

Winton Woods Board of Education
Minutes
Organizational Meeting - January 8, 2024

The Winton Woods Board of Education held the Organizational Meeting on Monday, January 8, 2024 at the Winton Woods North Campus, Room 1656, 1231 West Kemper Road, Cincinnati, Ohio. President Pro-Tempore Johnson called the meeting to order at 6:37 p.m.

PLEDGE OF ALLEGIANCE

OATH OF OFFICE

The Treasurer, Randy Seymour, administered the Official Oath of Office to newly elected board members, Mrs. Angela Knighten and Mr. Bill Speelman.

ROLL CALL AND PLEDGE OF ALLEGIANCE

On the roll call the following members were present: Ms. Debra Bryant, Dr. Viola Johnson, Mrs. Angela Knighten, Mr. Brandon Smith, Mr. Bill Speelman. Also present were Mr. Randy Seymour, Treasurer and Ms. Courtney Wilson, Executive Director of Human Resources and Legal Services.

ELECTION OF OFFICERS

President

Mr. B. Smith nominated Ms. Debra Bryant, seconded by Dr. Johnson to serve as President for a one-year term for 2024. There being no other nominations, the vote was as follows:

For Ms. Debra Bryant: Ms. Bryant, Dr. Johnson, Mrs. Knighten, Mr. B. Smith, Mr. Speelman

Ms. Debra Bryant was elected to serve as President for a one-year term for 2024. The President's Oath was administered by Mr. Randy Seymour, Treasurer.

Vice President

Dr. Johnson nominated Mr. Brandon Smith, seconded by Mrs. Knighten to serve as Vice President for a one-year term for 2024. There being no other nominations, the vote was as follows:

For Mr. Brandon Smith: Dr. Johnson, Mrs. Knighten, Mr. B. Smith, Mr. Speelman, Ms. Bryant

Mr. Brandon Smith was elected to serve as Vice President for a one-year term for 2024. The Vice President's Oath was administered by Mr. Randy Seymour, Treasurer.

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SCHEDULE OF MEETINGS

01-01-24 Dr. Johnson moved, seconded by Mr. B. Smith to adopt the following schedule of the regular board meetings for calendar year 2024.

2024 WINTON WOODS CITY SCHOOLS BOARD OF EDUCATION MEETING DATES

2024 WINTON WOODS CITY SCHOOLS BOARD OF EDUCATION MEETING DATES
REGULAR MEETINGS @ 6:30 P.M. – Location: South Campus, Lake Room 1106, 147 Farragut Road.

- January 22
- February 26
- March 25
- April 22
- May 20
- June 24
- July 22
- August 26
- September 23
- October 28
- November 25
- December 16

REGULAR MEETINGS - BOARD WORK SESSIONS @ 6:30 P.M. – Location: Winton Woods Community Building, Room 105, 8 Enfield Street, Cincinnati, Ohio.

- February 12
- March 11
- April 8
- May 13
- June 10
- July 8
- August 12
- September 9
- October 14

REGULAR MEETINGS - SUPERINTENDENT BRIEFINGS @ 4:00 P.M. – Location: Winton Woods Community Building, Room 105, 8 Enfield Street, Cincinnati, Ohio.

- March 11
- April 8

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye;
Ms. Bryant, Aye

President Bryant declared the motion carried.

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FISCAL YEAR 2025 TAX BUDGET

01-02-24 Dr. Johnson moved, seconded by Mr. Speelman to approve the Resolution for the "Adoption of the 2025 Tax Budget for All Funds for the Period of July 1, 2024 through June 30, 2025". (A copy of the FY 2025 Tax Budget and Resolution are attached).

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye; Ms. Bryant, Aye

President Bryant declared the motion carried.

INVESTMENT OF FUNDS

01-03-24 Mr. Speelman moved, seconded by Dr. Johnson to authorize the Treasurer to invest inactive and interim funds in permissible investments, pursuant to Board Policy and Ohio Revised Code when funds are available.

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye; Ms. Bryant, Aye

President Bryant declared the motion carried.

OFFICIAL SIGNATURES

01-04-24 Dr. Johnson moved, seconded by Mr. B. Smith that per Ohio Revised Code 3313.51, the President and Treasurer be authorized to sign for payment of funds for the Board of Education and further that one of the two sign checks on all Board of Education accounts, and that the Treasurer's signature may be a facsimile.

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye; Ms. Bryant, Aye

President Bryant declared the motion carried.

RECEIVE ADVANCE TAX PAYMENTS

01-05-24 Mr. Speelman moved, seconded by Mrs. Knighten to approve the Resolution "Requesting the County Auditor to Make Advance Payments of Taxes". (Resolution attached).

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye; Ms. Bryant, Aye

President Bryant declared the motion carried.

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TRANSFERS AND ADVANCES

01-06-24 Mr. Speelman moved, seconded by Dr. Johnson to authorize the Treasurer to make fund to fund advances, advance returns and transfers as needed throughout the year with Board ratification as part of the financial reports at the next regular meeting.

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye;
Ms. Bryant, Aye

President Bryant declared the motion carried.

BOARD MEMBER PARTICIPATION IN EMPLOYEE BENEFIT PLAN

As per Ohio Revised Code 3313.202, the current Board Members may exercise their option to participate in the district's employee benefit plans at the Board Member's expense. Members exercising their option to participate must state so publicly and be recorded in the Official Minutes. The monthly cost for health insurance is \$831.92 for single and \$2,096.41 for family. The monthly cost for dental insurance is \$27.43 for single and \$75.29 for family. (No Board Members exercised this option.)

FISCAL OFFICER - STUDENT ACTIVITY ACCOUNTS

01-07-24 Dr. Johnson moved, seconded by Mr. Speelman to approve the appointment of the Superintendent to be the sign-off officer of all student activity programs and these programs shall be presented to the Board once each year. The Superintendent will also have the authority to approve and/or modify the student activity budgets throughout the year as warranted.

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye;
Ms. Bryant, Aye

President Bryant declared the motion carried.

STUDENT ACTIVITY ACCOUNTS

01-08-24 Dr. Johnson moved, seconded by Mr. Speelman to authorize the Student Activity Accounts for the fiscal years 2024 and 2025 and calendar year 2024 as presented. (Attached)

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye;
Ms. Bryant, Aye

President Bryant declared the motion carried.

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AUTHORIZATION OF THEN AND NOW CERTIFICATE

01-09-24 Mr. Speelman moved, seconded by Mrs. Knighten to approve the authorization of the Then and Now Certificate as per Ohio Revised Code 5705.41, authorizing the Treasurer to exercise the "Then and Now" certification of funds provided the funds are within the Board approved appropriations and free of any previous encumbrances.

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye;
Ms. Bryant, Aye

President Bryant declared the motion carried.

AUTHORIZATION TO MODIFY APPROPRIATIONS

01-10-24 Mrs. Knighten moved, seconded by Dr. Johnson to approve authorization for the Treasurer to modify the original line item appropriations as set by the Board. The Treasurer shall not alter the total amended appropriations as adopted by the Board. All modifications must be within the last Board adopted appropriations measure. The Treasurer shall stay within the funds available as certified by the Budget Commission of Hamilton County or as amended and approved on or before June 30, by the Budget Commission.

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye;
Ms. Bryant, Aye

President Bryant declared the motion carried.

