# RECORD OF PROCEEDINGS

Minutes of Crestwood Board of Education Meeting

Held October 9 20 18

MINUTES OF THE REGULAR MEETING OF THE CRESTWOOD BOARD OF EDUCATION HELD TUESDAY OCTOBER 9, 2018 AT 7:00 P.M. AT THE HIGH SCHOOL LIBRARY.

Minute Record

The meeting was called to order at 7:00 P.M. by the President, Mrs. Bonnie Lovejoy, with the following members in attendance: Mrs. Kristen Cavanaugh, Mr. Todd Monroe, Ms. Karen Schulz, and Mr. Shawn Semety.

**PLEDGE OF ALLEGIANCE**

The Superintendent led the Board of Education in the Pledge of Allegiance.

**APPROVAL OF THE AGENDA**

A motion was made by Mrs. Cavanaugh and seconded by Mr. Monroe to approve the board meeting agenda, with the following changes:

Agenda

Add Item #2 Resolution 2018-41 to the Non Consent Agenda to enter into an employment contract with Debora Armbruster.

ROLL CALL: Mrs. Cavanaugh, aye; Mr. Monroe, aye; Ms. Schulz, aye; Mrs. Lovejoy, aye; Mr. Semety, aye.
Motion carried.

**SUPERINTENDENT'S COMMUNICATION**

The Board of Education and the Administration recognized the following employees of the month:

Mrs. Elizabeth Marlow – Crestwood Primary teacher
Mrs. Heidi Duke – Crestwood Primary building aide

David Toth discussed quotes for roof, water heater and other permanent improvement items.

**REPORTS**

Athletic Update – Mrs. Cavanaugh reported on Crestwood athletics.

Policy Committee - Discussed move to BoardDocs.

Music/Fine Arts Update – Mr. Semety reported on Crestwood music events, Family Fun, and OMEA Band.

Academic Update – Mr. Monroe reported pm Kindness Rocks, Hello Week at intermediate school, Parent/Teacher conference at middle school, mentoring program at the high school, and upgraded broadcast equipment.

Maplewood Update – Mrs. Lovejoy reported on 3 mm film on all windows of main building estimated quote of $40,000, discussed all-board dinner, and school safety.

OSBA Legislative Liaison – Ms. Schulz discussed House Bill 680 and 12 million dollars earmarked for safety and security grant.

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**HEARING OF THE PUBLIC**

Pam Baynes asked about the strategic plan. States there are complaints in the community that board doesn't have a plan.

Cindy Ducca publically thanked Hiram College men's basketball team for coming to the Primary building and interacting with the students.

**CONSENT AGENDA**
A motion was made by Mr. Monroe and seconded by Ms. Schulz to act on the following:

Finance

Board approval of the October submission of the Five-Year presented and authorize the Treasurer to submit the forecast along with the assumptions to the Ohio Department of Education as required by law (see attached).

Minute Record

Board approval of the Minutes from the meeting of September 11, 2018 Regular Meeting as presented.

Board approval of the Minutes from the meeting of September 25, 2018 Regular Meeting as presented.

Finance

Board approval of the Financial Statements for the Month of September 2018 which include the following:

- Budget vs. Actual Report – General Fund
- Financial Report by Fund
- Cash Reconciliation
- Listing of Checks
- Permanent Improvement Expenditures
- Revenue & Expenditure Report
- Days Off Report

Board approval of the following donations:

Donations

| To Crestwood Local Schools | From |
|---|---|
| $500.00 Security Fund | Mantua Auto Parts Incorporated |
| **To Crestwood High School** | **From** |
| Lumber ($40.00 value) | Sharon Dove |
| Broadcasting | |
| **To Crestwood Middle School** | **From** |
| Yamaha YS200 Synthesizer ($150.00 value) | Alice Hurd |
| Music Classes | |
| Yamaha Dx100 Synthesizer ($300.00 value) | Alice Hurd |
| Music Classes | |
| Roland Full Keyboard ($750.00 value) | Alice Hurd |
| Music Classes | |
| Hohner ¾ Keyboard Pianet T ($1499.00 value) | Alice Hurd |
| Music Classes | |

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Donations

Donations (continued)

| To Crestwood Intermediate School | From |
|---|---|
| $200.00 | Kiwanis |
| Books for the Library | |

| To Crestwood Primary School | From |
|---|---|
| Rosetta Stone: Chinese (Mandarin) | The Santin Family |
| 12 month subscription | |
| Cost: $131.88 | |
| Miss Marlow – 2nd Grade Classroom | |

Finance

Board approval of the following "Then and Now."

Mahoning County Educational Service Center - $50,428.67

Appropriations

Board approval to add $500.00 to Fund 007 for amended appropriations with adjustments to estimated resources as necessary.

Resignations

Board approval to accept the resignations (see attached):

| **Employee** | **Positions** |
|---|---|
| Tyler Coia | Track Boys 7/8th Grades |
| Michael Mager | Track Boys – Assistant |
| Chavon Yoder | Cheerleading – JV Winter |
| Teresa Zimmerman | Cook |

Board approval to compensate the following teachers for educational opportunities at the completion of their duties:

Supplementals

| **Project Title** | **Participants** | **Amount** |
|---|---|---|
| Safety Town | Jolene Reese | $704.00 |
| CPD Summer Art | Patricia Timbrook | $352.00 |
| Talent Show | Eddie Judd | $704.00 |
| Writing in Liberal Arts (CCP- Hiram) | Jami Cutlip | $500.00 |
| College History (CCP- Hiram) | Charles McDougall | $500.00 |
| Academy Science (CCP) | Andrew Brown | $500.00 |
| 6th Grade Power of the Pen | Tammy Anfang | $352.00 |
| 6th Grade Power of the Pen | Kimberly Marfy | $352.00 |
| Destination Imagination | Monica Grebb | $704.00 |
| Computer Programming Club | Erin Miller | $352.00 |
| Computer Programming Club | John Marfy | $352.00 |
| Music Explorers | Jennifer Gilles | $704.00 |
| Family Fun Music Nights | Jennifer Gilles | $352.00 |

Educational opportunities (continued)

