

**ELMWOOD LOCAL SCHOOLS  
BOARD OF EDUCATION**

***Regular Meeting – Monday, November 16, 2020 / 6:00 p.m.  
Elmwood Schools Auditoria  
Bloomdale, Ohio 44817***

Board minutes are not official until approve at the December 2020 board of education meeting.

Roll: Time 6:00 p.m.

Mrs. Davis	Present
Mrs. Endicott	Present
Mr. King	Present
Mr. Lee	Present
Mrs. Reynolds	Present

Call to Order  
Meeting called to order

Pledge of Allegiance

**179-20**

Acceptance of Minutes of Previous Meeting:  
Regular Meeting, October 12, 2020

Motion by Mrs. Reynolds    Seconded by Mrs. Endicott

***Mrs. Reynolds Yes Mr. Lee Yes Mrs. Davis Yes  
Mrs. Endicott Yes Mr. King Yes***

Adjustment of Proposed Agenda for Tonight's Meeting  
Superintendent Borton made any changes to the agenda at this time.

Superintendent's Recognition and Updates

Hearing of the Public  
Jodi Thrash – ticket sales  
Doug Reynolds – covid shut down / winter sports

**TREASURER'S REPORTS**

Financial

**180-20**

It is recommended that the financial statements for the month of October be approved as presented by the Treasurer.

Motion by Mr. Lee    Seconded by Mrs. Endicott

***Mr. King Yes Mrs. Reynolds Yes Mr. Lee Yes  
Mrs. Davis Yes Mrs. Endicott Yes***

**ELMWOOD BOARD OF EDUCATION**  
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**181-20**

It is recommended to retroactively establish the 499 School Bus Purchase Program Fund and the 507 Elementary and Secondary Schools Emergency Relief Fund effective July 1, 2020, whose corresponding appropriations were adopted on June 22, 2020, as part of the FY2021 Annual Appropriation Resolution.

Motion by Mr. Lee   Seconded by Mrs. Reynolds

*Mrs. Davis Yes Mr. Lee Yes Mr. King Yes*  
*Mrs. Endicott Yes Mrs. Reynolds Yes*

**182-20**

It is recommended to approve the following supplemental appropriations:

300	Athletic Fund	\$5000.00	Increase
507	ESSER	\$ 90.69	Increase

Motion by Mrs. Reynolds    Seconded by Mrs. Endicott

*Mrs. Endicott Yes Mr. King Yes Mrs. Davis Yes*  
*Mrs. Reynolds Yes Mr. Lee Yes*

**183-20**

It is recommended to adopt the FY2021 five year forecast and its corresponding assumptions. (Exhibit A)

Motion by Mrs. Endicott    Seconded by Mr. Lee

*Mr. Lee Yes Mrs. Endicott Yes Mrs. Reynolds Yes*  
*Mr. King Yes Mrs. Davis Yes*

**SUPERINTENDENT’S RECOMMENDATIONS & REPORTS**

**184-20**

Consent Agenda

- a) It is recommended that the Board recognize “student participation in Indoor Track and Field activities for the 2020-2021 school year.”
- b) It is recommended that the following donation be accepted:

<u>Donator</u>	<u>Recipient</u>	<u>Amount</u>
Risingsun First Church of God	Elmwood Food Pantry	\$200.00
John & Kayla Irwin	Elmwood Food Pantry	\$250.00
Christina Farabee	Elmwood Food Pantry	\$ 25.00
Sonja Brand	Elmwood Food Pantry	\$200.00
Class of 1962	Elmwood Scholarship Fund	\$135.00
Elmwood PTO	Elmwood Elementary	\$600.68 (for playground equipment)

Motion by Mrs. Reynolds    Seconded by Mr. Lee

*Mrs. Davis Yes Mrs. Reynolds Yes Mrs. Endicott Yes*  
*Mr. Lee Yes Mr. King Yes*

**ELMWOOD BOARD OF EDUCATION**  
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Action Agenda

**185-20**

It is recommended that the following resignation be accepted.

Tyler Rosendale – Transportation Office Assistant – effective December 31, 2020

Motion by Mr. King      Seconded by Mrs. Endicott

***Mr. King Yes Mr. Lee Yes Mrs. Davis Yes  
Mrs. Reynolds Yes Mrs. Endicott Yes***

**186-20**

It is recommended that the Board approve the Policy updates. (Exhibit B)

Motion by Mr. Lee      Seconded by Mrs. Endicott

***Mrs. Reynolds Yes Mr. King Yes Mr. Lee Yes  
Mrs. Davis Yes Mrs. Endicott Yes***

**187-20**

It is recommended to allow the superintendent to enter into an agreement with Hometown Tickets for the sale of athletic tickets and other ticket needs. \$1.00 fee will be absorbed by district and processing fee paid by ticket purchaser.