RECOGNITION OF SUPPORT ORGANIZATIONS

01-11-24 Dr. Johnson moved, seconded by Mr. Speelman to recognize the Winton Woods City School District affiliated support organizations as follows: Winton Woods Athletic Boosters, Winton Woods Performing Arts Boosters, Winton Woods Parent Teacher Association and Winton Woods Educational Foundation. (Each organization's budget or current statement was provided.)

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye;
Ms. Bryant, Aye

President Bryant declared the motion carried.

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APPOINTMENT OF PURCHASING AGENT

01-12-24 Mr. Speelman moved, seconded by Ms. Bryant to approve the authorization of Mr. Steve Denny, Executive Director of Business Affairs, to serve as the Superintendent's designee as purchasing agent for the district on all purchases not exceeding \$250,000.00. (Board policies 6320 and 6325 – procurement)

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye; Ms. Bryant, Aye

President Bryant declared the motion carried.

OSBA MEMBERSHIP and SUBSCRIPTIONS

01-13-24 Dr. Johnson moved, seconded by Mrs. Knighten to approve the continued membership and subscriptions in the following:

- Ohio School Boards Association, January – December, 2024
- Subscription to The Briefcase (electronic) and School Management News (electronic), January – December, 2024
- Participation in the Ohio School Boards Association Legal Assistance Fund, January – December, 2024

Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye; Ms. Bryant, Aye

President Bryant declared the motion carried.

APPOINTMENTS

President Bryant made the following appointments for a period of one year:

- Ohio School Boards Association Legislative Liaison – Dr. Johnson
- Great Oaks Board of Education – (Currently Mr. Berte through 12/31/25)
- Superintendent's Review and Evaluation Liaison – Ms. Bryant and Mr. B. Smith
- Treasurer's Review and Evaluation Liaison – Ms. Bryant and Mr. B. Smith
- Board Member Handbook – Dr. Johnson and Mrs. Knighten
- OSBA Urban School District Advisory Network Liaison – Dr. Johnson and Mr. B. Smith
- Public Records Designee (O.R.C. 109.43) – Mr. Seymour
- Municipality Representatives:
 - Forest Park, Dr. Johnson and Ms. Bryant
 - Greenhills, Mr. Speelman and Ms. Bryant
 - Springfield Township/Wyoming, Mrs. Knighten and Mr. B. Smith
- Superintendent Committee Liaisons:
 - Student Achievement/Technology, Mr. Speelman and Ms. Bryant

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BOARD OF EDUCATION OPERATING PROTOCOL

01-14-24 Dr. Johnson moved, seconded by Mrs. Knighten to adopt the Board of Education Operating Protocol for 2024. (Copy Attached)

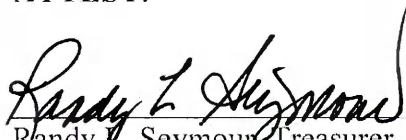
Vote: Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. B. Smith, Aye; Mr. Speelman, Aye; Ms. Bryant, Aye

President Bryant declared the motion carried.

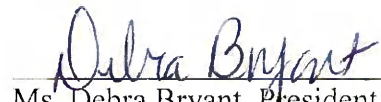
ADJOURNMENT

There being no further business, President Bryant declared the meeting adjourned at 7:17 p.m.

ATTEST:


Randy L. Seymour, Treasurer

APPROVED:


Ms. Debra Bryant, President



OFFICIAL OATH – MEMBER OF THE BOARD

I solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Ohio, that I will perform faithfully, the duties of Member of the Board of Education of the Winton Woods City School District, Hamilton County, Ohio, to the best of my ability, and in accordance with the laws now in effect and hereinafter to be enacted, during my continuance in said office, and until my successor is elected and qualified, so help me God.

A handwritten signature in black ink, appearing to read 'Bill Spelman', written over a horizontal line.

Mr. Bill Spelman

Sworn to and subscribed before me, this 8th day of January, 2024.

A handwritten signature in black ink, appearing to read 'Randy L. Seymour', written over a horizontal line.

Randy L. Seymour
Treasurer

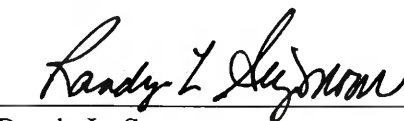


OFFICIAL OATH – MEMBER OF THE BOARD

I solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Ohio, that I will perform faithfully, the duties of Member of the Board of Education of the Winton Woods City School District, Hamilton County, Ohio, to the best of my ability, and in accordance with the laws now in effect and hereinafter to be enacted, during my continuance in said office, and until my successor is elected and qualified, so help me God.


Mrs. Angela Knighten

Sworn to and subscribed before me, this 8th day of January, 2024.


Randy L. Seymour
Treasurer



WINTON WOODS
CITY SCHOOL DISTRICT

OFFICIAL OATH - PRESIDENT OF THE BOARD

I, Debra Bryant, solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Ohio, and that I will faithfully, to the best of my ability, perform the duties of the President of the Board of Education of the Winton Woods City School District, Hamilton County, Ohio, so help me God.

Debra Bryant

Sworn to and subscribed before me, this 8th day of January, 2024.

Randy L. Seymour

Randy L. Seymour
Treasurer



OFFICIAL OATH – VICE PRESIDENT OF THE BOARD

I, Brandon Smith, solemnly swear that I will support the
Constitution of the United States, and the Constitution of the State of Ohio, and
that I will faithfully, to the best of my ability, perform the duties of the Vice President
of the Board of Education of the Winton Woods City School District, Hamilton
County, Ohio, so help me God.

A handwritten signature in black ink, appearing to read 'Brandon Smith', written over a horizontal line.

Sworn to and subscribed before me, this 8th day of January, 2024.

A handwritten signature in black ink, appearing to read 'Randy L. Seymour', written over a horizontal line.

Randy L. Seymour
Treasurer

HAMILTON COUNTY, OHIO

Office of the Board of Education Winton Woods City School District

January 8 , 2024

To the County Auditor:

The Board of Education of said School District, hereby submits its annual budget for the year commencing July 1, 2024 for consideration of the County Budget Commission.



President of the Board

[illegible]

1/8/2024

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES							
BOND RETIREMENT FUND							
	2024	Calendar Year	TOTAL	2025	Calendar Year	TOTAL	TOTAL
	1/1/2024	7/1/2024	CALENDAR YEAR	1/1/2025	7/1/2025	CALENDAR YEAR	FISCAL YEAR
BOND RETIREMENT EXPENDITURES	6/30/2024	12/31/2024	2024	6/30/2025	12/31/2025	2025	2024/2025
(1)	(2)	(3)		(4)	(5)		
EXPENDITURES							
2000 Supporting Services - Fees	28,000.00	18,000.00	46,000.00	28,000.00	18,000.00	46,000.00	46,000.00
6000 Repayment of Debt Service							
6100 Repayment of Debt Principal	0.00	1,065,000.00	1,065,000.00	0.00	1,120,000.00	1,120,000.00	1,065,000.00
6100 Repayment of Debt Interest	1,085,077.50	1,085,077.50	2,170,155.00	1,058,777.50	1,058,777.50	2,117,555.00	2,143,855.00
6100 Debt Issuance Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Repayment of Debt Service	1,085,077.50	2,150,077.50	3,235,155.00	1,058,777.50	2,178,777.50	3,237,555.00	3,208,855.00
7000 Other Debt Service							
Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00			0.00	0.00
			0.00			0.00	0.00
Total Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	1,113,077.50	2,168,077.50	3,281,155.00	1,086,777.50	2,196,777.50	3,283,555.00	3,254,855.00
Beginning Unencumbered Fund Balance	3,500,000.00	3,996,922.50	3,500,000.00	3,588,845.00	4,112,067.50	3,588,845.00	3,996,922.50
Ending Cash Balance	3,996,922.50	3,588,845.00	3,588,845.00	4,112,067.50	3,675,290.00	3,675,290.00	4,112,067.50

