



PREPARING STUDENTS  
**FOR LIFE**

Through Academic Achievement · Personal Well-Being · Career Readiness

**BOARD OF EDUCATION  
CINCINNATI, OHIO**

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**PROCEEDINGS**

**BUSINESS MEETING**

**September 19, 2022**

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## REGULAR MEETING

The Board of Education of the City School District of the City of Cincinnati, Ohio, met pursuant to its calendar of meetings in the ILC at the Cincinnati Public Schools Education Center, 2651 Burnet Avenue, Monday, September 19, 2022, at 4:00 p.m., President Lindy in the chair.

## ROLL CALL

Present: Members Bolton, Craig, Jones, Moffett, Moroski, President Lindy (6)  
Tardy: Member Wineberg (1) arrived at 4:20p.m.  
Absent: None (0)

Superintendent Iranetta Wright was present.

## SUPERINTENDENT'S UPDATE

Presented by Iranetta Wright, Superintendent

## HEARING OF THE PUBLIC

Jazmine Coastin-VP Government Govt. Relations- Black Care Giver Network – Spoke on what it means to feel engaged with black parents. Presentation ended at 5:36p.m.

Kelly Duke- Community Organizer – works with parents to be engaged, look at care giver and district responsibility to the child 5:36p.m. Would like to present their tool kit. Ended 5:39p.m.

NO VIRTUAL SPEAKERS

## BOARD PRIORITIES

President Lindy moved and Member Bolton seconded that the next set of Board Priorities include:

1. Next Steps on Governance
2. Strategic Planning Process
3. Transportation
4. Levy
5. Strengthened Community Relationships, and improved parent engagement. .

President Lindy declared the motion carried.

### **MINUTES APPROVED**

Member Moroski moved and Member Moffett seconded that the minutes of the following meetings be approved without reading, copies of said minutes having been distributed to members and made available to the public and news media on October 4, 2022.

Special Meeting – August 11 2022

Business Meeting – August 15, 2022

Passed viva voce.

President Lindy declared the motion carried.

### **COMMITTEE REPORTS**

Student Achievement and District Instructional Performance Committee – tabled by Vice President Jones

### **GOVERNANCE COACHING NEXT STEPS**

- Board to determine if goals will be 4 or 5 year goals
- Focus on one goal within multiple grade levels
- Holding Superintendent Wright accountable for the goals that are vetted with Community-Lindy
- Construct goals that will impact community
- Sup. Wright reiterated the community goals
- Elsbern passed out each Board Member goals that have been submitted by each of the Board Members.
- Board partnered up at 4:45p.m. To determine what 4 goals that would put together.

## REPORT OF THE POLICY AND EQUITY COMMITTEE

The Policy and Equity Committee met on Friday, August 19, 2022, at 9:00 AM at the Cincinnati Public Schools Education Center, 2651 Burnet Avenue, 45219 in LaunchED Room 111.

The public viewed the meeting via Video Conference. Attendees: 7

### ATTENDEES

#### Policy and Equity Committee Members

Chairperson Mike Moroski; Eve Bolton; Kareem Moncree-Moffett, Ph.D.

#### Administration

Iranetta Wright, Superintendent; Dan Hoying, General Counsel; Lauren Roberts, Chief Audit Executive; Jennifer Wagner, Treasurer/CFO; Stephanie Scott, Assistant General Counsel

#### Cincinnati Federation of Teachers (CFT)

Karen Imbus, Field Representative

**ACTIONS:** The Committee reviewed and discussed with the Administration their recommended revisions to all of following policies and agreed to continue the discussion at the Policy and Equity Committee meeting on September 16, 2022.

Please click [BoardDocs](#) to review policies mentioned in this report.

### Policy 5200 – Attendance

Dan Hoying, General Counsel, updated the Committee on his recommended revisions to the policy. He reported that significant changes and updates were made to the policy for years 2020-2021 and 2021-2022 due to implications of COVID-19. The revisions were based on the Ohio Department of Education's guidelines during COVID.

Mr. Hoying recommended to keep the Hybrid information, remove the A/B Model language, but keep the current language for the 2022-2023 school year.

Committee member Bolton recommended to make the policy more universal in order to address remote learning (Cincinnati Digital Academy) and the possibility of providing other services that may be needed, the percentage of absences based on sickness, and additional language for incarcerations.

Committee Chair Moroski advised Mr. Hoying to add the Ohio Revised Code when adding incarcerations to the policy.

### Policy 5410 – Promotion, Academic Acceleration, and Retention

Mr. Hoying informed the Committee about a question a teacher had about her having the right to retain a student as outlined in the Collective Bargaining Agreement (CBA). He also stated that language in the policy is not specific to COVID-19.

Committee member Moffett advised the Administration to include language that would empower teachers to retain students.

Committee member Bolton advised to include in the policy an appeals process, and supports that will be provided for students who are retained. She also reiterated that all high schools should have Success Centers. She also recommended that the Committee discuss credit recovery.

**ACTION:** The Committee recommended that teachers attend the Policy and Equity Committee meeting on September 19, 2022. Karen Imbus, CFT Field Representative, will reach out to the teachers about their attendance at the meeting.

**REPORT OF THE POLICY AND EQUITY COMMITTEE  
(cont)**

**Policy 7500 – Community Learning Centers**

The Committee reviewed and discussed the policy and agreed that it was too detailed, choppy, and that it needed to be stronger and rewritten.

The Committee recommended to revert back to the original language in the 2009 policy and add language to make principals aware of their responsibilities.

They also agreed that some of the language from the current policy could remain.

General Counsel Hoying reported that he needed more direction from the Board as to what they are envisioning about the policy.

**ACTION:** The Committee will get the full Board’s perspective of what they want in the policy and reference the original intent of the policy to assist in the re-write of the document. Treasurer Wagner will attend the meeting to assist in the financial implications of the CLCs.

**Policy 9140 – Parent Family Engagement**

The Committee discussed the policy and recommended the following:

- Administration will rewrite the policy
- Add language to have a Parent Teacher Organization in every building
- Be more intentional about English as a Second Language (ESL)
- Schools provide space for parents to meet and provide them with minimal funding
- What counts as a Parent Teacher Organizations (PTO)
- Strengthen language about Parent Teacher Association (PTA)

**Policy 9142 – Local School Decision Making Committee**

Committee member Bolton recommended to leave the policy as is.

The Administration will review the policy and remove language that may become dated after the restructuring of Board committees, as that work will be discussed in the Committee of the Whole meetings.

The Administration will review language around training to make it more focused on processes (who runs the meetings), responsibilities of the LSDMCs, governance and that the training manual will be adopted by the Board.

Committee Chair Moroski advised to remove language that references “agreements negotiated by the Resource Coordinator.”

The Administration will add Ohio Revised Code language stating that the LSDMCs must follow the Open Meetings Act and make their meetings open to the public.

**ACTION:** Mr. Hoying and Shauna Murphy, Assistant Superintendent, will follow-up on training modules for LSDMCs per two LSDMCs from two different schools contacting Committee Bolton reporting that they were told by their principals not to proceed with their LSDMCs.

**Policy 9212 – Non-School Organization**

Committee Chair Moroski inquired about financial responsibilities of the organizations.

**REPORT OF THE POLICY AND EQUITY COMMITTEE  
(cont)**

Treasurer Wagner informed the Committee that a process is not in place to audit the groups, as they are their own legal entity.

Lauren Roberts, Chief Audit Executive, informed the Committee that in 2018 there was language in the policy that stated her department would review all applications for non-school organizations. The language was removed due to non-school organizations being a separate legal entity.

The Committee discussed the following about the policy.

- All organizations have a yearly presentation on the Board policy for NSOs and include this language in the policy.
- Need better clarity about the language as to how funds get deposited due to those dollars belonging to the District.

**ACTION:** Treasurer Wagner, General Counsel Hoying, and Chief Audit Executive Roberts will review the policy to make it more legal and to ensure that there is an appropriate processing of the funds.

Treasurer Wagner will work on the best tool to train or update the Board about the workings of the NSOs along with what the expectations are for adhering to Board policy and the handling of dollars/financials. Mrs. Wagner will revisit a syllabus that she has in the works related to NSO's.

**Discuss Remote Employment**

The Board at its Regular Business meeting on August 15, 2022, assigned the Policy and Equity Committee to discuss employees working remotely since the pandemic.

General Counsel Hoying reported that many districts in Ohio do not have a remote work or telework Board policy. He stated that many have administrative procedures, and that he does not recommend this as a Board policy. He stated that Cleveland has a telework policy.

Mr. Hoying informed the Committee that Superintendent Wright's position is that when schools are in session, staff and certain employees should be in the buildings. When schools are in session, her strong preference is that Central Office staff be in person. He stated that she is open to being flexible in the summer when schools are out and that it is industry standard for IT to work remotely.

General Counsel Hoying recommended that if the Board creates a policy it should be about the view of the Board and how they see remote work, along with avoiding administrative procedure language.

Committee members discussed and felt strongly about remote employment being offered to employees and flexibility for teachers to work remotely based on their circumstances.

**Policy 0155 – Committees (Function of Standing Committees)**

The Board at its Regular Business meeting on August 15, 2022, assigned the Policy and Equity Committee to review Policy 0155 – Committees.

**ACTION:** The Administration will review the responsibilities of the Health and Safety, Policy and Equity, Student Achievement, and Budget, Finance and Growth Committees in order to align them for discussions at the Committee of Whole meetings.

The Administration will also look to see what responsibilities from the committees have been addressed in the 2019-2022 Strategic Plan.

**REPORT OF THE POLICY AND EQUITY COMMITTEE  
(cont)**

**Policy 6320 – Purchasing of Goods and Services**

The Board, at its Regular Business meeting on August 15, 2022, assigned the Policy and Equity Committee to review Policy 6320 – Purchasing of Goods and Services to report on the status of the program and how effective it has or has not been.

General Counsel Hoying reported that Trina Levins is working on the report and will update the Committee at its meeting on September 16, 2022.

**Other Business**

**Review Board Policies**

**Policy 3231 – Outside Activities of Employees**

**ACTION:** Mr. Hoying will recommend renaming the policy to: Outside Activities of Professional Employees and update the Committee on the revised language at the Policy and Equity Committee meeting on September 16, 2022.

**Policy 4220 – Evaluation of Employees**

**ACTION:** Mr. Hoying will recommend renaming the policy to: Evaluation of Non-Teaching Employees and update the Committee on the revised language at the Policy and Equity Committee meeting on September 16, 2022.

**Revised Policy Committee Date**

The Policy and Equity Committee rescheduled its Friday, December 19, 2022, meeting to Friday, December 9, 2022.

**Hearing the Public**

There were no speakers for Hearing the Public.

The meeting adjourned at 10:43 AM.

**Policy and Equity Committee**

Mike Moroski, Chair

Eve Bolton

Kareem Moncree-Moffett, Ph.D.

**Staff Liaison**

Dan Hoying, General Counsel

## REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE

The Budget, Finance and Growth Committee met on Friday, August 19, 2022, at 10:45 AM at the Mary A. Ronan Education Center in LaunchED Room 111.

The public viewed the meeting via Video Conference.

The meeting adjourned at 12:12 pm.

### ATTENDEES

#### Finance Committee Members

Chairperson Eve Bolton, Brandon Craig, Mike Moroski

#### Administrators

Iranetta Wright, Superintendent; Jennifer Wagner, Treasurer/CFO; Kevin Ashley, Director, Financial Reporting; Tya Grengbondai, Manager, State and Federal Grants; Isaac Karn, Internal Audit Staff; Joseph Porter, Accounting Operations Manager; Lauren Roberts, Chief Audit Executive

### Financial Reports

Kevin Ashley, Director of Financial Reporting and Transparency, presented the monthly financial overview to the Committee. The reports are attached at the end of this report.

#### **Financial Overview– FY through June 2022**

##### **Summary – Finances are on track and no significant, unexpected issues.**

- **General Fund Cash Balances** as of July 31, 2022 were down slightly over this point last year. Due to Beginning cash balance down slightly over prior year and less in Property Tax Advances received from Hamilton County in July over prior year. (Page 6 of this report)
- **General Fund Revenues** through July 2022 overall are down; as noted above, based on less in Property Tax Advances offset by slightly higher State Foundation revenue. (Pages 6-7 of this report)
- **General Fund Expenditures** through July 2022 are up slightly. This is primarily related to collective bargaining agreements. (Page 7 of this report)
- **School Wide Pool Expenditures** through July 2022, primarily salaries and benefits are slightly higher primarily related to collective bargaining agreements. This fund is being used to liquidate FY22 expenses. For FY23, similar expenses are budgeted in the General Fund and Title I fund. (Page 8 of this report)
- **Preschool Expansion activity is as expected** shown on slide 12. (Page 8 of this report)

#### Investment Update

Mr. Ashley updated the Committee on the District's Interest Revenue Investment Income, the Five-Year Treasury Bond Rate Yield Chart, and a summary of the Bank Reconciliation June 30, 2022 report. (Pages 9 and 10 of this report)

#### FY2021-2022 State and Federal Grants

Tya Grengbondai, Manager of State and Federal Grants, updated the Committee on the status of the District's State and Federal Grants. She reported that there are 21 public grants that total \$52 million. She reported that the goal for July was to see a 6 percent spend that was met and resulted in a 7 percent average spend for the month of July. (Pages 10-13 of this report)



**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**

**Hamilton County Tax Incentive Review Council (TIRC) Update**

Mr. Porter informed the Committee that the total was \$22.8 million and that the bulk of those dollars were for Cincinnati, Ohio. (Page 14 of this report)

**Pending CRA (Community Reinvestment Act)**

Joseph Porter, Accounting Operations Manager, updated the Committee on the Community Reinvestment ACT report that will be recommended for approval at the Board's Regular Business Meeting on September 12, 2022. (Page 15 of this report)

The following are descriptions of the CRAs.

- 123 E McMicken  
The Volkshaus, a partnership between Action Tank and OTR A.D.O.P.T., the historic building will serve as TANK's headquarters as well as a co-working space and community center for Cincinnati residents.
- 726 E McMillan LLC  
Exterior and interior renovation and architectural updating of the current structure, finished building will have 10 family units above first floor commercial spaces.
- Fourth and Pike Apartments LLC  
Renovation of the 50 year multi-family residential building, including one ground floor commercial suite, in the Lytle Park Historic District
- Griffon Apartments LLC  
Renovation of the vacant historic building in OTR to create 48 new affordable rental units (mix of 1-3 bedrooms) and 1 large commercial space activating street level retail

**How to do Business with CPS Review**

Treasurer Wagner will update the Committee about how to do business with CPS at the next monthly Budget, Finance and Growth Committee meeting.

**Discussion to Schedule Elementary and Secondary School Emergency Relief (ESSER) Update for Business Meeting**

Treasurer Wagner reported that half of the ESSER grant for FY22 has been expended. She reported the General Fund budgets for ESSER for Fiscal Years 23 and 24 have been revised and continue to be revised.

**ACTION:** Treasurer Wagner will do a presentation to the Board for recommendation of readopting the ESSER budgets. She also provided the Committee with a list of Board and Committee dates for the Board's consideration of when to present.  
Budget, Finance and Growth Committee Chair Bolton agreed with hearing the presentation at the September 16 and October Committee meetings. Treasurer Wagner recommended that the presentation to the Board take place at the Regular Business meeting on October 3, 2022.

Committee member Craig advised the Administration to put together a funding report that shows how the District spends the ESSER funds in a format that could be understood by the public.

Such transparency will help in the levy public discussion.

**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**

Treasurer Wagner reported that the funds have to be spent first before dollars are released to the District and that effort often presents cash flow issues for school districts.

**Financial Town Hall Dates and Topics**

Treasurer Wagner informed the Committee about the following topics for the Financial Town Hall meetings with the Community.

September 8, 2022	Financial Update/Upcoming levy
November 14, 2022	Forecast & Revenues
January 17, 2023	Budget Priorities/ Budget Process
February, 2023	28 State/Federal Grants
March 1, 2023	ESSER/Cliff Update
April 13 or 18, 2023	Tax Abatements/CRA's
TBD	Other requested topics
TBD	Other requested topics

The Committee and the Administration will revisit these topics at a later Budget, Finance and Growth Committee meeting.

**Change in State Share in the State Funding Formula**

Treasurer Wagner presented an update on the following State Funding.

CPS State share of the K-12 district funding formula dropped from 47.92% to 40.7% since the 2020/2021 school year. This drop represents approximately \$2M in general fund operating revenues. Basically for every dollar our enrolled students generate in the state funding formula, the state only provides 40 cents to educate each of our 35,000 K-12 students.



This drop occurred because the Cincinnati property values increased due to the Triennial Property Value Reassessment conduct by the Hamilton County Auditor as well as our 3-year average of Federally Adjusted Gross Income of our city residents. The burden to fund public schools continues to shift to our local homeowners.

State Share dropped from 43% to 40.7% (as of July 18 payment)

FY21 = 47.92% FY22 = 43.59% FY23 = 40.72%

Loss of est \$2,041,075 in general fund revenues compared to FY21 formula Why?

State share index (3 components)

- 3-Year Average Assessed Property  11% since FY21
- 3-Year Average Federally Adjusted Gross Income  11.6% since FY21
- Median Income relative to the State Median Income Indexed to the 40<sup>th</sup> Highest District

**Review of Draft Levy Presentation Materials**

Treasurer Wagner will update the Committee regarding the Levy materials at the September Budget, Finance and Growth Committee meeting.

**Transportation Update**

Superintendent Wright informed the Committee that she did not receive any concerns or complaints from Metro on the first or second days of school. She also stated that Metro advised they had not received any concerns on the first and second days.

**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE**  
**(cont)**

She also reported concerns about seventh and eighth grade students who were routed to ride the Yellow buses and buses not being identified for them to ride.

Superintendent Wright will provide the Committee with an in-depth presentation about how transportation operations are progressing and continuing challenges the District faces.

She informed the Committee that she met with Yellow Bus contractors and they will be providing additional buses, which will result in her asking the District for additional funding.

**ACTION:** Committee Chair Bolton advised Superintendent Wright to provide information about the change to seventh and eighth grade students riding Yellow versus Metro buses. She also advised her to provide an update about the Transportation Call Center.

Superintendent Wright reported three contractors reported some bus drivers were absent on the first day of school. She also reported that 30 more buses are needed and she has applied for 20 and that it will take time for them to get to the District.

**Silverton Community Reinvestment Act (CRA)**

Dan Hoying, General Counsel, informed the Committee that the five-year agreement was effective on January 1, 2020, and would be renegotiated by the end of year 2025.

He informed the Committee that Mike Lemon, the new Village Manager for Silverton, contacted him about a developer requesting a CRA Abatement (6917-6919 Montgomery Road). He informed the Committee that Silverton is outside of the City of Cincinnati limits and not covered by the agreement.