Supplementals

| | | |
|---|---|---|
| Freshman Mentoring | Kristy Jones | $704.00 |
| Freshman Mentoring | Amy McMahon | $704.00 |
| Spelling Bee | Lydia Kulesza | $352.00 |
| Inspirational Motivation Video | Kimberly Marfy | $352.00 |
| Math 24 Middle School | Jennifer Westbrook | $352.00 |
| Math 24 Middle School | Celia Tench | $352.00 |
| After School Math Tutoring | James David Wesley | $100.00 |
| After School Math Tutoring | Melissa Kerst | $100.00 |
| After School Math Tutoring | Melanie Warren | $100.00 |
| After School Math Tutoring | Kristina Ponick | $100.00 |
| After School Math Tutoring | Lesa Reed | $100.00 |
| After School Math Tutoring | Amanda Stanley | $100.00 |
| Writing Tutoring / Conference | Jami Cutlip | $704.00 |
| Math 24 Intermediate School | Jo Walsh-Cobb | $352.00 |
| Math 24 Intermediate School | Stacy Jarvi | $352.00 |
| After School Spanish | Sarah Polk | $352.00 |
| Rube Goldberg Creations | Monica Lazanich | $352.00 |
| iCreate ilearn Design Lab (Fall) | Jennifer Wilson | $352.00 |
| iCreate ilearn Design Lab (Spring) | Jennifer Wilson | $352.00 |
| Crochet Club | Patricia Timbrook | $352.00 |
| Sound Hound | Wendy Benton | $352.00 |
| CICU After School Tutor | Melissa Kerst | $140.00 |
| CICU After School Tutor | Lesa Reed | $140.00 |
| CICU After School Tutor | Jennifer Westbrook | $140.00 |
| CICU After School Tutor | Kristina Ponick | $140.00 |
| CICU After School Tutor | Amanda Stanley | $140.00 |
| GEO Bee | Ariel Bissell | $176.00 |
| GEO Bee | Aaron Rauber | $176.00 |
| GEO Bee | Kimberly Marfy | $176.00 |
| GEO Bee | Lesa Reed | $176.00 |

Board approval to employ the following individual's contingent upon attaining minimum participation criteria (pending appropriate certification and BCII/FBI approval):

Supplementals

Supplemental / Personal Service 2018-2019

| | | | | |
|---|---|---|---|---|
| Sara | Picone | Resident Educator | 6% | District |
| Elizabeth | Marlow | Resident Educator | 3% | District |
| Rachel | Caldwell | Resident Educator | 3% | District |
| Holly | Cartwright | Resident Educator | 3% | District |
| Charles | McDougall | Resident Educator | 3% | District |
| Carie | Engelhart | Resident Educator | 3% | District |
| Jennifer | Stephens | Resident Educator | 3% | District |

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Supplemental/ Personal Service 2018-2019 (continued)

Supplementals

| | | | |
|---|---|---|---|
| Susan McClure | Resident Educator | 3% | District |
| John Marfy | Resident Educator | 3% | District |
| Melissa Kerst | Resident Educator | 3% | District |
| Kimberly Marfy | Resident Educator | 3% | District |
| Kristen Patton | Resident Educator | 3% | District |
| Jacob Lieberth | Track Boys – 7/8th grades (Amend from Girls) | 6% | Middle |
| Mark Grife | Basketball Girls – Varsity | 16% | High |
| Courtney Carnes | Basketball Girls- JV | 10% | High |
| Wanda Hoffman | Basketball Girls – Freshman | 8% | High |
| LeRoy Moore | Softball – Head | 12% | High |
| John Izquierdo | Baseball – 9th Grade | 7% | High |
| Patrick Dolney | Baseball – Volunteer | -0- | |
| Robert Lieberth | Basketball – Volunteer | -0- | |
| Andrew Auble | Basketball – Volunteer | -0- | |
| Brittany Pawlak | Dance Team – Volunteer | -0- | |
| Elizabeth Richards | Dance Team – Volunteer | -0- | |

Contracts

Board approval employ the following substitutes and tutors for the 2018-2019 school year pending satisfactory BCII/FBI report and appropriate certification where required.

Bus Driver
Glenn Herrier

Bus Aide
Chelsea Lucas
Glenn Herrier

Custodian
Kimberly Ewing

Cafeteria
Chelsea Lucas
Kimberly Ewing

Secretary
Chelsea Lucas
Kimberly Ewing

Special Education Aide
Chelsea Lucas

Aide
Chelsea Lucas

Activity Accounts

Board approval of the following Intent and Purpose:

| | |
|---|---|
| • Crestwood High School | Jr/Sr Seminar |
| • Crestwood High School | Principal's Account |
| • Crestwood High School | Vending |
| • Crestwood High School | Yearbook |
| • Crestwood High School | Class of 2019 |
| • Crestwood High School | Drama Club |
| • Crestwood High School | Spanish Club |
| • Crestwood High School | TV Studio |
| • Crestwood High School | GSA |
| • Crestwood High School | Student Council |
| • Crestwood High School | Leadership |
| • Crestwood High School | FCCLA |
| • Crestwood High School | Academy |

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Approval of Intent and Purpose (continued)

Activity Accounts

| | |
|---|---|
| • Crestwood High School | National Honor Society |
| • Crestwood High School | French Club |
| • Crestwood Middle School | Band |
| • Crestwood Middle School | Leadership Challengers |
| • Crestwood Middle School | Resource Room |
| • Crestwood Middle School | Power of the Pen |

Board approval to employ Teresa Zimmerman as 6.5-hour, cafeteria – cook manager, 60 day probationary effective October 15, 2018 school year (pending appropriate certification and BCII & FBI approval).

Contracts

ROLL CALL: Mr. Monroe, aye; Ms. Schulz, aye; Mrs. Cavanaugh, aye; Mrs. Lovejoy, aye; Mr. Semety, aye.
Motion carried.