Winton Woods CSD							
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES							
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)							
	2024	Calendar Year	TOTAL	2025	Calendar Year	TOTAL	TOTAL
	1/1/2024	7/1/2024	CALENDAR YEAR	1/1/2025	7/1/2025	CALENDAR YEAR	FISCAL YEAR
PERMANENT IMPROVEMENT REVENUE	6/30/2024	12/31/2024	2024	6/30/2025	12/31/2025	2025	2024/2025
(1)	(2)	(3)		(4)	(5)		
REVENUES							
1000 Receipts from Local Sources							
1100 Taxes							
1110 - 1122 General Property Taxes	310,000.00	290,000.00	600,000.00	310,000.00	290,000.00	600,000.00	600,000.00
Total Taxes	310,000.00	290,000.00	600,000.00	310,000.00	290,000.00	600,000.00	600,000.00
3131-3133 Property Tax Allocation	35,000.00	33,000.00	68,000.00	35,000.00	33,000.00	68,000.00	68,000.00
3135 State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursements from State Sources	35,000.00	33,000.00	68,000.00	35,000.00	33,000.00	68,000.00	68,000.00
1130 Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190 Other Receipts (Local Taxes)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Total Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200-1800 Other Receipts-Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1880 Tax Increment Financing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1900 Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000 Receipts from State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3190 Other Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	345,000.00	323,000.00	668,000.00	345,000.00	323,000.00	668,000.00	668,000.00
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES							
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)							
	2024	Calendar Year	TOTAL	2025	Calendar Year	TOTAL	TOTAL
	1/1/2024	7/1/2024	CALENDAR YEAR	1/1/2025	7/1/2025	CALENDAR YEAR	FISCAL YEAR
PERMANENT IMPROVEMENT EXPENDITURES	6/30/2024	12/31/2024	2024	6/30/2025	12/31/2025	2025	2024/2025
(1)	(2)	(3)		(4)	(5)		
EXPENDITURES							
1000 Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Supporting Services	5,000.00	5,000.00	10,000.00	5,000.00	5,000.00	10,000.00	10,000.00
3000 Non Instructional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Extracurricular Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Facilities Acquisition and Construction	300,000.00	300,000.00	600,000.00	300,000.00	300,000.00	600,000.00	600,000.00
7000 Other Uses of Funds - Debt Services Principal and Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	305,000.00	305,000.00	610,000.00	305,000.00	305,000.00	610,000.00	610,000.00
Beginning Unencumbered Fund Balance	900,000.00	940,000.00	900,000.00	958,000.00	998,000.00	958,000.00	940,000.00
Ending Cash Balance	940,000.00	958,000.00	958,000.00	998,000.00	1,016,000.00	1,016,000.00	998,000.00

Winton Woods CSD
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES
CLASSROOM FACILITIES MAINTENANCE

CLASSROOM FACILITIES MAINTENANCE REVENUE (1)	2024 Calendar Year		TOTAL	2025 Calendar Year		TOTAL	TOTAL
	1/1/2024 6/30/2024 (2)	7/1/2024 12/31/2024 (3)	CALENDAR YEAR 2024	1/1/2025 6/30/2025 (4)	7/1/2025 12/31/2025 (5)	CALENDAR YEAR 2025	FISCAL YEAR 2024/2025
REVENUES							
1000 Receipts from Local Sources							
1100 Taxes							
1110 - 1122 General Property Taxes	100,000.00	95,000.00	195,000.00	100,000.00	95,000.00	195,000.00	195,000.00
Total Taxes	100,000.00	95,000.00	195,000.00	100,000.00	95,000.00	195,000.00	195,000.00
3131-3133 Property Tax Allocation	11,000.00	11,000.00	22,000.00	11,000.00	11,000.00	22,000.00	22,000.00
3135 State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursements from State Sources	11,000.00	11,000.00	22,000.00	11,000.00	11,000.00	22,000.00	22,000.00
1130 Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190 Other Receipts (Local Taxes)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Total Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200-1800 Other Receipts-Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1880 Tax Increment Financing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1900 Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000 Receipts from State Sources	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	75,000.00
3190 Other Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	186,000.00	106,000.00	292,000.00	186,000.00	106,000.00	292,000.00	292,000.00

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES
CLASSROOM FACILITIES MAINTENANCE

CLASSROOM FACILITIES MAINTENANCE EXPENDITURES (1)	2024 Calendar Year		TOTAL	2025 Calendar Year		TOTAL	TOTAL
	1/1/2024 6/30/2024 (2)	7/1/2024 12/31/2024 (3)	CALENDAR YEAR 2024	1/1/2025 6/30/2025 (4)	7/1/2025 12/31/2025 (5)	CALENDAR YEAR 2025	FISCAL YEAR 2024/2025
EXPENDITURES							
1000 Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Supporting Services	50,000.00	150,000.00	200,000.00	50,000.00	150,000.00	200,000.00	200,000.00
3000 Non Instructional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Extracurricular Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000 Other Uses of Funds - Debt Services Principal and Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	50,000.00	150,000.00	200,000.00	50,000.00	150,000.00	200,000.00	200,000.00
Beginning Unencumbered Fund Balance	1,300,000.00	1,436,000.00	1,300,000.00	1,392,000.00	1,528,000.00	1,392,000.00	1,436,000.00
Ending Cash Balance	1,436,000.00	1,392,000.00	1,392,000.00	1,528,000.00	1,484,000.00	1,484,000.00	1,528,000.00

Winton Woods CSD
Schedule of Bond Payments

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Serial or Term	Rate of Interest	Principal and Interest Requirements			Principal and Interest Requirements		
						Fiscal Year			Calendar Year		
						Bonds and Notes Outstanding 7/1/2024	Principal & Interest Due 7/1/2024 6/30/2025	Amount Available from Other Sources 7/1/2024 6/30/2025	Bonds and Notes Outstanding 1/1/2025	Principal & Interest Due 1/1/2025 12/31/2025	Amount Available from Other Sources 1/1/2025 12/31/2025
Payable from bond ret. Fd. INSIDE 10 MILL LIMIT											
TOTAL INSIDE						\$0	\$0	\$0	\$0	\$0	\$0
OUTSIDE 10 MILL LIMIT							Principal - \$1,065,000 Interest - \$2,143,855 Total			Principal - \$1,120,000 Interest - \$2,117,555 Total	
	By Vote	4/25/2017	11/1/2053	Both	3.0% to 5.0%	\$54,490,000		\$0	\$53,525,000		\$0
						Debt Schedule Attached					
TOTAL OUTSIDE						\$54,490,000	\$3,208,855	\$0	\$53,525,000	\$3,237,555	\$0

*If the levy is outside the 10 mill limit by vote, enter the words "by vote" and date of election. If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

