

**Minutes of the Regular Meeting of the Board of Education  
of the Southington Local School District held on  
September 19, 2024  
Southington Schools Library**

Mr. Kelly called the meeting to order at 6:00 p.m. with the following members present:

Mrs. Dunn  
Mr. Freeman  
Ms. Gibbs  
Mr. Gilanyi  
Mr. Kelly

In attendance: Abbey Castle, Shannon Castle, Connor Castle, Troy Beall, Heather Harnett, Kristi Davisson, Crystal Nevling, Valerie St. Clair

**MINUTES**

**BOARD ACTION 2024-109**

Mr. Freeman moved and Mr. Gilanyi seconded that the Southington Board of Education approves the minutes of the regular meeting held on August 15, 2024 as presented or corrected and that the reading of these minutes be waived.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

**FINANCE ITEMS**

**BOARD ACTION 2024-110**

Mr. Kelly moved and Mrs. Dunn seconded that, upon the recommendation of the Treasurer, the Southington Board of Education approves the Finance Items (A-K) as submitted (including exhibits):

**A. Financial Reports**

Cash Summary Report (Fund/SCC) – August, 2024 (Exhibit 1)

Disbursement Summary Report – August, 2024 (Exhibit 2)

**B. Bank Reconciliation – August, 2024 (Exhibit 3)**

**C. Investment Summary – August, 2024**

## Southington Board of Education – Regular Meeting – September 19, 2024

Fund	Fund/ SCC	August 2024			Fiscal-to-Date		
		FNB Sweep	FNB MMA	Huntington Account	FNB Sweep	FNB MMA	Huntington Account
General Fund	001-0000	29,394.40	0.64	24.66	62,493.54	1.34	25.22
Lunchroom Fund	006-0000	1,961.88			3,991.00		
Elementary Library	008-9001	49.98			100.49		
Russ Scholarship	008-9901	33.04			66.43		
	<b>Total</b>	<b>31,439.30</b>	<b>0.64</b>	<b>24.66</b>	<b>66,651.46</b>	<b>1.34</b>	<b>25.22</b>
				<b>31,464.60</b>			<b>66,678.02</b>

Investment	Rate	Month End Balance
FNB Sweep	5.30%	7,071,361.19
FNB MMA	0.081%	9,696.93
Huntington Account	0.000%	24,980.46
<b>Total Invested</b>		<b>7,106,038.58</b>

**D. 5-Year Financial Projection Documents – FY 2025-2029**

State of Ohio's 5-Year Financial Forecast – FY 2025-2029 (Exhibit 4)

Assumptions to the Financial Forecast – FY 2025-2029 (Exhibit 5)

Southington's 5-Year Financial Forecast – FY 2025-2029 (Exhibit 6)

**E. General Fund (001-0000) Spending Plan – FY 2025 (Exhibit 7)**

Beginning Cash Balance	\$5,234,119
Estimated Revenue	6,600,000
Estimated Expenditures	<u>6,232,300</u>
Estimated Ending Cash Balance	\$5,601,819

**F. Monthly Spending Plan Reports – July, 2024 (Exhibit 8)**

**G. Monthly Spending Plan Reports – August, 2024 (Exhibit 9)**

**H. Annual Appropriations – All Funds – FY 2025**

## Southington Board of Education – Regular Meeting – September 19, 2024

### Governmental Fund Types

General Fund	\$ 6,378,040.22
Debt Service Fund	1,021,755.49
Capital Projects Fund	477,505.43
Special Revenue Funds	1,301,387.74

### Proprietary Fund Types

Enterprise Funds	745,382.55
Internal Service Funds	152,179.70

### Fiduciary Fund Types

Expendable Trust Funds	66,309.88
Agency Funds	31,701.44

Total - All Funds	\$	10,174,262.45
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## **I. Set-Aside Requirements – FY 2025**

		ORC 3315.18
		Set Aside
District	Enrollment	Calculation
Southington Local	401.282978	\$ 99,216.53
<i>Base Cost of \$8,241.61 x 3% x 401.282978 = \$99,216.53</i>		

## **J. Transfer of Funds**

<u>From:</u>	<u>To:</u>	<u>Amount:</u>
General Fund (001-0000)	Permanent Impr. Fund (003-0000)	\$100,000.00
General Fund (001-0000)	Severance Fund (035-9004)	\$ 20,000.00

## **K. Donations**

<u>From:</u>	<u>To:</u>	<u>Amount:</u>
Anonymous Donor	Class of 2027	\$200.00
Chalker Community Support	Chalker Building Repair Fund	\$5,300.00
Don Strock	Beta Club	\$30.00

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

## Southington Board of Education – Regular Meeting – September 19, 2024

### NEW BUSINESS-RESOLUTIONS

#### BOARD ACTION 2024-111

Mrs. Dunn moved and Ms. Gibbs seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to Resolutions (A-B):

A. Resolution 2024-010

Approve to rescind Resolution 2024-010.

B. Resolution 2024-011- Commendation of Abbigail Castle

Resolution 2024-011  
Commendation of Abbigail Castle

WHEREAS, Abbigail Castle did participate in the Girls Division III High School Track Regional Championships held on Friday, May 24, 2024 at Norwayne High School in Creston, Ohio; placing 7<sup>th</sup> in the 3200 meter run with a time of 11:38, setting a new school record. and

WHEREAS, this accomplishment brought honor to herself, her family, and for her school; therefore, be it

RESOLVED, Abbigail be commended for her outstanding accomplishment and that this resolution be spread upon the official minutes of the Southington Board of Education and that a true copy be presented to her.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

### NEW BUSINESS- GAME WORKERS- SY 2024-2025

#### BOARD ACTION 2024-112

Mr. Gilanyi moved and Mrs. Dunn seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to game workers (A-B):

A. Game Workers

Approve the following as game workers for the 2024-2025 school year pending pre-employment requirements.

Aimee St. Clair  
Abby Grimm

Becky Marlatt  
Brian Piecuch

Diane Hites  
Mike Moody



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Janet Hoffman  
Katie Ross

Samantha Grimm  
Laura Freeman

Paige Hites

### **B. Rate of Pay for Game Workers**

Approve the following rates of pay for game workers for the 2024-2025 school year:

\$40 a night for JV/V and \$20 per game for Junior High.

Roll Call:

Ayes: Mrs. Dunn, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Abstain: Mr. Freeman

Nays: None

Motion carried

## **NEW BUSINESS-VOLUNTEERS- SY 2024-2025**

### **BOARD ACTION 2024-113**

Mr. Freeman moved and Ms. Gibbs seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to volunteers (A-B):

#### **A. Volunteers- BCI complete**

Approve the following as volunteers for the 2024-2025 school year- BCI checks have been completed:

Courtney Albert	Dawn Allison	Nicole Barth	Donette Bartholomew
Deana Baxter	MaryJane Biery	Stephanie Bradley	Samantha Breese
Mark Brewster	Allison Brewster	Devin Byard	Kelsie Chapman
Tiffany Cook	Stephanie Cox	Erin DeMoss	Cindy Fisher
Katie Fox	Laura Freeman	Jamie Fusselman	Ava Gilanyi
Brittney Gilanyi	Samantha Grimm	Dana Hayford	Diane Hites
Kelley Houser	Sarah Howes	Cora Hutchinson	Brittney Kassander
Amanda Kinter	Barbara LaRosa	Becky Marlatt	Courtney Masterson
Erica Mathews	Heather McCaslin	Stacy McDivitt	Laura Miller
Rebecca Miller	Heather Mills	Ashley Miranda	Mellisa Moore
Ashley Oakford	Brianna Pagan	Briana Postlethwait	Amanda Powers
Megan Robinson	Taylor Romigh	Katie Ross	Mazie Silbaugh
Kelly Sobczak	Amanda Sperling	Aimee St. Clair	Katie Swiger
Stephanie Turney	Danielle Waid	David Waid	Erica Wolfe

#### **B. Volunteers- need to complete BCI checks**

Approve the following as volunteers for the 2024-2025 school year- BCI checks must be completed before they can volunteer:

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Stacie Baugher  
Amber Darno  
Ashley Len  
Rachel Rasey

Lena Byler  
Andrea Gaul  
Jessica McElroy  
Brittany Ruple

Rachel Byler  
Autumn Jeavons  
Grace Parsons  
Roseanne Yoder

Samantha Crow  
Alexis Lash  
Shanda Plock  
Alicia York

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

### **NEW BUSINESS- CERTIFIED STAFF- SY 2024-2025**

#### **BOARD ACTION 2024-114**

Mr. Gilanyi moved and Mr. Kelly seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to Certified Staff (A-E):

A. Additional Days – SY 2024-2025

Approve up to ten (10) additional days for the 2024-2025 at their current daily rate for the following:

Kenneth Lasko

Shawna Umbrazun

B. Additional Steps – Military Service Credit – SY 2024-2025

Approve four (4) additional steps for military service credit to Tim Howard beginning with the 2024-2025 school year

C. Additional Degree Hours – SY 2024-2025

Approve the following pay adjustment (BA to BA+15) for Tim Howard for the 2024-2025 school year.

D. Science of Reading Stipends – SY 2024-2025

Science of Reading –completion of 22.00 clock hours for Pathway A: Ohio's introduction to Science of Reading, Kindergarten-Grade 5.

Lindsay Poledica - \$1,200.00

Science of Reading – completion of 8.50 clock hours for Pathway B: Ohio's introduction to Science of Reading, Kindergarten-Grade 5.

Marjorie Speaker - \$1,200.00

## **Southington Board of Education – Regular Meeting – September 19, 2024**

### **E. Unpaid Maternity Leave of Absence**

Approve an unpaid maternity leave of absence for Allison Penn beginning on September 9, 2024 for the remainder of the 2024-2025 school year.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

## **NEW BUSINESS- TCESC AMENDED CONTRACT - FY 2024-2025**

### **BOARD ACTION 2024-115**

Mrs. Dunn moved and Mr. Freeman seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves amending the TCESCE contract from \$561,618 to \$643,592 for fiscal year 2025.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

## **NEW BUSINESS- CLASSIFIED STAFF- SY 2024-2025**

### **BOARD ACTION 2024-116**

Mr. Kelly moved and Mr. Gilanyi seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to Classified Staff (A-D):

#### **A. Unpaid Leave of Absence - SY 2024-2025**

Approve one (1) day of unpaid leave of absence on September 13, 2024 for Rita Smith.

#### **B. Resignation**

Accept the resignation of Diane Hites, educational aide, effective September 6, 2024.

#### **C. Employment**

Employ Danette Zolna as an educational aide, 1-year limited contract, effective September 3, 2024 at step 0 pending pre-employment requirements.

