

District Report

February 2, 2022



Proposed Calendar Revision 2022-2023



Reading Community City Schools District 2022-2023 Academic Calendar

Proposed Revision 02/16/21

July 2022							August 2022							September 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
					1	2		1	2	3	4	5	6					1	2	3
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24
24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	29	30	
31							13						11	21						21
October 2022							November 2022							December 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
						1			1	2	3	4	5					1	2	3
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
30	31	21.5				18	19					19	12						11	
January 2023							February 2023							March 2023						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5				1	2	3	4				1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25
29	30	31					26	27	28					26	27	28	29	30	31	
28						19	19.5					18	23						23	
April 2023							May 2023							June 2023						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
						1		1	2	3	4	5	6					1	2	3
8	9	10	11	12	13	14	7	8	9	10	11	12	13	4	5	6	7	8	9	10
15	16	17	18	19	20	21	14	15	16	17	18	19	20	11	12	13	14	15	16	17
22	23	24	25	26	27	28	21	22	23	24	25	26	27	18	19	20	21	22	23	24
29	30	31					28	29	30	31				25	26	27	28	29	30	
28						19	20					19								

K transition

PD Day

PD Day

Spring Break



	No School	2022-2023 Quarter Dates
	Conferences – No Students	
	End of Quarter	
	Interims Sent Home	
	Teacher Records Day – No Students	08/18/22 – 10/20/22 (44 days)
	In-Service Day – No Students	10/24/22 - 01/13/23 (45 days)
	1 st Day Grades 7-12	01/17/23 - 03/17/23 (39 days)
	1 st Day Grades 1-6 and Kdg Last Name A-M	03/20/23 - 05/25/23 (44 days)
	1 st Day Grades PreK and Kdg Last Name N-Z	
	Last Day All Students	172 Days - Students
	Last Day All Staff	184 Days - Staff

Key Changes and Rationale

- **Staggered start for Kindergarten**
 - August 18 - Last Name A-M first day
 - August 19 - Last Name N-Z first day
- **Two additional professional development days**
 - Friday, December 2
 - Tuesday, January 17
 - One additional day for each semester to focus on curriculum, instruction, and other PD rather than staff release time and need for substitute teachers (similar to 21-22 school year adjustments)
- **Spring Break April 3-7**
 - To keep the last day of school May 25 for students and May 26 for staff, required change to account for traditional day off the Friday before Easter; otherwise would have extended the end of the school year to after Memorial Day

