

Winton Woods Board of Education
Minutes
Regular Meeting – May 17, 2021

The Winton Woods Board of Education met in Regular Session on Monday, May 17, 2021 at Winton Woods North Campus, Room 1656, 1231 West Kemper Road, Cincinnati, Ohio. President Rugless 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. John Cuppoletti, Dr. Viola Johnson, Mrs. Katrina Rugless. Absent: Mr. Gino McGowens. Also present were: Mr. Anthony Smith, Superintendent and Mr. Randy Seymour, Treasurer.

DISTRICT HONORS, RECOGNITIONS, GIFTS, AND INTRODUCTIONS

Kiwanis Character is Key Awards

Resourcefulness - Winton Woods Primary North School - Lindsay Morales Escalante

Integrity - Winton Woods Primary South School - Kadiata Sall

Perseverance - Winton Woods Elementary School - Sophie Hatchett

Kiwanis Student of the Month Awards

Winton Woods High School

March - Khina Darjee

April - Ethan Hillard

May - Hosanna Otchere

Skyline Student Athlete of the Month Award

March - Winton Woods High School - Amy Nightingale

April - Winton Woods High School - Leasiah Payne

May - Winton Woods High School - Da'Lohn Brown

Skyline Teacher of the Month Awards

March - Winton Woods Primary South School - Ms. Shere Davidson

April - Winton Woods Primary North School - Ms. Kelly Kennedy

May - Winton Woods High School - Mr. David Sedivy

GIFTS

Ms. Jane Weber – Greenhills-Forest Park Kiwanis Club

The Greenhills-Forest Park Kiwanis Club donated \$450.00 to purchase digital microscopes for the science department to assist with virtual/live learning of cellular processes. Additionally, the Kiwanis Club purchased the book “Pinduli” for each third-grader, valued at \$1200.00, and distributed the books at Winton Woods Elementary School on May 13.

S & S Healthcare Strategies, Ltd.

S & S Healthcare Strategies, Ltd. donated \$1,200.00 to be used to purchase school supplies.

SHP Leading Design

SHP Leading Design donated power tools for the district, valued at \$3,075.91.

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PUBLIC COMMENTS

COMMENTS TO THE BOARD OF EDUCATION FROM THE ASSOCIATIONS

WWTA REPRESENTATIVE – Present

OAPSE REPRESENTATIVE – Present

APPROVAL OF MINUTES

Regular Meeting – April 26, 2021

Special Meeting – May 10, 2021

TREASURER'S REPORT

The Financial Statements for the month of April, 2021 were approved and filed for audit.

TREASURER'S RECOMMENDATIONS

Investments – April, 2021

05-43-21 On a motion by Dr. Johnson, seconded by Mr. Berte to approve the Investment report for April, 2021.

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

President Rugless declared the motion carried.

Five Year Forecast – May 2021

05-44-21 On a motion by Dr. Cuppoletti, seconded by Mr. Berte to approve the Five Year Forecast for May 2021 as presented. (Attached)

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

President Rugless declared the motion carried.

REPORTS OF THE SUPERINTENDENT

- (a) School Reports
- (b) Update on COVID Vaccines for Students
- (c) Facilities Update

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SUPERINTENDENT'S RECOMMENDATIONS

Personnel Schedules

05-45-21 On a motion by Dr. Cuppoletti, seconded by Dr. Johnson to approve the personnel schedules as presented.

Schedule A – Resignations

Leyanne Evans, Bus Driver, effective 04/30/21
Katie Labmeier, Teacher, WWPB, effective 07/31/21
Michael Schultz, Teacher, WWIS, effective 07/31/21
Emily Jordan, Teacher, WWPB, effective 07/31/21
Brandi Miller, Teacher, WWHS, effective 05/24/21
Kim Henry, Food Service, WWES, effective 08/01/21

Schedule B – Personnel Employment – Certificated

Latonya Booker, Teacher, WWIS, \$54,566, effective 08/01/21

Schedule C – Personnel Employment – Support Staff

Carlton Gray, Student Transition Coordinator, WWHS, \$198.00/day,
effective 06/01/21 – 06/30/21
Greg Franklin, Ed. Assistant, WWMS, \$18.48/hr, effective 04/28/21
Harmonie Kugele, Spec. Ed. Assistant, \$16.85/hr, effective 05/03/21
Monica Hampton, Spec. Ed. Assistant, \$19.01/hr, effective 06/01/21
Amber Gray, Spec. Ed. Assistant, WWHS, \$19.45/hr, effective 05/10/21
Catherine Carr, Sub. Food Service, \$12.00/hr, effective 04/28/21
Cole Simpson, Food Service Van Driver, \$17.46/hr, effective 05/15/21

Seasonal/Summer: Food Service, Regular Rate, effective 05/24/21 – 7/30/21

Tracy Dean	Alicia Whitaker
Ashley Freeland	Sandy McCormick
Mila Rabe	Susan Songer
Sarah Kelly	Kim Harig
Cole Simpson	

**Schedule D – Personnel Employment – Certificated and Non-Certificated
(See Attached)**

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SUPERINTENDENT'S RECOMMENDATIONS – (Cont.)

