

**Winton Woods Board of Education
Minutes
Regular Meeting – November 21, 2022**

The Winton Woods Board of Education met in Regular Session on Monday, November 21, 2022 at Winton Woods South Campus, Lake Room 1106, 147 Farragut Road, Cincinnati, Ohio. President Johnson 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: Mrs. Paula Kuhn, Mr. Brandon Smith, Mr. Jeff Berte, Ms. Debra Bryant, Dr. Viola Johnson. Also present were Mr. Anthony Smith, Superintendent and Mr. Randy Seymour, Treasurer.

Amendment to the Agenda

11-115-22 On a motion by Mr. Berte, seconded by Ms. Bryant to amend the agenda and appoint Mr. Randy Seymour, Treasurer to make the recommendation for approval by the Board of Schedule D – Personnel Employment Certified and Uncertified (Including Extra Duties). This Item will now be part of the Treasurer's Recommendations on the agenda.

Vote: Mrs. Kuhn, Aye; Mr. B. Smith, Aye; Mr. Berte, Aye; Ms. Bryant, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried.

DISTRICT HONORS, RECOGNITIONS, GIFTS, AND INTRODUCTIONS

OCTOBER RECOGNITIONS

Kiwanis Character is Key Award - Fairness

Winton Woods Elementary School - Sophia Oldham

Kiwanis Student of the Month Award

Winton Woods High School - Little Jessie James Cole, Jr. III

GIFTS

The Winton Woods Board of Education thanked Ms. Leann Kuchenbuch, President of the Assistance League of Greater Cincinnati, for her organization's extremely generous donation of uniforms for our students.

PUBLIC COMMENTS

Ms. Helen Booker briefly addressed the Board concerning the carrying of fire arms by employees.

COMMENTS TO THE BOARD OF EDUCATION FROM THE ASSOCIATIONS

WWTA REPRESENTATIVE – Present

OAPSE REPRESENTATIVE – Present

Winton Woods Board of Education
Minutes
Regular Meeting – November 21, 2022

APPROVAL OF MINUTES

Regular Meeting – October 24, 2022

TREASURER'S REPORT

The Financial Statements for the month of October 2022 were approved and filed for audit.

TREASURER'S RECOMMENDATIONS

Investments – October, 2022

11-116-22 On a motion by Mr. Berte, seconded by Ms. Bryant to approve the Investment Report for October, 2022.

Vote: Mrs. Kuhn, Aye; Mr. B. Smith, Aye; Mr. Berte, Aye; Ms. Bryant, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried.

Five Year Forecast

11-117-22 On a motion by Ms. Kuhn, seconded by Mr. Berte to approve the Five-Year Forecast for fiscal years 2023 through 2027 as presented. (Attached)

Vote: Mrs. Kuhn, Aye; Mr. B. Smith, Aye; Mr. Berte, Aye; Ms. Bryant, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried.

Resolution Declaring the Necessity of Levying an Additional Tax

11-118-22 On a motion by Mr. Berte, seconded by Ms. Bryant to approve the Resolution “Declaring it Necessary to Levy a Tax in Excess of the Ten-Mill Limitation Pursuant to Sections 5705.194 to 5705.197 of the Ohio Revised Code” as presented. The levy is for the purpose of providing for the emergency requirements of the district by providing operating funds in the amount of \$3,500,000.00 each year for a five (5) year period of time. (Attached)

Vote: Mrs. Kuhn, Aye; Mr. B. Smith, Aye; Mr. Berte, Aye; Ms. Bryant, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried.

Winton Woods Board of Education
Minutes
Regular Meeting – November 21, 2022

TREASURER'S RECOMMENDATIONS – (Cont.)

Schedule D – Personnel Employment Certified and Uncertified (Including Extra Duties)

11-119-22 On a motion by Mr. Berte, seconded by Ms. Bryant to approve Schedule D - Personnel Employment Certified and Uncertified (Including Extra Duties) as presented by the treasurer's recommendation by Board appointment. (See Attached.)

Vote: Mrs. Kuhn, Abstain; Mr. B. Smith, Aye; Mr. Berte, Aye; Ms. Bryant, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried.

REPORTS OF THE SUPERINTENDENT

- (a) School Reports
- (b) Official October Average Daily Membership (Student ADM)
- (c) Facilities Update

SUPERINTENDENT'S RECOMMENDATIONS

Personnel Schedules

11-120-22 On a motion by Mr. Berte, seconded by Mrs. Kuhn to approve the personnel schedules as presented.

Schedule A – Resignations

Resignations:

Byron Gladden, Special Ed. Asst., NCMS, effective 11/11/22
Eddie Gray, Educational Asst., NCHS, effective 10/25/22
Everett Hibbard, Security Monitor, NCHS, effective 11/15/22
Douglas Hughes, Bus Driver, effective 11/01/22
Hannah Hutchinson, Teacher, SC, effective 11/04/22
Dashianel Mathis, Food Service, SC, effective 11/30/22
Deaontay Morris, Special Ed. Asst., NCMS, effective 11/11/22
Michael Jenkins, Food Service, NC, effective 10/25/22

Winton Woods Board of Education
Minutes
Regular Meeting – November 21, 2022

SUPERINTENDENT'S RECOMMENDATIONS – (Cont.)
Personnel Schedules – (Cont.)

Schedule B – Certificated Appointments

New Hires:

Rayshawn Walton, Teacher, NCHS, \$50,412, effective 10/31/22
Eddie Gray, Long-Term Sub. Teacher, NCMS, \$135/day, effective 11/08/22 – 01/04/23
Eddie Gray, Long-Term Sub. Teacher, NCMS, \$43,165, effective 01/05/23

Change in Status: From Long-Term Sub. to Teacher

William Traylor, NCMS, \$86,330, effective 11/04/22

Schedule C – Support Staff Appointments

New Hires:

Ciarra Catron, Clerical C, NCHS, \$18.41/hr, effective 11/16/22
Sheila Hogan, Substitute Food Service, \$13.19/hr, effective 11/10/22
Tearirra Pohlable, Substitute Food Service, \$13.19/hr, effective 11/10/22
Lilly Ruthen, Substitute Food Service, \$13.19/hr, effective 11/10/22
Kimberly Lester, Bus Driver, \$23.89/hr, effective 11/11/22
Daniel Peter, Substitute Bus Driver, \$17.93/hr, effective 11/14/22
Daniel Peter, Substitute Mechanic, \$17.93/hr, effective 11/25/22
Ramona Watkins, Food Service, ECC, \$14.60/hr, effective 11/16/22

Change in Salary:

Briana Savin, Food Service, NC, \$15.02/hr, effective 09/27/22

Schedule E – Leaves

Terrance Denham, Mechanic, 11/23/22 – 02/15/23, F.M.L.A.
Sonya George, Bus Driver, Intermittent, 10/05/22 – 05/30/23, F.M.L.A.
James Himmelhaver, Custodian, ECC, 11/14/22 – 12/30/22, F.M.L.A.
Sarah Kelly, Food Service, NC, 11/07/22 – 12/16/22, F.M.L.A.
Tammy Segrist, Secretary, SC, Intermittent, 11/14/22 – 11/14/23, F.M.L.A.
Meghan Bauknecht, Teacher, SCES, 11/15/22 – 12/12/22, F.M.L.A.
Jessica Hill, Teacher, SCPS, 08/29/22 – 10/28/22, F.M.L.A.

