0.650% 10/15/2024	175,000.00	174,475.00		174,475.00	0.75%
Purchase	10/8/2021	10/18/2021	856285XV8	State Bank of India 0.700% 10/18/2024	249,000.00	248,502.00		248,502.00	0.77%
Purchase	10/8/2021	10/21/2021	38149ME33	Goldman Sachs Bank USA Holdings LLC 0.650% 10/21/2024	249,000.00	248,253.00	4.43	248,257.43	0.75%
Purchase	10/29/2021	10/29/2021	912828ZH6	UST 0.250% 04/15/2023	150,000.00	149,824.22	14.42	149,838.64	0.33%
Purchase	10/29/2021	10/29/2021	91282CAW1	UST 0.250% 11/15/2023	450,000.00	447,416.02	510.53	447,926.55	0.53%
Purchase	10/28/2021	10/29/2021	91282CBA8	UST 0.125% 12/15/2023	300,000.00	297,339.84	139.34	297,479.18	0.54%
Purchase	10/29/2021	10/29/2021	91282CBD2	UST 0.125% 12/31/2022	150,000.00	149,835.94	61.65	149,897.59	0.22%
Purchase	10/28/2021	10/29/2021	91282CBE0	UST 0.125% 01/15/2024	150,000.00	148,511.72	54.01	148,565.73	0.58%
Purchase	10/28/2021	10/29/2021	91282CCT6	UST 0.375% 08/15/2024	150,000.00	148,552.73	114.64	148,667.37	0.72%
Purchase	10/28/2021	10/29/2021	91282CCX7	UST 0.375% 09/15/2024	150,000.00	148,435.55	68.37	148,503.92	0.74%

Beavercreek City School District Operating Account

TRANSACTION STATEMENT

As of October 31, 2021


MEEDER
 INVESTMENT MANAGEMENT

Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Amount	Purchased Interest	Total Cost	Yield at Cost
Purchase	10/28/2021	10/29/2021	91282CDB4	UST 0.625% 10/15/2024	150,000.00	149,373.05	36.05	149,409.10	0.77%
Total					4,697,000.00	4,681,397.55	1,047.91	4,682,445.46	

Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Cost	Total Proceeds	Realized Gain/Loss
Maturity								
Maturity	10/4/2021	10/4/2021	62479LX42	MUFG Bank, Ltd. 10/04/2021	600,000.00	598,968.83	600,000.00	1,031.17
Maturity	10/12/2021	10/12/2021	06366GXC8	Bank of Montreal 10/12/2021	600,000.00	599,055.00	600,000.00	945.00
Maturity	10/29/2021	10/29/2021	46640PXV0	J.P. Morgan Securities LLC 10/29/2021	600,000.00	599,237.83	600,000.00	762.17
Maturity	10/29/2021	10/29/2021	63873JXV7	Natixis 10/29/2021	600,000.00	599,282.67	600,000.00	717.33
Total					2,400,000.00	2,396,544.33	2,400,000.00	3,455.67

Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends					
Interest/Dividends	10/1/2021	10/1/2021	199492L80	Columbus, City Of 0.197% 04/01/2022	588.37
Interest/Dividends	10/1/2021	10/1/2021	31846V567	First American Funds, Inc.	4.74
Interest/Dividends	10/15/2021	10/15/2021	91282CAP6	UST 0.125% 10/15/2023	78.13
Interest/Dividends	10/15/2021	10/15/2021	91282CBV2	UST 0.375% 04/15/2024	468.75
Total					1,139.99

Beavercreek City School District Operating Account

TRANSACTION STATEMENT

As of October 31, 2021

**MEEDER**
INVESTMENT MANAGEMENT

Transaction Type	Trade Date	Settlement Date	Transaction Description	Amount
Custodian Fee				
Custodian Fee	10/25/2021	10/25/2021	Cash Out	(106.53)
Total				(106.53)
Management Fee				
Management Fee	10/19/2021	10/19/2021	Cash Out	(958.80)
Total				(958.80)

Beavercreek City School District Operating Account

STATEMENT DISCLOSURE

As of October 31, 2021



Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio. The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

Certain information and data has been supplied by unaffiliated third parties. Although Meeder believes the information is reliable, it cannot warrant the accuracy of information offered by third parties. Market value may reflect prices received from pricing vendors when current market quotations are not available. Prices may not reflect firm bids or offers and may differ from the value at which the security can be sold.