Personnel Schedules – (Cont.)

Schedule E – Leaves

Anna Owens, Teacher, WWMS, 04/13/21 – 05/31/21, F.M.L.A.

Mary Peter, Secretary, WWHS, 03/24/21 – 06/29/21, F.M.L.A.

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

President Rugless declared the motion carried.

Educational Assistants Summer School Rate of Pay

05-46-21 On a motion by Dr. Johnson, seconded by Mr. Berte to approve the hourly rate for summer school educational assistants to an additional \$4.00/hour differential in compensation from June 1, 2021 through July 1, 2021.

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

President Rugless declared the motion carried.

Membership in the Ohio High School Athletic Association

05-47-21 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 2021-2022 School Year" as presented. (Attached)

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

President Rugless declared the motion carried.

BOARD OF EDUCATION REPORTS

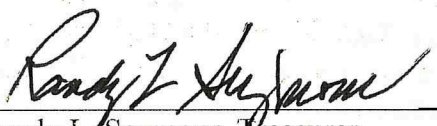
- Legislative Report
- Great Oaks Report

COMMENTS FROM MEMBERS OF THE BOARD OF EDUCATION AND SUPERINTENDENT

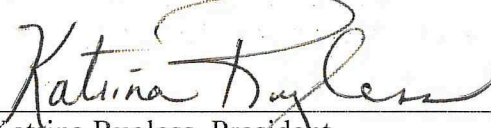
ADJOURNMENT

There being no further business, President Rugless declared the meeting adjourned at 7:59 p.m.

ATTEST:


Randy L. Seymour, Treasurer


APPROVED:


Katrina Rugless, President

WINTON WOODS CITY SCHOOLS
Bank Reconciliation Statement
April 2021 (Year to Date)

Fund Balance			Book Balance		Bank Balance	
001	General Fund	\$19,781,720.25	Beginning Balance	\$53,145,027.47	Fifth Third Bank	\$1,178,139.64
002	Bond Retirement	2,920,216.46			Petty Cash	500.00
003	Permanent Improvement	979,605.98	Plus: Receipts	71,523,781.71	Food Service-Drawer	0.00
004	Building	1,453,868.27	Less: Expenditures	(85,913,489.96)	Athletic-Gate	2,000.00
006	Lunchroom	1,193,993.08				
007	Special Trust	100,975.19				
010	Classroom Facilities	10,842,270.51				
018	Public School Support	40,879.47	Ending Balance	38,755,319.22	Total	1,180,639.64
019	Local Grants	162,449.47				
022	District Agency	0.00				
034	Classroom Facilities Maintenance	1,137,833.75	Outstanding Warrants:			
200	Activity Fund	33,467.34				
300	Athletic Fund	78,770.37	Fifth Third Bank	164,404.92	Investments:	
401-9020	Auxillary Services - JPII	137,002.55			Star Ohio	9,522,398.51
439-9021	Early Childhood Education	568.00			Star Ohio - Building Local	16,513,249.82
451-9021	Connectivity	10,800.00			Star Ohio - Building State	782,923.58
461-9021	HSTW	0.00			Meeder Investments	9,934,336.45
467-9021	Student Wellness	248,537.54			Meeder Invest (Building)	985,898.39
499-9021	School Bus Purchase Program	0.00				37,738,806.75
499-9219	Ohio School Climate Grant	0.00				
507-9021	ESSER	(55,161.24)				
507-9022	ESSER II	(315,560.00)				
516-9021	IDEA-B	3,364.30	Total	164,404.92		
536-9021	Title I Non-Competitive School Improv	0.00				
551-9021	Title III LEP	385.52				
551-9221	Title III Immigrant	0.00				
572-9021	Title I	3,325.46				
572-9221	SQI FY20	(5,056.84)	Book Adjustments		Bank Adjustments	
587-9021	ESCE IDEA-B	187.74			Pay School Accounts	
590-9021	Title II-A	876.05			Food Service	57.00
599-9021	Title IV-A	0.00			General Acct	240.00
599-9220	Striving Readers	0.00			Pay School In-Transit	297.00
</						