Change in Date:

Brian Gelter, Teacher, NCHS, 11/15/22 – 12/16/22, F.M.L.A.

Schedule M – Terminations

Mary Seenberg, Food Service, effective 11/11/22

Vote: Mrs. Kuhn, Aye; Mr. B. Smith, Aye; Mr. Berte, Aye; Ms. Bryant, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried.

**Winton Woods Board of Education
Minutes
Regular Meeting – November 21, 2022**

SUPERINTENDENT’S RECOMMENDATIONS – (Cont.)

Resolution – National School Psychology Week

11-121-22 On a motion by Mrs. Kuhn, seconded by Mr. Berte to approve the Resolution “National School Psychology Week, November 7-11, 2022” as presented. (Attached)

Vote: Mrs. Kuhn, Aye; Mr. B. Smith, Aye; Mr. Berte, Aye; Ms. Bryant, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried.

Change Order Early Childhood Center Renovation Project

11-122-22 On a motion by Ms. Bryant, seconded by Mr. Berte to approve the Change Order for the Early Childhood Center Renovation Project as presented. (Change Order 004 REV1 in the amount of \$438,421.58 - Attached)

Vote: Mrs. Kuhn, Aye; Mr. B. Smith, Aye; Mr. Berte, Aye; Ms. Bryant, Aye;
Dr. Johnson, Aye

BOARD OF EDUCATION REPORTS

- Legislative Report
- Great Oaks Report

BOARD ITEMS

COMMENTS FROM MEMBERS OF THE BOARD OF EDUCATION AND SUPERINTENDENT

EXECUTIVE SESSION

11-123-22 On a motion by Mr. Berte, seconded by Mr. B. Smith to move into Executive Session at 8:42 p.m. for the following purpose: "To consider confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets or personal financial statements of an applicant for economic development assistance, and to negotiate with other political subdivisions respecting requests for economic development assistance".

Vote: Mrs. Kuhn, Aye; Mr. B. Smith, Aye; Mr. Berte, Aye; Ms. Bryant, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried.

Winton Woods Board of Education
Minutes
Regular Meeting – November 21, 2022

EXECUTIVE SESSION – (Cont.)

At 9:04 p.m. President Johnson declared the Executive Session concluded for the following purpose: "To consider confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets or personal financial statements of an applicant for economic development assistance, and to negotiate with other political subdivisions respecting requests for economic development assistance".

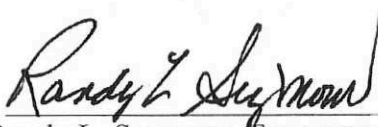
On the roll call the following members were present: Mrs. Paula Kuhn, Mr. Brandon Smith, Mr. Jeff Berte, Ms. Debra Bryant, Dr. Viola Johnson.

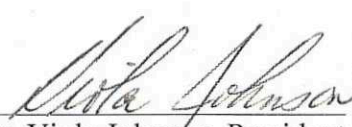
ADJOURNMENT

There being no further business, President Johnson declared the meeting adjourned at 9:05 p.m.

ATTEST:

APPROVED:

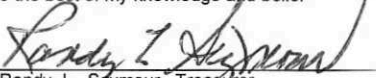

Randy L. Seymour, Treasurer


Dr. Viola Johnson, President

WINTON WOODS CITY SCHOOLS
Bank Reconciliation Statement
October 2022 (Year to Date)

Fund Balance		Book Balance		Bank Balance		
001	General Fund	\$21,162,406.85	Beginning Balance	\$30,040,275.65	Fifth Third Bank	\$3,547,153.36
002	Bond Retirement	2,996,042.25			Petty Cash	500.00
003	Permanent Improvement	1,236,642.36	Plus: Receipts	26,166,767.70	Food Service-Drawer	250.00
004	Building	176,307.02	Less: Expenditures	(23,114,328.42)	Athletic-Gate	2,000.00
006	Lunchroom	1,337,637.72				
007	Special Trust	108,426.67				
010	Classroom Facilities	4,733,893.95				
018	Public School Support	57,893.04	Ending Balance	33,092,714.93	Total	3,549,903.36
019	Local Grants	151,963.06				
022	District Agency	0.00				
034	Classroom Facilities Maintenance	1,441,311.62	Outstanding Warrants:			
200	Activity Fund	23,496.93				
300	Athletic Fund	197,589.55	Fifth Third Bank	123,430.01	Investments:	
401-9022	Auxillary Services - JPII	58,489.00			Star Ohio	15,981,156.14
439-9022	Early Childhood Education	1,439.70			Star Ohio - Building Local	4,953,729.23
451-9022	Connectivity	0.00			Star Ohio - Building State	3,422.41
461-9022	HSTW	0.00			Meeder Investments	8,709,232.91
499-9021	School Bus Purchase Program	0.00			Meeder Invest (Building)	0.00
507-9021	ESSER I	(3,437.48)				29,647,540.69
507-9022	ESSER II	(499,998.12)				
507-9023	ARP/ESSER III	2,784.10				
516-9022	IDEA-B FY22	(33,948.53)				
516-9023	IDEA-B FY23	4,099.48	Total	123,430.01		
516-9222	ARP IDEA	1,446.60				
536-9022	Title I Non-Competive School Improv FY22	(948.47)				
536-9023	Title I Non-Competive School Improv FY23	(9.63)				
551-9022	Title III LEP FY22	(660.87)	Book Adjustments		Bank Adjustments	
551-9023	Title III LEP FY23	327.41			Pay School Accounts	
551-9222	Title III Immigrant	646.81			Food Service	0.00
572-9022	Title I FY22	(61,939.40)			General Acct	0.00
572-9023	Title I FY23	8,467.73			Pay School In-Transit	0.00
572-9222	SQI	(3,807.93)				
572-9323	EEOC	0.00				
584-9022	Title IV-A FY22	753.10				
584-9023	Title IV-A FY23	(7,179.00)			Grant PCRs in transit	18,450.97
587-9022	ESCE IDEA-B FY22	(26.76)			SERS adjustment transfer from payroll to general account 11/1	249.92
587-9023	ESCE IDEA-B FY23	34.37				
587-9222	ARP ESCE IDEA-B	0.00				
590-9022	Title II-A FY22	(4,285.91)				
590-9023	Title II-A FY23	6,857.71	Total	0.00	Total	18,700.89
Total Fund Balance		33,092,714.93	Book Balance	33,092,714.93	Bank Balance	3,549,903.36
Plus: outstanding warrants		123,430.01	Plus: outstanding warrants	123,430.01	Plus: investments	29,647,540.69
		0.00	Plus: book adjustments	0.00	Plus: bank adjustments	18,700.89
Adjusted Fund Balance		\$33,216,144.94	Adjusted Book Balance	\$33,216,144.94	Adjusted Bank Balance	\$33,216,144.94