#### **D. Change in Contract Hours – SY 2024-2025**

Approve the following changes in contract hours effective September 1, 2024:

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	<u>From</u>	<u>To</u>
Helen Davis – Cook	5.5 Hours per day	5.75 hours per day
Karen Hall - Cook	5.5 hours per day	5.75 hours per day
Rita Smith – Cashier/Cook	5.5 hours per day	5.75 hours per day
Stacy Dadisman – PG Aide	2.0 hours per day	2.50 hours per day
Dorothy Kren – PG Aide	2.0 hours per day	2.50 hours per day
Aimee St. Clair – PG Aide	2.0 hours per day	2.50 hours per day

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

### **NEW BUSINESS- TEACHER CANDIDATES- FY 2024-2025**

#### **BOARD ACTION 2024-117**

Ms. Gibbs moved and Mrs. Dunn seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items regarding teacher candidates for the 2024-2025 school year (A-B):

A. Student Observation- SY 2024-2025

Approve Sarah Abramovich, attending Kent State Salem, to do student observations for the 24-25 school year in Pre-K pending pre-employment requirements.

B. Student Teaching-SY 2024-2025

Approve Michael Shipman, attending John Carroll University, to do student teaching for the 24-25 school year in high school science pending pre-employment requirements.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

### **NEW BUSINESS- SUBSTITUTES- FY 2024-2025**

#### **BOARD ACTION 2024-118**

Mr. Gilanyi moved and Mr. Freeman seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items regarding substitutes for the 2024-2025 school year pending pre-employment requirements:

Andrea Gaul -café, educational aide and secretarial

Diane Kaster- custodial

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Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

### **NEW BUSINESS- FIELD TRIPS- SY 2024-2025**

#### **BOARD ACTION 2024-119**

Mr. Kelly moved and Mrs. Dunn seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to field trips:

##### Washington DC Trip

Approve 7<sup>th</sup> & 8<sup>th</sup> grade to attend Washington DC trip on March 6, 7 & 8, 2025 in Washington DC. Alicia Watson is Jr Hi Trip Advisor.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

### **NEW BUSINESS-JOB DESCRIPTIONS**

#### **BOARD ACTION 2024-120**

Mr. Gilanyi moved and Mr. Freeman seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to job descriptions:

##### Secretarial/Clerical

Approve secretarial/clerical job descriptions as submitted by the superintendent.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

### **NEW BUSINESS-BUS ROUTES FOR SY-24-25**

#### **BOARD ACTION 2024-121**

Mrs. Dunn moved and Ms. Gibbs seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to bus routes:

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### **Bus Routes-SY 24-25**

Approve bus routes for the SY 24-25 as submitted by the transportation supervisor.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

### **NEW BUSINESS – MOU-SEA**

#### **BOARD ACTION 2024-122**

Mr. Freeman moved and Mr. Gilanyi seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to a Memorandum of Understanding with the Southington Teacher's Association for a supplemental position of AM Duty (2%).

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

### **NEW BUSINESS - VOLUNTEERS– SY 2024-2025**

#### **BOARD ACTION 2024-123**

Mrs. Dunn moved and Ms. Gibbs seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business items related to volunteers (A-B):

A. Volunteers- BCI complete

Approve the following as volunteers for the 2024-2025 school year- BCI checks have been completed:

Tiffany Hudak

Rich Hudak

Megan Pressley

B. Volunteers- need to complete BCI checks

Approve the following as volunteers for the 2024-2025 school year- BCI checks must be completed before they can volunteer:

Seth Balzer

Saloma Detweiler

Megan Morgan

Richard Biles

Makenzie Fenton

Kailei Nordstrom

Brandi Blankenship

Cassandra Johnson

Jamie Schultz

Lisa Carroccio

Mary Ellen Kurtz

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Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

**NEW BUSINESS-SRO CONTRACT AMENDMENT- SY 2024-2025**

**BOARD ACTION 2024-124**

Mr. Kelly moved and Mrs. Dunn seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business item related to an amendment to the SRO contract. The new amount of the contract is \$70,377.84.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

**NEW BUSINESS-PERMANENT SUBSTITUTES- SY 2024-2025**

**BOARD ACTION 2024-125**

Ms. Gibbs moved and Mr. Freeman seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business item related to the following permanent substitutes (\$130.00 per day) - BCI checks have been completed:

Sarah Abramovich

Diane Hites

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

**NEW BUSINESS-CERTIFIED STAFF – TRAINING STIPEND**

**BOARD ACTION 2024-126**

Mr. Gilanyi moved and Ms. Gibbs seconded that, upon the recommendation of the Local Superintendent, the Southington Board of Education approves the following new business item related to a stipend for Summer Drone Training for the following certified staff (funding provided by the TCESC):

Renee Karr - \$2,125.00

John Yauger - \$600.00

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Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

**ADJOURNMENT**

**BOARD ACTION 2024-127**

Being no further business brought before the Board of Education, Ms. Gibbs moved and Mr. Freeman seconded that the meeting be adjourned at 6:39 p.m.

Roll Call:

Ayes: Mrs. Dunn, Mr. Freeman, Ms. Gibbs, Mr. Gilanyi, Mr. Kelly

Nays: None

Motion carried

Date Approved:

10/17/24

Signed:

Terry Kelly  
Terry Kelly, President

Attest:

Paul J. Pestello  
Paul J. Pestello, Treasurer



Southington Local Schools  
Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
001-0000	GENERAL FUND	\$ 5,234,119.28	\$ 574,943.04	\$ 987,781.07	\$ 533,051.61	\$ 955,537.43	\$ 5,266,362.92	\$ 458,802.65	\$ 4,807,560.27
001-9099	GENERAL FUND - BUDGET RESERVE FUND	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
001-9194	GENERAL FUND - VEHICLE RESERVE	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00
001-9199	CAPITAL IMPROVE/MAINT.	3,573.05	0.00	0.00	0.00	0.00	3,573.05	0.00	3,573.05
001-9299	TEXTBOOK/INSTR. MATERIAL	2,728.17	0.00	0.00	0.00	0.00	2,728.17	0.00	2,728.17
001-9588	GENERAL FUND - TECHNOLOGY RESERVE	46,082.84	0.00	0.00	6,005.00	6,085.00	39,997.84	880.00	39,117.84
002-9008	OSFC LOCAL & LFI BOND RETIREMENT FUNDS	525,759.49	51,469.02	51,469.02	213.43	213.43	577,015.08	0.00	577,015.08
003-0000	PERMANENT IMPROVEMENT	287,671.57	0.00	0.00	105,212.60	124,187.60	163,483.97	27,962.88	135,521.09
003-9016	PERMANENT IMPROVEMENT (FROM OSFC)	69,361.74	0.00	0.00	8,962.82	69,361.74	0.00	0.00	0.00
003-9116	PERMANENT IMPROVEMENT-CHALKER BUILDING	20,294.90	5,300.00	5,300.00	0.00	10,600.00	14,994.90	7,885.00	7,109.90
004-0000	LFI FUND	177.22	0.00	0.00	0.00	0.00	177.22	0.00	177.22
006-0000	NUTRITION SERVICES	447,039.01	5,287.49	7,447.96	13,636.88	22,718.07	431,768.90	54,441.81	377,327.09
006-9024	NUTRITION SERVICES - SUPPLY CHAIN - ROUND 4	14,502.85	0.00	0.00	0.00	0.00	14,502.85	14,502.85	0.00
007-9016	GARRETT PROVERBS MEMORIAL FUND	914.61	0.00	0.00	0.00	0.00	914.61	0.00	914.61
007-9025	CHALKER ALUMNI SCHOLARSHIP FUND	0.00	500.00	500.00	0.00	0.00	500.00	0.00	500.00
007-9106	BOARD OF EDUCATION SCHOLARSHIP FUND (PEPSI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
007-9206	BOARD OF ED SCHOLARSHIP INVESTMENT (PEPSI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
008-0000	CHALKER BEQUEST	39,270.10	0.00	0.00	0.00	0.00	39,270.10	0.00	39,270.10
008-9001	ELEMENTARY LIBRARY FUND	11,266.12	49.98	100.49	0.00	0.00	11,366.61	0.00	11,366.61
008-9010	JOAN M BAUER SCHOLARSHIP (CHALKER ALUMNI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
008-9013	ROBERT "BEAR" RHODES SCHOLARSHIP	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
008-9099	HELEN MARTHA RUSS SHLRSH	411.70	0.00	0.00	0.00	0.00	411.70	0.00	411.70
008-9201	ASHELMAN SCHOLARSHIP	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00
008-9901	RUSS SHLRSH INVESTMENT	7,447.35	33.04	66.43	0.00	0.00	7,513.78	0.00	7,513.78
009-0000	UNIFORM SCHOOL SUPPLIES	31,840.69	30.00	30.00	576.95	576.95	31,293.74	540.60	30,753.14
014-9000	CAMP FITCH FIELD TRIP FUND	0.00	1,950.00	1,950.00	0.00	0.00	1,950.00	4,640.00	(2,690.00)
014-9001	7TH/8TH GRADE TRIPS	728.50	0.00	0.00	0.00	0.00	728.50	0.00	728.50
016-9092	EMERGENCY LEVY FUND	174,468.61	25,749.20	25,749.20	33,494.79	55,831.62	144,386.19	0.00	144,386.19
018-9020	WILDCAT WAREHOUSE	3,052.54	0.00	0.00	0.00	0.00	3,052.54	0.00	3,052.54
018-9024	HS ACTIVITIES FUND	1,915.54	0.00	0.00	0.00	0.00	1,915.54	0.00	1,915.54
018-9124	MS ACTIVITIES FUND	3,389.82	0.00	0.00	0.00	0.00	3,389.82	0.00	3,389.82
018-9224	ES CHOOOL ACTIVITIES FUND (4-	1,373.54	0.00	0.00	0.00	0.00	1,373.54	0.00	1,373.54