Principal & Interest from Bond Detail	3,237,555.00
---------------------------------------	--------------

Aggregate Principal and Interest Payments

Principal Total	Interest Total	Calendar	
		Fiscal Year	Year
\$ 1,000,000.00	\$ 1,129,081.94	2023	2022
\$ -	\$ 1,110,127.50	2023	2023
\$ 1,015,000.00	\$ 1,110,127.50	2024	2023
\$ -	\$ 1,085,077.50	2024	2024
\$ 1,065,000.00	\$ 1,085,077.50	2025	2024
\$ -	\$ 1,058,777.50	2025	2025
\$ 1,120,000.00	\$ 1,058,777.50	2026	2025
\$ -	\$ 1,031,102.50	2026	2026
\$ 1,175,000.00	\$ 1,031,102.50	2027	2026
\$ -	\$ 1,002,052.50	2027	2027
\$ 1,235,000.00	\$ 1,002,052.50	2028	2027
\$ -	\$ 974,167.50	2028	2028
\$ 1,290,000.00	\$ 974,167.50	2029	2028
\$ -	\$ 945,052.50	2029	2029
\$ 410,000.00	\$ 1,880,052.50	2030	2029
\$ -	\$ 937,762.50	2030	2030
\$ 395,000.00	\$ 1,902,762.50	2031	2030
\$ -	\$ 930,645.00	2031	2031
\$ 385,000.00	\$ 1,920,645.00	2032	2031
\$ -	\$ 924,335.00	2032	2032
\$ 265,000.00	\$ 2,034,335.00	2033	2032
\$ -	\$ 920,355.00	2033	2033
\$ 1,395,000.00	\$ 920,355.00	2034	2033
\$ -	\$ 893,490.00	2034	2034
\$ 1,480,000.00	\$ 893,490.00	2035	2034
\$ -	\$ 865,622.50	2035	2035
\$ 1,545,000.00	\$ 865,622.50	2036	2035
\$ -	\$ 836,770.00	2036	2036
\$ 1,635,000.00	\$ 836,770.00	2037	2036
\$ -	\$ 806,545.00	2037	2037
\$ 1,775,000.00	\$ 806,545.00	2038	2037
\$ -	\$ 768,925.00	2038	2038
\$ 1,850,000.00	\$ 768,925.00	2039	2038
\$ -	\$ 731,925.00	2039	2039
\$ 1,945,000.00	\$ 731,925.00	2040	2039
\$ -	\$ 693,025.00	2040	2040
\$ 2,025,000.00	\$ 693,025.00	2041	2040
\$ -	\$ 651,406.25	2041	2041
\$ 2,115,000.00	\$ 651,406.25	2042	2041
\$ -	\$ 607,837.50	2042	2042
\$ 2,195,000.00	\$ 607,837.50	2043	2042
\$ -	\$ 561,362.50	2043	2043
\$ 2,295,000.00	\$ 561,362.50	2044	2043
\$ -	\$ 512,612.50	2044	2044

\$ 2,400,000.00	\$ 512,612.50	2045	2044
\$ -	\$ 470,612.50	2045	2045
\$ 2,485,000.00	\$ 470,612.50	2046	2045
\$ -	\$ 427,125.00	2046	2046
\$ 2,570,000.00	\$ 427,125.00	2047	2046
\$ -	\$ 382,150.00	2047	2047
\$ 2,660,000.00	\$ 382,150.00	2048	2047
\$ -	\$ 335,600.00	2048	2048
\$ 2,530,000.00	\$ 335,600.00	2049	2048
\$ -	\$ 285,000.00	2049	2049
\$ 2,630,000.00	\$ 285,000.00	2050	2049
\$ -	\$ 232,400.00	2050	2050
\$ 2,735,000.00	\$ 232,400.00	2051	2050
\$ -	\$ 177,700.00	2051	2051
\$ 2,845,000.00	\$ 177,700.00	2052	2051
\$ -	\$ 120,800.00	2052	2052
\$ 2,960,000.00	\$ 120,800.00	2053	2052
\$ -	\$ 61,600.00	2053	2053
\$ 3,080,000.00	\$ 61,600.00	2054	2053
\$ 56,505,000.00	\$ 47,813,009.44		

Winton Woods City School District

Hamilton

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2021, 2022 and 2023 Actual;
Forecasted Fiscal Years Ending June 30, 2024 Through 2028

November 20, 2023	Actual				Forecasted				
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Average Change	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Revenues									
1.010 General Property Tax (Real Estate)	21,313,908	22,121,676	22,864,627	3.6%	23,084,613	23,556,696	23,634,328	23,821,336	23,994,723
1.020 Tangible Personal Property Tax	1,950,774	2,193,506	2,227,871	7.0%	2,288,440	2,362,594	2,460,670	2,552,319	2,644,567
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	19,572,800	18,315,871	19,402,263	-0.2%	22,310,094	23,516,706	25,494,500	26,481,320	28,463,506
1.040 Restricted State Grants-in-Aid	1,057,766	2,229,110	2,985,121	72.3%	3,913,690	4,393,064	4,939,717	5,420,727	5,549,908
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 State Share of Local Property Taxes	2,765,895	2,725,008	2,715,274	-0.9%	2,808,749	2,893,179	2,897,208	2,922,421	2,947,501
1.060 All Other Revenues	5,759,002	2,923,978	3,129,515	-21.1%	3,302,515	3,202,515	3,102,515	3,002,515	2,902,515
1.070 Total Revenues	52,420,145	50,509,149	53,324,671	1.0%	57,708,101	59,924,754	62,528,938	64,200,638	66,502,720
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	1,197	37,943	1,572	999.0%					
2.070 Total Other Financing Sources	1,197	37,943	1,572	999.0%					
2.080 Total Revenues and Other Financing Sources	52,421,342	50,547,092	53,326,243	1.0%	57,708,101	59,924,754	62,528,938	64,200,638	66,502,720
Expenditures									
3.010 Personal Services	28,672,588	30,370,868	30,630,690	3.4%	32,445,583	34,110,055	35,657,439	37,258,145	38,920,047
3.020 Employees' Retirement/Insurance Benefits	10,332,383	10,804,073	11,059,440	3.5%	11,677,977	12,389,260	13,109,452	13,870,433	14,675,784
3.030 Purchased Services	11,145,643	7,486,433	8,476,886	-9.8%	9,890,886	11,433,901	12,004,486	12,758,080	13,394,807
3.040 Supplies and Materials	1,209,608	1,498,002	1,899,452	25.3%	2,067,952	2,129,567	2,193,428	2,259,629	2,328,271
3.050 Capital Outlay	95,898	68,663	78,714	-6.9%	208,000	350,000	150,000	350,000	150,000
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	531,844	684,133	730,467	17.7%	764,267	801,902	841,408	882,877	926,407
4.500 Total Expenditures	51,987,964	50,912,172	52,875,649	0.9%	57,054,665	61,214,685	63,956,213	67,379,164	70,395,316
Other Financing Uses									
5.010 Operating Transfers-Out	20,000	40,000	42,000	52.5%	40,000	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	40,000	42,000	52.5%	40,000	40,000	40,000	40,000	40,000
5.050 Total Expenditures and Other Financing Uses	52,007,964	50,952,172	52,917,649	0.9%	57,094,665	61,254,685	63,996,213	67,419,164	70,435,316
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	413,378	405,080-	408,594	-199.4%	613,436	1,329,931-	1,467,275-	3,218,526-	3,932,596-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	16,714,804	17,128,182	16,723,102	0.1%	17,131,696	17,745,132	16,415,201	14,947,926	11,729,400
7.020 Cash Balance June 30	17,128,182	16,723,102	17,131,696	0.0%	17,745,132	16,415,201	14,947,926	11,729,400	7,796,804
8.010 Estimated Encumbrances June 30	118,625	233,242	212,969	44.0%	200,000	200,000	200,000	200,000	200,000
10.010 Fund Balance June 30 for Certification of Appropriations	17,009,557	16,489,860	16,918,727		17,545,132	16,215,201	14,747,926	11,529,400	7,596,804
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	17,009,557	16,489,860	16,918,727		17,545,132	16,215,201	14,747,926	11,529,400	7,596,804
Revenue from New Levies									
13.010 Income Tax - New									
13.020 Property Tax - New									
13.030 Cumulative Balance of New Levies									
15.010 Unreserved Fund Balance June 30	17,009,557	16,489,860	16,918,727		17,545,132	16,215,201	14,747,926	11,529,400	7,596,804