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

October 31, 2022

	<u>Estimated Revenue</u>	<u>% of Revenue</u>	<u>Revenue MTD</u>	<u>Revenue FYTD</u>	<u>Percentage Received</u>
Local:					
Real Estate Taxes	\$24,300,000	47.40%	\$0	11,902,551	48.98%
Personal Property	0	0.00%	0	0	0.00%
Tuition (1)	1,100,000	2.15%	320,908	324,847	29.53%
Interest	125,000	0.24%	57,498	178,940	143.15%
Student Fees	15,000	0.03%	1,062	4,680	31.20%
Rental Fees	230,000	0.45%	3,525	57,938	25.19%
Other (2)	482,000	0.94%	(499)	114,655	23.79%
Total Local Revenue	<u>26,252,000</u>	<u>51.21%</u>	<u>382,494</u>	<u>12,583,610</u>	<u>47.93%</u>
State:					
Foundation Fund	18,963,600	36.99%	1,650,642	6,391,607	33.70%
Homestead & Rollback	2,700,000	5.27%	0	1,358,665	50.32%
Other (3)	2,747,000	5.36%	180,887	881,533	32.09%
Total State Revenue	<u>24,410,600</u>	<u>47.62%</u>	<u>1,831,529</u>	<u>8,631,806</u>	<u>35.36%</u>
Federal:					
Other (4)	600,000	1.17%	522	12,430	2.07%
Total Federal Revenue	<u>600,000</u>	<u>1.17%</u>	<u>522</u>	<u>12,430</u>	<u>2.07%</u>
GRAND TOTAL	<u><u>\$51,262,600</u></u>	<u><u>100.00%</u></u>	<u><u>\$2,214,545</u></u>	<u><u>21,227,846</u></u>	<u><u>41.41%</u></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
October 31, 2022

	Appropriation + Carry Over	% Total Appr.	Expended MTD	Expended FYTD	Encumbered FYTD	Balance	% Spent
Personal Services (100)	\$32,141,000	56.88%	\$2,656,244	\$9,938,685	\$0	\$22,202,315	30.92%
Fringe Benefits (200)	11,749,050	20.79%	855,825	3,572,409	221,184	\$7,955,457	32.29%
Purchased Services (400)	9,427,554	16.68%	590,897	2,066,401	5,576,120	\$1,785,034	81.07%
Materials & Supplies (500)	1,850,262	3.27%	77,792	719,572	424,012	\$706,678	61.81%
Capital Outlay (600)	227,400	0.40%	0	70,354	0	\$157,046	30.94%
Other (800)	788,600	1.40%	21,876	379,120	43,983	\$365,497	53.65%
Transfers/Advances (900)	325,500	0.58%	42,000	42,000	0	\$283,500	12.90%
Total	\$56,509,366	100.00%	\$4,244,634	\$16,788,541	\$6,265,299	\$33,455,526	40.80%

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:

FY23 Appropriations	\$56,276,125	
FY22 Carryover Encumbrances	233,241	
Total Appropriations	<u>\$56,509,366</u>	6.013

WINTON WOODS CITY SCHOOLS
General Fund Expenditures by Function
October 31, 2022

	Appropriation + Carry Over	% Total Appr.	Expended MTD	Expended FYTD	Encumbered FYTD	Balance	% Spent
Regular (1100)	\$20,964,863	37.10%	\$1,634,380	\$6,562,832	\$532,732	\$13,869,299	33.85%
Special (1200)	12,428,440	21.99%	935,046	3,255,940	2,070,075	7,102,426	42.85%
Pupils (2100)	3,959,437	7.01%	207,446	985,762	868,736	2,104,939	46.84%
Instructional Staff (2200)	2,401,154	4.25%	143,801	749,188	137,959	1,514,006	36.95%
Board of Education (2300)	320,582	0.57%	13,246	172,488	56,424	91,670	71.41%
School Adm. (2400)	4,406,725	7.80%	350,427	1,432,680	123,851	2,850,195	35.32%
Fiscal Services (2500)	1,686,750	2.98%	98,331	607,962	106,764	972,025	42.37%
Business Services (2600)	387,266	0.69%	25,052	98,005	12,159	277,102	28.45%
Oper. of Plant (2700)	4,244,676	7.51%	298,470	1,302,698	1,796,807	1,145,171	73.02%
Pupil Trans. (2800)	3,446,475	6.10%	321,748	969,789	439,678	2,037,008	40.90%
Central Support Services (2900)	836,600	1.48%	63,177	258,475	38,627	539,498	35.51%
Community Services (3000)	36,500	0.06%	0	28,385	140	7,975	78.15%
Extracurricular (4000)	976,400	1.73%	105,534	294,532	21,840	660,027	32.40%
Capital Outlay (5000)	88,000	0.16%	5,976	27,804	59,508	688	99.22%
Contingencies and Transfers (7000)	325,500	0.58%	42,000	42,000	0	283,500	12.90%
Total	\$56,509,366	100.00%	\$4,244,634	\$16,788,541	\$6,265,299	\$33,455,526	40.80%

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:

FY23 Appropriations	\$56,276,125
FY22 Carryover Encumbrances	233,241
Total Appropriations	<u>\$56,509,366</u>

6.014

WINTON WOODS CITY SCHOOLS

Year To Date Summary as of

October 31, 2022

FUND	Beginning Balance	FYTD Revenues	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001 General	\$16,723,102	\$21,227,846	\$16,788,541	\$21,162,407	\$6,270,762	\$14,891,644
Special Revenue Funds:						
018 Public School Support	65,458	8,636	16,201	57,893	23,313	34,580
019 Other Grants	145,072	12,119	5,228	151,963	2,471	149,492
034 Classroom Facilities Maint.	1,427,600	107,671	93,959	1,441,312	62,802	1,378,510
300 District Managed Activity	138,487	151,443	92,341	197,590	90,573	107,017
401 Auxiliary Services	99,525	89,915	130,951	58,489	205,760	(147,271)
439 Preschool Education	0	25,405	23,965	1,440	0	1,440
451 Data Communication	0	0	0	0	0	0
461 Vocational Ed Enhancements	0	0	0	0	0	0
499 Miscellaneous State Grants	0	0	0	0	209,947	(209,947)
507 ESSER	(148,341)	1,162,845	1,515,156	(500,652)	6,318,495	(6,819,146)
516 IDEA	17,890	243,539	289,832	(28,402)	157,588	(185,990)
536 Title I School Improvement	0	28,917	29,875	(958)	69,750	(70,708)
551 Limited English Proficiency	865	40,097	40,648	313	5,424	(5,110)
572 Title I, SQI and EOE	19,266	462,167	538,712	(57,280)	100,956	(158,236)
584 Title IV-A	0	21,783	28,209	(6,426)	6,575	(13,001)
587 IDEA Early	973	4,390	5,354	8	0	8
590 Title II-A	561	52,191	50,181	2,572	72,075	(69,504)
599 Miscellaneous Federal Grants	0	0	0	0	0	0
Debt Service Funds:						
002 Bond Retirement	3,482,565	1,662,473	2,148,996	2,996,042	1,112,628	1,883,415
Capital Projects Funds:						
003 Permanent Improvement	985,700	327,412	76,470	1,236,642	90,862	1,145,781
004 Building	260,849	7,049	91,591	176,307	177,524	(1,217)
010 Classroom Facilities	5,045,017	33,725	344,848	4,733,894	2,109,841	2,624,053
007 Special Trust	101,956	14,066	7,595	108,427	12,638	95,789
Agency Funds:						
200 Student Activity	28,000	8,777	13,280	23,497	1,210	22,287
022 District Agency	0	0	0	0	0	0
Enterprise Funds:						
006 Food Services	1,645,730	474,301	782,393	1,337,638	410,536	927,102
Total	<u>\$30,040,276</u>	<u>\$26,166,768</u>	<u>\$23,114,328</u>	<u>\$33,092,715</u>	<u>\$17,511,729</u>	<u>\$15,580,986</u>