Mr. Hoying shared that “the District's agreement with the City of Cincinnati is for a 33 percent PILOT to be paid to the District, and if the developer agrees with a 33 percent PILOT for the project, the District would support and recommend for Board approval.”

He reported that Silverton and the developer both agreed with the terms and rewrote its resolution approving the abatement to reflect a 33 percent PILOT.

Mr. Hoying assured the Committee that the arrangement with Silverton is the same that we craft with the City of Cincinnati, and Cheviot, and other District municipalities.

**ACTION:** The Committee agreed with the CRA and will recommend the CRA to the Board for approval at the Regular Business meeting on September 12, 2022.

**Other Business**

There were no Other Business items.

**Hearing the Public**

There were no speakers.

The meeting adjourned at 12:12 PM.

**Finance Committee**

Eve Bolton, Chair  
Brandon Craig  
Mike Moroski

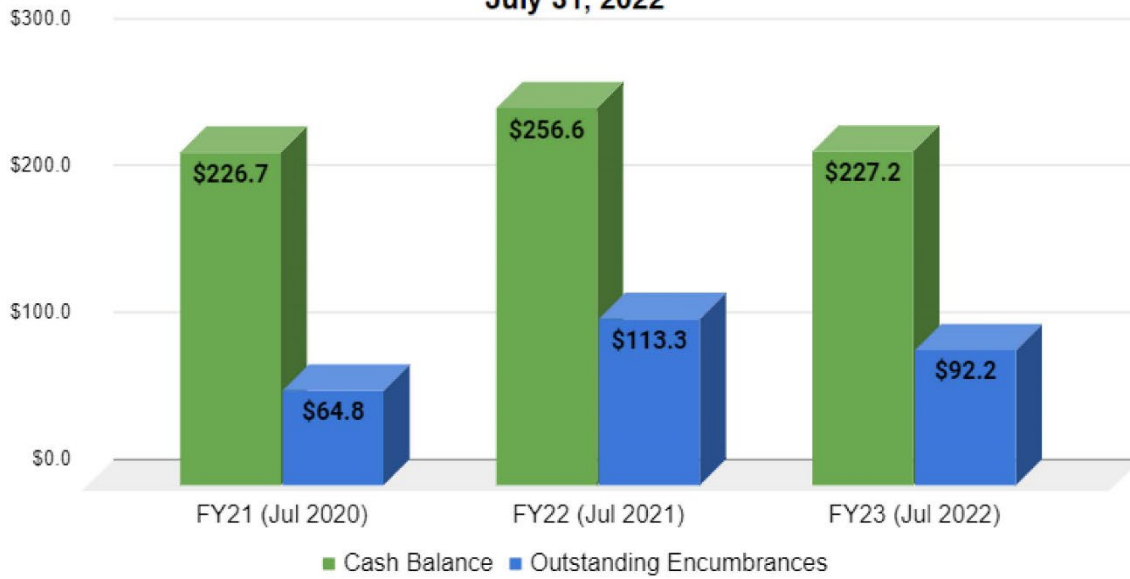
**Staff Liaisons**

Jennifer Wagner, CFO/Treasurer  
Iranetta Wright, Superintendent

**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE**  
(cont)

**General Fund (001)**

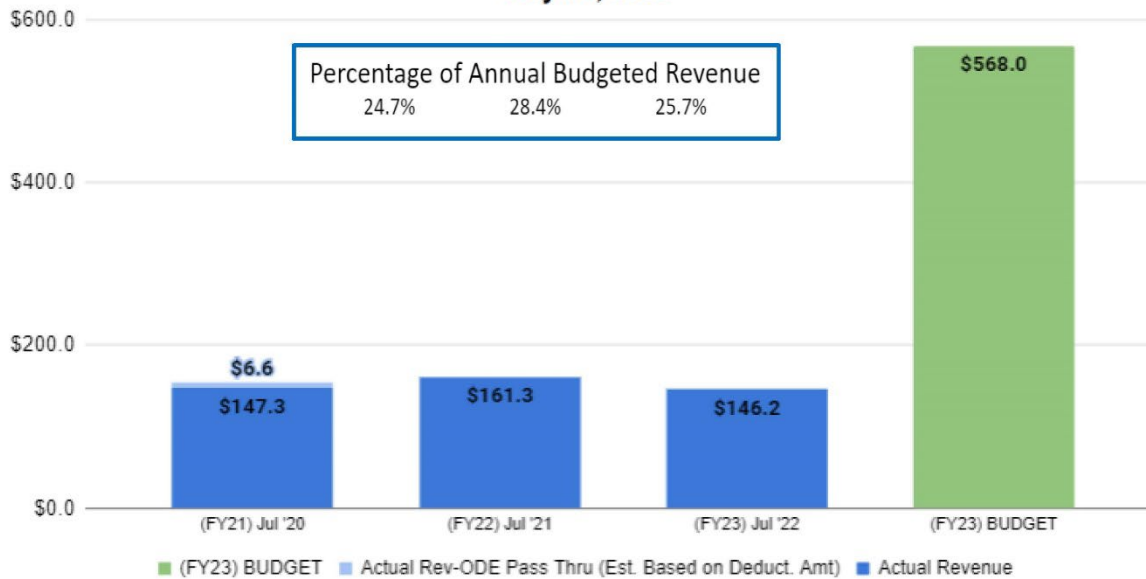
Cash Balance and Encumbrances (in millions)  
July 31, 2022



**Revenue**

**General Fund (001)**

3 Year Revenue Comparison (in millions)  
July 31, 2022

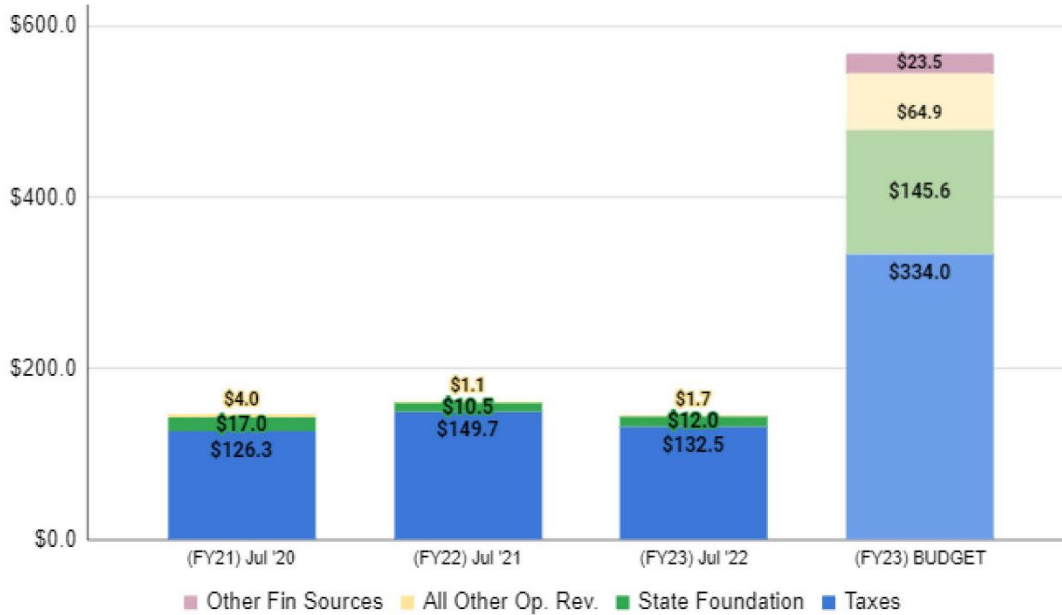


**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**

**Revenue**

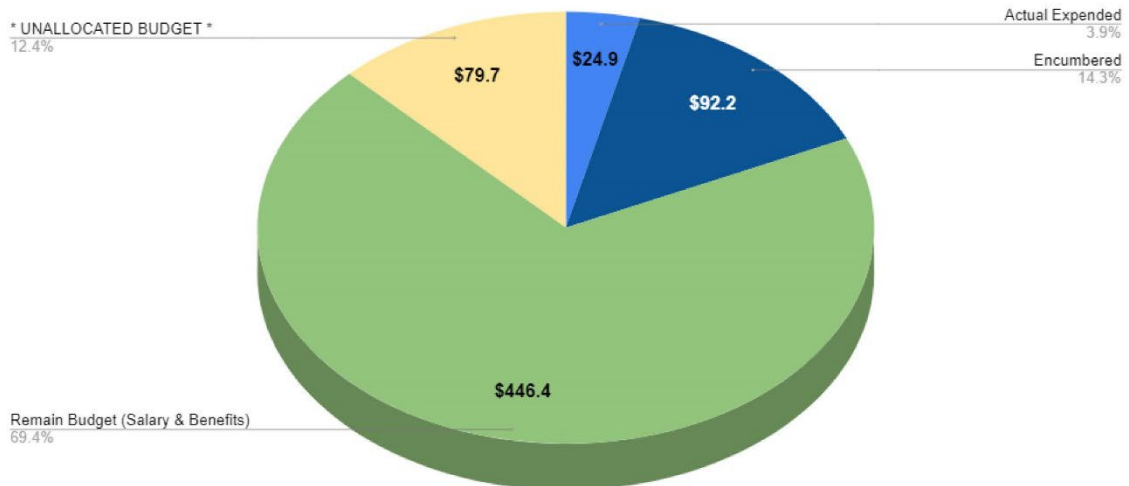
**General Fund (001)**

3 Year Revenue by Source Comparison (in millions)  
July 31, 2022



**General Fund (001)**

Unallocated Expenditure Budget Assessment (in millions)  
July 31, 2022



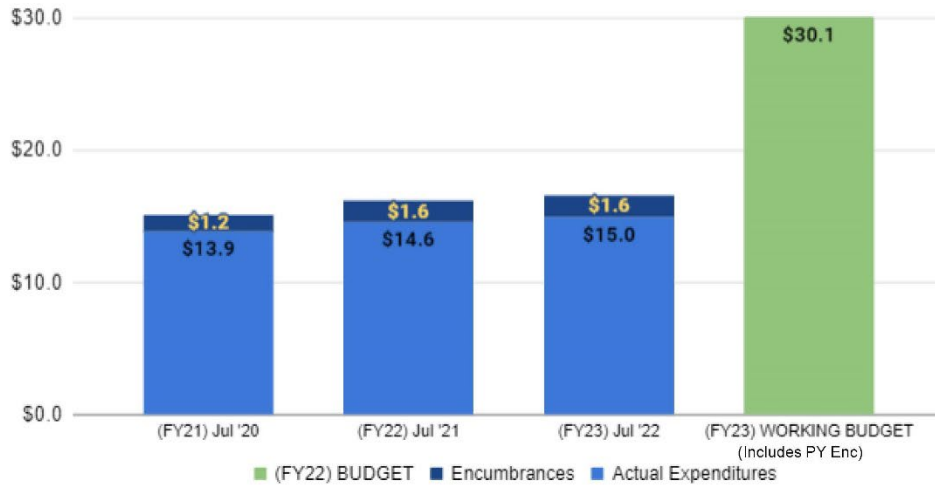
**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**

**Expenses**

**School Wide Pool (SWP) Fund (598)**

3 Year Expenditure Comparison (in millions)

**July 31, 2022**



**CPS Preschool Expansion**

JUL 2022 (FY23)	* Budget FY23	FY23 Actual July '22	Prior FY22 Actual July '21
<b>Revenues: (net of Co. Auditor Fees)</b>	<b>\$15,805,012</b>	<b>\$6,250,000</b>	<b>\$7,217,187</b>
<b>Expenses:</b>			
CPS Tuition Assistance	6,422,219	0	0
Payments to United Way @	11,461,682	0	0
Workforce Development	153,607	0	9,040
Special Education Support	896,784	61,001	49,819
Administrative Support	203,565	10,769	12,129
Other Professional Services	14,007	0	4,182
Supplies and Materials	286,396	37,710	3,670
Bldgs/Equip-Capital Outlay	19,910	0	0
<b>Total</b>	<b>\$19,458,170</b>	<b>\$109,480</b>	<b>\$78,840</b>
<b>Net Income</b>	<b>(\$3,653,158)</b>	<b>\$6,140,520</b>	<b>\$7,138,347</b>

\* - Subject to revision. Consolidated Budget uses prior years unspent cash FY23 and beyond.

@ - Due to Prior Year CPP underspend, payment schedule differs from Year to Year.

**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**

**Cincinnati Public Schools  
Interest Revenue - Five Year Actuals  
FY 2018 - FY 2022**

Fiscal Year	Receipt Dates	General Fund Interest Revenue	Debt Service Fund Interest Revenue
Fiscal Year 2022	July 1, 2021 - June 30, 2022	\$768,865.32	\$651,330.46
Fiscal Year 2021	July 1, 2020 - June 30, 2021	\$1,500,945.05	\$704,061.63
Fiscal Year 2020	July 1, 2019 - June 30, 2020	\$4,037,114.05	\$538,653.05
Fiscal Year 2019	July 1, 2018 - June 30, 2019	\$4,152,034.45	\$467,959.10
Fiscal Year 2018	July 1, 2017 - June 30, 2018	\$1,479,593.53	\$479,395.60

Recent Updates from RedTree regarding managed portfolios (and other contributing factors):

The market has moved tremendously year-to-date – more so than we have seen since 1994.

Treasury rates have increased significantly from July 2021 to July 2022. For reference, the 2 year Treasury has increased from 0.23% to approximately 3.0%

It will take time for the portfolio to catch up, but by the end of the current quarter (Sept. 30, 2022) things should start looking much better.

Timing of Maturities and gains will affect recording of these items by fiscal year.

**For illustration purposes:**

**5-Year Treasury Bond Rate Yield Chart**



**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**

Cincinnati Public Schools  
Summary Bank Reconciliation  
June 30, 2022

	June 30, 2022 Bank Balances	Summary By Type	Summary By Type
		June 30, 2022 Bank Balances	June 30, 2022 Percentage
<b>Bank Account/Investment Account</b>			
US Bank General Account	\$73,126,605.87		
US Bank Self Insurance and Wellness	\$11,339,263.55		
US Bank Focus Card	\$18,904.60		
		\$84,484,774.02	35.6%
US Bank (Redtree Managed)	\$113,843,463.73		
		\$113,843,463.73	48.0%
Huntington National Bank (Redtree Managed)-Sinking #1	\$17,280,950.59		
US Bank (Redtree Managed)-Sinking #2	\$2,127,167.96		
Huntington National Bank (Redtree Managed)-Sinking #3	\$11,756,217.95		
Sinking Fund Totals		\$31,164,336.50	13.1%
Huntington National Bank-Debt Related	\$4,271,381.72		
Other Debt Related		\$4,271,381.72	1.8%
Star Ohio Investment Accounts	\$3,746,818.58		
		\$3,746,818.58	1.6%
Other Securities	\$444,013.86		
		\$444,013.86	0.2%
<b>Reconciling Items:</b>			
Adjustments to Bank Balance (Outstanding Checks, etc)	(\$818,584.26)		
Adjustments to Book Balance	(\$5,939.97)		
		(\$824,524.23)	-0.3%
<b>Net Book Value (Reconciled Cash Balance - All Funds)</b>	\$237,130,264.18	\$237,130,264.18	100.0%



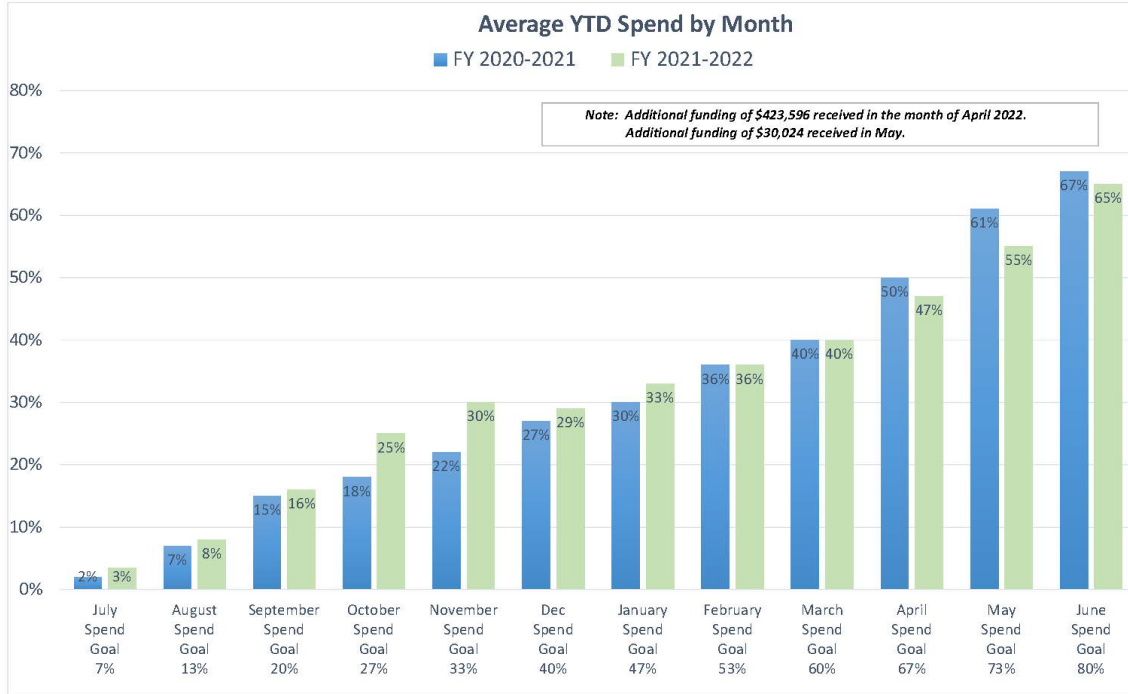
**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**



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**Public State & Federal Grants  
Cummulative Percent Spent**

