

**Winton Woods Board Of Education**  
**Minutes**  
**Regular Meeting – May 21, 2018**

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The Winton Woods Board of Education met in Regular Session on Monday, May 21, 2018 at the Board Office, 1215 W. Kemper Road, Cincinnati, Ohio. President Miranda called the meeting to order at 6:30 p.m.

**ROLL CALL AND PLEDGE OF ALLEGIANCE**

On the roll call the following members were present: Mr. Jeff Berte, Dr. Viola Johnson, Mrs. Paula Kuhn, Mrs. Katrina Rugless, Mrs. Jessica Miranda. Also present were: Mr. Anthony Smith, Superintendent and Mr. Randy Seymour, Treasurer.

**DISTRICT HONORS AND RECOGNITIONS**

Winton Woods Elementary School Art Gallery Winners  
Superintendent Selection – Kyle Schupp  
Principal Selection – Lily Samelak  
Honorable Mention – Kemiah Chambers; Kalya Spence

Kiwanis Character is Key Award – Perseverance  
Winton Woods Elementary School – Savannah Johnson

Kiwanis Student of the Month Award  
Winton Woods High School – Camala Smith

Skyline Student Athlete of the Month Award  
Winton Woods Middle School – Jaida Knighten

Skyline Teacher of the Month Award  
Winton Woods Primary North School – Ms. Teresa Stone

**Art Awards**

Winton Woods High School – The Board of Education congratulated the following students for their exceptional artwork:

**Congressional Art Competition** - Representative Steve Chabot's Congressional Art Competition for the First District for Hamilton and Warren Counties

- Princess Dyer – 2<sup>nd</sup> Place Winner; her painting will be on display for one year in the Rayburn Congressional Building across from the Capitol in Washington, D.C.
- Darion Hassertt – finalist

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**DISTRICT HONORS AND RECOGNITIONS – (Cont.)**  
**Art Awards – (Cont.)**

**Taft Museum of Art's Artists Reaching Classrooms (ARC) Program Exhibition**

- Darion Hassertt – Top Prize; winner of MacBook Pro
- Princess Dyer - Student Speaker at the ARC Awards Ceremony, Best in Show for Winton Woods High School; winner of \$200 Amazon gift card

**Cincinnati Art Museum Student Show** – Out of 800 pieces, the following students' artwork was selected for display:

- Darion Hassertt
- Sydney Possey
- Rian Thomas

**2018 Hamilton County Education Foundation Celebrate Excellence Educator Award**

Winton Woods High School - Ms. Carol Becci-Youngs, teacher - The Winton Woods Board of Education congratulated Ms. Becci-Youngs, who was recognized at the Hamilton County Education Foundation Celebrate Excellence Breakfast on May 11 at the Sharonville Convention Center for her hard work, dedication, and outstanding contribution to provide educational support to students. The purpose of this annual event is to recognize "Educators of the Year" from nearly every public school district in the Cincinnati area.

**Jennings Summer Mathematics Institute**

Winton Woods Intermediate School - Ms. Courtney Lee, 6th Grade Teacher – The Board Congratulated Ms. Lee, who was selected by the Martha Holden Jennings Foundation to participate in its 2018 Summer Mathematics Institute.

**2018 Ohio School Breakfast Challenge (OSBC) Champion of Breakfast Award**

Winton Woods Department of Child Nutrition - Mr. Mark Docter, Director – the Board Congratulated Mr. Docter for winning this award for his exceptional work in advancing school breakfast at Winton Woods Elementary School. He was honored at the OSBC Spring Stakeholder Luncheon in Columbus on May 16. Winton Woods Elementary School was one of only ten winners of the Champion of Breakfast Award in Ohio.

**Extra Mile Parent Award**

Ms. Spring Greer, Ms. Leah Hassertt, Ms. Stephanie Johnson, Mr. Martin and Mrs. Angela Jones - This award is given every May to parents of their youngest graduating seniors in honor and recognition of outstanding "above and beyond" parent involvement in the Winton Woods City School District throughout the years that their children have attended school in the district.

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**APPROVAL OF MINUTES**

Regular Meeting – April 23, 2018  
Special Meeting – April 30, 2018  
Special Meeting – May 14, 2018

**TREASURER'S REPORT**

The Financial Statements for the month of April, 2018 were approved and filed for audit.

**TREASURER'S RECOMMENDATIONS**

**Investments – April, 2018**

**05-48-18** On a motion by Mrs. Rugless, seconded by Mrs. Kuhn to approve the Investment report for March, 2018.

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.

**Five Year Forecast – May, 2018**

**05-49-18** On a motion by Dr. Johnson, seconded by Mrs. Rugless to approve the Five Year Forecast for May, 2018 for fiscal years 2018 through 2022 as presented. (Attached)

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.

**Resolution "Declaring It Necessary to Provide for the Substitution of an Emergency Tax Levy in Excess of the Ten-Mill Limitation"**

**05-50-18** On a motion by Mrs. Kuhn, seconded by Mr. Berte to approve the Resolution "Declaring It Necessary to Provide for the Substitution of an Emergency Tax Levy in Excess of the Ten-Mill Limitation" as presented. (Attached)

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.



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**REPORTS OF THE SUPERINTENDENT**

(a) School Reports, Upcoming Events

**SUPERINTENDENT'S RECOMMENDATIONS**

**Personnel Schedules**

**05-51-18** On a motion by Mrs. Rugless, seconded by Dr. Johnson to approve the personnel schedules as presented.

**Schedule A – Resignations**

Jamie Alvord, Teacher, WWIS, effective 05/25/18

Janice Bell, Teacher, CB, effective 05/25/18

James N. Himmelhaver, Food Service, WWHS, effective 04/30/18

Lynard Turner, Custodian WWES, effective 07/01/18, retirement

Eva Tubin De Celis, Teacher, WWHS, effective 05/25/18

Brittany Schafer, Speech Pathologist, CB, effective 06/30/18

Nicole Whipple, Bus Driver, effective 05/10/18

Clinton Beck, Teacher, WWMS, effective 07/31/18

Tim Martin, Assistant Principal, WWHS, effective 07/31/18

**Schedule B – Personnel Employment – Certificated Staff**

New Hires:

Tanesha Anderson, Teacher, WWHS, \$69,666, effective 08/13/18

Garry Banning, Teacher, WWHS, \$70,762, effective 08/13/18

Leah Gordon, Teacher, WWHS, \$53,497, effective 08/13/18

Faith Koehne, Teacher, WWIS, \$48,987, effective 08/13/18

Brooke Schwartz, Teacher, WWHS, \$48,987, effective 08/13/18

Tristin Walker, Teacher, WWHS, \$44,858, effective 08/13/18

Administrative Contracts:

Two Years: 08/01/18 – 07/31/20:

Erroll Campbell, Student Resource Coordinator (12 Month), \$94,000

Jeremy Day, WWIS, Principal, \$104,100

Steve Denny, Executive Director of Accountability and Business Affairs, \$134,300

Angela Gher, Supervisor (11 Month), \$71,800

Brenda Hodges-Davis, Supervisor (12 Months), \$105,700

Terri Holden, Executive Director of Teaching and Learning, \$137,100

Marchelle Lumpkin-Mucha, Supervisor (12 Month), \$90,000

Eric Martin, WWHS, Principal, \$112,500

Tamra Ragland, Supervisor (12 Month), \$91,800

Elizabeth Styles, Preschool Principal, \$87,700



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**SUPERINTENDENT’S RECOMMENDATIONS – (Cont.)**  
**Personnel Schedules – (Cont.)**