Southington Local Schools  
Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
5)									
118-9280	PUBLIC SUPPORT SECONDARY	\$ 395.89	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 395.89	\$ 0.00	\$ 395.89
118-9281	PUBLIC SUPPORT ELEMENTARY	1,408.04	0.00	0.00	0.00	0.00	1,408.04	0.00	1,408.04
118-9324	ES HOLIDAY OUTREACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
118-9424	WILDCAT WONDERLAND	1,031.43	159.00	159.00	0.00	0.00	1,190.43	26.19	1,164.24
118-9524	PRE-K -5 PBIS	2,425.84	44.00	44.00	0.00	0.00	2,469.84	0.00	2,469.84
119-9000	OHGMEC GRANT - FY 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119-9021	MENTAL HEALTH & RECOVERY BOARD GRANT FY2021	126.93	0.00	0.00	0.00	0.00	126.93	0.00	126.93
119-9022	MENTAL HEALTH & RECOVERY BOARD GRANT FY2022	2,200.28	0.00	0.00	0.00	0.00	2,200.28	0.00	2,200.28
122-9899	UNCLAIMED FUNDS	780.16	0.00	0.00	0.00	0.00	780.16	0.00	780.16
122-9900	ALUMNI CLASS REUNION FUND	29,921.28	0.00	0.00	264.53	264.53	29,656.75	0.00	29,656.75
124-9024	WORKER'S COMPENSATION FUND	16,451.20	2,242.75	3,679.84	0.00	0.00	20,131.04	0.00	20,131.04
124-9124	HEALTH INSURANCE FUND	80,000.00	4,148.70	8,123.40	4,148.70	8,123.40	80,000.00	0.00	80,000.00
134-9008	CLASSROOM FACILITIES MAINTENANCE	64,271.87	10,306.27	10,306.27	14,214.58	39,812.26	34,765.88	33,383.12	1,382.76
135-9004	SEVERANCE FUND	18,352.90	0.00	0.00	6,110.14	9,815.71	8,537.19	0.00	8,537.19
200-9000	ELEMENTARY YEARBOOK	265.39	0.00	0.00	0.00	0.00	265.39	0.00	265.39
200-9223	CLASS OF 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9224	CLASS OF 2024	480.02	0.00	0.00	0.00	0.00	480.02	185.00	295.02
200-9225	CLASS OF 2025	3,667.28	0.00	0.00	0.00	0.00	3,667.28	0.00	3,667.28
200-9226	CLASS OF 2026	4,438.45	0.00	0.00	0.00	0.00	4,438.45	0.00	4,438.45
200-9227	CLASS OF 2027	462.49	200.00	200.00	0.00	0.00	662.49	0.00	662.49
200-9228	CLASS OF 2028	0.00	250.00	250.00	0.00	0.00	250.00	0.00	250.00
200-9229	CLASS OF 2029	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9230	CLASS OF 2030	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9400	ART DEPARTMENT	99.00	0.00	0.00	0.00	0.00	99.00	0.00	99.00
200-9500	BETA CLUB	1,864.94	30.00	30.00	0.00	(26.86)	1,921.80	733.00	1,188.80
200-9510	NATIONAL HONOR SOCIETY	68.55	0.00	250.00	250.00	250.00	68.55	250.00	(181.45)
200-9530	HS YEARBOOK	1,485.12	147.00	222.00	146.98	146.98	1,560.14	0.00	1,560.14
200-9540	SPANISH CLUB	90.89	0.00	0.00	0.00	0.00	90.89	0.00	90.89
200-9560	DRAMA CLUB	1,194.37	0.00	0.00	0.00	0.00	1,194.37	0.00	1,194.37
300-0000	ATHLETIC DEPARTMENT	54,667.00	4,919.00	7,269.00	10,154.35	10,654.35	51,281.65	8,734.95	42,546.70
300-9400	SKI ORGANIZATION	244.21	0.00	0.00	0.00	0.00	244.21	0.00	244.21
300-9424	CROSS COUNTRY / TRACK	500.00	1,020.00	1,020.00	0.00	0.00	1,520.00	600.00	920.00
300-9451	GIRLS CHEERLEADERS	4,614.28	210.00	310.00	0.00	1,450.00	3,474.28	2,038.08	1,436.20
300-9455	JR. HI CHEERLEADERS	1,056.91	0.00	0.00	0.00	0.00	1,056.91	0.00	1,056.91
300-9624	MUSIC DEPARTMENT	4,554.07	0.00	0.00	990.99	990.99	3,563.08	428.95	3,134.13
300-9650	MAJORETTES	56.81	0.00	0.00	0.00	0.00	56.81	0.00	56.81

Southington Local Schools  
Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
451-9023	OEEN CONNECTIVITY FY2023	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
451-9024	OEEN CONNECTIVITY - FY 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451-9025	OEEN CONNECTIVITY - FY 2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
499-9023	STATE SAFETY GRANT - FY 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
507-9023	ESSER II FY2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
507-9123	ARP ESSER FY2023	14,532.61	18,888.67	18,888.67	6,526.35	39,947.64	(6,526.36)	0.00	(6,526.36)
516-9023	IDEA-B FY2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516-9024	IDEA-B FY2024	1,828.50	16,342.94	16,342.94	8,160.45	26,331.89	(8,160.45)	0.00	(8,160.45)
516-9025	IDEA-B - FY2025	0.00	0.00	0.00	3,390.91	3,390.91	(3,390.91)	0.00	(3,390.91)
572-9023	TITLE I FY2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572-9024	TITLE I FY2024	2,603.62	14,116.85	14,116.85	6,721.06	23,441.53	(6,721.06)	0.00	(6,721.06)
572-9025	TITLE I - FY2025	0.00	0.00	0.00	2,919.73	2,919.73	(2,919.73)	0.00	(2,919.73)
584-9023	TITLE IV - FY 2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
584-9024	TITLE IV - FY 2024	0.00	1,476.67	1,476.67	0.00	1,476.67	0.00	0.00	0.00
584-9025	TITLE IV-A - FY 2025	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	(10,000.00)
584-9123	TITLE IV-A FY2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
584-9124	TITLE IV - STRONGER CONNECTION - FY 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
587-9024	IDEA PRESCHOOL - FY 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-9023	TITLE II-A FY2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-9024	TITLE II-A - FY2024	800.00	0.00	0.00	0.00	1,000.00	(200.00)	0.00	(200.00)
590-9025	TITLE II-A - FY2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599-9023	REAP FY2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599-9024	REAP - FY 2024	5,000.00	0.00	0.00	3,078.78	11,142.10	(6,142.10)	0.00	(6,142.10)
599-9025	REAP - FY 2025	0.00	0.00	0.00	778.25	778.25	(778.25)	0.00	(778.25)
599-9123	EMERGENCY CONNECTIVITY GRANT (ECF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599-9124	AG SAFETY GRANT (ROUND 5)	34,800.08	0.00	0.00	0.00	16,105.00	18,695.08	14,025.00	4,670.08
Grand Total		\$ 7,361,129.65	\$ 739,813.62	\$ 1,163,082.81	\$ 769,009.88	\$ 1,443,126.92	\$ 7,081,085.54	\$ 641,060.08	\$ 6,440,025.46

Southington Local Schools

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20916	46823 ACCOUNTS_PAYA BLE	8/8/2024	A & N REFRIGERATION	73 RECONCILED	8/23/2024		\$ 120.00		
20915	46824 ACCOUNTS_PAYA BLE	8/8/2024	AMAZON CAPITAL SERVICES	104434 RECONCILED	8/13/2024		1,853.64		
20917	46825 ACCOUNTS_PAYA BLE	8/8/2024	ASHTABULA COUNTY EDUCATIONAL	116 RECONCILED	8/19/2024		85.00		
20918	46826 ACCOUNTS_PAYA BLE	8/8/2024	BALZER, RHONDA	114636 RECONCILED	8/16/2024		92.23		
20919	46827 ACCOUNTS_PAYA BLE	8/8/2024	BR BLEACHERS	114828 RECONCILED	8/14/2024		750.00		
20920	46828 ACCOUNTS_PAYA BLE	8/8/2024	BROWN, SARAH	115248 RECONCILED	8/14/2024		614.00		
20921	46829 ACCOUNTS_PAYA BLE	8/8/2024	EMS LINQ INC	115215 RECONCILED	8/14/2024		8,998.63		
20922	46830 ACCOUNTS_PAYA BLE	8/8/2024	FORTRESS SYSTEMS INTERNATIONAL INC	115539 RECONCILED	8/13/2024		2,250.00		
20923	46831 ACCOUNTS_PAYA BLE	8/8/2024	FYDA FREIGHTLINER	653 RECONCILED	8/13/2024		478.29		
20924	46832 ACCOUNTS_PAYA BLE	8/8/2024	GRAPHIC DETAIL INC	115640 RECONCILED	8/13/2024		345.02		
20925	46833 ACCOUNTS_PAYA BLE	8/8/2024	HANDYMAN HARDWARE HOLDINGS, LLC	805 RECONCILED	8/13/2024		144.33		
20926	46834 ACCOUNTS_PAYA BLE	8/8/2024	HIRAM COLLEGE	853 RECONCILED	8/19/2024		250.00		
20927	46835 ACCOUNTS_PAYA BLE	8/8/2024	HOMETOWN AUTO PARTS LLC	115136 RECONCILED	8/14/2024		2,393.27		
20928	46836 ACCOUNTS_PAYA BLE	8/8/2024	LICHTY, LINDA	115660 RECONCILED	8/12/2024		70.00		
20929	46837 ACCOUNTS_PAYA BLE	8/8/2024	MIDWAY GARAGE DOORS LLC	114711 RECONCILED	8/14/2024		304.00		
20930	46838 ACCOUNTS_PAYA BLE	8/8/2024	OHIO DEPARTMENT OF AGRICULTURE	115199 RECONCILED	8/14/2024		35.00		
20931	46839 ACCOUNTS_PAYA BLE	8/8/2024	REALLY GREAT READING	115486 RECONCILED	8/22/2024		8,812.40		
20932	46840 ACCOUNTS_PAYA BLE	8/8/2024	RHIEL SUPPLY CO	1825 RECONCILED	8/13/2024		1,705.23		
20933	46841 ACCOUNTS_PAYA BLE	8/8/2024	ROCHESTER 100	115543 RECONCILED	8/15/2024		400.00		
20934	46842 ACCOUNTS_PAYA BLE	8/8/2024	SILCO FIRE & SECURITY	115656 RECONCILED	8/13/2024		1,595.75		
20935	46843 ACCOUNTS_PAYA BLE	8/8/2024	SUNBURST ENVIRONMENTA	1987 RECONCILED	8/13/2024		218.20		

Southington Local Schools

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20937	46844	ACCOUNTS_PAYA BLE	8/8/2024	L T-MOBILE	115359	RECONCILED	8/15/2024		\$ 80.00
20936	46845	ACCOUNTS_PAYA BLE	8/8/2024	TEACHERS CURRICULUM INSTITUTE LLC	115551	RECONCILED	8/13/2024		3,617.00
20938	46846	ACCOUNTS_PAYA BLE	8/8/2024	TREASURER, STATE OF OHIO	1544	RECONCILED	8/14/2024		180.00
20939	46847	ACCOUNTS_PAYA BLE	8/8/2024	VASCO SPORTS CONTRACTORS	104458	RECONCILED	8/15/2024		10,000.00
20940	46848	ACCOUNTS_PAYA BLE	8/8/2024	WEX BANK	114594	RECONCILED	8/13/2024		267.00
20953	46849	ACCOUNTS_PAYA BLE	8/15/2024	ADLER TEAM SPORTS	115662	OUTSTANDING			300.00
20969	46850	ACCOUNTS_PAYA BLE	8/15/2024	AMERICAN EXPRESS	114595	RECONCILED	8/22/2024		133.57
20966	46851	ACCOUNTS_PAYA BLE	8/15/2024	BEALL, TROY A	115653	RECONCILED	8/23/2024		105.00
20968	46852	ACCOUNTS_PAYA BLE	8/15/2024	BECK, JILLIAN	115451	RECONCILED	8/16/2024		147.31
20972	46853	ACCOUNTS_PAYA BLE	8/15/2024	BOARDMAN BOOSTERS/CROSS	259	OUTSTANDING			140.00
20962	46854	ACCOUNTS_PAYA BLE	8/15/2024	BROWN, KEVIN	115556	RECONCILED	8/26/2024		598.00
20971	46855	ACCOUNTS_PAYA BLE	8/15/2024	FIRE FOE ALARMS INC	114759	RECONCILED	8/21/2024		1,180.00
20955	46856	ACCOUNTS_PAYA BLE	8/15/2024	GRAPHIC DETAIL INC	115640	RECONCILED	8/19/2024		3,367.00
20959	46857	ACCOUNTS_PAYA BLE	8/15/2024	HANDYMAN HARDWARE HOLDINGS, LLC	805	RECONCILED	8/22/2024		140.85
20964	46858	ACCOUNTS_PAYA BLE	8/15/2024	HOLGATE ATHLETIC DEPARTMENT	115667	RECONCILED	8/20/2024		90.00
20963	46859	ACCOUNTS_PAYA BLE	8/15/2024	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	880	RECONCILED	8/20/2024		3,135.00
20956	46860	ACCOUNTS_PAYA BLE	8/15/2024	LORDSTOWN ATHLETIC DEPARTMENT	114473	RECONCILED	8/23/2024		30.00
20965	46861	ACCOUNTS_PAYA BLE	8/15/2024	NORTHEASTERN ATHLETIC	585	RECONCILED	8/21/2024		875.00
20957	46862	ACCOUNTS_PAYA BLE	8/15/2024	OHIO EDISON CO	1530	RECONCILED	8/26/2024		7,929.47
20960	46863	ACCOUNTS_PAYA BLE	8/15/2024	PROFESSIONAL ENGINE	115410	RECONCILED	8/19/2024		1,348.03