**Draft**



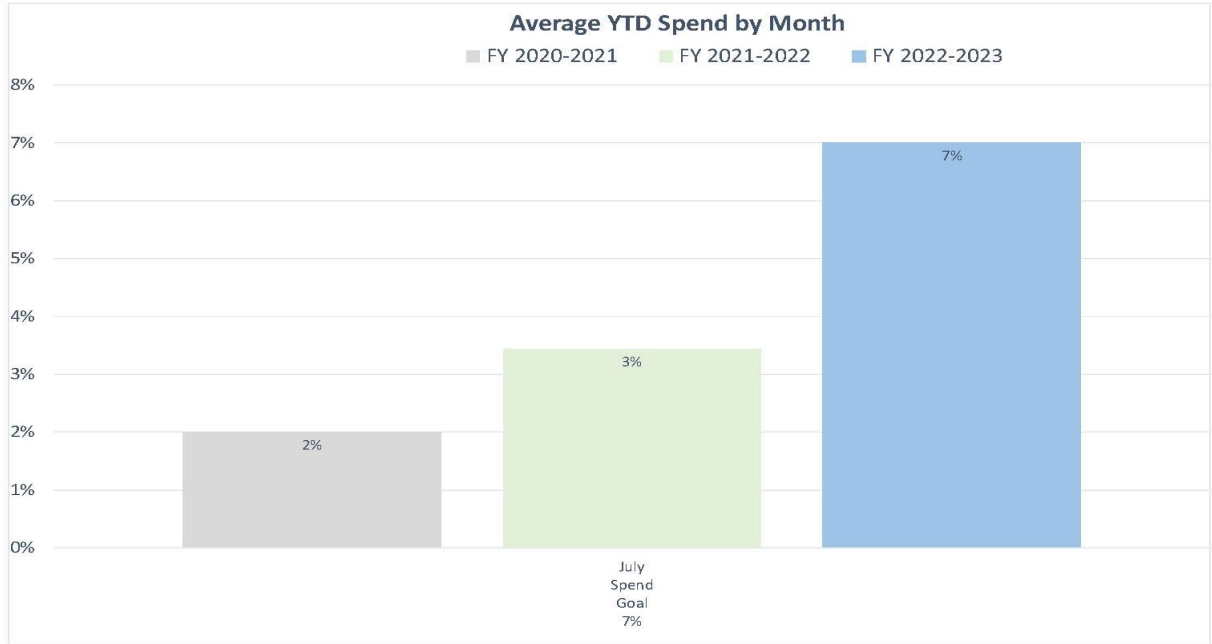
**Total Public State & Federal Grants: 38**  
**Total State & Federal Allocations: \$75,092,638**

**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**



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**Public State & Federal Grants**  
Cummulative Percent Spent

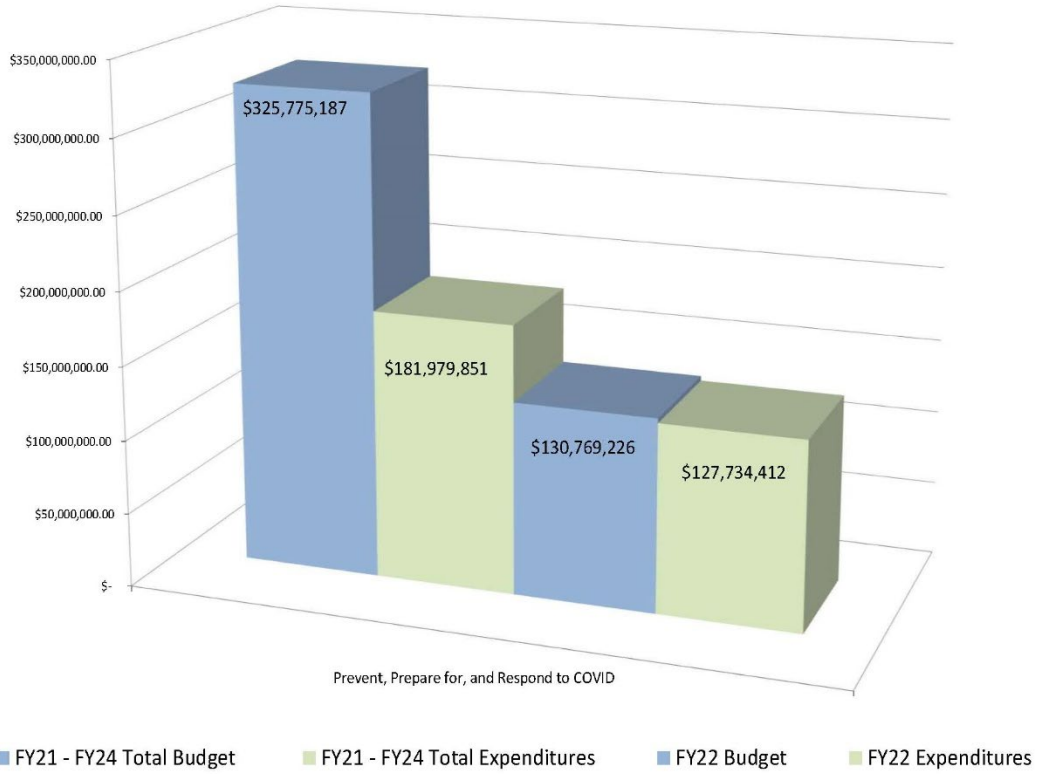


**Total Public State & Federal Grants: 21**  
**Total State & Federal Allocations: \$52,758,495**

**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**



**Elementary and Secondary Schools Emergency Relief Fund (ESSER)  
July 31, 2022**



REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE (cont)



Grants Administration FY 2022-2023 State & Federal Grants

As of 7/31/2022 6%

Table with columns: Grant, Fund, SCC, Total Allocation, Personnel Budget, Non Personnel Budget, Total Expenditures, Personnel Expenditures, Non/Personnel Expenditures, Encumbrances, Total Available, Dollars Committed to Personnel, Available Non/Personnel, YTD % Spent, YTD w/ Encu % Spent, Spend Goal Met. Rows include various grant categories like Early Childhood Education, Parent Mentor Project, etc.



Grants Administration FY 2022-2023 State & Federal Grants

As of 7/31/2022 6%

Table with columns: Funding Available to Respond to COVID, Total Allocation, Personnel Budget, Non Personnel Budget, Total Expenditures, Personnel Expenditures, Non/Personnel Expenditures, Encumbrances, July 2022 Expenditures, July 2022 Encumbrances, Total Available, % Spent, % Spent w/ Encu, Period of Availability. Rows include ESSER I, ESSER II, ARP IDEA-B, ARP ECSE, ARP Applying Child's Pathways to Graduation, ARP Homeless Hours I, ARP Homeless Hours II.

Summary table with columns: Fund, SCC, Total Allocation, Personnel Budget, Non Personnel Budget, Total Expenditures, Personnel Expenditures, Non/Personnel Expenditures, Encumbrances, Total Available, Available Non/Personnel, Available Non/Personnel, YTD % Spent, YTD w/ Encu % Spent, Spend Goal Met. Rows include Grants to NonPublic Schools and Totals.

**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE  
(cont)**

**Tax Incentive Review Committee (TIRC) Update Fiscal Year 2022**

Year Received Payment Tax Year (TY)		FY22			FY21		
		June '22	December '21	Total	June '21	December '20	Total
TIF=Tax Increment Financing	Payments	Payment	Payment	Payments	Payment	Payment	Payments
Amberley Village	1x per yr	\$ 13,396.67	\$ 13,396.67	\$ 26,793.34	\$ 13,617.40	\$ 13,617.40	\$ 27,234.80
Anderson Township (expires FY22)	2x per yr	\$ 696,172.22	\$ 696,859.11	\$ 1,393,031.33	\$ 696,938.42	\$ 358,096.84	\$ 1,055,035.26
<b>City of Cincinnati</b>		\$ 10,359,429.64	\$ 8,970,991.60	\$ 19,330,421.24	\$ 9,920,677.42	\$ 7,430,253.15	\$ 17,350,930.57
City of Cincinnati - Roll Back	1x per yr	\$ 307,760.00	\$ 64,748.74	\$ 372,508.74	\$ 123,836.45	\$ 123,836.45	\$ 247,672.90
Columbia Township	2x per yr	\$ 154,054.17	\$ 46,582.57	\$ 200,636.74	\$ 46,582.57	\$ 202,574.34	\$ 249,156.91
Delhi Township	2x per yr	\$ 53,347.90	\$ 49,587.75	\$ 102,935.65	\$ 48,903.23	\$ 45,834.56	\$ 94,737.79
Fairfax Village / Red Bank	1x per yr	Expired	Expired	Expired			Expired
Green Township	2x per yr	\$ 559,524.81	\$ 487,788.48	\$ 1,047,313.29	\$ 504,491.89	\$ 449,741.83	\$ 954,233.72
Green Township - Homestead Rollback	2x per yr	\$ 48,724.73	\$ 47,232.93	\$ 95,957.66	\$ 47,232.93	\$ 49,511.40	\$ 96,744.33
Sycamore Township	1x per yr		\$ 256,835.26	\$ 256,835.26		\$ 261,049.92	\$ 261,049.92
<b>GRAND TOTAL</b>		\$ 12,192,410.14	\$ 10,634,023.11	\$ 22,826,433.25	\$ 11,402,280.31	\$ 8,934,515.89	\$ 20,336,796.20

**Notes:**

City of Cincinnati TIFs, up \$1.98M over last FY  
 Sycamore TIF only pays December of each year  
 Overall we received \$2.489M more in FY22 than we did in FY21

**TIRC Meeting Notes and Highlights (for all of Hamilton County and the City of Cincinnati):**

Annual Meeting held on 06/23/2022 as required by ORC 5709.85; Hamilton County Auditor rep (2), Cincinnati Public School rep (2), Cincinnati City Council reps (3) and Citizen Members (1) in attendance.  
 The City had 57 Project TIFs at various stages at the end of 2021. For the 21 Project TIFs receiving and distributing payments, there was a total of \$21,755,692 in revenue and \$18,038,474 in expenditure.  
 For the 43 TIFs with numbers at the time of legislation, the projects in aggregate project a total of \$2.3 billion in real estate investment, and a commitment of 7,373 jobs. Through 2021, the City has received reports and estimates for 41 Project TIFs with an actual real estate investment of \$1,571,299,101 and a total number of jobs retained of 843 and a total number of jobs created of 7,678. (Note: These aggregate figures are based on both company reports and department estimates. The City will continue to request data from these companies throughout the year.)

**Pending CRA (Community Reinvestment Act)  
9-12-22 Board Approval**

Agreement:	Years	Annual Revenue	Est. Total Revenue
1) <a href="#">123 E McMicken</a>	15 years	\$2,428.81	\$36,432.12
Description: Project name: The Volkshaus, a partnership between Action Tank and OTR A.D.O.P.T., the historic building will serve as TANK's headquarters as well as a co-working space and community center for Cincinnati residents. First floor community rooms and areas and outdoor gathering space, second floor will have a sliding scale co-working office spaces and conference rooms; Ordinance 141-2022, Contract #35x2023-164.			
2) <a href="#">726 E McMillan LLC</a>	12 years	\$15,152.86	\$181,834.35
Description: exterior and interior renovation and architectural updating of the current structure, finished building will have 10 family units above first floor commercial spaces. Ordinance 477-2021, Contract # 25x2022-248.			
3) <a href="#">Fourth and Pike Apartments LLC</a>	15 years	\$160,442.08	\$2,405,631.15
Description: renovation of the 50 year multi-family residential building, including one ground floor commercial suite, in the Lytle Park Historic District. The renovation will include: replacement of all mechanicals and windows, reconfiguring family unit floor plans, new appliances, installation of new fire protections systems and improvement of the common area amenities. Ordinance 103-2022, Contract #25x2022-244.			
4) <a href="#">Griffon Apartments LLC</a>	15 years	\$85,276.63	\$1,279,149.46
Description: renovation of the vacant historic building in OTR to create 48 new affordable rental units (mix of 1-3 bedrooms) and 1 large commercial space activating street level retail. Ordinance 437-2021, Contract #25x2022-255.			

## REPORT OF THE AUDIT COMMITTEE

The Audit Committee met on Wednesday, August 31, 2022, at 4:30 PM at the Cincinnati Public Schools Education Center, 2651 Burnet Avenue, 45219 in the Rosa E. Blackwell Interactive Learning Center.

### ATTENDEES

#### Audit Committee Members

Daniel Holthaus, Vice-Chair; Christine Fisher; Jennifer Couser; David Foote; Liz Gutridge; Paul Kitzmiller; Carol Mitchell-Lawrence; Clarice Warner

#### Budget, Finance and Growth Committee Members

Eve Bolton, Chair; Mike Moroski, Brandon Craig, absent

#### Administration

Lauren Roberts, Chief Audit Executive; Iranetta Wright, Superintendent; Jennifer Wagner, Treasurer/CFO; Kevin Ashley, Director of Finance Reporting; Christopher Burkhardt, Chief Operations Officer; Shakeatha Butler, Chief Academic Officer; Pamela Davis, Chief of Staff; Jeremy Gollihue; Chief Information Officer; Dan Hoying, General Counsel; Isaac Karn, Internal Audit Staff; Paul McDole, Labor Relations Manager; Katrina Riley, Chief of Human Resources and Talent; Alesia Smith, Chief of Schools; Emma Williams, Internal Audit Supervisor; Mark Sherwood, Chief Communications and Marketing Officer

#### Plattenburg & Associates

Kevin Vaughn

Dan Holthaus, Audit Committee Vice Chairperson, welcomed everyone to the meeting. Mr. Holthaus Chaired the meeting in the absence of Chairperson Tim Heldman.

### Superintendent Update

#### Organizational Chart

Superintendent Wright informed the Committee that the District's Organizational Chart is located on the [CPS Website](#). The Chart contains names of the various offices within the District and identifies those in charge of those academic offices.

She also introduced members of her Leadership Team to the Audit Committee.

Audit Committee member Fisher asked about risks for the significant amount of employees that have transitioned out of the District, resulting in a loss of institutional knowledge and new employees entering the District.

Superintendent Wright reported that she did a SWOT analysis to address those risks.

*SWOT analysis (or SWOT matrix) is a [strategic planning](#) and [strategic management](#) technique used to help a person or organization identify Strengths, Weaknesses, Opportunities, and Threats related to [business](#) competition or [project planning](#). [SWOT analysis - Wikipedia](#)*

**REPORT OF THE AUDIT COMMITTEE****(cont)**Readiness Chart for School Opening

Superintendent Wright updated the Committee on her “Opening of Schools Readiness Survey” chart that was completed by school principals.

The tool was used to help monitor and ensure that appropriate process and procedures in various areas were put in place and to address concerns that may have surfaced.

Transportation Update

Superintendent Wright reported that she worked closely with Metro on the District’s expectations for busing this school year. This resulted in no concerns with Metro busing CPS students.

Ms. Wright reported that transportation for seventh and eighth grade students were a challenge as there were issues in properly routing students, data/maps used for routing the the Administration not being made aware those concerns in enough time to address the issues.

She also reported that as an option, approximately 300 seventh and eighth grade students are rode the Metro instead of Yellow Bus.

Information about the District’s transportation is located on the CPS website: [Transportation / Transportation \(cps-k12.org\)](https://www.cps-k12.org/transportation)

Budget, Finance and Growth Committee Chair Bolton, solicited the assistance of the Audit Committee to work with the Board on Transportation.

Mr. Holthaus welcomed the invitation to work strategically with the Board and stated that the challenge will be doing the “work” due to the Audit Committee meeting every two months.

Superintendent Wright and Treasurer Wagner will address how the Audit Committee can assist in a efficient manner.

**Fiscal Year 2022 Audit Engagement Kick-Off**

Kevin Vaughn, Plattenburg & Associates, shared the engagement kickoff communication letter with the Committee that states they are engaged to audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cincinnati City School District for the year ended June 30, 2022. Mr. Vaughn updated the Committee on how they will plan and conduct the audit.

Mr. Vaughn informed the Committee about the following new language contained in his letter that identifies what needs to be communicated in the beginning stages of the Audit.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management Override of Controls
- Non-payroll and payroll expenditures
- Self Insurance expenditures
- Procurement card expenditures
- Capital Assets
- GAAP Conversion Accruals

**REPORT OF THE AUDIT COMMITTEE****(cont)**

We will address the higher assessed risk of material misstatement for management override of controls by testing key personnel reimbursements and key employee payroll.

We will address the higher assessed risks of material misstatement for revenues and expenditures by performing testing on key internal controls.

For capital assets, we will address the higher assessed risk of material misstatement by performing substantive procedures on capital asset additions and deletions.

For GAAP conversion accruals, we will address the higher assessed risk of material misstatement by testing material accrual balances to supporting documentation. We will also perform a search for unrecorded liabilities.

For the purposes of auditing the pension and OPEB amounts under GASB 68 and GASB 75, we will rely on the actuaries and auditors engaged by SERS and STRS for certain amounts and disclosures.

Mr. Vaughn reported that auditing will begin on site the week of August 22, 2022, and onsite and offsite in the months of September 2022 and October 2022. The draft GAP financial statements will be ready in the later month of November 2022.

The goal is to have the audit completed by the end of December 2022.

**Collective Bargaining Agreements**

Paul McDole, Employee Labor Relations Manager updated the Committee on the following responsibilities of the Employee and Labor Relations Department.

- Prevent/Resolve Problems Involving Employees
- Develop/Maintain and Improve Employee Relationships through Communication
- Process Grievances and/or Disputes
- Negotiate/Administer Collective Bargaining Agreements
- Interpret/Convey/Understand Collective Bargaining Agreements.
- Meet with Unions on a Regular Basis

Mr. McDole updated the Committee on the following Unions and the type of employees that they represent. *See pages 12 and 13 of this report for the types of employees being represented in these unions.*

- Cincinnati Association of Administrators and Supervisors (CAAS)
- Cincinnati Federation of Teachers Local 1520, AFT, OFT, AFL-CIO (CFT)/ Largest Group
- Cincinnati Federation of Office Professionals, CFT Local 1520, AFT, AFL-CIO (CFOP)
- Local 232, Ohio Council 8, American Federation of State, County and Municipal Employees, AFL-CIO (AFSCME)
- International Union of Operating Engineers/Local 20 Carpenters (IUOE) – 2 (Unions)
- Greater Cincinnati Building Trades and Construction Trades Council

Mr. McDole informed the Committee that all Collective Bargaining Agreements start and expire on the same dates, and negotiations for all the unions occur at the same time.



**REPORT OF THE AUDIT COMMITTEE  
(cont)**

**Audit Committee Tasks**

Annual Review of Audit Committee Charter

Mr. Holthaus informed the Committee that the Audit Committee is required to review its Charter on an annual basis.

Committee members reviewed the Charter in advance of the August 31, 2022 Audit Committee meeting. A question was asked as to why the Committee meets six times a year versus language stating that they would meet at least four times a year, but now meeting six times a year.

**Mr. Holthaus reported that the Committee was not meeting often enough to be affective in its work.**

The only grammatical change to the Charter was to remove a duplicate word. Policy Committee Chair Moroski agreed that the policy did not need to be vetted through the Policy Committee. The Audit Committee agreed with minimal changes to the Charter.

Fiscal Year 2023 Audit Committee Goals

During the June 30, 2022 meeting, the Audit Committee brainstormed potential goals for the 2023 fiscal year, with each member of the Committee offering their input. This work fulfills the requirement in Board Policy 6835 – Audit Committee Charter of “periodically assess(ing) the effectiveness of the Audit Committee.”

The following table provides the timeline of the fiscal year 2023 Audit Committee goals. **It is believed that this** is an important component to consider as the goals selected may either be completed by the conclusion of the fiscal year on June 30, 2023 or the goals may be longer-term, spanning numerous fiscal years.