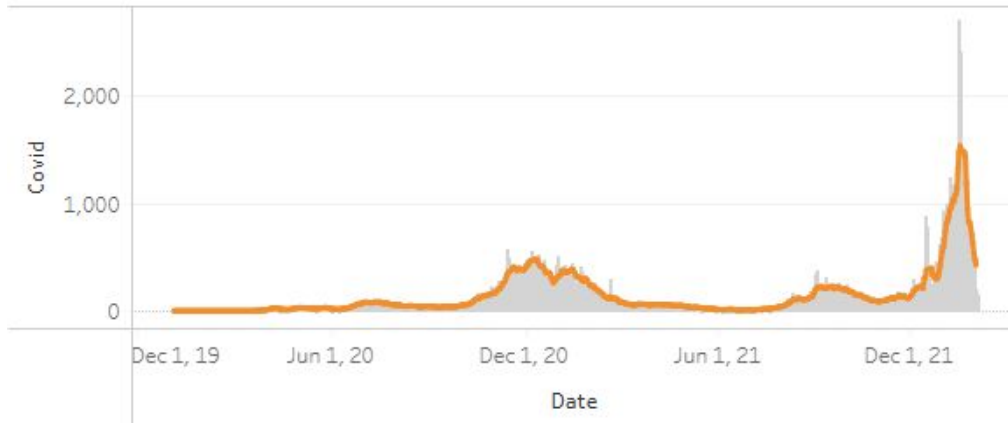


Covid-19 Report

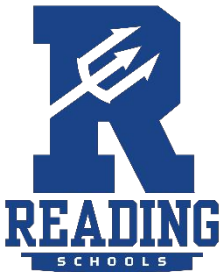


HCPH Case Tracking

HCPH Daily Cases

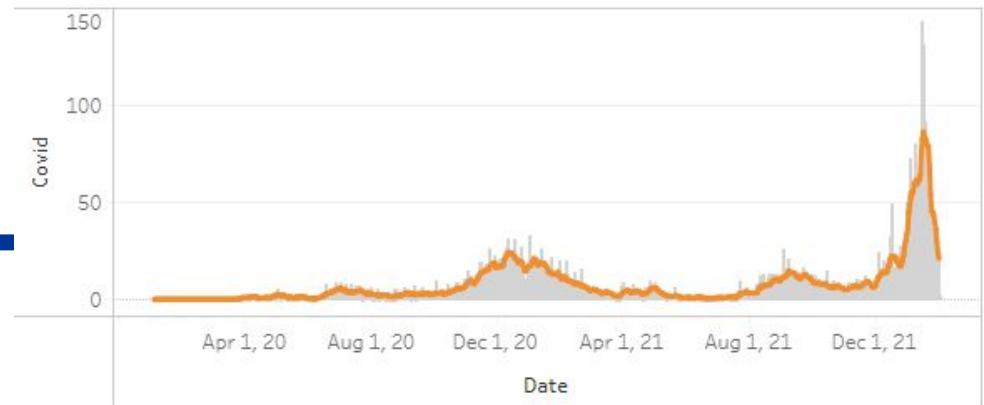


Hamilton County



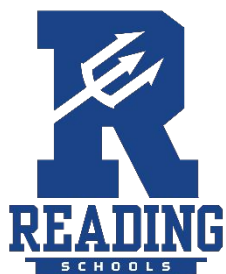
Zip Code 45215

HCPH Daily Cases



Reading Community City School District COVID-19 Date Update January 27, 2022 – February 2, 2022

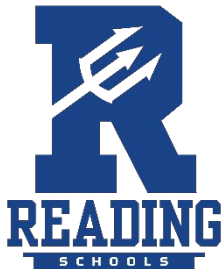
	Elementary	Jr/Sr High	District Totals
Staff	1 # of confirmed first hand positive cases of COVID-ID	0 # of confirmed first hand positive cases of COVID-ID	1 # of confirmed first hand positive cases of COVID-ID
Staff	0 # of confirmed close contact cases*	0 # of confirmed close contact cases*	0 # of confirmed close contact cases*
Student	4 # of confirmed first hand positive cases of COVID-ID	4 # of confirmed first hand positive cases of COVID-ID	8 # of confirmed first hand positive cases of COVID-ID
Student	0 # of quarantines	0 # of quarantines	0 # of quarantines



New Guidance Coming Soon

What We Know Now - Subject To Change

- Jan. 26 - Press release from ODH and Dr. Vanderhoff
 - Local Health Departments
 - Discontinue universal contact tracing
 - Switch to “outbreak” or cluster model of tracing
 - School districts
 - Discontinue universal contact tracing
 - Assist health departments with contact tracing and notification as needed
 - Continue following Mask To Stay/Test To Play
 - No longer school exposure only
 - Weekly reporting requirements

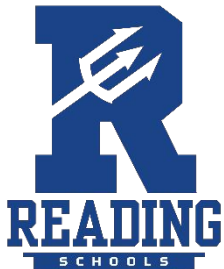


New Guidance Coming Soon

What We Know Now - Subject To Change

- ***Official school district guidance has not been released***
 - Anticipate release date - February 4th
- Current information is contradictory and has created questions for how to implement Mask To Stay/Test To Play
 - Uncertain how to implement if not universally contact tracing
 - Thus far, responsibility has shifted to individuals (parents/students) doing the right thing
 - This does not provide adequate information or direction

****When new guidance is provided to school districts from the Ohio Department of Health and HCPH, we will provide this to families and implement as required***



District Financial Information



District Revenue

- **Federal Funding**

- Approximately 15% of the district budget (2021 Cupp Report)
- Resources to support specific services
- NOT part of the general fund
 - Salaries, benefits, and services may not be reduced without returning funds
- Recent ESSER funding provides for pandemic relief
 - Salaries and benefits for personnel
 - Programs/services to support students
 - Infrastructure

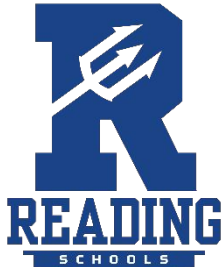
**May be used to supplant existing/planned expenses



District Revenue

- **State Funding**

- Approximately 33% of district budget (2021 Cupp Report)
- Calculated based on many factors, including:
 - Enrollment
 - Local ability to generate revenue
 - Operating requirements
- Determined by the state's biennium budget (every two years)
- Year 1 of Fair School Funding model (when approved was expected to be a six-year phase in model; this would be three biennium state budget cycles and is not guaranteed)