Southington Local Schools

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20954	46864	ACCOUNTS_PAYA BLE	8/15/2024	SYSTEMS RELIASTAR LIFE INSURANCE CO	104519	RECONCILED	8/26/2024		\$ 367.90
20961	46865	ACCOUNTS_PAYA BLE	8/15/2024	RHIEL SUPPLY CO	1825	RECONCILED	8/20/2024		1,018.08
20958	46866	ACCOUNTS_PAYA BLE	8/15/2024	RIVERVIEW GOLF COURSE	1832	RECONCILED	8/26/2024		850.00
20973	46867	ACCOUNTS_PAYA BLE	8/15/2024	RS IMPRINTS	115070	RECONCILED	8/21/2024		588.54
20974	46868	ACCOUNTS_PAYA BLE	8/15/2024	SANDY'S TIRE SALES	1902	RECONCILED	8/21/2024		1,094.00
20970	46869	ACCOUNTS_PAYA BLE	8/15/2024	TREASURER, STATE OF OHIO	1544	RECONCILED	8/21/2024		180.00
20967	46870	ACCOUNTS_PAYA BLE	8/15/2024	ZW LANDSCAPING LLC	115664	RECONCILED	8/23/2024		5,900.00
20987	46871	ACCOUNTS_PAYA BLE	8/23/2024	AMERICAN PRIDE PRESSURE WASH LLC	115669	RECONCILED	8/26/2024		399.00
20998	46872	ACCOUNTS_PAYA BLE	8/23/2024	BALZER, RHONDA	114636	RECONCILED	8/26/2024		65.42
20981	46873	ACCOUNTS_PAYA BLE	8/23/2024	BEALL, TROY A	115653	OUTSTANDING			129.02
20994	46874	ACCOUNTS_PAYA BLE	8/23/2024	BECDEL CONTROLS INCORPORATED	115632	RECONCILED	8/28/2024		5,925.00
20990	46875	ACCOUNTS_PAYA BLE	8/23/2024	CLASSICAL CONSTRUCTION LLC	115650	RECONCILED	8/27/2024		94,563.40
20988	46876	ACCOUNTS_PAYA BLE	8/23/2024	DEMAN'S TEAM SPORTS	115545	RECONCILED	8/27/2024		220.00
20996	46877	ACCOUNTS_PAYA BLE	8/23/2024	HANDYMAN HARDWARE HOLDINGS, LLC	805	OUTSTANDING			63.24
20978	46878	ACCOUNTS_PAYA BLE	8/23/2024	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	880	RECONCILED	8/28/2024		2,105.40
20995	46879	ACCOUNTS_PAYA BLE	8/23/2024	HOUSER AG REPAIR	114695	RECONCILED	8/29/2024		2,117.66
20976	46880	ACCOUNTS_PAYA BLE	8/23/2024	JW PEPPER & SON, INC	1011	RECONCILED	8/29/2024		187.99
20986	46881	ACCOUNTS_PAYA BLE	8/23/2024	LAKEVIEW LANDSCAPE SUPPLY	114777	RECONCILED	8/29/2024		214.20
20999	46882	ACCOUNTS_PAYA BLE	8/23/2024	NEVLING, CRYSTAL	115188	RECONCILED	8/26/2024		29.95
20980	46883	ACCOUNTS_PAYA BLE	8/23/2024	NORTHEAST	104342	RECONCILED	8/28/2024		204.64

Southington Local Schools

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE		OHIO NATURAL GAS CORP					
20993	46884 ACCOUNTS_PAYA	8/23/2024		PESTELLO, PAUL	115553	OUTSTANDING			\$ 415.75
20997	46885 ACCOUNTS_PAYA	8/23/2024		PETROSKY BROS CONSTRUCTION INC	1650	OUTSTANDING			8,150.00
20989	46886 ACCOUNTS_PAYA	8/23/2024		PLANK ROAD PUBLISHING INC	1617	RECONCILED	8/28/2024		189.14
20977	46887 ACCOUNTS_PAYA	8/23/2024		SCHOOL NURSE SUPPLY	115638	OUTSTANDING			1,679.04
20991	46888 ACCOUNTS_PAYA	8/23/2024		SHARPS, DONNA	1994	OUTSTANDING			35.00
20984	46889 ACCOUNTS_PAYA	8/23/2024		SHIFFLER EQUIP & SALES	1931	RECONCILED	8/27/2024		125.92
20982	46890 ACCOUNTS_PAYA	8/23/2024		ST. CLAIR, VALERIE	5248	RECONCILED	8/29/2024		300.16
20985	46891 ACCOUNTS_PAYA	8/23/2024		SUNRISE SPRINGS WATER CO	114729	RECONCILED	8/27/2024		65.50
20992	46892 ACCOUNTS_PAYA	8/23/2024		TRUMBULL COUNTY COMBINED	2060	RECONCILED	8/29/2024		800.00
20975	46893 ACCOUNTS_PAYA	8/23/2024		TRUMBULL COUNTY EDUCATIONAL	2063	RECONCILED	8/28/2024		7,749.16
20979	46894 ACCOUNTS_PAYA	8/23/2024		TRUMBULL COUNTY WATER	115273	RECONCILED	8/28/2024		671.79
20983	46895 ACCOUNTS_PAYA	8/23/2024		WELLS FARGO VENDOR	114994	RECONCILED	8/29/2024		810.68
21012	46897 ACCOUNTS_PAYA	8/29/2024		ACP DIRECT	114613	OUTSTANDING			418.95
21004	46898 ACCOUNTS_PAYA	8/29/2024		BANDING TOGETHER LLC	115414	OUTSTANDING			402.45
21015	46899 ACCOUNTS_PAYA	8/29/2024		BAUGHER, BRENDAN	115661	OUTSTANDING			264.53
21011	46900 ACCOUNTS_PAYA	8/29/2024		CLARK, REBECCA	5626	OUTSTANDING			35.00
21010	46901 ACCOUNTS_PAYA	8/29/2024		GREAT LAKES PETROLEUM	733	OUTSTANDING			1,407.03
21008	46902 ACCOUNTS_PAYA	8/29/2024		HANDYMAN HARDWARE	805	OUTSTANDING			6.28
21006	46903 ACCOUNTS_PAYA	8/29/2024		HOLDINGS, LLC	115671	OUTSTANDING			280.00
21005	46904 ACCOUNTS_PAYA	8/29/2024		IT'S NOT ROCKET SCIENCE, LLC	104342	OUTSTANDING			302.15
		BLE		NORTHEAST OHIO NATURAL GAS CORP					

Southington Local Schools

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
21014	46905 ACCOUNTS_PAYA BLE		8/29/2024	RHIEL SUPPLY CO	1825	OUTSTANDING			\$ 344.62
21009	46906 ACCOUNTS_PAYA BLE		8/29/2024	SCHOOL NURSE SUPPLY	115638	OUTSTANDING			370.00
21013	46907 ACCOUNTS_PAYA BLE		8/29/2024	SMITH, RITA G	9213	OUTSTANDING			35.00
21007	46908 ACCOUNTS_PAYA BLE		8/29/2024	SUBURBAN SCIENCE, LLC	115672	OUTSTANDING			280.00
21017	46909 ACCOUNTS_PAYA BLE		8/29/2024	TRUMBULL COUNTY EDUCATIONAL	2063	OUTSTANDING			58.00
21016	46910 ACCOUNTS_PAYA BLE		8/29/2024	WALSWORTH PUBLISHING CO	104378	OUTSTANDING			146.98
20942	925017 ACCOUNTS_PAYA BLE		8/2/2024	SOUTHINGTON LOCAL SCHOOLS	4430	RECONCILED	8/2/2024		724.36
20943	925018 ACCOUNTS_PAYA BLE		8/2/2024	SOUTHINGTON LOCAL SCHOOLS	4433	RECONCILED	8/2/2024		1,741.27
20944	925019 ACCOUNTS_PAYA BLE		8/2/2024	S. T. R. S.	8000	RECONCILED	8/2/2024		1,132.22
20941	925020 ACCOUNTS_PAYA BLE		8/2/2024	S.E.R.S.	9000	RECONCILED	8/2/2024		319.23
20946	925021 ACCOUNTS_PAYA BLE		8/16/2024	SOUTHINGTON LOCAL SCHOOLS	4430	RECONCILED	8/16/2024		702.65
20945	925022 ACCOUNTS_PAYA BLE		8/16/2024	SOUTHINGTON LOCAL SCHOOLS	4433	RECONCILED	8/16/2024		1,686.57
20948	925023 ACCOUNTS_PAYA BLE		8/16/2024	S. T. R. S.	8000	RECONCILED	8/16/2024		1,133.39
20947	925024 ACCOUNTS_PAYA BLE		8/16/2024	S.E.R.S.	9000	RECONCILED	8/16/2024		332.00
20951	925025 ACCOUNTS_PAYA BLE		8/12/2024	TCSIC VISION	2055	RECONCILED	8/12/2024		470.68
20950	925026 ACCOUNTS_PAYA BLE		8/12/2024	TCSIC MEDICAL	20551	RECONCILED	8/12/2024		51,690.30
20949	925027 ACCOUNTS_PAYA BLE		8/12/2024	TCSIC DENTAL	20552	RECONCILED	8/12/2024		2,816.00
20952	925028 ACCOUNTS_PAYA BLE		8/12/2024	SOUTHINGTON SCHOOLS - MEMO	901000	RECONCILED	8/12/2024		4,148.70
21001	925029 ACCOUNTS_PAYA BLE		8/27/2024	S.T.R.S. - MEMO VENDOR	908000	RECONCILED	8/30/2024		29,784.00
21002	925030 ACCOUNTS_PAYA BLE		8/27/2024	S.E.R.S. - MEMO VENDOR	909000	RECONCILED	8/30/2024		22,631.98
21003	925031 ACCOUNTS_PAYA BLE		8/27/2024	SOUTHINGTON SCHOOLS - SF	900001	RECONCILED	8/30/2024		52,401.58
21018	925032 ACCOUNTS_PAYA BLE		8/29/2024	TRUMBULL COUNTY AUDITOR	900000	RECONCILED	8/30/2024		1,329.33
21020	925033 ACCOUNTS_PAYA BLE		8/29/2024	DRAGONFLY -	900002	RECONCILED	8/30/2024		5,000.00