Statements may include positions from unmanaged accounts provided for reporting purposes. Unmanaged accounts are managed directly by the client and are not included in the accounts managed by the investment adviser. This information is provided as a client convenience and the investment adviser assumes no responsibility for performance of these accounts or the accuracy of the data reported.

Investing involves risk. Past performance is no guarantee of future results. Debt and fixed income securities are subject to credit and interest rate risk. The investment return and principal value of an investment will fluctuate so that an investors shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance data quoted.

Meeder Investment Management is the global brand for the Meeder group of affiliated companies. Investment advisory services are provided through Meeder Public Funds, Inc. Please contact us if you would like to receive a copy of our current ADV disclosure brochure or privacy policy.

C. FY22 Amended Certificate of Estimated Resources and Appropriations

SEE NEXT PAGE(S)

BEAVERCREEK CITY SCHOOL DISTRICT

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES / APPROPRIATIONS

Office of the budget commission of Greene County, Xenia Ohio

To the Taxing Authority of the Beavercreek City School District

The following is the amended official certificate of estimated resources for the fiscal year beginning July 1, 2021, as revised by the Budget Commission of said County, which shall govern the total appropriations made at any time during such fiscal year.

Presented to the Board: November 18, 2021

Fund	Fund	Unencumbered	* Tax	Other	Total	Total	FY2022	Balance
		Balance						
		July 1, 2021	Revenue	Revenue	Estimated	Resources	Appropriations	
General Fund	1	\$ 22,978,524.64	\$ 83,334,381.00	\$ 16,932,879.00	(A) \$ 100,267,260.00	\$ 123,245,784.64	\$ 98,881,157.00	(A) \$ 24,364,627.64
Ferguson Land Lab Trust Fund	7	0.00	0.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00
Scholarship Private Purpose Fund	7	0.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00
Public School Support Fund	18	384,960.48	0.00	300,000.00	300,000.00	684,960.48	500,000.00	184,960.48
Other Grants Fund	19	9,518.21	0.00	10,500.00	10,500.00	20,018.21	10,500.00	9,518.21
Athletics and District Managed Activity Fund	300	640,692.44	0.00	790,000.00	790,000.00	1,430,692.44	875,000.00	555,692.44
Auxiliary Services Fund	401	44,541.80	0.00	1,066,699.20	(B) 1,066,699.20	1,111,241.00	1,111,241.00	(B) 0.00
Data Communications Fund	451	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Straight A Grant	466	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Wellness & Success Fund	467	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous State Grants Fund	499	31,182.16	0.00	30,824.74	30,824.74	62,006.90	62,006.90	0.00
Elementary and Secondary School Emerg Relief Fund	507	0.00	0.00	5,127,901.85	(B) 5,127,901.85	5,127,901.85	5,127,901.85	(B) 0.00
Coronavirus Relief Fund	510	0.00	0.00	89,280.50	89,280.50	89,280.50	89,280.50	0.00
IDEA-B / Parent Mentor Grant Fund	516	0.00	0.00	2,693,330.24	(B) 2,693,330.24	2,693,330.24	2,693,330.24	(B) 0.00
Title III Limited English Proficiency Fund	551	0.00	0.00	60,460.43	(B) 60,460.43	60,460.43	60,460.43	(B) 0.00
Title I Disadvantaged Children Grant Fund	572	0.00	0.00	475,776.60	(B) 475,776.60	475,776.60	475,776.60	(B) 0.00
Title IV-A Student Supports and Academic Enrichment	584	0.00	0.00	64,543.41	(B) 64,543.41	64,543.41	64,543.41	(B) 0.00
IDEA Preschool Grant Fund	587	0.00	0.00	139,638.06	(B) 139,638.06	139,638.06	139,638.06	(B) 0.00
Title II-A Improving Teacher Quality Grant Fund	590	0.00	0.00	299,426.78	(B) 299,426.78	299,426.78	299,426.78	(B) 0.00
Miscellaneous Federal Grants Fund	599	1,463.00	0.00	935,894.62	935,894.62	937,357.62	937,357.62	0.00
Total Special Revenue Fund		1,112,358.09	0.00	12,135,476.43	12,135,476.43	13,247,834.52	12,497,663.39	750,171.13
Bond Retirement Fund - 1995 Bond Issue	0000	17,052.37	0.00	0.00	0.00	17,052.37	0.00	17,052.37
Bond Retirement - Prepayment of Debt	9000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bond Retirement Fund - 2008 Bond Issue	9008	3,562,258.51	4,700,000.00	0.00	4,700,000.00	8,262,258.51	6,110,306.50	2,151,952.01
MVH Stadium Debt	9300	145,061.31	0.00	130,000.00	130,000.00	275,061.31	118,075.00	156,986.31
Total Debt Service Fund	2	3,724,372.19	4,700,000.00	130,000.00	4,830,000.00	8,554,372.19	6,228,381.50	2,325,990.69
Permanent Improvement Voted Levy Fund	3	193,629.43	875,000.00	0.00	875,000.00	1,068,629.43	675,000.00	393,629.43
Permanent Improvement Inside Millage Fund	3	1,180,863.86	1,813,000.00	0.00	1,813,000.00	2,993,863.86	1,095,500.00	1,898,363.86
MVH / Zink Field Stadium Project Fund	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building / Construction Fund - 2008 Bond Issue	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building / Construction Fund	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Projects Fund		1,374,493.29	2,688,000.00	0.00	2,688,000.00	4,062,493.29	1,770,500.00	2,291,993.29
Food Service Fund	6	0.00	0.00	3,943,000.00	(C) 3,943,000.00	3,943,000.00	3,325,630.00	(C) 617,370.00
Uniform School Supply Fund	9	833,563.88	0.00	500,000.00	500,000.00	1,333,563.88	650,000.00	683,563.88
Summer School Fund	20	76,580.56	0.00	12,000.00	12,000.00	88,580.56	40,000.00	48,580.56
Total Enterprise Fund		910,144.44	0.00	4,455,000.00	4,455,000.00	5,365,144.44	4,015,630.00	1,349,514.44
Medical/Dental Self-Insurance Fund	24	1,145,677.69	0.00	13,300,000.00	13,300,000.00	14,445,677.69	13,300,000.00	1,145,677.69
Workers' Compensation Insurance Fund	27	326,177.74	0.00	125,000.00	125,000.00	451,177.74	200,000.00	251,177.74
Total Internal Service Fund		1,471,855.43	0.00	13,425,000.00	13,425,000.00	14,896,855.43	13,500,000.00	1,396,855.43
District Agency Fund	22	509,136.57	0.00	8,300,000.00	8,300,000.00	8,809,136.57	8,300,000.00	509,136.57
Student Managed Activity Fund	200	184,734.08	0.00	150,000.00	150,000.00	334,734.08	240,000.00	94,734.08
Total Fiduciary Fund		693,870.65	0.00	8,450,000.00	8,450,000.00	9,143,870.65	8,540,000.00	603,870.65
TOTALS		\$ 32,265,618.73	\$ 90,722,381.00	\$ 55,528,355.43	\$ 146,250,736.43	\$ 178,516,355.16	\$ 145,433,331.89	\$ 33,083,023.27