**Schedule C – Personnel Employment – Staff Support**

New Hires:

Sarah Pel, Sub. Food Service, \$11.65/hr, effective 05/02/18

Lora Wolke, Administrative Secretary, \$45,509.00, effective 06/01/18

Seasonal:

Rosa Biretta, Sub. Summer Food Service, \$11.65/hr, effective 06/04/18

Agnes Boateng, Summer Enrollment Clerk, \$13.75/hr, effective 06/11/18

Shawna Bocker, Sub. Summer Food Service, \$11.65/hr, effective 06/04/18

Phylis Collier, Summer Locker Cleaner, \$13.50/hr, effective 05/22/18

Tracy Dean, Summer Food Service, \$14.19, effective, 06/04/18

Diana Deweese, Summer Food Service, \$11.65, effective, 06/04/18

Daniella Gatewood, Bus Detailer, \$150/bus, summer 2018

Sayra Gutierrez, Summer Enrollment Clerk, \$13.75/hr, effective 06/11/18

Kim Harig, Summer Food Service, \$16.77, effective, 06/04/18

Denita Hensler, Summer Enrollment Clerk, \$13.75/hr, effective 06/11/18

Rita Kinley, Summer Locker Cleaner, \$13.50/hr, effective 05/22/18

Sandy McCormick, Summer Food Service, \$17.62/hr, effective 06/04/18

Carol Schaeper, Summer Food Service, \$14.90/hr, effective 06/04/18

Jerry Schappacher, Summer Mechanic, \$15.90/hr, effective 05/30/18

Trina Scott, Bus Detailer, \$150/bus, summer 2018

Trina Scott, Food Service Bus Driver, \$20.30/hr, effective 06/04/18

Shari Spaw, Summer Food Service, \$18.33/hr, effective 06/04/18

Paul Strong, Food Service Bus Driver, \$22.28/hr, effective 06/04/18

Alicia Whitaker, Summer Food Service, \$14.19/hr, effective 06/04/18

**Schedule D – Personnel Employment – Certificated and Non-Certificated –  
Supplemental 2017-2018 Contract Year**

Supplemental:

Trina Baker, Team Leader, WWP, \$1,000

Summer Programs: (\$28/hr)

Mimi Alloway, ESL Summer Camp – up to 67.5 hours, Title III

Heather Mack, ESL Summer Camp – up to 56.0 hours, Title III

Katie Padilla, Summer Camp – up to 56.0 hours, Title III

Lia Abbott, Credit Recovery – up to 64.0 hours

Kimaya Hudgins, Credit Recovery – up to 64.0 hours, IDEA

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**SUPERINTENDENT'S RECOMMENDATIONS – (Cont.)**

**Personnel Schedules – (Cont.)**

**Summer Programs: (\$28/hr) – (Cont.)**

Jeremy Rogers, EOC Test Prep – up to 76.0 hours  
Brad Tash, EOC Test Prep – up to 76.0 hours  
Jackie Braswell, Course Recovery – up to 4.0 hours, Title I  
Taisha James, 3<sup>rd</sup> Grade Reading Guarantee – up to 94.5 hours  
Candy James, 3<sup>rd</sup> Grade Reading Guarantee – up to 94.5 hours  
Kennedy Hartment, 3<sup>rd</sup> Grade Reading Guarantee – up to 94.5 hours

Summer Nurse:

Kimberly Morris, Summer Nurse, \$28.50/hr  
Jinette Goins, Summer Nurse, \$28.50/hr  
Lia Lipp, Summer Nurse, \$28.50/hr

Summer Camp:

Sean Darks, Science Camp, - \$20.49/hr, up to 72.0 hours

**Schedule E – Leaves**

Lisa Dye, Intervention Specialist, WWHS, 05/11/18 – 05/25/18, F.M.L.A.  
Mary Fuller, Bus Asst., Transportation, 05/02/18 – 05/21/18, Unpaid Adm. Leave  
Daniela Gutierrez, Registrar, Enrollment Center, 05/03/18 - 05/13/18, F.M.L.A.  
Sarah Jefferson-Bell, Ed. Assistant, WWIS, 02/21/18 – 04/20/18, Paid Adm. Leave  
Lynard Turner, Custodian, WWES, 03/23/18 – 04/02/18, F.M.L.A.  
Nicole Whipple, Bus Driver, 04/18/18/ – 05/09/18, F.M.L.A.

**Schedule M – Termination**

Mary Fuller, Transportation Assistant, effective 05/22/18

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.

**Proposal for Overnight/Extended Student Trip**

**05-52-18** On a motion by Mrs. Kuhn, seconded by Mrs. Rugless to approve the overnight/extended student trip for Winton Woods High School 10<sup>th</sup> – 12<sup>th</sup> grade students to England, France, and Spain from 03/22/19 through 03/31/19.

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.

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**SUPERINTENDENT’S RECOMMENDATIONS – (Cont.)**

**Exempt Employees Step Placement**

**05-53-18** On a motion by Mrs. Kuhn, seconded by Mrs. Rugless to table the Exempt Employees Step Placement until the June 25, 2018 Regular Board Meeting.

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.

**Revised Summer School Offerings**

**05-54-18** On a motion by Dr. Johnson, seconded by Mr. Berte to approve the Revised Summer School Offerings as present. (Attached)

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.

**Resolution “Authorizing Continued Membership in the Ohio High School Athletic Association for the 2018-2019 School Year”**

**05-55-18** On a motion by Mr. Berte, seconded by Dr. Johnson to approve the Resolution “Authorizing Continued Membership in the Ohio High School Athletic Association for the 2018-2019 School Year as presented. (Attached)

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.



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**SUPERINTENDENT’S RECOMMENDATIONS – (Cont.)**

**Revised Policies**

**05-56-18** On a motion by Mrs. Kuhn, Seconded by Mrs. Rugless to approve the revised policies as presented. (Available from the Office of the Superintendent)

Revised Policy 5136 – Students – Personal Communication Devices

Revised Policy 5200 – Students – Attendance

Revised Policy 7300 – Property – Disposition of Real Property and Personal Property

Revised Policy 7540.03 – Property – Student Technology Acceptable Use and Safety

Revised Policy 7540.04 – Property – Staff Technology Acceptable Use and Safety

Revised Policy 7540.05 – Property – District- Issued Staff E-mail Account

Revised Policy 8600.04 – Operations – Bus Driver Certification

Revised Policy 9141 – Relations – Business Advisory Council

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.

**BOARD OF EDUCATION REPORT**

- Legislative Report
- Great Oaks Report

**COMMENTS FROM MEMBERS OF THE BOARD OF EDUCATION AND SUPERINTENDENT**

**COMMENTS TO THE BOARD OF EDUCATION FROM THE ASSOCIATIONS**

**WWTA REPRESENTATIVE** – absent

**OAPSE REPRESENTATIVE** – absent

**EXECUTIVE SESSION**

**05-57-18** on a motion by Mr. Berte, seconded by Mrs. Kuhn to move into Executive Session at 7:52 p.m. for the following purposes: to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee.

Vote: Mr. Berte, Aye; Dr. Johnson, Aye; Mrs. Kuhn, Aye; Mrs. Rugless, Aye;  
Mrs. Miranda, Aye.