**NON-CONSENT AGENDA**

A motion was made by Ms. Schulz and seconded by Mr. Semety to approve to employ the following individual contingent upon attaining minimum participation criteria for the 2018-2019 school year in compliance with ORC sections 3319.11 and 3319.1111 (pending appropriate certification and BCII/FBI approval):

Supple-mentals

Supplemental/Pupil Activity Contract

| | | | |
|---|---|---|---|
| Matthew Monroe | Track Boys – Assistant (amend) | 7% | High |

ROLL CALL: Ms. Schulz, aye; Mr. Semety, aye; Mr. Monroe, Abstain; Mrs. Cavanaugh, aye; Mrs. Lovejoy, aye;
Motion carried.

**NEW BUSINESS**

A motion was made by Mr. Monroe and seconded by Mrs. Cavanaugh to approve the following:

Resolution

Board Resolution 2018-41
Crestwood Local School District Board of Education enter into an employment contract, a copy of which is attached hereto and incorporated herein, with Debora Armbruster pursuant to R.C. 3313.22, R.C. 3313.24, and applicable laws.

Contract

ROLL CALL: Mr. Monroe, aye; Mrs. Cavanaugh, aye; Ms. Schulz, aye; Mr. Semety, aye Mrs. Lovejoy, aye;
Motion carried.

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A motion was made by Mrs. Cavanaugh and seconded by Mr. Semety to adjourn the meeting.

ROLL CALL: Mrs. Cavanaugh aye; Mr. Semety, aye; Mr. Monroe, aye; Ms. Schulz, aye; Mrs. Lovejoy, aye.
Motion carried.

There being no further business to come before the Board, the meeting was adjourned at 8:00 P.M.

_____
Bonnie Lovejoy, President

_____
Matthew Jordan, Interim Treasurer

**Crestwood Local School District**
**Significant Forecast Assumptions**
**Fiscal Years 2019 through 2023**

Line 1.010
General Property Tax is estimated to be $6,451,789 for fiscal year 2019. The District passed a 4.7 Mill, 4 year emergency operating levy in FY 2013. This levy collects $1,400,000 per year, with the District collecting half ($700,000) in fiscal year 2013. The emergency operating levy was renewed by the voters on May 5, 2015 and will continue for another 4 year period. The emergency levy, if not renewed, will discontinue in FY 2021 by half ($700,000) and the full amount in FY 2022. This forecast assumes the renewal of this emergency levy and is reflected in Line 11.020. General Property Taxes for fiscal year 2019 represent what is provided on the Official Certificate of Estimated Resources from the Portage County Auditor's Office. General Property Taxes are forecasted to remain at the same levels throughout the remainder of the forecast period.

Line 1.020
Tangible Personal Property Tax is estimated to be $630,000 for fiscal year 2019. This amount represents Public Utility Property Tax that is collected with General Property Tax. This amount is forecasted to remain at the same level from fiscal years 2020 through 2023.

Line 1.035
Unrestricted State Grants-in-Aid is estimated to be $10,371,000 during fiscal year 2019. Included in this line item is approximately $90,000 of Casino Revenue. HB 49 – The Biennial Budget Bill for fiscal year 2018 and fiscal year 2019 went into effect July 1, 2017. Under this budget bill the District is on a guarantee and will receive what it received in fiscal year 2015. The legislature reduced the amount Districts could be on a guarantee and the District lost approximately $273,000 in each year of the biennial budget. The District is on a large guarantee, almost 46% of the District's state money is being guaranteed. Basically when a District is on the "guarantee" the State of Ohio is guaranteeing the District will receive what it received in the prior year. After the formula is ran with the District's information, the state fills any deficit with the guaranteed money to assure the District is receiving what it received in the prior year. This large guarantee is very concerning to the District and the District will need to continually monitor the state payments as any legislative change to guarantee funding will be detrimental to the District.

Line 1.040
Restricted State Grants-in-Aid is estimated to be $149,000 during fiscal year 2019. The Restricted State Grants-in-Aid line item consists of Career Tech Aid, Catastrophic Aid and Economically Disadvantaged Funding.

Line 1.050

Property Tax Allocation is estimated to be $1,010,000 for fiscal year 2019. This line represents Homestead & Rollback Tax Revenue. Homestead and Rollback represents approximately 16% of the General Property Tax line 1.01. The 16% is based on historical data for the 10% state rollback for everyone, 2.5% rollback to property owners that live at the property, and the homestead exemption amount.

Line 1.060
All Other Revenues are estimated to be $1,500,000 for fiscal year 2019. Included in this line is open enrollment students coming to the District, pay to participate revenue, interest, Medicaid revenue and excess costs. This line item saw a large increase in fiscal year 2017 due to the District receiving FY 2015 and FY 2016 excess costs payments in fiscal year 2017. Excess costs result when the District is educating non-resident special education students. After the tuition is paid for the student, the District can bill the resident district for the above and beyond costs for educating the special education student. This line item will see a decrease in fiscal year 2019 due to a decrease in the number of students that can be claimed through the excess cost process. This is a very difficult line to project since the historical trends have significant increases and decreases.

Line 2.040
Operating Transfers-In are not projected. Transfers that are expended and received by the same fund are not included in this line item.

Line 2.050
Advances-In are estimated to be $3,222 for fiscal year 2019. This represents amounts due to the general fund from various other funds.

Line 2.060
Total Other Financing Sources are estimated to be $36,675 for fiscal year 2019. This amount would represents an estimate for a workers compensation refund or prior year refunds.

Line 3.010
Personal Services costs are estimated to be $10,757,442 for fiscal year 2019. These costs are based on the negotiated agreements. The forecast includes a 2% base increase for fiscal year 2019. These base increases include the teaching and non-teaching staff for fiscal year 2019. The administrative and exempt staff elected to do a base freeze for fiscal year 2019. Costs for fiscal years 2019 through 2023 also include step increases, except for fiscal year 2019 the administrative and exempt staff elected to do a step freeze. Along with the salary freezes mentioned above, the District reduced 16 positions throughout the District beginning in fiscal year 2019. 12 of these positions were teachers, 1 was an administrator and 3 were non-teaching positions.

Line 3.020

Employees' Retirement/Insurance Benefits are estimated to be $4,878,733 for fiscal year 2019. Items included in this line are retirement, insurance, unemployment, workers compensation and Medicare expenses. Retirement, workers compensation and Medicare are 15.85% of the personal services costs. Insurance has been calculated by increasing the premium by 7.9% for fiscal year 2019 and 12% for fiscal years 2020-2023. The Portage Area Schools Consortium is the consortium that the District belongs to for Health Insurance.