* Tax Revenue = Real Estate, Personal (PU & Other), Trailer, Homestead & Rollback, \$10K Exempt.

(A): Update Estimated Revenue and Appropriations to match Five Year Forecast

(B): Update Estimated Revenue and Appropriations to reflect carryover allocations and updated allocations from ODE for FY22

(C): Update Estimated Revenue and Appropriations due to continued free lunch and federal subsidy for the school lunch program

Treasurer's Certification:

Resolution:

D. October 2021 Donated Items

SEE NEXT PAGE(S)

BEAVERCREEK CITY SCHOOLS

3040 Kemp Road
Beavercreek, OH 45431

TO: **Beavercreek Board of Education**

FROM: Mrs. Penny Rucker, Treasurer

RE: Donations

The following items were donated:

<u>DONOR</u>	<u>ITEM/GIFT RECEIVED BY</u>	<u>ITEM DONATED</u>
Christ Church - St Andrew's	Fairbrook Elementary School	\$649.00
Coles, Vickie	Student Nutrition Department	\$100.00
Hogue, Leslie	Coy Middle School - Principal's Fund	\$55.00
Jenkins Community Development LLC	Beavercreek High School	\$200.00

E. Approval of Rich and Gillis Proposal for 2022 Legal Services

SEE NEXT PAGE(S)