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


Randy L. Seymour, Treasurer

6.011

WINTON WOODS CITY SCHOOLS

General Fund Receipts

April 30, 2021

	<u>Estimated Revenue</u>	<u>% of Revenue</u>	<u>Revenue MTD</u>	<u>Revenue FYTD</u>	<u>Percentage Received</u>
Local:					
Real Estate Taxes	\$22,215,000	45.45%	\$631,578	23,264,682	104.73%
Personal Property	0	0.00%	0	0	0.00%
Tuition (1)	2,255,000	4.61%	134,204	2,176,461	96.52%
Interest	350,000	0.72%	10,795	136,054	38.87%
Student Fees	5,000	0.01%	1,778	6,305	126.10%
Rental Fees	100,000	0.20%	14,180	143,770	143.77%
Other (2)	672,000	1.37%	22,755	1,367,429	203.49%
Total Local Revenue	<u>25,597,000</u>	<u>52.37%</u>	<u>815,290</u>	<u>27,094,701</u>	<u>105.85%</u>
State:					
Foundation Fund	18,910,000	38.69%	1,601,081	16,185,833	85.59%
Homestead & Rollback	2,800,000	5.73%	0	1,399,829	49.99%
Other (3)	1,117,000	2.29%	75,831	922,049	82.55%
Total State Revenue	<u>22,827,000</u>	<u>46.71%</u>	<u>1,676,911</u>	<u>18,507,712</u>	<u>81.08%</u>
Federal:					
Other (4)	450,000	0.92%	93,426	224,150	49.81%
Total Federal Revenue	<u>450,000</u>	<u>0.92%</u>	<u>93,426</u>	<u>224,150</u>	<u>49.81%</u>
GRAND TOTAL	<u>\$48,874,000</u>	<u>100.00%</u>	<u>\$2,585,627</u>	<u>45,826,562</u>	<u>93.76%</u>

(1) Includes summer school, special education, regular classes, and open enrollment

(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, 2021

	<u>Appropriation</u> <u>+ Carry Over</u>	<u>% Total</u> <u>Appr.</u>	<u>Expended</u> <u>MTD</u>	<u>Expended</u> <u>FYTD</u>	<u>Encumbered</u> <u>FYTD</u>	<u>Balance</u>	<u>% Spent</u>
Personal Services (100)	\$29,917,000	52.89%	\$2,357,617	\$23,783,194	\$0	\$6,133,806	79.50%
Fringe Benefits (200)	11,145,688	19.70%	809,144	8,769,308	62,697	\$2,313,683	79.24%
Purchased Services (400)	12,969,328	22.93%	1,245,465	8,811,766	1,960,582	\$2,196,980	83.06%
Materials & Supplies (500)	1,587,488	2.81%	52,920	802,803	270,606	\$514,079	67.62%
Capital Outlay (600)	177,475	0.31%	0	60,627	76,068	\$40,779	77.02%
Other (800)	741,000	1.31%	216,750	511,947	9,383	\$219,670	70.35%
Transfers/Advances (900)	25,500	0.05%	0	20,000	0	\$5,500	78.43%
Total	\$56,563,478	100.00%	\$4,681,897	\$42,759,645	\$2,379,336	\$11,424,497	79.80%

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, 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 cost, membership dues, liability insurance

900 Temporary advances to other funds and transfer of funds

Appropriation Summary:

FY21 Appropriations	\$56,444,850
FY20 Carryover Encumbrances	118,628
Total Appropriations	<u>\$56,563,478</u>

6.013

WINTON WOODS CITY SCHOOLS
General Fund Expenditures by Function
April 30, 2021

	<u>Appropriation</u> <u>+ Carry Over</u>	<u>% Total</u> <u>Appr.</u>	<u>Expended</u> <u>MTD</u>	<u>Expended</u> <u>FYTD</u>	<u>Encumbered</u> <u>FYTD</u>	<u>Balance</u>	<u>% Spent</u>
Regular (1100)	\$23,517,276	41.58%	\$1,856,300	\$18,230,598	\$262,541	\$5,024,137	78.64%
Special (1200)	11,935,800	21.10%	971,021	9,147,947	702,379	2,085,474	82.53%
Pupils (2100)	3,082,900	5.45%	188,390	1,935,955	58,735	1,088,210	64.70%
Instructional Staff (2200)	3,271,830	5.78%	348,942	2,489,643	254,247	527,940	83.86%
Board of Education (2300)	168,400	0.30%	1,000	98,459	10,249	59,692	64.55%
School Adm. (2400)	4,328,400	7.65%	331,651	3,399,650	60,530	868,219	79.94%
Fiscal Services (2500)	1,522,550	2.69%	282,647	1,272,407	42,242	207,901	86.35%
Business Services (2600)	316,739	0.56%	18,956	203,423	15,802	97,514	69.21%
Oper. of Plant (2700)	3,744,600	6.62%	291,121	2,664,268	637,978	442,354	88.19%
Pupil Trans. (2800)	2,750,000	4.86%	260,335	1,784,469	268,623	696,908	74.66%
Central Support Services (2900)	760,000	1.34%	59,748	605,346	11,611	143,043	81.18%
Community Services (3000)	38,000	0.07%	0	32,276	0	5,724	84.94%
Extracurricular (4000)	1,006,484	1.78%	65,810	803,744	32,947	169,793	83.13%
Capital Outlay (5000)	95,000	0.17%	5,976	71,460	21,452	2,088	97.80%
Contingencies and Transfers (7000)	25,500	0.05%	0	20,000	0	5,500	78.43%
Total	\$56,563,478	100.00%	\$4,681,897	\$42,759,645	\$2,379,336	\$11,424,497	79.80%