Motion by Mrs. Endicott      Seconded by Mr. Lee

***Mrs. Endicott Yes Mrs. Davis Yes Mr. King Yes  
Mr. Lee Yes Mrs. Reynolds Yes***

**188-20**

It is recommended that the following individual be issued a One Year, classified contract, effective November 17, 2020 - June 30, 2021.

<u>Name</u>	<u>Building</u>	<u>Tentative Placement</u>	<u>Step</u>
Melissa Mohney	District	Custodian (260 days, 8 hrs per day, pro-rated)	Step 0

Motion by Mr. Lee      Seconded by Mr. King

***Mr. Lee Yes Mrs. Endicott Yes Mrs. Reynolds Yes  
Mr. King Yes Mrs. Davis Yes***

**ELMWOOD BOARD OF EDUCATION**  
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**189-20**

It is recommended that the following individuals be approved for supplemental positions for the 2020-2021 school year, pending BCII/FBI and certification if applicable. For any non-licensed applicant, it is noted that the open position was first offered to those employees of the district who are licensed and no licensed employee qualified to fill the position accepted it, and then that it has advertised the position as available to any licensed individual who is qualified to fill it and who is not employed by the Board, and no such person has applied for and accepted the position.

High School

<u>Name</u>	<u>Position</u>	<u>Salary</u>
Alexander Jasso	Volunteer Assistant Wrestling Coach	Step 4

Motion by Mr. King      Seconded by Mrs. Reynolds

***Mrs. Reynolds Yes Mr. Lee Yes Mr. King Yes  
Mrs. Davis Yes Mrs. Endicott Yes***

**190-20**

It is recommended that the following individuals be hired as substitutes as indicated on an as needed basis for the 2020-2021 school year, pending BCII/FBI and licensure if applicable.

SECRETARY

Morgan Lewis Tyson  
Amy Betz

AIDE (Library/Classroom/Building)

Morgan Lewis Tyson

CAFETERIA

Amy Betz

CUSTODIAN

Amy Betz

Motion by Mrs. Reynolds      Seconded by Mrs. Endicott

***Mrs. Endicott Yes Mr. King Yes Mrs. Davis Yes  
Mr. Lee Yes Mrs. Reynolds Yes***

Building Reports

High School

- Congratulations to our November Senior Student of the Month, Lainey Bingham.
- Our October Outstanding Royals of the Month were Konner Logston, Kyler Puckett, Emaline Lee, and Maggie Bentley.
- Our Quiz Bowl team hosted two matches last month vs. Genoa and Lake. Currently, they are in second place in the league with a record of 10-5.
- Winter athletic practices and scrimmages have begun. Boys and girls basketball begin regular season play later this month and wrestling opens up the 1st week of December.
- Our FFA Fall Festival was held on October 16th and was extremely successful.
- Our marching band performed at their annual "Sounds of the Stadium" concert on October 29th at the football stadium.
- We held two "Blue and White" homeroom days on October 21st and November 4th that focused on empathy and overcoming obstacles.
- Our National Honor Society induction ceremony will take place on Tuesday, November 17th at 7pm in the CC auditorium.
- End of Course Exam re-testing will take place on December 8th and 10th.
- Semester Exams will be December 17th and 18th.
- Fall Athletic Awards were held by individual sports this season to limit large gatherings.
- Parent Teacher Conferences are scheduled for November 23rd and 24th.

**ELMWOOD BOARD OF EDUCATION**  
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Building Reports continued

Middle School

- This year due to covid, EMS was not able to host our yearly Veteran's Day Assembly. In lieu of the assembly, our social studies teachers (Mrs. Arnold, Mr. Michalkiewicz, Mr. Gehret, and Mrs. Miller) came up with an alternative. We had our ENN class, led by Mr. Reiser, complete a 17 minute episode on the EMS thanking and honoring Veterans. This broadcast was sent out to all parents and is on our EMS website.
- All ENN broadcasts are linked on our EMS homepage and sent to all EMS contacts when the broadcasts come out. These broadcasts this year include, once per month, our PBIS "ROARstore" winners' pictures.
- Fall sports are complete and winter practices are underway. Contests start soon.
- Parent-Teacher conferences are in the process of being scheduled. These will be held via zoom or phone calls this year.
- 62% of EMS students made our first nine weeks honor rolls, which were released to parents and the media several weeks ago