Line 3.030
Purchased services are estimated to be $3,030,921 during fiscal year 2019. This line includes utilities, repairs and maintenance, liability insurance, tuition paid to other districts, community school, open enrollment-out adjustment, substitute teachers and nursing services. Fiscal years 2020-2023 projects a 3% increase.

Line 3.040
Supplies and Materials are estimated to be $694,050 during fiscal year 2019. Fiscal years 2020-2023 projects a 1% increase. This line includes district supplies and materials, maintenance supplies, bus supplies and diesel fuel.

Line 3.050
Capital Outlay is estimated to be $79,000 during fiscal year 2019. Fiscal years 2020-2023 projects a 1% increase.

Line 4.020
Principal-Notes are estimated to be $112,800 during fiscal year 2019. This line represents the principal due on a loan the District received for energy efficiency projects throughout the District. The loan is a 10 year lease purchase option and in the amount of $2,100,000. Beginning fiscal years 2019 and continuing until fiscal year 2023, one half of the debt principal payment will be paid out of the permanent improvement fund.

Line 4.060
Interest and Fiscal Charges are estimated to be $0 during fiscal year 2019-2023. The interest and fiscal charges associated with the energy efficiency project will be paid out of the permanent improvement fund.

Line 4.300
Other Objects expenditures are estimated to be $260,275 for fiscal year 2019. Fiscal years 2020-2023 projects a 1% increase. Other Objects include County Auditor and Treasurer fees, election expenses, audit costs and issuance costs.

Line 5.010
Operating Transfers-Out are estimated to be $60,000 for fiscal year 2019. These transfers represent money that will be moved to other funds to ensure they are positive at year end. Transfers that are expended and received by the same fund are not included in this line item.

Line 5.020
Advances-Out estimated to be $0 for fiscal year 2019. This amount would represents an amount advanced to another fund.

Line 5.030
All Other Financing Uses is projected to be $0 for fiscal years 2019 through 2023.

Line 8.010
Estimated Encumbrances are shown at $0 for fiscal years 2019 through 2023 to help show the true cash amounts on line 15.010.

# Crestwood Local Schools

**Portage County**

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2016, 2017 and 2018 Actual;
Forecasted Fiscal Years Ending June 30, 2019 Through 2023