WINTON WOODS
CITY SCHOOL DISTRICT

TO: WWCSB Board of Education
FROM: Randy Seymour, Treasurer
DATE: October 31, 2022
SUBJECT: October Investments

The Treasurer requests official approval of the following investments of interim funds made October 31, 2022

	<u>Investments</u>	<u>Interest</u>	<u>Interest Rate</u>	
General Fund:				
Money Markets:				
Star Ohio	\$15,981,156	\$45,931	3.18%	
Meeder Investments	8,709,233	10,384	various	
5th/3rd	3,547,153	1,183	0.20%	Includes earnings credit
	<u>28,237,542</u>	<u>57,498</u>		
Building Fund:				
Local Share:				
Money Markets:				
Star Ohio	<u>4,953,729</u>	<u>12,775</u>	3.18%	
	4,953,729	12,775		
Building Fund:				
State Share:				
Money Markets:				
Star Ohio	<u>3,422</u>	<u>9</u>	3.18%	
	3,422	9		
Total	<u>\$33,194,694</u>	<u>\$70,282</u>		

Winton Woods City School District

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2020, 2021, & 2022 Actual;
Forecasted Fiscal Year's Ending June 30, 2023 thru 2027

November 21, 2022	Actual				Forecasted				
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Average Change	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
Revenues									
1.010 General Property Tax (Real Estate)	\$22,706,720	\$23,264,682	\$24,315,182	3.5%	\$24,300,000	\$24,300,000	\$24,300,000	\$24,300,000	\$24,300,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	19,038,732	19,572,800	18,315,871	-1.8%	19,405,000	20,105,000	20,805,000	21,505,000	22,205,000
1.040 Restricted State Grants-in-Aid	1,046,101	1,057,766	2,229,110	55.9%	2,375,000	2,475,000	2,575,000	2,675,000	2,775,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	2,769,953	2,765,895	2,725,008	-0.8%	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
1.060 All Other Revenues	4,395,807	5,759,002	2,923,978	-9.1%	2,555,600	2,550,000	2,550,000	2,550,000	2,550,000
1.070 Total Revenues	49,957,313	52,420,145	50,509,149	0.6%	51,335,600	52,130,000	52,930,000	53,730,000	54,530,000
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	6,732	1,197	37,943	1493.8%					
2.070 Total Other Financing Sources	6,732	1,197	37,943	1493.8%					
2.080 Total Revenues and Other Financing Sources	49,964,045	52,421,342	50,547,092	0.7%	51,335,600	52,130,000	52,930,000	53,730,000	54,530,000
Expenditures									
3.010 Personnel Services	28,410,826	28,672,588	30,370,868	3.4%	31,800,000	32,600,000	33,400,000	34,250,000	35,100,000
3.020 Employees' Retirement/Insurance Benefits	10,139,883	10,332,383	10,804,073	3.2%	11,550,000	12,125,000	12,700,000	13,275,000	13,850,000
3.030 Purchased Services	10,435,794	11,145,643	7,486,433	-13.0%	8,450,000	8,800,000	10,150,000	10,550,000	11,000,000
3.040 Supplies and Materials	1,400,265	1,209,608	1,498,002	5.1%	1,560,000	1,625,000	1,700,000	1,750,000	1,825,000
3.050 Capital Outlay	54,483	95,898	68,663	23.8%	200,000	100,000	100,000	100,000	100,000
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	604,790	531,844	684,133	8.3%	725,000	725,000	750,000	750,000	775,000
4.500 Total Expenditures	51,046,041	51,987,964	50,912,172	-0.1%	54,285,000	55,975,000	58,800,000	60,675,000	62,650,000
Other Financing Uses									
5.010 Operating Transfers-Out	20,000	20,000	40,000	50.0%	42,000	40,000	40,000	40,000	40,000
5.020 Advances-Out									
5.030 All Other Financing Uses									
5.040 Total Other Financing Uses	20,000	20,000	40,000	50.0%	42,000	40,000	40,000	40,000	40,000
5.050 Total Expenditures and Other Financing Uses	51,066,041	52,007,964	50,952,172	-0.1%	54,327,000	56,015,000	58,840,000	60,715,000	62,690,000
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,101,996-	413,378	405,080-	-167.8%	2,991,400-	3,885,000-	5,910,000-	6,985,000-	8,160,000-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	17,816,800	16,714,804	17,128,182	-1.9%	16,723,102	13,731,702	9,846,702	3,936,702	3,048,298-
7.020 Cash Balance June 30	16,714,804	17,128,182	16,723,102	0.1%	13,731,702	9,846,702	3,936,702	3,048,298-	11,208,298-
8.010 Estimated Encumbrances June 30	99,901	118,625	233,242	57.7%	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	16,614,903	17,009,557	16,489,860	-0.3%	13,631,702	9,746,702	3,836,702	3,148,298-	11,308,298-
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	16,614,903	17,009,557	16,489,860	-0.3%	13,631,702	9,746,702	3,836,702	3,148,298-	11,308,298-
Revenue from New Levies									
13.010 Income Tax - New									
13.020 Property Tax - New						1,750,000	3,500,000	3,500,000	3,500,000
13.030 Cumulative Balance of New Levies						1,750,000	5,250,000	8,750,000	12,250,000
14.010 Revenue from Future State Advancements									
15.010 Unreserved Fund Balance June 30	16,614,903	17,009,557	16,489,860	-0.3%	13,631,702	11,496,702	9,086,702	5,601,702	941,702
ADM Forecasts									
20.010 Kindergarten - October Count	296	297	303	1.2%	300	300	300	300	300
20.015 Grades 1-12 - October Count	3,506	3,524	3,520	0.2%	3,520	3,550	3,575	3,600	3625
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 2023
FIVE-YEAR FORECAST ASSUMPTIONS

The forecast is legally adopted by the Board of Education 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.

INTRODUCTION

Per the Ohio Revised Code, public school districts in the State of Ohio are required to submit a Five-Year Financial Forecast in November and May of the fiscal year. School Districts operate on a fiscal year running from July 1st – June 30th. The forecast includes revenues, expenditures, excess/deficit line items, estimated encumbrances, and the projected fiscal year end cash balance. The forecast includes three years of historical/actual data and five years of projected estimates.

The Ohio Department of Education's purpose/objectives for the five-year forecast are:

1. To engage the local board of education and the community in the long-range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. 5705.412, commonly known as the "412 Certificate".
3. To provide a method for the Department of Education and Auditor of State to identify the financial standing of the Winton Woods City School District.