Elementary

- Third grade students took the fall ELA state test on October 22-23. This included students that are part of the Royal Academy as well. We will know the results in December.
- Thank you to the FFA for providing Fall Fest for third and fourth grade students this year. It was a smaller event this year due to social distancing.
- Thank you to the local fire departments for supplying materials for Fire Safety Week.
- Elementary students wore red on October 27th for Red Ribbon Week.
- Students raised funds for the Elmwood Food Pantry by donating a dollar in order to wear a hat, headband or crazy hair for a day.
- October PTO Royal Citizens of the Month: Jaquan Smith, Addy Holcombe, Kinze Reynolds, Ryder Harmon, Logan Sherry, Jarrett Miller, Jaiyla Striff, Elliot Hoffman, Skylar Williams, Bentley Dzikowski, Makenlee Adams, Jase Myers, Kimberly Heiser, Parker Schinsky, Savannah Reiter, Landon Seedorf, Ty Carr, Mackenzie Carter, Alex Petrescu, Miles Myers, Piper Murray.

Legislative Update

Board Member Comments

The next Board meeting is scheduled for Monday, December 14, 2020 at 6:00 p.m. in the Elmwood Schools Auditoria.

The Organizational and Regular January meeting is Monday, January 11, 2021 at 6:00 p.m in the Elmwood Schools Auditoria..

**191-20**

Adjournment – Time 7:21 p.m.

Motion by Mr. King      Seconded by Mr. Lee

***Mrs. Davis Yes Mrs. Endicott Yes Mrs. Reynolds Yes  
Mr. King Yes Mr. Lee Yes***

# ELMWOOD BOARD OF EDUCATION

## November 16, 2020

### EXHIBIT A

#### Elmwood Local Schools

EXHIBIT A

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2018, 2019 and 2020 Actual;  
Forecasted Fiscal Years Ending June 30, 2021 Through 2025

