

ADA EXEMPTED VILLAGE SCHOOLS
May 19, 2022 @ 6:00 p.m.
725 West North Avenue, Ada, Ohio 45810
Board of Education Office

AGENDA

I. CALL TO ORDER BY PRESIDENT

II. ROLL CALL OF THE BOARD

	<u>PRESENT</u>	<u>ABSENT</u>
Ted Griffith	_____	_____
Ron Fleming	_____	_____
Steve Ramey	_____	_____
Matt Gossman	_____	_____
Dr. Amy Mullins	_____	_____

III. CONFIDENTIAL EXECUTIVE SESSION

At _____ p.m., motion by: _____, second by: _____ that the Board move into a confidential executive session for the purpose of employment and compensation of public employees.

_____ A) To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing.

_____ B) To consider the purchase of property for public purposes, the sale of property at competitive bidding, or the sale or other disposition of unneeded, obsolete, or unfit-for-use property in accordance with section 505.10 of the Revised Code, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the public interest.

_____ C) Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action.

_____ D) Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment.

_____ E) Matters required to be kept confidential by federal law or regulations or state statutes.

_____ F) Details relative to the security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office.

Roll Call: Mr. Griffith: ____; Mr. Fleming: ____; Mr. Ramey: ____; Mr. Gossman: ____; and Dr. Mullins: ____.

The Board reconvened at _____ p.m.

IV. APPROVAL OF THE MINUTES OF THE REGULAR BOARD OF EDUCATION MEETING HELD ON APRIL 21, 2022

Motion by: _____, second by: _____ that the Board approve the minutes of the regular Board Meeting, held on April 21, 2022.

Roll Call: Mr. Griffith: ____; Mr. Fleming: ____; Mr. Ramey: ____; Mr. Gossman: ____; and Dr. Mullins: ____.

V. HEARING OF THE PUBLIC/VISITORS/COMMENDATIONS

Board President may ask you to rise, go to the podium, state your name and topic to be addressed. Please limit your comments to three minutes. The presiding officer may: interrupt, warn or terminate a participant's statement, ie: too lengthy, personally directed, abusive or irrelevant-off topic. School representatives will gladly make arrangements to meet and address concern.

VI. SPECIAL REPORTS

➤ Dr. Dan Lee – High School/Middle School Principal

➤ Mr. Tim Closson – Interim Elementary Principal

VII. TREASURER'S REPORT

- A. Balance of Funds
- B. Monthly Check Register
- C. Investment Schedule
- D. Monthly Bank Reconciliation
- E. Income Tax Revenue, Line 1.030 FY 2022
- F. Scholarship Recommendations - 2022
- G. Presentation and Approval of Five Year Forecast 2022-2026

Motion by: _____, second by: _____ that the Board approve the Treasurer's Report, Items A through G, as distributed and presented above.

Roll Call: Mr. Griffith: __; Mr. Fleming: __; Mr. Ramey: __; Mr. Gossman: __; and Dr. Mullins: __.

VIII. OLD BUSINESS

IX. NEW BUSINESS

Roll Call: Mr. Griffith: __; Mr. Fleming: __; Mr. Ramey: __; Mr. Gossman: __; and Dr. Mullins: __.

X. SUPERINTENDENT'S RECOMMENDATIONS

A. APPROVE THE ISSUANCE OF A CLASSIFIED CONTRACT FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the issuance of a classified contract to the following individual to commence on July 1, 2022.

NAME	CONTRACT	SALARY
Tim Vernik	1 Yr. – 6/30/2023	\$59,500
District Technology Coordinator		

B. ACCEPT BIDS FOR NEW SCHOOL BUSES

The Superintendent recommends the Board accept the bids of \$111,359.00 per bus for two (2) new school buses from Cardinal Bus Sales and Service, Inc. to be delivered in 7 to 8 months from date of the Purchase Order.

Trade-in value from Bus #6 is \$2,000.00; Bus #8 is \$3,500.00. A portion of this expense will be off set by the Ohio School Bus Purchase Program Grant approved at the April, 2022 Board meeting .

C. APPROVE PHYSICIANS FOR BUS DRIVER PHYSICALS FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the following medical physicians for the purpose of certifying bus driver physical forms for the 2022-2023 school year for the Ohio Department of Education:

Dr. Das Dr. Kuk Pandora Family Physicians Dr. Beau Griffin Dr. Mandy Klass Jenelle Niese, CNP

D. APPROVE SALARY ADJUSTMENT FOR A CERTIFIED CONTRACT FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve a salary adjustment of certified contract to the following individual for the 2022-2023 school year, subject to meeting the requirements of the Ada Board of Education and the Ohio Department of Education:

Stacey Klingler has completed 33 hours beyond her Master degree. Her salary should be adjusted with the first payroll of the 2022-2023 school year to \$77,179.00 (M+30/S21) as per the negotiated agreement.

E. APPROVE PAY DATES FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the pay dates of the Ada Exempted Village Schools for the 2022-2023 school year as follows:

	PAYROLL PERIOD	PAYROLL SHEETS DUE ON THIS DATE	PAYDATE
1	08-07-22 to 08-20-22	8/22/2022	9/2/2022
2	08-21-22 to 09-03-22	9/7/2022	9/16/2022
3	09-04-22 to 09-17-22	9/19/2022	9/30/2022
4	09-18-22 to 10-01-22	10/3/2022	10/14/2022
5	10-02-22 to 10-15-22	10/17/2022	10/28/2022
6	10-16-22 to 10-29-22	10/31/2022	11/10/2022 *
7	10-30-22 to 11-12-22	11/14/2022	11/23/2022 *
8	11-13-22 to 11-26-22	11/28/2022	12/9/2022
9	11-27-22 to 12-10-22	12/12/2022	12/23/2022
10	12-11-22 to 12-24-22	12/27/2022	1/6/2023
11	12-25-22 to 01-07-23	1/9/2023	1/20/2023
12	01-08-23 to 01-21-23	1/23/2023	2/3/2023
13	01-22-23 to 02-04-23	2/6/2023	2/17/2023
14	02-05-23 to 02-18-23	2/21/2023	3/3/2023
15	02-19-23 to 03-04-23	3/6/2023	3/17/2023
16	03-05-23 to 03-18-23	3/20/2023	3/31/2023
17	03-19-23 to 04-01-23	4/3/2023	4/14/2023
18	04-02-23 to 04-15-23	4/17/2023	4/28/2023
19	04-16-23 to 04-29-23	5/1/2023	5/12/2023
20	04-30-23 to 05-13-23	5/15/2023	5/26/2023
21	05-14-23 to 05-27-23	5/30/2023	6/9/2023
22	05-28-23 to 06-10-23	6/12/2023	6/23/2023
23	06-11-23 to 06-24-23	6/26/2023	7/7/2023
24	06-25-23 to 07-08-23	7/10/2023	7/21/2023
25	07-09-23 to 07-22-23	7/24/2023	8/4/2023
26	07-23-23 to 08-05-23	8/7/2023	8/18/2023
* denotes payday not on a Friday due to a holiday			

F. APPROVE THE ISSUANCE OF CONTRACTS FOR CERTIFIED AND CLASSIFIED EMPLOYEES FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the issuance of the following contracts:

NAME	CONTRACT/DEGREE	STEP	SALARY
<u>Certified Staff</u>			
Jacob Austrino	2 Yr – 7/1/2024 B	Step 2	\$42,745.00
Morgan Bass	2 Yr – 7/1/2024 M	Step 8	\$61,347.00
Julie Burris	Continuing M+15	Step 18	\$75,200.00
Emily Courtney	1 Yr – 7/1/2022 M	Step 10	\$65,305.00
Tyler Craig	Continuing M	Step 12	\$69,263.00
Heather Etgen	2 Yr – 7/1/2024 B	Step 11	\$56,994.00
Scott Henning	2 Yr – 7/1/2024 B+15	Step 6	\$50,661.00
Neisha Hermiller	1 Yr – 7/1/2023 M	Step 6	\$57,390.00
Bridgette Jones	2 Yr – 7/1/2024 B+150	Step 26	\$63,326.00
Joshua Klein	2 Yr – 7/1/2024 B+150	Step 8	\$55,411.00
Kori Lochard	1 Yr – 7/1/2023 B	Step 1	\$41,162.00
Sarah Perkins	1 Yr – 7/1/2023 M	Step 10	\$65,305.00
Deborah Poling	1 Yr – 7/1/2023 M	Step 5 30 days x 302.793	\$9,084.00
Zachary Ricker	1 Yr – 7/1/2023 M	Step 3	\$51,453.00
Kristin Salyer	2 Yr – 7/1/2024 M	Step 10	\$65,305.00
Erica Shadley	2 Yr – 7/1/2024 M	Step 16	\$71,242.00

Tobin Smith	1 Yr – 7/1/2023 B+15	Step 11	\$58,577.00
Susan Stuart	2 Yr – 7/1/2024 B+150	Step 18	\$63,326.00
Julie Thaxton	2 Yr – 7/1/2024 B	Step 18	\$60,160.00
Kristie Winkeljohn	Continuing M	Step 8	\$61,347.00
Alicia Wissman	2 Yr – 7/1/2024 B	Step 12	\$58,577.00
Kyleigh Woodruff	Continuing M	Step 8	\$61,347.00

Classified Staff

Paula Beverly – educational aide	2 Yr – 7/1/2024 191 days/5 hr per day at \$15.65	Step 5	\$14,945.75
Hillary Buxton – cafeteria worker	2 Yr – 7/1/2024 193 days/5.5 hr per day at \$14.61	Step 3	\$15,508.51
Carla Cole – custodian	2 Yr – 7/1/2024	Step 1	\$36,353.00
Robin Creeger – cafeteria worker	2 Yr – 7/1/2024 193 days/3 hr per day at \$13.64	Step 1	\$7,897.56
Sam DuBois – IT Technician	214 days/7 hr per day at \$20.60	n/a	\$30,858.00
Scotty Fuqua – cafeteria worker	2 Yr – 7/1/2024 193 days/3 hr per day at \$13.64	Step 1	\$7,897.56
Mary Garver – educational aide	Continuing 191 days/6 hr per day at \$23.28	Step 25	\$26,678.88
Valerie Hall – educational aide	Continuing 191 days/6.5 hr per day at \$20.10	Step 11	\$24,954.15
Gail Kahley - cafeteria worker	2 Yr – 7/1/2024 193 days/5.5 hr per day at \$13.64	Step 1	\$14,478.86
Kelly Kloeppel – head cook	2 Yr – 7/1/2024	Step 14	\$26,155.00
Michael Lenhart - Assistant Supervisor Building, Grounds & Maintenance	199 days/20 hours per week August 18, 2022 to May 25, 2023	n/a	\$17,504.44
Deborah Prater - custodian	1 Yr – 7/1/2023 (1/2 time)	Step 7	\$20,712.50
Patricia Shockency – bus driver	2 Yr – 7/1/2024	Step 19	\$21,266.00
Sarah Staley –cafeteria worker	2 Yr – 7/1/2024	Step 5	\$19,308.00

Jean Stavenger – educational aide	Continuing 191 days/6 hr per day at \$16.78	Step 7	\$19,229.88
Amy Stover – educational aide	Continuing 191 days/6 hr per day at \$20.10	Step 13	\$23,034.60
Amy Stover – part time bus driver	1 Yr – 7/1/2023	Step 6	
Chaise Sumney – custodian	2 Yr – 7/1/2024	Step 5	\$39,662.00
Ramona Sumney - cafeteria worker	2 Yr – 7/1/2024 193 days/5 hr per day at \$16.22	Step 6	\$15,652.30
Katie Ulrey – educational aide	2 Yr – 7/1/2024 191 days/6.5 hr per day at \$14.61	Step 3	\$18,138.32

G. APPROVE THE LIST OF SENIORS FOR GRADUATION ON MAY 29, 2022

The Superintendent recommends the Board approve the following list of Seniors for graduation:

<i>Madison Melissa Archer</i>	<i>Seth Jacob Daniel Nevers</i>
<i>Kasandra Mae Bailey</i>	<i>Dirk Xavier Osborne</i>
<i>Timberlyn Dawn Blankenship</i>	<i>Madison Vada Anne Park</i>
<i>Jermey David Cameron</i>	<i>Brandon Samuel Paul</i>
<i>Reese Edward Cariello</i>	<i>Brook Allison Phillips</i>
<i>Olivia Marie Conley</i>	<i>Shaina Rayann Phillips</i>
<i>Ashton James Lee Cowan</i>	<i>Kadin James Phipps</i>
<i>Andrew Micheal Dappert</i>	<i>Kirsten Marcella Poling</i>
<i>Morgan Lynn Marie Dirmeyer</i>	<i>Alera Nikole Pope</i>
<i>Riley Wilson Ferguson</i>	<i>Karen Alejandrina Puerto Aguilar</i>
<i>Keegan James Giddens</i>	<i>Makennah Kathleen Purcell</i>
<i>Selena Lilianna-Maria Gonzalez-Jordan</i>	<i>Aaron Mathew Robirds</i>
<i>Olivia Kay Louise Green</i>	<i>Alaina Mackenzie Robirds</i>
<i>Nathaniel Thomas Hall</i>	<i>Hailey Corin Robirds</i>
<i>Heather M Hankins</i>	<i>Aaron Bradley Robson</i>
<i>Cameron Anne Hazelton</i>	<i>Dustan Tylar Robson</i>
<i>Angel Luis Hernandez</i>	<i>Andrew James Rush</i>
<i>Tyler Ray Jameson</i>	<i>Alexander James Scott</i>
<i>Paige Nicole Jochims</i>	<i>Paige Elizabeth Seitz</i>
<i>Julia Patricia Kamatali</i>	<i>Seth Alan Swaney</i>
<i>Tyler Christopher Karsten</i>	<i>Chance Reed Taylor</i>
<i>Serenity Rose Lavalie</i>	<i>Cristina Marie Theis</i>
<i>Jasmine Renee Leimgruber</i>	<i>Olivia Nichole Thomas</i>
<i>Tessa Marie Long</i>	<i>Dylan Thomas Umphress</i>
<i>Daniel James MacDonald</i>	<i>Lucille Deloris Wall</i>
<i>Carmen Mary Mancuso</i>	<i>Jerry Zirui Wen</i>
<i>Lauren Grace McClain</i>	<i>Alexis Yasmine White</i>
<i>Alexander Scott Millirans</i>	<i>Kamron Maddox Wilkerson</i>
<i>Kameron James Mooney</i>	<i>Isaac Scott Williams</i>
<i>James Ashton Morgan</i>	<i>Braden J Wireman</i>
<i>Lauren Kathleen Mullins</i>	<i>Dexter Ray Woods III</i>
<i>Cayden Michael Murphy</i>	<i>Gabrielle Diane Wysocki</i>
<i>Carter David Nelson</i>	<i>Molly Pearl Zimmerman</i>

H. ADOPT A RESOLUTION REQUESTING APPROVAL OF FOOD SERVICE DEPARTMENT SMART SNACK PRICES FOR THE 2022-2023 SCHOOL YEAR

RESOLUTION

WHEREAS, the Ada Exempted Village School Food Service Department, according to audit guidelines, must publish the yearly prices of the smart snack lunch items in the board report; therefore, **BE IT RESOLVED**, that the price list for the 2022 - 2023 school year will be as follows:

"OFFER vs SERVE"

STUDENT BREAKFAST	All Students (K- 12)	\$1.75
STUDENT REDUCED BREAKFAST	All Students (K- 12)	.30
STUDENT LUNCH	Students (K-5)	\$2.25
STUDENT REDUCED LUNCH	Students (6- 12)	\$2.50
	All Students (K – 12)	.40
ADULT LUNCH		\$3.75
ADULT BREAKFAST		Ala Cart Price

SMART SNACK ITEMS

<u>BREAD ITEMS</u>		<u>FRUIT</u>	
All bread items, buns, bread, dinner roll etc.	.25	All fruit ½ cup serving	.65
Pasta Salad / Pasta w/Sauce	.75		
		<u>VEGETABLES</u>	
		All vegetables ½ cup serving 4oz.	.75
<u>CONDIMENTS</u>		Salad Bar 16oz. serving 1# boat	1.50
All condiments, dressings, BBQ sauce, syrup etc.	.35	Bake Potato w/3 sides	1.00

<u>DAIRY</u>		<u>SNACK ITEMS</u>	
Cottage Cheese 4oz.	.75	Baked Assorted Chips	.50
Cheese Stick 1oz.	.50	100% Fruit Snacks & Fruit Roll-Up	.60
Fruit Smoothie 6oz	1.50	Bulldog Pie	1.00
Milk ½ pint	.50	Cookie	.50
Yogurt 4oz	.75	Mini Grandma Cookies	.60
Yogurt Parfait 8oz.	1.75	Pudding Parfait 8oz.	1.75
		Rice Krispy Treat / Large Fruit Snacks	.85

<u>BEVERAGES</u>		<u>ENTREES</u>	
100% Fruit Juice 6oz	.75	All Main Entrée's	1.85
Bottled Water (flavored / plain) 16oz	1.25		
Gatorade 12oz	.75		

<u>BREAKFAST ITEMS</u>			
Ada Muffin 9oz.	.75		
Breakfast Entrée	1.50		

This institution is an equal opportunity provider

BE IT FURTHER RESOLVED, that close attention must be made to the menu.
Our menu is subject to change due to the availability and/or quality of food products.