President Miranda declared the motion carried.

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**EXECUTIVE SESSION – (Cont.)**

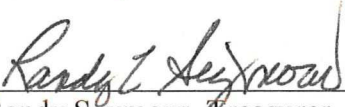
At 10:17 p.m. President Miranda declared the Executive Session concluded for the purposes: to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee. On the roll call the following members were present: Mr. Jeff Berte, Dr. Viola Johnson, Mrs. Paula Kuhn, Mrs. Katrina Rugless, Mrs. Jessica Miranda.

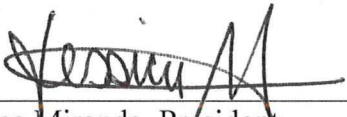
**ADJOURNMENT**

There being no further business, President Miranda declared the meeting adjourned at 10:18 p.m.

**ATTEST:**

**APPROVED:**

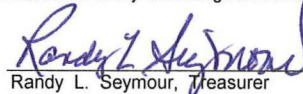
  
\_\_\_\_\_  
Randy Seymour, Treasurer

  
\_\_\_\_\_  
Jessica Miranda, President

WINTON WOODS CITY SCHOOLS  
Bank Reconciliation Statement  
April 2018 (Year to Date)

Fund Balance			Book Balance		Bank Balance	
001	General Fund	\$22,544,265.86	Beginning Balance	\$148,421,914.05	Fifth Third Bank	\$3,316,894.79
002	Bond Retirement	2,276,025.65			Petty Cash	500.00
003	Permanent Improvement	650,305.60	Plus: Receipts	88,635,068.00	Food Service-Drawer	850.00
004	Building	10,532,359.79	Less: Expenditures	(147,049,972.00)	Athletic-Gate	1,500.00
006	Lunchroom	737,409.10				
007	Special Trust	86,869.10				
010	Classroom Facilities	52,478,661.81				
018	Public School Support	40,621.91	Ending Balance	90,007,010.05	Total	3,319,744.79
019	Local Grants	93,838.37				
022	District Agency	0.00				
034	Classroom Facilities Maintenance	303,282.49	Outstanding Warrants:			
200	Activity Fund	51,146.25				
300	Athletic Fund	72,810.73	Fifth Third Bank	73,895.63	Investments:	
401-9018	Auxillary Services - JPII	144,163.66			Star Ohio	10,119,074.88
439-9018	Early Childhood Education	(250.97)			Star Ohio - Building Local	2,785,101.84
451-9018	Connectivity	10,800.00			Star Ohio - Building State	2,989,770.76
461-9018	HSTW	9.27			Meeder Investments	12,464,991.73
516-9018	IDEA-B FY18	(14,181.12)			Meeder Invest (Building)	58,400,629.18
536-9018	Title I School Improvement FY18	0.00				86,759,568.39
536-9218	Title I School Improvement Sub A FY18	0.00				
551-9018	Title III LEP FY18	415.63				
551-9218	Title III Immigrant FY18	0.00				
572-9018	Title I FY18	556.75				
587-9018	ESCE IDEA-B FY18	76.82				
590-9018	Title II-A Improving Teacher Quality FY18	(2,176.65)	Total	73,895.63		
599-9018	Title IV-A	0.00				
			Book Adjustments		Bank Adjustments	
					EZPay Account	
					Food Service	835.00
					General Acct	757.00
					EZPay In-Transit	1,592.00
					Fifth Third Credit for R-69469 will post in May	0.50
			Total	0.00	Total	1,592.50
Total Fund Balance		90,007,010.05	Book Balance	90,007,010.05	Bank Balance	3,319,744.79
Plus: outstanding warrants		73,895.63	Plus: outstanding warrants	73,895.63	Plus: investments	86,759,568.39
		0.00	Plus: book adjustments	0.00	Plus: bank adjustments	1,592.50
Adjusted Fund Balance		<u>\$90,080,905.68</u>	Adjusted Book Balance	<u>\$90,080,905.68</u>	Adjusted Bank Balance	<u>\$90,080,905.68</u>

I hereby certify the foregoing to be correct to the best of my knowledge and belief

  
Randy L. Seymour, Treasurer



# WINTON WOODS CITY SCHOOLS

## General Fund Receipts

April 30, 2018

	<u>Estimated Revenue</u>	<u>% of Revenue</u>	<u>Revenue MTD</u>	<u>Revenue FYTD</u>	<u>Percentage Received</u>
<b>Local:</b>					
Real Estate Taxes	\$22,200,000	45.43%	\$637,015	23,239,784	104.68%
Personal Property	0	0.00%	0	0	0.00%
Tuition (1)	2,630,000	5.38%	119,506	2,392,030	90.95%
Interest	150,000	0.31%	29,238	315,177	210.12%
Student Fees	25,000	0.05%	1,208	8,794	35.18%
Rental Fees	225,000	0.46%	17,912	181,859	80.83%
Other (2)	887,500	1.82%	6,832	466,395	52.55%
<b>Total Local Revenue</b>	<u>26,117,500</u>	<u>53.45%</u>	<u>811,711</u>	<u>26,604,038</u>	<u>101.86%</u>
<b>State:</b>					
Foundation Fund	18,275,000	37.40%	1,497,311	15,465,291	84.63%
Homestead & Rollback	2,800,000	5.73%	0	1,402,439	50.09%
Other (3)	1,442,000	2.95%	76,445	985,268	68.33%
<b>Total State Revenue</b>	<u>22,517,000</u>	<u>46.08%</u>	<u>1,573,756</u>	<u>17,852,998</u>	<u>79.29%</u>
<b>Federal:</b>					
Other (4)	230,000	0.47%	27,779	268,063	116.55%
<b>Total Federal Revenue</b>	<u>230,000</u>	<u>0.47%</u>	<u>27,779</u>	<u>268,063</u>	<u>116.55%</u>
<b>GRAND TOTAL</b>	<u><u>\$48,864,500</u></u>	<u><u>100.00%</u></u>	<u><u>\$2,413,246</u></u>	<u><u>44,725,100</u></u>	<u><u>91.53%</u></u>

(1) Includes summer school, special education, regular classes, and of 0

(2) Includes all other receipts not otherwise classified

(3) Includes catastrophic and tangible reimbursement

(4) Includes Medicaid and e-rate reimbursement

**WINTON WOODS CITY SCHOOLS**  
**General Fund Expenditures by Object**  
**April 30, 2018**

	Appropriation <u>+ Carry Over</u>	% Total <u>Appr.</u>	Expended <u>MTD</u>	Expended <u>FYTD</u>	Encumbered <u>FYTD</u>	<u>Balance</u>	<u>% Spent</u>
Personal Services (100)	\$27,922,000	52.03%	\$2,257,705	\$22,498,248	\$0	\$5,423,752	80.58%
Fringe Benefits (200)	9,628,050	17.94%	742,612	7,730,676	57,963	1,839,411	80.90%
Purchased Services (400)	12,498,327	23.29%	1,111,217	8,671,194	1,582,046	2,245,086	82.04%
Materials & Supplies (500)	1,949,849	3.63%	63,084	1,391,880	332,038	225,931	88.41%
Capital Outlay - New (600)	818,220	1.52%	14,334	629,183	44,052	144,985	82.28%
Other (800)	749,600	1.40%	238,718	557,804	23,638	168,158	77.57%
Transfers/Advances (900)	96,000	0.18%	0	20,000	0	76,000	20.83%
<b>Total</b>	<u>\$53,662,046</u>	<u>100.00%</u>	<u>\$4,427,669</u>	<u>\$41,498,985</u>	<u>\$2,039,738</u>	<u>\$10,123,323</u>	<u>81.14%</u>