<b>Audit Committee Goal Timeline</b>	
June 30, 2022	<ul style="list-style-type: none"> <li>Brainstorm FY 2023 Audit Committee goals</li> </ul>
August 31, 2022	<ul style="list-style-type: none"> <li>Select and finalize FY 2023 goals</li> </ul>
October 26, 2022	<ul style="list-style-type: none"> <li>Regularly review and monitor progress towards completion of goals</li> </ul>
February XX, 2023	
April XX, 2023	
June XX, 2023	<ul style="list-style-type: none"> <li>Complete and evaluate FY 2023 goals</li> <li>Brainstorm FY 2024 goals</li> </ul>

## REPORT OF THE AUDIT COMMITTEE

(cont)

The below table includes a summary of the goals proposed by Audit Committee members during the June 30th meeting. The goals have been grouped into three main categories: *Audit Committee Meeting Preparation*, *Audit Committee Meeting Content*, and *Impact of Audit Committee*. Perhaps the Audit Committee could select one of the three categories to prioritize as this year's goal. Audit Committee Vice Chair, Dan Holthaus, will guide the conversation regarding the review, editing, and finalization of the goal(s) during the August 31st Audit Committee meeting.

### Summary of Fiscal Year 2023 Audit Committee Goal Suggestions

- **Audit Committee Meeting Preparation**

- Review all audit reports and meeting materials in advance of Audit Committee meetings.
  - By all members having reviewed the information in advance, the presentations will only highlight the most important points, allowing more time for Audit Committee dialogue. Administration will advise what topics the Audit Committee members should spend more time reviewing so adequate attention is given to key information.
- Understand role as an Audit Committee member and how the Committee impacts the district. Members should ensure the Committee gets information needed, and requests additional information when necessary for certain topics.
- Audit Committee members attend and/or watch the monthly Budget, Finance and Growth Committee meetings; stay involved in what's happening in the district.
  - This will help minimize time spent providing updates of district events, and more time for dialogue over the topics themselves.

- **Audit Committee Meeting Content**

- Include presentations from various functional areas such as Student Dining Services, Transportation, Talent Development and Early Childhood in the Audit Committee meetings.
  - This would provide the Audit Committee with the opportunity to ask questions and make a difference for the district more broadly.
- Focus on current events, status and needs of the district for fiscal year 2023 and email the Audit Committee Chair with agenda items for consideration.
- Revisit topics that were significant in past years for the Audit Committee and provide context/history for newer members. Where are we now with topics such as charter schools, transportation, benefits, tax abatements, etc.?
- Committee members listen to and be the voice of the Committee and bring Community concerns to the Audit Committee for discussion; have open discussion about topics.

**REPORT OF THE AUDIT COMMITTEE**  
**(cont)**

- **Impact of Audit Committee**
  - Hold selves accountable for things that the Committee does; does it have impact?
  - Develop a method of measuring the Audit Committee goals on a year-to-year basis in order to track and see improvement in specific items.
  - Review benchmarking data to see how CPS compares against other school districts.
    - This may include the 2022 Council of Great City Schools Internal Audit benchmarking study, as well as studies performed over other areas of district operations and/or academics.

The Committee discussed their goals and their desire to be more impactful.

Committee member Jennifer Couser expressed concern about how deeper involvement outside of their Audit work could possibly put the Committee at risk, “scope creep.”

Committee member Christine Fischer advised that she sees the Committee’s role as advisory in order to help and support various areas of the District that potentially could be confidential, as risks are what the community is concerned about, and those risks be brought to the Committee.

Committee member Elizabeth Gutridge agreed with the goal stating that members watch or attend the Budget, Finance and Growth Committee meetings.

**ACTION:** Budget, Finance and Growth Committee Chair Bolton recommended that General Counsel Hoying brief the Audit Committee about their role and Ms. Couser’s concern about “scope creep” at the October 26, 2022 Audit Committee meeting.

Dan Holthaus recommended that relevant information discussed in the Board and the Board’s Committee Meetings be sent to the Audit Committee and/or let the Committee know at what minute in the virtual viewing the information was discussed.

Elizabeth Gutridge recommended that “Audit members take turns reviewing the meetings and provide a written summary to Committee members.

Chief Audit Executive Roberts recommended that a small group of Audit Committee members be formed by October 2022 to discuss protocols for viewing the Budget, Finance and Growth Committee meetings, and discuss a process on how the goals will be measured. *The Committee agreed with Ms. Roberts recommendation.*

The Committee agreed by voice vote to adopt their Fiscal Year 2023 Audit Committee Goals.

**Audit Status Report**

Chief Audit Executive Roberts provided the Committee with a copy of her following Fiscal Year 2023 Internal Audit Plan.

**Fiscal Year 2023 Internal Audit Plan**

The following section provides a brief status update for each project of the Fiscal Year 2023 Internal Audit Plan:

**REPORT OF THE AUDIT COMMITTEE**  
**(cont)**

Advisory

**Cash Controls & Minimization – In progress**

Internal Audit is partnering with the Treasurer's Office Accounts Receivable team to enhance the controls over cash handling, as well as working to minimize the number of cash transactions throughout the district. Internal Audit met with the Accounts Receivable team to begin planning the school site cash audits. Additionally, Internal Audit is performing an analysis of the school fees, which are a large portion of the cash handled at a school level, to see what percentage of the fees are ultimately waived. The result of this analysis will be shared with Treasurer's Office leadership so they can further evaluate the costs/risks of the school fee process versus the benefit of the funds received.

**Transportation Expenditures – In progress**

The new Director of Transportation, Demetrius Martin, started with the district on July 1st. The Internal Audit team met with both Mr. Martin as well as the outgoing Interim Director of Transportation, Leniese Fuqua, and shared the recommendations that resulted from the fiscal year 2019 [Transportation Expenditure Audit Report](#) and the fiscal year 2021 follow-up work. Internal Audit found that the current status of many, if not most, of the initial audit recommendations were not known by the current Transportation team (which is understandable given the turnover). Therefore, Internal Audit has offered ongoing support and consultation for the new leadership so they can design and implement processes to address the original audit findings.

**Contracts Management - Return on Investment (ROI) – Not started**

The Treasurer's Office is currently concluding the hiring process for the new Contract Analyst position (job description available [here](#)). While Internal Audit won't officially begin this project until the second half of the fiscal year, the audit team will participate in initial planning conversations as the Contracts Analyst is on-boarded, and we will stay informed throughout each stage of this management led effort of developing ROI criteria for the district's contracts.

Assurance

Assurance

**Payroll – Not started**

Internal Audit is meeting with the new executive leaders to bring them up to speed on the past payroll audits, including the recommendations made in the most recent fiscal year 2022 [Payroll Follow-up Audit Report](#). We will expand upon this work in the form of an assurance project in the second half of fiscal year 2023.

**Security - Badge Access – In progress**

The Security - Badge Access assurance project has been the predominant focus of the Internal Audit team since the start of the fiscal year. The team has held the engagement kick-off meeting, performed a comprehensive process and system walkthrough, and developed a thorough work program and corresponding testing approach. The audit team is currently in the midst of performing testing, and has shared initial observations with the management team so they can begin thinking through solutions to address our findings. The Internal Audit team will keep the management team informed throughout the audit so they can remediate findings as quickly as possible given the importance of security. We are currently on track towards our goal of issuing the Security - Badge Access Audit Report at the October 26<sup>th</sup> Audit Committee meeting.

## REPORT OF THE AUDIT COMMITTEE

(cont)

### Continuous Auditing - Employee Reimbursement & Procurement Card Transactions – *In progress*

Internal Audit will develop a testing approach and perform periodic testing of both employee reimbursement and procurement card transactions. This testing will take place throughout the fiscal year, and the results will be promptly reported to management so any findings can be addressed in real-time. A summary of all continuous auditing results will be shared with the Audit Committee at the conclusion of the fiscal year. Internal Audit is not only utilizing the testing approach from the fiscal year 2022 [Accounts Payable Audit Report](#) and [Procurement Card Follow-up Audit Report](#), we are also continuing to support the management team upon request as they implement the recommendations relating to the reports.

### Follow-up

#### **Benefits** – In progress

Internal Audit coordinated a meeting with the outgoing Talent Development Department leadership which included Susan Bunte, Assistant Superintendent, and Dr. Ross Turpeau, Director of Talent Acquisitions and Staffing, and the incoming Chief of Staff, Dr. Pamela Davis. We wanted to ensure the incoming leadership received an update directly from the previous leaders regarding the remediation/implementation status of the original fiscal year 2020 [Benefits Audit Report](#) recommendations. At the July 14th knowledge transfer meeting, management reported 7 of the 10 recommendations had been fully remediated and are ready for Internal Audit's Follow-up testing.

We recently met with the new Chief of Human Resources and Talent, Katrina Riley, to update her on the history of this project and the next steps of this audit. Internal Audit is currently scoping the specific testing approach for this year's Follow-up audit, and will develop a timeline which concludes with the final report issuance at the December 20th Audit Committee meeting.

### **Status of External Audits & Reviews**

The purpose of this section is to share each of the external audit and review engagements that have come to the attention of the Internal Audit Department since the last Audit Committee meeting.

Management shares the status of external engagements with Internal Audit to ensure accurate and timely communication to the Audit Committee and Board of Education.

#### **The following audits are in progress:**

- United States Department of Education (USDE) and Ohio Department of Education (ODE):
  - Elementary and Secondary School Emergency Relief (ESSER) Program Monitoring; Fiscal Year 2022

#### **The following audits/reviews have been completed since the April 27<sup>th</sup> status report:**

- Ohio Department of Education (ODE):
  - Consolidated Elementary & Secondary Education Act (ESEA) Grants Onsite Review; Fiscal Year 2021 – ***The following technical assistance was issued to CPS and to all public school districts in the state of Ohio where nonpublic carryover amounts were significant:***

*“The district must engage in consultation with participating nonpublic schools to design an effective program that will fully expend Title IIA and IVA funds within the fiscal year in which they are awarded. Following the ODE Carryover*

- *Policy, the district must work with the nonpublic school to plan for a program that will expend both carryover and current year service amount.”*

- ESSER Self Survey; Fiscal Year 2022 – **Complete**
- Summer Food Service Program Audit, Fiscal Year 2022 – **Compliant**

**REPORT OF THE AUDIT COMMITTEE  
(cont)**

**Financial Updates**

Treasurer Wagner provided the Committee with her written report that contains the following information.

**Financial Overview– FY through June 2022**

**Summary – Finances are on track and no significant, unexpected issues.**

- **General Fund Cash Balances** as of July 31, 2022 were down slightly over this point last year. Due to Beginning cash balance down slightly over prior year and less in Property Tax Advances received from Hamilton County in July over prior year. (Page 11)
- **General Fund Revenues** through July 2022 overall are down; as noted above, based on less in Property Tax Advances offset by slightly higher State Foundation revenue. (Page 11)
- **General Fund Expenditures** through July 2022 are up slightly. This is primarily related to collective bargaining agreements. (Page 12)
- **School Wide Pool Expenditures** through July 2022, primarily salaries and benefits are slightly higher primarily related to collective bargaining agreements. This fund is being used to liquidate FY22 expenses. For FY23, similar expenses are budgeted in the General Fund and Title I fund. (Page 13)
- **Preschool Expansion activity is as expected** (Page 13)

**Financial Town Hall Dates and Topics**

Treasurer Wagner informed the Committee about her following topics for the Financial Town Hall meetings with the Community and the below changes in the State Funding Formula.

September 8, 2022	Financial Update/Upcoming levy
November 14, 2022	Forecast & Revenues
January 17, 2023	Budget Priorities/ Budget Process
February, 2023	28 State/Federal Grants
March 1, 2023	ESSER/Cliff Update
April 13 or 18, 2023	Tax Abatements/CRAs
TBD	Other requested topics
TBD	Other requested topics

**Change in State Share in the State Funding Formula**

CPS State share of the K-12 district funding formula dropped from 47.92% to 40.7% since the 2020/2021 school year. This drop represents approximately \$2M in general fund operating revenues. Basically for every dollar our enrolled students generate in the state funding formula, the state only provides 40 cents to educate each of our 35,000 K-12 students.



This drop occurred because the Cincinnati property values increased as well as our 3 year average of Federally Adjusted Gross Income of our city residents. The burden to fund public schools continues to shift to our local homeowners.

State Share dropped from 43% to 40.7% (as of July 18 payment)

FY21 = 47.92% FY22 = 43.59% FY23 = 40.72%

Loss of est \$2,041,075 in general fund revenues compared to FY21 formula Why?

State share index (3 components)

- 3 Year Average Assessed Property  11% since FY21
- 3 Year Average Federally Adjusted Gross Income  11.6% since FY21
- Median Income relative to the State Median Income Indexed to the 40<sup>th</sup> Highest District

**REPORT OF THE AUDIT COMMITTEE**  
**(cont)**

**Other Business and/or District Updates**

**Board Resolution Opposing the Expansion of School Vouchers and Joining a Lawsuit to Challenge the Constitutionality of the Ohio Ed Choice Voucher Program**

Ms. Bolton provided the Committee with a copy of the Resolution and reported that the “Board of Education declared its opposition to the EdChoice voucher program in Ohio, and in particular the drastic expansion of the program over the last several years. Cincinnati Public Schools will join with Dayton, Columbus, Winton Woods, Mt. Healthy, Norwood and more than 100 other Ohio public school districts who have formed the Ohio Coalition for Equity and Adequacy of School Funding. The Board of Education consents to joining the lawsuit that the Coalition has filed in the Franklin County Court of Common Pleas against the State of Ohio and Ohio Department of Education challenging the constitutionality of the EdChoice voucher program. The Board authorizes the Treasurer to pay Coalition dues for the 2022-23 school year.

**Audit Committee Support Board Levy Renewal**

Ms. Bolton asked that the Audit Committee join the Board in recommending passage of the Board’s Levy renewal.

Vice Chair Dan Holthaus motioned that the Audit Committee join the Board in endorsing the Levy.

Audit Committee member Christine Fisher seconded the motion. Audit Committee member Jennifer Couser abstained. **The motion passed with eight votes. (Do I need to say this)**

*The next meeting will take place on October 26, 2022, 4:30-6:00 pm.*

The meeting adjourned at 6:00 PM.

**Audit Committee**

Thomas D. Heldman, Chair  
Daniel E. Holthaus, Vice-Chair  
Jennifer Couser  
Jim Crosset, absent  
Christine Fisher  
David Foote  
Elizabeth Gutridge  
Paul Kitzmiller  
Carol Mitchell-Lawrence  
Clarice Warner  
Eve Bolton (Budget, Finance and Growth Committee, Chair)  
Brandon Craig (Budget, Finance and Growth Committee), absent  
Mike Moroski (Budget, Finance and Growth Committee)

**Staff Liaisons**

Jennifer Wagner, CFO/Treasurer  
Lauren Roberts, CPA, CFE, Chief Audit Executive

**REPORT OF THE AUDIT COMMITTEE  
(cont)**

## **Cincinnati Association of Administrators and Supervisors - (CAAS)**

- Central Office Administrators
  - Director
  - Manager
  - Associate
  - Specialist
- School Based Administrators
  - Principal
  - Assistant Principal

## **Cincinnati Federation of Teachers Local 1520, AFT, OFT, AFL-CIO (CFT)**

- Teacher
- Librarian / Media Specialist
- Psychologist
- Psychologist Intern
- Counselor
- Intervention Specialist
- Substitute Teacher
- Academic Specialist
- ESL Coordinator
- Occupational Therapist
- Physical Therapist
- Audiologist
- Orientation Mobility Instructor
- Speech-Language Pathologist
- Work / Study Coordinator
- Vocational Special Education Coordinator
- Case Coordinator

## **Cincinnati Federation of Office Professionals, CFT Local 1520, AFT, AFL-CIO, (CFOP)**

- Accountant & Sr. Accountant
- Accounting Technician & Sr. Accounting Technician
- Administrative Secretary
- Accounts Payable Supervisor
- Administrative Research Assistant & Sr. Adm. Research Asst.
- Assistant Buyer
- Budget Analyst
- Budget Technician
- Buyer
- Clerical Specialist
- Communications Specialist
- Client Server System Technician
- Customer Relations Representative
- Executive Communications Assistant
- Financial Data Coordinator
- Help Desk Technician & Sr. Help Desk Technician
- Human Resources Technician & HR Tech II
- Intermediate Accounting Technician
- Intermediate Production Operator
- Lead Secretary
- Occupational / Physical Therapist Assistant
- Payroll Section Supervisor
- Reproduction Operator & Sr. Reproduction Operator
- Senior Buyer
- School Clerk – Auxiliary
- Senior Communication Specialist
- Student Data Coordinator
- Senior Elementary Support Specialist
- Senior IT Coordinator
- Senior Support Specialist & Senior Support Specialist II
- Senior Statistical Clerk
- Special Services Assistant
- Support Specialist
- Student Services Braille Assistant
- Transportation Route
- Transportation Specialist
- Workers Compensation Technician



**REPORT OF THE AUDIT COMMITTEE  
(cont)**

**Local 232, Ohio Council 8, American Federation of State,  
County & Municipal Employees, AFL-CIO (AFSCME)**

- Automotive Repair Helper
- Assistant School Coordinator
- Cook 1 & 2
- Courier
- Custodial Manager
- Custodian 1 & 2 & 3
- Exterminator
- Food Service Helper
- Head Storekeeper
- Instructor Assistant 1 & 2 & Special Needs
- Licensed Practical Nurse
- Lunchroom Manager
- Lunchroom Porter
- Maintenance Crew Leader
- Maintenance Worker 1 & 2
- Pastry Cook
- Paraprofessional
- School Health Assistant
- Security Assistant 1 & 2
- Security Response Team Leader
- Sign Language Interpreter
- Student Services Assistant
- Summer School Monitor
- Stockhandler
- Store Keeper
- Truck Driver

**International Union of Operating Engineers/Local 20  
Carpenters (IUOE) - (2 unions)**

**Union of Operating Engineers**

- Alarm Installer Foreman
- Alarm Installer
- Auto Mechanic Foreman
- Auto Mechanic
- Building System Lead Operator
- Building Systems Operator
- Building Engineer – Levels 1 & 2
- Building Engineer – Sub Level
- HVAC Foreman
- HVAC Technician – Levels 1, 2 & 3
- Refrigeration Technician
- Training Coordinator