Meal funds School Guidance for Ada Exempted Village School

All students that come through the serving line at school will receive a regular menu meal regardless of their ability to pay for the meal.

The parent/guardian on file with the school, will be notified by email and/or by phone if the meal puts the student in to a negative amount on their account. These notifications will go out Monday through Saturday. A letter may be mailed or sent home to the parent/guardians.

Snacks or extras will not be covered under this guidance.

Free/Reduced applications can be obtained at the office or in the cafeteria.

No student will be denied a meal unless the parent/guardian has instructed the Food Service Department in writing to deny meals to their child (ren).

I. APPROVE AN UNPAID LEAVE OF ABSENCE FOR A CLASSIFIED STAFF MEMBER

The Superintendent recommends the Board approve an unpaid leave of absence as requested by April Guthery due to a personal medical reason. Effective May 17, 2022 through April 1, 2023

J. APPROVE A CONTRACT WITH WEST CENTRAL OHIO ASSISTIVE TECHNOLOGY CENTER FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve a contract with the West Central Ohio Assistive Technology Center commencing July 1, 2022 to June 30, 2023, as presented.

K. APPROVE THE NWOET CONTRACT FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the 2022-2023 NWOET One Year Comprehensive Membership and LEARN360 Video Streaming, as presented.

L. APPROVE AN OUT-OF-STATE FFA TRIP FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve an out-of-state FFA trip to the 95th National FFA Convention in Indianapolis, IN from October 26th through October 29th, 2022.

M. APPROVE SUPPLEMENTAL CONTRACTS FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the following individuals for supplemental contracts for the 2022-2023 school year, subject to their holding or securing valid sports medicine and CPR certification issued by the State Department of Education, Division of Certification, if needed. Supplemental contracts to be issued as per the date of this board meeting and to be signed and returned within ten (10) calendar days or the supplemental contract will become null and void.

Individual	Supplemental	%/Step	Amount
Eric Perkins	Co-Athletic Director	24%/S4 .5 of 10,639	\$5,319.50
Ken Jochims	Co-Athletic Director	24%/S5 .5 of \$11,019	\$5,509.50
Tobin Smith	Head Football Coach	15%/S2	\$6,174.00
* (6 assistant football coaches equally splitting 4 positions .67 at their step.)			
*Sean Anderson	Assistant Football Coach	9%/S5	\$2,768.49
*Michael Allen	Assistant Football Coach	9%/S3	\$2,577.52
*Ryan Ormsbee	Assistant Football Coach	9%/S2	\$2,482.07

*Scott Jones	Assistant Football Coach	9%/S1	\$2,386.61
*Garrett Fleming	Assistant Football Coach	9%/S1	\$2,386.61
*Britton Devier	Assistant Football Coach	9%/S1	\$2,386.61
Joe Wolber	Volunteer Assistant Football Coach	-0-	-0-
Mark Nichols	Junior High Football Coach	6%/S5	\$2,755
Tyler Craig	Co-Junior High Football Coach	6%/S4 .5 of \$2,660	\$1,330
Joe Carl	Co-Junior High Football Coach	6%/S1 .5 of \$2,375	\$1,187.50
Greg Grimslid	Volunteer Assistant Junior High	-0-	-0-
Jason Campbell	Head Golf Coach	7%/S5	\$3,214
Kurt Klingler	Assistant Golf Coach	3%/S2	\$1,235
Kori Lochard	Co-Assistant Girls Soccer Coach	6%/S1 .5 of \$2,375	\$1,187.50
Mike Hall	Co-Assistant Girls Soccer Coach	6%/S3 .5 of \$2,565	\$1,282.50
Doug Poling	Volunteer Assistant Girls Soccer Coach	-0-	-0-
Kyleigh Woodruff	Head Volleyball Coach	12%/S5	\$5,509
Kylie Acheson	JV Volleyball Coach	6%/S1	\$2,375
Morgan Swick	8 th Grade Volleyball Coach	6%/S3	\$2,565
Brittany Daniels	7 th Grade Volleyball Coach	6%/S1	\$2,375
Bridgette Jones	Co - High School Football Cheerleading Advisor	4%/S5 .5 of \$1,836	\$918
Jen Fleming	Co-High School Football Cheerleading Advisor	4%/S2 .5 of \$1,646	\$823
Kenzye Stauffer	Junior High Football Cheerleading Advisor	2%/S2	\$823
Haley Jenkins	High School Basketball Cheerleading Advisor	5%/S2	2,058
Jen Fleming	Junior High Basketball Cheerleading Advisor	3%/S2	\$1,235

Meagan Zoladz	Varsity Assistant Girls Basketball Coach	9%/S1	\$3,562
Kyle Poling	JV Girls Basketball Coach	9%/S3	\$3,847
Lindsay Walden	8 th Grade Girls Basketball Coach	6%/S4	\$2,660
Aaron Acheson	7 th Grade Girls Basketball Coach	6%/S5	\$2,755
Vince Halliday	Head Boys Basketball Coach	15%/S2	\$6,174
Josh Lehsten	Varsity Assistant Boys Basketball Coach	9%/S2	\$3,705
Qua Johnson	JV Boys Basketball Coach	9%/S2	\$3,705
Eric Perkins	Head Wrestling Coach	11%/S3	\$4,702
Sean Anderson	Beta Club Advisor	3%/S1	\$1,187
Alayne Schrock	Camp Wilson Coordinator	2%/S5	\$918
Alayne Schrock	Co-Science Fair Coordinator	2%/S4 .5 of \$887	\$443.50
Shawn Christopher	Co-Science Fair Coordinator	2%/S1 .5 of \$792	\$396.00
Chanda Smith	Co-Student Council Advisor	10%/S5 .5 of \$4,591	\$2,295.50
Christina Bowden	Co-Student Council Advisor	10%/S5 .5 of \$4,591	\$2,295.50
David Ames	English Department Chair	3%/S5	\$1,377
David Ames	Film Club Advisor	2%/S5	\$918
Gary Wells	Fine Arts Department Chair	3%/S5	\$1,377
Gary Wells	Senior High Quiz Bowl Advisor	4%/S1	\$1,583
Sarah Davis	Foreign Language Department Chair	3%/S5	\$1,377
Sarah Davis	Language Club Advisor	2%/S5	\$918
Sarah Davis	National Honor Society Advisor	2%/S5	\$918
Erinn Prater	Guidance Department Chair	3%/S5	\$1,377
Kurt Klingler	STEM Department Chair	3%/S5	\$1,377

Dave Lusk	Science Department Chair	3%/S5	\$1,377
Ken Jochims	Social Studies Department Chair	3%/S5	\$1,377
Sheila Hughes	Special Education Department Chair	3%/S5	\$1,377
Sheila Hughes	Special Education Representative	7%/S5	\$3,214
Alicia Wissman	KG Department Chair	3%/S1	\$1,187
Melissa Gossard	1 st Grade Department Chair	3%/S5	\$1,377
Christa Preston	2 nd Grade Department Chair	3%/S2	\$1,235
Sherri Burnett	Co-3 rd Grade Department Chair	3%/S2 .5 of \$1,235	\$617.50
Brittany Daniels	Co-3 rd Grade Department Chair	3%/S5 .5 of \$1,377	\$688.50
Deone Rieman	Co-4 th Grade Department Chair	3%/S5 .5 of \$1,377	\$688.50
Susan Stuart	Co-4 th Grade Department Chair	3%/S5 .5 of \$1,377	\$688.50
Erica Shadley	5 th Grade Department Chair	3%/S2	\$1,235
Kim Guagenti	6 th Grade Department Chair	3%/S5	\$1,377
Tabitha McPeeks	Specials Department Chair	3%/S2	\$1,235
Tabitha McPeeks	Elementary Music Director	3%/S5	\$1,377
Arlene Allison	Title 1 Department Chair	3%/S5	\$1,377
Tracy Breidenbach	Testing Coordinator	5%/S4	\$2,216
Erinn Prater	Testing Coordinator	5%/S4	\$2,216
Julie Thaxton	Junior High Quiz Bowl Advisor	2%/S1	\$792
Arlene Allison	Junior Class Advisor	4%/S5	\$1,836
Josh Klein	Junior Class Advisor	4%/S5	\$1,836
Kristin Salyer	Senior Class Advisor	3%/S2	\$1,235
Barth Montel	LPDC Member	3%/S5	\$1,377
Erica Shadley	LPDC Member	3%/S5	\$1,377
Melissa Gossard	LPDC Member	3%/S5	\$1,377

Christina Bowden	LPDC Member	3%/S5	\$1,377
Chanda Smith	LPDC Member	3%/S5	\$1,377
Jacob Austrino	Instrumental Music Director	12%/S3	\$5,129
Jacob Austrino	Pep Band Director	2%/S3	\$855
Jacob Austrino	Varsity Singers Band Director	2%/S3	\$855
Jacob Austrino	Musical Director	6%/S2	\$2,470
Scott Henning	Musical Director	6%/S4	\$2,660
Scott Henning	Varsity Singers Director	7%/S5	\$3,214
Scott Henning	Vocal Music Director	7%/S5	\$3,214
Chanda Smith	Book Club Advisor	2%/S4	\$887
Chanda Smith	Varsity A Advisor	2%/S4	\$887
Shawn Christopher	Washington D.C. Trip Coordinator	3%/S2	\$1,235.00
Kurt Klingler	Co-Yearbook Advisor	10%/S5 .5 of \$4,591.00	\$2,295.50
Tracie Amburgey	Co-Yearbook Advisor	10%/S5 .5 of \$4,591.00	\$2,295.50
Tracie Amburgey	High School Volley Ball Site Mgr.	n/a	\$880.00

N. APPROVE EXTENDED SERVICE CONTRACTS FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve Extended Service Day Contracts for the 2022-20 school year as follows at the per diem rate:

Eric Perkins	Co-Athletic Director	7.5 Days
Ken Jochims	Co-Athletic Director	7.5 Days
Tracy Breidenbach	K-8 Guidance Counselor	10 Days
Scott Henning	Vocal Music Director	5 Days
Jacob Austrino	Instrumental Music Director	20 Days
Erinn Prater	9-12 Guidance Counselor	20 Days
Chanda Smith	High School Librarian	10 Days
Gary Wells	High School Art Teacher	2 Days
Ann Hersey	Cafeteria Manager	10 Days
Kori Lochard	Vocational Agricultural Instructor	20 days
Katherine Badertscher	School Social Worker	10 days

O. APPROVE RENEWAL OF VOLUNTARY STUDENT ACCIDENT PROGRAM FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board renew the application from Student Protective Agency, 300 Coshocton Avenue, Mount Vernon, Ohio 43050 for the 2022-2023 Voluntary Student Accident program, as presented.

P. APPROVE A VOLUNTEER DRIVER FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the following individual as a Volunteer Driver for the 2022-2023 school year. A Volunteer Driver form has been completed and is on file.

Kyleigh Woodruff

Q. APPROVE RETROACTIVELY A CERTIFIED SUBSTITUTE FOR THE 2021-2022 SCHOOL YEAR

The Superintendent recommends the Board approve retroactively the following individual as a **substitute** for the 2021-2022 school year on an "as needed" basis at the board approved rates:

Britney Essinger – Teacher Substitute

R. APPROVE SUBSTITUTE PAY FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the following substitute rates for the 2022-2023 school year as follows:

Certified Teacher/Nurse	\$110.00 per day
Secretary	\$12.00/hr
Cafeteria worker	\$10.00/hr
Educational Aide	\$10.00/hr
Student summer worker	\$10.00/hr
Custodian	\$12.00/hr

S. APPROVE SERVICE AGREEMENT WITH MIDWEST REGIONAL EDUCATIONAL SERVICE CENTER FOR PROVIDING PRESCHOOL PROGRAM SERVICES FOR THE 2022-2023 SCHOOL YEAR.

The Superintendent recommends the Board approve the agreement, as presented, with the Midwest Regional ESC for providing Preschool Program Services for the 2022-2023 school year.

T. APPROVE SERVICE AGREEMENT WITH MIDWEST REGIONAL ESC FOR DOCUMENT MANAGEMENT SERVICES FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the agreement, as presented, with the Midwest Regional ESC for providing Document Management Services for the 2022-2023 school year.

U. APPROVE SERVICE AGREEMENT FOR THE PROVISION OF A BEHAVIOR SPECIALIST WITH THE MIDWEST REGIONAL EDUCATIONAL SERVICE CENTER FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the Service Agreement with Midwest Regional Educational Service Center, as presented, to provide Behavior Specialist Services for the 2022-2023 school year.

V. APPROVE THE HIRING OF SUMMER STUDENT WORKERS

The Superintendent recommends the Board approve the hiring of the following students for the summer of 2022, at the rate of \$10 per hour, effective 5/31/2022:

Kirsten Poling, Alera Pope, Alexis White, Cameron Hazelton, Molly Zimmerman

W. APPROVE THE FOLLOWING INDIVIDUALS AS CLASSIFIED SUBSTITUTES FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the following individuals as substitutes for the 2022-2023 school year on an "as needed" basis at the board approved rates:

Noah Garmon, (custodial substitute)

Chance Taylor, (custodial substitute)

X. APPROVE THE PLACEMENT OF A TEACHER ON A SPECIAL ASSIGNMENT

The Superintendent recommends the Board approve Julie Butterfield as a teacher on special assignment, K-5 Math Intervention, for the 2022-2023 school year. Salary will be as per the negotiated agreement for a certified staff member.

Motion by: _____, second by: _____ that the Board approve the Superintendent's Recommendations, Items A through X, as set forth above.

Roll Call: Mr. Griffith: ____; Mr. Fleming: ____; Mr. Ramey: ____; Mr. Gossman: ____; and Dr. Mullins: ____.

XI. SUPERINTENDENT'S COMMENTS

XII. NEXT MEETING

XIII. EXECUTIVE SESSION

At ____ p.m., motion by: _____, second by: _____, that the Board move into a confidential executive session:

- ____ A) To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing.
- ____ B) To consider the purchase of property for public purposes, the sale of property at competitive bidding, or the sale or other disposition of unneeded, obsolete, or unfit-for-use property in accordance with section 505.10 of the Revised Code, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the public interest.
- ____ C) Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action.
- ____ D) Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment.
- ____ E) Matters required to be kept confidential by federal law or regulations or state statutes.
- ____ F) Details relative to the security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office.

Roll Call: Mr. Griffith: ____; Mr. Fleming: ____; Mr. Ramey: ____; Mr. Gossman: ____; and Dr. Mullins: ____.

The Board reconvened at ____ p.m.

XIV. ADJOURNMENT

At ____ p.m., motion by: _____ second by: _____ that the Board meeting be adjourned.

Roll Call: Mr. Griffith: ____; Mr. Fleming: ____; Mr. Ramey: ____; Mr. Gossman: ____; and Dr. Mullins: ____.

**ADA BOARD OF EDUCATION MEETING
ADDENDUM
May 19, 2022**

X. SUPERINTENDENT'S RECOMMENDATIONS

Y. APPROVE THE ISSUANCE OF A CERTIFIED CONTRACT FOR THE 2022-2023 SCHOOL YEAR

The Superintendent recommends the Board approve the issuance of a certified contract to the following individual to commence on August 15, 2022.

NAME	CONTRACT	SALARY
Sarah Phillips	1 Yr. – 7/1/2023	\$55,411.00
Kindergarten Teacher	B/S10	

Motion by: _____, second by: _____ that the Board approve the Superintendent's Recommendation Item Y as set forth above.

Roll Call: Mr. Griffith: ____; Mr. Fleming: ____; Mr. Ramey: ____; Mr. Gossman: ____; and Dr. Mullins: ____.

**Ada Exempted Village School District
Investment Summary
April 30, 2022**

For Board Meeting: May 19, 2022

Acc't #	Lending Institution	Period	Interest Rate	Investment Amount	Interest Received	Interest Allocation
27241	STAROhio	04/30/22	0.41%	\$813,646.37	\$273.46	General Fund / Cafeteria (Board Policy #6144)
MMA 007	Liberty National Bank	04/30/22	0.20%	Money Market Acct.	\$379.48	See below
Sweep	Liberty National Bank	04/30/22	0.10%	Sweep Acct.	\$181.62	See below
Investments	US Bank	04/30/22	Various	Red Tree Investments	\$0.36	See below
Total					<u>\$561.46</u>	

Fund #	Fund	Fund Balance	Amount
001	General Fund	7,423,317	492.46
003	Permanent Improvement	480,914	31.90
006	Lunchroom	167,743	11.13
007	Stambaugh Trust	129,804	8.61
008	Lacey Library	2,651	0.18
008	Lacey Scholarship	0	0.00
008	Ada Employee Sch.	19,146	1.27
008	R. McVicker Memorial	0	0.00
008	Ty Michaels Scholarship	1,202	0.08
008	Joel Hauenstein - Image One Sch	820	0.05
200/300	Student Activity/Athletics	147,603	9.79
018	School Activity	90,224	5.99
		<u>8,463,425</u>	<u>\$561.46</u>

E. Income Tax Revenue, Line 1.030 FY 2022

The fourth payment of fiscal year 2022 was received on April 29, 2022. The payment is \$725,057.44 an increase of \$89,464.14 of the same payment in fiscal year 2021.
See attached worksheet for a detailed analysis on the income tax line items.