**Object Numbers:**

- 100 - Employees' salaries and wages - includes payment for sick leave, personal business leave, holiday pay, etc.
- 200 - Retirement, insurance coverage, workers' comp. fringe benefits
- 400 - Purchased services - utilities, postage, repairs, insurance, driver training, lease/purchase, mileage reimbursement, etc.
- 500 - Instructional supplies and materials, office supplies, textbooks, library books and materials
- 600 - Capital outlay - purchase of new equipment and vehicles
- 800 - Other - election expense, auditor and treasurer fees, audit costs, membership dues, liability insurance
- 900 - Temporary advances to other funds and transfers

**Appropriation Summary:**

FY18 Appropriations	\$53,590,000
FY17 Carryover Encumbrances	<u>72,046</u>
Total Appropriations	\$53,662,046

**WINTON WOODS CITY SCHOOLS**  
**General Fund Expenditures by Function**  
**April 30, 2018**

	Appropriation <u>+ Carry Over</u>	% Total <u>Appr.</u>	Expended <u>MTD</u>	Expended <u>FYTD</u>	Encumbered <u>FYTD</u>	<u>Balance</u>	<u>% Spent</u>
Regular (1100)	\$23,752,126	44.26%	\$1,760,008	\$18,043,591	\$298,134	\$5,410,400	77.22%
Special (1200)	9,229,012	17.20%	886,079	7,650,951	397,339	1,180,722	87.21%
Pupils (2100)	3,283,978	6.12%	276,627	2,578,629	167,777	537,572	83.63%
Instructional Staff (2200)	2,685,390	5.00%	270,372	2,061,884	257,391	366,115	86.37%
Board of Education (2300)	227,400	0.42%	15,141	186,101	13,875	27,424	87.94%
School Adm. (2400)	4,339,489	8.09%	333,793	3,296,712	57,587	985,190	77.30%
Fiscal Services (2500)	1,455,155	2.71%	302,685	1,167,209	63,124	224,822	84.55%
Business Services (2600)	282,080	0.53%	19,302	208,640	19,080	54,360	80.73%
Oper. of Plant (2700)	3,650,381	6.80%	254,675	2,783,725	525,157	341,499	90.64%
Pupil Trans. (2800)	2,701,300	5.03%	182,445	2,008,587	196,298	496,415	81.62%
Central Support Services (2900)	855,000	1.59%	61,098	635,336	16,307	203,357	76.22%
Community Services (3000)	31,500	0.06%	1,708	29,679	61	1,760	94.41%
Extracurricular (4000)	887,600	1.65%	61,525	781,478	9,550	96,573	89.12%
Capital Outlay (5000)	185,635	0.35%	2,211	46,464	18,058	121,114	34.76%
Contingencies and Transfers (7000)	96,000	0.18%	0	20,000	0	76,000	20.83%
<b>Total</b>	<b>\$53,662,046</b>	<b>100.00%</b>	<b>\$4,427,669</b>	<b>\$41,498,985</b>	<b>\$2,039,738</b>	<b>\$10,123,323</b>	<b>81.14%</b>

**Functions:**

**Instruction (1100 – 1200):** Instruction includes the activities directly dealing with the teaching of pupils or the interaction

between teacher and pupil. Teaching may be provided for pupils in a school, in a classroom, in another location, such as in a home or hospital, and through other approved media such as television, radio, telephone and correspondence.

**Pupils (2100):** Activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. e.g., Pupil personnel, guidance, health, psychological, speech and audiology, attendance, graduation and student assembly services.

**Instructional Staff (2200):** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. e.g., Curriculum development, staff training, ed. aides and media services.

**Board of Education (2300):** Activities concerned with establishing policy in connection with operating the District.

**School Administration (2400):** Activities concerned with administrative responsibility e.g., Supt. & Principal offices.

**Fiscal (2500):** Activities associated with the financial operations of the District. e.g., Treasurer's office.

**Business (2600):** Activities concerned with directing & managing service areas. e.g., Business Manager's office.

**Operation of Plant (2700):** Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping buildings and equipment in an efficient working condition. e.g., Maintenance & custodial areas.

**Transportation (2800):** Activities concerned with the conveyance of students to and from school and to activities.

**Statistical Services (2900):** Activities, other than general administration, which support each of the other instructional and supporting services programs. e.g., Personnel and technology.

**Community Services (3200):** Payments made by the District to support activities that do not directly relate to providing education for pupils in the District.

**Extracurricular Activities (4000):** Subject matter and/or activities not provided in regular classes. Generally, participation is not required and credit is not given.

**Capital Outlay (5000):** Improvements to the District buildings & land.

**Contingencies (7000):** To be used for unanticipated emergencies.

**Appropriation Summary:**

FY18 Appropriations	\$53,590,000
FY17 Carryover Encumbrances	72,046
Total Appropriations	\$53,662,046



# WINTON WOODS CITY SCHOOLS

Year To Date Summary as of  
April 30, 2018

FUND	Beginning Balance	FYTD Revenues	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001 General	\$19,318,152	\$44,725,100	\$41,498,985	\$22,544,266	\$2,039,738	\$20,504,528
<b>Special Revenue Funds:</b>						
018 Public School Support	38,421	32,949	30,748	40,622	16,530	24,092
019 Other Grants	81,651	23,897	11,710	93,838	7,780	86,059
034 Classroom Facilities Maint.	104,703	201,323	2,743	303,282	0	303,282
300 District Managed Activity	66,572	276,970	270,732	72,811	45,316	27,495
401 Auxiliary Services	48,311	372,026	276,174	144,164	76,367	67,797
439 Preschool Education	0	75,073	75,324	(251)	0	(251)
451 Data Communication	0	10,800	0	10,800	10,800	0
461 Vocational Ed Enhancements	0	2,297	2,287	9	3,874	(3,864)
516 IDEA	5,824	749,753	769,758	(14,181)	27,376	(41,557)
536 Title I School Improvement	255	26,678	26,932	0	88,500	(88,500)
551 Limited English Proficiency	288	108,024	107,896	416	1,082	(667)
572 Title I	392	1,011,976	1,011,812	557	20,964	(20,408)
587 IDEA Early	293	16,805	17,021	77	0	77
590 Title II-A	410	94,971	97,557	(2,177)	8,658	(10,834)
599 Miscellaneous Federal Grants	0	18,718	18,718	0	5,500	(5,500)
<b>Debt Service Funds:</b>						
002 Bond Retirement	65,054,999	35,673,985	98,452,958	2,276,026	0	2,276,026
<b>Capital Projects Funds:</b>						
003 Permanent Improvement	672,301	603,968	625,963	650,306	353,782	296,524
004 Building	10,647,858	110,234	225,733	10,532,360	802,854	9,729,506
010 Classroom Facilities	51,572,374	2,903,975	1,997,687	52,478,662	5,756,796	46,721,866
007 Special Trust	87,920	40,536	41,586	86,869	4,448	82,421
<b>Agency Funds:</b>						
200 Student Activity	45,374	19,894	14,122	51,146	35,551	15,595
022 District Agency	0	12,844	12,844	0	0	0
<b>Enterprise Funds:</b>						
006 Food Services	675,819	1,522,274	1,460,684	737,409	311,862	425,547
<b>Total</b>	<u>\$148,421,914</u>	<u>\$88,635,068</u>	<u>\$147,049,972</u>	<u>\$90,007,010</u>	<u>\$9,617,777</u>	<u>\$80,389,233</u>



# WINTON WOODS CITY SCHOOL DISTRICT

TO: WWCSB Board of Education  
FROM: Randy Seymour, Treasurer  
DATE: April 30, 2018  
SUBJECT: April Investments

The Treasurer requests official approval of the following investments of interim funds made April 30, 2018.