Southington Local Schools

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
21021	925034	BLE ACCOUNTS_PAYA BLE	8/29/2024	MEMO FARMERS NATIONAL BANK - MEMO SOUTHINGTON SCHOOLS -	900003	RECONCILED	8/30/2024		\$ 239.74
21019	925035	ACCOUNTS_PAYA BLE	8/29/2024	MEMO S.T.R.S. - MEMO VENDOR SOUTHINGTON LOCAL SCHOOLS	901000	RECONCILED	8/30/2024		69.00
21022	925036	ACCOUNTS_PAYA BLE	8/29/2024	S.T.R.S. - MEMO VENDOR SOUTHINGTON LOCAL SCHOOLS	908000	RECONCILED	8/30/2024		25.00
21025	925037	ACCOUNTS_PAYA BLE	8/30/2024	SOUTHINGTON LOCAL SCHOOLS	4430	RECONCILED	8/30/2024		815.74
21023	925038	ACCOUNTS_PAYA BLE	8/30/2024	SOUTHINGTON LOCAL SCHOOLS	4433	RECONCILED	8/30/2024		2,001.36
21024	925039	ACCOUNTS_PAYA BLE	8/30/2024	S. T. R. S.	8000	RECONCILED	8/30/2024		1,317.55
21026	925040	ACCOUNTS_PAYA BLE	8/30/2024	S.E.R.S.	9000	RECONCILED	8/30/2024		332.00
20913	46821	PAYROLL	8/2/2024	Southington Local Schools		RECONCILED	8/2/2024		122,559.91
20914	46822	PAYROLL	8/16/2024	Southington Local Schools		RECONCILED	8/16/2024		118,887.63
21000	46896	PAYROLL	8/30/2024	Southington Local Schools		RECONCILED	8/30/2024		138,022.90

Grand Total

\$ 769,059.88

# SOUTHINGTON LOCAL SCHOOL DISTRICT

## Bank to Book Reconciliation (Grandrec)

	Beg. Balance	AUGUST 24		Ending Balance
		Receipts	Expend.	
<b>FARMERS NATIONAL BANK</b>				
MAIN ACCT.	25,000.00	1,045,298.23	(1,045,298.23)	25,000.00
SWEEP ACCT.	7,167,657.39	361,689.90	(457,986.10)	7,071,361.19
PAYROLL ACCT.	0.00	345,338.73	(345,338.73)	0.00
MONEY MARKET ACCT.	9,695.99	0.64		9,696.63
<b>HUNTINGTON NATIONAL BANK</b>				
MAIN ACCT.	5,880.27	19,184.19	(84.00)	24,980.46
<b>CASH ON HAND - CHANGE FUND</b>				
ATHLETIC'S	1,100.00			1,100.00
CAFETERIA	90.00			90.00
<b>ROUTINE MONTHLY ADJ - O/S CHECKS</b>				
O/S BUDGETARY CHKS - FARMERS				
Mar-24	(180.00)			(180.00)
May-24	(33.91)		33.91	0.00
Jun-24	(31.00)		31.00	0.00
Jul-24	(98,247.96)		98,247.96	0.00
Aug-24			(13,584.00)	(13,584.00)
O/S PAYROLL CHKS - FARMERS				
Feb-24	(88.10)		88.10	0.00
Jun-24	0.00			0.00
Jul-24	0.00			0.00
Aug-24			(34,503.33)	(34,503.33)
<b>ROUTINE MONTHLY ADJ - BANK</b>				
TRANSFER FROM SWEEP TO BUSINESS	0.00	(457,986.10)	457,986.10	0.00
TRANSFER FROM BUSINESS TO SWEEP	0.00	(330,250.60)	330,250.60	0.00
TRANSFERS FROM BUSINESS TO PAYROLL	0.00	(345,338.73)	345,338.73	0.00
TRANSFER FROM MMA TO BUSINESS	0.00		0.00	0.00
TRANSFER FROM HUNTINGTON TO FARMERS	0.00			0.00
NSF/REDEPOSITS/CHARGE OFFS	0.00			0.00
<b>ROUTINE MONTHLY ADJ - BOOKS</b>				
REDUCTION OF EXPENDITURES	0.00	(50.00)	50.00	0.00
REFUNDS	0.00		0.00	0.00
VOID OF REFUND OF RECEIPTS	0.00		0.00	0.00
TRANSFERS/ADVANCES	0.00		0.00	0.00
MEMO RECEIPTS AND MEMO EXPENDITURES	0.00	101,942.36	(101,942.36)	0.00
RITA & PA TAX HOLDING	(560.88)		(996.69)	(1,557.57)
<b>DETAILED ADJUSTMENTS TO EACH MONTH</b>				
AUGUST 2024				
HUNTINGTON S/C AND REVERSAL		(15.00)	15.00	0.00
SEA DUES DEDUCTION NOT GENERATED			(0.29)	(0.29)
STRS 8/30/24 IN TRANSIT			(1,317.55)	(1,317.55)
<b>RECONCILIATION BALANCE</b>	7,110,281.80	739,813.62	(769,009.88)	7,081,085.54
<b>BOOK BALANCE</b>	7,110,281.80	739,813.62	(769,009.88)	7,081,085.54
<b>DIFFERENCE</b>	0.00	0.00	0.00	0.00

Reconciliation Completed By:

Paul J. Pestello, Treasurer  
September 3, 2024

## EXPENDITURE RECONCILIATION - AUGUST 2024

THIS PROCESS RECONCILES DISBURSEMENT SUMMARY EXPENDITURES TO CASH SUMMARY EXPENDITURES	
Disbursement Summary Grand Total	769,059.88
Less: Voided Chks from Previous Month	0.00
Less: Voided Chks from this Month	0.00
Less: Refunds	0.00
Less: Expenditure Reductions	(50.00)
Plus: Transfers/Advances	0.00
Plus: Voided Receipts	0.00
Total	769,009.88
Total Expenditures per Cash Summary	769,009.88
	0.00

THIS PROCESS IS DESIGNED TO DETERMINE THE AMOUNT OF "ACTUAL" CHECKS ISSUED	
Disbursement Summary Grand Total	769,059.88
Less: Memo Checks Not Wired	(108,698.38)
Less: Payroll	(379,470.44)
Less: STRS/SERS Payments Via ACH	(3,273.84)
Less: Board Share Medicare Via ACH	(5,429.20)
Less: Board Share Healthcare Via ACH	(54,976.98)
Less: Employee Share Healthcare Via ACH	(4,148.70)
Less: Dragonfly Via ACH	(5,000.00)
Less: Online Payments Via ACH or CC	0.00
Less: Current Month Voided Checks	0.00
Total "Actual" Checks Issued	208,062.34

THIS PROCESS IS DESIGNED TO VERIFY THAT NOTHING UNEXPECTED CLEARED THROUGH THE BUSINESS ACCOUNT	
Total "Actual" Checks Issued	208,062.34
Less: Voided Chks from Prev. Mnth	0.00
Less: August Outstanding Checks Only	(13,584.00)
Plus: Checks Cashed from Prev. Months	98,312.87
Less: STRS Wire in Transit - 8/30/24	(1,317.55)
Plus:	0.00
Plus:	0.00
Expected Checks Paid by Bank	291,473.66
Checks Cleared from Business Acct.	291,473.66
	0.00

THIS PROCESS ENSURES THAT THE O/S CHECK LIST IS CORRECT	
Total "Actual" Checks Issued	208,062.34
Plus: Previous Month O/S Check Total	98,492.87
Less: Voided Chks from Previous Months	0.00
Less:	0.00
Less: STRS Wire in Transit - 8/30/24	(1,317.55)
Plus:	0.00
Plus:	0.00
Total	305,237.66
Less: Checks Cleared from Business Acct.	(291,473.66)
Outstanding Check Total	13,764.00
Outstanding Check Total Per System	13,764.00
	0.00

PAYROLL RECONCILIATION	
Previous Month O/S Check Total	88.10
Plus: Payroll for the Month	379,470.44
Less: Debits from Payroll Account	(345,338.73)
Plus: Board Share of Medicare	5,429.20
Less: RITA Tax & PA State - Monthly	(996.69)
[Streetsboro, Chardon, Akron, Hubbard]	
Plus: RITA & PA Tax Cumulator	
Plus:	0.00
Less: Employee Share Healthcare	(4,148.70)
Less: SEA Deduction Not Generated	(0.29)
Less:	0.00
Total Payroll Outstanding Checks	34,503.33
Outstanding Payroll Checks per System	34,503.33
	0.00

Southington Local School District  
Trumbull County

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE HISTORICAL FISCAL YEARS ENDED JUNE 30, 2022, 2023 & 2024  
ACTUAL FORECASTED FISCAL YEARS ENDING JUNE 30, 2025 THROUGH 2029