F. Scholarship Recommendations - 2022

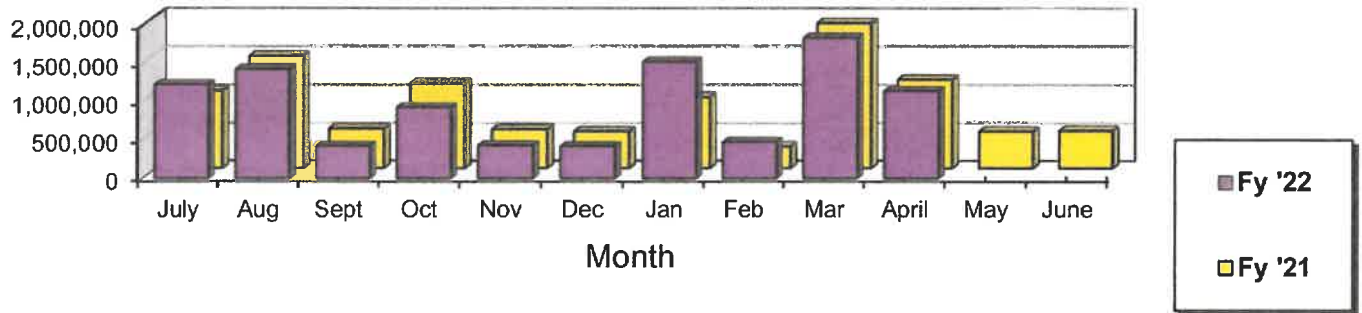
See attached list

G. Presentation and Approval of Five-Year Forecast 2022-2026

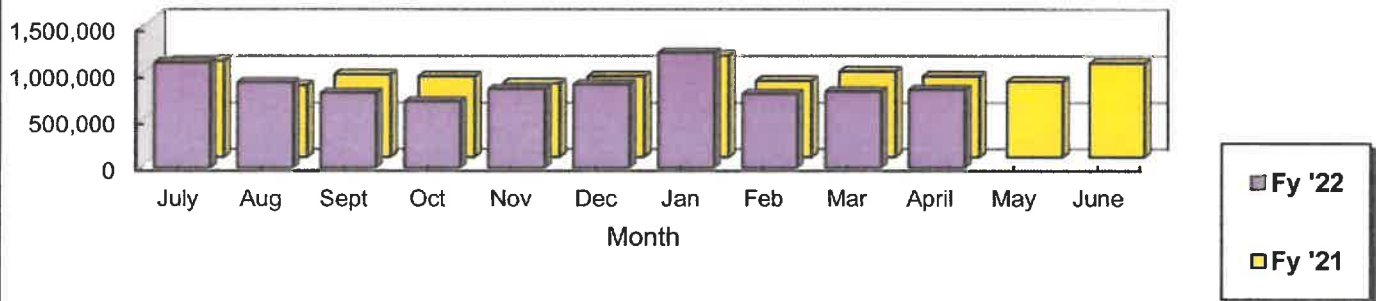
See attached

	Ada Exempted Village School District			
	Budget vs. Actual - GENERAL FUND			
	July 1, 2021 through June 30, 2022			
	Percentage of year:		83.3%	
	Month Ending:		April 2022	
Fund: 001				
		Permanent		
Line #		Appropriations	Actual	Percentage
	<u>REVENUE</u>			
1.010	Real Estate Tax	1,829,748	1,931,938	105.6%
1.020	Tangible Tax	181,277	191,647	105.7%
1.030	Income Tax	2,276,668	2,485,458	109.2%
1.035	Unrestricted State Foundation	5,197,692	4,505,626	86.7%
1.040	Restricted State Foundation	210,000	341,149	162.5%
1.045	Restricted Fed Grants-in-Aid (Ed Jobs)	0	0	0.0%
1.050	Rollback / Homestead	273,411	265,249	97.0%
1.060	Other Operating Revenue	105,000	207,094	197.2%
2.040	Operating Transfers-in	0	0	0.0%
2.060	All Other Financing Sources	0	0	0.0%
	TOTAL REVENUE	10,073,796	9,928,162	98.6%
	<u>EXPENSES</u>			
3.010	Wages	6,037,473	4,993,019	82.7%
3.020	Fringe Benefits	2,939,654	2,338,468	79.5%
3.030	Purchased Services	936,037	847,982	90.6%
3.040	Materials	222,300	175,154	78.8%
3.050	Capital Outlay	16,700	2,047	12.3%
4.300	Other Objects	593,000	466,758	78.7%
5.010	Operating Transfers - out	34,572	161,474	467.1%
5.020	Advances - out	0	0	0.0%
	TOTAL EXPENSES	10,779,736	8,984,901	83.3%
	VARIANCE (Revenue - Expenses)	(705,940)	943,260	
	Add: Beginning Cash	7,244,569	7,244,569	
	Ending Cash	6,538,629	8,187,829	
		(Estimate)	(Actual)	
	Less: Outstanding Encumbrances		(483,738)	
	Unencumbered Balance		7,704,091	

Ada Exempted Village Schools Receipts



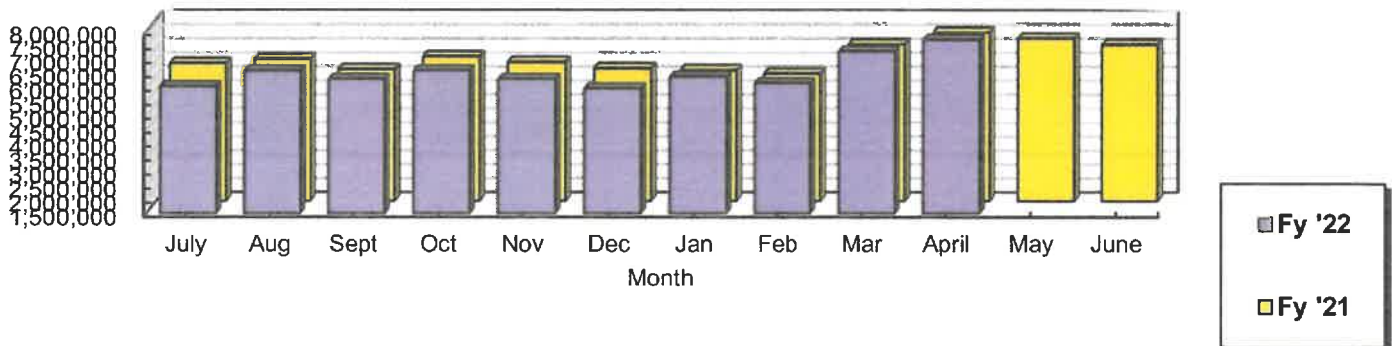
Ada Exempted Village Schools Expenditures



FY'21: July and Jan are 3 pays

FY'22: July and Jan are 3 pays

Ada Exempted Village Schools Unencumbered Balance



ADA EXEMPTED VILLAGE SCHOOLS
Spending Plan Summary

ODE Line Number		Monthly Estimate	Monthly Actual	Monthly Difference	FYTD Estimate	FYTD Actual	FYTD Difference
01.010	General Property (Real Estate)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,829,748.00	\$ 1,931,937.56	\$ 102,189.56
01.020	Tangible Personal Property Tax	0.00	0.00	0.00	181,277.00	191,646.67	10,369.67
01.030	Income Tax	569,167.00	735,698.42	166,531.42	2,276,668.00	2,485,458.19	208,790.19
01.035	Unrestricted Grants-in-Aid	438,669.00	402,508.79	(36,160.21)	4,386,690.00	4,505,626.41	118,936.41
01.040	Restricted Grants-in-Aid	7,500.00	8,062.68	562.68	75,000.00	341,149.01	266,149.01
01.045	Restricted Federal Grants-in-Aid - SFSF	0.00	0.00	0.00	0.00	0.00	0.00
01.050	Property Tax Allocation	0.00	0.00	0.00	273,411.00	265,249.48	(8,161.52)
01.060	All Other Operating Revenue	64,583.00	7,435.91	(57,147.09)	645,830.00	207,094.21	(438,735.79)
01.070	Total Revenue	1,079,919.00	1,153,705.80	73,786.80	9,668,624.00	9,928,161.53	259,537.53
02.010	Proceeds from Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
02.020	State Emergency Loans & Advancements (Approved)	0.00	0.00	0.00	0.00	0.00	0.00
02.040	Operating Transfers-In	0.00	0.00	0.00	0.00	0.00	0.00
02.050	Advances-In	0.00	0.00	0.00	0.00	0.00	0.00
02.060	All Other Financial Sources	0.00	0.00	0.00	0.00	0.00	0.00
02.070	Total Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
02.080	Total Revenues and Other Financing Sources	1,079,919.00	1,153,705.80	73,786.80	9,668,624.00	9,928,161.53	259,537.53
03.010	Personal Services	472,646.00	440,999.93	(31,646.07)	5,128,522.00	4,993,018.97	(135,503.03)
03.020	Employees' Retirement/Insurance Benefits	244,971.00	210,471.50	(34,499.50)	2,449,710.00	2,338,468.05	(111,241.95)
03.030	Purchased Services	148,611.00	98,482.76	(50,128.24)	1,486,110.00	847,981.56	(638,128.44)
03.040	Supplies and Materials	18,525.00	12,914.49	(5,610.51)	185,250.00	175,153.54	(10,096.46)
03.050	Capital Outlay	1,391.00	0.00	(1,391.00)	13,910.00	2,047.02	(11,862.98)
03.060	Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
04.010	Debt Service: All Principal (Historical)	0.00	0.00	0.00	0.00	0.00	0.00
04.020	Debt Service: Principal-Notes	0.00	0.00	0.00	0.00	0.00	0.00
04.030	Debt Service: Principal - State Loans	0.00	0.00	0.00	0.00	0.00	0.00
04.040	Debt Service: Principal - State Advancements	0.00	0.00	0.00	0.00	0.00	0.00
04.050	Debt Service: Principal - HB 264 Loans	0.00	0.00	0.00	0.00	0.00	0.00
04.055	Debt Service: Principal - Other	0.00	0.00	0.00	0.00	0.00	0.00
04.060	Debt Service: Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
04.300	Other Objects	47,378.50	75,318.01	27,939.51	473,785.00	466,758.13	(7,026.87)
04.500	Total Expenditures	933,522.50	838,186.69	(95,335.81)	9,737,287.00	8,823,427.27	(913,859.73)
05.010	Operational Transfers - Out	0.00	0.00	0.00	34,500.00	161,474.03	126,974.03
05.020	Advances - Out	0.00	0.00	0.00	0.00	0.00	0.00
05.030	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
05.040	Total Other Financing Uses	0.00	0.00	0.00	34,500.00	161,474.03	126,974.03
05.050	Total Expenditure and Other Financing Uses	933,522.50	838,186.69	(95,335.81)	9,771,787.00	8,984,901.30	(786,885.70)
06.010	Excess Rev & Oth Financing Sources over(under) Exp & Oth F	146,396.50	315,519.11	169,122.61	(103,163.00)	943,260.23	1,046,423.23
07.010	Cash Balance-July1 -Excluding Proposed Renew/Replace & New	0.00	7,872,309.72	7,872,309.72	7,244,569.00	7,244,568.60	(0.40)
07.020	Cash Balance June 30	146,396.50	8,187,828.83	8,041,432.33	7,141,406.00	8,187,828.83	1,046,422.83
08.010	Estimated Encumbrances June 30	0.00	483,738.26	483,738.26	0.00	483,738.26	483,738.26

ADA EXEMPTED VILLAGE SCHOOLS
Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
301-0000	GENERAL FUND	\$ 7,244,568.60	\$ 1,153,705.80	\$ 9,928,161.53	\$ 838,186.69	\$ 8,984,901.30	\$ 8,187,828.83	\$ 483,738.26	\$ 7,704,090.57
302-9090	DEBT SERVICE (NEW K-12 W/ AUDITORIUM)	536,504.54	0.00	767,692.84	0.00	802,177.56	502,019.82	0.00	502,019.82
303-0000	PERMANENT IMPROVEMENT	220,479.50	31.90	408,347.79	72,433.52	220,314.51	408,512.78	210,766.23	197,746.55
304-9090	NEW K-12 BUILDING	2,302.90	0.00	0.00	0.00	0.00	2,302.90	0.00	2,302.90
304-9091	NEW AUDITORIUM	37,584.47	0.00	0.00	0.00	0.00	37,584.47	6,813.67	30,770.80
306-0000	LUNCHROOM	90,567.44	85,715.86	484,552.37	71,774.56	393,435.24	181,684.57	88,730.67	92,953.90
307-9400	STAMBAUGH BAND TRUST	19,322.13	1.40	10,018.88	0.00	8,233.75	21,107.26	10,086.78	11,020.48
307-9500	STAMBAUGH ATHLETIC TRUST	51,394.81	3.45	10,066.83	0.00	9,452.11	52,009.53	7,280.00	44,729.53
307-9600	STAMBAUGH LIBRARY TRUST	50,659.33	3.76	9,368.13	(2,218.00)	1,114.06	58,913.40	3,557.45	55,355.95
307-9901	JENNIFER SUE UMPHRESS SCHOLARSHIP	300.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00
308-0000	MEMORIAL FUND/BLDG & GROUNDS	2,950.12	0.00	0.00	0.00	0.00	2,950.12	0.00	2,950.12
308-9287	ZELMA LACEY FOR LIBRARY BOOKS	2,647.36	0.18	3.94	0.00	0.00	2,651.30	0.00	2,651.30
308-9899	ADA EMPLOYEE SCHOLARSHIP FUND	17,357.12	338.27	3,827.58	0.00	1,700.00	19,484.70	100.00	19,384.70
308-9907	RONALD R McVICKER MEMORIAL SCHOLARSHIP	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00
308-9909	TY MICHAEL MEMORIAL SCHOLARSHIP	1,500.20	0.08	1.87	0.00	300.00	1,202.07	0.00	1,202.07
308-9910	JOEL HAUENSTEIN - IMAGE ONE MEMORIAL SCHOLARSHIP	820.00	0.05	500.47	0.00	500.00	820.47	0.00	820.47
309-0000	UNIFORM SUPPLY	30,095.59	583.75	44,985.41	0.00	52,262.95	22,818.05	1,883.79	20,934.26
310-9090	CFAP NEW K-12 BUILDING	23,420.79	0.00	58.60	0.00	0.00	23,479.39	0.00	23,479.39
310-9091	CFAP, STATE SHARE K-12 BUILDING	5,495.36	0.00	0.00	0.00	0.00	5,495.36	2,341.85	3,153.51
318-9111	HIGH SCHOOL ACTIVITY FUND	43,556.03	1,272.11	15,675.39	(116.28)	3,179.33	56,052.09	2,331.94	53,720.15
318-9222	ELEMENTARY ACTIVITY 307	30,890.42	177.21	1,917.70	298.50	1,138.61	31,669.51	1,373.58	30,295.93
318-9333	GENERAL 308	3,764.57	0.25	5.59	0.00	0.00	3,770.16	0.00	3,770.16
322-9500	AGENCY - OHSAA TOURNAMENTS	660.00	0.00	0.00	0.00	0.00	660.00	0.00	660.00
322-9920	Unclaimed Funds	1,361.32	0.00	0.00	0.00	0.00	1,361.32	0.00	1,361.32
334-9090	MAINTENANCE FUND - CFAP	217,517.71	0.00	41,073.48	5,087.16	59,930.14	198,661.05	19,654.77	179,006.28
200-9200	MODERN LANGUAGE CLUB 210	920.14	0.03	1.26	194.96	660.06	261.34	75.00	186.34
200-9330	F.F.A. 204	7,001.89	130.74	18,549.06	1,916.43	16,119.59	9,431.36	1,197.50	8,233.86
200-9400	BAND	1,866.07	1,133.04	4,612.54	452.38	3,952.57	2,526.04	635.35	1,890.69
200-9470	VOCAL MUSIC	9,915.15	1,187.39	4,863.49	100.00	6,606.20	8,172.44	300.00	7,872.44
200-9610	STUDENT COUNCIL 212	21,909.49	1.21	3,215.65	342.55	7,251.53	17,873.61	50.00	17,823.61
200-9611	CONCESSIONS (STUDENT COUNCIL)	4,268.47	50.76	17,405.28	0.00	10,119.97	11,553.78	0.00	11,553.78
200-9630	JUNIOR HIGH BETA CLUB	2,973.89	0.22	959.45	0.00	679.47	3,253.87	10.00	3,243.87