The forecast is a tool used by the Board of Education to illustrate the projected financial position of the school district in upcoming years. Due to the unknowns' in future economic conditions and assumptions, the forecast is an ever-changing document. Overall, the forecast needs to be reviewed based on future trends and percentages, rather than specific amounts. Many projections are based on the information provided by the County Auditor, State Auditor, Ohio Department of Taxation, and Department of Education.

Revenue unknowns and variables, include, but are not limited to; enrollment, property valuation, new construction, and interest rates. State funding is based on a biennium budget, which will change every two years (meaning state revenue cannot confidently be projected beyond the biennium budget). Expenditure unknowns include, but are not limited to; staffing levels, retirements, healthcare fluctuations, utility costs, special education costs, and tuition. 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.

Fluctuations in revenues & expenditures in the current year of the forecast, do not only affect the current year, but substantially compound and affect the future years of the forecast.

ABOUT THE DISTRICT

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.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2023
FIVE-YEAR FORECAST ASSUMPTIONS

Starting for the 2021-2022 school year, the District had 3,823 students enrolled in three campuses; North Campus serving grades 7-12; South Campus serving grades 1-6 and an Early Childhood Center serving PK-K. 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 athletic facilities.

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 \$3,500,000.00 five-year (5) emergency levy at the May 2023 election to take effect January 1, 2024.

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

Revenues

Line 1.01 General Property Taxes (Real Estate)

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 2020 which began collections in 2021.

Based on the latest information available from the Hamilton County Auditor, the current total property values for collection year 2022 are \$556,226,800; \$410,836,990 for residential and agricultural, \$119,439.630 for commercial and industrial and \$25,950,180 for public utility personal.

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).

However, due to a relatively stable total valuation, total real estate collections have been held constant for fiscal years 2023 through 2027.

There is a proposed five (5) year emergency levy on the Forecast which will generate \$3.5 million per collection year beginning in FY24

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2023
FIVE-YEAR FORECAST ASSUMPTIONS

Line 1.02 Tangible Personal Property Taxes

House Bill 66 eliminated tangible personal property tax on machinery, equipment, and inventory used by businesses in the state of Ohio. This change is seen as an opportunity to promote economic development in Ohio. This source of income and reimbursement by the state of Ohio 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

The State of Ohio funds public school districts on a two-year cycle, referred to as the biennium budget. Projecting state funds beyond the two-year budget is challenging since the reliance on these funds is based on future, unknown legislation. Funding public school districts in Ohio has been a controversial topic for decades, evident by the Ohio Supreme Court ruling school state funding unconstitutional on at least three different occasions.

State Funding has experienced different funding “formulas” in three of the last four biennium budgets. The most recent biennium budget passed by the State in 2021, instituted a change in how districts are funded. Prior funding formulas based the funding on the number of resident students. The recently passed formula bases funding on students attending the District. The State anticipates that the formula will be fully funded after six years by increasing the budgeted amount by 16.66% each year. However, the State’s biennium budget only guarantees funding through fiscal year 2023.

State support for fiscal years 2023 through 2027 has been projected on the most recent information available. The state funding formula is currently the “Fair Share Funding Plan”. The state funding was frozen at fiscal year 2019 funding levels prior to the implementation of this plan. The projected receipts from the new program are \$21,222,600 for fiscal year 2023. An approximate \$800,000.00 annual projected increase in unrestricted and restricted funding has been included through fiscal year 2027 as the state phases in the new funding formula.

Beginning with fiscal year 2022 the State did make several changes regarding the funding for tuition payments made to community schools and scholarship payments for special education students. Community school and scholarship students will now be funded directly by the State. In past years, districts would receive the per pupil allocation for these students, which would be reflected in the Unrestricted Grants-in-Aid line on the forecast. There would then be an offsetting expenditure reflected in the purchase services line of the forecast. These are now being directly funded by the State, resulting in a decrease in revenues as well as a decrease in expenditures.

The new funding formula also effected the way open enrollment students, both coming to districts and leaving districts, are recorded. Prior to the current year, funding for students who were open enrolled into the district were reflected in the All Other Operating Revenue line item. The expenditure for students who were open enrolling to another district was reflected in the Purchased Services line item. The funding formula, beginning in fiscal year 2022, has the net difference from open enrollment reflected in Unrestricted Grants-In-Aid.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2023
FIVE-YEAR FORECAST ASSUMPTIONS

Line 1.04 Restricted Grants-in-Aid

With the new State funding formula, the State placed restrictions on how certain categorical funding could be spent. The restricted funding is in the following categories:

Student Wellness and Success

Student wellness funding can be used for student services including mental and physical healthcare services, prevention education programs, wrap around services, mentoring and afterschool programs, programs geared toward homeless youth and those involved in the child welfare system, enhanced safety and security measures and improved family and community resource and engagement services. The District is projected to receive \$595,000 in student wellness funds for fiscal year 2023.

Disadvantage Pupil Impact Aid (DPIA)

DPIA funding is provided by the State to address economic disadvantage (poverty) and its effects on educational outcomes. Funding was based on the number of students who qualify for the free or reduced lunch program. Those that qualify are considered economically disadvantaged. This represents students in poverty, but also students of families with low incomes. The District is projected to receive \$950,000 in DPIA funds for fiscal year 2023.

English Learners

English learners funding is provided to offer services to those students who English is not their native language. The District is projected to receive \$435,000 in English learners funds for fiscal year 2023.

Gifted

Gifted funding is provided for the identification of students, coordinator services, intervention specialist services, or other service providers approved by the Ohio Department of Education, and gifted professional development. The District is projected to receive \$155,000 in gifted funds for fiscal year 2023.

Career Technical Education Funding

Career technical education funding is provided for additional state support for students who are in career technical programs. The District is not projected to receive funds in career technical education for fiscal year 2023.

Catastrophic Cost Reimbursement

Catastrophic cost reimbursement is additional State aid for special education students' whose individual educational costs exceed the statutory threshold limits. The current threshold amounts that must be exceeded are \$27,375 and \$32,850 based upon the severity of the student. State aid is in the form of partial reimbursement of prior year expenses. It is projected that the District will continue to receive catastrophic cost reimbursement at its current funding level. The District received \$244,768 in catastrophic cost reimbursement in fiscal year 2022. The district is projecting to receive \$240,000 in catastrophic reimbursement for fiscal year 2023.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2023
FIVE-YEAR FORECAST ASSUMPTIONS

Line 1.05 Property Tax Allocations

Property Tax Allocation is estimated based on projected Real Estate collections. The State provides reimbursement to the District for property tax relief given to residential taxpayers through the Homestead & Rollback program. The funding for this category is received from the 10% tax bill rollback and the 2.5% homestead exemption if applicable.

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 2.04 Operating Transfers In

There are no operating transfers in to the General Fund.

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 from other funds.

Line 2.06 All Other Financing Sources

All other financing sources include refunds from expenditures made in the previous fiscal year.

Expenditures

Line 3.01 Personnel Services

Educational institutions in the state of Ohio, including public school districts, are service based industries. As a result of being a service-based industry, the majority of expenditures for school districts are in the area of salaries and benefits.