Winton Woods City School District

Five Year Forecast Financial Report

December, 2023

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Five Year Forecast	8

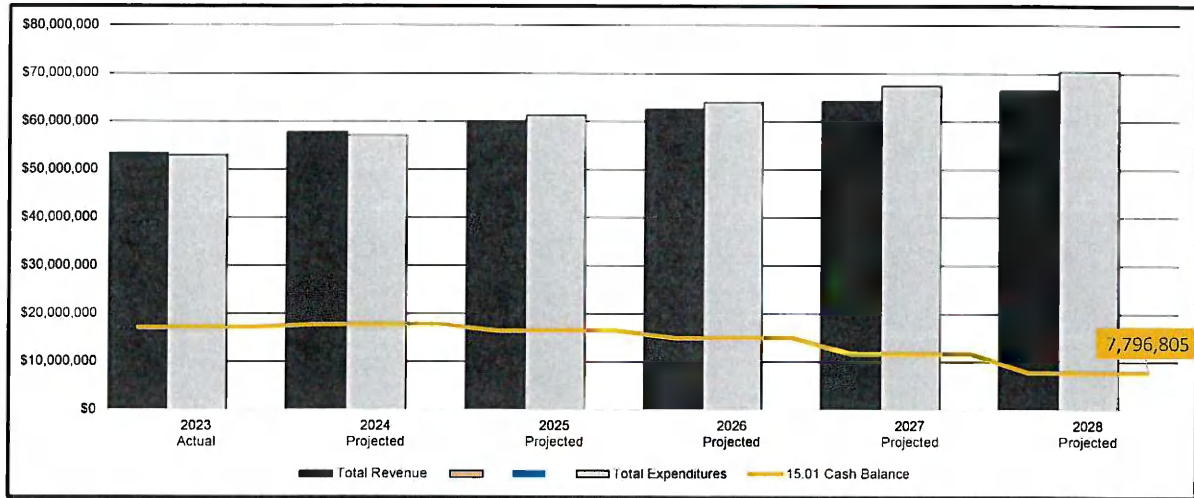
Forecast Purpose/Objectives

Ohio Department of Education's purposes/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 school districts with potential financial problems.

Forecast Methodology - This forecast is prepared based upon historical trends and current factors. This information is then extrapolated into estimates for subsequent years. The forecast variables can change multiple times throughout the fiscal year and while cash flow monitoring helps to identify unexpected variances no process is guaranteed. The intent is to provide the district's financial trend over time and a roadmap for decisions aimed at encouraging financial sustainability and stability.

Forecast Summary



Note: Cash balance (Line 7.020) plus any existing levy modeled as renewed or new during the forecast

Financial Forecast

	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Beginning Balance (Line 7.010) Plus	17,131,696	17,745,132	16,415,201	14,947,927	11,729,401
+ Revenue	57,708,101	59,924,754	62,528,938	64,200,638	66,502,720
+ Proposed Renew/Replacement Levies	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-
- Expenditures	(57,094,665)	(61,254,685)	(63,996,213)	(67,419,164)	(70,435,316)
= Revenue Surplus or Deficit	613,436	(1,329,931)	(1,467,274)	(3,218,526)	(3,932,596)
Line 7.020 Ending Balance with renewal/new levies	17,745,132	16,415,201	14,947,927	11,729,401	7,796,805

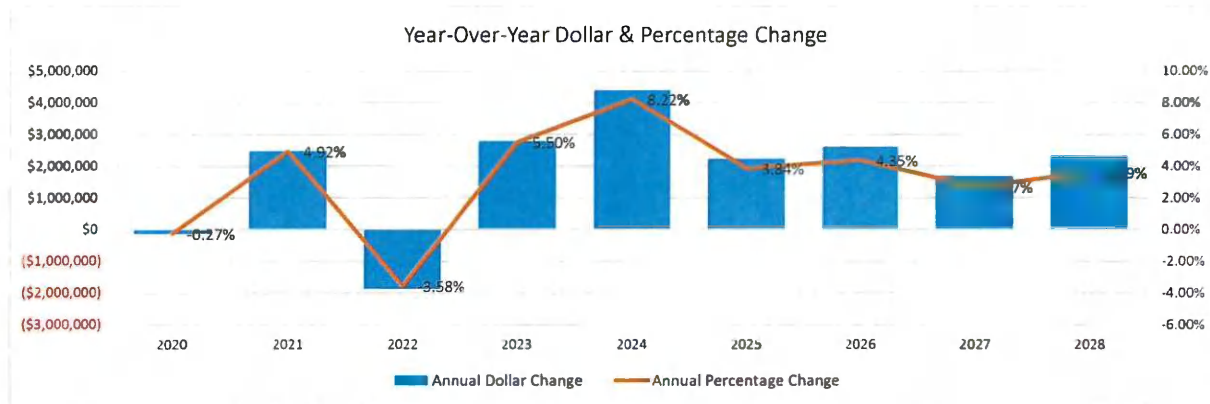
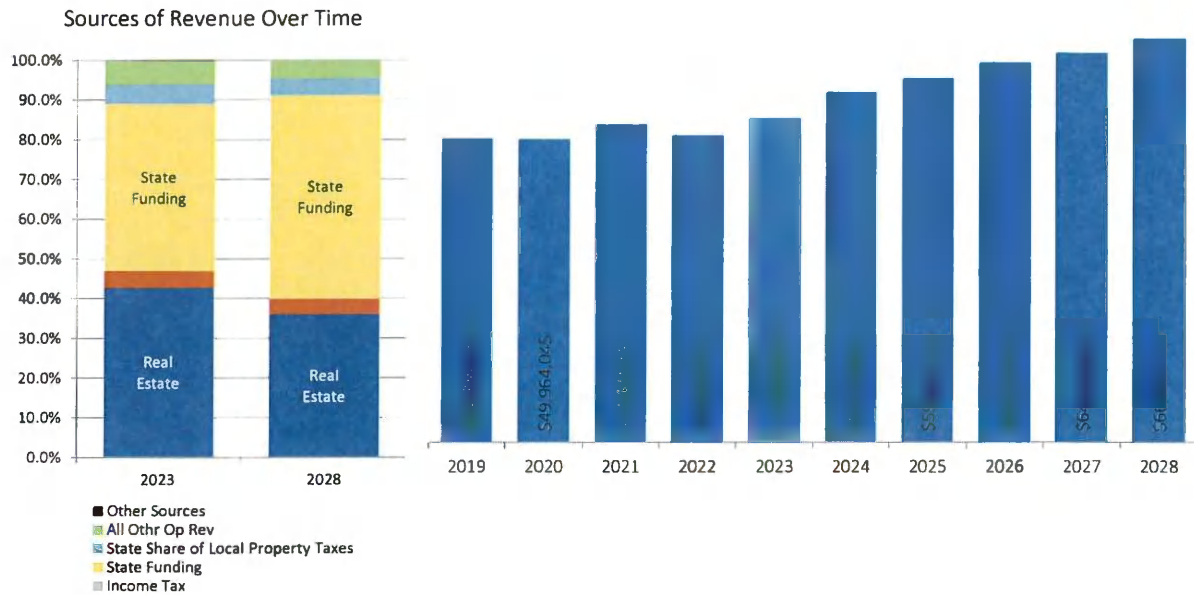
Analysis Without Renewal Levies Included.