ADA EXEMPTED VILLAGE SCHOOLS
Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9680	YEARBOOK 216	\$ 10,894.36	\$ 0.81	\$ 9,044.69	\$ 0.00	\$ 7,749.37	\$ 12,189.68	\$ 200.00	\$ 11,989.68
200-9919	CLASS OF 2019	0.17	0.00	0.00	0.00	0.00	0.17	0.00	0.17
200-9920	CLASS OF 2020	852.14	0.00	0.00	0.00	0.00	852.14	0.00	852.14
200-9922	CLASS OF 2022	1,453.26	0.16	984.54	686.00	687.29	1,750.51	0.00	1,750.51
200-9923	CLASS OF 2023	0.00	2,925.16	7,648.83	3,817.29	6,084.87	1,563.96	811.76	752.20
300-9500	ATHLETICS	30,115.34	1,670.10	102,770.74	11,366.92	65,636.62	67,249.46	34,863.64	32,385.82
300-9501	ATHLETICS - CAMP PROGRAMS	582.31	0.00	0.00	0.00	0.00	582.31	0.00	582.31
300-9502	ATHLETICS - DESIGNATED DONATIONS	310.00	0.00	0.00	0.00	0.00	310.00	0.00	310.00
451-9910	OHIO K-12 NETWORK CONNECTIVITY	3,600.00	0.00	3,600.00	0.00	0.00	7,200.00	0.00	7,200.00
460-9905	STUDENT READING INTERVENTION - FY 2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467-9920	STUDENT WELLNESS & SUCCESS	66,359.90	0.00	0.00	0.00	64,834.99	1,524.91	0.00	1,524.91
467-9921	STUDENT WELLNESS & SUCCESS	118,563.81	0.00	0.00	6,244.82	11,386.78	107,177.03	0.00	107,177.03
499-9822	MISCELLANEOUS STATE GRANT FUND	0.00	0.00	5,000.00	4,740.00	4,740.00	260.00	155.80	104.20
499-9921	SCHOOL BUS PURCHASE PROGRAM	4,292.83	0.00	0.00	0.00	4,292.83	0.00	0.00	0.00
499-9922	MISCELLANEOUS STATE GRANT FUND	0.00	4,381.47	4,381.47	0.00	0.00	4,381.47	0.00	4,381.47
507-0000	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	0.00	0.00	1,530.12	1,530.12	(1,530.12)	0.00	(1,530.12)
507-9921	ESSER (Elem/Secondary Sch Emergency Fund	90.92	0.00	3,047.72	55.69	3,448.48	(309.84)	0.00	(309.84)
507-9922	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	0.00	0.00	6,673.09	458,357.77	(458,357.77)	102,255.21	(560,612.98)
510-9921	CRF (Coronavirus Relief Fund)	(3,613.00)	0.00	4,518.39	0.00	905.39	0.00	0.00	0.00
516-9821	6B IDEA RESTORATION	0.00	0.00	3,254.59	0.00	3,254.59	0.00	0.00	0.00
516-9905	SPECIAL EDUC, PART B-IDEA, 2004-05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516-9918	SPECIAL EDUC, PART B-IDEA, 2017-18	8,215.61	0.00	0.00	0.00	0.00	8,215.61	0.00	8,215.61
516-9919	SPECIAL EDUC, PART B-IDEA, 2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516-9921	SPECIAL EDUC, PART B-IDEA, 2020-21	(13,904.66)	0.00	30,433.99	0.00	16,529.33	0.00	0.00	0.00
516-9922	SPECIAL EDUC, PART B-IDEA, 2021-22	0.00	109,880.49	109,880.49	13,617.66	124,889.17	(15,008.68)	0.00	(15,008.68)
572-9821	Expanding Opportunities for Each Child (EOEC) 2020-2021	0.00	0.00	3,562.56	0.00	3,562.56	0.00	0.00	0.00
572-9822	Expanding Opportunities for Each	0.00	0.00	0.00	0.00	0.00	0.00	4,100.00	(4,100.00)

ADA EXEMPTED VILLAGE SCHOOLS
Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
	Child (EOEC) 2021-2022								
572-9902	TITLE I, 2001-02	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 950.00	\$ (950.00)	\$ 0.00	\$ (950.00)
572-9905	TARGETED ASSISTANCE, TITLE I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572-9915	TITLE I, 2014-2015	2,860.57	0.00	0.00	0.00	0.00	2,860.57	0.00	2,860.57
572-9916	TITLE I, 2015-2016	(2,860.57)	0.00	0.00	0.00	0.00	(2,860.57)	0.00	(2,860.57)
572-9917	TITLE I, 2016-2017	45.00	0.00	0.00	0.00	0.00	45.00	0.00	45.00
572-9919	TITLE I, 2018-2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572-9920	TITLE I, 2019-2020	(326.91)	0.00	0.00	0.00	0.00	(326.91)	0.00	(326.91)
572-9921	TITLE 1, 2020-2021	(12,921.46)	0.00	40,687.28	0.00	27,765.82	0.00	0.00	0.00
572-9922	TITLE 1, 2021-2022	0.00	100,271.65	100,271.65	12,285.48	115,938.01	(15,666.36)	0.00	(15,666.36)
584-9922	TITLE IV-A STUDENT SUPPORT AND ACADEMIC ENRI	0.00	12,559.45	12,559.45	0.00	12,559.45	0.00	0.00	0.00
587-9922	IDEA PRESCHOOL-HANDICAPPED	0.00	4,455.03	4,455.03	0.00	4,455.03	0.00	0.00	0.00
590-9905	TITLE II-A TEACHER QUALITY, 2004-05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-9918	TITLE II-A TEACHER QUALITY, 2017-18	438.75	0.00	0.00	0.00	0.00	438.75	0.00	438.75
590-9919	TITLE II-A TEACHER QUALITY, 2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-9921	TITLE II-A TEACHER QUALITY, 2020-21	(1,642.09)	0.00	5,262.91	0.00	3,620.82	0.00	0.00	0.00
590-9922	TITLE II-A TEACHER QUALITY, 2021-22	0.00	16,594.36	16,594.36	1,990.23	18,764.29	(2,169.93)	0.00	(2,169.93)
599-9918	TITLE IV-A STUDENT SUPPORT AND ACADEMIC ENRI	(5,823.96)	0.00	0.00	0.00	0.00	(5,823.96)	225.00	(6,048.96)
Grand Total		\$ 8,894,657.73	\$ 1,497,076.14	12,243,823.82	\$ 1,051,459.77	11,548,772.53	\$ 9,589,709.02	\$ 983,538.25	\$ 8,606,170.77

Date: 05/12/2022
Time: 20:08

ADA EXEMPTED VILLAGE SCHOOLS
Cash Reconciliation as of 04/30/2022

Page: 1

Gross Depository Balances:

Liberty National Bank - Checking	\$550,000.00
Liberty National Bank - Money Market	\$2,234,381.25
Athletic Checking	\$2,000.00
Liberty National Bank - Sweep	\$2,549,367.40

Total Depository Balances (Gross)		\$5,335,748.65
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Adjustments to Bank Balance:

Cash in Transit to Bank	\$719.96
Outstanding Checks	(\$70,883.42)
Adjustments:	
NSF Checks	\$315.00
Adjustments	\$1.00
Reconcile Item	(\$262.58)

Total Adjustments to Bank Balance		(\$70,110.04)
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Investments:

Treasury Bonds and Notes	\$0.00
Certificate of Deposits	\$0.00
Other Securities	\$0.00
Other Investments:	
Star Ohio - #2724	\$813,646.37
Investment	\$2,003.57
Mel Lanzer - Escrow	\$9,000.00
Red Tree Investment	\$3,499,420.47

Total Investments		\$4,324,070.41
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Cash on Hand:

Petty Cash:	
Change Cash:	
Cash with Fiscal Agent	\$0.00

Total Cash on Hand		\$0.00
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Total Balances		\$9,589,709.02
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Total Fund Balance		\$9,589,709.02
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Depository Clearance Accounts:

Total Clearance Account Balances		\$0.00
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Treasurer

Ada Exempted Village Schools
Item D. Monthly Bank Reconciliation

Liberty National Bank Reconciliation 04/30/2022

Bank Balance - LNB	550,000.00
Bank Balance - LNB Sweep Account	2,549,367.40
Bank Balance - LNB Money Market	2,234,381.25
Investment: Red Tree Investments	3,499,420.47
StarOhio #27241	813,646.37
Investment	2,003.57
Athletic	2,000.00
Retainage Escrow, LNB -- Mel Lanzer (1)	9,000.00
Deposit-In-Transit PayFort/STRIPE	719.96
Miscellaneous:	

9,660,539.02

Less: O/S Checks (70,883.42)

Adjusted Bank Balance 9,589,655.60

Book Balance	9,589,709.02
Reconcile item:	
Less:	
NSF Check	(103.00)
NSF Check	(54.00)
NSF Check	(10.00)
NSF Check	(148.00)
Reconcile item:	(1.00)
	262.58

9,589,655.60

Bank has 0.00 more than the books

Payroll Reconciliation 04/30/2022

Bank Balance - US Bank	16,343.98
Miscellaneous: Service Charges (Dec, Jan, Feb, Mar, Apr)	381.82

Adjusted Bank Balance 16,725.80

Book Balance	16,724.51
Interest Earned (Dec, Jan, Feb, Mar, Apr)	1.29
Reconciling:	

16,725.80

Bank has 0.00 more than the books

Notes:

(1) Amounts above are actual retainage amounts, without interest earned on the escrow accounts.

The actual LNB balances for the end of the month, including interest, are: (after Feb. 2008 corrections):

3/31/2022 balances

Retainage Escrow, LNB -- Snyder	\$0.00
Retainage Escrow, LNB -- Mel Lanzer	\$17,546.26
Retainage Escrow, LNB -- Smith Boughan	\$0.00
Retainage Escrow, LNB -- Vaughn Industries	\$3,281.19
	\$20,827.45

ADA EXEMPTED VILLAGE SCHOOL **INCOME TAX**

Date Passed : June 1992

Income Tax % : 3/4%

Time frame : Begin 1/1/93, 5 yrs.

RENEWED: Begin 1/1/98, 5 yrs.

Begin 1/1/03, 5 yrs.

Begin 1/1/08, 5 yrs.

Begin 1/1/13, 5 yrs.

Begin 1/1/18, 5yrs.

Begin 1/1/23, 5yrs.

NEW: Begin 1/1/14, 7 yrs.

(3/4% additional)

Expire Date:

12/31/2017

12/31/2022

12/31/2027

Continuing

FOR QUARTER	DATE RECEIVED	AMOUNT	PER FISCAL YR.	INCR/ (DECR)	Adjusted Balance	
2ND QTR. 2011	07/11	273,736.49				
3RD QTR. 2011	10/11	167,530.85				
4TH QTR. 2011	1/12	174,285.23				
1ST QTR. 2012	4/12	192,062.32	807,614.89 (FY 12)	7.8%		
2ND QTR. 2012	07/12	269,383.97				
3RD QTR. 2012	10/12	165,199.53				
4TH QTR. 2012	1/13	158,125.29				
1ST QTR. 2013	4/13	199,120.67	791,829.46 (FY 13)	-2.0%	769,737.34	6 yr. average
2ND QTR. 2013	07/13	322,916.27				
3RD QTR. 2013	10/13	181,960.39				
4TH QTR. 2013	1/14	179,310.66				
1ST QTR. 2014	4/14	299,525.83	1st pay of 0.75% addition 983,713.15 (FY 14)	24.2%		
2ND QTR. 2014	07/14	382,323.38				
3RD QTR. 2014	10/14	317,729.68				
4TH QTR. 2014	1/15	323,739.27				
1ST QTR. 2015	4/15	416,865.20	1,440,657.53 (FY 15)	46.5%		
2ND QTR. 2015	07/15	622,429.04				
3RD QTR. 2015	10/15	367,412.37				
4TH QTR. 2015	1/16	361,501.82				
1ST QTR. 2016	4/16	465,761.38	1,817,104.61 (FY 16)	26.1%		
2ND QTR. 2016	07/16	604,847.21				
3RD QTR. 2016	10/16	389,363.06				
4TH QTR. 2016	1/17	386,472.61				
1ST QTR. 2017	4/17	445,591.48	1,826,274.36 (FY 17)	0.5%		
2ND QTR. 2017	07/17	587,923.92				
3RD QTR. 2017	10/17	454,763.85				
4TH QTR. 2017	1/18	412,314.48				
1ST QTR. 2018	4/18	482,244.32	1,937,246.57 (FY 18)	6.1%		
2ND QTR. 2018	7/18	667,575.89				
3RD QTR. 2018	10/18	446,039.69				
4TH QTR. 2018	1/19	428,951.17				
1ST QTR. 2019	4/19	493,441.71	2,036,008.46 (FY 19)	5.1%		
2ND QTR. 2019	7/19	711,290.47				
3RD QTR. 2019	10/19	511,876.14				
4TH QTR. 2019	1/20	421,232.98				
1ST QTR. 2020	4/20	532,958.68	2,177,358.27 (FY 20)	6.9%		
2ND QTR. 2020	7/20	523,337.30				
3RD QTR. 2020	10/20	616,977.47				
4TH QTR. 2020	1/21	427,866.49				
1ST QTR. 2021	4/21	635,593.30	2,203,774.56 (FY 21)	1.2%		
2ND QTR. 2021	7/21	750,958.90				
3RD QTR. 2021	10/21	479,599.34				
4TH QTR. 2021	1/22	494,836.69				
1ST QTR. 2022	4/22	725,057.44	2,450,452.37 (FY 22)	11.2%		
TOTALS		29,157,625.92	29,157,625.92			

F: Scholarship Recommendations - 2022

Ada Employee Scholarship (\$100 each)

Madison Archer
Timberlyn Blankenship
Olivia Conlely
Morgan Dirmeyer
Riley Ferguson
Keegan Giddens
Selena Gonzalez-Jordan
Nathan Hall
Cami Hazelton
Paige Jochims
Julia Kamatali
Daniel MacDonald
Carmen Mancuso
Lauren Mullins
Carter Nelson
Shaina Phillips
Kirsten Poling
Makennah Purcell
Alaina Robirds
Hailey Robirds
Chance Taylor
Olivia Thomas
Lucille Wall
Isaac Williams
Dexter Woods III
Gabrielle Wysocki
Molly Zimmerman

ADA EXEMPTED VILLAGE SCHOOLS
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
28914	72626	ACCOUNTS_PAYA_BLE	4/1/2022	5-C ROOFING PROFESSIONAL, INC.	2444	RECONCILED	4/30/2022		\$ 775.00
28926	72627	ACCOUNTS_PAYA_BLE	4/1/2022	ADA HERALD	104	RECONCILED	4/30/2022		36.00
28918	72628	ACCOUNTS_PAYA_BLE	4/1/2022	ADA WATER & SEWER DEPT	109	RECONCILED	4/30/2022		3,767.02
28929	72629	ACCOUNTS_PAYA_BLE	4/1/2022	BIG DADDY'S TOWING INC.	4469	RECONCILED	4/30/2022		172.00
28912	72630	ACCOUNTS_PAYA_BLE	4/1/2022	BLICK ART MATERIALS	194	RECONCILED	4/30/2022		91.54
28920	72631	ACCOUNTS_PAYA_BLE	4/1/2022	CAROL SLANE FLORIST	517	RECONCILED	4/30/2022		115.00
28923	72632	ACCOUNTS_PAYA_BLE	4/1/2022	FRESH ENCOUNTER CORPORATE	4980	RECONCILED	4/30/2022		119.30
28924	72633	ACCOUNTS_PAYA_BLE	4/1/2022	SWEET CAROLINE'S EQUIPMENT GUYS	2586	RECONCILED	4/30/2022		1,128.75
28925	72634	ACCOUNTS_PAYA_BLE	4/1/2022	EQUIPMENT GUYS	7117	RECONCILED	4/30/2022		330.00
28921	72635	ACCOUNTS_PAYA_BLE	4/1/2022	FOCUS 3 LLC	6909	RECONCILED	4/30/2022		6,244.82
28919	72636	ACCOUNTS_PAYA_BLE	4/1/2022	JOE KOST	7124	RECONCILED	4/30/2022		300.00
28913	72637	ACCOUNTS_PAYA_BLE	4/1/2022	LOWE'S	2554	RECONCILED	4/30/2022		352.32
28916	72638	ACCOUNTS_PAYA_BLE	4/1/2022	NEFF COMPANY	5148	RECONCILED	4/30/2022		152.55
28917	72639	ACCOUNTS_PAYA_BLE	4/1/2022	NORADA LANES	6625	RECONCILED	4/30/2022		458.00
28927	72640	ACCOUNTS_PAYA_BLE	4/1/2022	OMEA	6102	RECONCILED	4/30/2022		100.00
28928	72641	ACCOUNTS_PAYA_BLE	4/1/2022	SCHOOL PRIDE	6384	RECONCILED	4/30/2022		3,490.00
28922	72642	ACCOUNTS_PAYA_BLE	4/1/2022	BON SECOURS MERCY HEALTH, INC	4373	RECONCILED	4/30/2022		4,100.00
28915	72643	ACCOUNTS_PAYA_BLE	4/1/2022	XTEK PARTNERS	6829	RECONCILED	4/30/2022		290.25
28931	72644	ACCOUNTS_PAYA_BLE	4/1/2022	TYPESY	7085	OUTSTANDING			902.50
28953	72645	ACCOUNTS_PAYA_BLE	4/8/2022	ALL- PHASE ELECTRIC SUPPLY	897	RECONCILED	4/30/2022		175.00
28947	72646	ACCOUNTS_PAYA_BLE	4/8/2022	ALLEN COUNTY ESC	469	RECONCILED	4/30/2022		20,470.64
28954	72647	ACCOUNTS_PAYA_BLE	4/8/2022	CAROL SLANE FLORIST	517	RECONCILED	4/30/2022		49.45
28967	72648	ACCOUNTS_PAYA_BLE	4/8/2022	CENTRAL OHIO	3128	RECONCILED	4/30/2022		3,544.61