RICH & GILLIS LAW GROUP, LLC



Jeffrey A. Rich, Esq.
JRich@RichGillisLawGroup.com

Partners
Jeffrey A. Rich*†
Mark H. Gillis

Associates
Karol C. Fox
Kelley A. Gorry *‡
Richelle L. Thoburn Ford
Patrick J. Heery

October 22, 2021

Penny Rucker, Treasurer
Beavercreek City Schools Board of Education
3040 Kemp Road
Beavercreek, Ohio 45431

*†also admitted in AZ & FL
*‡also admitted in AZ & ID

Re: Proposal for 2022 Legal Services

Dear Ms. Rucker:

This letter includes our recommendations for our legal services in monitoring your tax duplicate for 2022. As you know by our proven results for your District, not only have we been very successful in raising the values of recently sold property, but we have also been extraordinarily successful in defending against taxpayer reduction complaints and exemption requests which have resulted in huge tax benefits to the District. We, therefore, propose to continue to aggressively monitor your tax duplicate. We hope you will consider favorably our recommendations, based on the success we have had for you, as we predicted.

Outline of Actions for 2022 Tax Matters.

(a) **Sale Cases.** Examine the 2021 sales in our school district, and in those cases where sales of commercial, industrial, income producing and other investment properties are in excess of \$100,000, and where the properties are under-assessed in relationship to their sale price, file a complaint with the appropriate Board of Revision. We have, on an ongoing basis, been reviewing sales all year, and are finished with most sales through Mid-August, 2021. In this manner, we are able to spread the expense of our study to you more evenly throughout the year, while avoiding the last-minute rush which used to occur before we revised our sale study procedures.

(b) **Counter-Complaint Cases.** Review all complaints filed by taxpayers for reduction in tax value at the Board of Revision. Where the reductions requested are substantial and/or appear to be unjustified, we will file a counter-complaint to resist and oppose those reductions. Where approved by you, we will have appraisers review those complaints and assist us in determining the fair market value of the property, and so indicate to the Board of Revision at some subsequent hearing.

(c) **Review Other Properties.** Review any other specific large properties that you desire, in order to make certain they are fairly appraised. If any of those properties are determined to be under-assessed, file the appropriate complaint at the Board of Revision.

(d) **Appeals.** Continue to prosecute or defend any pending appeals.

(e) **Exempt Properties.** We will continue to review exempt parcels, applications for exemption and attend any hearings at the Division of Tax Equalization in order to be certain that no parcel receives an exemption to which it is not entitled. We also will assist you in any matter having to do with tax abatements.

(f) **Other School Law Matters.** We are also available to assist you in other matters, including, but not limited to, annexations, ordinances, legislative relations with state and local governments, construction and other contract disputes, and public records requests. If at any time you feel you need our assistance in any of these areas please contact us. This agreement, however, does not require you to use our services in the areas described in this paragraph, but merely serves to inform you of their availability through our offices. We would welcome the opportunity to discuss any of these areas with you in greater detail.

As indicated, we have throughout the year examined sales in your district. However, our results will have to be coordinated with the new tax duplicate to be issued later this year, and we still have to study the sales for the remainder of 2021. Thus, we still need many months to complete our review, and, therefore, are making these recommendations to you at this time. If they meet with your approval, we would appreciate your signing the attached copy of this letter where appropriate and returning it to us as soon as possible, or give us other written instructions as you may desire. It is necessary, however, for us to confirm your intentions for 2022 as soon as possible so that we only have to complete and verify our survey of the 2021 sales once for all our clients, which, of course, minimizes your share of those costs.

As compensation for our services, we propose the following: you will be billed monthly with a fully itemized statement, for legal fees and professional services at the same rate as we charged last year of no less than \$175.00 per hour, and no more than \$250.00 per hour, depending on the level of skill and experience of the individual in our office handling the task. You will also be responsible for the payment of any out-of-pocket expenses or appraisal costs.

We would be happy to meet with you and the Board of Education at any time to review these matters in person. Thank you for your confidence and we hope that you agree that for the relatively modest investment in monitoring your tax duplicate you have derived significant tax benefits.

Sincerely,

A handwritten signature in black ink, appearing to be "Jeffrey A. Rich", with a stylized circular flourish at the beginning and a long horizontal line extending to the right.

Jeffrey A. Rich

Enclosure
JAR/bjl

I have read the report and recommendations for 2022 tax matters and hereby authorize Jeffrey A. Rich, Mark H. Gillis and RICH & GILLIS LAW GROUP, LLC, its successors, partners, associates and employees to proceed as described therein for 2022.