Revenue Surplus or Deficit w/o Levies	613,436	(1,329,931)	(1,467,274)	(3,218,526)	(3,932,596)
Ending Balance w/o Levies	17,745,132	16,415,201	14,947,927	11,729,401	7,796,805

In FY 2024 a revenue surplus is expected. This means that expenditures are expected to be less than revenue by -\$613,436 in FY 2024. By the last year of the forecast, FY 2028, the district is expected to have a revenue shortfall where expenditures are projected to be greater than revenue by \$3,932,596. The district would need to cut its FY 2028 projected expenses by 5.58% in order to balance its budget without additional revenue.

The district's cash balance is positive at year-end in FY 2024 and is projected to worsen by FY 2028. A worsening cash balance can erode the district's financial stability over time.

Revenue Overview



Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	Total revenue increased 1.64% or \$807,037 annually during the past 4-Year period and is projected to increase 4.53% or \$2,635,295 annually through FY2028. State Funding has the most projected average annual variance compared to the historical average at \$1,834,677
Real Estate	\$622,007	\$226,019	(\$395,988)	
Public Utility	\$95,114	\$83,339	(\$11,775)	
Income Tax	\$0	\$0	\$0	
State Funding	\$490,529	\$2,325,206	\$1,834,677	
State Share-Local Prop. Taxes	(\$16,183)	\$46,445	\$62,628	
All Othr Op Rev	(\$383,467)	(\$45,400)	\$338,067	
Other Sources	(\$963)	(\$314)	\$648	
Total Average Annual Change	\$807,037 1.64%	\$2,635,295 4.53%	\$1,828,259 2.89%	

Note: Expenditure average annual change is projected to be >

\$3,503,533 On an annual average basis, expenditures are projected to grow faster than revenue.

Revenue Notes

REAL ESTATE REVENUE

Real estate property tax revenue accounts for 42.88% of total revenue. Class I or residential/agricultural taxes make up approximately 67.89% of the real estate property tax revenue. The Class I tax rate is 32.63 mills in tax year 2023. The projections reflect an average gross collection rate of 99.5% annually through tax year 2027. The revenue changed at an average annual historical rate of 2.92% and is projected to change at an average annual rate of 0.97% through FY 2028.

PUBLIC UTILITY - PERSONAL PROPERTY REVENUE

The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. This category currently makes up 4.18% of total district revenue. The property is taxed at the full voted tax rate which in tax year 2023 is 81.97 mills. The forecast is modeling an average gross collection rate of 100.00%. The revenue changed historically at an average annual dollar amount of \$95,114 and is projected to change at an average annual dollar amount of \$83,339 through FY 2028.

INCOME TAX REVENUE

The district does not have an income tax levy.

UNRESTRICTED STATE AID REVENUE

Beginning in FY 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates the four components identified as necessary to the education process. The Base Cost is currently calculated for two years using a statewide average from historical actual data. For Winton Woods City School District the calculated Base Cost total is \$30,481,060 in FY 2024. The state's share of the calculated Base Cost total is \$18,055,356 or \$4,888 per pupil.

The FSFP also started funding students where they attended school. Therefore district educated enrollment is now used for per pupil funding. At the same time, the FSFP eliminated tuition transfer payments from school districts.

RESTRICTED STATE AID REVENUE

Restricted aid is the portion of state per pupil funding that must be classified as restricted use. Historically the district's restricted state aid changed annually on average by \$646,340 and is projected to change annually on average by \$512,957. Restricted funds represent 5.60% of total revenue. Starting in FY 2022 the district's Success & Wellness funding is considered restricted, the state's share of this funding is recorded as restricted is \$682,533. This funding has implications on general fund expenditures in that certain spending now occurring in a fund external to the general fund could shift to the general fund. The expenditures in this forecast are adjusted to reflect this change.

STATE SHARE OF LOCAL PROPERTY TAXES REVENUE

State Share of Local Property Taxes primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In FY 2024, approximately 12.0% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 2.9% will be reimbursed in the form of qualifying homestead exemption credits.

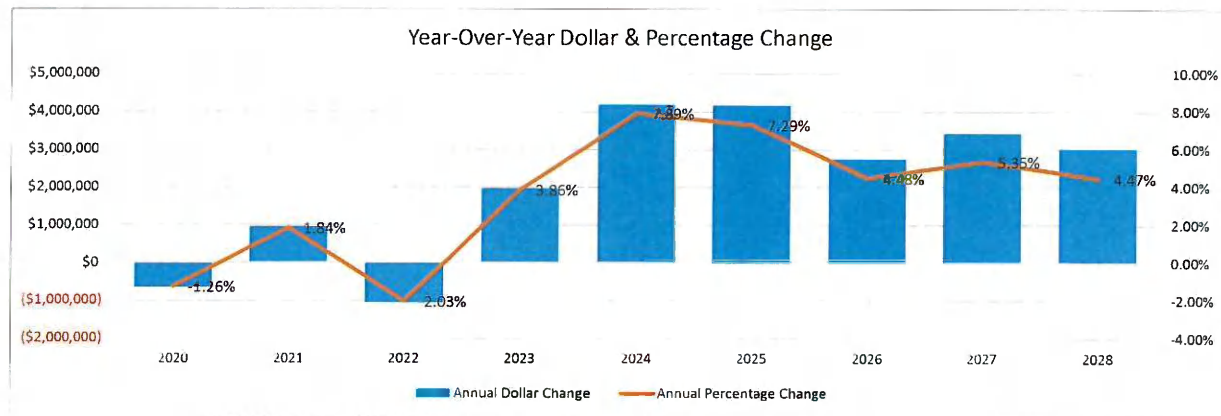
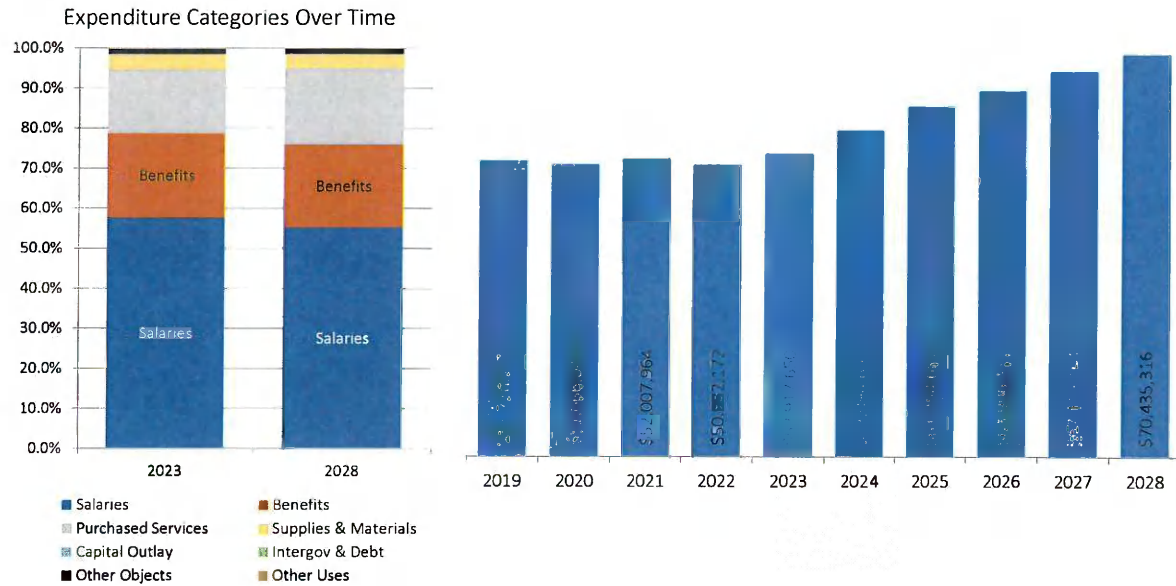
OTHER REVENUE