**Local 20 Carpenters**

- Carpenter Foreman
- Carpenter

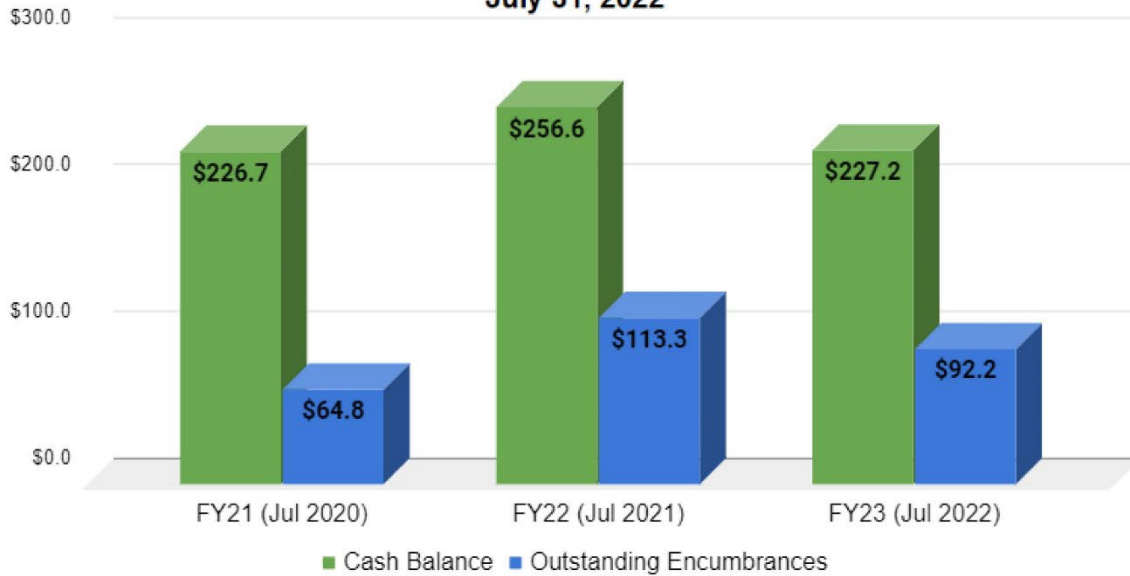
**Greater Cincinnati Building Trades & Construction Trades Council**

- Electrician Foreman
- Glazier Foreman
- Painter Foreman
- Plumber Foreman
- Tinsmith Foreman
- Electrician
- Glazier
- Painter
- Plumber
- Tinsmith

**REPORT OF THE AUDIT COMMITTEE  
(cont)**

**General Fund (001)**

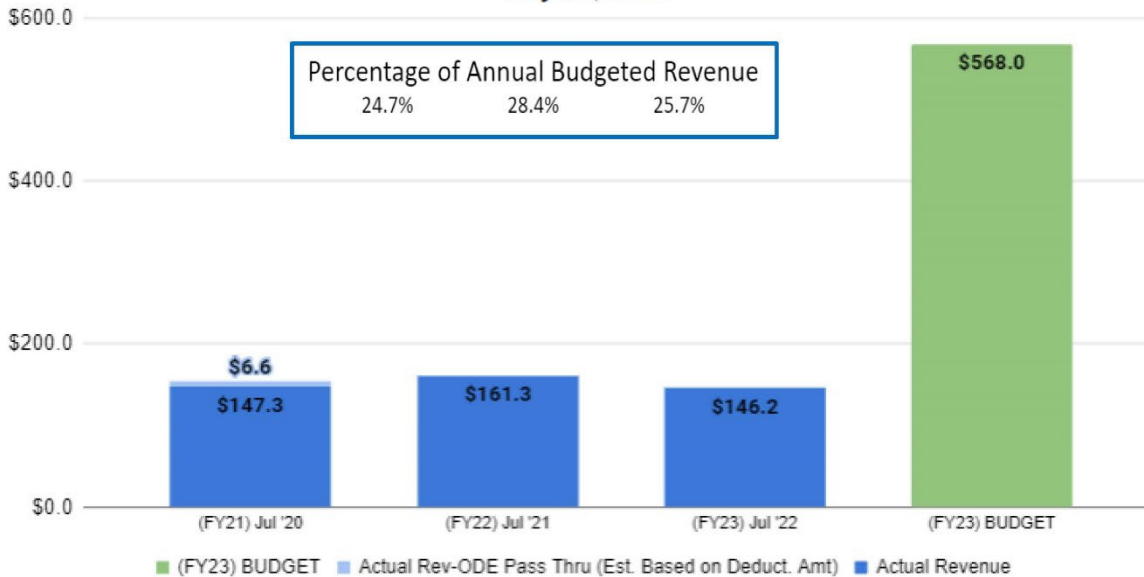
Cash Balance and Encumbrances (in millions)  
July 31, 2022



**Revenue**

**General Fund (001)**

3 Year Revenue Comparison (in millions)  
July 31, 2022

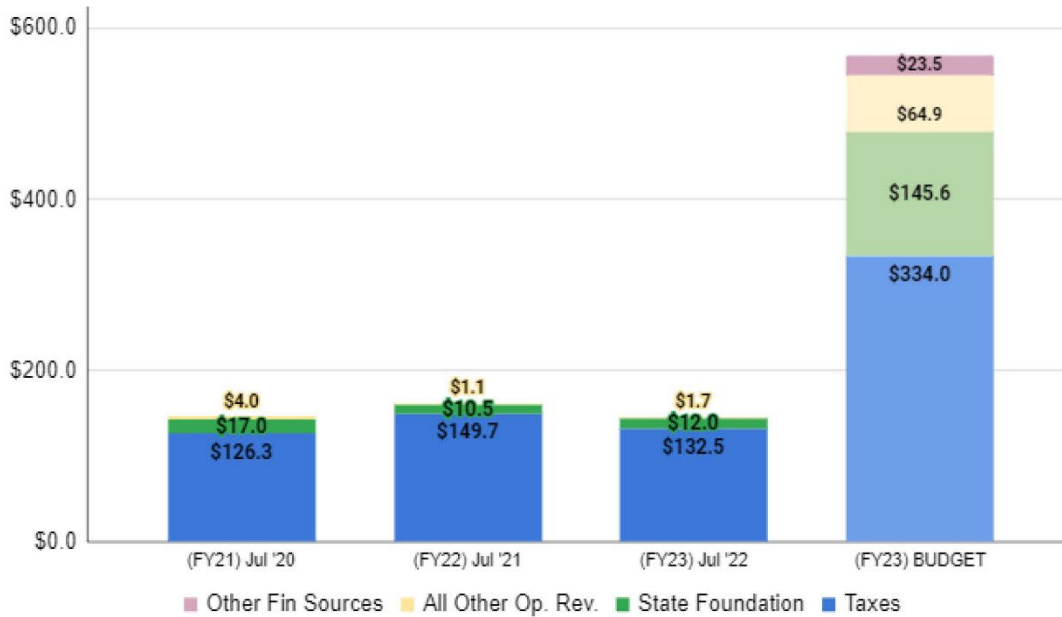


**REPORT OF THE AUDIT COMMITTEE  
(cont)**

**Revenue**

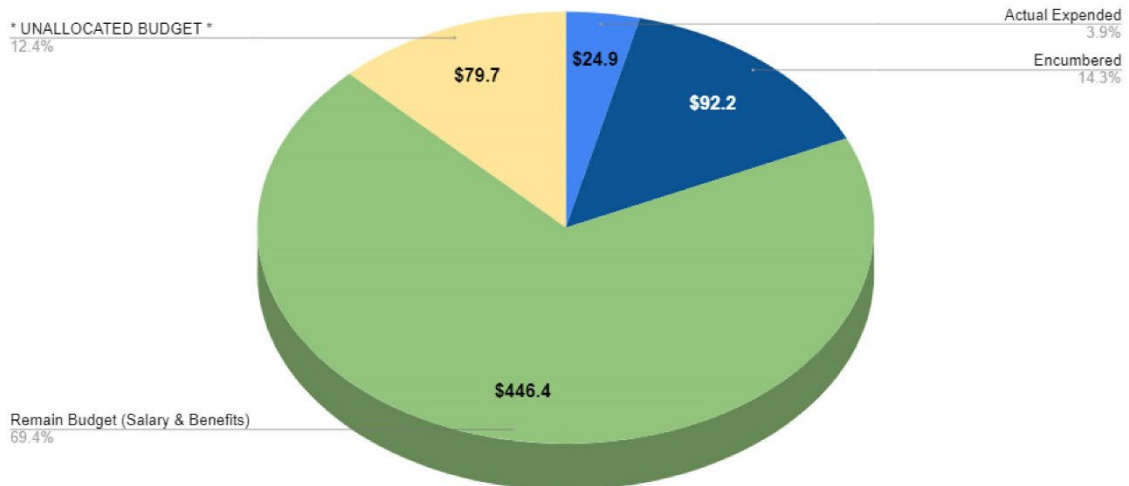
**General Fund (001)**

3 Year Revenue by Source Comparison (in millions)  
July 31, 2022



**General Fund (001)**

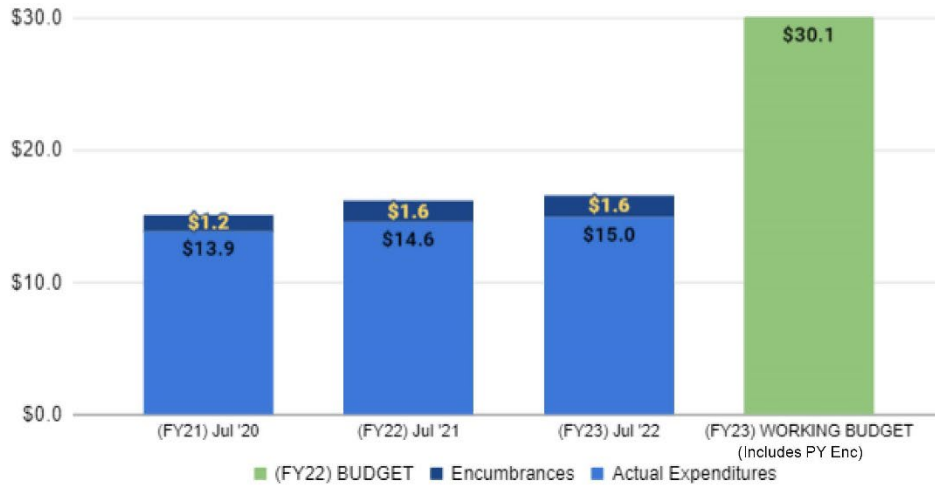
Unallocated Expenditure Budget Assessment (in millions)  
July 31, 2022



**REPORT OF THE AUDIT COMMITTEE  
(cont)**

**Expenses**

**School Wide Pool (SWP) Fund (598)**  
3 Year Expenditure Comparison (in millions)  
**July 31, 2022**



**CPS Preschool Expansion**

JUL 2022 (FY23)	* Budget FY23	FY23 Actual July '22	Prior FY22 Actual July '21
<b>Revenues: (net of Co. Auditor Fees)</b>	<b>\$15,805,012</b>	<b>\$6,250,000</b>	<b>\$7,217,187</b>
<b>Expenses:</b>			
CPS Tuition Assistance	6,422,219	0	0
Payments to United Way @	11,461,682	0	0
Workforce Development	153,607	0	9,040
Special Education Support	896,784	61,001	49,819
Administrative Support	203,565	10,769	12,129
Other Professional Services	14,007	0	4,182
Supplies and Materials	286,396	37,710	3,670
Bldgs/Equip-Capital Outlay	19,910	0	0
<b>Total</b>	<b>\$19,458,170</b>	<b>\$109,480</b>	<b>\$78,840</b>
<b>Net Income</b>	<b>(\$3,653,158)</b>	<b>\$6,140,520</b>	<b>\$7,138,347</b>

\* - Subject to revision. Consolidated Budget uses prior years unspent cash FY23 and beyond.  
@ - Due to Prior Year CPP underspend, payment schedule differs from Year to Year.

**REPORT OF THE AUDIT COMMITTEE  
(cont)  
Cincinnati Public Schools  
Interest Revenue - Five Year Actuals  
FY 2018 - FY 2022**

Fiscal Year	Receipt Dates	General Fund Interest Revenue	Debt Service Fund Interest Revenue
Fiscal Year 2022	July 1, 2021 - June 30, 2022	\$768,865.32	\$651,330.46
Fiscal Year 2021	July 1, 2020 - June 30, 2021	\$1,500,945.05	\$704,061.63
Fiscal Year 2020	July 1, 2019 - June 30, 2020	\$4,037,114.05	\$538,653.05
Fiscal Year 2019	July 1, 2018 - June 30, 2019	\$4,152,034.45	\$467,959.10
Fiscal Year 2018	July 1, 2017 - June 30, 2018	\$1,479,593.53	\$479,395.60

Recent Updates from RedTree regarding managed portfolios (and other contributing factors):

The market has moved tremendously year-to-date – more so than we have seen since 1994.

Treasury rates have increased significantly from July 2021 to July 2022. For reference, the 2 year Treasury has increased from 0.23% to approximately 3.0%

It will take time for the portfolio to catch up, but by the end of the current quarter (Sept. 30, 2022) things should start looking much better.

Timing of Maturities and gains will affect recording of these items by fiscal year.

**For illustration purposes:**

**5-Year Treasury Bond Rate Yield Chart**



**REPORT OF THE AUDIT COMMITTEE  
(cont)**

Cincinnati Public Schools  
Summary Bank Reconciliation  
June 30, 2022

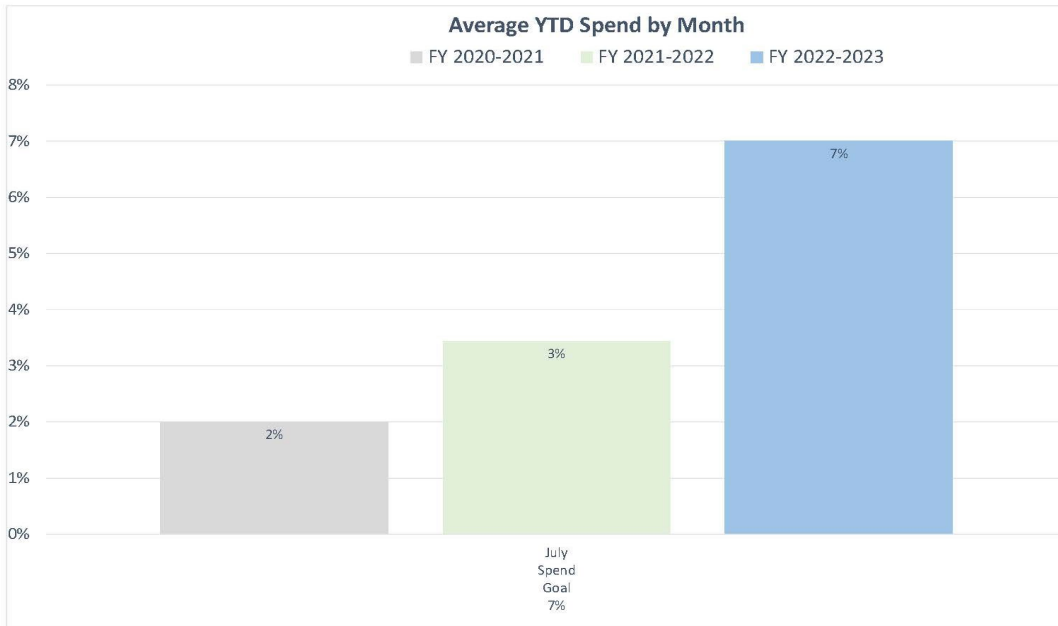
	June 30, 2022 Bank Balances	Summary By Type	Summary By Type
		June 30, 2022 Bank Balances	June 30, 2022 Percentage
<b>Bank Account/Investment Account</b>			
US Bank General Account	\$73,126,605.87		
US Bank Self Insurance and Wellness	\$11,339,263.55		
US Bank Focus Card	\$18,904.60		
		\$84,484,774.02	35.6%
US Bank (Redtree Managed)	\$113,843,463.73		
		\$113,843,463.73	48.0%
Huntington National Bank (Redtree Managed)-Sinking #1	\$17,280,950.59		
US Bank (Redtree Managed)-Sinking #2	\$2,127,167.96		
Huntington National Bank (Redtree Managed)-Sinking #3	\$11,756,217.95		
Sinking Fund Totals		\$31,164,336.50	13.1%
Huntington National Bank-Debt Related	\$4,271,381.72		
Other Debt Related		\$4,271,381.72	1.8%
Star Ohio Investment Accounts	\$3,746,818.58		
		\$3,746,818.58	1.6%
Other Securities	\$444,013.86		
		\$444,013.86	0.2%
<b>Reconciling Items:</b>			
Adjustments to Bank Balance (Outstanding Checks, etc)	(\$818,584.26)		
Adjustments to Book Balance	(\$5,939.97)		
		(\$824,524.23)	-0.3%
<b>Net Book Value (Reconciled Cash Balance - All Funds)</b>	\$237,130,264.18	\$237,130,264.18	100.0%

### REPORT OF THE AUDIT COMMITTEE (cont)



PREPARING STUDENTS  
**FOR LIFE**

**Public State & Federal Grants**  
Cummulative Percent Spent

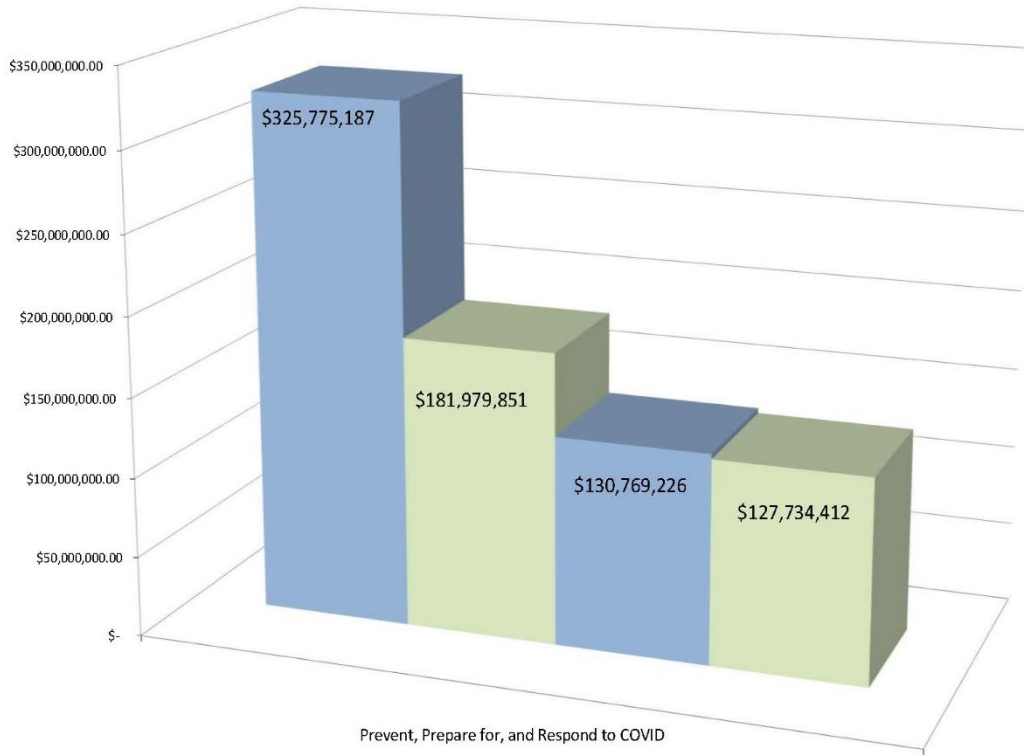


**Total Public State & Federal Grants: 21**  
**Total State & Federal Allocations: \$52,758,495**

**REPORT OF THE AUDIT COMMITTEE  
(cont)**



**Elementary and Secondary Schools Emergency Relief Fund (ESSER)  
July 31, 2022**



■ FY21 - FY24 Total Budget    ■ FY21 - FY24 Total Expenditures    ■ FY22 Budget    ■ FY22 Expenditures



REPORT OF THE AUDIT COMMITTEE (cont)



Grants Administration FY 2022-2023 State & Federal Grants

As of 7/31/2022 Spend Goal 6%

Table with columns: Grant, Fund, SCC, Total Allocation, Personnel Budget, Non Personnel Budget, Total Expenditures, Personnel Expenditures, NonPersonnel Expenditures, Encumbrances, Total Available, Dollars Committed to Personnel, Available NonPersonnel, YTD % Spent, YTD w/ Encu % Spent, Spend Goal Met.