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:

FY21 Appropriations	\$56,444,850
FY20 Carryover Encumbrances	118,628
Total Appropriations	<u>\$56,563,478</u>

WINTON WOODS CITY SCHOOLS

Year To Date Summary as of

April 30, 2021

FUND	Beginning Balance	FYTD Revenues	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001 General	\$16,714,803	\$45,826,562	\$42,759,645	\$19,781,720	\$2,379,336	\$17,402,384
Special Revenue Funds:						
018 Public School Support	38,414	5,193	2,727	40,879	9,242	31,638
019 Other Grants	148,356	19,504	5,411	162,449	3,063	159,387
034 Classroom Facilities Maint.	949,673	201,720	13,559	1,137,834	3,750	1,134,084
300 District Managed Activity	66,771	97,126	85,126	78,770	28,304	50,466
401 Auxiliary Services	65,883	367,250	296,131	137,003	130,112	6,891
439 Preschool Education	0	83,871	83,303	568	0	568
451 Data Communication	0	10,800	0	10,800	0	10,800
461 Vocational Ed Enhancements	0	1,170	1,170	0	580	(580)
467 Student Wellness and Success	0	1,103,653	855,115	248,538	50,585	197,952
499 Miscellaneous State Grants	0	14,868	14,868	0	52,540	(52,540)
507 ESSER	(58,824)	646,722	958,620	(370,721)	455,654	(826,375)
510 Coronavirus Relief	0	225,063	225,063	0	0	0
516 IDEA	(28,792)	753,289	721,133	3,364	33,432	(30,067)
536 Title I School Improvement	(2,489)	19,919	17,430	0	0	0
551 Limited English Proficiency	(8,498)	103,146	94,262	386	600	(214)
572 Title I & SQI	(71,070)	1,321,210	1,251,871	(1,731)	76,221	(77,953)
587 IDEA Early	234	13,077	13,124	188	0	188
590 Title II-A	(6,177)	151,192	144,140	876	8,150	(7,273)
599 Miscellaneous Federal Grants	(43,813)	161,646	117,833	0	14,155	(14,155)
Debt Service Funds:						
002 Bond Retirement	2,594,575	3,209,863	2,884,222	2,920,216	0	2,920,216
Capital Projects Funds:						
003 Permanent Improvement	887,173	611,610	519,178	979,606	144,745	834,861
004 Building	4,969,184	580,081	4,095,396	1,453,868	1,404,387	49,482
010 Classroom Facilities	26,134,741	13,801,659	29,094,129	10,842,271	9,036,206	1,806,065
007 Special Trust	113,472	7,340	19,837	100,975	1,691	99,284
Agency Funds:						
200 Student Activity	31,635	4,330	2,498	33,467	3,647	29,820
022 District Agency	0	0	0	0	0	0
Enterprise Funds:						
006 Food Services	649,776	2,181,916	1,637,699	1,193,993	256,923	937,070
Total	<u>\$53,145,027</u>	<u>\$71,523,782</u>	<u>\$85,913,490</u>	<u>\$38,755,319</u>	<u>\$14,093,322</u>	<u>\$24,661,997</u>



WINTON WOODS CITY SCHOOL DISTRICT

TO: WWCSB Board of Education
FROM: Randy Seymour, Treasurer
DATE: April 30, 2021
SUBJECT: April Investments

The Treasurer requests official approval of the following investments of interim funds made April 30, 2021