Line Number	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Ave. Annual Change	Fiscal Year 2025 Forecast	Fiscal Year 2026 Forecast	Fiscal Year 2027 Forecast	Fiscal Year 2028 Forecast	Fiscal Year 2029 Forecast
<b>Revenue:</b>									
1.010 General Property (Real Estate)	1,492,439	1,496,395	1,691,556	6.65%	1,844,341	1,840,000	1,840,000	1,739,000	1,637,250
1.020 Tangible Personal Property Tax	117,291	121,441	177,552	24.87%	146,468	150,000	150,000	141,000	132,750
1.030 Income Tax	0	0	0	0.00%	0	0	0	0	0
1.035 Unrestricted Grants-In-Aid (All 3100's except 3130)	3,479,406	3,549,533	3,518,321	0.57%	3,515,500	3,511,000	3,511,000	3,511,000	3,511,000
1.040 Restricted Grants-In-Aid (All 3200's)	300,309	339,167	409,506	16.84%	384,500	372,000	372,000	372,000	372,000
1.045 Restricted Federal Grants-In-Aid - SFSF (4220)	0	0	0	0.00%	0	0	0	0	0
1.050 State Share of Local Property Taxes (3130)	249,473	249,821	272,813	4.67%	308,190	304,550	304,050	286,550	269,000
1.060 All Other Rev except 1931,1933,1940,1950,5100 & 5200	201,881	402,847	646,753	80.05%	600,658	578,000	573,000	568,000	563,000
1.070 Total Revenue	5,840,799	6,159,204	6,716,501	7.25%	6,799,657	6,755,550	6,750,050	6,617,550	6,485,000
<b>Other Financing Sources</b>									
2.010 Proceeds From Sale of Notes (1940)	0	0	0	0.00%	0	0	0	0	0
2.020 State Emergency Loans & Advancements (Approved - 1950)	0	0	0	0.00%	0	0	0	0	0
2.040 Operational Transfers-In (5100's)	80,000	125,000	125,000	28.13%	125,000	125,000	125,000	125,000	125,000
2.050 Advances-In (5200's)	95,143	50,000	120,000	46.28%	52,892	60,000	60,000	60,000	60,000
2.060 All Other Financing Sources (1931, 1933, 5300)	16,893	37,296	72,517	107.61%	0	0	0	0	0
2.070 Total Other Financing Sources	192,036	212,296	317,517	30.06%	177,892	185,000	185,000	185,000	185,000
2.080 Total Revenues and Other Financing Sources	6,032,835	6,371,500	7,034,018	8.01%	6,977,549	6,940,550	6,935,050	6,802,550	6,670,000
<b>Expenditures:</b>									
3.010 Personnel Services	2,656,482	2,898,181	2,800,274	2.86%	3,202,489	3,331,776	3,465,913	3,513,643	3,639,656
3.020 Employees' Retirement/Insurance Benefits	1,029,342	1,111,809	1,008,893	-0.62%	1,161,902	1,278,106	1,392,416	1,517,861	1,687,147
3.030 Purchased Services	1,228,663	1,283,476	1,245,188	0.74%	1,385,000	1,385,000	1,385,000	1,385,000	1,385,000
3.040 Supplies and Materials	221,194	244,053	250,917	6.57%	286,304	280,000	280,000	280,000	280,000
3.050 Capital Outlay	76,633	44,709	55,520	-8.74%	60,000	60,000	60,000	60,000	60,000
3.060 Intergovernmental (7600 and 7700 Functions)	0	0	0	0.00%	0	0	0	0	0
<b>Debt Service:</b>									
4.010 All Principal - (Historical Only)	0	0	0	0.00%	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0.00%	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0.00%	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0.00%	0	0	0	0	0
4.050 Principal-HB 264 Loans	0	0	0	0.00%	0	0	0	0	0
4.055 Principal other	0	0	0	0.00%	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0.00%	0	0	0	0	0
4.300 Other Objects	72,529	86,763	156,553	50.03%	178,200	178,200	178,200	175,700	173,200
4.500 Total Expenditures	5,284,843	5,668,991	5,517,345	2.30%	6,273,895	6,513,082	6,761,529	6,932,204	7,225,003
<b>Other Financing Uses</b>									
5.010 Operational Transfers-Out	187,069	220,000	691,385	115.93%	305,000	305,000	305,000	305,000	305,000
5.020 Advances-Out	50,000	120,000	52,892	42.04%	60,000	60,000	60,000	60,000	60,000
5.030 All Other Financing Uses	0	0	0	0.00%	0	0	0	0	0
5.040 Total Other Financing Uses	237,069	340,000	744,277	81.16%	365,000	365,000	365,000	365,000	365,000
5.050 Total Expenditures and Other Financing Uses	5,521,912	6,008,991	6,261,622	6.51%	6,638,895	6,878,082	7,126,529	7,297,204	7,590,003
<b>Excess Of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>									
6.010	510,923	362,509	772,396	42.01%	338,654	62,468	-191,479	-494,654	-920,003
<b>Cash Balance, July 1 - Excluding Proposal Renewal/Replacement and New Levies</b>									
7.010	3,890,151	4,401,074	4,763,583	10.69%	5,535,979	5,874,633	5,937,101	5,745,622	5,250,967



Southington Local School District  
Trumbull County

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE HISTORICAL FISCAL YEARS ENDED JUNE 30, 2022, 2023 & 2024  
ACTUAL FORECASTED FISCAL YEARS ENDING JUNE 30, 2025 THROUGH 2029

Line Number	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Ave. Annual Change	Fiscal Year 2025 Forecast	Fiscal Year 2026 Forecast	Fiscal Year 2027 Forecast	Fiscal Year 2028 Forecast	Fiscal Year 2029 Forecast
7.020 Cash Balance June 30	4,401,074	4,763,583	5,535,979	12.23%	5,874,633	5,937,101	5,745,622	5,250,967	4,330,964
8.010 Estimated Encumbrances June 30	184,800	196,065	76,566	-27.43%	75,000	75,000	75,000	75,000	75,000
Reservation of Fund Balance:									
9.010 Textbook and Instructional Materials	0	0	0	0.00%	0	0	0	0	0
9.020 Capital Improvements	0	0	46,803	0.00%	44,882	43,682	42,482	41,282	40,082
9.030 Budget Reserve	0	0	50,000	0.00%	100,000	150,000	200,000	250,000	300,000
9.040 DPIA	0	0	0	0.00%	0	0	0	0	0
9.045 SF5F	0	0	0	0.00%	0	0	0	0	0
9.050 Debt Service	0	0	0	0.00%	0	0	0	0	0
9.060 Property Tax Advances	0	0	0	0.00%	0	0	0	0	0
9.070 Bus Purchases	0	0	25,000	0.00%	50,000	75,000	100,000	125,000	150,000
9.080 Subtotal	0	0	121,803	0.00%	194,882	268,682	342,482	416,282	490,082
Fund Balance June 30 For Certification	4,216,274	4,567,518	5,337,610	12.60%	5,604,751	5,593,419	5,328,140	4,759,685	3,765,882
Revenue from Replacement / Renewal Levies:									
11.010 Income Tax - Renewal	0	0	0	0.00%	0	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	0	0.00%	0	0	0	125,000	250,000
11.300 Cumulative Balance of Renewal / Replacement Levies	0	0	0	0.00%	0	0	0	125,000	375,000
Fund Balance June 30 For Certificates of Contracts, Salary Schedules, and Other Obligations	4,216,274	4,567,518	5,337,610	12.60%	5,604,751	5,593,419	5,328,140	4,884,685	4,140,882
Revenue from New Levies:									
13.010 Income Tax - New	0	0	0	0.00%	0	0	0	0	0
13.020 Property Tax - New	0	0	0	0.00%	0	0	0	0	0
13.030 Cumulative Balance of New Levies	0	0	0	0.00%	0	0	0	0	0
14.010 Revenue from Future State Advancements	0	0	0	0.00%	0	0	0	0	0
15.010 Unreserved Fund Balance June 30	4,216,274	4,567,518	5,337,610	12.60%	5,604,751	5,593,419	5,328,140	4,884,685	4,140,882
20.010 Kindergarten - October Count					38	35	35	35	35
20.015 Grades 1-12 - October Count					399	385	385	385	385
21.010 Personal Services SF5F	0	0	0	0.00%	0	0	0	0	0
21.020 Employees Retirement/Insurance Benefits SF5F	0	0	0	0.00%	0	0	0	0	0
21.030 Purchased Services SF5F	0	0	0	0.00%	0	0	0	0	0
21.040 Supplies and Materials SF5F	0	0	0	0.00%	0	0	0	0	0
21.050 Capital Outlay SF5F	0	0	0	0.00%	0	0	0	0	0
21.060 Total Expenditures - SF5F	0	0	0	0.00%	0	0	0	0	0

See accompanying summary of significant forecast Assumptions and accounting policies.

Includes: General Fund, Emergency Levy Fund, SDFSF, PBA fund, and any portion of debt service fund related to general fund debt.

***Southington Local School District – Trumbull County***  
**Five-Year Forecast Assumptions**  
**Fiscal Year 2025-2029**  
**September 19, 2024**

**INTRODUCTION**

Recognizing the importance of discussing school district finances, the Ohio Department of Education (ODE) has developed a guide to assist teachers, administrators, Boards of Education, community members or other individuals in developing a general understanding of a school district's five-year forecast which can be found at: <https://education.ohio.gov/Topics/Finance-and-Funding/Five-Year-Forecasts/Submissions-of-Traditional-and-JVSDs/How-to-Read-a-Five-Year-Forecast>. Additionally, this guide includes ODE's perspective of the forecast's purpose, O.R.C. and O.A.C. requirements for school district forecasts, definitions of key terms, an expectation of key lines, some general beliefs on what a "good" forecast should contain, and a line-by-line explanation of the forecast (see Appendix for a complete line-by-line description)

A forecast is somewhat like a painting of the future based upon a snapshot of today. That snapshot, however, will be adjusted and the further into the future the forecast extends, the more likely it is that the projections will deviate from actual experience. A variety of events will ultimately impact the latter years of the forecast, such as state budgets (adopted every two years), tax levies (new/renewal/replacement), salary increases, or businesses moving in or out of the district. The five-year forecast is viewed as a key management tool and must be updated periodically. In Ohio, most school districts understand how they will manage their finances in the current year and the following year. The five-year forecast encourages district management teams to examine future years' projections and identify when challenges will arise. This then helps district management to be proactive in meeting those challenges. School districts are encouraged to update their forecasts with ODE when events take place that will significantly change their forecast or, at a minimum, when required under statute.

In a financial forecast, the numbers only tell a small part of the story. For the numbers to be meaningful, the reader must review and consider the Assumptions to the Financial Forecast before drawing conclusions or using the data as a basis for other calculations. The assumptions are very important to understanding the rationale of the numbers, particularly when a significant increase or decrease is reflected. *Individual district forecasts are posted on the ODE Web site at: <http://www.ode.state.oh.us> - finance and grants - school district financial status - five year forecasts. The Assumptions can either be included in the forecast itself or in a PDF file posted separately.*

Since the preparation of a meaningful five-year forecast is as much an art as it is a science and entails many intricacies, it is recommended that you contact the Treasurer/Chief Fiscal Officer or Board of Education (BOE) of the individual school district with any questions you may have. The Treasurer or CFO submits the forecast, but the BOE is recognized as ultimately responsible for the development of the forecast and the official owner.

**PURPOSES/OBJECTIVES OF THE FIVE-YEAR FORECAST**

Here are at least three purposes or objectives of the five-year forecast:

1. To engage the local board of education and the community in 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.

### **O.R.C. and O.A.C. REQUIREMENTS**

O.R.C. §5705.391 and O.A.C. 3301-92-04 require a Board of Education (BOE) to submit a five-year projection of operational revenues and expenditures along with assumptions to the Department of Education prior to November 30 of each fiscal year and to update this forecast between April 1 and May 31 of each fiscal year. ODE encourages school districts to update their forecast whenever events take place that will significantly change the forecast.