Grants Administration FY 2022-2023 State & Federal Grants

As of 7/31/2022 Spend Goal 6%

Table with columns: Funding Available to Respond to COVID, Total Allocation, Personnel Budget, Non Personnel Budget, Total Expenditures, Personnel Expenditures, NonPersonnel Expenditures, Encumbrances, July 2022 Expenditures, July 2022 Encumbrances, Total Available, % Spent, % Spent w/ Encu, Period of Availability.

Table with columns: Grants to NonPublic Schools, Fund, SCC, Total Allocation, Personnel Budget, Non Personnel Budget, Total Expenditures, Personnel Expenditures, NonPersonnel Expenditures, Encumbrances, Total Available, Available NonPersonnel, YTD % Spent, YTD w/ Encu % Spent, Spend Goal Met.

## REPORT OF THE COMMITTEE OF THE WHOLE

The Committee of the Whole met on Wednesday, September 7, 2022, at 4:00 PM at the Cincinnati Public Schools Education Center, 2651 Burnet Avenue, 45219 in LaunchED Room 110.

The public viewed the meeting via Video Conference.

### **3-Month Board Priorities**

Board President Lindy updated the Committee on the following priorities that the Board is working towards taking important steps by November 8, 2022.

- Next Steps on *Governance Coaching*
- Clarifying the *Strategic Planning Process*
- Discuss *Transportation*
- Working towards a successful passage of the *Levy*
- Continuing *Strengthening Community Relationships, and Improving Parent Engagement*.

### **Transportation Update**

Superintendent Wright updated the Committee on the following topics contained in her presentation. The full report is available upon request and on Board Docs. [Board Docs](#).

<https://go.boarddocs.com/oh/cps/Board.nsf/Public>

- Transportation Department Staffing
- Alpha Route as a Solution
- Challenges Recognized Prior to School Opening
- Routing Challenges
- Possible Options for Routing Challenges for Athletics
- Amount of Families Responded to
- What was Learned
- Continuous Improvement
- Next Steps:
  - Removing students from the buses who do not require service to allow maximization of other routes
  - Open routes will be used to improve on-time performance for 7th and 8th grade students
  - Continue to work with contractors as they hire and onboard additional driver

She reported that CPS provides transportation to eligible district residents who attend district schools, non-public schools, and charter schools and that the District goes beyond State law and provides transportation to:

CPS currently goes beyond state law and provides transportation to:

- Kindergarten through sixth grade students who live 1.0 mile or more from school (Last year was 1.25 miles or more away)
- Seventh grade through twelfth grade students who live 1.0 mile or more from school (updated May 2022).

**REPORT OF THE COMMITTEE OF THE WHOLE**  
**(cont)**

Ohio Revised Code 3327.01 – Transportation of Pupils

In all city, local, and exempted village school districts where resident school pupils in grades kindergarten through eight live more than two miles from the school for which the state board of education prescribes minimum standards pursuant to division (D) of section 3301.07 of the Revised Code and to which they are assigned by the board of education of the district of residence or to and from the nonpublic or community school which they attend, the board of education shall provide transportation for such pupils to and from that school except as provided in section 3327.02 of the Revised Code.

*Superintendent Wright addressed the following questions that Board members asked regarding transporting students.*

Board member Mary Wineberg asked about a timeline as to when Superintendent Wright will look into buses for athletic events. Superintendent Wright reported that the District was short 30 buses and that she will work with contractors and explore all possibilities.

Mrs. Wineberg also inquired about students being put on buses with double routes. Superintendent Wright reported that that was a part of the plan early on for seventh and eighth grade students and that she is continuing to work on this. She also reported that parents will be informed about the route that their children are riding. She will provide information about the double routes.

Board member Mike Moroski asked to add 10 buses to the current fleet of buses. Superintendent Wright reported that the Board, she and her team all need to explore this collectively. She also reported that First Student has a new desire to work with the District. The challenge is that there are not enough bus drivers.

Board Member Moffett expressed concern about how transportation concerns were communicated to parents. She advised to communicate with parents as decisions are made, and include them when making decisions about athletics.

Board Member Brandon Craig stated that transportation is usually a challenge at the beginning of the school year. He also asked how far the District transports students, and how the District manages transporting non-public students across the District. He recommended to build a network next year to ensure a smoother experience for students and families. Superintendent Wright reported that conversations need to take place about school start times, and staggering the start times to be more geographic. She also stated that many families elected to ride Metro instead of the yellow buses, which was also a catalyst.

Board President Lindy advised to be honest about what the timeline will look for improvement of bus transportation and that the challenge, per Superintendent Wright is finding and hiring of bus drivers.

Mr. Lindy asked about the 29 percent of buses that were not on time out of the 71 percent on time arrival contained in Superintendent Wright's presentation. Superintendent Wright stated that on-time arrival starts after five minutes, and considered on time if it's a few minutes over. It also ranges from a six minute window to a 17 minute window.

Board President Lindy recommended that Superintendent Wright update the Board about how many students are late and how it impacts their learning.

Board President Lindy asked what the Board can do about bus drivers, and are there ESSER funds that can be used for vans or charter buses? Superintendent Wright stated that she will be meeting with Metro to ask what CPS can do to help secure drivers.

Superintendent Wright informed the Committee that students can ride Metro until the problem is fixed and then go back too riding the Yellow Bus at the end of the semester.

## REPORT OF THE COMMITTEE OF THE WHOLE (cont)

### **Student Achievement: State Graduation Requirements**

Superintendent Wright updated the Committee on the District's graduation Cohort for school year 2022 including changes for Cohort 2023.

The report also includes information about Diploma Seals, ACT and SAT scores, Advanced Placement (AP) and College Credit Plus Enrollment, and AP scores.

Please find attached on page 5 of this report the 2021-2022 Preliminary Cohort Data.

A copy of Superintendent Wright's presentation is available upon request and on [Board Docs](https://go.boarddocs.com/oh/cps/Board.nsf/Public).  
<https://go.boarddocs.com/oh/cps/Board.nsf/Public>

*State law introduced new, long-term graduation requirements for Ohio students. Students in the classes 2018-2022 have the option to meet the new requirements or the requirements of the original three pathways to graduation, while students in the classes of 2023 and beyond must meet the new requirements.*

Students in the classes of 2023 and beyond (those who entered grade 9 on or after July 1, 2019) are now required to meet a new set of graduation requirements. These new graduation requirements consist of **three** key components:

#### **1. Course Completion**

Students will satisfy Ohio's curriculum requirements and any additional local requirements. Students will complete the state minimum 20 units, with specific units required in each content area.

#### **2. Competency Demonstration**

Students will demonstrate competency in the foundational areas of English language arts and mathematics or through alternative demonstrations, which include College Credit Plus, career-focused activities, their ACT or SAT scores, or military enlistment.

#### **3. Readiness Demonstration**

Students will demonstrate readiness for their post-high school paths by earning two diploma seals that allow them to demonstrate important foundational and well-rounded academic and technical knowledge, professional skills, and leadership and reasoning skills.

The above information is located at [Ohio's Long-term Graduation Requirements | Ohio Department of Education](#)

### **Governance Updates: Reminders, and Question and Answer with the Council of the Great City Schools**

Cindy Elsbernd reported that she received Board members goals and guardrails. The Board used information collected (community feedback) in the Superintendent Search Community Update presentation used during the search for a Superintendent in November 2021.

She informed the Committee to make sure that the goals are about student outcomes and written in the Smart Goals format.

She reported that once the goals and guardrails are established the Board members will engage with the Community about them. Two Board members will do outreach together, each will facilitate a meeting, sign up for engagements that are out of their current networks, and are encouraged to do a meeting with each of their colleagues.

Board members will draft their goals at the September 12, 2022 Regular Business Meeting.

**REPORT OF THE COMMITTEE OF THE WHOLE****(cont)****Other Question and Answers**

Superintendent Wright addressed the question about the status of athletic trainers and reported that postings are available, but the District is currently not hiring for that position, but are covering with existing trainers to support the schools. She also spoke with the Ohio Athletic Trainers Association to see if they could offer the District any additional resources. She also stated that athletics would not be affected without having the trainers, and athletes can still participate in their sport.

She also informed the Committee that she provides updates about the status of COVID-19 in her weekly newsletter that she sends out to the Board.

Superintendent Wright addressed the question about the impact transportation has on the budget and reported that she has not received invoicing as of yet. Treasurer Wagner reported that she is waiting for data about routes to reevaluate them before she can determine the impact.

Superintendent Wright addressed the question about adjusting teachers that teach specialty classes to cover core classes. She reported that fully released teachers were supporting other teachers and not servicing students directly, and teaching in the classroom. This will be temporary until staff can be hired, and review of the allocation process.

The meeting adjourned at 5:31 PM.

REPORT OF THE COMMITTEE OF THE WHOLE  
(cont)

## 2021-2022 *Preliminary* Data

March 4, 2022	Aug 5, 2022	Sept 6, 2022
<b>2355:</b> # of students in Cohort 2022	<b>2298*:</b> # of students in Cohort 2022	<b>2299*</b> # of students in Cohort 2022
<b>1531:</b> # on track to graduate, as of 2/15/2022	<b>1832:</b> # confirmed graduates, as of 8/3/2022	<b>1845:</b> # confirmed graduates
<b>1757:</b> # expected to graduate with additional interventions	<b>77:</b> # over intervention goal	<b>90:</b> # over intervention goal
<b>293:</b> # of additional students needed to meet graduation goal of 87%	<b>167:</b> # of additional students needed to meet graduation goal of 87%	<b>157:</b> # of additional students needed to meet graduation goal of 87%

**CINCINNATI PUBLIC SCHOOLS****A RESOLUTION APPROVING YELLOW SCHOOL BUS STOPS  
FOR THE 2022 – 2023 SCHOOL YEAR**

**WHEREAS**, Ohio Administrative Code 3301-83-13 states that the Superintendent and/or designee must determine annually the location of all school bus stops; and

**WHEREAS**, the school bus stop locations have been established by the Superintendent's designee for the 2022-23 school year;

**NOW THEREFORE BE IT RESOLVED**, that the Cincinnati Board of Education approves the list of established school bus stop locations for the Cincinnati City School District; and

**BE IT FURTHER RESOLVED**, that a copy of the approved list of school bus stop locations be retained on file in the Cincinnati Public Schools Board Office and the Transportation Department at the Cincinnati Public Schools Education Center.

Eve Bolton

Ayes: Members Bolton, Craig, Jones, Moffett, Moroski, Wineberg, President Lindy (7)  
Noes: (0)

**RECOMMENDATIONS  
SUPERINTENDENT OF SCHOOLS  
CINCINNATI PUBLIC SCHOOLS**

**RECOMMENDATION 1 – CERTIFICATED PERSONNEL**

- A. RETIREMENT**
- B. RESIGNATION**
- C. CHANGE IN STATUS**
- D. APPOINTMENT**
- E. ADJUSTMENT OF TIME**
- F. ADJUSTMENT OF SALARY**
- G. ADDITIONAL ASSIGNMENT**

**RECOMMENDATION 2 - CIVIL SERVICE PERSONNEL**

- A. RETIREMENT**
- B. SERVICE COMPLETED**
- C. RESIGNATION**
- D. APPOINTMENT**
- E. CHANGE IN STATUS**
- F. PROMOTION**
- G. TERMINATION**



**RECOMMENDATIONS  
SUPERINTENDENT OF SCHOOLS  
CINCINNATI PUBLIC SCHOOLS**

**RECOMMENDATION 1 – CERTIFICATED PERSONNEL**

**A. RETIREMENT**

*(Indicates that the employee's application for retirement has been approved by STRS, effective the first day of the month. This recommendation is being made because the employee has completed the term of their employment, or due to disability status, or by mutual agreement. There is no mandatory retirement age for employees.)*

The following certificated employees have made application to the Ohio State Teachers Retirement System in accordance with the statutes of the State of Ohio.

Marie T. Dornbusch	Teacher – Rees E. Price	Service Retirement	August 1
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**B. RESIGNATION**

*The effective date is the first working day the employee is no longer providing services to the district. This recommendation is being made because either the employee has completed the term of their employment, or by mutual agreement.)*

Katherine A. Montgomery	Teacher – Dater HS	Other Employment	August 8
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**C. CHANGE IN STATUS**

*(A movement from one position to another, but not considered a promotion.)*

The Superintendent recommends approval of a change in status for the following. Funding is from the General Fund and (\*) denotes other than General Fund. Effective date is as indicated.

<u>Teacher – Class VI – (Master's Degree plus 45 semester hours)</u>		From:		
Annie E. Vehr	\$60,039.18 DSS		Class III Teacher	August 28
<u>Psychologist – Class V – (Master's Degree plus 30 semester hours)</u>		From:		
Naomi A. Titus	\$61,026.02 DSS		Psychologist Intern	August 5
<u>Teacher – Class IV – (Master's Degree)</u>		From:		
Jasmine V. A. Butcher	\$60,234.62 College Hill		Class III Teacher	August 28
Aaron M. Carpenter	63,097.28 Itinerant/Music		Class II Teacher	August 12
John D. Pacey	77,146.47 Shroder		Class III Teacher	August 28

**RECOMMENDATION 1 – CERTIFICATED PERSONNEL – (cont.)****C. CHANGE IN STATUS** – (cont.)

<u>Teacher – Class III – (Bachelor’s Degree 150 plus semester hours)</u> From:				
Paula J. West	\$81,667.57	Hyde Park	Class II Long Term Sub	August 12
<u>Teacher – Class II – (Bachelor’s Degree)</u> From:				
Audrey J. Gover	\$74,642.98	Silverton	Sub Retiree	September 8
Salena P. McKenzie	70,544.40	DSS/ESL	Class II Long Term Sub	August 12
<u>Long Term Substitute Teacher – Class VI</u> From:				
Cathy A. Hunter	\$35,568.76 @ .4	Auxiliary	Class III Sub	August 12
<u>Long Term Substitute Teacher – Class II</u> From:				
Thomas W. Blair	\$48,269.02	Oyler	Class VI Sub	August 16
Paul F. Graham	48,269.02	Rees E. Price	Class III Sub	August 12
<u>Substitute Teacher - Class VI</u> From:				
Deborah G. Elkins-Brown	\$30,801.12	John P. Parker	Sub Teacher Retiree	August 15
Kamari L. Larkin	30,801.12	Woodward	Paraprofessional	August 28
Rory C. Sandhage	30,801.12	Roberts	Class III Sub	September 2
Jonathan J. Williams	30,801.12	Gamble ES	Paraprofessional	August 15
<u>Substitute Teacher - Class III</u> From:				
Kevin M. Phillips Jr.	\$138.38 daily		Paraprofessional	September 26

**D. APPOINTMENT**

*Marks the beginning of service for newly appointed employees. Personnel actions such as transfers, promotions, changes in status may occur once an individual is appointed.)*

The Superintendent recommends approval of the appointment of the following for the 2022-23 school year, subject to the possession of a teaching certificate as required by Section 3319.30 of the Ohio School Code and/or the Policies of the Cincinnati Board of Education. Salary is in accordance with the salary schedule. Funding is from the General Fund. Effective date as indicated.

<u>Secondary Assistant Principal – 215 days</u>				
Robyn L. Davis	\$98,174.54		Riverview	October 3
<u>Teacher – Class IV – (Master’s Degree)</u>				
Catherine R. Guimaraes	\$65,991.63		Pleasant Ridge	August 12
Delia M. Miller	65,991.63		RSA/Vine	August 12
Kathleen E. Nadson	69,308.50		Dater ES	August 12

**RECOMMENDATION 1 – CERTIFICATED PERSONNEL – (cont.)**

**D. APPOINTMENT**

Counselor – Class IV – (Master’s Degree)

Emily G. Gerhardt	\$61,083.54		Roselawn Condon	August 1
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Teacher – Class III – (Bachelor’s Degree 150 plus semester hours)

Bailey A. Pearce	\$58,967.04		Clifton	August 12
Jonathan L. Wactor	71,357.77		Woodward	August 12

Teacher – Class II – (Bachelor’s Degree)

Katrina M. Broering	\$70,544.40		Chase	August 12
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Long Term Substitute Teacher – Class VI

Rajni V. Harsh	\$18,107.19	.4 FTE	Walnut Hills	August 12
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Long Term Substitute Teacher – Class IV

Vincent L. Ward	\$52,787.47		Lighthouse	August 18
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Substitute Teacher – Class III – \$138.38 daily

Seth Anderson	August 15		George Wharton	September 12
Stephanie Johnson	September 6			

**E. ADJUSTMENT OF TIME**

*(Provides for an increase or decrease in the percentage of time a certificated employee performs his/her duties.)*

The Superintendent recommends an adjustment of time for the following. Funding is from the General Fund. Effective date as indicated.

Teacher – Class VI – (Master’s Degree plus 45 semester hours)

Rebecca A. Wuest	To: 1.0 FTE	From: .6 FTE	Auxiliary	August 12
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Psychologist – Class VI – (Master’s Degree plus 45 semester hours)

Kimberly D. Woodring	To: .4 FTE	From: 1.0 FTE	DSS	August 5
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## RECOMMENDATION 1 – CERTIFICATED PERSONNEL – (cont.)

**F. ADJUSTMENT OF SALARY**

*(Occurs when an employee presents documentation of additional training or experience credit.)*

The Superintendent recommends an adjustment of salary for the following persons based on degree or additional credit as indicated. Salary is in accordance with the salary schedule. Funding is from the General Fund. Effective date is as indicated.

Teacher – Class VI – (Master’s Degree plus 45 semester hours)

Jennifer M. Adamson	To: \$88,921.90	From: \$84,366.47	July 31, 2022
Shanan R. Barga	76,560.22	72,010.08	August 12, 2022

Teacher – Class VI – (Master’s Degree plus 45 semester hours) – (cont.)