	<u>Investments</u>	<u>Interest</u>	<u>Interest Rate</u>	
General Fund:				
Money Markets:				
Star Ohio	\$9,522,399	\$663	0.08%	
Meeder Investments	9,934,336	9,488	various	
5th/3rd	<u>1,178,140</u>	<u>644</u>	0.20%	Includes earnings credit
	20,634,875	10,795		
Building Fund:				
Local Share:				
Money Markets:				
Star Ohio	16,513,250	921	0.08%	
Meeder Investments	<u>985,898</u>	<u>19,152</u>	various	
	17,499,148	20,073		
Building Fund:				
State Share:				
Money Markets:				
Star Ohio	<u>782,924</u>	<u>13</u>	0.08%	
	782,924	13		
Total	<u><u>\$38,916,946</u></u>	<u><u>\$30,881</u></u>		

Winton Woods City School District

Schedule of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Years Ended June 30, 2018, 2019, & 2020 Actual; Forecasted Fiscal Year's Ending June 30, 2021 thru 2025

September 28, 2020	Actual				Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Average Change	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Revenues									
1.010 General Property Tax (Real Estate)	23,239,784	\$22,224,016	\$22,706,720	-1.1%	\$23,200,000	\$23,200,000	\$23,200,000	\$23,200,000	\$23,200,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	19,353,569	20,067,096	19,722,502	1.0%	20,100,000	20,100,000	20,100,000	20,100,000	20,100,000
1.040 Restricted State Grants-in-Aid	287,247	674,372	1,070,418	96.7%	667,000	650,000	650,000	650,000	650,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	2,798,552	2,780,006	2,769,953	-0.5%	2,800,000	2,800,000	2,800,000	2,850,000	2,800,000
1.060 All Other Revenues	4,578,685	4,352,607	3,694,452	-10.0%	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
1.070 Total Revenues	50,257,837	50,098,097	49,964,045	-0.3%	50,867,000	50,850,000	50,850,000	50,900,000	50,850,000
Other Financing Sources									
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	73,747								
2.070 Total Other Financing Sources	73,747								
2.080 Total Revenues and Other Financing Sources	50,331,584	50,098,097	49,964,045	-0.4%	50,867,000	50,850,000	50,850,000	50,900,000	50,850,000
Expenditures									
3.010 Personnel Services	27,155,254	28,173,865	28,410,826	2.3%	29,150,000	29,750,000	30,350,000	30,950,000	31,600,000
3.020 Employees' Retirement/Insurance Benefits	9,219,948	9,862,399	10,139,883	4.9%	10,650,000	11,100,000	11,600,000	12,100,000	12,600,000
3.030 Purchased Services	10,920,676	10,986,984	10,435,794	-2.2%	10,700,000	10,900,000	11,050,000	11,300,000	11,500,000
3.040 Supplies and Materials	1,647,295	1,692,574	1,400,265	-7.3%	1,450,000	1,500,000	1,550,000	1,600,000	1,650,000
3.050 Capital Outlay	664,410	416,107	54,483	-62.1%	50,000	250,000	50,000	250,000	50,000
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	585,286	566,236	604,790	1.8%	741,000	750,000	750,000	750,000	750,000
4.500 Total Expenditures	50,192,869	51,698,165	51,046,041	0.9%	52,741,000	54,250,000	55,350,000	56,950,000	58,150,000
Other Financing Uses									
5.010 Operating Transfers-Out	20,000	20,000	20,000		20,000	20,000	20,000	20,000	20,000
5.020 Advances-Out									
5.030 All Other Financing Uses									
5.040 Total Other Financing Uses	20,000	20,000	20,000		20,000	20,000	20,000	20,000	20,000
5.050 Total Expenditures and Other Financing Uses	50,212,869	51,718,165	51,066,041	0.9%	52,761,000	54,270,000	55,370,000	56,970,000	58,170,000
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	118,715	1,620,068-	1,101,996-	-748.3%	1,894,000-	3,420,000-	4,520,000-	6,070,000-	7,320,000-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	19,318,152	19,436,867	17,816,799	-3.9%	16,714,803	14,820,803	11,400,803	6,880,803	810,803
7.020 Cash Balance June 30	19,436,867	17,816,799	16,714,803	-7.3%	14,820,803	11,400,803	6,880,803	810,803	6,509,197-
8.010 Estimated Encumbrances June 30	72,046	99,901	118,625	28.7%	100,000	100,000	100,000	100,000	100,000
Reservation of Fund Balance									
9.010 Textbooks and Instructional Materials									
9.020 Capital Improvements									
9.030 Budget Reserve									
9.040 DPIA									
9.045 Fiscal Stabilization									
9.050 Debt Service									
9.060 Property Tax Advances									
9.070 Bus Purchases									
9.080 Subtotal									
10.010 Fund Balance June 30 for Certification of	19,364,821	17,716,898	16,596,178	-7.4%	14,720,803	11,300,803	6,780,803	710,803	6,609,197-
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Renewal Levies									
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	19,364,821	17,716,898	16,596,178	-7.4%	14,720,803	11,300,803	6,780,803	710,803	6,609,197-
Revenue from New Levies									
13.010 Income Tax - New									
13.020 Property Tax - New						1,610,000	3,220,000	3,220,000	3,220,000
13.030 Cumulative Balance of New Levies						1,610,000	4,830,000	8,050,000	11,270,000
14.010 Revenue from Future State Advancements									
15.010 Unreserved Fund Balance June 30	19,364,821	17,716,898	16,596,178	-7.4%	14,720,803	12,910,803	11,610,803	8,760,803	4,660,803
ADM Forecasts									
20.010 Kindergarten - October Count	304	321	293	-1.6%	307	307	307	307	307
20.015 Grades 1-12 - October Count	3,622	3,690	3,754	1.8%	3,769	3,769	3,769	3,769	3,769
State Fiscal Stabilization Funds									
21.010 Personal Services SFSF									
21.020 Employees Retirement/Insurance Benefits SFSF									
21.030 Purchased Services SFSF									
21.040 Supplies and Materials SFSF									
21.050 Capital Outlay SFSF									
21.060 Total Expenditures - SFSF									