11/16/2020

	Actual			Forecasted					
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Average Change	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>Revenues</b>									
1,010 General Property Tax (Real Estate)	2,786,554	2,770,405	2,722,086	-1.2%	2,714,992	2,728,567	2,755,853	2,783,411	2,811,245
1,020 Tangible Personal Property Tax	322,322	323,751	3,014,778	231.1%	2,954,482	2,895,392	2,837,435	2,780,735	2,725,120
1,030 Income Tax	1,915,277	1,921,761	2,009,394	2.5%	2,045,108	2,106,461	2,169,655	2,234,745	2,301,287
1,035 Unrestricted State Grants-in-Aid (all 3100's except 3130)	7,930,919	7,024,165	6,846,482	-1.3%	6,846,482	6,846,482	6,846,482	6,846,482	6,846,482
1,045 Restricted State Grants-in-Aid (all 3200's)	169,993	260,956	210,239	17.0%	169,194	169,194	169,194	169,194	169,194
1,050 Restricted Federal Grants-in-Aid (all 4200's)		2,14,027							
1,050 Property Tax Allocation (3130)	412,996	408,935	400,336	-1.5%	392,525	394,488	398,433	402,417	406,441
1,080 All Other Revenues except 1931, 1933, 1940, 1950, 5100, 5200	925,224	892,197	2,122,887	61.1%	1,227,479	1,001,723	1,019,253	1,027,090	1,055,299
<b>Total Revenues</b>	13,583,139	15,056,595	17,225,902	13.0%	16,349,942	16,142,287	16,136,333	16,254,053	16,313,483
<b>Other Financing Sources</b>									
2,010 Proceeds from Sale of Notes (1840)									
2,020 State Emergency Loans and Advancements (Approved 1950)									
2,040 Operating Transfers-In (5100)	75,971	84,785	133,929	94.8%	122,239	40,000	40,000	40,000	40,000
2,050 Advances-In (5200)	75,971	84,785	133,929	94.8%	122,239	40,000	40,000	40,000	40,000
2,080 All Other Financing Sources (1931 and 1933)	13,639,110	15,141,392	17,460,831	13.2%	16,472,181	16,182,287	16,236,333	16,294,053	16,355,488
<b>Total Other Financing Sources</b>	13,639,110	15,141,392	17,460,831	13.2%	16,472,181	16,182,287	16,236,333	16,294,053	16,355,488
<b>Expenditures</b>									
3,010 Personal Services	7,620,271	8,098,947	8,368,736	4.8%	8,576,200	8,659,010	9,273,004	9,643,924	10,029,681
3,020 Employee Retirement/Insurance Benefits	3,111,936	3,269,216	3,369,980	4.1%	3,398,467	3,174,372	4,039,073	4,281,417	4,593,302
3,030 Purchased Services	1,954,792	2,090,801	2,021,587	1.8%	2,321,650	2,174,691	2,229,059	2,284,785	2,341,905
3,040 Supplies and Materials	524,935	485,841	420,392	-10.4%	553,100	543,762	554,637	557,730	577,045
3,050 Capital Outlay	725,292	1,030,918	489,354	-5.2%	316,950	329,329	389,916	196,694	400,628
4,000 Depreciation (7900 and 7700 functions)									
4,010 Debt Service:									
4,020 Principal-All (Historical Only)									
4,030 Principal-Notes									
4,050 Principal-State Loans									
4,055 Principal-191 264 Loans									
4,065 Principal-Other									
4,060 Interest and Fiscal Charges	260,000	265,000	196,000	-12.2%	200,000	205,000	210,000	215,000	215,000
4,300 Other Objects	72,786	67,921	36,148	-26.7%	40,103	34,650	28,875	22,650	22,650
4,500 Total Expenditures	13,186,989	14,819,919	14,271,651	3.9%	181,600	186,232	198,937	192,715	196,570
4,500 Total Expenditures	14,407,596	15,476,663	16,172,970	6.0%	15,940,060	16,016,046	16,912,500	17,402,916	18,201,790
<b>Other Financing Uses</b>									
5,010 Operating Transfers-Out	79,000	108,700	165,280	44.8%	127,750	73,300	92,500	75,000	80,000
5,020 Advances-Out									
5,030 All Other Financing Uses	79,000	108,700	165,280	44.8%	127,750	73,300	92,500	75,000	80,000
5,040 Total Other Financing Uses	79,000	108,700	165,280	44.8%	127,750	73,300	92,500	75,000	80,000
5,050 Total Other Financing Uses	79,000	108,700	165,280	44.8%	127,750	73,300	92,500	75,000	80,000
6,010 Excess of Revenues and Other Financing Sources over (Under) Expenditures and Other Financing Uses	14,480,596	15,955,363	16,338,312	6.2%	16,058,810	16,090,346	17,006,000	17,478,916	18,282,780
7,010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	841,486-	443,981-	1,122,519	-200.0%	403,371	91,940	769,667-	1,184,863-	1,927,292-
7,020 Cash Balance June 30	6,102,718	5,261,232	4,817,251	-11.1%	5,939,770	6,343,141	6,435,081	5,665,415	4,480,552
	5,261,232	4,817,251	5,939,770	7.4%	6,343,141	6,435,081	5,665,415	4,480,552	2,553,260

#### Elmwood Local Schools

EXHIBIT A

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2018, 2019 and 2020 Actual;  
Forecasted Fiscal Years Ending June 30, 2021 Through 2025

11/16/2020

	Actual			Forecasted					
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Average Change	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
8,010 Estimated Encumbrances June 30	162,190	290,874	124,209	11.0%					
9,010 Reservation of Fund Balance									
9,020 Textbooks and Instructional Materials									
9,030 Capital Improvements									
9,040 Budget Reserve									
9,040 DP/AP/BA									
9,045 SFS-									
9,050 Debt Service									
9,060 Property Tax Advances									
9,070 Bus Purchases									
9,080 Subtotal									
10,010 Fund Balance June 30 for Certification of Appropriations	5,099,042	4,526,377	5,815,561	8.6%	6,343,141	6,435,081	5,665,415	4,480,552	2,553,260
Revenue from Replacement/Renewal Levies									
11,010 Income Tax - Renewal									
11,020 Property Tax - Renewal or Replacement									
11,300 Cumulative Balance of Replacement/Renewal Levies									
12,010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	5,099,042	4,526,377	5,815,561	8.6%	6,343,141	6,435,081	5,665,415	4,480,552	2,553,260
Revenue from New Levies									
13,010 Income Tax - New									
13,020 Property Tax - New									
13,030 Cumulative Balance of New Levies									
14,010 Revenue from Future State Advancements									
15,010 Unreserved Fund Balance June 30	5,099,042	4,526,377	5,815,561	8.6%	6,343,141	6,435,081	5,665,415	4,480,552	2,553,260
ADM Forecasts									
20,010 Kindergarten - October Count	85	91	100	8.5%	68	95	95	95	95
20,015 Grades 1-12 - October Count	1,085	1,091	1,118	2.3%	1,084	1,120	1,120	1,120	1,120