Sharon L. Bronson	To: \$93,918.36	From: \$89,365.57	August 12, 2022
Mary Beth Hill	102,600.35	97,910.97	August 12, 2022
Michael J. Keller	64,594.64	60,039.18	August 12, 2022
Sarah E. Lytle	88,921.90	84,366.47	August 12, 2022
Andrew W. Miller	86,331.94	81,909.20	August 12, 2022
Melody R. Russell	70,351.62	63,097.28	August 12, 2022
Michelle B. Siefke	93,918.36	89,365.57	August 12, 2022
Brian C. Siekmann	102,600.35	97,910.97	August 12, 2022
April M. Washington	88,921.90	84,366.47	August 12, 2022

Teacher – Class V – (Master’s Degree plus 30 semester hours)

Joseph A. Ciani	To: \$84,366.47	From: \$81,667.57	August 12, 2022
Crystal L. Doering	84,366.47	81,909.20	April 24, 2022
Krista R. Edmondson	75,715.14	73,018.85	August 12, 2022
Sapphire M. Marshall	65,796.20	63,097.28	August 12, 2022
Patricia New	89,365.57	86,664.01	August 12, 2022
Timothy E. Seither	72,010.08	69,308.50	August 12, 2022
Michael Turner	84,366.47	81,667.57	August 12, 2022

Teacher – Class IV – (Master’s Degree)

Lauren T. Holt	To: \$52,787.47	From: \$48,269.02	August 12, 2022
Nicholas S. Meiners	63,097.28	58,967.04	August 12, 2022
Jillian N. Walter	57,340.28	53,210.02	August 12, 2022
Christine A. Wickemeier	81,667.57	75,456.33	August 12, 2022

Teacher – Class III – (Bachelor’s Degree 150 plus semester hours)

Kristan N. Sterling	To: \$67,650.05	From: \$62,459.39	March 27, 2022
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**RECOMMENDATION 1 – CERTIFICATED PERSONNEL – (cont.)****G. ADDITIONAL ASSIGNMENT**

*(Provides for employment of personnel beyond the work day or contractual work period, and administrators beyond assigned work period. Examples: workshops, evening school teaching, club sponsorship, coaching, curriculum writing.)*

The Superintendent recommends approval of the following additional assignments. Assignment is subject to the possession of appropriate certification and licensure as required by the Ohio Revised Code and/or Policies of the Cincinnati Board of Education. Salary is in accordance with the salary schedule as indicated. Funding is from the General Fund and (\*) denotes other than General Fund.

The following are recommended for a stipend for the 2022-23 school year. Funding is from the General Fund and (\*) denotes other than General Fund.

Stipends based upon criteria in the agreement between the Board of Education and Cincinnati Association for Administrators and Supervisors. Those indicated with an asterisk (\*) are serving in the role of interim Principal.

<u>Name</u>	<u>1<sup>st</sup> Quarter Stipend Amount</u>	<u>Name</u>	<u>1<sup>st</sup> Quarter Stipend Amount</u>
Michael J. Allison	\$250.00	Kynda R. Few	\$250.00
Stephen M. Anticoli	125.00	Jaren Finney	250.00
Kelley E. Bagayoko	250.00	Ashley Fraise	250.00
Cear J. Baggett	250.00	Hiawatha N. Francisco	250.00
Alpacino B. Beauchamp	250.00	Brandon J. Frimming*	125.00
Carlos L. Blair	800.00	Benjamin Fulton	250.00
Maureen Brenner	250.00	Jonathon J. Futch	300.00
Christie Brown	125.00	Christopher L. Grant	250.00
Ron M. Brown	125.00	Sallie Graves-Hill	250.00
Kayla S. Brunswick	250.00	Jerron T. Gray	500.00
Dean D. Bryson	125.00	Kristin C. Grote	250.00
Shawnteala L. Cade	125.00	Jeffery A. Hall	250.00
John E. Chambers	250.00	Elita Hardy	250.00
Matthew Chaney	125.00	Pia P. Headen	250.00
Charlene R. Cleveland	250.00	Brandon W. Huntley	125.00
Daniel L. Coleman	125.00	Nicole Isaacs	250.00
David Conger	250.00	Ruthenia A. Jackson	550.00
John F. Copenhagen	125.00	Dorothy A. James	125.00
John F. Corey	250.00	Dana L. Jason	250.00
Renee Crawford	250.00	Elizabeth Johnson	125.00
Kaitlin E. Dauner	125.00	Ashle M. Jones	250.00
Jason P. Dearwester	125.00	Kristie Kamphaus	125.00
Dwayne A. Dubois	250.00	Brandon A. Kingman	125.00

**RECOMMENDATION 1 – CERTIFICATED PERSONNEL – (cont.)**

**G. ADDITIONAL ASSIGNMENT** – (cont.)

Stipends based upon criteria in the agreement between the Board of Education and Cincinnati Association for Administrators and Supervisors. Those indicated with an asterisk (\*) are serving in the role of interim Principal. – (cont.)

1 <sup>st</sup> Quarter		1 <sup>st</sup> Quarter	
<u>Name</u>	<u>Stipend Amount</u>	<u>Name</u>	<u>Stipend Amount</u>
Michele Kipp	\$250.00	Whitney L. Simmons	\$250.00
Oviedo E. Lastra	125.00	Amber C. Simpson	250.00
Antwan D. Lewis	250.00	Alena M. Smith	250.00
Kimberly R. Mack	250.00	Jessica C. Smitson	125.00
Jasmine Madison	250.00	Tammy Solomon-Gray	250.00
Nedria McClain	250.00	Jerry J. Sowders	250.00
Shauna D. McDowell	250.00	Tina M. Stegman	125.00
Michael P. McGowan	125.00	Sierra R. Sullivan	125.00
Jennifer H. McNeal	250.00	Terrez R. Thomas	250.00
Jesse L. Moore	125.00	Sally Thurman	125.00
Terri Moore	55.00	Daniel L. Trujillo	250.00
Ashley N. T. Morgan	125.00	Mark A. Tucci	250.00
LaVaugn Neal	250.00	Britni L. Tudor	250.00
Michael D. Owens	250.00	Melissa A. Votaw	500.00
Marlayna Randolph	125.00	Gray D. Wallace	250.00
Shay Rendleman-Smith	250.00	Belinda T. Wallace	250.00
Kathleen S. Restle	125.00	Kimberly White-Colon	250.00
Melissa A. Ridley	250.00	Jennifer S. Williams	500.00
Angela M. Roddy	250.00	Kevin D. Williams	125.00
Jacquelyn S. Rowedder	250.00	Tiffani S. Wills	250.00
Eric S. Rozier	500.00	Rebecca N. Wolf	250.00
Isidore L. Rudnick	300.00	Eugenie Woods	125.00
Scott P. Shepard	250.00	Michael L. Workman	125.00
Lauren E. Shockley	250.00	Sammy L. Yates Jr.	250.00
April Simmons	250.00		

August 3-5, 2022 – New Teacher Induction Attendance Stipend – Teacher Mentor – Stipend payment based on number of days in attendance.

Nafisah Abdul-Rahim	\$500.00	Holly Berrens	\$500.00
Kenechukwu Anyigbo	333.34	Neisha Bethly	500.00
John Barendt	500.00	John Bischoff	500.00
Samuel Barsan	500.00	Austin Bishop	500.00
Bryna Bass	500.00	Lisa Blackford	500.00
Ronnie Bass	500.00	Matthew Blankshain	500.00

## RECOMMENDATION 1 – CERTIFICATED PERSONNEL – (cont.)

**G. ADDITIONAL ASSIGNMENT** – (cont.)August 3-5, 2022 – New Teacher Induction Attendance Stipend– Teacher Mentor – (cont.)

Kombosi Bosunga	\$500.00	Laura Garcia	\$333.34
Kaylynn Bowman	500.00	Peter Gaspari	500.00
Claire Brandt	500.00	Venus Gault	500.00
Jeanine Breadon	500.00	Veronica Gibson	500.00
Kelsey Breitenbach	500.00	Marisa Gillam	500.00
Katrina Broering	500.00	Chasity Gipson	500.00
Tonjarene Bronston	500.00	Austin Glasgow	333.34
Haley Brown	500.00	Jamie Glorius	500.00
Catherine Buckles	500.00	Ellen Godbey	500.00
Katherine Burlew	500.00	Jennie Gould	500.00
Shannon Burwinkel	500.00	Ryan Gourley	500.00
Rachael Campbell	500.00	Stephen Gourley	500.00
Derrick Carr	333.34	Joshua Graves	500.00
Brandon Carter	333.34	Randall Gray	500.00
Gayle Castle	500.00	Regan Greenwood	333.34
Ritu Champlin	500.00	Joseph Grippa	166.67
Aldin Chapman	500.00	Katelyn Haberthier	500.00
Taneya Chavis	500.00	Lisaann Hampton	500.00
Nicole Clark	500.00	Ellen Haney	500.00
Deonte Creasy	500.00	Abigail Harris	500.00
Maria Cronin	500.00	Sarah Hayes	500.00
Kassie Crooks	500.00	Shannon Headley	500.00
Paul Dalsky	500.00	Jaimee Hebert	500.00
Alisha Dean	500.00	Danielle Henderson	500.00
Christina Del Llano	500.00	Chad Hendricks	500.00
Jaclyn Deutsch	500.00	Veronica Hernandez	500.00
Christina Douglas	500.00	Anthony Hicks	500.00
Kennedy Duncan	500.00	Shelley Hilderbrand	500.00
Jessica Early	500.00	Timothy Hill Jr	166.67
Russia Edwards	500.00	Bradley Hinger	500.00
Monica Espinal	500.00	Katherine Homan	500.00
Sarah Essi	500.00	Pamela Howard	500.00
Melissa Everett	500.00	Catherine Huang	500.00
Samuel Faehlne	250.00	Angelina Hunley	500.00
Elizabeth Faulhaber	500.00	Paul Jacob	166.67
Ryan Flannery	500.00	Rosa Jason	500.00
Calista Flores	500.00	Israel Jeronimo	500.00
Sharon Frost	500.00	Karari Johnson	500.00

**RECOMMENDATION 1 – CERTIFICATED PERSONNEL – (cont.)****G. ADDITIONAL ASSIGNMENT** – (cont.)August 3-5, 2022 – New Teacher Induction Attendance Stipend– Teacher Mentor – (cont.)

Olivia Karle	\$500.00	Delois Oates	\$500.00
Jocelyn Kennedy	500.00	Deana Oliver	500.00
Lawanda Kenny	500.00	Oghosa Osayamwen	500.00
Jared Knight	500.00	Melanie Payne	166.67
Anna Kraus	500.00	Bailey Pearce	500.00
Matthew Kremer	500.00	Andrew Pearson	500.00
Joseph Kretz	500.00	Bailee Pennington	500.00
Riley Kuether	500.00	Paul Petras	500.00
Jamie Kuhn	500.00	Jeremy Pflug	500.00
Angela Lathery	500.00	Lori Pinkerton	500.00
Genevieve Lehman	500.00	Sunny Plas	500.00
Andrew Lindenfeld	500.00	Julie Plaza	500.00
Margaret Lindsley	500.00	Tyleah Pleasant	500.00
Paul Linser	500.00	Brittney Poliak	500.00
Michael Lockhart	500.00	Mary Proctor	500.00
Katelyn Looney	500.00	Ashley Radcliff	500.00
Tonya Mangham	500.00	Rachael Rapp	500.00
Amanda Mann	333.34	Natalie Rhein	500.00
Kiae Marshall	500.00	Katie Rhodes	500.00
Lasonya Martin	500.00	Tiffany Richardson	500.00
Lisa Martin	500.00	Norman Roark III	500.00
Dominic Masotti	500.00	Regina Rudder	500.00
Susan McDevitt	500.00	Sean Ruff	500.00
Madison McGirr	500.00	Hannah Schafer	500.00
Sushumna Means	500.00	Emily Schmitt	500.00
Melody Miller	250.00	Brittany Schultz	333.34
Caitlyn Minnick	500.00	Kyle Seman	500.00
Kyle Moe	500.00	Casey Senay	500.00
Timmilyn Moller	500.00	Megan Sheanshang	166.67
Taylor Moore	500.00	Kellie Sheets	500.00
Sarah Moorhouse	500.00	Rachel Sinclair	500.00
Stacey Morehead	333.34	Gretchen Smith	500.00
Lucy Morrow	333.34	Rachel Smith	500.00
Idit Moss	500.00	Megan Sobotka	333.34
Madeline Muhammad	500.00	Sarah Solt	500.00
Kathleen Nadson	500.00	Jordan St. John	333.34
Christina Nie	500.00	Cole Stautberg	500.00
Uko Nwa	500.00	Lindsey Stelzer	500.00



**RECOMMENDATION 1 – CERTIFICATED PERSONNEL – (cont.)****G. ADDITIONAL ASSIGNMENT** – (cont.)August 3-5, 2022 – New Teacher Induction Attendance Stipend– Teacher Mentor – (cont.)

Caroline Stone	\$500.00	Akshayaa Venkatakrishnan	\$500.00
Zachary Sutton	500.00	Benjamin Voss	500.00
Diera Taylor	500.00	Jonathan Wactor	500.00
Lynn Teece	500.00	Jennifer Walden	166.67
Luke Tefend	166.67	Heather Washington	500.00
Alytssa Thompson	500.00	Abbey Weaver	500.00
Dayle Thompson	500.00	Hannah Weber	500.00
Elizabeth Thompson	500.00	Jillian Whitaker	500.00
Kamilah Thompson	500.00	Emma Wilhelmus	500.00
Kimberly Thompson	500.00	Emma Willig	500.00
Rachel Trees	500.00	Acoria Willingham	500.00
Heather Troth	500.00	Megan Wilson	500.00
Emily Turner	500.00	Lawrence Wymmer	500.00
Lori Vanover	500.00	Genae Yeldell	500.00
Annie Vehr	333.34	Abigail Yount	500.00

The following teachers are recommended to receive supplemental contracts for the school year 2022-23. Payment will be as provided under the Athletic and Co-curricular Activities of Schedules E and F of the Professional Salary Schedule for the amount shown as maximum salary. Salaries that include a 10% longevity increment are indicated by a number sign (#) and @ indicates 50% time. Funding is from the General Fund. The supplemental limited contract shall state that the Board of Education gives notice of non-reemployment for the ensuing school year.

Athletic and Co-curricular Activities for the school year 2022-23

<u>Name</u>	<u>School</u>	<u>Position</u>	<u>Amount</u>
Michaela N. Smith	Cheviot	ES Yearbook Club Advisor	\$1,020.54
Lederrick R. Wesley	Cheviot	ES Annual Show Club Advisor	724.06

## RECOMMENDATION 2 - CIVIL SERVICE PERSONNEL

### A. RETIREMENT

*(Indicates that the employee's application for retirement has been approved by SERS, effective the first day of the month.)*

The following employees have made application to the School Employees Retirement System in accordance with the statutes of the State of Ohio.

Barbara McCoucha	Sr. Support Specialist	Winton Hills	Retirement	October 1
Nathea Williams	Paraprofessional	Evanston	Retirement	August 1

### B. SERVICES COMPLETED

*(Marks the end of a temporary assignment.)*

The services of the following, temporarily appointed, have been completed effective as indicated.

Renee Brown	Paraprofessional	August 23
Candy Nelson	Paraprofessional	August 23

### C. RESIGNATION

*(Results from the employee submitting a separation of service form delineating the reason(s) for leaving the district. The effective date is the first working day the employee is no longer providing services to the district.)*

The following resignations have been received to be effective on the dates indicated.

Diego Allen	Paraprofessional	Relocation	August 15
Tyania Baggett	Paraprofessional	Study	August 12
Bryna Bass	Paraprofessional	Other Employment	August 11
Tashawna Bonner	Paraprofessional	Personal Reasons	September 30
Gail Bowden	Security Assistant II	Personal Reasons	July 31
Aaron Boyd	Paraprofessional	Study	May 27
Tina Bronson	Paraprofessional	Personal Reasons	August 31
Cory Brown	Paraprofessional	Study	August 26
Catherine Carmichael	Paraprofessional	Personal Reasons	August 31
Marthesa Collins	Paraprofessional	Personal Reasons	February 2
William Greene	Paraprofessional	Study	August 31
Tina Hayes	Paraprofessional	Personal Reasons	August 15
Daryl Henderson	Paraprofessional	Other Employment	August 19
Joseph Ingram	Paraprofessional	Personal Reasons	August 15
Michael Jones	Paraprofessional	Other Employment	August 15
Edna Laferty	Student Service Assistant	Relocation	August 18

**RECOMMENDATION 2 - CIVIL SERVICE PERSONNEL – (cont.)****C. RESIGNATION** – (cont.)

Samiko Mauldin	Asst. School Comm. Coordinator	Personal Reasons	July 29
Tonya Mitchell	Paraprofessional	Other Employment	August 12
Christopher O'Brien	School Comm. Coordinator	Other Employment	August 31
Leslie Onye	Paraprofessional	Other Employment	August 31
Alia Sanchez	Paraprofessional	Relocation	August 15
Joann Spurling	Paraprofessional	Personal Reasons	August 31
Shawniece Steele	School Comm. Coordinator	Other Employment	June 30
Ananda Tamrakar	Paraprofessional	Other Employment	August 30
Steffanie Walton	Paraprofessional	Other Employment	August 19
Tina Ward	Paraprofessional	Personal Reasons	August 31
Benjamin Wilson	Paraprofessional	Other Employment	August 11

**D. APPOINTMENT**

The Superintendent recommends the appointment of the following on the dates indicated and at the appropriate rate of pay calculated pursuant to the current salary schedule. These appointments are in compliance with Civil Service Rules and Regulations. Positions involving co-curricular activities were filled in compliance with Section 3313.53 of O.R.C. Funding is from the General Fund, except as otherwise noted by an asterisk (\*).