See accompanying summary of significant forecast assumptions and accounting policies

Includes: General fund, Emergency Levy fund, Textbook fund and any portion of Debt Service fund related to General fund debt

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2021
FIVE-YEAR FORECAST ASSUMPTIONS

The forecast is legally adopted by the Board of Education by the end of 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 2018-2019 school year, the District had 4,011 students enrolled in 4 grade level schools serving grades PK-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 2018. This was a continuing replacement levy, which replaced a \$4.2 million emergency levy which would have expired at the end of 2019. The District plans to submit to the voters a 6.95 mill operating levy at the November 2020 election to take effect January 1, 2021.

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. The Hamilton County Auditor completed the updated reappraisal in 2018 which began collections in 2019. The reappraisal for 2021 has not been released to date.

Based on the latest information available from the Hamilton County Auditor, the current total property values for collection year 2020 are \$464,665,780; \$344,573,120 for residential and agricultural, \$96,905,050 commercial and industrial and \$23,187,610 public utility personal.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2021
FIVE-YEAR FORECAST ASSUMPTIONS

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).

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 \$450,000 for fiscal year 2018. The real estate tax collections for fiscal year 2019 reflect this prepayment which is not anticipated to carry over to future collection years. Real estate taxes have been reduced by approximately \$500,000 due to anticipated increase in delinquencies due to current economic conditions during the COVID pandemic. However, due to a relatively stable total valuation, total real estate collections have been held constant for fiscal years 2021 through 2025.

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 2020 through 2025 has been projected on the most recent information available. The state funding formula is currently under committee study. The state funding was frozen at FY 2019 funding levels. The Governor enacted additional funding beginning in FY20 for student wellness and success. These funds will be accounted for in Fund 467. Winton Woods received \$750,000 for FY20 and will receive \$1,104,000 for FY21. However, these funds will not be included on the forecast for FY20 and FY21.

Due to the COVID-19 Pandemic it was anticipated revenue from the state would be reduced for FY20 and FY21 by \$551,000. However, the state reinstated fifty percent (50%) of the reduction for FY21. It is estimated that the district will receive \$20.1 million for FY21. This includes funding for special education transportation and preschool units. Estimated state funding for FY22 through FY25 has been held conservatively estimated due to the current economic conditions and the uncertainty at this time with the Fair School Funding Act impact on state revenues.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2021
FIVE-YEAR FORECAST ASSUMPTIONS

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.

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 funding for the Tangible Personal Property Tax payments also is received in this category. The current reimbursement was 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.

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 Personnel Services

Staffing is based on the current levels with growth based on related annual enrollment increases or decreases. Personal services also include all staffing changes implemented over the last three (3) fiscal years as well as for FY21. Negotiated salary increases have been included in the forecast. Horizontal and vertical step advancements have been included and projected for FY21 through FY25.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2021
FIVE-YEAR FORECAST ASSUMPTIONS

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 FY25. The second category includes health care insurances that are based on demographic enrollments and rates. Health insurance had a significant increase for FY19 due to a premium holiday for the month of November in FY18 which resulted in a savings of approximately \$450,000 for FY18. The district also had some high claims in FY18 resulting in a nine percent (9.0%) increase beginning January 1, 2019. Future health care trends may result in a higher increase, which would negatively affect this forecast, currently a seven percent (7.0%) average increase has been projected FY21 through FY25. Also included here are unemployment, worker's compensation and tuition reimbursement which were held constant. Unemployment has been increased due to increased claims during current economic crisis.