	<u>Investments</u>	<u>Interest</u>	<u>Interest Rate</u>	
<b>General Fund:</b>				
Money Markets:				
Star Ohio	\$10,119,075	\$18,127	1.83%	
Meeder Investments	12,464,992	10,542	various	
5th/3rd	3,316,895	569	0.20%	Includes earnings credit
	<u>25,900,961</u>	<u>29,238</u>		
<b>Building Fund:</b>				
<b>Local Share:</b>				
Money Markets:				
Star Ohio	2,785,102	4,097	1.83%	
Meeder Investments	58,400,629	40,006	various	
	<u>61,185,731</u>	<u>44,103</u>		
<b>Building Fund:</b>				
<b>State Share:</b>				
Money Markets:				
Star Ohio	2,989,771	4,398	1.83%	
	<u>2,989,771</u>	<u>4,398</u>		
<b>Total</b>	<u><u>\$90,076,463</u></u>	<u><u>\$77,739</u></u>		

# Winton Woods City School District

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2015, 2016, & 2017 Actual;  
Forecasted Fiscal Year's Ending June 30, 2018 thru 2022

21-May-18	Actual				Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Average Change	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$22,381,146	\$22,095,996	\$22,506,110	0.3%	\$23,200,000	\$22,000,000	\$20,650,000	\$18,800,000	\$18,800,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted Grants-in-Aid	16,126,774	17,412,525	18,593,611	7.4%	19,400,000	20,100,000	20,800,000	21,500,000	22,200,000
1.040 Restricted Grants-in-Aid	352,716	233,622	1,284,728	208.1%	240,000	240,000	240,000	240,000	240,000
1.050 Property Tax Allocation	3,537,509	3,007,722	2,809,108	-10.8%	2,800,000	2,800,000	2,550,000	2,300,000	2,300,000
1.060 All Other Revenues	3,451,041	3,498,033	4,541,320	15.6%	4,224,500	4,200,000	4,200,000	4,200,000	4,200,000
1.070 <b>Total Revenues</b>	<b>45,849,186</b>	<b>46,247,898</b>	<b>49,734,877</b>	<b>4.2%</b>	<b>49,864,500</b>	<b>49,340,000</b>	<b>48,440,000</b>	<b>47,040,000</b>	<b>47,740,000</b>
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Approved)									
2.040 Operating Transfers-In									
2.050 Advances-In									
2.060 All Other Financing Sources	224,049	35,863	103,275	52.0%					
2.070 <b>Total Other Financing Sources</b>	<b>224,049</b>	<b>35,863</b>	<b>103,275</b>	<b>52.0%</b>					
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>46,073,235</b>	<b>46,283,761</b>	<b>49,838,152</b>	<b>4.1%</b>	<b>49,864,500</b>	<b>49,340,000</b>	<b>48,440,000</b>	<b>47,040,000</b>	<b>47,740,000</b>
<b>Expenditures</b>									
3.010 Personal Services	21,962,934	23,642,131	25,713,819	8.2%	27,300,000	28,000,000	28,700,000	29,400,000	30,150,000
3.020 Employees' Retirement/Insurance Benefits	8,507,035	8,819,880	8,818,715	1.8%	9,300,000	10,250,000	10,600,000	10,950,000	11,300,000
3.030 Purchased Services	8,719,182	9,194,667	11,132,875	13.3%	10,500,000	10,900,000	11,300,000	11,700,000	12,100,000
3.040 Supplies and Materials	1,343,781	1,963,821	1,631,509	14.6%	1,600,000	1,650,000	1,700,000	1,750,000	1,800,000
3.050 Capital Outlay	753,930	1,190,223	811,387	13.0%	750,000	250,000	200,000	250,000	200,000
3.060 Intergovernmental									
Debt Service:									
4.010 Principal-All (Historical Only)									
4.020 Principal-Notes									
4.030 Principal-State Loans									
4.040 Principal-State Advancements									
4.050 Principal-HB 264 Loans									
4.055 Principal-Other									
4.060 Interest and Fiscal Charges									
4.300 Other Objects	852,656	730,203	566,264	-18.4%	680,000	700,000	725,000	725,000	750,000
4.500 <b>Total Expenditures</b>	<b>42,139,518</b>	<b>45,540,925</b>	<b>48,674,569</b>	<b>7.5%</b>	<b>50,130,000</b>	<b>51,750,000</b>	<b>53,225,000</b>	<b>54,775,000</b>	<b>56,300,000</b>
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out					20,000				
5.020 Advances-Out									
5.030 All Other Financing Uses									
5.040 Total Other Financing Uses					20,000				
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>42,139,518</b>	<b>45,540,925</b>	<b>48,674,569</b>	<b>7.5%</b>	<b>50,150,000</b>	<b>51,750,000</b>	<b>53,225,000</b>	<b>54,775,000</b>	<b>56,300,000</b>
<b>6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other</b>	<b>3,933,717</b>	<b>742,836</b>	<b>1,163,583</b>	<b>-12.2%</b>	<b>285,500-</b>	<b>2,410,000-</b>	<b>4,785,000-</b>	<b>7,735,000-</b>	<b>8,560,000-</b>
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	13,478,016	17,411,733	18,154,569	16.7%	19,318,152	19,032,652	16,622,652	11,837,652	4,102,652
7.020 <b>Cash Balance June 30</b>	<b>17,411,733</b>	<b>18,154,569</b>	<b>19,318,152</b>	<b>5.3%</b>	<b>19,032,652</b>	<b>16,622,652</b>	<b>11,837,652</b>	<b>4,102,652</b>	<b>4,457,348-</b>
8.010 <b>Estimated Encumbrances June 30</b>	<b>93,162</b>	<b>123,804</b>	<b>72,046</b>	<b>-4.5%</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Reservation of Fund Balance</b>									
9.010 Textbooks and Instructional Materials									
9.020 Capital Improvements									
9.030 Budget Reserve									
9.040 DPIA									
9.050 Debt Service									
9.060 Property Tax Advances									
9.070 Bus Services									
9.080 <b>Subtotal</b>									
10.010 <b>Fund Balance June 30 for Certification of Appropriations</b>	<b>17,318,571</b>	<b>18,030,765</b>	<b>19,246,106</b>	<b>5.4%</b>	<b>18,932,652</b>	<b>16,522,652</b>	<b>11,737,652</b>	<b>4,002,652</b>	<b>4,557,348-</b>
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal							2,100,000	4,200,000	4,200,000
11.020 Property Tax - Renewal or Replacement									
11.300 <b>Cumulative Balance of Replacement/Renewal Levies</b>							2,100,000	6,300,000	10,500,000
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>17,318,571</b>	<b>18,030,765</b>	<b>19,246,106</b>	<b>5.4%</b>	<b>18,932,652</b>	<b>16,522,652</b>	<b>13,837,652</b>	<b>10,302,652</b>	<b>5,942,652</b>
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - Replacement									
13.030 <b>Cumulative Balance of New Levies</b>									
14.010 <b>Revenue from Future State Advancements</b>									
15.010 <b>Unreserved Fund Balance June 30</b>	<b>17,318,571</b>	<b>18,030,765</b>	<b>19,246,106</b>	<b>5.4%</b>	<b>18,932,652</b>	<b>16,522,652</b>	<b>13,837,652</b>	<b>10,302,652</b>	<b>5,942,652</b>
<b>ADM Forecasts</b>									
20.010 Kindergarten	276	245	308	7.2%	308	308	308	308	308
20.015 Grades 1-12 - Funding ADM	3,408	3,408	3,583	2.6%	3,583	3,583	3,583	3,583	3,583