District Revenue

- **Local Funding**

- Approximately 37% of district budget
- Must be approved by the voters
- No new local revenue since 2009
- 9.99 mill continuing operating levy on the ballot for May 3, 2022
- Generates approximately \$2 million for RCCSD annually

- **House Bill 920 - Passed in 1976**

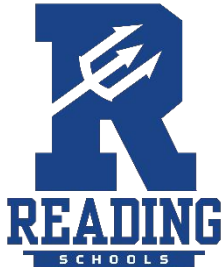
- Freezes income received from voted millage
- ***Increased property values do not increase district revenue***
- Voted millage is reduced and becomes effective millage
 - Effective millage generates the same revenue as voted millage
- Increased costs, inflation, and other requirements impact the bottom line without additional revenue



Inflation Equivalency 2009-2022

Conversion: 2009 dollars today

Initial value	Equivalent value
\$1 dollar in 2009	\$1.30 dollars today
\$5 dollars in 2009	\$6.50 dollars today
\$10 dollars in 2009	\$13.00 dollars today
\$50 dollars in 2009	\$64.98 dollars today
\$100 dollars in 2009	\$129.96 dollars today
\$500 dollars in 2009	\$649.78 dollars today
\$1,000 dollars in 2009	\$1,299.55 dollars today



<https://www.in2013dollars.com/us/inflation/2009?amount=1>

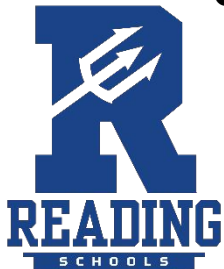
Household Example

- \$60,000 annual income in 2009
 - With no additional income since 2009, purchasing power has decreased
 - Food/Groceries
 - Electricity
 - Gasoline
 - Living Expenses
 - Housing
 - Entertainment
 - What can be purchased in 2022 on the same income is less than it was 13 years ago
 - Stimulus Check - one time funds that can be used for new purchases or set aside for everyday living expenses
 - This would result in reducing household expenses to stay within income
-



School District Analogy

- Previous example is similar to RCCSD financial situation
 - Last new local operating funds approved in 2009
 - Salaries, benefits, and operating expenses have increased without inflationary increases
 - ESSER funding provided three rounds of stimulus funds to be used for pandemic related expenses
 - Much of these funds have been allocated for already planned expenses
 - Increased academic intervention, credit recovery programming, wellness/outreach, and summer learning opportunity
- RCCSD has been forced to make reductions in expenses due to deficit spending - the result of no additional revenue