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, substitute teachers, 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 been held to a minimum since FY18. 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 FY21, \$80,000 has been included for small equipment replacement needs. Two new buses have been projected to be purchased in FY22 and FY24.

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.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2021
FIVE-YEAR FORECAST ASSUMPTIONS

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 FY21. The District will have a need to transfer funds to the Athletic Fund for FY21 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 affect the ending cash positions in any year.

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 New Levies

This line item represents revenues which will be generated from a proposed additional operating levy of 6.95 mills.

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 ending cash balance indicates the timing the Board of Education needs to request of the citizens an additional tax levy. There is a proposed 6.95 mill permanent operating levy on the November 2020 ballot, with annual collections of \$3.2 million beginning January 1, 2021.

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

WINTON WOODS CITY SCHOOL DISTRICT

FISCAL YEAR 2021

FIVE-YEAR FORECAST ASSUMPTIONS

Education. Questions from the community and other users of this data are encouraged. The contact person is Randy Seymour, Treasurer, Board of Education.

		PERSONNEL EMPLOYMENT CERTIFICATED AND UNCERTIFICATED (including extra duties)	BOARD MEETING DATE: May 17, 2021		
D. Supplementals					
Name	License/Permit	Teaching/Extra Duty Assign.	Salary or Rate	Funding	Effective Date
Hardy, Jennifer	EAP 6/30/2023	Nurse Aide	\$300.00	General	2020-2021
WWES Extra Duty					
McKee, Ashley	N/A	Early Arrival	\$200.00	General	2020-2021
Smith, Leah	N/A	Early Arrival	\$200.00	General	2020-2021
Smith, LeSheanna	N/A	Front Sign	\$200.00	General	2020-2021
Tritschler, Lauren	N/A	RTI Coordinator	\$300.00	General	2020-2021
Summer School Staff		Board Approval Certified Summer School Rate \$34.00 p/hr			
Behler, Nicole	Certified	ESL Math	\$34.00	General	6/1/2021- 7/1/2021
Brown, Claudia	Certified	Algebra I	\$34.00	General	6/1/2021- 7/1/2021
Okoroski, Kenneth	Certified	Credit Recovery	\$34.00	General	6/1/2021- 7/1/2021
Rogers, Jeremy	Certified	Credit Recovery	\$34.00	General	6/1/2021- 7/1/2021

Gordon, Leah	Certified	Credit Recovery	\$34.00	General	6/1/2021-7/1/2021
Botang, Agnes	Certified	ELL	\$34.00	General	6/1/2021-7/1/2021
Scott, Jacob	Certified	Social Studies ELL	\$34.00	General	6/1/2021-7/1/2021
Hoff, Paige	Certified	Science ELL	\$34.00	General	6/1/2021-7/1/2021
Smith, Josh	Certified	ESL	\$34.00	General	6/1/2021-7/1/2021
Thompson, Mica	Certified	7th ELA	\$34.00	General	6/1/2021-7/1/2021
Biernacki, Lavinia	Certified	8th ELA	\$34.00	General	6/1/2021-7/1/2021
DeMain, Mike	Certified	8th Math	\$34.00	General	6/1/2021-7/1/2021
Leiss, Maria	Certified	7th Math	\$34.00	General	6/1/2021-7/1/2021
Johnson, Laj'Jae	Certified	ELA Intervention Specialist	\$34.00	General	6/1/2021-7/1/2021
James, Nyesha	Certified	Math Intervention Specialist	\$34.00	General	6/1/2021-7/1/2021
Scott-Head, Bryan	Certified	Enrichment- Creative Writing	\$34.00	General	6/1/2021-7/1/2021
Winfield, Franklin	Certified	Intervention Specialist	\$34.00	General	6/1/2021-7/1/2021
Conn, Madison	Certified	STEM	\$34.00	General	6/1/2021-7/1/2021
Brown, Williams	Certified	Intervention Specialist	\$34.00	General	6/1/2021-7/1/2021
Becci-Young, Carol	Certified	AP Art Portfolio	\$34.00	General	6/1/2021-7/1/2021
Ashbrook, Dani	Certified	Band 5th-7th	\$34.00	General	6/1/2021-7/1/2021
Hogue, Jamie	Certified	Spanish and Seal of Biliteracy	\$34.00	General	6/1/2021-7/1/2021