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



WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2018  
FIVE-YEAR FORECAST ASSUMPTIONS

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The forecast is legally adopted by the Board of Education in October and is intended to assist Board members, administration, and interested parties in assessing the fiscal ramifications and consequences of decision-making, or lack thereof, for the District. No number or assumption in this forecast should be considered an absolute because the information relied upon to develop the numbers is in a constant state of change. For example, State budgets are adopted on a two-year cycle, no reasonable assurance can be given that a five-year forecast projection of State funding will bear any resemblance to reality. Therefore, financial forecast documents must be viewed and interpreted as dynamic documents. It is inevitable that no forecast number will be exactly right – but the trend may certainly be relied upon. This forecast will continue to change as events occur and decisions are made.

The Winton Woods City School District is located approximately 15 miles north of Cincinnati, Ohio. It serves an area of 13.2 square miles encompassing the City of Forest Park, Village of Greenhills and a small portion of Springfield Township. The total District population has increased from 27,070 in 1980 to 28,906, latest information available, in 2009.

During the 2016-2017 school year, the District had 3,891 students enrolled in 4 grade level schools serving grades PreK-6, 1 middle school serving grades 7-8 and 1 high school serving grades 9-12. The District had been experiencing declining enrollment until the 2011-2012 school year in which enrollment began to stabilize. The District also operates a variety of other facilities, including a central administration building, bus garage, maintenance building and several sports fields.

The District provides a full range of programs and services for its students. These include elementary and secondary course offerings at the general, vocational and college preparatory levels. A broad range of co-curricular and extra-curricular activities to complement the students' curricular programs are also offered.

The last tax levy was passed in November of 2009. The residents of the District approved a \$4.2 million ten year emergency levy. Collections of this levy began in January of 2010.

The following is a detailed description of the assumptions made in developing the current Five-Year Plan.

## **Revenues**

### **Line 1.01 General Property Taxes**

Real Estate revenue is based on the most current tax duplicate information received from the Hamilton County Auditor. Property values are established each year by the County Auditor based on new construction and updated values. Hamilton County completed its updated reappraisal effective for calendar year 2014. An update was completed in 2015, collection 2016.

Based on the latest information available from the Hamilton County Auditor, the current total property values for collection year 2017 are \$439,316,420; \$322,582,460 for residential and agricultural, \$97,306,490 commercial and industrial and \$19,427,470 public utility personal.

WINTON WOODS CITY SCHOOL DISTRICT  
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FIVE-YEAR FORECAST ASSUMPTIONS

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Due to HB 920, passed in 1976, we do not receive additional revenue on voted millage if property values increase. HB 920 effectively reduces the millage to provide the same amount of revenue as when the millage was passed. In a period of declining property values just the opposite is true. The District will receive the same revenue thus increasing the effective rate. However, the effective rate may never exceed the voted millage. The District does have inside millage of 4.65 mills that is permitted to grow (decline) if the property values increase (decrease). Due to declining total valuation real estate collections have been held constant.

The Hamilton County Auditor determined that prepaid real estate taxes were up by approximately five percent (5.0%) in calendar year 2018, due to changes in the federal tax code. This resulted in a prepayment increase of approximately \$600,000.00 for fiscal year 2018. The estimated real estate tax collections for fiscal year 2019 have been adjusted to reflect this prepayment which is not anticipated to carry over to future collection years.

#### Line 1.02 Tangible Personal Property Taxes

Tangible Personal Property Tax (TPP) and Public Utility Personal Property (PUPP) will phase out completely and thus eliminate tangible personal property taxes. The District had a tangible personal property tax base of \$30 million before the phase out began. Tangible property includes business equipment, inventories, and fixtures. The state has phased this tax base out completely. The District's final reimbursement was \$184,683 received in FY16 on a total loss of \$2.3 million. The reimbursement is posted to the Property Tax Allocation line. The reimbursement was completely phased out beginning fiscal year 2017.

#### Line 1.03 Income Tax

The District does not have an Income Tax.

#### Line 1.035 Unrestricted Grants-in-Aid

State support for fiscal years 2018 – 2022 has been projected on the most recent information available. The state funding formula changed in FY2014. In FY18 it is estimated that the district will receive \$19.4 million. This includes funding for special education transportation and preschool units. Based upon projections released by the Ohio Department of Education, the District will receive additional state funding in the amount of \$700,000 for FY19 and \$200,000 for FY20 providing the district's enrollment does not decline.

Based upon the current funding formula Winton Woods will not receive the calculated allocation until FY2020 due to the fact that the current cap on growth from fiscal year to fiscal year is estimated at four percent (4.0%) per year based upon the State's current budget.

#### Line 1.04 Restricted Grants-in-Aid

This line item represents the amount of special education catastrophic reimbursement, career and technology education and miscellaneous receipts and reimbursements. This category is forecasted based upon an average of historical trends.



WINTON WOODS CITY SCHOOL DISTRICT  
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Line 1.05 Property Tax Allocations

Property Tax Allocation is estimated based on projected Real Estate collections. The funding for this category is received from the 10% tax bill rollback and the 2.5% homestead exemption if applicable. This is the reimbursement received from the State for homestead and rollback. The hold harmless for the Tangible Personal Property Tax payments also is received in this category. The current reimbursement is phased out for FY17.

Line 1.06 All Other Revenue

This includes investment earnings, tuition, local fees and other miscellaneous revenue. This category is not expected to have much growth. Investment earnings were held constant. Fluctuations here are predicated on cash balances as well as economic conditions. This category is forecasted based upon an average of historical trends. For fiscal year 2017 \$1.2 million was received for Medicaid reimbursement. This represented receipts for three prior years. The anticipated annual collection for future years is \$150,000.

Line 2.05 Advances

This is mainly a repayment of advances from the General Fund to State and Federal grant funds that require advances at year end to balance due to reimbursement rules. Winton Woods does not have any advances due to other funds.

**Expenditures**

Line 3.01 Personal Services

Staffing is based on the current levels with growth based on related annual enrollment increases or decreases. Personal services also includes all staffing changes implemented over the last three (3) fiscal year as well as for FY18. Negotiated salary increases in the amount (3.5%) for FY18. Horizontal and vertical step advancement has been included projected for FY17 through FY21. However, no salary increases beyond FY18 have been projected in the forecast.

Line 3.02 Employees' Retirement/Insurance Benefits

Benefits are projected using two categories. The first category, retirement benefits and Medicare, is included at the current employer contribution level of 14% and 1.45% respectively of salaries through FY22. The second category includes health care insurances that are based on demographic enrollments and rates. Health insurance has been projected at an average of four percent (4.0%) for FY19 through FY21. Health insurance will have a decrease in FY18 due to an anticipated premium holiday for the month of December in the amount of approximately \$400,000. Dental has been increased at an annual rate of five percent (5.0%). Future health care trends may require a higher increase, which would negatively affect this forecast. Also included here are unemployment, worker's compensation and tuition reimbursement which were held constant.

WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2018  
FIVE-YEAR FORECAST ASSUMPTIONS

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Line 3.03 Purchased Services

Purchased Services projections are based on enrollment, tuition trends and inflation. The major items included in Purchased Services are utilities, professional meeting expenses, curriculum consultants, outside repairs, property and vehicle insurance, student transportation services and tuition for special education needs and Community Schools. Since the Bond Issue passed to construct new facilities, funding for major repairs has decreased in FY18 by approximately \$1.1 million. Added in FY13 were custodial services and in FY15 substitute teaching services. Projections are increased at the average rate of two percent (2.0%).

Line 3.04 Supplies and Materials

The major items included in Supplies and Materials are paper, computer supplies, software, textbooks and library books. Fluctuations from year to year will result from major textbook adoptions.

Line 3.05 Capital Outlay

Capital Outlay projections are based on additional technology, building and equipment needs as the buildings and equipment age and need to be replaced. For FY18, \$250,000 was included as an additional need for the District's technology infrastructure. Also, the purchase of new buses is reflected here. No major purchases for capital outlay are anticipated beyond FY18.

Line 4.30 Other Objects

The major items included in Other Objects are county auditor and treasurer fees for collecting taxes, advertising for delinquent taxes and memberships.

Lines 5.XX Other Financing Uses

The Transfer line may include some contingency funds or transfer funds to make some provisions for unanticipated expenditures. Advances are necessary when a lag exists between the time money is expended and when grant money is received on a reimbursement basis. The District does not anticipate an advancement of funds for FY18. The District will have a need to transfer funds to the Athletic Fund for FY18 in the amount of \$20,000.

Line 8.01 Estimated Encumbrances

Encumbrances are legal financial obligations of the District that have not been expended at fiscal year end. Encumbrances are projected to remain at the same level for the projection period. Any increase in this line item would result in an offsetting decrease in the actual cash expenditures listed in lines 5.01 to 5.05 and would therefore not effect the ending cash positions in any year.



WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2018  
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Line 9.03 Budget Reserve

This line item represents the amount required to be set aside for budget stabilization per House Bill 412. Senate Bill 345 eliminated the requirement for school districts to maintain a budget reserve.

Lines 13.XX Revenue from New Levies

This line item represents revenues which will be generated from a proposed additional levy. The Board of Education will set the amount and timing of any additional levy proposals. However, the district will have a \$4.2 million emergency levy expire in FY20 on December 31, 2019.

**Summary**

With the implementation of past cost reductions and additional state aid the District has been able to build a cash reserve. The District needs to make every effort to maintain this cash reserve. The reserve amount will indicate the timing the Board of Education will need to request of the citizens an additional and/or replacement tax levy. It is anticipated the next levy will be a replacement levy for FY20 in the amount of \$4.2 million.

This forecast is based on the above assumption and the information available on the day it was prepared. This forecast is subject to change as circumstances change or additional information becomes available.

Current fiscal year forecast data does not necessarily reflect current School District appropriations, budgets, certifications or other data maintained in the files of the School District, including the Office of the Treasurer of the Board of Education. Future forecast fiscal year data is compiled from public sources to the extent possible and reasonable. Historical data is based on fiscal year end data filed by the Treasurer of the Board of Education. Questions from the community and other users of this data are encouraged. The contact person is Randy Seymour, Treasurer, Board of Education.

The Board of Education of the Winton Woods City School District, County of Hamilton, Ohio, met in Regular Session at 6:30 p.m., on the 21<sup>st</sup> day of May, 2018, at The Board Offices 1215 West Kemper Road, Cincinnati, Ohio, with the following members present:

Mr. Jeff Berte, Vice President; Dr. Viola Johnson, Member; Mrs. Paula Kuhn, Member  
Mrs. Katrina Rugless, Member; Mrs. Jessica Miranda, President

Mrs. Kuhn moved the adoption of the following resolution:

## **WINTON WOODS CITY SCHOOL DISTRICT**

### **RESOLUTION NO. 05-50-18**

#### **RESOLUTION DECLARING IT NECESSARY TO PROVIDE FOR THE SUBSTITUTION OF AN EMERGENCY TAX LEVY IN EXCESS OF THE TEN-MILL LIMITATION**

**WHEREAS**, an emergency tax levy generating \$4,200,000 per year for current operating expenses for the purpose of providing for the emergency requirements of the school district (the "2009 Emergency Levy") was affirmatively voted by the electors of Winton Woods City School District (the "District") on November 3, 2009, which 2009 Emergency Levy was first placed on the 2009 tax list and duplicate for first collection in 2010 and will be in the final year of collection in calendar year 2019;

**WHEREAS**, this Board of Education desires to substitute the 2009 Emergency Levy for a substitute tax levy pursuant to Section 5705.199 of the Ohio Revised Code.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Education of the Winton Woods City School District (the "Board of Education"):

**SECTION 1.** That the amount of revenue which may be raised in this District by all tax levies which this District is authorized to impose, when combined with all revenues to be received from the State of Ohio and the Federal Government, will be insufficient to provide for the necessary requirements of the District.

**SECTION 2.** That pursuant to the provisions of Section 5705.199 of the Ohio Revised Code, it is necessary that a substitute tax be levied in excess of the ten-mill limitation for the benefit of this District, for the purpose of providing for the necessary requirements of the District, which substitute tax levy shall wholly substitute the 2009 Emergency Levy. The proposed substitute tax levy shall be a substitute tax levy pursuant to Section 5705.199 of the Ohio Revised Code. The tax shall be levied upon the entire territory of the District and the ballot measure shall be submitted to the entire territory of the District. The District is located entirely within Hamilton County, Ohio.

**SECTION 3.** That the question of the passage of said substitute tax levy shall be submitted to the electors of the District at an election to be held on November 6, 2018. If approved by the electors, said substitute tax levy shall first be placed upon the 2018 tax list and

duplicate, for first collection in calendar year 2019, and shall be in effect for a continuing period of time.

**SECTION 4.** That in the initial year the substitute tax levy is in effect, the tax levy shall generate proceeds in the amount of \$4,200,000, and in each subsequent year the substitute tax levy is in effect, the substitute tax levy shall generate a specified amount of revenue equal to the sum of following: (a) the dollar amount of proceeds derived from the substitute tax levy in the prior year and (b) the dollar amount equal to the product of the taxable value of all taxable real property in the District in the then-current year, excluding carryover property, multiplied by the annual levy, expressed in mills for each one dollar of valuation, that was required to produce the annual dollar amount of the levy in the prior year, provided this amount shall not be less than zero.

**SECTION 5.** That the Treasurer of this Board of Education be and is hereby directed to certify forthwith a copy of this resolution to the County Auditor at least ninety-five (95) days prior to said election as required by law requesting that said County Auditor certify to this Board of Education the total current tax valuation of the District and to calculate and certify the annual tax levy which will be required to produce the annual amount set forth in Section 4 hereof, in accordance with Sections 5705.199 and 5705.195 of the Ohio Revised Code, as well as Section 5705.03 of the Ohio Revised Code.