Other revenue includes tuition received by the district for non-resident students educated by the district. It also includes interest income, payments in lieu of taxes, and miscellaneous revenue. The historical average annual change was -\$383,467. The projected average annual change is -\$45,400 through FY 2028.

OTHER FINANCING SOURCES

Other sources includes revenue that is generally classified as non-operating. Return advances-in are the most common revenue source. In FY 2023 the district received \$0 as advances-in and is projecting advances of \$0 in FY 2024. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be \$ in FY 2024 and average \$ annually through FY 2028.

Expenditure Overview



Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	Total expenditures increased 0.60% or \$299,871 annually during the past 4-Year period and is projected to increase 6.62% or \$3,503,533 annually through FY2028. Purchased Services has the largest projected average annual variance compared to the historical average at \$1,611,109.
Salaries	\$614,206	\$1,657,871	\$1,043,665	
Benefits	\$299,260	\$723,269	\$424,008	
Purchased Services	(\$627,524)	\$983,584	\$1,611,109	
Supplies & Materials	\$51,719	\$85,764	\$34,044	
Capital Outlay	(\$84,348)	\$14,257	\$98,605	
Intergov & Debt	\$0	\$0	\$0	
Other Objects	\$41,058	\$39,188	(\$1,870)	
Other Uses	\$5,500	(\$400)	(\$5,900)	
Total Average Annual Change	\$299,871 0.60%	\$3,503,533 6.62%	\$3,203,662 6.02%	

Note: Expenditure average annual change is projected to be > \$3,503,533

On an annual average basis, revenues are projected to grow slower than expenditures

Expenditure Notes

SALARY EXPENSE

Salaries represent 57.88% of total expenditures and increased at a historical average annual rate of 2.14% or \$614,206. This category of expenditure is projected to grow at an annual average rate of 4.91% or \$1,657,871 through FY 2028. The projected average annual rate of change is 2.77% more than the five year historical annual average

BENEFIT EXPENSE

Benefits represent 20.90% of total expenditures and increased at a historical average annual rate of 2.91% This category of expenditure is projected to grow at an annual average rate of 5.82% through FY 2028. The projected average annual rate of change is 2.91% more than the five year historical annual average

PURCHASED SERVICES EXPENSE

Purchased Services represent 16.02% of total expenditures and decreased at a historical average annual rate of -4.45%. This category of expenditure is projected to grow at an annual average rate of 9.71% through FY 2028 The F5FP funds only district educated enrollment thereby reducing tuition cost for open enrollment out, community schools, STEM, and scholarships starting in FY 2022. This change resulted in lower district cost but also less per pupil state revenue since per pupil funding was paid directly by the state to the attending school.

SUPPLIES & MATERIALS EXPENSE

Supplies & Materials represent 3.59% of total expenditures and increased at a historical average annual rate of 4.94%. This category of expenditure is projected to grow at an annual average rate of 4.18% through FY 2028. The projected average annual rate of change is -0.76% less than the five year historical annual average.

CAPITAL OUTLAY EXPENSE

Capital Outlay represent 0.15% of total expenditures and decreased at a historical average annual amount of -\$84,348. This category of expenditure is projected to grow at an annual average rate of \$14,257 through FY 2028. The projected average annual change is more than the five year historical annual average

INTERGOVERNMENTAL & DEBT EXPENSE

The Intergovernmental/Debt expenditure category details general fund debt issued by the District.

OTHER OBJECTS EXPENSE

Other Objects represent 1.38% of total expenditures and increased at a historical average annual rate of 7.54%. This category of expenditure is projected to grow at an annual average rate of 4.87% through FY 2028. The projected average annual rate of change is -2.67% less than the five year historical annual average.

OTHER USES EXPENSES

Other Uses includes expenditures that are generally classified as non-operating. It is typically in the form of advances-out which are then repaid into the general fund from the other district funds. In FY 2023 the district had no advances-out and has no advances-out forecasted through FY 2028. The district can also move general funds permanently to other funds, the district has transfers forecasted through FY 2028. The district can also have other uses of funds.

Winton Woods City School District
Board of Education

Resolution Requesting the County Auditor to Make Advance Payments of Taxes
Pursuant to Ohio Revised Code § 321.34

Resolution No. 01-05-24

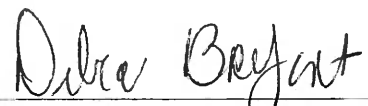
Whereas, the Ohio Revised Code allows a taxing authority to request payment from the County Auditor funds derived from taxes or other sources to the County Treasurer, which may be held on account of a local subdivision;

Therefore, be it resolved by the Board of Education of the Winton Woods City School District, Cincinnati, Ohio:

Section 1. That the Auditor and the Treasurer of Hamilton County in accordance with Ohio Revised Code § 321.34, be requested to draw and pay to the Winton Woods City School District upon the written request of Randy Seymour, Treasurer/CFO, and/or Jim DeMark, Assistant Treasurer, to the County Auditor, funds due in any settlement for collection year 2024 derived from taxes or other sources, payable to the County Treasurer to the account of the Winton Woods City School District, and lawfully applicable for purposes of the 2024 or 2025 fiscal year.

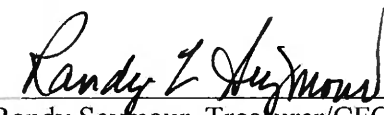
Section 2. That the Treasurer/CFO shall forward to the County Auditor a certified copy of this Resolution.