| | | Actual | | | | Forecasted | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Fiscal Year 2016 | Fiscal Year 2017 | Fiscal Year 2018 | Average Change | Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 |
| | **Revenues** | | | | | | | | | |
| 1.010 | General Property Tax (Real Estate) | $6,383,049 | $6,383,434 | $6,396,136 | 0.1% | $6,451,789 | $6,400,000 | $5,700,000 | $5,000,000 | $5,000,000 |
| 1.020 | Tangible Personal Property Tax | 613,723 | 653,790 | 687,447 | 5.8% | 630,000 | 620,000 | 620,000 | 620,000 | 620,000 |
| 1.030 | Income Tax | | | | | | | | | |
| 1.035 | Unrestricted State Grants-in-Aid | 10,640,934 | 10,580,671 | 10,381,277 | -1.2% | 10,371,000 | 10,371,000 | 10,371,000 | 10,371,000 | 10,371,000 |
| 1.040 | Restricted State Grants-in-Aid | 130,519 | 162,287 | 158,446 | 11.0% | 149,000 | 149,000 | 149,000 | 149,000 | 149,000 |
| 1.045 | Restricted Federal Grants-in-Aid - SFSF | | | | | | | | | |
| 1.050 | Property Tax Allocation | 1,013,673 | 1,009,896 | 1,012,722 | 0.0% | 1,010,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 1.060 | All Other Revenues | 1,353,139 | 1,896,329 | 1,809,557 | 17.8% | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 1.070 | *Total Revenues* | 20,135,037 | 20,686,407 | 20,445,585 | 0.8% | 20,111,789 | 20,040,000 | 19,340,000 | 18,640,000 | 18,640,000 |
| | **Other Financing Sources** | | | | | | | | | |
| 2.010 | Proceeds from Sale of Notes | | | | | | | | | |
| 2.020 | State Emergency Loans and Advancements (Approved) | | | | | | | | | |
| 2.040 | Operating Transfers-In | | | 264 | | | | | | |
| 2.050 | Advances-In | 40,349 | 56,641 | 14,357 | -17.1% | 3,222 | | | | |
| 2.060 | All Other Financing Sources | 31,450 | 21,171 | 39,706 | 27.4% | 36,675 | | | | |
| 2.070 | *Total Other Financing Sources* | 71,799 | 77,812 | 54,327 | -10.9% | 39,897 | | | | |
| 2.080 | *Total Revenues and Other Financing Sources* | 20,206,836 | 20,764,219 | 20,499,912 | 0.7% | 20,151,686 | 20,040,000 | 19,340,000 | 18,640,000 | 18,640,000 |
| | **Expenditures** | | | | | | | | | |
| 3.010 | Personal Services | 11,120,993 | 11,141,762 | 11,152,079 | 0.1% | 10,757,442 | 10,760,373 | 10,926,602 | 11,094,963 | 11,299,663 |
| 3.020 | Employees' Retirement/Insurance Benefits | 4,405,200 | 4,714,187 | 4,785,677 | 4.3% | 4,878,733 | 5,182,901 | 5,632,596 | 6,086,597 | 6,598,372 |
| 3.030 | Purchased Services | 2,537,829 | 2,774,423 | 2,945,354 | 7.7% | 3,030,921 | 3,121,848 | 3,215,504 | 3,311,969 | 3,411,328 |
| 3.040 | Supplies and Materials | 645,205 | 676,312 | 575,497 | -5.0% | 694,050 | 700,991 | 708,000 | 715,080 | 722,231 |
| 3.050 | Capital Outlay | 177,295 | 178,755 | 69,007 | -30.3% | 79,000 | 79,790 | 80,588 | 81,394 | 82,208 |
| 3.060 | Intergovernmental | | | | | | | | | |
| | Debt Service: | | | | | | | | | |
| 4.010 | Principal-All (Historical Only) | | | | | | | | | |
| 4.020 | Principal-Notes | | | | | | | | | |
| 4.030 | Principal-State Loans | | | | | | | | | |
| 4.040 | Principal-State Advancements | | | | | | | | | |
| 4.050 | Principal-HB 264 Loans | 209,800 | 215,400 | 221,200 | 2.7% | 112,800 | 115,800 | 118,900 | 122,100 | 125,300 |
| 4.055 | Principal-Other | | | | | | | | | |
| 4.060 | Interest and Fiscal Charges | 44,125 | 38,528 | 32,782 | -13.8% | | | | | |
| 4.300 | Other Objects | 268,735 | 260,432 | 281,307 | 2.5% | 260,675 | 263,282 | 265,915 | 268,574 | 271,259 |
| 4.500 | *Total Expenditures* | 19,409,182 | 19,999,799 | 20,062,903 | 1.7% | 19,813,620 | 20,224,985 | 20,948,105 | 21,680,677 | 22,510,361 |
| | **Other Financing Uses** | | | | | | | | | |
| 5.010 | Operating Transfers-Out | 169,804 | 75,265 | 26,951 | -59.9% | 60,000 | | | | |
| 5.020 | Advances-Out | 16,722 | 14,818 | 44,425 | 94.2% | | | | | |
| 5.030 | All Other Financing Uses | | | | | | | | | |
| 5.040 | *Total Other Financing Uses* | 186,526 | 90,083 | 71,376 | -36.2% | 60,000 | | | | |
| 5.050 | *Total Expenditures and Other Financing Uses* | 19,595,708 | 20,089,882 | 20,134,279 | 1.4% | 19,873,620 | 20,224,985 | 20,948,105 | 21,680,677 | 22,510,361 |
| 6.010 | *Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses* | 611,128 | 674,337 | 365,633 | -17.7% | 278,066 | 184,985- | 1,608,105- | 3,040,677- | 3,870,361- |
| 7.010 | Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies | 2,977,153 | 3,588,281 | 4,262,618 | 19.7% | 4,628,251 | 4,906,317 | 4,721,332 | 3,113,227 | 72,550 |
| 7.020 | *Cash Balance June 30* | 3,588,281 | 4,262,618 | 4,628,251 | 13.7% | 4,906,317 | 4,721,332 | 3,113,227 | 72,550 | 3,797,811- |
| 8.010 | *Estimated Encumbrances June 30* | 128,476 | 53,660 | 82,434 | -2.3% | | | | | |
| | **Reservation of Fund Balance** | | | | | | | | | |
| 9.010 | Textbooks and Instructional Materials | | | | | | | | | |
| 9.020 | Capital Improvements | | | | | | | | | |
| 9.030 | Budget Reserve | | | | | | | | | |
| 9.040 | DPIA | | | | | | | | | |
| 9.045 | Fiscal Stabilization | | | | | | | | | |
| 9.050 | Debt Service | | | | | | | | | |
| 9.060 | Property Tax Advances | | | | | | | | | |
| 9.070 | Bus Purchases | | | | | | | | | |
| 9.080 | *Subtotal* | | | | | | | | | |
| 10.010 | *Fund Balance June 30 for Certification of Appropriations* | 3,459,805 | 4,208,958 | 4,545,817 | 14.8% | 4,906,317 | 4,721,332 | 3,113,227 | 72,550 | 3,797,811- |
| | **Revenue from Replacement/Renewal Levies** | | | | | | | | | |
| 11.010 | Income Tax - Renewal | | | | | | | | | |
| 11.020 | Property Tax - Renewal or Replacement | | | | | | | 700,000 | 1,400,000 | 1,400,000 |
| 11.300 | Cumulative Balance of Replacement/Renewal Levies | | | | | | | 700,000 | 2,100,000 | 3,500,000 |
| 12.010 | *Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations* | 3,459,805 | 4,208,958 | 4,545,817 | 14.8% | 4,906,317 | 4,721,332 | 3,813,227 | 2,172,550 | 297,811- |
| | **Revenue from New Levies** | | | | | | | | | |
| 13.010 | Income Tax - New | | | | | | | | | |
| 13.020 | Property Tax - New | | | | | | | | | |
| 13.030 | Cumulative Balance of New Levies | | | | | | | | | |
| 14.010 | Revenue from Future State Advancements | | | | | | | | | |
| 15.010 | *Unreserved Fund Balance June 30* | 3,459,805 | 4,208,958 | 4,545,817 | 14.8% | 4,906,317 | 4,721,332 | 3,813,227 | 2,172,550 | 297,811- |
| | **ADM Forecasts** | | | | | | | | | |
| 20.010 | Kindergarten - October Count | | | | | 125 | 125 | 125 | 125 | 125 |
| 20.015 | Grades 1-12 - October Count | | | | | 1585 | 1572 | 1554 | 1456 | 1456 |
| | **State Fiscal Stabilization Funds** | | | | | | | | | |
| 21.010 | Personal Services SFSF | | | | | | | | | |
| 21.020 | Employees Retirement/Insurance Benefits SFSF | | | | | | | | | |
| 21.030 | Purchased Services SFSF | | | | | | | | | |
| 21.040 | Supplies and Materials SFSF | | | | | | | | | |
| 21.050 | Capital Outlay SFSF | | | | | | | | | |
| 21.060 | *Total Expenditures - SFSF* | | | | | | | | | |