**SECTION 6.** That, if the proposed substitute tax levy is passed by the electors, any remaining tax years on the 2009 Emergency Levy will not be collected after 2018.

**SECTION 7.** It is found and determined that all formal actions of this Board of Education concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board of Education, and that all deliberations of this Board of Education, and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code, and the rules of this Board of Education adopted in accordance therewith.

[Remainder of this page intentionally left blank]

Mr. Berte seconded the motion, and the roll being called upon the question of adoption of the resolution the vote resulted as follows:

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**AYE:** Mr. Berte; Dr. Johnson; Mrs. Kuhn; Mrs. Rugless; Mrs. Miranda

**NAY:**

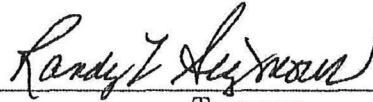
**ADOPTED** the 21<sup>st</sup> day of May, 2018.

  
\_\_\_\_\_  
Treasurer



### CERTIFICATE

The undersigned hereby certifies that the text of the foregoing resolution is taken and copied from the record of proceedings of a meeting of the Board of Education of the Winton Woods City School District held on May 21, 2018. The undersigned further certifies that the same has been compared by me with said record and it is a true and correct copy thereof, together with a true and correct copy of excerpts from the minutes of said meeting to the extent pertinent to the consideration and adoption of said resolution.



Treasurer

### RECEIPT

The undersigned hereby acknowledges this day receipt of a certified copy of the foregoing resolution.



County Auditor

Dated: May 23, 2018

**CERTIFICATE OF COUNTY AUDITOR PURSUANT TO  
SECTIONS 5705.199 AND 5705.195, OHIO REVISED CODE**

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The undersigned hereby certifies that the total current tax valuation of the Winton Woods City School District is \$ \_\_\_\_\_ and that the average annual levy which will be required through the life of the levy to produce the annual amount of \_\_\_\_\_ million \_\_\_\_\_ hundred thousand dollars (\$ \_\_\_\_\_) set forth in the resolution of the Board of Education of the Winton Woods City School District, adopted \_\_\_\_\_, 2018, assuming that the amount of the tax list of such school district remains throughout the life of the levy the same as the amount of the tax list for the current year, is \_\_\_\_\_ ( \_\_\_\_\_ ) mills for each one dollar (\$1.00) of valuation, which amounts to \_\_\_\_\_ cents (\$0. \_\_\_\_ ) for each one hundred dollars (\$100.00) of valuation.

\_\_\_\_\_  
County Auditor

Dated: \_\_\_\_\_, 2018

## WWCS SUMMER SCHOOL 2018

### **3<sup>rd</sup> GRADE READING GUARANTEE SESSION:**

Tuesday, June 5 – Wednesday, July 11

*Monday through Thursday*

**No Class on Fridays**

**No Class on Wednesday, July 4**

(21 days)

All students are required to take the Ohio State test in Reading and will also have an *additional opportunity* to meet the requirements of the 3<sup>rd</sup> Grade Reading Guarantee via the **MAP (Measures of Academic Progress) Test**.

***The MAP Test will be given on Monday, July 9. The Ohio State Reading test will be administered for two consecutive days - Tuesday and Wednesday, July 10 and 11.***

### **ENGLISH LANGUAGE PROGRAM:**

*\*Monday, June 18 – Wednesday, July 11\**

*Monday through Thursday*

**No class on Fridays**

(14 days)

### **SCIENCE SUMMER CAMP:**

Tuesday, June 5 – Thursday, June 28

*Monday through Thursday*

**No Class on Fridays**

(15 days)

### **MIDDLE SCHOOL GRADE RECOVERY:**

Tuesday, June 5 – Thursday, June 28

*Monday through Thursday*

**No Class on Fridays**

(15 days)

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**INTRO TO ALGEBRA 1:**

Monday June 4 – Thursday, June 28

*Monday through Thursday*

**No Class on Fridays**

(15 days)

**HIGH SCHOOL ALGEBRA 1:**

Monday June 4 – Thursday, June 28

*Monday through Thursday*

**No Class on Fridays**

(15 days)

**ONLINE HEALTH:**

Monday June 4 – Thursday, June 28

*Monday through Thursday*

**No Class on Fridays**

(15 days)

**NON-GRAD CREDIT RECOVERY:**

Monday June 4 – Thursday, June 28

*Monday through Thursday*

**No Class on Fridays**

(15 days)

**END OF COURSE PREPARATION & TESTING**

Monday, June 11 – Thursday, July 12 (*preparation*)

*Monday through Thursday*

**No Class on Fridays**

Monday, July 16 – Friday, July 20 (*assessment*)



RETURN BY JULY 31, 2018

**BOARD OF EDUCATION/GOVERNING BOARD RESOLUTION**  
**Authorizing 2018-2019 Membership in the Ohio High School Athletic Association**



WHEREAS, Winton Woods City Schools of \_\_\_\_\_

(SCHOOL DISTRICT NAME, Including City, Community, Local, Exempted Village, Parochial, Private)

1215 West Kemper Road, Cincinnati, OH 45240

(Street Address/P.O.Box/City/Zip Code)

Hamilton

(County)

County, Ohio

has satisfied all the requirements for membership in the Ohio High School Athletic Association, a voluntary unincorporated association not-for-profit; and

WHEREAS, the Board of Education/Governing Board ("Board") and its Administration desire for the schools with one or more grades at the 7-12 grade level under their jurisdiction to be voluntary members of the OHSAA;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION /GOVERNING BOARD that all schools listed on the reverse side of this card do hereby voluntarily renew membership in the OHSAA and that in doing so, the Constitution, Bylaws, Regulations and Business Rules of the OHSAA are hereby adopted by this Board as and for its own minimum student-athlete eligibility requirements. Notwithstanding the foregoing, the Board reserves the right to raise student-athlete eligibility standards as it deems appropriate for the schools and students under its jurisdiction; and

BE IT FURTHER RESOLVED that the schools under this Board's jurisdiction agree to conduct their athletic programs in accordance with the Constitution, Bylaws, Regulations, Business Rules, interpretations and decisions of the OHSAA and to cooperate fully and timely with the Executive Director's Office of the OHSAA in all matters related to the interscholastic athletic programs of the schools. Furthermore, the schools under this Board's jurisdiction shall be the primary enforcers of the OHSAA Constitution, Bylaws, Regulations, Business Rules and the interpretations and rulings rendered by the Executive Director's Office. The administrative heads of these schools understand that failure to discharge the duty of primary enforcement may result in fines, removal from tournaments, suspension from membership and/or other such penalties as prescribed in Bylaw 11.

Date of Resolution May 21, 2018

[Signature]  
President of the Board of Education/Governing Board

[Signature]  
Superintendent

LIST HIGH SCHOOLS AND GRADE 7-8 SCHOOLS ON REVERSE SIDE

RETURN BY JULY 31, 2018

**SCHOOL(S)**

Lists all schools within your district that will abide by the resolution as printed on the front of this card in the appropriate column(s) listed below. Note: schools that operate as a 7-12 building must be listed in both columns if the 7th and 8th grade students are to be included in membership.



**High Schools (9-12)**

Winton Woods High School

**Schools (7-8)**

Winton Woods Middle School

Return to:  
OHSAA  
4080 Roselea Place  
Columbus, OH 43214

Superintendent Name (print) Anthony G. Smith

Superintendent Email smith.anthony@wintonwoods.org