Approved: January 8, 2024



Ms. Debra Bryant, President

Attest:



Randy Seymour, Treasurer/CFO

The following Athletic and Student Activity Accounts need approval by the Board of Education to be active funds for the 2024 and 2025 fiscal years and 2024 calendar year:

High School Athletic Funds:

- Athletics
- Color Guard
- Drama Club
- Band
- Orchestra
- Vocal Music
- A Capella

High School Student Activity Funds:

- Art Club
- Class of 2024
- Class of 2025
- Class of 2026
- Class of 2027
- Key Club
- Pals Club
- National Honor Society
- National Spanish Honor Society
- Tri - M Music Honor Society
- Student Ambassadors
- True Colors
- Warriors Sisters United
- Student Council
- Year Book

Middle School Athletic Funds:

- Athletics
- Drama Club
- Band
- Orchestra
- Year Book

Middle School Student Activity Funds:

- Pals Club
- Student Council

Intermediate School Student Activity Funds:

- Camp Activity

WINTON WOODS CITY SCHOOL DISTRICT

RESOLUTION ADOPTING BOARD OF EDUCATION OPERATING PROTOCOL

WHEREAS, the Winton Woods City School District Board of Education wishes to utilize effective operating strategies for teamwork among Members of the Board of Education, and between the Board and the Superintendent and between the Board and the Treasurer ; and

WHEREAS, the Winton Woods City School District Board of Education has reviewed and discussed effective operating procedures between the Board and the Superintendent, and between the Board and the Treasurer that would move the district forward in achieving its mission.

NOW, THEREFORE BE IT RESOLVED, that the Members of the Winton Woods City School Districts Board of Education publicly commit themselves collectively and individually to the following operating protocol and this protocol shall be approved by all Members of the Board of Education as well as the Superintendent and the Treasurer on an annual basis at the Board of Education's Organizational meeting held in January:

BOARD OF EDUCATION OPERATION PROTOCOL

BOARD MEMBERS WILL PRACTICE THE GOVERNANCE ROLE

1. The Board will oversee the management of the District, monitor progress toward the Board's goals, and emphasize planning, evaluation, and policy-making for the District.
2. The Board will make decisions as a team and only the Board as a whole has authority to commit the Board to any action.
3. The Board will hold the Superintendent and Treasurer accountable for the successful day-to-day operations of the District.
 - a. The Board will hold general counsel responsible for providing appropriate and effective legal counsel.
 - b. The Board will hold the Treasurer responsible for providing appropriate and effective auditing of the District.
4. The Board will act on recommendations, proposals and suggestions from the Superintendent and the Treasurer. The Superintendent is the Chief Executive Officer and the Treasurer is the Chief Financial Officer, both of whom report to the Board.
5. Board Members will submit all inquiries to the Superintendent and/or Treasurer and insist that others do the same.
 - a. Board Members may make appropriate inquiries to the general counsel.
 - b. Board Members may make appropriate inquiries to the Treasurer.
6. Board Members may make requests to the Superintendent or Treasurer for additional information. The Board President and the Superintendent or Treasurer will assess the timeliness of the requests, and the Superintendent and Treasurer will assign the request to the appropriate staff. All requests and all responses will be copied to all Board Members.
7. When the Board Members are presented with an issue by a parent or constituent, the parent or constituent should generally be referred to the Superintendent as appropriate.
8. Written and electronic communication to the Board will receive a response within forty-eight (48) hours from the Board President or such other person as designated by the Board President. For all

written communications, copies and responses shall be kept on file or in an electronic file as appropriate and made available to the Board Members upon request.

9. Board Members should take responsibility for their own training: The following are available and recommended resources:
 - a. "Parliamentary Procedure At A Glance: New Edition" by O. Garfield Jones,
 - b. "Robert's Rules of Order: Newly Revised (10th Edition)" by Henry M. Robert,
 - c. "Anderson's Ohio School Law Manual 2010 Edition" by Kimball H. Carey.

THE BOARD WILL ESTABLISH CLEAR EXPECTATIONS AND GOALS

1. The Board will set clear goals for the Board, the Superintendent, the Treasurer, and for the Winton Woods City School District.
2. The Board will address its performance through annual self-evaluation.
3. The Board will establish a performance evaluation process for the Superintendent and Treasurer. The process will ensure that the Superintendent and Treasurer understand expectations and accountability for the Board goals.
4. The Board will address problems, breaches of protocol or compliance with Federal and State Laws at the nearest date to when the problems, breaches, issues or matters of Law have occurred, are discovered and/or made known to the Board.

AGENDA PREPARATION AND DISSEMINATION

1. The Board President and Board Vice President shall prepare all agendas for meetings of the Board. In doing so, the Board President shall consult with the Superintendent and the Treasurer. The Board President has final authority to set the agenda.
2. Should any Board Member, wish to have items added to any given agenda they should do so in writing through a Board Meeting Agenda Request. Electronic and written requests should be sent to the Board President and the Superintendent and will be approved and scheduled for discussion by the Board President.
3. Board Members need adequate information and time to consider an action in order to make quality decisions at Board meetings. The agenda, together with supporting materials, shall be distributed to Board Members at least three (3) business days prior to the Board meeting. The documents will be sent electronically. Board Members are expected to read the information provided to them and contact the Superintendent and/or Treasurer to request additional information that may be deemed necessary to assist the Board in their decision-making responsibilities. Requests for information and the response will be shared with all Board Members.

ALL MEETINGS OF THE BOARD WILL BE CONDUCTED EFFICIENTLY AND EFFECTIVELY

1. The Board will conduct all regular business meetings according to *Robert's Rules of Order* with a staff member serving as parliamentarian. Board Members will debate the issues, not one another. Diversity of opinions will be encouraged and respected through actions and words.
2. The Board agrees that it shall follow the order of business as established by the agenda and only items appearing on the agenda will be acted upon. Upon the affirmative vote of a majority of Board Members present, the Board may consider and act upon business not included on the agenda. The Board President will publicly acknowledge requests from members of the public wishing to address

the Board at business meetings. Each member of the public may address the Board for a total of three (3) minutes regarding any items, excluding personnel. The Board will hear from people on a given issue at a given meeting for a total of no more than sixty (60) minutes and reserves the right to limit discussion on a particular issue. (Board Policy 0169.1)

3. Executive sessions will be held only for appropriate subjects permitted by law. Board Members will be notified in advance if any executive session is to take place. Notwithstanding the foregoing, an executive session may be called at any time by a majority vote of the Board Members. All executive session motions will make explicit the subject(s) being considered.
4. In an effort to increase deliberation and build consensus, substantive matters requiring Board action may be referred to a committee of the Board whenever possible.
5. Action items proposed by Board Members not referred to committee will have a first reading with discussion and a vote at the next regularly scheduled Board meeting. If the Board determines that an action is of an emergency nature, then the forty-eight (48) hour waiver may be used.

COMMUNICATION IS NECESSARY AND ENCOURAGED

1. The Board believes it is important to keep the community informed about education programs. Communication will be the concurrent responsibility of the Board, the Superintendent, and the Treasurer.
2. Individual Board Members will vote their views. But as individuals, Board Members have no authority. The Board will relay a unified message to the community and staff on critical issues once the Board has spoken.
3. The Superintendent or his or her designee is the spokesperson for the District. The Board will designate a spokesperson. Press releases from the Board shall be released only by the Board President or such other person as designated by the Board President and only as authorized by the Board.

ADOPTED this 8th day of January, 2024