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




## Crestwood Local School District Board of Education
## Revenue and Expenditure Report for the Month Ended - September 30, 2018
## General Fund
### Fiscal Year 2018-19
*Prepared by: Matt Jordan, Interim Treasurer*

| | FY2019 FYTD Budget | FYTD 9/30/2018 Received/Used | FYTD % Rec'd/Used | FYTD 9/30/2018 Encumbered | FY2019 MTD Budget | MTD 9/30/2018 Received/Used | MTD % Rec'd/Used |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| Real Estate Tax | 6,451,789 | 2,894,911 | 45% | | - | - | 0% |
| Tangible Personal Property Tax | 630,000 | 369,598 | 59% | | - | - | 0% |
| Income Tax | - | - | 0% | | - | - | 0% |
| State Foundation (Unrestricted) | 10,371,000 | 2,644,001 | 25% | | 887,254 | 887,254 | 100% |
| State Foundation (Restricted) | 149,000 | 30,132 | 20% | | 10,039 | 10,039 | 100% |
| Property Tax Allocation | 1,010,000 | 505,249 | 50% | | 3,209 | 3,209 | 100% |
| Other Operating Revenue | 1,500,000 | 359,760 | 24% | | 73,608 | 73,608 | 100% |
| **TOTAL REVENUE** | **20,111,789** | **6,803,651** | **34%** | | **974,110** | **974,110** | **100%** |
| **OTHER FINANCING SOURCES** | | | | | | | |
| Proceeds from the Sale of Notes | - | - | 0% | | - | - | 0% |
| State Emergency Loans | - | - | 0% | | - | - | 0% |
| Transfers-In | - | - | 0% | | - | - | 0% |
| Advances-In | 3,222 | 3,322 | 103% | | - | - | 0% |
| Other Financing Sources | 36,675 | 36,745 | 100% | | - | - | 0% |
| **TOTAL OTHER FINANCING SOURCES** | **39,897** | **40,067** | **100%** | | **-** | **-** | **0%** |
| **TOTAL REVENUE AND OTHER SOURCES** | **20,151,686** | **6,843,718** | **34%** | | **974,110** | **974,110** | **100%** |

## Crestwood Local School District Board of Education
## Revenue and Expenditure Report for the Month Ended - September 30, 2018
### Fiscal Year 2018-19
*Prepared by: Matt Jordan, Interim Treasurer*

| | FY2019 FYTD Budget | FYTD 9/30/2018 Received/Used | FYTD* % Rec'd/Used | FYTD 9/30/2018 Encumbered | FY2019 MTD Budget | MTD 9/30/2018 Received/Used | MTD % Rec'd/Used |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | |
| ***Payroll*** | | | | | | | |
| High School | 2,449,020 | 596,014 | 24% | 5,000 | 182,550 | 182,550 | 100% |
| Middle School | 2,117,160 | 518,751 | 25% | - | 158,643 | 158,643 | 100% |
| Intermediate School | 1,761,525 | 455,907 | 26% | 10,000 | 162,538 | 162,538 | 100% |
| Primary School | 1,724,414 | 386,711 | 22% | - | 131,303 | 131,303 | 100% |
| Curriculum | - | 577 | 0% | - | - | - | 0% |
| Larlham | 198,252 | 46,094 | 23% | - | 15,285 | 15,285 | 100% |
| Intervention | - | - | 0% | - | - | - | 0% |
| Tuition Reimbursement | - | - | 0% | - | - | - | 0% |
| Special Education/Gifted | 519,441 | 148,993 | 29% | - | 36,828 | 36,828 | 100% |
| Preschool | 116,950 | 20,371 | 17% | - | 8,975 | 8,975 | 100% |
| Nurses | - | - | 0% | - | - | - | 0% |
| Library | 26,047 | 10,163 | 39% | - | 2,003 | 2,003 | 100% |
| Board Office | 501,225 | 131,515 | 26% | - | 33,491 | 33,491 | 100% |
| Maintenance | 270,434 | 67,400 | 25% | - | 21,831 | 21,831 | 100% |
| Bus | 672,498 | 159,192 | 24% | 1,500 | 57,381 | 57,381 | 100% |
| Technology | 113,877 | 26,628 | 23% | - | 8,493 | 8,493 | 100% |
| Athletic/Supplementals | 274,100 | 8,086 | 7% | - | 3,196 | 3,196 | 100% |
| Board of Education | 12,500 | - | 0% | - | - | - | 0% |
| ***Total Payroll*** | **10,757,442** | **2,576,398** | **24%** | **16,500** | **822,516** | **822,516** | **100%** |
| ***Retirement/Insurance Benefits*** | | | | | | | |
| All | 80,101 | 111,848 | 140% | 49,050 | 13,041 | 13,041 | 100% |
| High School | 1,068,836 | 260,311 | 24% | - | 84,386 | 84,386 | 100% |
| Middle School | 841,060 | 219,955 | 26% | - | 64,354 | 64,354 | 100% |
| Intermediate School | 720,407 | 164,497 | 23% | - | 57,749 | 57,749 | 100% |
| Primary School | 770,013 | 181,007 | 24% | - | 63,731 | 63,731 | 100% |
| Curriculum | - | 91 | 0% | - | - | - | 0% |
| Larlham | 98,779 | 24,046 | 24% | - | 8,110 | 8,110 | 100% |
| Intervention | - | - | 0% | - | - | - | 0% |
| Tuition Reimbursement | - | - | 0% | - | - | - | 0% |
| Special Education/Gifted | 203,283 | 49,917 | 25% | - | 16,541 | 16,541 | 100% |
| Preschool | 76,726 | 10,175 | 13% | - | 4,785 | 4,785 | 100% |
| Nurses | - | - | 0% | - | - | - | 0% |
| Library | 35,729 | 9,830 | 28% | - | 1,964 | 1,964 | 100% |
| Board Office | 265,987 | 63,508 | 24% | 531 | 20,752 | 20,752 | 100% |
| Maintenance | 127,563 | 20,099 | 16% | - | 7,364 | 7,364 | 100% |
| Bus | 488,548 | 121,850 | 25% | - | 44,517 | 44,517 | 100% |
| Technology | 56,276 | 13,653 | 24% | - | 4,620 | 4,620 | 100% |
| Athletic/Supplementals | 43,445 | 2,071 | 9% | - | 505 | 505 | 100% |
| Board of Education | 1,981 | (7) | 0% | - | (2) | (2) | 100% |
| ***Total Retirement/Insurance Benefits*** | **4,878,733** | **1,252,853** | **26%** | **49,581** | **392,417** | **392,417** | **100%** |