Required funds to be included in the forecast are:

- General funds (001)
- Any special cost center associated with general fund money
- Emergency levy funds (016)
- Any debt service (002) activity that would otherwise have gone to the general fund
- Education Jobs Fund (504)

### **DEFINITIONS**

Following are some definitions of terms commonly used to discuss the five-year forecast:

**412 Certificates** – ORC 5705.412 requires the treasurer, superintendent, and president of the board of education to certify that adequate revenues will be available to maintain all personnel and programs for the current fiscal year and for a number of days in the succeeding fiscal years. 412 Certificates must be attached to:

- Appropriations for the current fiscal year
- Qualifying contracts covering the term of contract
- Wage and salary schedule for term of contract
- Negotiated agreement(s) and contracts for benefits

**Encumbrances** – Money obligated to pay for any purchase. An end of year encumbrance is money obligated in the current fiscal year to be paid in the next fiscal year.

**Revenues** – Receipts generated from property taxes, school district income taxes, state foundation formula, and local monies (such as donations, fees, tuition, etc.).

**Expenditures** – The spending of any public money for a specified purpose as approved by the BOE policy and procedures.

**Fiscal Year** – In education and state government, the fiscal year runs from July 1 through June 30, and each fiscal year is dated by the ending date. Example: FY24 would start July 1, 2023 and end June 30, 2024.

*Note: The information provided on pages 1 and 2 was provided by the Ohio Department of Education.*

## **Assumptions for Southington Local Schools**

The following Assumptions are an integral part of the 5-year financial forecast and are provided to assist the reader in understanding the basis for determination of the figures presented in the current 5-year financial forecast. The 5-year forecast is designed to assist management in making well-informed decisions regarding educational programming while recognizing the financial impact of such decisions. The 5-year forecast [including the Assumptions] is a financial tool that encourages management to examine future year's projections beyond just the current operational year. It is designed to allow for management to quickly identify when financial challenges will arise and to proactively address those challenges.

Unfortunately, given the uncertainty of the economic climate in the Country and the unforeseen financial and economic variables that often exist within school districts in the State of Ohio, the 5-year forecast tends to be a "moving target". That said, the reader should be cognizant of the fact that the 5-year forecast is merely a "picture" or a "snapshot" in time and is only as accurate as the information that was available at the time it was prepared. Thus, one should expect the accuracy of the forecasted figures to diminish each year within the forecast period, especially in the last two (2) fiscal years of the forecast. For the most part, the 5-year financial forecast has been prepared utilizing conservative estimates of revenue and liberal estimates of expenditures for the five-year period being reported.

It is important to understand that a 5-year financial forecast has risks and uncertainty not only due to economic uncertainties but also due to State Legislative changes which may occur from the next three (3) State biennium budgets for FY 24-25, FY 26-27 and FY 28-29, all of which affect this 5-year forecast.

The 5-year financial forecast includes revenue and expenditure amount from the following district Funds:

001-0000	General Fund
001-9099	General Fund - Budget Reserve
001-9194	General Fund - Vehicle Reserve
001-9199	General Fund - Capital Improvement/Maintenance <sup>1</sup>
001-9299	General Fund - Textbooks/Instructional Materials <sup>2</sup>
001-9588	General Fund - Technology Reserve
016-9092	Emergency Levy Fund

*1 and 2 are no longer required to be maintained in a separate General Fund special cost center and are expected to be phased out during fiscal year 2025.*

## **REVENUE ASSUMPTIONS**

### **Line 1.01 – General Property Tax - Real Estate (26.4%)**

#### **Fiscal Year 2025**

This revenue line represents the expected tax collections from residential and agricultural properties and from commercial and industrial properties located in Southington Township. In many school districts, real estate taxes from all sources is the largest revenue item in the General Fund; however, it is the second largest revenue source in the Southington Local School District *[about 25% of the General Fund's yearly estimated revenue]*. Although this revenue source is not the largest, significant time is dedicated to analyzing data provided by the County Auditor's Office in addition to analyzing historical trends and



data maintained by the district related to property taxes, delinquent taxes and new construction. Additionally, having knowledge of current economic conditions that exist within our district boundaries *[which may or may not have an effect on effect on property values and tax collection rates – positive or negative]* is an integral component in arriving at a fair and reasonable revenue estimate for the fiscal year.

For informational purposes, the Trumbull County Auditor's Office performed a reappraisal update of all properties in the County in calendar year 2020 *[tax year 2020 – tax collections beginning in calendar year 2021]*, which resulted in an overall increase in assessed property values of \$8.33 million or about 13.5%. Each County is required to perform a reappraisal update of all properties every three (3) years and a full reappraisal of all properties every six (6) years. Trumbull County performed a full reappraisal of all properties for tax year 2023 with collections to begin in January 2024, which resulted in an overall increase in assessed property values of more than \$21.2 million or about 27.25%. Below is the historical data related to property values by property type from tax year 2009 to 2023.

SOUTHINGTON LOCAL SCHOOL DISTRICT												
ACTUAL ASSESSED VALUATIONS AND PROJECTED ASSESSED VALUATIONS - ALL SUBDIVISIONS												
TAX YEARS 2009 - 2023 [collections in the following calendar year]												
Tax Year	Calendar Year	Residential / Agricultural			Commercial / Industrial			Public Utilities			Total	
		Assessed Value	Amount Changed	Percentage Change	Assessed Value	Amount Changed	Percentage Change	Assessed Value	Amount Changed	Percentage Change	Assessed Value	Percentage Change
2009	2010	61,210,070			1,936,260			1,447,930			64,594,260	
2010	2011	61,410,900	200,830	0.33%	1,945,610	9,350	0.48%	1,508,930	61,000	4.21%	64,865,440	0.42%
2011 - R	2012	60,709,530	(701,370)	-1.14%	1,867,870	(77,740)	-4.00%	1,570,350	61,420	4.07%	64,147,750	(717,690) -1.11%
2012	2013	60,497,860	(211,670)	-0.35%	1,852,840	(15,030)	-0.80%	1,739,030	168,680	10.74%	64,089,730	(58,020) -0.09%
2013	2014	60,732,420	234,560	0.39%	1,845,640	(7,200)	-0.39%	1,896,220	157,190	9.04%	64,474,280	384,550 0.60%
2014 - U	2015	61,554,900	822,480	1.35%	1,848,090	2,450	0.13%	2,129,040	232,820	12.28%	65,532,030	1,057,750 1.64%
2015	2016	61,582,850	27,950	0.05%	1,846,560	(1,530)	-0.08%	2,232,260	103,220	4.85%	65,661,670	129,640 0.20%
2016	2017	61,628,840	45,990	0.07%	1,873,800	27,240	1.48%	2,395,170	162,910	7.30%	65,897,810	236,140 0.36%
2017 - R	2018	61,380,530	(248,310)	-0.40%	1,815,520	(58,280)	-3.11%	2,455,930	60,760	2.54%	65,651,980	(245,830) -0.37%
2018	2019	61,499,450	118,920	0.19%	2,027,350	211,830	11.67%	2,586,350	130,420	5.31%	66,113,150	461,170 0.70%
2019	2020	61,828,270	328,820	0.53%	1,909,410	(117,940)	-5.82%	2,707,720	121,370	4.69%	66,445,400	332,250 0.50%
2020 - U	2021	70,153,360	8,325,090	13.46%	1,949,740	40,330	2.11%	2,707,720	0	0.00%	74,810,820	8,365,420 12.59%
2021	2022	70,721,460	568,100	0.81%	1,948,800	(940)	-0.05%	3,031,810	324,090	11.97%	75,702,070	891,250 1.19%
2022	2023	72,439,250	1,717,790	2.43%	1,972,290	23,490	1.21%	3,568,320	536,510	17.70%	77,979,860	2,277,790 3.01%
2023 - R	2024	92,711,350	20,272,100	27.98%	2,846,470	874,180	44.32%	3,641,360	73,040	2.05%	99,199,180	21,219,320 27.21%

Residential and agricultural properties saw an increase of almost 28% in tax year 2023 from tax year 2022. Commercial and industrial properties saw an increase of over 44% in tax year 2023 from tax year 2022 and public utility properties saw an increase of only 2.05% in tax year 2023 from tax year 2022.

For planning purposes, a very conservative increase for residential and agricultural properties of .20% or about \$190,000 of assessed value for tax year 2024, a decrease for commercial and industrial properties of 5.5% or about (\$146,500) of assessed value for tax year 2024 and a conservative increase in public utility properties of 4.9% or about \$178,500 of assessed value for tax year 2024 has been determined. Current assessed values by classification and next year estimates are reflected below:

Tax Year	Calendar Year	Residential / Agricultural			Commercial / Industrial			Public Utilities			Total	
		Assessed Value	Amount Changed	Percentage Change	Assessed Value	Amount Changed	Percentage Change	Assessed Value	Amount Changed	Percentage Change	Assessed Value	Percentage Change
2023 - R	2024	92,711,350	20,272,100	27.98%	2,846,470	874,180	44.32%	3,641,360	73,040	2.05%	99,199,180	21,219,320 27.21%
<b>Future Year Estimates</b>												
2024	2025	92,900,000	188,650	0.20%	2,700,000	(146,470)	-5.15%	3,820,000	178,640	4.91%	99,420,000	220,820 0.22%

The estimate for fiscal year 2025 is \$1,844,341 for all general property taxes and was determined based on the following information:

	<u>General Fund</u>	<u>Emergency Fund</u>	<u>Total</u>
Residential/Agricultural	\$1,502,677	\$191,381	\$1,694,058
Commercial/Industrial	51,449	6,551	58,000
Delinquent Taxes	74,276	9,457	83,733
Manufactured Homes	<u>7,500</u>	<u>1,050</u>	<u>8,550</u>
Total	\$1,635,902	\$208,439	\$1,844,341

Fiscal prudence suggests that one should neither expect nor plan for delinquent tax collections in any given year; however, since the district received nearly \$94,500 last fiscal year, this year an estimate of \$83,733 is being reflected. Below is information to support the rationale for how these amounts were determined:

### PROJECTED TAX COLLECTIONS FOR FISCAL YEAR 2025

General Fund (001)								7/1/2024
	A	B	C	D	E	F	G	H
	CY 24	Est. CY 25	Yearly	1st	2nd	Estimated	Estimated	Estimated
General Fund (001)	Projected Yield	Projected Yield	Coll. Rate	Half CY	Half CY	Tax	Tax	Tax
				Dist. Rate	Dist. Rate	July-Dec 24	Jan-June 25	FY 2025
						{A x C x E}	{B x C x D}	{F + G}
<b>Taxes</b>								
Residential	1,854,227	1,858,000	80.95%	55.00%	45.00%	675,449	827,228	1,502,677
Commercial	56,929	54,000	93.50%	65.00%	35.00%	18,630	32,819	51,449
Public Utility	135,823	142,486	99.00%	40.00%	60.00%	80,679	56,424	137,103
<b>Total Taxes</b>	<b>2,046,979</b>	<b>2,054,486</b>	<b>82.46%</b>			<b>774,758</b>	<b>916,471</b>	<b>1,691,229</b>
<b>Reimbursements</b>								
2.5% Rollback	25,959	26,012	1.40%	49.90%	50.10%	13,006	12,980	25,986
10% Rollback	185,423	185,800	10.00%	50.02%	49.98%	92,674	92,937	185,611
Homestead	60,262	60,385	3.25%	49.90%	50.10%	30,191	30,132	60,323
<b>Total State Reimb.</b>	<b>271,644</b>	<b>272,197</b>	<b>14.65%</b>			<b>135,871</b>	<b>136,049</b>	<b>271,920</b>
<b>Subtotal</b>			<b>97.11%</b>			<b>910,629</b>	<b>1,052,520</b>	<b>1,963,149</b>
<b>Delinquent Taxes</b>			<b>4.00%</b>	<b>71.00%</b>	<b>29.00%</b>	<b>21,509</b>	<b>52,767</b>	<b>74,276</b>
<b>New Construction</b>						<b>-</b>	<b>-</b>	<b>-</b>
<b>Refunds</b>						<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>			<b>99.35%</b>			<b>932,138</b>	<b>1,105,287</b>	<b>2,037,425</b>
						<b>45.75%</b>	<b>54.25%</b>	