ADA EXEMPTED VILLAGE SCHOOLS
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE		FARMERS CO-OP INC					
28961	72649 ACCOUNTS_PAYA	4/8/2022		GLOWFORGE, INC	7158 RECONCILED	4/30/2022			\$ 4,740.00
28966	72650 ACCOUNTS_PAYA	4/8/2022		GORDON FOOD SERVICE, INC	1615 RECONCILED	4/30/2022			15,403.14
28969	72651 ACCOUNTS_PAYA	4/8/2022		GRAINGER	3661 RECONCILED	4/30/2022			88.00
28949	72652 ACCOUNTS_PAYA	4/8/2022		HASTY AWARDS	7047 RECONCILED	4/30/2022			293.80
28968	72653 ACCOUNTS_PAYA	4/8/2022		HEALTHCARE BILLING SERVICES	5798 RECONCILED	4/30/2022			686.11
28958	72654 ACCOUNTS_PAYA	4/8/2022		KEITH'S HARDWARE	134 RECONCILED	4/30/2022			177.83
28951	72655 ACCOUNTS_PAYA	4/8/2022		FOX SUPPLY	859 RECONCILED	4/30/2022			746.96
28946	72656 ACCOUNTS_PAYA	4/8/2022		LIBERTY NATIONAL BANK	303 RECONCILED	4/30/2022			3,314.33
28957	72657 ACCOUNTS_PAYA	4/8/2022		LINDSAY SMITH	6448 RECONCILED	4/30/2022			1,528.96
28962	72658 ACCOUNTS_PAYA	4/8/2022		LOWE'S	2554 RECONCILED	4/30/2022			607.66
28948	72659 ACCOUNTS_PAYA	4/8/2022		MIDWEST REGIONAL EDUCATION	1956 RECONCILED	4/30/2022			18,077.19
28945	72660 ACCOUNTS_PAYA	4/8/2022		NICKLES BAKERY	465 RECONCILED	4/30/2022			1,255.78
28964	72661 ACCOUNTS_PAYA	4/8/2022		NORTHWEST OHIO AUTO PARTS, INC	5099 RECONCILED	4/30/2022			244.55
28952	72662 ACCOUNTS_PAYA	4/8/2022		OHIO FFA ASSOCIATION	853 RECONCILED	4/30/2022			10.00
28950	72663 ACCOUNTS_PAYA	4/8/2022		PEPPLE & WAGGONER, LTD	6184 RECONCILED	4/30/2022			3,081.50
28965	72664 ACCOUNTS_PAYA	4/8/2022		SMITH FOODS INC	5785 RECONCILED	4/30/2022			3,716.52
28956	72665 ACCOUNTS_PAYA	4/8/2022		TELEPHONE SERVICE COMPANY	6834 RECONCILED	4/30/2022			237.04
28963	72666 ACCOUNTS_PAYA	4/8/2022		TOLEDO MUDHENS	6515 RECONCILED	4/30/2022			810.00
28959	72667 ACCOUNTS_PAYA	4/8/2022		BASEBALL CLUB TREASURER, STATE OF OHIO	627 RECONCILED	4/30/2022			94.30
28955	72668 ACCOUNTS_PAYA	4/8/2022		VELVET ICE CREAM COMPANY	6856 RECONCILED	4/30/2022			550.80
28960	72669 ACCOUNTS_PAYA	4/8/2022		VERIZON	4562 RECONCILED	4/30/2022			107.71

ADA EXEMPTED VILLAGE SCHOOLS Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
28970	72670	BLE ACCOUNTS_PAYA	4/12/2022	WIRELESS TOLEDO MUDHENS	6515	OUTSTANDING			\$ 710.00
28971	72671	BLE ACCOUNTS_PAYA	4/13/2022	BASEBALL CLUB EAST OF CHICAGO PIZZA	2506	OUTSTANDING			26.99
28980	72672	BLE ACCOUNTS_PAYA	4/14/2022	AMERICAN ELECTRIC POWER	343	RECONCILED	4/30/2022		9,066.94
28978	72673	BLE ACCOUNTS_PAYA	4/14/2022	BENJAMIN LOGAN HIGH SCHOOL	6702	RECONCILED	4/30/2022		150.00
28985	72674	BLE ACCOUNTS_PAYA	4/14/2022	CENTURYLINK	3598	RECONCILED	4/30/2022		338.63
28989	72675	BLE ACCOUNTS_PAYA	4/14/2022	KRAMER ENTERPRISES, INC	5626	RECONCILED	4/30/2022		210.10
28990	72676	BLE ACCOUNTS_PAYA	4/14/2022	COLUMBUS GROVE HIGH SCHOOL	1097	RECONCILED	4/30/2022		175.00
28984	72677	BLE ACCOUNTS_PAYA	4/14/2022	CRESTVIEW LOCAL SCHOOLS	2137	RECONCILED	4/30/2022		150.00
28981	72678	BLE ACCOUNTS_PAYA	4/14/2022	DELPHOS JEFFERSON H.S.	260	RECONCILED	4/30/2022		120.00
28988	72679	BLE ACCOUNTS_PAYA	4/14/2022	DEMCO, INC	1018	RECONCILED	4/30/2022		383.58
28975	72680	BLE ACCOUNTS_PAYA	4/14/2022	HARDIN COUNTY SHERIFF	6779	OUTSTANDING			3,766.00
28983	72681	BLE ACCOUNTS_PAYA	4/14/2022	HARDIN NORTHERN SCHOOLS	702	RECONCILED	4/30/2022		100.00
28982	72682	BLE ACCOUNTS_PAYA	4/14/2022	LEARNWELL	7140	RECONCILED	4/30/2022		119.70
28986	72683	BLE ACCOUNTS_PAYA	4/14/2022	LIBERTY NATIONAL BANK	303	RECONCILED	4/30/2022		1,480.00
28979	72684	BLE ACCOUNTS_PAYA	4/14/2022	LIMA SPORTING GOODS, INC	1105	RECONCILED	4/30/2022		417.92
28972	72685	BLE ACCOUNTS_PAYA	4/14/2022	THE MASTER TEACHER	1015	RECONCILED	4/30/2022		301.60
28973	72686	BLE ACCOUNTS_PAYA	4/14/2022	MIDWEST REGIONAL EDUCATION	1956	RECONCILED	4/30/2022		38,695.99
28976	72687	BLE ACCOUNTS_PAYA	4/14/2022	POSITIVE PROMOTIONS, INC	1161	RECONCILED	4/30/2022		2,022.89
28974	72688	BLE ACCOUNTS_PAYA	4/14/2022	RUMPKE WASTE & RECYCLING	7081	RECONCILED	4/30/2022		590.00
28977	72689	BLE ACCOUNTS_PAYA	4/14/2022	SPECTRUM	6845	RECONCILED	4/30/2022		130.73

ADA EXEMPTED VILLAGE SCHOOLS Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
28987	72690	ACCOUNTS_PAYA BLE	4/14/2022	SPENCERVILLE ATHLETIC DEPT	1022	RECONCILED	4/30/2022		\$ 145.00
29005	72691	ACCOUNTS_PAYA BLE	4/22/2022	3 BROTHERS FAMILY PIZZA	5431	RECONCILED	4/30/2022		32.50
29004	72692	ACCOUNTS_PAYA BLE	4/22/2022	BLUE BEACON TRUCK WASH	7054	RECONCILED	4/30/2022		36.50
29009	72693	ACCOUNTS_PAYA BLE	4/22/2022	COLUMBIA GAS	177	RECONCILED	4/30/2022		1,620.24
29002	72694	ACCOUNTS_PAYA BLE	4/22/2022	FINAL FORMS	6832	OUTSTANDING			36.00
29007	72695	ACCOUNTS_PAYA BLE	4/22/2022	SUPERFLEET MASTERCARD	3968	RECONCILED	4/30/2022		392.07
29008	72696	ACCOUNTS_PAYA BLE	4/22/2022	HUGHES, SHEILA	914	OUTSTANDING			9.95
29000	72697	ACCOUNTS_PAYA BLE	4/22/2022	JOE THOMA & SONS, INC.	1226	OUTSTANDING			47.20
28998	72698	ACCOUNTS_PAYA BLE	4/22/2022	FOX SUPPLY	859	RECONCILED	4/30/2022		4,138.27
28996	72699	ACCOUNTS_PAYA BLE	4/22/2022	MATTHEW NEELEY	6624	OUTSTANDING			250.00
29003	72700	ACCOUNTS_PAYA BLE	4/22/2022	MERI SKILLITER	6598	OUTSTANDING			4,236.40
28999	72701	ACCOUNTS_PAYA BLE	4/22/2022	MIDWEST REGIONAL EDUCATION	1956	RECONCILED	4/30/2022		10,339.88
29006	72702	ACCOUNTS_PAYA BLE	4/22/2022	PREMIER MECHANICAL SERVICE INC	7163	RECONCILED	4/30/2022		315.00
28997	72703	ACCOUNTS_PAYA BLE	4/22/2022	SMITH BOUGHAN INC.	393	RECONCILED	4/30/2022		4,841.95
29001	72704	ACCOUNTS_PAYA BLE	4/22/2022	T J PAINTING AND REPAIR LLC	3555	RECONCILED	4/30/2022		6,912.00
28995	72705	ACCOUNTS_PAYA BLE	4/22/2022	US BANCORP	5182	RECONCILED	4/30/2022		4,246.24
29010	72706	ACCOUNTS_PAYA BLE	4/22/2022	WENGER	1846	RECONCILED	4/30/2022		57,031.52
29011	72707	ACCOUNTS_PAYA BLE	4/22/2022	SERS OF OHIO	6411	OUTSTANDING			33,580.58
29013	72708	ACCOUNTS_PAYA BLE	4/25/2022	GRADY ENTERPRISES, INC	6746	RECONCILED	4/30/2022		501.89
29012	72709	ACCOUNTS_PAYA BLE	4/25/2022	JEFFERSON HEALTH PLAN	7044	RECONCILED	4/30/2022		133,524.45
29035	72710	ACCOUNTS_PAYA BLE	4/29/2022	ADA ATHLETIC BOOSTERS	1619	OUTSTANDING			50.00
29026	72711	ACCOUNTS_PAYA BLE	4/29/2022	ALLEN COUNTY AWARDS, LLC	921	OUTSTANDING			31.00
29020	72712	ACCOUNTS_PAYA BLE	4/29/2022	ALLEN COUNTY ESC	469	OUTSTANDING			60.00

ADA EXEMPTED VILLAGE SCHOOLS
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
29019	72713	ACCOUNTS_PAYA_BLE	4/29/2022	ANDERSON TRACTOR SUPPLY INC	5517	OUTSTANDING			\$ 253.67
29036	72714	ACCOUNTS_PAYA_BLE	4/29/2022	KRAMER ENTERPRISES, INC	5626	OUTSTANDING			210.10
29030	72715	ACCOUNTS_PAYA_BLE	4/29/2022	FRESH ENCOUNTER CORPORATE	4980	OUTSTANDING			15.72
29014	72716	ACCOUNTS_PAYA_BLE	4/29/2022	CRIMSON LANE	6870	OUTSTANDING			486.00
29032	72717	ACCOUNTS_PAYA_BLE	4/29/2022	DEB'S DOGS	7171	OUTSTANDING			3,166.00
29016	72718	ACCOUNTS_PAYA_BLE	4/29/2022	DIRECT ENERGY BUSINESS	6418	OUTSTANDING			3,582.51
29034	72719	ACCOUNTS_PAYA_BLE	4/29/2022	HERITAGE FLOORS	7087	OUTSTANDING			5,000.00
29037	72720	ACCOUNTS_PAYA_BLE	4/29/2022	DAVID R LOUTH	5856	OUTSTANDING			400.00
29023	72721	ACCOUNTS_PAYA_BLE	4/29/2022	INSTRUMENT CARE CENTER	1484	OUTSTANDING			272.38
29038	72722	ACCOUNTS_PAYA_BLE	4/29/2022	LIBERTY NATIONAL BANK	303	RECONCILED	4/30/2022		1,400.00
29040	72723	ACCOUNTS_PAYA_BLE	4/29/2022	LIMA ARMATURE COMPANY	927	OUTSTANDING			429.45
29033	72724	ACCOUNTS_PAYA_BLE	4/29/2022	LIMA SPORTING GOODS, INC	1105	OUTSTANDING			2,060.00
29021	72725	ACCOUNTS_PAYA_BLE	4/29/2022	LOWE'S	2554	OUTSTANDING			94.96
29022	72726	ACCOUNTS_PAYA_BLE	4/29/2022	WILLIAM V MACGILL & CO	5215	OUTSTANDING			96.47
29018	72727	ACCOUNTS_PAYA_BLE	4/29/2022	MACKIN EDUCATIONAL RESOURCES	6377	OUTSTANDING			72.16
29015	72728	ACCOUNTS_PAYA_BLE	4/29/2022	ANDREA HALL	7132	OUTSTANDING			1,156.00
29024	72729	ACCOUNTS_PAYA_BLE	4/29/2022	NWOERC INC	2542	OUTSTANDING			250.00
29031	72730	ACCOUNTS_PAYA_BLE	4/29/2022	OHIO DEPT OF AGRICULTURE	7166	OUTSTANDING			35.00
29029	72731	ACCOUNTS_PAYA_BLE	4/29/2022	OHSAA	794	OUTSTANDING			850.00
29027	72732	ACCOUNTS_PAYA_BLE	4/29/2022	SMITH BOUGHAN INC.	393	OUTSTANDING			3,534.91
29028	72733	ACCOUNTS_PAYA_BLE	4/29/2022	SPECIAL OCCASIONS CATERING	7169	OUTSTANDING			2,202.75
29017	72734	ACCOUNTS_PAYA_BLE	4/29/2022	TREASURER, STATE OF OHIO	6483	OUTSTANDING			136.50

ADA EXEMPTED VILLAGE SCHOOLS
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
29025	72735	ACCOUNTS_PAYA BLE	4/29/2022	U.S. PLASTICS	1550	OUTSTANDING			\$ 82.98
29039	72736	ACCOUNTS_PAYA BLE	4/29/2022	WADSWORTH SERVICE	5662	OUTSTANDING			604.16
Grand Total									\$ 450,663.36