Staffing is based on the current levels with growth based on related annual enrollment increases or decreases. Personnel services also include all staffing changes implemented over the last three (3) fiscal years as well as for fiscal year 2023. Negotiated salary increases have been included in the forecast. Horizontal and vertical step advancements have been included and projected for fiscal years 2023 through 2027.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2023
FIVE-YEAR FORECAST ASSUMPTIONS

Line 3.02 Employees' Retirement/Insurance Benefits

Benefits are projected using two categories. The first category is based off of State and Federal government mandates. The second category is based off of employee voluntary benefits.

The first category includes retirement benefits. The State mandates 14% on an employee's salary be contributed to the retirement system by the District. This category also includes Medicare payments which is 1.45% of an employee's salary. The first category, retirement benefits and Medicare, are included at the current employer contribution level of 14% and 1.45% respectively of salaries through fiscal year 2027.

The second category includes health, dental, and life insurance. Expenditures for these items are based on enrollments and rates. Employee enrollment is projected to stay at its current level throughout the life of the forecast. The District is part of the Southwest Ohio Organization for School Health (SWOOSH) consortium. SWOOSH is a self-funded model for health and dental insurance. Life insurance is fully insured.

The District's health insurance rate will increase 7.3% in January of 2023. It is projected that the District will experience an annual increase of 7.5% in the remaining years of the forecast based upon prior rate increases. The District's dental insurance rate decreased 0.9% in January of 2023. It is projected that the District will experience an annual increase of 3% in the remaining years of the forecast. The District does not anticipate a rate change to life insurance through the remaining years of the forecast.

Also included here are unemployment, worker's compensation and tuition reimbursement which were held constant.

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. Since the Bond Issue passed to construct new facilities, funding for major repairs has been held to a minimum since fiscal year 2020. Projections are increased at the average rate of four percent (4.0%).

There was a major decrease in purchased services for fiscal year 2022 since funds for tuition to other institutions will no longer flow through the district. The decrease for fiscal year 2022 was \$4,255,000.00 as follows: Community School \$2,100,000.00, Ed Choice \$370,000.00, Jon Peterson Scholarships \$325,000.00, Autism Scholarships \$335,000.00, Open Enrollment – Out \$1,125,000.00.

Beginning in fiscal year 2025 there will be approximately \$1million of purchased services expenditures returning to the General Fund which is currently being funded by ESSER and ARP ESSER funds through fiscal year 2024.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2023
FIVE-YEAR FORECAST ASSUMPTIONS

Line 3.04 Supplies and Materials

The major items included in supplies and materials are paper, computer supplies, software, and textbooks. Fluctuations from year to year will result from major curriculum resources and textbook adoptions. It also includes expenditures for office and custodial supplies, as well as, fuel for the buses. Due to the rising fuel prices, it is projected that in fiscal year 2023, there will be a significant increase in the cost for fuel. Supplies and materials projections are increased at the average rate of four percent (4.0%).

Line 3.05 Capital Outlay

Capital outlay projections are based on additional technology, and building and equipment needs as the buildings and equipment age and need to be replaced. For fiscal year 2023, \$200,000 has been included for small equipment replacement needs.

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, fees for the annual district financial audit and district memberships. Any increases for this line item are projected to be minimal.

Lines 5.XX Other Financing Uses; Operating Transfers and Advances Out

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 fiscal year 2023. The District will have a need to transfer funds to the Athletic Fund for fiscal year 2023 in the amount of \$42,000.

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 and would therefore not affect the ending cash positions in any year.

Line 9.XX 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 \$3,500,000.00 emergency levy for five (5) years.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2023
FIVE-YEAR FORECAST ASSUMPTIONS

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 cash reserve is now being used to meet the daily operations of the district. The District will need to closely monitor its revenues and expenditures since deficit spending is projected to continue through the years in the forecast. The State's legislative change to the funding formula will also need to be evaluated on a biennium basis.

The ending cash balance indicates the timing the Board of Education needs to request of the citizens an additional tax levy. The November 2022 levy failed. It is anticipated the Board will place a proposed levy on the May 2023 ballot. It will be for a \$3,500,000.00 five (5) year emergency levy, with collections beginning January 1, 2024.

Disclaimers

Reasonable professional diligence and care has been exercised in the preparation of this forecast. This forecast is based on the above assumptions and the information available on the day it was prepared. This forecast is subject to change as circumstances change or additional information becomes available. This forecast document is designed solely to provide a general indication of the probable future financial position of the School District based on information currently available to the School District. The legitimacy or accuracy of any specific assumption, number or the forecast total, while deemed reliable, cannot be guaranteed. In many cases, a relatively small change in one forecast number will have the effect of materially changing forecast data and trends, positive or negative.

Therefore, professional discretion, diligence and caution are required when using and interpreting forecast information. 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 21st day of November, 2022, at Winton Woods South Campus, Lake Room 1106, 147 Farragut Road, Cincinnati, Ohio, with the following members present:

Mrs. Paula Kuhn
Mr. Brandon Smith
Mr. Jeff Berte
Mrs. Debra Bryant
Dr. Viola Johnson

Mr. Berte introduced the following resolution and moved its adoption:

WINTON WOODS CITY SCHOOL DISTRICT

RESOLUTION NO. 11-118-22

**RESOLUTION DECLARING IT NECESSARY TO LEVY A TAX
IN EXCESS OF THE TEN-MILL LIMITATION PURSUANT TO
SECTIONS 5705.194 TO 5705.197 OF THE OHIO REVISED CODE**

WHEREAS, it is necessary to provide for an emergency tax levy for the emergency requirements of the Winton Woods City School District (the "School District").

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

SECTION 1. That the amount of revenue which may be raised in this School District by all tax levies which this School 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 emergency requirements of the School District.

SECTION 2. That pursuant to the provisions of Section 5705.194 of the Ohio Revised Code, it is necessary that an additional tax be levied in excess of the ten-mill limitation for the benefit of this School District, for the purpose of providing for the emergency requirements of the School District by providing operating funds in the amount of \$3,500,000 each year for a five (5) year period of time.

SECTION 3. That the question of the adoption of said additional tax levy shall be submitted to the electors of the School District at the election to be held on May 2, 2023. If approved by the electors, said tax levy shall first be placed upon the 2023 tax list and duplicate, for first collection in calendar year 2024. The additional tax shall be levied upon the entire territory of the School District and the ballot measure shall be submitted to the entire territory of the School District. The School District has territory in Hamilton County, Ohio.

SECTION 4. 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 one-hundred (100) days prior to said election as required by law so that said county auditor may calculate the annual tax levy which will be required to produce the annual amount set forth in Section 2 hereof, in accordance with Section 5705.195 of the Ohio Revised Code and so that the county auditor may certify to this Board of Education the total current tax valuation of the School District and related matters, all in accordance with Section 5705.03 of the Ohio Revised Code.

SECTION 5. 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.

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

AYE: Ms. Bryant; Mr. B. Smith; Mr. Berte; Mrs. Kuhn; Dr. Johnson

NAY:


ADOPTED this 21st day of November, 2022.



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 said Board of Education held on November 21, 2022. 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 receipt this date of a certified copy of the foregoing resolution.