*** % Used for August should equal 16%**

## Crestwood Local School District Board of Education
## Revenue and Expenditure Report for the Month Ended - September 30, 2018
### Fiscal Year 2018-19
*Prepared by: Matt Jordan, Interim Treasurer*

| | | FY2019 FYTD Budget | FYTD 9/30/2018 Received/Used | FYTD* % Rec'd/Used | FYTD 9/30/2018 Encumbered | FY2019 MTD Budget | MTD 9/30/2018 Received/Used | MTD % Rec'd/Used |
|---|---|---|---|---|---|---|---|---|
| | **EXPENDITURES (Continued)** | | | | | | | |
| | ***Purchased Services*** | | | | | | | |
| 410 | General Purchased Services | 286,436 | 56,650 | 20% | 215,692 | 13,701 | 13,701 | 100% |
| 411 | Special Education Purchased Services & Online Classes | 269,200 | 32,941 | 12% | 207,029 | 11,234 | 11,234 | 100% |
| 415 | Student Resource Officer Purchased Services | 28,000 | 2,190 | 8% | 25,810 | 1,710 | 1,710 | 100% |
| 418 | Legal / Attorney Services | 70,250 | - | 0% | 68,150 | - | - | 0% |
| 419 | Security Monitoring Purchased Services | 4,000 | 3,060 | 77% | - | - | - | 0% |
| 419 | Substitute Teachers Purchased Services | 87,000 | - | 0% | 88,500 | - | - | 0% |
| 420 | Media (Library) Purchased Services | - | - | 0% | - | - | - | 0% |
| 422 | Garbage & Trash Removal | 13,315 | 3,683 | 28% | 10,780 | 1,228 | 1,228 | 100% |
| 423 | Repairs and Maintenance Services | 58,000 | 14,511 | 25% | 47,804 | 10,393 | 10,393 | 100% |
| 424 | Building & Vehicle Insurance | 64,000 | 31,474 | 49% | 31,474 | - | - | 0% |
| 425 | Rental Fees | 2,500 | - | 0% | - | - | - | 0% |
| 426 | Copier Lease Payments | 50,500 | 12,609 | 25% | 35,991 | 4,203 | 4,203 | 100% |
| 429 | Elevator & Boiler Inspections | 5,000 | 8,132 | 163% | 2,762 | 247 | 247 | 100% |
| 430 | Conference & Workshop Expenses | 30,000 | 6,444 | 21% | 6,573 | 1,685 | 1,685 | 100% |
| 439 | Mileage Reimbursement | 22,700 | 57 | 0% | 19,243 | 57 | 57 | 0% |
| 441 | Telephone | 31,300 | 6,372 | 20% | 25,414 | 2,142 | 2,142 | 100% |
| 443 | Postage | 9,050 | 9,373 | 104% | 785 | - | - | 0% |
| 446 | Advertising | 500 | - | 0% | 820 | - | - | 0% |
| 447 | Internet Services | 5,220 | 1,167 | 22% | 4,053 | 389 | 389 | 100% |
| 447 | Stark/Portage Area Computer Consortium Fees | 75,000 | 76,982 | 103% | 8,000 | - | - | 0% |
| 451 | Electricity | 193,500 | 48,184 | 25% | 145,316 | 16,907 | 16,907 | 100% |
| 452 | Water & Sewage | 42,750 | 8,791 | 21% | 33,959 | 2,861 | 2,861 | 100% |
| 453 | Natural Gas | 52,000 | 4,047 | 8% | 47,953 | 284 | 284 | 100% |
| 461 | Printing Expense (Comments) | 8,000 | 2,165 | 27% | 5,375 | 450 | 450 | 0% |
| 471 | Tuition Paid to Other Districts - Regular Ed & Autisum Scholarship | 173,000 | 33,005 | 19% | 24,390 | 9,079 | 9,079 | 100% |
| 474 | Excess Costs | 35,000 | - | 0% | - | - | - | 0% |
| 475 | Tuition Paid to Other Districts - Special Education | 340,000 | 68,743 | 20% | 212,550 | 51,574 | 51,574 | 100% |
| 477 | Open Enrollment | 603,500 | 155,512 | 26% | - | 51,837 | 51,837 | 100% |
| 478 | Community Schools | 360,000 | 80,742 | 22% | - | 27,002 | 27,002 | 100% |
| 479 | College Credit Plus | 75,000 | 7,088 | 9% | - | 3,544 | 3,544 | 100% |
| 479 | Tuition Reimbursement | 33,500 | 3,764 | 11% | 3,837 | 2,225 | 2,225 | 100% |
| 483 | Payment in Lieu Of Transportation | 1,000 | - | - | - | - | - | 0% |
| | ***Total Purchased Services*** | **3,029,221** | **677,686** | **22%** | **1,272,258** | **212,752** | **212,752** | **100%** |

*** % Used for August should equal 16%**

## Crestwood Local School District Board of Education
## Revenue and Expenditure Report for the Month Ended - September 30, 2018
### General Fund
*Prepared by: Matt Jordan, Interim Treasurer*