See accompanying summary of significant forecast assumptions and accounting policies  
Includes: General fund, Emergency Levy fund, DP/A fund, Textbook fund and any portion of Debt Service fund related to General fund debt

**ASSUMPTIONS**

November 2020

**Notes to the Five Year Forecast FY2021 - FY2025**

This forecast has been projected using assumptions based on the current information available at the present time. The goal of this forecast is to project trends that may assist the Board in making financial decisions. While it is very difficult to project a full 5 years in the future, the first 2 years should be viewed as a respectable projection of the District's financial outlook. As with any forecast, all information is subject to change.

**Revenues:**

**1.010 General Property Tax (Real Estate):** Property Valuation for Elmwood Local School District for CY2019 (collected in CY2020) is listed below as certified to the Department of Education. Elmwood property is assessed 3.4 inside mills and 30.6 outside mills which were voted as continuing levies. Currently the total inside/outside mills have an effective rate of 20.280763 mills for Residential/Agricultural and 22.920456 mills for Commercial/Industrial.

Total Valuation Assessed	2016/2017	2017/2018	2018/2019	2019/2020
Real Property:				
Residential/Agricultural:	155,475,710	148,828,570	147,730,990	147,605,600
Commercial/Industrial:	5,120,680	5,239,540	5,735,630	5,683,860
Public Utility Property:	127,140	126,320	131,300	149,940
Tangible Personal Property:	9,188,580	9,427,510	43,531,340	100,369,430
Total Assessed:	169,912,110	163,621,940	197,129,260	253,808,830

The Board elected to designate .80 inside mills for Permanent Improvements beginning with collections in CY2019, which reduced general operating tax collection in FY2019. A 0.5% increase is projected for FY2022 due to the triennial update in 2020, which will reflect a decrease in CAUV values. A 1% increase is projected for FY2023 and FY2024.

**1.020 Tangible Personal Property Tax:** This includes Public Utilities Personal Property tax which is collected at the full millage rate on public utilities located within the district. Tax revenue from the value of the first Rover Pipeline totaled \$1,153,626 in calendar year 2018/2019. Rover chose to pay the total amount in February of 2019 rather than paying half in February and half in August. The value of the second pipeline was added to collections in 2019/2020. The estimated receipt from both pipelines is \$5 million. Rover appealed the assessed value requesting it to be reduced to 54% of the original value. Collections received were on the appealed value. The State Tax Commissioner in June ruled against the appeal. Rover then filed this appeal with the Board of Tax Appeals reducing it from 54% to 47%. Should Rover win the appeal, Elmwood be liable to pay taxes received back to Rover. If denied, Rover can still appeal to the Ohio Supreme court and it may take years to settle. Public utility values depreciate 2% per year, however the preliminary assessment for the Rover pipeline for 2020/2021 is reduced by 7.87%. This reduction is reflected in the forecast.

**1.030 Income Tax:** School District Income Tax collections comprise 14% of the school district's total revenue. Elmwood has two five year levies, which at the November 2018 general election, voters extended through 2025 and 2026 by a 62% and 59% passage rate. In FY2018, income tax collections increased by 1% and FY2019 collections were virtually flat, increasing only 0.33%. The District experienced an upswing FY2020 of 4.85%. With the impact from COVID-19 a minimal increase of 1.75% is projected for FY2021 followed by a 3% increase FY2022 through FY2025.

**Notes to the Five Year Forecast FY2021 - FY2025 (Continued)**

**1.035 Unrestricted State Grants-in-Aid:** State funding for schools is based on several factors all of which are subject to deliberations and approval of the Ohio General Assembly. For the FY2020-2021 biennium, the District was on the FY2017 funding level. However, on May 5, 2020, the Governor announced a \$221,392 (or 3.19%) reduction for the remainder of FY2020 due to decreased State revenues from the COVID-19 pandemic. This reduction has remained in place for FY2021. Casino revenues, which are approximately \$32,900+ twice per year are also included in this line. However, the COVID-19 closure of Casinos reduced this amount to \$17,000 for our August distribution. Increased personal property valuation from the pipeline will impact state funding in the future. Governor DeWine introduced a new program called Student Wellness and Success (SWSF) which will fund mental health initiatives at the district level. The legislature approved funding for SWSF for the two years of the current state budget. At this point of time it has not been effected by the COVID-19 reductions. This fund is not included in the forecast per Auditor of State direction. The amounts each year depends upon future biennium budgets and the guarantee. Therefore, this line is flat lined FY2022 through FY2025.