Date

Penny Rucker, Treasurer
Beavercreek City Schools

Mr. Taylor seconded the motion.

ROLL CALL: Chris Stein, aye; Gene Taylor, aye; Krista Hunt, aye; Dennis Morrison, aye; Jo Ann Rigano; aye.

Motion carried 5-0

X. NEW BUSINESS – ITEMS FOR BOARD ACTION - RESOLUTION #2021- 71

Mr. Morrison made a motion to consider the recommendation of the Superintendent to approve the October 2021 new business items A thru B, as presented.

A. Employment, Salary Changes, Leaves of Absence, and Terminations

SEE NEXT PAGE(S)

The following certificated persons are recommended for employment, salary change, leave of absence, and termination of a contract.

EMPLOYMENT 2021-2022**2021-2022 Supplemental Contracts**

The following personnel are recommended for employment in the Supplemental Salary Positions shown for the 2021-2022 school year subject to the terms and conditions of the State Board of Education Rules 3301-20-01, 3301-26-01 and 3301-27-02. Pursuant to ORC 3313.53, vacant positions were posted for licensed employees, licensed non-employees, and non-licensed non-employees. For the positions for which there were no qualified licensed individuals, licensed non-employees or non-licensed non-employees are recommended. Salaries shall be paid according to the Supplemental Salary Schedule adopted for the 2021-2022 school year.

Barr, Amber Non Licensed, Non-Employee	Varsity Cheer Coach - Basketball - Winter Scale 8, Step 3 - 4 Years Longevity Credit (L-0)
Blasingame, Alex Non Licensed, Non-Employee	Assistant 7th & 8th Grade Wrestling Coach Scale 6, Step 3 - 7 Years Longevity Credit (L-1)
Brown, Andrew Non Licensed, Non-Employee	High School Winter Percussion Director Scale 6, Step 1 - 0 Years Longevity Credit (L-0)
Clingner, Jeremy Beavercreek High School	Assistant Varsity Wrestling Coach Scale 5, Step 3 - 14 Years Longevity Credit (L-3)
Draves, Allison Non Licensed, Non-Employee	Middle School 7th Grade Basketball Cheer Coach - Winter Scale 10, Step 3 - 4 Years Longevity Credit (L-0)
Draves, Allison Non Licensed, Non-Employee	Middle School 8th Grade Basketball Cheer Coach - Winter Scale 10, Step 3 - 4 Years Longevity Credit (L-0)
Harris, Donald Licensed, Non-Employee	Assistant Varsity Wrestling Coach (1/2 Assignment) Scale 5, Step 3 - 12 Years Longevity Credit (L-2)
Lewis, Maggie Non Licensed, Non-Employee	Middle School 7th Grade Basketball Cheer Coach - Winter Scale 10, Step 3 - 5 Years Longevity Credit (L-1)
Lewis, Emily Licensed, Non-Employee	Middle School 8th Grade Basketball Cheer Coach - Winter Scale 10, Step 3 - 8 Years Longevity Credit (L-1)
Lewis, Emily Licensed, Non-Employee	Middle School Competitive Cheer Coach - Winter Scale 10, Step 3 - 8 Years Longevity Credit (L-1)
Lloyd, Bradley Non Licensed, Non-Employee	Assistant Varsity Ice Hockey Coach Scale 5, Step 2 - 2 Years Longevity Credit (L-0)
Mason, Charles Non Licensed, Non-Employee	Assistant 7th & 8th Grade Wrestling Coach (1/2 Assignment) Scale 6, Step 1 - 0 Years Longevity Credit (L-0)