**ADA EXEMPTED VILLAGE SCHOOL DISTRICT
HARDIN & HANCOCK 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 2026**



**Forecast Provided By
Ada Exempted Village School District
Treasurer's Office
Kim Light, Treasurer
May 19, 2022**

Ada Exempted Village School District

Hardin 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 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)	\$1,883,891	\$1,875,604	\$1,917,368	0.9%	\$1,938,527	\$1,913,262	\$1,944,189	\$1,964,882	\$1,971,422
1.020 Public Utility Personal Property Tax	157,298	166,075	176,870	6.0%	199,366	201,997	209,357	216,717	224,077
1.030 Income Tax	2,060,273	2,201,089	2,232,027	4.1%	2,485,458	2,535,167	2,585,871	2,637,588	2,690,340
1.035 Unrestricted State Grants-in-Aid	5,247,948	5,120,126	5,141,084	-1.0%	5,277,829	5,477,103	5,478,204	5,479,322	5,480,465
1.040 Restricted State Grants-in-Aid	65,282	105,205	92,952	24.8%	354,563	364,742	364,742	364,742	364,742
1.045 Restricted Federal Grants-in-Aid	0	0	0	0.0%	0	0	0	0	0
1.050 Property Tax Allocation	264,849	264,560	265,295	0.1%	254,875	282,671	287,001	291,215	292,139
1.060 All Other Revenues	786,832	876,557	844,213	3.9%	201,962	200,595	200,075	199,566	199,067
1.070 Total Revenues	\$10,466,373	\$10,609,216	\$10,669,809	1.0%	\$10,712,580	\$10,975,537	\$11,069,439	\$11,154,032	\$11,222,252
Other Financing Sources									
2.010 Proceeds from Sale of Notes	0	0	0	0.0%	0	0	0	0	0
2.020 State Emergency Loans	0	0	0	0.0%	0	0	0	0	0
2.040 Operating Transfers-In	0	0	0	0.0%	0	0	0	0	0
2.050 Advances-In	0	0	0	0.0%	0	0	0	0	0
2.060 All Other Financing Sources	1,259	13,107	54,507	628.5%	1,000	1,000	1,000	1,000	1,000
2.070 Total Other Financing Sources	\$1,259	\$13,107	\$54,507	628.5%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
2.080 Total Revenues and Other Financing Sources	\$10,467,632	\$10,622,323	\$10,724,316	1.2%	\$10,713,580	\$10,976,537	\$11,070,439	\$11,155,032	\$11,223,252
Expenditures									
3.010 Personal Services	\$5,237,024	\$5,381,422	\$5,612,317	3.5%	\$5,859,480	\$5,965,474	\$6,036,790	\$6,116,177	\$6,223,059
3.020 Employees' Retirement/Insurance Benefits	2,240,259	2,502,433	2,625,253	8.3%	2,775,578	3,082,211	3,236,088	3,431,002	3,645,356
3.030 Purchased Services	1,420,048	1,584,001	1,667,600	8.4%	1,068,721	1,025,314	1,045,822	1,066,739	1,088,072
3.040 Supplies and Materials	170,112	168,249	191,429	6.3%	195,257	199,162	203,146	207,208	211,352
3.050 Capital Outlay	6,685	2,615	10,441	119.2%	6,000	6,000	6,000	6,000	6,000
3.060 Intergovernmental	0	0	0	0.0%	0	0	0	0	0
Debt Service:				0.0%					
4.010 Principal-All (Historical Only)	0	0	0	0.0%	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0.0%	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0.0%	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0.0%	0	0	0	0	0
4.050 Principal-HB 264 Loans	0	0	0	0.0%	0	0	0	0	0
4.055 Principal-Other	0	0	0	0.0%	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	-	0.0%	0	0	0	0	0
4.300 Other Objects	632,262	658,836	573,761	-4.4%	595,236	607,141	619,285	631,671	644,304
4.500 Total Expenditures	\$9,706,390	\$10,297,556	\$10,680,801	4.9%	\$10,500,272	\$10,885,302	\$11,147,131	\$11,458,797	\$11,818,143
Other Financing Uses									
5.010 Operating Transfers-Out	\$17,616	\$21,218	\$27,104	24.1%	\$161,402	\$40,000	\$40,000	\$40,000	\$40,000
5.020 Advances-Out	0	0	0	0.0%	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0.0%	0	0	0	0	0
5.040 Total Other Financing Uses	\$17,616	\$21,218	\$27,104	24.1%	\$161,402	\$40,000	\$40,000	\$40,000	\$40,000
5.050 Total Expenditures and Other Financing Uses	\$9,724,006	\$10,318,774	\$10,707,905	4.9%	\$10,661,674	\$10,925,302	\$11,187,131	\$11,498,797	\$11,858,143
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses	\$743,626	\$303,549	\$16,411	-76.9%	\$51,906	\$51,235	(\$116,693)	(\$345,765)	(\$614,892)
Cash Balance July 1 - Excluding Proposed									
7.010 Renewal/Replacement and New Levies	\$6,180,986	\$6,924,612	\$7,228,161	8.2%	\$7,244,572	\$7,296,478	\$7,347,714	\$7,231,021	\$6,887,256
7.020 Cash Balance June 30	\$6,924,612	\$7,228,161	\$7,244,572	2.3%	\$7,296,478	\$7,347,714	\$7,231,021	\$6,887,256	\$6,252,364
8.010 Estimated Encumbrances June 30	\$274,421	\$123,253	\$154,685	-14.8%	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Reservation of Fund Balance									
9.010 Textbooks and Instructional Materials	0	0	0	0.0%	0	0	0	0	0
9.020 Capital Improvements	0	0	0	0.0%	0	0	0	0	0
9.030 Budget Reserve	0	0	0	0.0%	0	0	0	0	0
9.040 DPIA	0	0	0	0.0%	0	0	0	0	0
9.045 Fiscal Stabilization	0	0	0	0.0%	0	0	0	0	0
9.050 Debt Service	0	0	0	0.0%	0	0	0	0	0
9.060 Property Tax Advances	0	0	0	0.0%	0	0	0	0	0
9.070 Bus Purchases	0	0	0	0.0%	0	0	0	0	0
9.080 Subtotal Reservations of fund Balance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
10.010 Fund Balance June 30 for Certification of Appropriations	\$6,650,191	\$7,104,908	\$7,089,887	3.3%	\$7,196,478	\$7,247,714	\$7,131,021	\$6,787,256	\$6,132,364
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal	0	0	0	0.0%	0	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	0	0.0%	0	0	0	0	0

Ada Exempted Village School District

Hardin 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 2019	Fiscal Year 2020	Fiscal Year 2021	Average Change	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
11.300 Cumulative Balance of Renewal Levies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
<i>Fund Balance June 30 for Certification of Contracts,</i>									
12.010 <i>Salary Schedules and Other Obligations</i>	\$6,650,191	\$7,104,908	\$7,089,887	3.3%	\$7,196,478	\$7,247,714	\$7,131,021	\$6,787,256	\$6,152,364
Revenue from New Levies									
13.010 Income Tax - New	0	0	0	0.0%	0	0	0	0	0
13.020 Property Tax - New	0	0	0	0.0%	0	0	0	0	0
13.030 Cumulative Balance of New Levies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
14.010 Revenue from Future State Advancements				0.0%	-	-	-	-	-
15.010 <i>Unreserved Fund Balance June 30</i>	\$6,650,191	\$7,104,908	\$7,089,887	3.3%	\$7,196,478	\$7,247,714	\$7,131,021	\$6,787,256	\$6,152,364

Ada Exempted Village School District – Hardin County
Notes to the Five Year Forecast
General Fund Only
May 19, 2022

Introduction to the Five Year Forecast

The five-year forecast is viewed as a key management tool and must be updated periodically. In Ohio, most school districts understand how they will manage their finances in the current year. The five-year forecast encourages district management teams to examine future years' projections and identify when challenges will arise. This then helps district management to be proactive in meeting those challenges. School districts are encouraged to update their forecasts with Ohio Department of Education when events take place that will significantly change their forecast or, at a minimum, when required under statute.

In a financial forecast, the numbers only tell a small part of the story. For the numbers to be meaningful, the reader must review and consider the Assumptions to the Financial Forecast before drawing conclusions or using the data as a basis for other calculations. The assumptions are especially important to understanding the rationale of the numbers, particularly when a significant increase or decrease is reflected.

Here are at least three purposes or objectives of the five-year forecast:

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

O.R.C. §5705.391 and O.A.C. 3301-92-04 require a Board of Education (BOE) 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-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 May 2022 filing.

Economic Outlook

This five-year forecast is being filed during the 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. Inflation during April hit a 40 year high not seen since the early 1980's. While increased inflation impacting district costs are expected to continue in the short term, it remains to be seen if these costs are transitory or will last over the next few years which could have a significant impact on our forecast in addition to negative effects on state and local funding.

While all school districts are being aided by three (3) rounds of federal Elementary and Secondary Schools Emergency Relief Funds (ESSER) which began in fiscal year 2020, the most recent allocation of ESSER funds must be spent or encumbered by September 30, 2024.

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.

May 2022 Updates:

Revenues FY22:

The overview of revenues shows that we are substantially on target with original estimates at this point in the year. Total General Fund revenues (line 1.07) are estimated to be \$10,712,580 or 1.03% higher than the November forecasted amount of \$10,603,121.

Line 1.01 and 1.02 - Property tax represents 20.0% of our revenues and are estimated to be \$2,137,893 which is \$7,062 higher for FY22 than the original estimate of \$2,130,831.

Line 1.03 - The district's collection of SDIT was originally projected to be lower than previous years due to the effects of the pandemic on our economy. The FY22 collections are up by 5.88% over our original estimate of \$2,347,414. Overall statewide collection for income taxes have been up around 11% for FY22 and we are also seeing an increase this year that is similar. We expect future years to return more normal trends and not the increases we have seen due to the rapid recovery following the pandemic.

Line 1.035 and 1.04 - State Aide began the year with a completely new funding formula with only Legislative Service Commission (LSC) estimates to anticipate our funding for FY22 and FY23. The LSC estimated provided little to no detail on how the funding level was calculated. The November forecast used components of the LSC simulations of HB110 funding in order to project anticipated funding. In January of 2022 the first formula calculations were released in part by the Ohio Department of Education. While there are still details unpublished at this time we can see that through early April our state aid is estimated to be \$5,632,392 which is \$71,361 less than the original estimate for FY22. We are currently a formula district and are expected to remain on the formula for FY23 through FY26.

All areas of revenue are tracking as anticipated for FY22 based on our best information at this time.

Expenditures FY22:

Total General Fund expenditures (line 4.5) are estimated to be \$10,500,272 for FY22 which is \$121,990 less than the original estimate of \$10,383,267 in the November forecast, which is roughly 1.13% on target with original estimates. The expenditure line that is under projection is Purchased Services (line 3.03) due to actual cost for tuition payments to other districts and utilities.

All other areas of expenses are expected to run on target with original projections for the year.

Unreserved Ending Cash Balance:

With revenues increasing over estimates and expenditures ending most on target, our ending unreserved cash balance June 30, 2022 is anticipated to be roughly \$7.2 million. The ending unreserved cash balance on Line 15.010 of the forecast is anticipated to be a positive accumulative balance through 2026 if assumptions we have made for property tax collections, state aid in future state budgets and expenditure assumptions remain close to our estimates.

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:

1) Property tax collections are the second largest tax revenue source for the school system. The housing market in our district is stable. We project slow but continued growth in appraised values every three (3) years and new

construction growth with modest increases in local taxes as the pandemic ends and the economy continues its recovery as anticipated. Longer term we believe there is a low risk that local collections would fall below projections throughout the forecast.

2) Hardin County will have a reappraisal in tax year 2023 for collection in 2024, while Hancock County will go through reappraisal in tax year 2022 for collection in 2023. We anticipate increases in values for both counties during the reappraisal cycle. This includes an adjustment for lower Current Agricultural Use Values (CAUV) authorized by HB49. There is always a minor risk that the district could sustain a reduction in values in the next reappraisal/update but we do not anticipate that at this time.

3) Income tax is the district's second largest revenue source. The Covid-19 pandemic has made it very difficult to forecast what will happen with the collection of income tax. However, the past few payments have been more than what we have expected causing further difficulties in forecasting future amounts of the tax. We will monitor the income tax revenue very closely for any positive or negative changes that may occur.

4) The state budget represents 54.96% of district revenues, which means it is a significant 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.

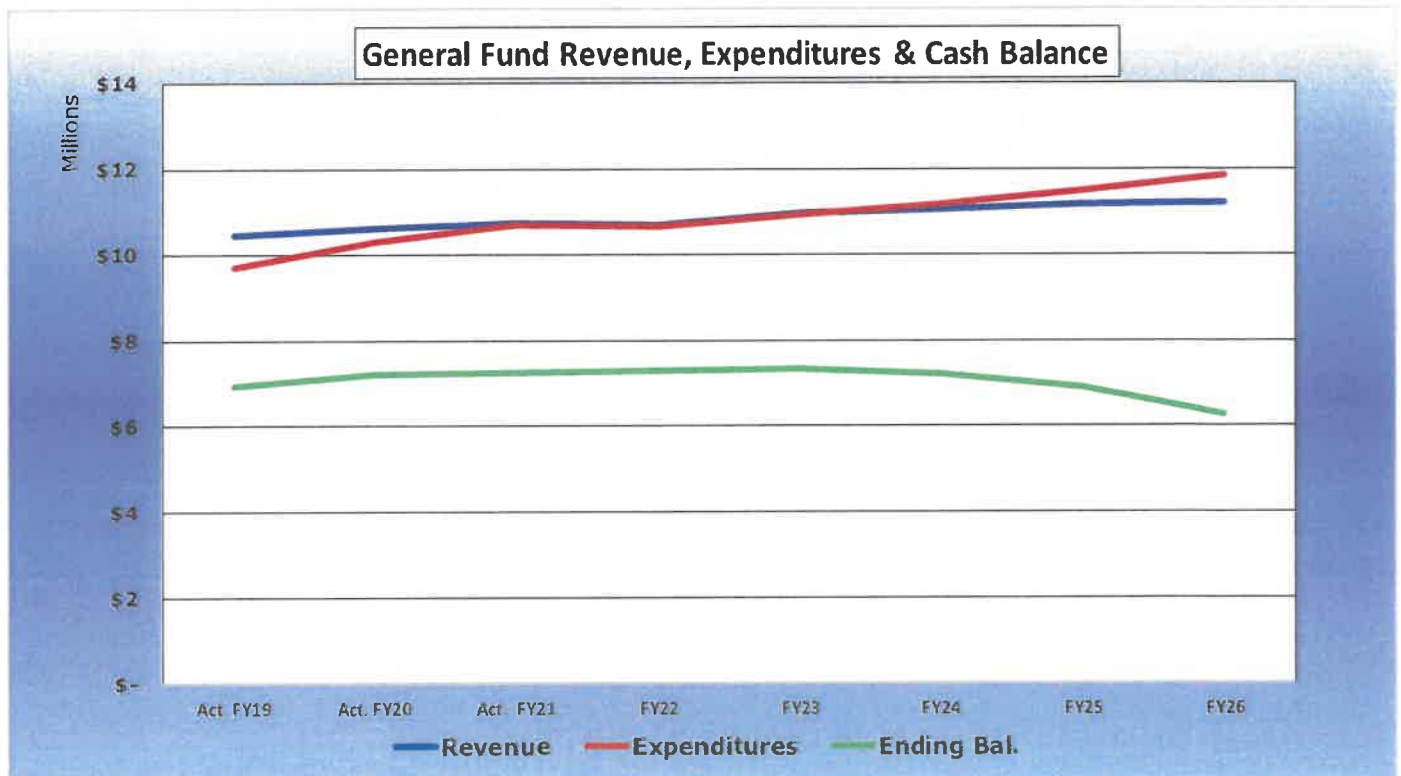
5) HB110, the current state budget, implements what has been referred to as the Fair School Funding Plan (FSFP) for FY22 and FY23. The actual release of the new Fair School Funding Plan formula calculations was delayed until January 2022. The FSFP has many significant changes to the way foundation revenues 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 noticed 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 adjustments to state aid for FY23 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 as of this forecast.

6) HB110 direct pays costs associated with open enrollment, community and STEM schools, and for all scholarships including EdChoice. 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.

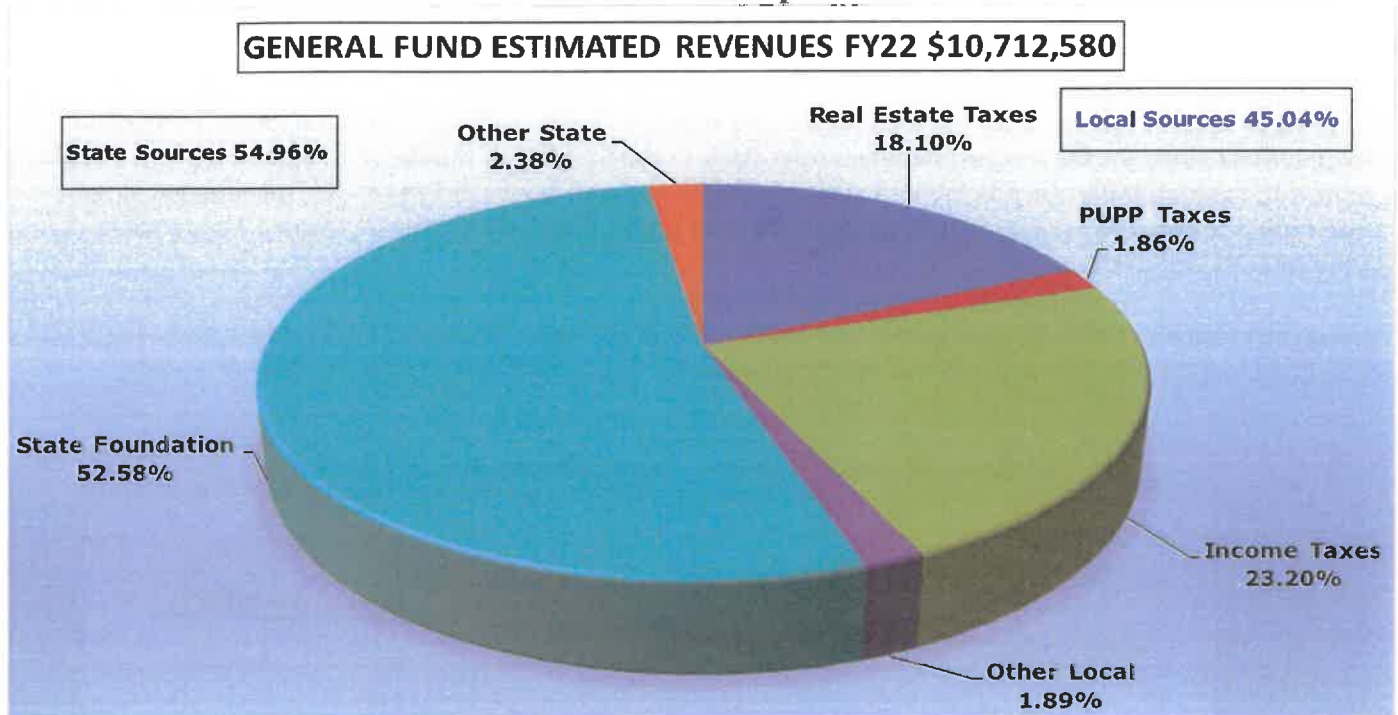
7) Labor relations in our district have been amicable with all parties working for the best interest of students and realizing the resource challenges we face. We believe as we move forward our positive working relationship will continue and will only grow stronger.

