

**BOARD OF EDUCATION
CINCINNATI, OHIO**

PROCEEDINGS

**SPECIAL PUBLIC MEETING
TAX ABATEMENT AGREEMENT DISCUSSION**

May 31, 2019

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SPECIAL PUBLIC 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, Friday, May 31, 2019 at 8:38 a.m. Vice President Messer in the chair. The pledge to the flag was led by Vice President Messer.

MOTION TO REVISE THE AGENDA TO ALLOW ANNOUNCEMENT FROM MT. WASHINGTON COMMUNITY COUNCIL

Ms. Bolton moved and Mrs. Bowers seconded the motion to Revise the Agenda to Allow Announcement from Mt. Washington Community Council be accepted.

Ayes: Bates, Bolton, Bowers, Davis, Messer (5)
Noes: None

Vice President Messer declared the motion carried.

ROLL CALL

Present: Members Bates, Bolton, Davis, Messer (4)
Early Dismissal: Member Bowers @9:36 a.m. (1)
Absent: Member Moroski, President Jones (2)

Superintendent Catherine L. Mitchell was present.

AGENDA

- A. TAX ABATEMENT AGREEMENT DISCUSSION
- B. REPORT OF THE TREASURER
- C. ADJOURNMENT

ANNOUNCEMENTS

The following persons addressed the Board regarding the topics indicated:

1. Mt. Washington Community Council - Mt. Washington/Silverton Health Clinics/Mercy Health Systems
Elissa Pogue, President and Michael Cervay, Director

REPORT OF THE TREASURER

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I. THEN AND NOW CERTIFICATES

REPORT OF THE TREASURER

Fund Legend

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
(cont.)

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.
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.
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.

REPORT OF THE TREASURER
(cont.)

I. THEN AND NOW CERTIFICATE(S) (cont.)

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

Vendor/Consultant Name	Amount	CPS Location
(A.) Petermann LLC	\$1,300,000.00	Transportation

Funding Source: General Fund

Purpose of Purchase:

R1918967. Amendment to Agreement C1900058: Regular Yellow Bus.

(B.) First Student-Special Ed	\$3,913,917.42	Transportation
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Funding Source: General Fund

Purpose of Purchase:

Additional Funds for First Student FY19 Services replacing C1900048.

(C.) First Student-Public	\$2,918,781.74	Transportation
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Funding Source: General Fund

Purpose of Purchase:

Additional Funds for First Student FY19 Services replacing C1900048.

(D.) First Student-Charter	\$932,706.34	Transportation
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Funding Source: General Fund

Purpose of Purchase:

Additional Funds for First Student FY19 Services replacing C1900048.

(E.) First Student-Non-Public	\$1,160,849.75	Transportation
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Funding Source: General Fund

Purpose of Purchase:

Additional Funds for First Student FY19 Services replacing C1900048.

REPORT OF THE TREASURER
(cont.)

I. THEN AND NOW CERTIFICATE(S) (cont.)

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

Vendor/Consultant Name	Amount	CPS Location
(F.) Queen City Transportation	\$350,000.00	Transportation

Funding Source: General Fund

Purpose of Purchase:

Additional Funds for Queen City FY19 Services replacing C1900050.

Jennifer M. Wagner
Treasurer/Chief Financial Officer

Mr. Davis moved and Mrs. Bates seconded the motion that The Report of the Treasurer be approved.

Ayes: Members Bates, Bolton, Davis, Messer (4)

Noes: None

Vice President Messer declared the motion carried.

ADJOURNMENT

The Board adjourned at 10:41 a.m.

Jennifer M. Wagner
Treasurer/CFO