Hamilton County Auditor

Dated: _____, 2022

SCHEDULE D	PERSONNEL EMPLOYMENT CERTIFICATED AND UNCERTIFICATED (including extra duties)			BOARD MEETING DATE: November 21, 2022		
	Name	License/Permit	Teaching/Extra Duty Assign.	Salary or Rate	Funding	Effective Date
	Sydney Allen	Certified	Home Instructor	\$29.00hr	General	10/1/2022
	Beverly Lanham	Certified	Home Instructor	\$29.00hr	General	10/1/2022
	Food Service Attendance Stipend					
	Linhong Louis	N/A	October Food Service Attendance Stipend	\$200.00	General	11/1/2022
	Briana Savin	N/A	October Food Service Attendance Stipend	\$150.00	General	11/1/2022
	Stephanie Stacey	N/A	October Food Service Attendance Stipend	\$100.00	General	11/1/2022
	ECC Extra Duty					
	Tarin Atkins	Certified	PBIS Committee Lead & Red Team Lead	\$400.00	General	2022-2023
	Ashley Whyte	Certified	Culture Committee Lead	\$300.00	General	2022-2023
	Carl Paff	Certified	Materials Committee Lead	\$300.00	General	2022-2023
	Tricia Wilke	Certified	Sunshine Committee Lead	\$300.00	General	2022-2023
	Christy Diercks	Certified	Dramatic Play/Gross Motor Room Coordinator	\$500.00	General	2022-2023
	Courtney Hickey	Certified	Yearbook Coordinator	\$500.00	General	2022-2023
	Sunitha Jakkula	Certified	Office Translation	\$250.00	General	2022-2023
	Cristina Rosas	N/A	Translation	\$500.00	General	2022-2023
	NCMS Extra Duty					
	Michael DeMain	Certified	After School Tutoring	\$29.00hr	ESSER III	2022-2023
	NCHS Extra Duty					
	Paige Hoff	Certified	After School Tutoring	\$29.00hr	ESSER III	2022-2023
	Paige Keller	Certified	Detention Monitor	\$29.00hr	General	2022-2023

Quamberly Littles	N/A		Detention Monitor	Hourly	General	2022-2023
Erin Sexton Klancar	N/A		Detention Monitor	Hourly	General	2022-2023
Mentors for Resident Educator Year 1 Stipend of \$1500 per Resident Educator						
Mentor			Resident Educator			
Taisha James	Certified		Allison Woelfel	\$1,500.00	General	2022-2023
Onboarding Mentors for New to WWCS \$300/ New Teachers						
Cris Cornelson	Certified		Kasey Vogel	\$300.00	General	2022-2023
Carol Becci-Youngs	Certified		Max Wilson	\$300.00	General	2022-2023
Carol Becci-Youngs	Certified		Rayshawn Walton	\$300.00	General	2022-2023
Performance Matters Data Leaders 7-12						
Danielle Daley	Certified		Mathematics	\$28/up to 6 hrs	Title 2-A	2022-2023
NCHS Extra Duty						
Claudia Brown	Certified		National Honor Society - Co-Advisor	\$250.00	General	2022-2023
WWMS Supplemental						
Style Estill	Certified		Restorative Practices - Female Students	\$8,000.00	General	11/2/2022
Eddie Gray	Certified		Restorative Practices - Male Students	\$8,000.00	Title II, IV	11/8/2022

WWHS Supplemental					
Isabella Rozzi	Certified	Yearbook	Grp 4/Lev 1 \$3,885.00	General	2022-2023
Claudia Brown	Certified	Student Council	Grp 6 /Lev 1 \$2,374.00	General	2022-2023
Wendi Chism	Certified	Student Council	Grp 6 /Lev 1 \$2,374.00	General	2022-2023
Matthew Bernardo	E.A.P. Exp. 6/30/23	High School Stage Director	Grp 5/lev 2 \$3,453.00	General	2022-2023
Bennett, Tenesha	PAP 6/30/2023	High School Varsity Basketball Cheer Coach	Grp 5 /Lev 5 \$3,885.00	General	2022-2023
Edward Mathis	PAP Exp. 2025	High School Varsity Assistant Basketball Cheer Coach	Grp 7 /Lev 1 \$2,158.00	General	2022-2023
Carpenter, April	PAP Exp. 2025	High School JV Basketball Cheer Coach	Grp 6/Lev 3 \$2,374.00	General	2022-2023
Leah Smith	PAP Exp. 2024	High School Freshman Basketball Cheer Coach	Grp 7/Lev 7 \$3,022.00	General	2022-2023
Tate, Andre	PAP 6/30/2023	High School Boys Basketball Head Coach	Grp 1 /Lev 13 \$12,950.00	General	2022-2023
Nilaja Johnson	PAP Exp. 2024	High School Boys Basketball Junior Varsity Coach	Grp 5/Lev 12 \$4,964.00	General	2022-2023
Carmichael, Adair	PAP 6/30/2023	High School Boys Basketball Varsity Assistant Coach	Grp 3 /Lev 13 \$7,770.00	General	2022-2023
Lanier, Milan	PAP 6/30/2024	High School Boys Basketball Varsity Assistant Coach	Grp 3/Lev 12 \$6,906.00	General	2022-2023
Charles Hudson	PAP Exp. 2025	High School Boys Basketball Freshman Coach	Grp 5 /Lev 13 \$5,611.00	General	2022-2023
Carlton Gray	PAP 6/30/2024	High School Girls Basketball Head Coach	Grp 1/Lev 13 \$12,950.00	General	2022-2023
Gabrielle Downey	PAP 6/30/2024	High School Girls Basketball Varsity Assistant Coach	Grp 3/Lev 13 \$7,770.00	General	2022-2023
Style Estill	PAP Exp. 2025	High School Girls Basketball Varsity Assistant Coach	Grp 3 /Lev 7 \$6,259.00	Title II, IV	2022-2023

Tawnee Tackett	PAP 6/30/2023	High School Girls JV Basketball Coach	Grp 4/Lev 3 \$3,885.00	General	2022-2023
Cynthia Kamp	PAP Exp. 2025	High School Head Swim Coach	Grp 6 /Lev 13 \$4,101.00	General	2022-2023
Edward Marshall	PAP Exp. 2027	High School Head Wrestling Coach	Grp 4/Lev 8 \$5,180.00	General	2022-2023
Christian Twitty	PAP Exp. 2025	High School Assistant Varsity Wrestling Coach	Grp 5 /Lev 1 \$3,453.00	General	2022-2023
Rasheen Jones	PAP 6/30/2024	High School Assistant Varsity Wrestling Coach	Grp 5 /Lev 1 \$3,453.00	General	2022-2023
Kenneth Wilson	PAP 6/30/2024	High School Girls Bowling Coach	Grp 6/Lev 2 \$2,374.00	General	2022-2023
James Ficklin	PAP 6/30/2023	High School Boys Bowling Coach	Grp 6 /Lev 13 \$4,101.00	General	2022-2023
WWMS Supplementals					
Zyyon, Rezon	PAP Exp. 2025	Middle School 7th Gr. Boys Basketball	Grp 6/Lev 10 \$3,669.00	General	2022-2023
Michael Pilgrim	PAP Pending	Middle School 8th Gr. Boys Basketball	Grp 6/Lev 3 \$2,374.00	General	2022-2023
Byron Gladden, Jr.	PAP Exp. 2025	Middle School 8th Gr. Girls Basketball Coach	Grp 6/Lev 1 \$2,374.00	General	2022-2023
Winfield Franklin	PAP Exp. 2026	Middle School 7th Gr. Girls Basketball Coach	Grp 6 /Lev 10 \$3,669.00	General	2022-2023
Jerome Whitaker	PAP Exp. 2024	Middle School Head Wrestling Coach	Grp 6 /Lev 2 \$2,305.00	General	2022-2023
Marcus Johnson	PAP Pending	Middle School Assistant Wrestling Coach	Grp 7 /Lev 1 \$2,158.00	General	2022-2023
Gabrielle Johnson	PAP Exp. 6/2024	Middle School 7th Gr. Basketball Cheer Coach	Grp 7/Lev 4 \$2,590.00	General	2022-2023
Michele Plummer	PAP Exp. 6/2024	Middle School 8th Gr. Basketball Cheer Coach	Grp 7/Lev 6 \$2,590.00	General	2022-2023
Transportation Van Drivers					
Nyeisha McCoy	N/A	Van Driver	Overtime	General	2022-2023