The major lines of reference for the forecast are noted below in the headings to make it easier to relate the assumptions made for the forecast item and refer back to the forecast. 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 Kim Light, Treasurer of Ada Exempted Village School District at 419-634-6421.

General Fund Revenue, Expenditures and Ending Cash Balance Actual FY19-21 and Estimated FY22-26
The graph captures in one snapshot the operating scenario facing the District over the next few years.



Revenue Assumptions



Real Estate Value Assumptions – Line # 1.010

Property Values are established each year by the County Auditor in Hardin and Hancock counties based on new construction, demolitions, BOR/BTA activity and complete reappraisal or updated values.

There was a triennial update completed in 2019 for the collection in 2020 in Hancock County and in 2020 for 2021 in Hardin County. The update for Hancock County decreased by 1.0% in values for Residential/Agriculture or Class I, the decrease was contributed to the agriculture decreased of 4.2% with the residential portion increasing by 0.6% and the district experienced a 0.09% decrease in Commercial/Industrial or Class II values for the collection. The Hardin County reappraisal in 2020 for collection in 2021, saw a total Class I values increase by 1.35%, with a decrease in agriculture property of 24.5% but, with the residential properties increasing by 10.7% and a 0.05% increase in Class II values.

The reason for the decreases in agricultural values is from HB49 which authorized a reduction in CAUV computations that will result in these values falling on average by 30%, which is only a portion of the total Residential/Agricultural values. These reductions occurred as districts experience their next reappraisal or update cycle beginning in 2017. The district started experiencing the drop in valuation with the reappraisal update for Hardin County in 2017 collected in 2018 which was a decrease of 17.4% that year. In 2016 the Class I split was 33.8% agriculture and 66.2% residential, however with the latest reappraisal in 2020 the split for Class I is 20% agriculture and 80% residential, which is causing shift in taxes from agricultural taxpayers to residential taxpayers and will increase the effective millage rate and should not result in lower taxes to our district, except for the loss in taxes from the inside millage that is calculated separately.

The next set of reappraisals will begin in 2022 to collect in 2023 with Hancock County which we are expecting a .19% increase for Class I and no change in Class II. Hardin County reappraisal will be in 2023 for collection in 2024 which we are forecasting a 2.8% increase in Class I and a 1% in Class II, we will continue to monitor these amounts throughout the forecast.

Public Utility Personal Property (PUPP) values are changed each year and are not included in the triennial reappraisal cycles. Over the past few years we have seen similar amounts of increases, therefore we are estimating our values to continue to grow by \$200,000 each year of the forecast.

ESTIMATED ASSESSED VALUE (AV) BY COLLECTION YEARS

<u>Classification</u>	<u>Actual</u> <u>TAX YEAR2021</u> <u>COLLECT 2022</u>	<u>Estimated</u> <u>TAX YEAR2022</u> <u>COLLECT 2023</u>	<u>Estimated</u> <u>TAX YEAR2023</u> <u>COLLECT 2024</u>	<u>Estimated</u> <u>TAX YEAR2024</u> <u>COLLECT 2025</u>	<u>Estimated</u> <u>TAX YEAR 2025</u> <u>COLLECT 2026</u>
Res./Ag.	\$93,844,320	\$94,238,624	\$97,093,306	\$97,309,306	\$97,710,193
Comm./Ind.	13,798,500	13,843,500	14,026,935	14,071,935	14,116,935
Public Utility Personal Property (PUPP)	<u>5,389,040</u>	<u>5,589,040</u>	<u>5,789,040</u>	<u>5,989,040</u>	<u>6,189,040</u>
Total Assessed Value	<u>\$113,031,860</u>	<u>\$113,671,164</u>	<u>\$116,909,281</u>	<u>\$117,370,281</u>	<u>\$118,016,168</u>

Property tax levies are estimated to be collected at 97.21% of the annual amount. Technically 100% of taxes will be settled on property due to Ohio's property tax laws but due to delinquencies we are calculating the taxes at a lower collection rate. Property taxes are estimated to be collected at 60.48% of the residential/agriculture and commercial/industrial in the February tax settlements and 39.52% in the August tax settlements.

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. Real Estate Taxes	<u>\$1,938,527</u>	<u>\$1,913,262</u>	<u>\$1,944,189</u>	<u>\$1,964,882</u>	<u>\$1,971,422</u>
Total Line #1.01 Real Estate Taxes	<u>\$1,938,527</u>	<u>\$1,913,262</u>	<u>\$1,944,189</u>	<u>\$1,964,882</u>	<u>\$1,971,422</u>

Estimated Tangible Personal Tax & Public Utility Personal Property – Line#1.020

Amounts noted below are public utility tangible personal property (PUPP) tax payments from public utilities. The values for PUPP are noted on the table above under PUPP, which were \$5.03 million in assessed values in 2020 and are collected at the district's gross voted millage rate. Collections are typically 50% in February and 50% in August along with the real estate settlements from the county auditor. The values in 2021 grew by \$362,510 or 0.62%, and are expected to grow by \$200,000 each year of the forecast.

Also included in this line are any delinquent Tangible Personal Property Taxes (TPP) from FY12 or prior years that were due the district before the elimination of TPP.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Public Utility Personal Property	<u>\$199,366</u>	<u>\$201,997</u>	<u>\$209,357</u>	<u>\$216,717</u>	<u>\$224,077</u>
Total PUPP Tax Line #1.020	<u>\$199,366</u>	<u>\$201,997</u>	<u>\$209,357</u>	<u>\$216,717</u>	<u>\$224,077</u>

School District Income Tax –Line #1.030

The district has a 0.75% income tax that will need to be renewed by December 31, 2027 and a 0.75% continuous income tax.

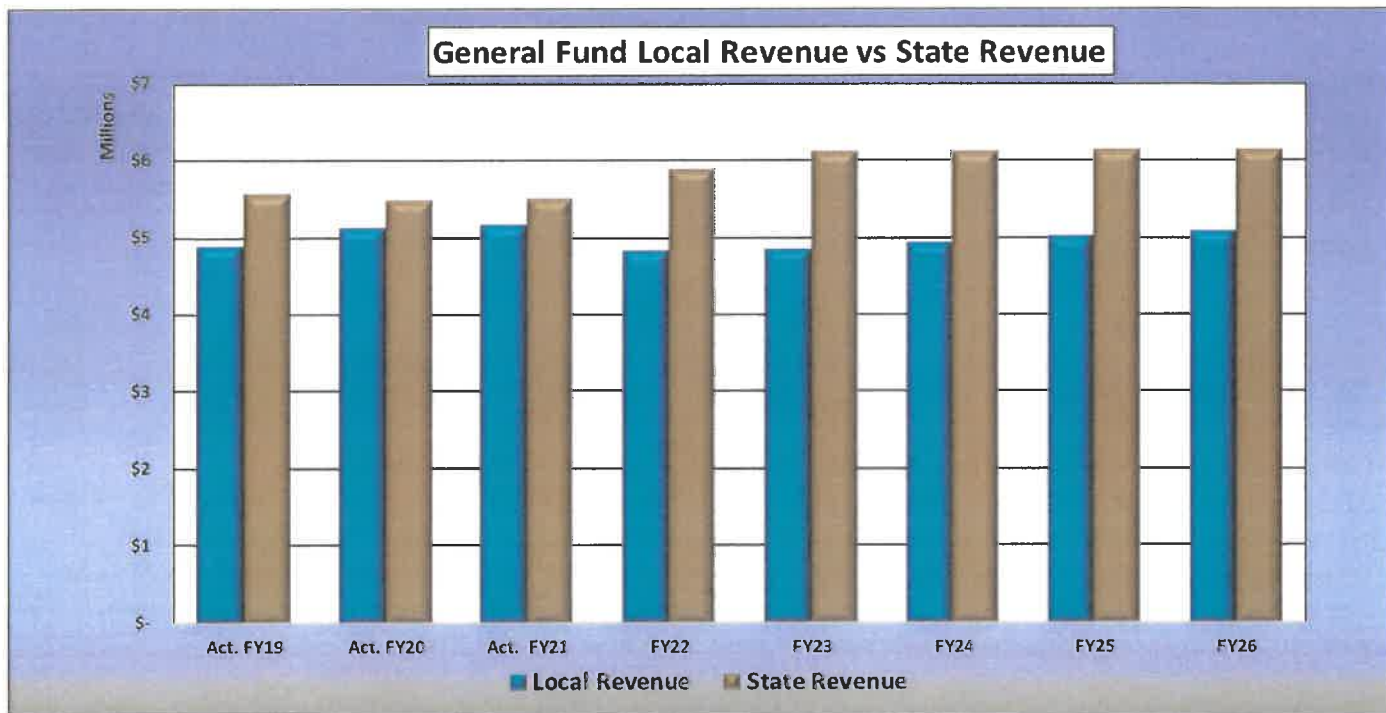
School District Income tax was impacted by the pandemic recession due to record levels of high unemployment and changes in the tax deadline in 2020 and 2021. The district did experience a 1.41% increase in FY21 which is much less than what had been received in the past few years. As we move into post-pandemic economic times, we are seeing that income tax collections are beginning to increase with the economic recovery. The collections in FY22 income tax statewide have increased on average 11%. Our income tax collection in FY22 is

up 11.35% over FY21. For future years we are anticipating a 1% increase for FY23 through FY26. We will continue to monitor and adjust the amounts as more information is known to the district.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
School District Income Tax	\$2,232,027	\$2,485,458	\$2,535,167	\$2,585,871	\$2,637,588
Adjustments	<u>253,431</u>	<u>49,709</u>	<u>50,703</u>	<u>51,717</u>	<u>52,752</u>
Total SDIT Line #1.030	<u>\$2,485,458</u>	<u>\$2,535,167</u>	<u>\$2,585,871</u>	<u>\$2,637,588</u>	<u>\$2,690,340</u>

Renewal and Replacement Levies – Line#11.01

The .75% income tax levy expires December 31, 2027, we will not include the renewal until the year it is included in the forecast.



State Foundation Revenue Estimates – Lines #1.035, 1.040 and 1.045 **Current State Funding Model per HB110 through June 30, 2023**

A) Unrestricted State Foundation Revenue– Line #1.035

The partial release of the new Fair School Funding Plan formula occurred in January 2022 half way through FY22, and as of the date of this forecast there are still some detailed calculations not released. We have projected FY22 and FY23 funding based on the April 2022 foundation settlement and funding factors.

Our district is currently a formula district in FY22 and is expected to be FY23-FY26 on the new 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. 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 districts 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 from 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 district's 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 is based on number and concentration of economically disadvantaged students compared to state average and multiplied by \$422 per pupil. The 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.

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 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 FY21 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.

State Funding changes for May Forecast

Fiscal Year 22 revenue has been updated based on the April #1 settlement report payment and includes the updated calculations for FY23 with new valuations and enrollment from the April #1 report instead of the simulations that were used in November. As a result, FY22 experienced a decrease from the simulations due to the actual data being used in FY22 instead of estimates used with the simulations. FY23 revenue amounts will see changes from the simulations due to the Local Capacity that is calculated on a three-year average of valuations and federal adjusted gross income since the simulations did not include any change in this calculation from year one to year two of the simulations. The district received two adjustments for FY21 payments totaling \$4,840 and an adjustment from the Community School FTE review of \$4,469.

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, actual payments in FY22 were \$63.12 per pupil. FY22 Casino revenues have resumed their historical growth rate and assume a 2% annual growth rate for the forecast period.

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	\$5,174,997	\$5,373,194	\$5,373,194	\$5,373,194	\$5,373,194
Additional Aid Items	48,977	48,977	48,977	48,977	48,977
Basic Aid-Unrestricted Subtotal	5,223,973	5,422,171	5,422,171	5,422,171	5,422,171
Ohio Casino Commission ODT	53,856	54,932	56,033	57,151	58,294
Total Unrestricted State Aid Line #1.035	<u>\$5,277,829</u>	<u>\$5,477,103</u>	<u>\$5,478,204</u>	<u>\$5,479,322</u>	<u>\$5,480,465</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. Using current April funding factors, we have estimated revenues for these new restricted funding lines. The amount of DPIA is limited to 0% phase in growth for FY22 and 14% in FY23. We have flat lined funding at FY23 levels for FY24-FY26 due to uncertainty on continued funding of the current funding formula.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Disadvantaged Pupil Impact Aid-(DPIA)	\$55,327	\$61,341	\$61,341	\$61,341	\$61,341
Career Tech - Restricted	31,460	34,080	34,080	34,080	34,080
Student Wellness	206,024	206,024	206,024	206,024	206,024
English Learners	3,647	3,610	3,610	3,610	3,610
Gifted	58,105	59,687	59,687	59,687	59,687
Total Restricted State Revenues Line #1.040	<u>\$354,563</u>	<u>\$364,742</u>	<u>\$364,742</u>	<u>\$364,742</u>	<u>\$364,742</u>

C) Restricted Federal Grants in Aid – line #1.045

No federal unrestricted grants are projected FY22-26.

SUMMARY OF STATE FOUNDATION REVENUES

<u>SUMMARY</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Unrestricted Line #1.035	\$5,277,829	\$5,477,103	\$5,478,204	\$5,479,322	\$5,480,465
Restricted Line #1.040	354,563	364,742	364,742	364,742	364,742
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>\$5,632,392</u>	<u>\$5,841,845</u>	<u>\$5,842,946</u>	<u>\$5,844,064</u>	<u>\$5,845,207</u>

State Taxes Reimbursement/Property Tax Allocation

A) Rollback and Homestead Reimbursement

Rollback funds are reimbursements paid to the district from Ohio for tax credits given owner occupied residences equaling 12.5% of the gross property taxes charged residential taxpayers on tax levies 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 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 65 years of age or older or who are disabled regardless of income. Effective September 29, 2013, HB59 changed 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 had 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 generally reduce homestead reimbursements to the district over time, and as with the rollback reimbursements above, the state is increasing the tax burden on our local taxpayers.

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>
Rollback and Homestead	\$254,875	\$282,671	\$287,001	\$291,215	\$292,139
Total Tax Reimbursements #1.050	<u>\$254,875</u>	<u>\$282,671</u>	<u>\$287,001</u>	<u>\$291,215</u>	<u>\$292,139</u>

Other Local Revenues – Line #1.060

The main sources of revenue in this area have been open enrollment, tuition for court placed students, student fees, Manufactured home taxes and general rental fees.

HB110 the new state budget will stop paying open enrollment as an increase to other revenue for the district. Open enrolled students will be counted as students that attend the district within the Enrolled ADM and will be included in the state basic funding. This change is projected below as zeros to help show the difference between projected FY22-FY26 Line 1.06 revenues and historical FY19 through FY21 revenues on the five-year forecast.

Interest income has fallen sharply from the fed rate reductions due to the pandemic which will impact our earning capability in this area until rates begin to increase, we are decreasing rates by 10% in FY22, 5% in FY23 and 2% in FY24-FY26. All other revenues are expected to continue on historic trends.

The payment for tuition of court placed students in our district are more in FY22 than in previous years, which is increasing that line by \$43,740.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Tuition Related Payments	\$89,690	\$89,690	\$89,690	\$89,690	\$89,690
Open Enrollment	0	0	0	0	0
Medicaid	69,567	69,567	69,567	69,567	69,567
Interest Earnings	27,344	25,977	25,457	24,948	24,449
Miscellaneous	15,361	15,361	15,361	15,361	15,361
Total Other Local Revenue Line #1.060	<u>\$201,962</u>	<u>\$200,595</u>	<u>\$200,075</u>	<u>\$199,566</u>	<u>\$199,067</u>

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. The district is not planning on any advances during the forecast period.