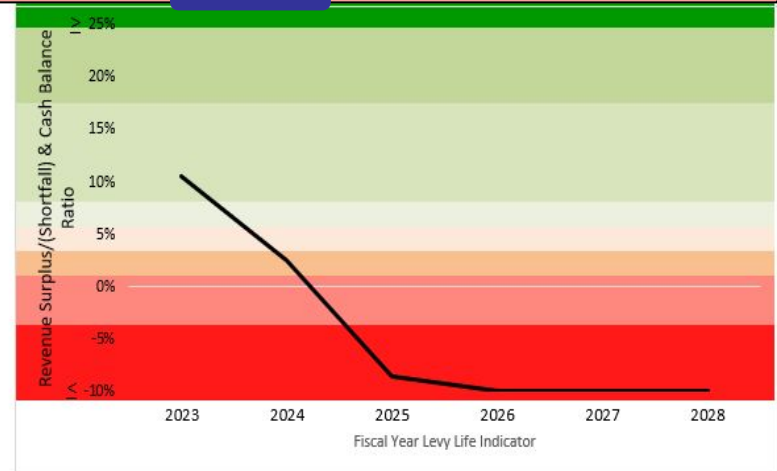
Five Year Forecast - November 2021

Successful Operating Levy vs Failed Operating Levy

Levy Scenario #1 - 9.99 Mills	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Beginning Balance	5,797,212	4,872,500	4,369,087	3,828,856	2,448,479	207,947	(3,042,440)
+ Revenue	16,808,298	17,268,019	17,367,543	17,376,671	17,396,304	17,427,367	17,462,128
+ Proposed Renew/Replacement Levies	-	-	-	-	-	-	-
+ Proposed New Levies	-	1,016,841	2,025,732	2,019,731	2,023,640	2,023,640	2,023,640
- Expenditures	17,733,010	18,788,273	19,933,506	20,776,779	21,660,476	22,701,394	23,800,312
= Revenue Surplus or Deficit	(924,712)	(503,413)	(540,231)	(1,380,377)	(2,240,532)	(3,250,387)	(4,314,544)
Ending Balance	4,872,500	4,369,087	3,828,856	2,448,479	207,947	(3,042,440)	(7,356,984)
Revenue Surplus or Deficit w/o Levies	(924,712)	(1,520,254)	(2,565,963)	(3,400,108)	(4,264,172)	(5,274,027)	(6,338,184)
Ending Balance w/o Levies	4,872,500	3,352,246	786,283	(2,613,825)	(6,877,997)	(12,152,024)	(18,490,208)

Levy Scenario #1 - 9.99 Mills

With the levy scenario proposed the district's levy life indicator is presented to the right. Post levy results trending in the caution/warning areas could indicate a next levy would likely need to be considered sooner than desired. The district's post-levy average life indicator ratio is -12.07% Which is less than favorable (trending yellow/red). With the levy scenario, the district's cash balance is projected to be - \$7,356,984 in FY 2028. Which is less than 10% of expenditures.



Community Conversations

Superintendent and Treasurer Facilitated Community Meetings

Date	Time	Location	Topic(s)
Mon., Jan. 10	6:30 pm	Zoom	District Financial Future
Wed., Jan. 12	6:30 pm	Virtual	Parent Information Session - RJSH
Wed., Jan. 19	11:30 am	Strong's Brick Oven Pizza	RCCSD Lunch and Learn - Administrative Team
Mon., Jan. 24	6:30 pm	Zoom	District Financial Future
Tue., Feb. 1	7:00-8:30 am	RCCSD Central Office Lobby	Drop Off and Drop In - Coffee with the Superintendent/Treasurer
Thu., Feb. 3	6:30 pm	Zoom	District Financial Picture
Wed., Feb. 9	11:30 am	Strong's Brick Oven Pizza	RCCSD Lunch and Learn/Question and Answer
Thu., Feb. 17	6:00 pm	Media Center	District Financial Picture
Wed., Feb. 23	6:30 pm	Zoom	District Financial Picture
Fri., Feb. 25	11:30 am	Redwine's	Open Conversation/Question and Answer
Tue., Mar. 1	7:00-8:30 am	RCCSD Central Office Lobby	Drop Off and Drop In - Coffee with the Superintendent/Treasurer
Thu., Mar. 3	6:30-7:30 pm	Zoom	District Financial Picture
Tue., Mar. 8	6:30-7:30 am	McDonald's	Open Conversation/Question and Answer
Mon., Mar. 14	11:30 am	RCCSD Central Office Lobby	RCCSD Lunch and Learn/Question and Answer
Mon., Mar. 21	6:30 pm	Zoom	District Financial Picture
Tue., Apr. 5	11:30 am	Benson's Tavern	RCCSD Lunch and Learn/Question and Answer
Tue., Apr. 12	6:30 pm	Zoom	District Financial Picture
Fri., Apr. 15	7:00-8:30 am	RCCSD Central Office Lobby	Drop Off and Drop In - Coffee with the Superintendent/Treasurer
Thu., Apr. 21	6:30 pm	Zoom	District Financial Picture
Mon., Apr. 25	6:30 pm	Media Center	Open Conversation/Question and Answer
Thu., Apr. 28	6:30 pm	Zoom	Open Conversation/Question and Answer



Auditor of State Award



Auditor of State Award

Eligible entities that receive the award meet the following criteria of a “clean” audit report:

- The entity must file financial reports with the Auditor of State’s office by the statutory due date, without extension, via the Hinkle System and in accordance with GAAP (Generally Accepted Accounting Principles);
- The audit report does not contain any findings for recovery, material citations, material weaknesses, significant deficiencies, Uniform Guidance (Single Audit) findings or questioned costs;
- The entity’s management letter contains no comments related to:
 - Ethics referrals
 - Questioned costs less than the threshold per the Uniform Guidance
 - Lack of timely report submission
 - Bank reconciliation issues
 - Failure to obtain a timely Single Audit in accordance with Uniform Guidance
 - Findings for recovery less than \$500
 - Public meetings or public records issues
- The entity has no other financial or other concerns



**Congratulations Mrs. Lewis and the District Finance Team
2021 Recipients**