Jerrica Harris	N/A	Van Driver	Overtime	General	2022-2023
Tyler Perdue	N/A	Van Driver	Overtime	General	2022-2023
Linda Sparks	N/A	Van Driver	Overtime	General	2022-2023
Transportation Call Center					
Tierra Smith	N/A	Call Center	Overtime	General	2022-2023

RESOLUTION
NATIONAL SCHOOL PSYCHOLOGY WEEK
NOVEMBER 7-11, 2022

WHEREAS, Winton Woods City School District schools can more effectively ensure that all students are able to learn when they meet the needs of the whole child and provide integrated, multi-tiered supports; and

WHEREAS, All children and youth learn best when they are healthy, supported, and receive an education that enables them to strive, grow and thrive academically, socially, and emotionally. Children's mental health is directly linked to their learning and development, and the learning environment provides an optimal context to promote good mental health; and


WHEREAS, Sound psychological principles are integral to instruction and learning, social and emotional development, prevention, early intervention and school safety, and supporting culturally diverse student populations; and

WHEREAS, School psychologists are specially trained to deliver a continuum of mental health services and academic supports that lower barriers to teaching and learning; and help children to thrive by nurturing their individual strengths across both personal and academic endeavors. School psychologists are trained to assess student and school-based barriers to learning as well as individual strengths, utilize data-based decision-making, implement research-driven prevention and intervention strategies, and evaluate outcomes and improve accountability; and


WHEREAS, It is appropriate to recognize the vital role that school psychologists play in the personal and academic development of Winton Woods City School District's students.

THEREFORE, BE IT RESOLVED that the Winton Woods City Schools Board of Education encourages all district students and staff to join in the observance of National School Psychology Week, November 7-11, 2022, and observance of future National School Psychology Weeks as declared by the National Association of School Psychologists.

ADOPTED this 21st day of November, 2022.



Dr. Viola Johnson, President



Mr. Anthony G. Smith, Superintendent



Mr. Randy Seymour, Treasurer



5785 Constitution Drive, Florence, KY 41042

Phone # 859-746-8403 Fax # 859-746-0250

November 9, 2022

Mr. Steve Shearer
SHP
312 Plum Street, Suite 700
Cincinnati, OH 45202

Re: Winton Woods Early Childhood ESSER
COR-004 REV1 PR-01 Assorted Changes

Dear Steve:

The following price is submitted for your review and acceptance for the work associated with PR-01 Assorted Changes dated 8/31/22.

Please note that general conditions costs and any time extension required for this PR-01 cannot be determined at this time, and would depend upon the timeframe for acceptance of this proposal along with acceptance of COR-002. If this change order is approved, any general conditions/supervision costs, **if necessary**, would be addressed separately.

Please also note the following:

1. All Card Readers, door locks, door position switches, power supplies, ELR, ELT are furnished by owner/salvaged from existing openings, for the electrician to reinstall.
2. Additional abatement consists only of window abatement by EDG and universal waste abatement associated with the demolition of the additional rooftop units by Geiler. All other hazardous material abatement is excluded.
3. There is NO masonry patching included in the Locker room areas where masonry is being demolished. Any masonry patching will be performed on a T&M basis per the architect's instruction.
4. Rough In for Thermostats NOT included. Thermostats to be coiled up and left above ceiling per Architects instruction.

Total Cost of Work\$ 438,421.58

Please feel free to contact me if you have any questions or comments.

Thank you,

Thomas Frank

Project Manager
Mark Spaulding Construction Co.



Change Order Pricing Breakdown

COR # 004 REV1

Date: 11/9/2022

Project No: 22-3720
 Project: Winton Woods Early Childhood ESSER
 Owner: Winton Woods School District
 Arch: SHP

Description of Change: PR-01 Assorted Changes

A. LABOR		Additional days requested: TBD	
Project Manager	10	100.00	\$ 1,000.00
	Hours	x \$/hour	=
Superintendent	40	75.00	\$ 3,000.00
	Reloc	x \$/hour	=
Carpenter		63.00	\$ -
	Hours	x \$/hour	=
Laborer	312	55.00	\$ 17,160.00
	Hours	x \$/hour	=
B. FRINGE BENEFITS			
H&W, Taxes (FICA, SUTA)		0	\$ -
Vacation, etc.	Hours	x \$/hour	=
C. EQUIPMENT RENTALS			
		1199.00	\$ -
	Hr/Day/Wk	x \$/unit	=
D. OWNED EQUIPMENT			
Skidsteer		135.00	\$ -
	Hr/Day/Wk	x \$/unit	=
E. TRUCKING			
		125.00	\$ -
	Hr/Day/Wk	x \$/unit	=
Subtotal (A,B,C,D,E):			\$ 21,160.00
F. OVERHEAD & PROFIT		15%	\$ 3,174.00
G. MATERIALS (inc Tax if applicable)			
Dumpsters	8	510.00	\$ 4,080.00
	Qty	x \$/unit	
Small Tools, Jackhammers, Bits etc	1	1260	\$ 1,260.00
	Qty	x \$/unit	
			\$ -
	Qty	x \$/unit	
	Qty	x \$/unit	
Subtotal (G):			\$ 5,340.00
H. OVERHEAD & PROFIT		15%	\$ 801.00
Subtotal (A thru H):			\$ 30,475.00
I. SUBCONTRACTORS (see attached)			
Geiler			\$ 279,048.09
Bridgestreet			\$ 2,360.00
Jess Hauer			\$ 5,687.00
Edgewood			\$ 67,450.00
EDG			\$ 300.00
J. SUBCONTRACTOR MARKUP		10%	\$ 35,484.51
Subtotal (I and J):			\$ 390,329.60
TOTAL COST (A thru H) + (I and J):			\$ 420,804.60
K. MISCELLANEOUS ITEMS			
1. Insurance/Bond	2.50%	of total cost	\$ 10,520.11
2. Safety	1.50%	of total cost	\$ 6,312.07
3. Premium Portion of approved OT wages			\$ -
4. Fees for permits, licenses, etc			\$ -
5. Technology Fee (Procure)	0.1865%	of total cost	\$ 784.80
TOTAL COST (A thru H) + (I and J) + (K):			\$ 438,421.58