**1.040 Restricted State Grants-in-Aid:** This line includes career tech weighted aid which the State requires 75% of this funding be spent on educational trips, supplies and equipment for these programs; Economic disadvantaged funding that Elmwood uses for intervention programs; Catastrophic cost reimbursements; Medicaid Provider reimbursement; and a onetime \$40,000 BWC School Safety grant for the purchase of additional cameras in FY2019. Medicaid reimbursement received in FY2019 totaled \$69,169 from services provided in FY2015 through FY2017. The District received \$40,084 in FY2020 for FY2018 services. This amount has been eliminated for future years as no services will be submitted due to new regulations. All other categories have been decreased due to the COVID-19 pandemic per the Governor's percentages on Line 1.035.

**1.045 Restricted Federal Grants-in-Aid:** Elmwood applied and received the Federal Clean Fuels Grant which paid 80% of the cost of three propane buses purchased in FY2019. This expenditure is on line 3.050.

**1.050 Property Tax Allocation:** Included are Non-Business Credit, Owner Occupancy Credit, and Homestead Reduction Tax Credit which the State provides to homeowners on their real estate taxes. The Board has elected to designate .80 inside mills for Permanent Improvements beginning with collections in CY2019. This reduction has been reflected beginning FY2019. The same increases reflected on Line 1.010 Real Estate revenues are reflected here through FY2025.

**1.060 All Other Operating Revenue:** Other revenue consists of interest income, student fees, open enrollment, excess costs charged to other districts, facility rental, donations, membership dues for the fitness center, etc. Excess cost charged to other districts for special education was \$53,619 in FY2020. Open enrollment fluctuates yearly. This category also reduced in FY2020 due to the COVID-19 pandemic with closing the fitness center and rentals of the building. The sale of new Certificates of Participation (COPs) to refinance the 2011 Athletic Complex Renovation COPs (\$1,116,867) appears on this line for FY2020 along with a \$13,809 property insurance claim reimbursement. A dividend of \$242,685 was received to help offset COVID-19 expenses in FY2021. After removing the extra items, an increase of 1.75% was projected for these categories FY2022 through FY2025.

**2.060 All Other Financing Sources:** This includes refunds of prior fiscal year expenditures and B-Rate reimbursement based on internet usage during the prior fiscal year. Also included are refunds of Workers' Compensation premiums. In FY2020 Elmwood received a \$39,881 premium refund plus \$10,904 refund as part of the BWC Group Retrospective Rating Program. BWC also refunded our FY2018 premium in the amount of \$51,667 to help with the effects of the offset COVID-19 pandemic. FY2021 refunds on this line included our 2019 BWC \$65,156 premium to offset the pandemic costs; fuel tax refunds: \$17,887 alternative fuel tax; and a \$3,332 excise fuel tax; and a refund of fleet insurance premiums for the time the busses were idle March 17 through June 30, 2020.

**ELMWOOD BOARD OF EDUCATION**  
 November 16, 2020

**EXHIBIT A continued**

## Notes to the Five Year Forecast FY2021 - FY2025 (Continued)

### Expenditures:

**3.010 Personal Services:** In May 2018, a 2.5% increase was negotiated for Non-Certified staff for FY2019 through FY2021. In March of 2019, the Certified Staff negotiated an increase of 2.5% for 2020 and 2.25% for FY2021 and FY2022. For the remaining years a 2% increase is projected. The district used the Student Wellness and Success Funds (SWSF) received in FY2020 to pay 75% of the nurse's salary and 37.5% of the elementary guidance counselor's salary; 100% of the nurse's salary and 50% of the guidance counselor's salary will be paid using SWSF in FY2021 and FY2022. Not knowing if the SWSF funds will continue in future years, these costs will be added back into the general fund expenditures. Two teaching positions were added in FY2021 that were previously provided by the Wood County ESC. These costs are off set with a reduction in purchased services (Line 3.030.) Three retirements are projected in FY2022 and one in FY2023.

**3.020 Employee Retirement/Insurance Benefits:** Retirement 14%, Workers' Compensation 1% and Medicare 1.45% have been estimated using these standard percentages. Insurance concessions taken by certified and classified staff has kept medical premium increases to a minimum. For FY2020 medical premiums increased 1% with dental premiums increasing 10%. The remaining years a 6% increase has been projected. Retirement and Workers Compensation adjustment were made for FY2021 through FY2025 that correspond to the two additional staff in FY2021 and projected retirements in future years. SWSF paid 75% of the nurse's benefits and 37.5% of the elementary guidance counselor's benefits in FY2020; 100% of the nurse's benefits and 50% of the guidance counselor's benefits will be paid using SWSF in FY2021 and FY2022. Not knowing if the SWSF funds will continue in future years, these costs will be added back into the general fund expenditures in FY2023.