All Other Financial Sources – Line #2.060

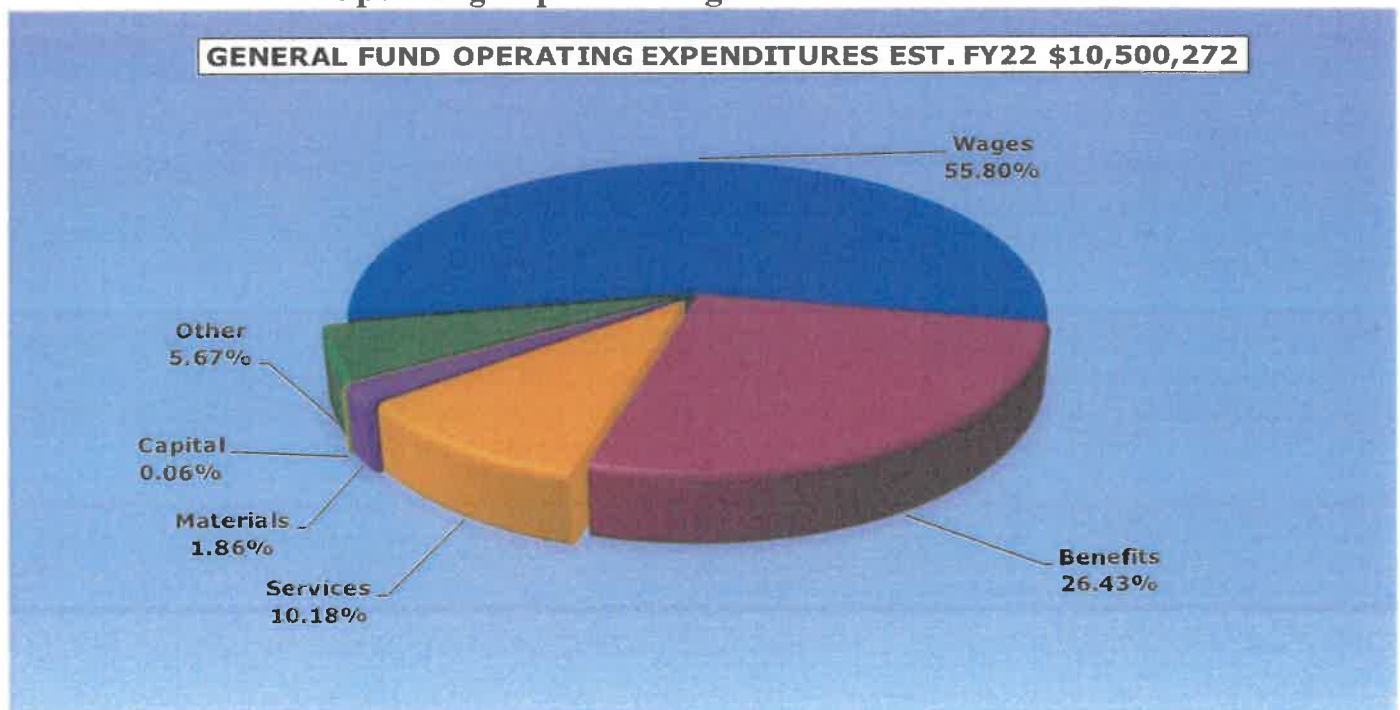
This funding source is typically a refund of prior year expenditures that is very unpredictable. These revenues are inconsistent year to year and we are projecting amounts that we have experienced in previous years.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Refund of prior years expenditures	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>

Expenditure Assumptions

The district's leadership team is always looking at ways to improve the education of the students whether it be with changes in staffing, curriculum, or new technology needs. As the administration of the district reviews expenditures, the education of the students is always the main focus for resource utilization.

All Operating Expense Categories - General Fund FY22



Wages – Line #3.010

The negotiated agreement calls for a 3% base wage increase in FY22 as well as 1.8% step and training increase. The negotiated agreement expires June 30, 2022 for both certified and classified staff. For FY23-FY26, we have included a 1% increase in base wages for forecasting purposes only. There is also an increase for supplemental salaries at the same percent as the base wage increase for other employees. The district will replace staff that has either resigned or retired for FY23 with one new position for Technology Coordinator and one less teacher. FY24 through FY26 the district is anticipating two retirements each year with replacements of those staff members. Severance is estimated for four staff members in FY23 and then 2 retirements in FY24-FY26.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Base Wages	\$5,159,069	\$5,419,136	\$5,462,184	\$5,547,618	\$5,649,013
Based Pay Increase	154,772	54,191	54,622	55,476	56,490
Steps & Academic Training	92,863	92,863	97,544	98,319	99,857
Growth Staff	238,001	366,218	130,139	104,801	104,974
Other Adjustments/Reductions	(225,569)	(470,224)	(196,871)	(157,201)	(157,461)
Substitutes	130,000	115,000	115,000	115,000	115,000
Supplementals	293,277	296,210	299,172	302,164	305,186
Severance	17,067	92,080	75,000	50,000	50,000
SWSF & CARES Adjustments	0	0	0	0	0
Total Wages Line #3.010	<u>\$5,859,480</u>	<u>\$5,965,474</u>	<u>\$6,036,790</u>	<u>\$6,116,177</u>	<u>\$6,223,059</u>

Fringe Benefits Estimates Line 3.02

This area of the forecast captures all costs associated with benefit and retirement costs, except for health insurance, are directly related to the wages paid.

A) STRS/SERS will increase as Wages Increase

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. The district is required to pay SERS Surcharge which is an additional employer charge based on the salaries of lower-paid members. It is exclusively used to fund health care.

B) Insurance

The district is a member of the Hardin County Schools Insurance Consortium. The consortium has joined The Jefferson Health Plan, as of January 1, 2021. The premiums have been frozen for 18 months so the district will see no increase in FY22, however will receive an 11.3% increase in FY23 and anticipates 7% increase each year for FY24-FY26.

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 be approximately .1499% of wages FY22– FY26. Unemployment is expected to remain at a very low level FY22-FY26.

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	\$952,699	\$961,265	\$935,951	\$946,166	\$962,534
B) Insurance's	1,725,159	2,022,643	2,200,667	2,384,058	2,580,335
C) Workers Comp/Unemployment	10,258	9,304	9,437	9,593	9,753
D) Medicare	84,962	86,499	87,533	88,685	90,234
Other/Tuition/Annuities	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total Fringe Benefits Line #3.020	<u>\$2,775,578</u>	<u>\$3,082,211</u>	<u>\$3,236,088</u>	<u>\$3,431,002</u>	<u>\$3,645,356</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. We are using the April #1 settlement sheet as the amount for Tuition and Excess Costs.

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.

Since FY21 was impacted by fewer cost due to the pandemic, we have made increases to capture the actual costs within FY22. We expect a 3% increase for all lines except utilities which we estimate to be 10% in FY23 and then a 2% for all areas of Purchased Services in FY24-FY26.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Professional & Technical Services, ESC	\$383,535	\$302,041	\$308,082	\$314,244	\$320,529
Maintenance, Insurance & Leases	216,586	223,084	227,546	232,097	236,739
Professional Development	41,723	42,975	43,835	44,712	45,606
Communications, Postage, & Telephone	20,033	20,634	21,047	21,468	21,897
Utilities	250,440	275,484	280,994	286,614	292,346
Tuition, Excess Costs & Scholarship Costs	122,545	126,221	128,745	131,320	133,946
Open Enrollment & Community School Costs	0	0	0	0	0
College Credit Plus	28,523	29,378	29,966	30,565	31,176
Contract Transportation	3,984	4,104	4,186	4,270	4,355
Other Adjustments SWSF, CARES, Etc.	0	0	0	0	0
Miscellaneous Purchased Services	<u>1,352</u>	<u>1,393</u>	<u>1,421</u>	<u>1,449</u>	<u>1,478</u>
Total Purchased Services Line #3.030	<u>\$1,068,721</u>	<u>\$1,025,314</u>	<u>\$1,045,822</u>	<u>\$1,066,739</u>	<u>\$1,088,072</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.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
General Office Supplies & Materials	\$112,478	\$114,728	\$117,023	\$119,363	\$121,750
Textbooks & Instructional Supplies	6,842	6,979	7,119	7,261	7,406
Facility Supplies & Materials	49,314	50,300	51,306	52,332	53,379
Transportation Fuel & Supplies	26,623	27,155	27,698	28,252	28,817
Other adjustments SWSF, CARES, Etc.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Supplies Line #3.040	<u>\$195,257</u>	<u>\$199,162</u>	<u>\$203,146</u>	<u>\$207,208</u>	<u>\$211,352</u>

Equipment – Line # 3.050

The expenditures within the equipment object line are very minimal since the district pays for most of the equipment out of the Permanent Improvement levy.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Capital Outlay & Maintenance	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Technology/Curriculum Purchases	0	0	0	0	0
Busses & Other Vehicles	0	0	0	0	0
Other adjustments SWSF, CARES, Etc.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Equipment Line #3.050	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</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. Auditor and Treasurer Fees will increase sharply anytime a new operating levy is collected. Also new construction will cause A&T fees to increase as more dollars are collected. Currently, we are estimating annual increase of 2% for most of the expenses in this area.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
County Auditor & Treasurer Fees	\$47,428	\$48,377	\$49,345	\$50,332	\$51,339
ESC Deduction	465,385	474,693	484,187	493,871	503,748
Annual Audit Costs	28,510	29,080	29,662	30,255	30,860
Dues, Fees & other Expenses	<u>53,913</u>	<u>54,991</u>	<u>56,091</u>	<u>57,213</u>	<u>58,357</u>
Total Other Expenses Line #4.300	<u>\$595,236</u>	<u>\$607,141</u>	<u>\$619,285</u>	<u>\$631,671</u>	<u>\$644,304</u>

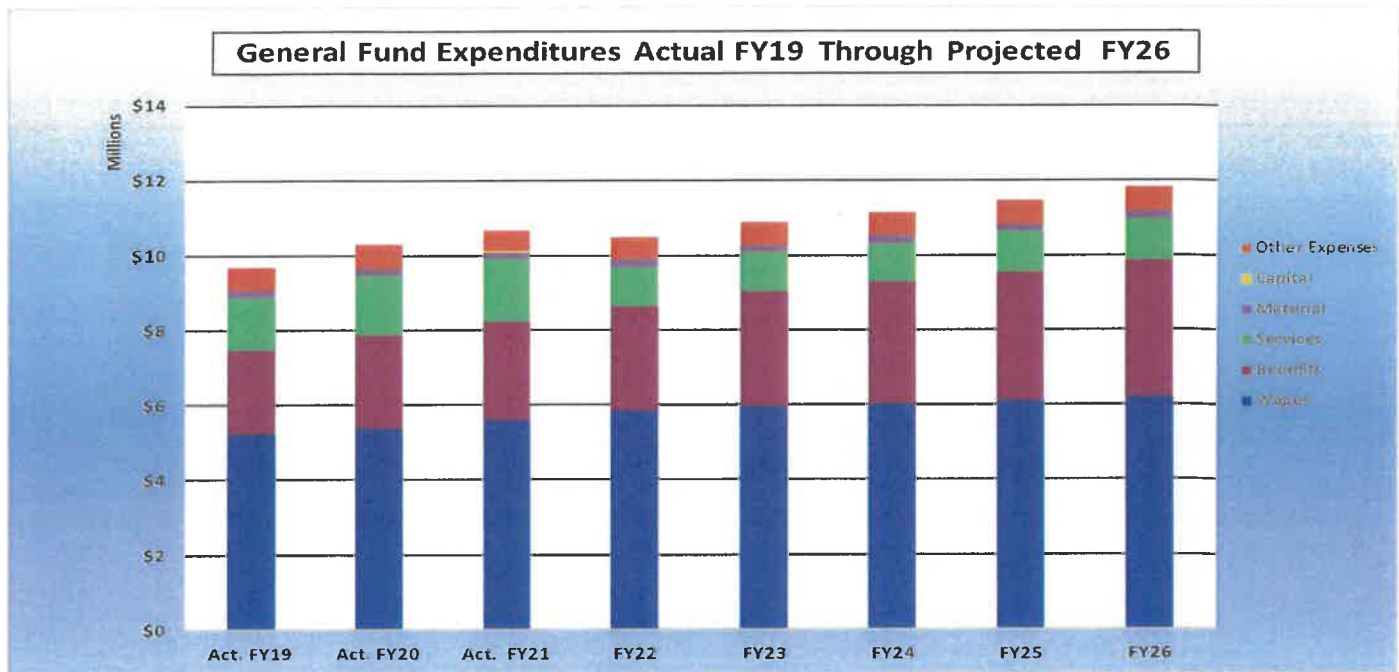
Transfers Out/Advances Out – Line# 5.010

This account group covers fund to fund transfers and advances (end of year short term loans) from the General Fund to other funds until they have received reimbursements to repay the General Fund. The district transfers out annually to the vocal music and band for registrations, athletics for athletic trainer and security and the school fees for students that receive free lunches. In FY22 there is a transfer of funds to the Permanent Improvement Fund of \$126,902 due to the close of a Star Ohio Bank account that was for the building project.

<u>Source</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Operating Transfers Out Line #5.010	\$161,402	\$40,000	\$40,000	\$40,000	\$40,000
Advances Out Line #5.020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfer & Advances Out	<u>\$161,402</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>

Operating Expenditures Actual FY19 through FY21 and Estimated FY22-FY26

As the graph below indicates costs are rising steadily. We will need to watch these expenses closely as we are in deficit spending, which will erode our cash balance.



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.

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Estimated Encumbrances Line #8.010	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>

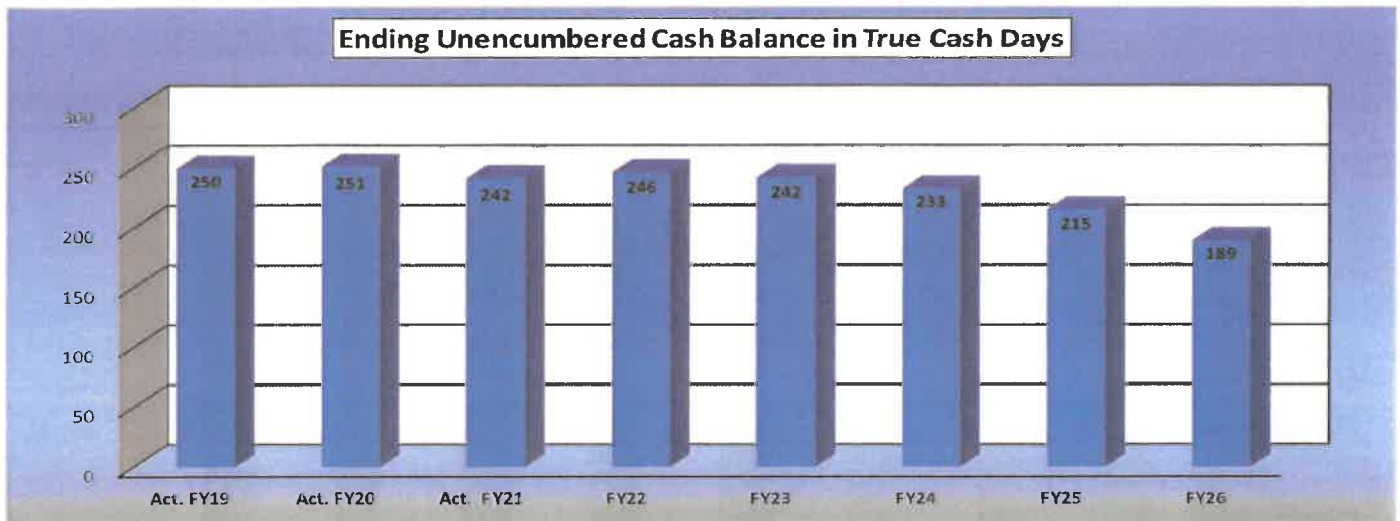
Ending Unencumbered Cash Balance “The Bottom-line” – Line#15.010

This amount must not go below \$-0- or the district General Fund will violate all 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

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
Ending Unreserved Cash Balance Line #15.01	<u>\$7,196,478</u>	<u>\$7,247,714</u>	<u>\$7,131,021</u>	<u>\$6,787,256</u>	<u>\$6,152,364</u>

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 (GFOA) recommends no less than two (2) months or 60 days cash to be on hand at year end but could be more depending on each district’s complexity and risk factors for revenue collection. This is calculated including transfers as this is predictable funding source for other funds.



Conclusion

The district is very thankful for the passage of the .75% income tax renewal. The passage of the levy will allow the district administration to plan for the needs of our students and to have fiscal stability for the district.

Ada Exempted Village School District receives 54.96% of it's funding for the district from state dollars which is very beneficial to the overall operations for the education of our students.

The current state budget, HB110, has now been updated for the May forecast using the Fair School Funding Plan. Simulations used for the November forecast projected more state aid than what was actually received due to changes in actual data for enrollment, property tax valuations and income factors. Furthermore, future state budgets funding will need to be watched since, the full amount of the Fair School Funding Plan was not totally implemented with this budget and there is no guarantee for future increases in state budgets for FY24-FY26.

As the administration plans for the future, they will need to make sure that the district is able to obtain positive cash balance throughout the forecast. They will need to review the expenditures based on the current revenues in order to obtain this.

As you read through the notes and review the forecast, remember that the forecast is based on the best information that is available to us at the time the forecast is prepared.