**Sr. Support Specialist (Classified)**

Markieta Welbers	\$22.74 hr.	Roberts	August 31
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**Custodian (Classified)**

Ashanti Byrd	\$17.05 hr.	Facilities	September 6
Trameesha Ferguson	17.05 hr.	Facilities	September 7
Dasmond Gray	17.05 hr.	Facilities	August 30
Amber Jones	17.05 hr.	Facilities	September 6
Raykm McCree	17.05 hr.	Facilities	September 8
Mary Shavers	17.05 hr.	Facilities	August 29
Jamall Stanford	17.05 hr.	Facilities	September 1

**Licensed Practical Nurse (Unclassified)**

Reschica Upshaw	\$24.73 hr.	Student Services	September 19
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**Paraprofessional (Unclassified)**

Tamika Blackmon	\$17.18 hr.	Mt. Washington	September 19
Jennifer Gortemiller	18.21 hr.	Silverton	September 6
Elizabeth Hogan	17.18 hr.	Parker Woods	September 12
Nigel Kinney	17.18 hr.	Gamble Montessori	September 1

**RECOMMENDATION 2 - CIVIL SERVICE PERSONNEL – (cont.)****D. APPOINTMENT** – (cont.)**Paraprofessional (Unclassified) – (cont.)**

Stephanie Lynch	\$17.18 hr.	North Avondale	September 6
Chimere Martin	17.18 hr.	Gamble	September 6
Maggie McWilliams	18.21 hr.	Douglass	September 12
James Ray	18.21 hr.	Dater	September 12
Taymisha Rogers	17.18 hr.	Clark	September 19
Nadia Smith	17.18 hr.	Parker Woods	September 6
Jenanne Sparks	18.21 hr.	Sands	September 6
Kimberly Winkler	18.21 hr.	Parker Woods	September 12
Eboni Wilson	18.21 hr.	Silverton	September 13
Elizabeth Zamora	17.18 hr.	Carson	September 12

**Special Duty Police Officer (Unclassified)**

Adrienne Brown	\$46.78 hr.	Security	August 24
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**Student Services Assistant (Unclassified)**

Lakeisha Dawson	\$14.71 hr.	Mt. Washington	September 12
Desiree Moore	14.71 hr.	Rising Stars @ Vine St.	September 21
Amy Ventre	14.71 hr.	Covedale	September 6

**Sub Food Service Helper (Unclassified)**

Marquita Churchman	\$15.00 hr.	Student Dining Service	September 1
Victoria Glover	15.00 hr.	Student Dining Service	September 1
Kimberly N. Hughes	15.00 hr.	Student Dining Service	September 1
Dianna Leaks	15.00 hr.	Student Dining Service	September 1
Tekera McCrory	15.00 hr.	Student Dining Service	September 6
Tabitha Pritchett	15.00 hr.	Student Dining Service	August 31
Patrice Shaw	15.00 hr.	Student Dining Service	September 12
Dominique Smith	15.00 hr.	Student Dining Service	September 1
Deszerae Wells	15.00 hr.	Student Dining Service	September 1

**E. CHANGE IN STATUS**

*(A movement from one position to another, but not considered a promotion.)*

The Superintendent recommends approval of a change in status for the following. Funding is from the General Fund and (\*) denotes other than General Fund. Effective date is as indicated.

**Paraprofessional (Unclassified)**

		From:			
Nicole Barham	\$19.36 hr.	John P. Parker	Paraprofessional	\$18.26 hr.	August 15
Christal Hull	17.66 hr.	Rothenberg	Sub. Teacher	19.76 hr.	September 19
Kimberly Perry	18.26 hr.	Clark	Sr. Support Specialist	22.74 hr.	September 12
McKenzie Wilson	17.66 hr.	Westwood	Paraprofessional	18.19 hr.	August 15

**RECOMMENDATION 2 - CIVIL SERVICE PERSONNEL – (cont.)****F. PROMOTION**

*(Indicates that the employee is being recommended for a position with greater compensation and responsibilities.)*

The Superintendent recommends approval of a promotion for the following. Funding is from the General Fund, except as otherwise noted by an asterisk (\*).

<u>Director of School Improvement and Strategy – 260 days</u>			From:			
Erin A. Kernohan	\$122,880.67	Chief of Staff	Mgr of Quality Improv.	\$111,413.35	September 20	
<u>Custodian (Classified)</u>			From:			
Donnique Johnson	\$17.05 hr.	Midway	Sub. Custodian	\$15.00 hr.	August 29	
Kevin Stemler	17.05 hr.	Gamble	Sub. Custodian	15.00 hr.	August 29	
Rodica Witcher	17.05 hr.	Hughes	Sub. Custodian	15.00 hr.	August 29	
<u>Sr. Support Specialist (Elem) (Classified)</u>			From:			
Rikki Bell	\$22.74 hr.	Kilgour	Paraprofessional	\$18.26 hr.	September 12	
<u>Response Team Member (Unclassified)</u>			From:			
Kevin Nixon	\$24.68 hr.	Security	Security Assistant II	\$22.71 hr.	September 20	

**G. TERMINATION**

Vaniah Barnes	Food Service Helper	Student Dining Service	September 7
LeVonn Bell	Custodian	Facilities	August 31

Iranetta Rayborn Wright  
Superintendent of Schools

Ayes: Members Bolton, Craig, Jones, Moffett, Moroski, Wineberg, President Lindy (7)

Noes: (0)



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**REPORT OF THE TREASURER**

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**REVISED**

- I. AGREEMENTS AND AMENDMENTS (SEE ATTACHMENT)**
- II. THEN AND NOW CERTIFICATES**
- III. GRANTS**
- IV. REVISION ADDENDUM**

## REPORT OF THE TREASURER

Fund #	Fund Description	Purpose
001	General Fund	Set of accounts used to show all ordinary operations of a school system, generally all transaction which do not have to be accounted for in another fund.
003	Permanent Improvement	Fund provided to account for all transactions related to the acquiring, construction, or improving of such permanent improvements as are authorized by Chapter 5705, Ohio Revised Code.
006	Food Services	Fund used to record financial transactions related to food service operations.
007	Special Trust	The special trust fund may be classified as a special revenue, permanent, or a private purpose trust fund. A special revenue fund should be used if the original contributions can be expended for school district programs. A permanent fund should be used if the only the earnings on the original proceeds can be expended and not the principal. If the original contribution, whether required to be kept intact or not, and the earnings do not support the school district's programs, then the fund will be classified as a private purpose trust fund.
018	Public School Support	Fund provided to account for specific local revenue sources, other than taxes or expendable trust (i.e. profits from vending machines, sales of pictures, etc.), that are restricted to expenditures for specified purposes approved by board resolution. Such expenditures may include curricular and extra-curricular related purchase.
019	Other Grants	Fund used to account for the proceeds of specific revenue sources, except for State and Federal grants) that are legally restricted to expenditures for specified purposes.
021	Intra District Service Fund	A fund to account for functions that provide goods or services to other areas within the school district. Intra-district functions could include central warehousing and purchasing and central data processing.
024	Employee Benefits Self Insurance	A fund provided to account for monies received from other funds as payment for providing medical, hospitalization, life, dental, vision, or any other similar employee benefits. The Employee Benefits Self- Insurance Fund may make payments for services provided to employees, for reimbursements to employees who have paid providers, to third party administrators for claim payment or administration, for stop-loss coverage or for any other reinsurance or other similar purposes.
034	Classroom Facilities Maintenance	A fund used to account for the proceeds of a levy for the maintenance of facilities.
300	District Managed Student Activity	Fund provided to account for those student activity programs which have student participation in the activity but do not have student management of the programs. This fund would usually include athletic programs but could also include the band, cheerleaders, flag corps, and other similar types of activities.

## REPORT OF THE TREASURER

### Fund Legend (cont.)

Fund #	Fund Description	Purpose
401	Auxiliary Services	A fund used to account for monies which provide services and materials to pupils attending non-public schools within the school district.
499	Miscellaneous State Grant	A fund used to account for various monies received from state agencies which are not classified elsewhere. A separate special cost center must be used for each grant.
467	Student Wellness and Success	Funds are to be used to assist CPS in supporting students academic achievement through mental health counseling, wraparound services, mentoring and after-school programs.
507	ESSER Cares Act Funding	To provide support to Local Education Agencies (LEAs) to address the impact that the novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools across the nation.
510	Coronavirus Relief Fund, Urban School District	To provide emergency support through grants to schools that have been most significantly impacted by coronavirus. These monies are to support the school to continue to provide educational services to the students.
516	IDEA Part B Special Education	Grants to assist states in providing an appropriate public education to all children with disabilities.
525	Project Head Start	To promote school readiness by enhancing the social and cognitive development of low income children, including children on federally recognized reservations and children of migratory farm workers, through the provision of comprehensive health, educational, nutritional, social and other services; and to involve parents in their children's learning and to help parents make progress toward their educational, literacy and employment goals.
536	Title I School Improvement Stimulus A	To help schools improve the teaching and learning of children failing, or most at risk of failing to meet challenging State academic achievement standards.
551	Title III – Limited English Proficiency	Funds to develop and carry out elementary and secondary school programs, including activities at the pre-school level, to meet the educational needs of children of limited English proficiency. These programs provide structured English language instruction, with respect to the years of study to which the program is applicable, and instruction in the child's native language to the extent necessary to allow a child to achieve competence in English. The instruction must incorporate the cultural heritage of these children and of other children in American society. The instruction must be, to the extent necessary, in all courses or subjects of study which will allow a child to meet grade promotion and graduation standards.



**REPORT OF THE TREASURER**  
(cont.)

**Fund Legend (cont.)**

<b>Fund #</b>	<b>Fund Description</b>	<b>Purpose</b>
572	Title I – Disadvantaged Children/Targeted Assistance	To provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children. Included are the Even Start and Comprehensive School Reform programs.
587	IDEA Preschool Grant	The Preschool Grant Program, Section 619 of Public Law 99 -457, addresses the improvement and expansion of services for students with disabilities, ages three (3) through five (5) years.
598	Schoolwide Building Program	The purpose of this bulletin is to inform you of the creation of a Schoolwide Building Program Fund. The Schoolwide Building Program Fund allows for the pooling of Federal, State, and local funds to be used to upgrade the overall instructional program of a school building where at least 40 percent of children are from low-income families.
590	Improving Teacher Quality	A fund used to account for monies to hire additional classroom teachers in grades 1 through 3, so that the number of students per teacher will be reduced.

***Our Mission:***

To manage and report the District's financial resources with accuracy, efficiency and utmost integrity in order to maximize instructional and operational services for the children of Cincinnati.

***Our Vision:***

On June 30, 2024, the Treasurer's Office will be recognized for its financial excellence, acting as exemplary financial stewards of taxpayer dollars. With a reputation for exceeding expectations, the Treasurer's Office will be recognized as valued partners who provide customer friendly financial services. Treasurer employees will score the department as an enjoyable and rewarding work environment where they feel fully valued in their service to the children of Cincinnati.

**REPORT OF THE TREASURER**  
(cont.)

**I. AGREEMENTS & AMENDMENTS (SEE ATTACHMENT)**

That the Treasurer be authorized to enter into an agreement with the following Vendors/Consultants

**II. THEN AND NOW CERTIFICATES**

That the Treasurer be authorized to pay the following Then and Now Certificates:

<b>Vendor/Consultant Name</b>	<b>Amount</b>	<b>CPS Location</b>
(A.) Greater Cincinnati Water Works	\$13,721.17	Facilities Management
Funding Source: General Fund		
Explanation: (00062000000621, 00405200000630, 00762200000621, 01902000000617, 07943000000622, 13085000000629, 18391000000617, 22333000000621, 16005200000621A) Water and Sewage		
(B.) Carnegie Learning Inc.	\$3,879.75	Non-Public/ Auxiliary Services
Funding Source: Auxiliary Service Fund		
Explanation: (1032289) T'es branche 2e - Passport Cor		
(C.) American Sound and Electronics	\$8,160.00	Facilities Management
Funding Source: General Fund		
Explanation: (10609) Other Prof Tech Services		
(D.) Alisons Montessori and Educational Materials	\$3,369.00	Pleasant Ridge Montessori ES

Funding Source: Schoolwide Building Program

Explanation:  
(107267, 107313, 107315, 107463, 107726) Repairs Maintenance Svcs

**REPORT OF THE TREASURER**  
(cont.)

**II. THEN AND NOW CERTIFICATES**

That the Treasurer be authorized to pay the following Then and Now Certificates:

<b>Vendor/Consultant Name</b>	<b>Amount</b>	<b>CPS Location</b>
(E.) Progress Supply Inc.	\$3,448.85	Student Dining Services
Funding Source: Food Service Fund		
Explanation: (3437338) Equipment and Furniture		
(F.) Hyde Park Landscaping Inc.	\$20,458.75	Facilities Management
Funding Source: Classroom Fac Maintenance Fund		
Explanation: (CR010246) T&N Mulching invoices		
(G.) Hightowers Petroleum Co. Inc.	\$29,541.81	Pupil Transportation
Funding Source: General Fund		
Explanation: (58613, 58617, 58618, 59535, 59603, 60042, 60045, 60047, 60049, 60050, 60052, 60055, 60056, 60118, 60120, 60122, 60124, 60126, 60128, 60131, 60132, 60138, 60140, 60142, 60143, 60146, 60148, 60150) Fuel		
(H.) Time Out Ministries Inc.	\$7,500.00	Hyde Park School
Funding Source: ESSER Elem Second Scho Emerg		
Explanation: (6861) Summer Scholars Enrichment		
(I.) Digi International Inc.	\$15,000.00	Student Dining Services
Funding Source: Food Service Fund		
Explanation: (INVUS437728) Other Prof Tech Services		

**REPORT OF THE TREASURER**

(cont.)

**II. THEN AND NOW CERTIFICATES**

That the Treasurer be authorized to pay the following Then and Now Certificates:

	<b>Vendor/Consultant Name</b>	<b>Amount</b>	<b>CPS Location</b>
(J.)	Image Learning LLC	\$15,300.00	Virtual HS/CDA

Funding Source: General Fund (\$6,300.00), Uniform School Supplies Fund (\$9,000.00)

Explanation:

(CR010271) Pay outstanding invoice #280720 for overages

**III. GRANT AWARDS**

That record is made of a grant award from the following Grantors:

	<b>Grantor Name</b>	<b>Amount</b>	<b>Location</b>	<b>Fund</b>
(A.)	GCF	\$1,000.00	Withrow HS	019 – Other Grants

Purpose: To be used to fund project costs.

(B.)	Neediesk Kids of All	\$160,000.00	Innovation & Strategic Partners	018 – Public School	Support
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Purpose: The purpose of the award is to provide basic necessities for students. This includes but is not limited to; clothing, coats, shoes, hats/gloves, hygiene items and field trips

(C.)	Ohio Arts Council	\$18,000.00	Innovation & Strategic Partners	019 – Other Grants
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Purpose: The award will fund a visiting artist from Bi-Okoto Arts Ensemble. The artist will collaborate with Oyler School to guide students in creating original dance, music, and storytelling

**REPORT OF THE TREASURER**  
(cont.)

**III. GRANT AWARDS**

That record is made of a grant award from the following Grantors:

	<b>Grantor Name</b>	<b>Amount</b>	<b>Location</b>	<b>Fund</b>
(D.)	GCF Learning Links	\$760.00	Covedale ES	019 – Other Grants

**Purpose:** To purchase Mindful Moments to play each day to focus our students for the academic day

**REPORT OF THE TREASURER**  
(cont.)

**IV. REVISION ADDENDUM**

Revisions added to the Treasurer Report after being posted

**AGREEMENTS**

That the Treasurer be authorized to enter into an agreement with the following Vendors/Consultants

Vendor/Consultant Name	Amount Not to Exceed	Agreement Dates
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**School/Department Responsible: Testing & Assessment**

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(A.) Voyager Sopris Learning Inc.	\$99,385.00	9/12/2022 – 6/23/2023
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Funding Source: General Fund

Explanation:

(CR010311) Acadience Reading ALO Customer Loyalty with Lexile score -Electronic In

**AWARD OF CONTRACTS – REQUEST FOR PROPOSALS**

(A.) On Friday, August 3, 2022 seven (7) bids for Dental Insurance Plan – RFP#23HRDP01 were received at the Purchasing Department

**Proposals Due:** Wednesday, August 3, 2022

**Publication Date:** Wednesday, July 20, 2022

**Awarded:** Delta Dental Plan of Ohio, Inc. is awarded the Contract to provide dental coverage on a fully insured basis for qualified members of Cincinnati Public Schools

**Amount:** \$1,098,822.50 (FY23 6-mos Jan 1, 2023 – Jun 30, 2023)

**Funding:** 021 / Intra District Services Fund

**Department:** Benefits – Human Resources Departmen

That the Treasurer be authorized to enter a three-year agreement per the RFP Contract Terms. The agreement shall commence on January 1, 2023 and shall continue through December 31, 2025, unless sooner terminated. After the initial term, CPS reserves the right to renew an Agreement from this RFP for two (2) additional one (1)-year terms (a “Renewal Term”). The District must authorize any renewal terms and additional services that would increase the cost of the Agreement in writing.

**Bid Tabulation and Award** – see Attachment (1) Revised

**REPORT OF THE TREASURER**  
(cont.)

**THEN AND NOW CERTIFICATES**

That the Treasurer be authorized to pay the following Then and Now Certificates:

<b>Vendor/Consultant Name</b>	<b>Amount</b>	<b>CPS Location</b>
(A.) GRAD Cincinnati	\$28,459.57	Student and Family Services

Funding Source: Impact Aid/SAFA

Explanation:

(CR010271) Pay outstanding invoice #280720 for overages

**REPORT OF THE TREASURER**  
(cont.)

Attachment 1

**BID TABULATION**

**Attachment 1**

Cincinnati Public Schools, working with its Broker of Record, Mercer, is requesting proposals for dental coverage on a fully insured basis. This coverage is 100% voluntary and employee paid.

**RFP Title:** Dental Insurance Plan  
**Naming Convention:** 23HRDP01  
**RFP Release Date:** Wednesday, July 20, 2022  
**RFP Close Date:** Wednesday, August 3, 2022

<u>Bidder</u>	<u>Price Quote</u>	-	-	-
<b>Anthem/Elevance Health, Inc</b>	<b>\$2,864,857.00</b>			
<b>Delta Dental Plan of Ohio,Inc</b>	<b>\$2,197,645.00</b>			
<b>Dental Care Plus Group a DentaQuest Company</b>	<b>\$2,561,739.00</b>			
<b>Humana</b>	<b>\$2,260,482.00</b>			
<b>Solstice</b>	<b>Incomplete</b>			
<b>Superior Dental Care</b>	<b>\$2,451,760.00</b>			
<b>AWARD:</b>	<b>Delta Dental Plan of Ohio,Inc</b>			
<b>FUND: Intra District Services Fund</b>	<b>021</b>		<b>\$1,098,822.50</b>	



**REPORT OF THE TREASURER**  
(cont.)

<b>Fund</b>	<b>Amount</b>
001 General Fund	<b>\$207,107.98</b>
401 Auxiliary Services	\$60,274.00
598 Schoolwide Building Program	\$3,369.00
512 Impact Aid/SAFA	<b>\$28,459.57</b>
009 Uniform School Supply	\$9,000.00
507 ESSER Elem Sec Scho Emerg	\$1,707,057.30
516 IDEA Part B Spec Ed	\$970,045.15
034 Classroom Facilities Maintenance	\$20,458.75
006 Food Service Fund	\$18,448.85
<b>Grand Total</b>	<b>\$3,024,220.60</b>

Ayes: Members Bolton, Craig, Jones, Moffett, Moroski, Wineberg, President Lindy (7)

Noes: (0)

**ASSIGNMENTS**

Please note the following assignments:

1. Member Bolton Board Committee Review Their work plans for 2022 and Items that refer to the strategic plan. Plan review to see which plans need to continue.

**ADJOURNMENT**

The Board adjourned at 08:59 p.m.

Jennifer M. Wagner  
Treasurer/CFO