**3.030 Purchased Services:** Includes electric, natural gas, phones, water/sewer, legal services, contracted repairs, building and fleet insurance, tuition and excess costs paid to other districts, special education scholarship deductions, open enrollment, community schools costs; services purchased from the Wood County Educational Service Center including Curriculum, Gifted Supervision, Psychologist, and Physical Therapy, are included here. It is projected the district will save \$55,000 per year beginning in FY2020 in electricity after retrofitting all lighting with LED bulbs. In FY2019, \$42,000 a year was added for the cost of deputies to provide security on a daily basis and \$25,000 in FY2019 for safety renovation architect fees. In FY2020 the cost of the deputies was paid using SWSF and as a result of schools closing due to COVID-19, the district saved \$21,903 and \$45,975 in electricity and gas respectively. FY2021 reflects a reduction in ESC costs resulting from hiring our own staff. COVID-19 created the need to offer online schooling through our Royal Academy costing the district \$378,265, and some students chose the Ohio Virtual Academy with a cost of \$90,000. It is projected most of these students will return to class in FY2022. After adjustments, an increase of 2.5% per year is projected for purchased services through FY2025.

**3.040 Supplies and Materials:** This category includes instructional supplies, textbooks, office supplies, custodial supplies, bus fuel and parts. Supplies are reduced slightly for FY2020 with a decrease (\$27,726) bus fuel used due to the COVID-19 closure, however this money was needed in FY2021 to purchase PPE supplies required due to COVID-19. An increase of 2% per year is projected for all supplies through FY2025.

**3.050 Capital Outlay:** In FY2018, \$95,000 was spent for chrome books to implement the one on one initiative and roof repairs totaling \$499,833 for the Community Center Building. In FY2019 three propane buses and a used bus with a wheelchair lift were purchased; \$300,500 for safety renovations to the building, doors, and offices with \$230,850 carried over to FY2020; \$112,000 for safety cameras; \$20,000 to relocate doors of the physical education offices adjacent to the locker rooms; and \$76,480 for LED lighting in the Community Center. Two new busses will be purchased in FY2021 and FY2023 as well as additional chrome books. For FY2021 the district has been awarded \$41,244 through the State School Bus Purchase Grant which will cover half the cost of one bus. This line item also includes maintenance equipment and other district equipment purchases estimated to increase 2% per year through FY2025.

## Notes to the Five Year Forecast FY2021 - FY2025 (Continued)

**4.055 - 4.060:** These lines reflect yearly principal and interest payments to retire the Certificates of Participation sold in FY2012 to finance the Athletic Complex Renovation Project; and Certificates of Participation sold in FY2014 to finance a new band room addition, LED Outdoor lighting and technology upgrades. In FY2020 the remaining Athletic Complex Certificates of Participations were called and refinanced at 2.65%, saving the District \$85,664.13 in interest through December 2031 when they will be fully retired.

**4.300 Other Objects:** The majority of the expenses in this category are for county auditor and treasurer's fees, Wood County Educational Service Center payments, annual audits, liability insurance, and school income tax administrative fees. A 2% increase has been projected in these categories for FY2022 - FY2025. The purchase and cost to refinance the 2011 Athletic Complex Renovation Certificates of Participation (\$1,116,867) appears on this line for FY2020.

**5.010 Transfers-Out:** The Board transfers money annual to the 006 Cafeteria Fund to offset their struggle from decreased revenues and higher food cost as a result of federal guidelines. This year the cafeteria was hit hard with loss of revenues from March 17 through May 29 due to the COVID-19 closure. The Board transferred \$110,000 June 2020 from the General fund to the cafeteria to operate through August 2020. The following years, \$70,000 is projected per year. COVID-19 has affected our Athletic Fund with reduced revenues from gate admissions and season passes. The Board of Education is permitted to transfer .5% of its budget to student activity funds. It is anticipated \$40,000 will be transferred to the Athletic Fund to offset their lost revenues. The Board also transfers money yearly to the 035 Employee Termination Fund to set aside severance pay for employees upon retirement. A transfer of \$17,750 is projected FY2021 and then only 2.5% increases for FY2022, FY2024, FY2025 with a new retiree added in FY2023.