| | | FY2019 FYTD Budget | FYTD 9/30/2018 Received/Used | FYTD* % Rec'd/Used | FYTD 9/30/2018 Encumbered | FY2019 MTD Budget | MTD 9/30/2018 Received/Used | MTD % Rec'd/Used |
|---|---|---|---|---|---|---|---|---|
| | ***Supplies and Materials*** | | | | | | | |
| 510 | General Supplies | 47,000 | 5,682 | 12% | 10,358 | 2,702 | 2,702 | 0% |
| 511 | Instructional Supplies | 216,250 | 66,540 | 31% | 28,970 | 15,879 | 15,879 | 100% |
| 512 | Office Supplies | 5,500 | 1,149 | 21% | 2,737 | 232 | 232 | 100% |
| 514 | Nursing Supplies | 3,000 | 42 | 1% | 200 | 42 | 42 | 0% |
| 516 | Software Materials - Non Instructional | 8,000 | 11,296 | 141% | - | 5,208 | 5,208 | 0% |
| 517 | Technology Supplies | 26,500 | 2,076 | 8% | 21,029 | 962 | 962 | 0% |
| 519 | Copier Usage Charges | 50,000 | 2,545 | 5% | 47,455 | 1,578 | 1,578 | 0% |
| 520 | College Credit Plus Textbooks/District Textbooks | 15,000 | 5,444 | 36% | 9,556 | 5,114 | 5,114 | 100% |
| 525 | Software Licenses | 15,000 | 12,830 | 86% | - | - | - | 0% |
| 530 | Library Books | 5,200 | - | 0% | 247 | - | - | 0% |
| 540 | Library Subscriptions | 1,800 | 202 | 0% | 330 | - | - | 0% |
| 570 | Custodial Supplies | 30,000 | 19,439 | 65% | 15,561 | 16,316 | 16,316 | 100% |
| 571 | Ground/Athletic Field Supplies | 10,000 | 13,306 | 133% | 14,368 | 7,474 | 7,474 | 100% |
| 572 | Building Maintenance Supplies | 25,000 | 1,627 | 7% | 10,043 | 1,343 | 1,343 | 100% |
| 573 | Equipment and Furniture | 1,000 | - | 0% | - | - | - | 0% |
| 581 | Vehicle/Bus Parts | 65,000 | 13,709 | 21% | 63,964 | 1,686 | 1,686 | 100% |
| 582 | Fuel | 143,000 | 26,559 | 19% | 55,056 | 13,326 | 13,326 | 100% |
| 583 | Tires and Tubes | 20,000 | 838 | 4% | 21,162 | - | - | 0% |
| 589 | Shop Supplies - Transportation | 8,000 | 1,114 | 14% | 5,514 | 211 | 211 | 100% |
| 590 | Gravel - Transportation (Turn Arounds/Bus Lot) | 500 | - | 0% | - | - | - | 0% |
| | ***Total Supplies and Materials*** | **695,750** | **184,397** | **27%** | **306,550** | **72,072** | **72,072** | **100%** |

*** % Used for August should equal 16%**

## Crestwood Local School District Board of Education
## Revenue and Expenditure Report for the Month Ended - September 30, 2018
## Fiscal Year 2018-19

*Prepared by: Matt Jordan, Interim Treasurer*

| | | FY2019 FYTD Budget | FYTD 9/30/2018 Received/Used | FYTD* % Rec'd/Used | FYTD 9/30/2018 Encumbered | FY2019 MTD Budget | MTD 9/30/2018 Received/Used | MTD % Rec'd/Used |
|---|---|---|---|---|---|---|---|---|
| | ***Capital Outlay*** | | | | | | | |
| 620 | Security Equip/Upgrades | 5,000.00 | 11,098.00 | 222% | 615.00 | - | - | 0% |
| 640 | Equipment | 27,000 | 9,273 | 34% | 268 | 9,183 | 9,183 | 0% |
| 644 | Technical Equipment | 47,000 | 3,990 | 8% | 3,129 | 871 | 871 | 0% |
| 650 | Vehicles | - | - | 0% | - | - | - | 0% |
| | ***Total Capital Outlay*** | **79,000** | **24,362** | **31%** | **4,012** | **10,055** | **10,055** | **0%** |
| | ***Other*** | | | | | | | |
| 840 | Fees, Dues & Memberships | 43,250 | 7,184 | 17% | 26,599 | 3,248 | 3,248 | 100% |
| 843 | Audit Fees | 33,000 | 9,266 | 28% | 29,734 | 4,017 | 4,017 | 100% |
| 844 | County Educational Service Deduction | 12,000 | 2,821 | 24% | - | 930 | 930 | 100% |
| 845 | Property Tax Collection Fees | 135,000 | 55,445 | 41% | - | - | - | 0% |
| 846 | Election Expenses | - | - | 0% | - | - | - | 0% |
| 847 | Advertisement for Delinquent Land Taxes | 425 | 173 | 41% | - | - | - | 0% |
| 848 | Bank Charges | 5,000 | 1,215 | 24% | - | 393 | 393 | 100% |
| 849 | Department of Tax Administration Fee | - | - | 0% | - | - | - | 0% |
| 849 | Elevator & Boiler Licenses | - | - | 0% | - | - | - | 0% |
| 849 | Turnpike EZ Passes | 2,000 | - | 0% | 1,500 | - | - | 0% |
| 850 | District Liability Insurance | 30,000 | 14,560 | 49% | 12,773 | - | - | 0% |
| 899 | Other Miscellaneous | - | - | 0% | 600.00 | - | - | 0% |
| | ***Total Other*** | **260,675** | **90,664** | **35%** | **71,206** | **8,588** | **8,588** | **100%** |
| | ***Debt Service*** | | | | | | | |
| 812 | Principal-Notes | - | - | - | - | - | - | - |
| 814 | Principal-HB 264 Loans | 112,800 | - | 0% | - | - | - | 0% |
| 824 | Interest and Fiscal Charges | - | - | 0% | - | - | - | 0% |
| | ***Total Debt Service*** | **112,800** | **-** | **0%** | **-** | **-** | **-** | **0%** |
| | **TOTAL EXPENDITURES** | **19,813,621** | **4,806,360** | **24%** | **1,720,107** | **1,518,400** | **1,518,400** | **100%** |
| | **OTHER FINANCING USES** | | | | | | | |
| 911 | Transfers-Out | 60,000 | - | 0% | - | - | - | 0% |
| 921 | Advances-Out | - | - | 0% | - | - | - | 0% |
| 930 | Refund of Prior Year Receipt | - | - | 0% | - | - | - | 0% |
| | **TOTAL OTHER FINANCING USES** | **60,000** | **-** | **0%** | **-** | **-** | **-** | **0%** |
| | **TOTAL EXPENDITURE AND OTHER USES** | **19,873,621** | **4,806,360** | **24%** | **1,720,107** | **1,518,400** | **1,518,400** | **100%** |
| | **EXCESS REVENUE OVER/(UNDER) EXPENDITURES** | **278,066** | **2,037,358** | | | **(544,291)** | **(544,291)** | |
| Include PBA | **BEGINNING CASH BALANCE** | | **4,628,253** | | | | **-** | |
| in month to date | | | | | | | - | |
| bb | **ENDING CASH BALANCE** | **278,066** | **6,665,611** | | **-** | **(544,291)** | **(544,291)** | |
| | *** % Used for August should equal 16%** | | | | | | | |