Myers, Leah Non Licensed, Non-Employee	Assistant Varsity Gymnastics Coach - Girls Scale 6, Step 2 -1 Year Longevity Credit (L-0)
Nartker, Christopher Beavercreek High School	Assistant Varsity Basketball Coach - Boys Scale 4, Step 3 - 9 Years Longevity Credit (L-2)
Neikov, Isidro Non Licensed, Non-Employee	Assistant 7th & 8th Grade Wrestling Coach (1/2 Assignment) Scale 6, Step 3 - 6 Years Longevity Credit (L-1)
Oxner, Christina Coy Middle School	Middle School Intramurals Winter Scale 10, Step 2 - 2 Years Longevity Credit (L-0)
Petitt, William Non Licensed, Non-Employee	Assistant Varsity Bowling Coach Scale 7, Step 1 - 0 Years Longevity Credit (L-0)
Ruefly, Josalyn Non Licensed, Non-Employee	Assistant Varsity Cheer Coach Basketball - Winter Scale 8, Step 3 - 6 Years Longevity Credit (L-1)
Ruppert, Kaylie Shaw Elementary School	Freshman JV-B Cheer Coach-Winter Scale 10, Step 1 - 0 Years Longevity Credit (L-0)
Schoenbaechler, Steve Non Licensed, Non-Employee	Assistant High School Swim Team Diving Coach Scale 6, Step 3 - 4 Years Longevity Credit (L-0)
Sumner, Dustine Non Licensed, Non-Employee	Assistant Varsity Bowling Coach Scale 7, Step 3 - 3 Years Longevity Credit (L-0)
Sumner, Mickenzie Non Licensed, Non-Employee	Assistant Varsity Bowling Coach Scale 7, Step 3 - 7 Years Longevity Credit (L-1)
Wade, David Non-Licensed, Non-Employee	Assistant Varsity Wrestling Coach (1/2 Assignment) Scale 5, Step 1 - 0 Years Longevity Credit (L-0)
Webb, Dennis Ferguson Hall	Assistant Varsity Wrestling Coach Scale 5, Step 3 - 17 Years Longevity Credit (L-3)
Wightman, Kristen Coy Middle School	Middle School Intramurals Winter Scale 10, Step 3 - 9 Years Longevity Credit (L-2)

2021-2022 After School Tutors

Bianco, Kelly	Meister, Beth	Wilson, Micah
Fischer, Lisa	Reidenbach, Brandi	Wolf, Allison
Malin, Emma	West, Jennifer	Bianco, Kelly

2021-2022 Home Instruction Tutors

Collier, Gabrielle	Fisher, Lisa	Ohm, Rachel
Darkow, Krista	Hancock, Kelly	Phillips, Sheila

STARBASE WRIGHT PATTERSON AIR FORCE BASE - NOT PAID WITH DISTRICT FUNDS

Elifritz, Jennifer \$4,000.00 Stipend

2021-2022 Substitute Teachers**Long Term or Education Degree Substitutes**

Pleasants, Lindsey	1 Yr. Sub	MA (PK-12) Education Degree - Unlimited
Reidenbaugh, Derek	1 Yr. Sub	MA (PK-12) Education Degree - Unlimited

General Substitutes

Codrington, Teisha	Granato, Alicia	Warren, Shawn
Glenn, Christopher	Van Buskirk, Mary Bridget	

LEAVE OF ABSENCE

Lamb, Katherine Shaw Elementary School	Unpaid Leave of Absence January 3, 2022 - May 28, 2022 94 Days Unpaid
Strickland, Mariah Ankeney and Coy Middle Schools	Unpaid Leave of Absence October 18, 2021 - May 26, 2022 143 Days Unpaid

ADJUSTMENT

Voris, Barbara Ankeney Middle School	Special Education Department Head Scale 7 , Step 3 - 20 Years Longevity Credit (L-4)
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RESCIND

Bridgman, Elizabeth	Assistant Varsity Tennis Coach - Girls Rescind due to Abandonment
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TERMINATIONS

De Los Santos, Leticia Shaw Elementary School	Resignation for the Purpose of Retirement Effective May 31, 2022 ELL
Prater, Allan Beavercreek High School	Resignation for the Purpose of Retirement Effective May 31, 2022 Industrial Technology
Strickland, Marlyn Beavercreek High School	Resignation Effective October 28, 2021 Jazz Ensemble Director
Weir, Deborah Valley Elementary School	Resignation for the Purpose of Retirement Effective May 31, 2022 Grade 3

The following individuals are recommended for correction, employment, involuntary transfer, lateral transfer, leave of absence, promotion, temporary assignment, and termination:

CORRECTION TO BOARD REPORT DATED OCTOBER 21, 2021

Fiscal Analyst (Coordinator/Manager)

Horlacher, Holly
Fiscal Analyst
Central Office
(Replacement)

Effective November 8, 2021
Balance of Year Contract 2022
Master's Degree
Step 1/L-1/BCSD 0 Years Exp.