**5.030 Other Financing Uses:** Includes refunds of prior year receipts.

**6.010 Excess of Revenues over Expenditures:** COVID-19 has definitely had an impact on our district with cuts in State aid. Revenues became less than expenditures beginning in FY2021 and the district begins to spend a portion of its carryover balance.

Elmwood received CARES Federal money which helped to off-set some of the costs associated with the COVID-19 pandemic. It is not reflected as expenditure reductions in this forecast.

**Final Note:** Readers of this Forecast are cautioned that this forecast is based on assumptions. Actual circumstances will almost certainly differ from the assumptions required to be used in preparation of this projection. As a result, the actual future financial situation of the School District may be materially different from that stated in this projection.

EXHIBIT A continued

ELMWOOD BOARD OF EDUCATION  
November 16, 2020



# ELMWOOD BOARD OF EDUCATION

November 16, 2020

## EXHIBIT A continued

### Notes to the Five Year Forecast FY2021 - FY2025 (Continued)

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EXHIBIT B

# BOARD POLICY UPDATES

(November 2020)

Number	Section	Title	Status
1520	Administration	Employment of Administrators	Revised
* This policy has been revised to correct a "Scrivener's Error" that occurred during a recent update. Note the correction at the end of the second paragraph, where the work "not" has been reinserted.			
1530	Administration	Evaluation of Principals and Other Administrators	Revised
* Revisions to this policy remove references to OTES and remove references to student growth measures that are no longer available.			
2270	Program	Religion in the Curriculum	Revised
8800	Operations	Religious/Patriotic Ceremonies and Observances	
* These policies have been revised because of changes enacted by H.B. 164. The new law defines religious expression to include prayer, religious gatherings such as prayer groups, distribution of written materials or literature of a religious nature, including wearing symbolic clothing or expression of a religious viewpoint: as long as the expression is not vulgar, obscene, indecent, or offensively lewd. Boards are no longer permitted to restrict student exercise of religion to lunch periods or other non-instructional time periods. Finally, the law declares that a school district may not prohibit a student from engaging in religious expression when completing homework, artwork, or other type of classroom assignment. Rather, the assignments must be graded or scored using ordinary academic standards and shall neither reward or penalize a student based on the religious content.			
2431	Program	Interscholastic Athletics	Revised
* This policy has been revised to reflect the specific requirements of O.R.C. 3313.535, requiring each Board to establish a minimum grade point average (ours is 1.50 gpa) as a condition for students in grades through twelve to participate in interscholastic extracurricular activities.			
3124	Professional Staff	Employment Contract	Revised
* Policy revision done to make our policy match NEOLA's base. It is used to indicate that employment contracts are given.			
5200	Students	Attendance	Revised
* This policy has been revised to include a definition of "medical excuse" and to provide some options for defining attendance in a remote learning/distance learning environment. The number of days/hours are put into policy that our district uses. Other numbers may be determined by the District.			

5610	Students	Removal, Suspension, Expulsion, and Permanent Exclusion of Students	Revised
5611	Students	Due Process Rights	Revised
* Revisions to these policies provide for the use of the "Preponderance of Evidence" standard of evidence in determination of student discipline. In addition, "Retention of Investigatory Records" has been added to both policies.			
6144	Finances	Investments	Revised
* This policy has been revised to include the provisions of H.B. 251, to increase from five to ten years the maturity period of other political subdivision's bonds and obligations eligible for investment of a district's interim moneys.			
6152	Finances	Student Fees, Fines and Charges	Revised
6152.01	Finances	Waiver of School Fees for Instructional Materials	Revised
* These policies have been revised to provide the authorization to allow for online payment of fees, fines, and charges. Additionally, the policies have been streamlined to identify fees to be charged and waivers that may be available.			
6325	Finances	Procurement - Federal Grants/Funds	Revised
* This policy has been revised to reflect the statutory language of O.R.C.3313.843 that allows for the purchase of services by a district from an educational service center (ESC) pursuant to the authority of the Ohio Department of Education (ODE).			
8450.01	Operations	Protective Facial Coverings During Pandemic/Epidemic	NEW
* This policy on face coverings is based on guidance from the Ohio Department of Health (ODH) and the Center for Disease Control and Prevention (CDC). The guidance and content of this policy may be included in the District's Restart/Reopening plan for the 2020-21 school year. The policy provides coverage for students, district employees and volunteers/visitors.			

EXHIBIT B

ELMWOOD BOARD OF EDUCATION  
 November 16, 2020