DeMange, Kelsey	Certified	Music Appreciation	\$34.00	General	6/1/2021-7/1/2021
Sanchez, Agustina	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Hulley, Marisa	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Raisch, Sabrina	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Talley, Shawna	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
James, Taisha	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Hartman, Kennedy	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
James, Candi	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Webb, Melissa	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Wylie, Melissa	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Lemons, Tracy	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Banasik, Stacey	Certified	Intervention Specialist	\$34.00	General	6/1/2021-7/1/2021
Allen, Brittany	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Simeur, Riley	Certified	Jumpstart	\$34.00	General	6/1/2021-7/1/2021
Baker, Trina	Certified	Coding & Stem 1-3	\$34.00	General	6/1/2021-7/1/2021
Bretz, Phil	Certified	Coding & Stem 4-6	\$34.00	General	6/1/2021-7/1/2021
Mack, Heather	Certified	ESL	\$34.00	General	6/1/2021-7/1/2021

Sagers, Bobby	Certified	Sports of All Sorts	\$34.00	General	6/1/2021-7/1/2021
Gray, Sheena	Certified	Movement & Dance for Beginners	\$34.00	General	6/1/2021-7/1/2021
Dees, Sandra	Certified	Character Education 7-12	\$34.00	General	6/1/2021-7/1/2021
Summer School Staff		Hourly Employees Summer School Rate Differential \$4.00			
Tate, Andre	Support	Credit Recovery Aide	Rate +\$4.00	General	6/1/2021-7/1/2021
Gill, Kevin	Support	ELL Tutor	Rate +\$4.00	General	6/1/2021-7/1/2021
Reveals, Andrea	Support	Jumpstart Support	Rate +\$4.00	General	6/1/2021-7/1/2021
Wynn, Parthenia	Support	Jumpstart Support	Rate +\$4.00	General	6/1/2021-7/1/2021
Gray, Amber	Support	Elementary Basketball Camp	Rate +\$4.00	General	6/1/2021-7/1/2021
Fredericks, Elijah	Support	Jumpstart Support	Rate +\$4.00	General	6/1/2021-7/1/2021
Trubl, Nancy	Support	ESL Support	Rate +\$4.00	General	6/1/2021-7/1/2021
Denson, Malikah	Support	ESL Support	Rate + \$4.00	General	6/1/2021-7/1/2021
Khanna, Nupur	Support	Jumpstart Support	Rate +\$4.00	General	6/1/2021-7/1/2021
Smith, Lisa	Support	Jumpstart Support	Rate +\$4.00	General	6/1/2021-7/1/2021
Palmore, Gabrielle	Support	Jumpstart Support	Rate +\$4.00	General	6/1/2021-7/1/2021
Richardson, Dwight	Support	Jumpstart Support	Rate +\$4.00	General	6/1/2021-7/1/2021
White, Netarra	Support	Jumpstart Support	Rate +\$4.00	General	6/1/2021-7/1/2021
Wynn, Marie	Support	Jumpstart Support	Rate +\$4.00	General	6/1/2021-7/1/2021

Fuller, Isaac	Support		Summer School Aide	Rate+\$4.00	General	6/1/2021-7/1/2021
Jefferson- Bell, Sarah	Support		Summer School Aide	Rate+\$4.00	General	6/1/2021-7/1/2021
Extended Year Services						
Spark, Katherine	Certified		Intervention Specialist	\$34.00	General	6/1/2021-8/12/2021
Tritschler, Lauren	Certified		Intervention Specialist	\$34.00	General	6/1/2021-8/12/2021

RETURN NO LATER THAN June 30, 2021



BOARD OF EDUCATION/GOVERNING BOARD RESOLUTION

Authorizing 2021-2022 Membership in the Ohio High School Athletic Association

Whereas, **WINTON WOODS CITY SCHOOLS**, District IRN number: **44081**
of 825 Waycross Rd, Suite A, Hamilton 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
athletics programs in accordance with the Constitution, Bylaws, Regulations, Business Rules,
interpretations and decisions of the OHSAA and 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.

May 17, 2021

Date of Resolution _____

Katrina L. Rugless

President of the Board of Education/Governing Body
(Print)

Anthony G. Smith

Superintendent/Head of School

Handwritten signature of Katrina L. Rugless in blue ink.
(Signature)

Handwritten signature of Anthony G. Smith in black ink.
(Signature)

Superintendent/Head of School E- Mail:
smith.anthony@wintonwoods.org

RETURN NO LATER THAN JUNE 30, 2021



SCHOOL(S)

The list below is all schools within your district that will abide by the resolution as printed on the front of this card. To add or remove any school to or from OHSAA Membership, please attach that request, signed by the superintendent/head of school on school letterhead to this card.

High Schools (grades 9-12)

School Name	IRN	School Name	IRN
WINTON WOODS	64147		

7th and 8th Grade Schools

School Name	IRN	School Name	IRN
WINTON WOODS MIDDLE SCHOOL	014548		

WINTON WOODS CITY SCHOOLS