EMPLOYMENT

Driver

Jones, Charles
Driver
Transportation Department
(Replacement)

Effective October 15, 2021
Balance of Year Contract 2022
Step 1/L-0/BCSD 0 Years Exp.
\$22.61/hr.

Driver Trainee

Bowden, Jeffrey

Special Needs Assistant

Kammer, Brandon
Special Needs Assistant (Transportation)
Transportation Department
(Replacement)

Effective November 2, 2021
Balance of Year Contract 2022
Step 1/L-0/BCSD 0 Years Exp.
\$18.03/hr.

Substitute - Administrative Assistant

Briden, Francisca

Phipps, Melissa

Sweigart, Candy

Substitute - Building/Office Assistant

Briden, Francisca

Phipps, Melissa

Substitute - Custodian

Brooks, Christopher

Morgan, Danny

Worl, Michael

Substitute - IMC Technician

Briden, Francisca
Mossop, Kate

Brunz, Leona

Etienne, Courtney

Substitute - 2 hr. Monitor

Mossop, Kate

Substitute - Study Hall Monitor

Rafferty, Mechele
Runck, Kristin

Substitute - Skills Lab Technician

Briden, Francisca
Mossop, Kate

Brunz, Leona
Mummert, Emily

Etienne, Courtney

Substitute - Special Needs Assistant

Brunz, Leona

Etienne, Courtney

Miller, Emily

Substitute - Student Nutrition

Gilmore, Julie
Johnson, Hannah

Gold, Tiffany

Hollinger, Hannah

Substitute - Teacher Assistant

Devite, Karen

INVOLUNTARY TRANSFER

Krebs, Danny L.

Effective November 3, 2021

FROM: Driver, Step 5 @ \$23.71/hr.

TO: Study Hall Monitor Ankeney, 7hrs., MS and Coy MS, Step 12 @ \$22.39/hr.
(Replacement)

LATERAL TRANSFER

Wolodkiewicz, Andrea

Effective September 30, 2021

FROM: Special Needs Assistant Transportation

TO: Special Needs Assistant Transportation with more Hours
(Replacement)

LEAVE OF ABSENCE

Absher, Judith Driver Transportation Department	Effective November 15, 2021 - February 2, 2022 48 Unpaid FMLA & Medical Leave
Barlett, Donna Special Needs Assistant (Instructional) Ankeney Middle School	Effective October 25 & 26, 2021 1.5 Unpaid FMLA Days
Blackaby, Mark Driver Transportation Department	Effective November 2-4, 2021 3 Days Unpaid Administrative Leave
Dhond, Suchita Special Needs Assistant (Instructional) Ankeney Middle School	Effective December 6-17, 2021 5 Days Other
Dimeff, Jennifer Registered Nurse Ferguson Hall	Effective January 1, 2022 - November 30, 2022 Other
Harrison, Michelle Driver Transportation Department	Effective August 17, 2021 - November 12, 2021 60 Unpaid FMLA Days 4 Unpaid Medical Leave Days
Halliday, Deborah Special Needs Assistant (Instructional) Trebein Elementary	Effective September 27, 2021 1 Unpaid FMLA Days
Jasper, Brian Custodian Shaw Elementary	Effective June 28, 2021 - October 18, 2021 31 Unpaid FMLA Days 56 Unpaid Medical Leave Days
Lee, Marcel Custodian Fairbrook Elementary	Effective October 27, 2021 - November 30, 2021 25 Unpaid FMLA Days
Morgan, Billy Custodian Beavercreek High School	Effective June 18, 2021 - October 15, 2021 56 Unpaid Medical 30 Unpaid FMLA
Sheets, George Monitor Coy Middle School	Effective October 20, 2021 1 hr. Other Unpaid Day

Thornhill, Edward
Driver
Transportation Department

Effective October 28, 2021
1 Other Unpaid Day

Ulrich, Michelle
Special Needs Assistant (Instructional)
Preschool

Effective October 4, 2021
1 Unpaid Other Day

PROMOTION

Reis, Christa
FROM: Monitor Assistant @ Coy MS 7 hrs. Per Day, Step 2
TO: IMC Technician @ CMS (W), Shaw (Th, F) and Main (M, Tu) 7 hrs. Per Day, Step 2
(Replacement) \$19.11/hr.

Effective November 29, 2021

TEMPORARY ASSIGNMENT

Tester, Terri
FROM: Assistant Manager, Step 8 @ \$21.04/hr.
TO: M.S. Manager, Step Step 8 @ \$21.74/hr.
Paid after the 5th consecutive day of such temporary assignment.

Effective September 20, 2021

TERMINATION

Bysak, Carol
Student Activities Clerk
Beavercreek High School

Effective January 31, 2022
Beavercreek 18 Years
Retirement

Girard, Rachel
Crossing Attendant
Transportation Department

Effective September 17, 2021
Beavercreek 0 Yrs. Exp.
Resignation

Keivel, Vicki
Building Administrative Assistant
Parkwood Elementary

Effective January 31, 2022
Beavercreek 29 Years
Retirement

Malone, Robbin
Driver & 2 hr. Monitor
Transportation & Ankeney MS

Effective May 1, 2021
Beavercreek 15 Years
Disability Retirement

McCoy, Emily
2 Hr. Monitor
Coy Middle School

Effective October 29, 2021
Beavercreek 6 Years
Resignation

Rucker, Penny
Treasurer
Central Office

Effective August 1, 2022
Beavercreek 8 Years
Retirement

B. Approval of 2022-2023 School Calendar

SEE NEXT PAGE(S)

Mr. Stein seconded the motion.

ROLL CALL: Dennis Morrison, aye; Chris Stein, aye; Gene Taylor, aye; Krista Hunt, aye; Jo Ann Rigano; aye.

Motion carried 5-0

August 2022							September 2022							October 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6					1	2	3							1
7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8
14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15
21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22
28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29
														30	31					
November 2022							December 2022							January 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28
27	28	29	30				25	26	27	28	29	30	31	29	30	31				
February 2023							March 2023							April 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4				1	2	3	4							1
5	6	7	8	9	10	11	5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28					26	27	28	29	30	31		23	24	25	26	27	28	29
														30						
May 2023							June 2023							Legend						
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	No School: Professional Development						
	1	2	3	4	5	6					1	2	3	No School: All Offices Closed						
7	8	9	10	11	12	13	4	5	6	7	8	9	10	No School						
14	15	16	17	18	19	20	11	12	13	14	15	16	17	No School: Parent Teacher Conferences Exchange Day						
21	22	23	24	25	26	27	18	19	20	21	22	23	24	End of Quarter – Early Dismissal						
28	29	30	31				25	26	27	28	29	30		No School: Staff Work Day						
Student Days 1 st Quarter = 43 days; 2 nd Quarter = 41 days: 1 st Semester = 84 days. 3 rd Quarter = 46 days; 4 th Quarter = 48 days: 2 nd Semester = 94 days. Total Days = 178 If more than seven (7) calamity days occur, make up days, beginning with the eighth (8th) day, will begin on May 26, 2023.							Kindergarten Staggered Start (Grades 1-12 All Students in Session)							Staggered Start Grades 1-12						

XI. ANNOUNCEMENTS

- A. November 22-26, 2021 – No School/Thanksgiving Break
- B. November 25 and 26, 2021 – All Offices Closed
- C. December 16, 2021 - Board of Education Meeting @ 6:30 p.m.
- D. December 17, 2021 - End of Quarter – Early Dismissal
- E. December 20 thru December 31, 2021- Winter Break – No School
- F. December 23, 24, and 31, 2021 – All Offices Closed
- G. January 17, 2022 – No School – All Offices Closed – Martin Luther King Day

.

XII. BOARD MEMBER COMMENTS

See Video via Beavercreek City School's Website for live comments

- A. 1:20:35 end 1:32:26

XIII. EXECUTIVE SESSION – RESOLUTION 2021-72

- A. The Appointment, Employment, Dismissal, Discipline, Promotion, Demotion or Compensation of Public Employees 121.22 (G) (1)

Mr. Taylor made the motion to enter Executive Session at 8:00 p.m. Mr. Morrison seconded the motion.

Mr. Morrison made the motion to exit Executive Session at 8:51 p.m. Mr. Taylor seconded the motion

XIV. ADJOURMENT

There being no further business, Ms. Hunt moved to adjourn the meeting at 8:52 p.m. Mr. Taylor seconded the motion.

ROLL CALL: D Krista Hunt, aye; Dennis Morrison, aye; Gene Taylor, aye; Chris Stein, aye; Jo Ann Rigano; aye.

Motion carried 5-0

We do hereby certify the above to be correct.

PRESIDENT

TREASURER