**NOTES:**

CY 23 Projected Yield is based on actual certified values of \$99,199,800

CY 24 Projected Yield is based on estimated values of \$99,420,000



PROJECTED TAX COLLECTIONS FOR FISCAL YEAR 2025								
	A	B	C	D	E	F	G	H
	CY 24	Est. CY 25	Yearly	1st	2nd	Estimated	Estimated	Estimated
Emergency Levy (016)	Projected Yield	Projected Yield	Coll. Rate	Half CY	Half CY	Tax	Tax	Tax
				Dist. Rate	Dist. Rate	July-Dec 24	Jan-June 25	FY 2025
						{A x C x E}	{B x C x D}	{F + G}
<b>Taxes</b>								
Residential	236,414	236,421	80.95%	55.00%	45.00%	86,120	105,261	191,381
Commercial	7,258	6,871	93.50%	65.00%	35.00%	2,375	4,176	6,551
Public Utility	9,285	9,722	99.00%	40.00%	60.00%	5,515	3,850	9,365
<b>Total Taxes</b>	<b>252,957</b>	<b>253,014</b>	<b>81.94%</b>			<b>94,010</b>	<b>113,287</b>	<b>207,297</b>
<b>Reimbursements</b>								
2.5% Rollback	3,310	3,310	1.40%	49.90%	50.10%	1,658	1,652	3,310
10% Rollback	23,641	23,642	10.00%	50.02%	49.98%	11,816	11,826	23,642
Homestead	7,683	7,684	3.25%	49.90%	50.10%	3,849	3,834	7,683
<b>Total State Reimb.</b>	<b>34,635</b>	<b>34,636</b>	<b>14.65%</b>			<b>17,323</b>	<b>17,312</b>	<b>34,635</b>
<b>Subtotal</b>			<b>96.59%</b>			<b>111,333</b>	<b>130,599</b>	<b>241,932</b>
<b>Delinquent Taxes</b>			<b>4.00%</b>	<b>71.00%</b>	<b>29.00%</b>	<b>2,742</b>	<b>6,714</b>	<b>9,457</b>
<b>New Construction</b>						-	-	-
<b>Refunds</b>						-	-	-
<b>Grand Total</b>			<b>99.37%</b>			<b>114,075</b>	<b>137,313</b>	<b>251,389</b>
						<b>45.38%</b>	<b>54.62%</b>	
NOTES:								
CY 24 Projected Yield is based on actual certified values of \$99,199,800								
CY 25 Projected Yield is based on estimated values of \$99,420,000								

**\*\* - Public Utilities are included in with the data above, but is reflected in Line 1.02 as noted further in this document.**

The information below is provided to support the amounts reflected in the data above:

SOUTHINGTON LOCAL SCHOOL DISTRICT									
Valuations and Projected Yield For Tax Year 2023 (Collections in Jan-Dec 2024)					General Fund		Emergency \$250,000	Total	
Property Type	Assessed Value	Change From Previous Year	Voted & Inside		Total Res/Agr Eff.	Total C / I Eff.			
Residential / Agricultural	\$ 92,711,350	27.98%	Residential / Agr	\$ 1,854,227	\$ 236,414	\$ 2,090,641			
Commercial / Industrial	\$ 2,846,470	44.32%	Commercial / Ind	\$ 56,929	\$ 7,258	\$ 64,188			
Public Utilities	\$ 3,641,360	2.05%	Public Utility	\$ 135,823	\$ 9,285	\$ 145,108			
<b>Total Value</b>	<b>\$ 99,199,180</b>	<b>27.21%</b>	<b>Total</b>	<b>\$ 2,046,979</b>	<b>\$ 252,958</b>	<b>\$ 2,299,937</b>			
All Voted Issues & Inside Millage					Estimated Yield (100%)				
Fund - Levy - Year	Duration	Voted Millage	Effective Rate Res / Agr Comm / Ind		Residential / Agricultural	Commercial / Industrial	Public Utilities	Total	Difference From Prev. Yr.
GF - Inside Millage		5.60	5.600000	5.600000	519,184	15,940	20,392	555,515	118,828
GF - Operating Exp - 1976	Continuing	26.70	14.400000	14.400002	1,335,043	40,989	97,224	1,473,257	306,449
GF - Operating Exp - 1999	Continuing	5.00	0.000000	0.000000	0	0	18,207	18,207	365
Emergency - 2022 - Nov	4-Year	3.35	2.550000	2.550000	236,414	7,258	9,285	252,958	(6,338)
<b>Total</b>		<b>40.65</b>	<b>22.550000</b>	<b>22.550002</b>	<b>\$ 2,090,641</b>	<b>\$ 64,188</b>	<b>\$ 145,108</b>	<b>\$ 2,299,937</b>	<b>419,305</b>
Based on 100% Collections					90.90%	2.79%	6.31%	100.00%	16.63%

SOUTHINGTON LOCAL SCHOOL DISTRICT				This is based solely on an estimate				
Valuations and Projected Yield For Tax Year 2024 (Collections in Jan-Dec 2025)					General Fund	Emergency \$250,000	Total	
Property Type		Assessed Value	Change From Previous Year	Voted & Inside	37.300000	3.350000	40.650000	
Residential / Agricultural		\$ 92,900,000	0.20%	Total Res/Agr Eff.	20.000000	2.544900	22.544900	
Commercial / Industrial		\$ 2,700,000	-5.15%	Total C / I Eff.	20.000002	2.544900	22.544902	
Public Utilities		\$ 3,820,000	4.91%	Residential / Agr	\$ 1,858,000	\$ 236,421	\$ 2,094,421	
Total Value		\$ 99,420,000	0.22%	Commercial / Ind	\$ 54,000	\$ 6,871	\$ 60,871	
				Public Utility	\$ 142,486	\$ 9,722	\$ 152,208	
				Total	\$ 2,054,486	\$ 253,014	\$ 2,307,500	
All Voted Issues & Inside Millage				Estimated Yield (100%)				
Fund - Levy - Year	Duration	Voted Millage	Effective Rate	Residential / Agricultural	Commercial / Industrial	Public Utilities	Total	Difference From Prev. Yr.
GF - Inside Millage		5.60	Res / Agr 5.600000 Comm / Ind 5.600000	520,240	15,120	21,392	556,752	1,237
GF - Operating Exp - 1976	Continuing	26.70	14.400000 14.400002	1,337,760	38,880	101,994	1,478,634	5,377
GF - Operating Exp - 1999	Continuing	5.00	0.000000 0.000000	0	0	19,100	19,100	893
Emergency - 2022 - Nov	4-Year	3.35	2.544900 2.544900	236,421	6,871	9,722	253,014	56
Total		40.65	22.544900 22.544902	\$ 2,094,421	\$ 60,871	\$ 152,208	\$ 2,307,500	7,563
Based on 100% Collections				90.77%	2.64%	6.60%	100.00%	0.33%

### Fiscal Years 2026-2029

The 5-year forecast reflects an estimate of \$1,840,000 for FY 2026 and FY 2027 which is about \$4,400 less than the estimate in FY 2025. The estimate for FY 2028 is \$1,739,000 which is \$111,000 less than the estimate in FY 2027 and the estimate for FY 2029 is \$1,637,250. The reason for the decrease in these years is a result of the expiration of the Emergency Levy in calendar year 2027 (a yearly anticipated decrease of \$220,000).

### Line 1.02 – Tangible Personal Property Tax (2.1%)

#### Fiscal Year 2025

This revenue line represents the expected tax collections on public utilities parcels located in Southington Township. As mentioned previously, a significant amount of time is dedicated to analyzing data provided by the County Auditor's Office, to analyzing historical trends and data maintained by the district and current economic conditions that exist within our district boundaries with respect to property values and tax collection rates.

The tables on pages 4-7 provide information related to this revenue source. **The estimate for public utility tax for FY 2025 is \$146,468**, which is approximately \$31,000 less than what was actually received in FY 2024. Below are the amounts for each fund:

	<u>General Fund</u>	<u>Emergency Fund</u>	<u>Total</u>
Public Utility Tax	\$137,103	\$9,365	\$146,468

### Fiscal Years 2026-2029

The 5-year forecast reflects an estimate of \$150,000 for FY 2026 and FY 2027 which is about \$3,500 more than the estimate in FY 2025. The estimate for FY 2028 is \$141,000 which is \$9,000 less than the estimate in FY 2027 and the estimate for FY 2029 is \$132,750. The reason for the decrease in these years is a result of the expiration of the Emergency Levy in calendar year 2027 (a yearly anticipated decrease of \$18,000).



## **Line 1.35 – Unrestricted Grants-in-Aid (50.4%)**

### **Fiscal Year 2025**

This revenue line represents the expected revenue from the State Foundation Program, the Ohio Casino Tax (imposed in FY 2013) and from the Motor Fuel Tax Reimbursement Program. The State Foundation Program underwent a drastic funding change with the full release of the new Fair School Funding Plan formula which occurred in March 2022 and was amended in HB 583, passed in June 2022.

#### ***State Foundation - \$3,489,000 Estimate***

Our district is identified as a guarantee district and is expected to continue as such in FY 24-28 on the new Fair School Funding Plan (FSFP) *[see paragraph below for what is meant by guarantee district]*. The State Foundation funding formula has gone through many changes in recent years. The most recent funding formula began in FY 2014 and was dropped in FY 19 after six (6) years, followed by no foundation formula for two (2) years in FY 2020 and FY 2021, and now HB110, as amended by HB 583, implements the newest and possibly the most complicated funding formula in recent years. The current formula introduced many changes to how State Foundation is calculated and expenses deducted from State funding. These changes were evident when comparing actual amounts from FY 2021 to FY 2022 to FY 2023 on lines 1.035, 1.04, 1.06 and 3.03 of the forecast.

After the primary components of the funding formula are calculated, the formula adjusts a district's funding through one or more provisions designed to limit large increases or decreases in state aid. The first of these adjustments responds to the significant changes made in the new formula, established by H.B. 110 of the 134th General Assembly, by phasing it in over time. After a district's phased-in funding is calculated, two "guarantee" provisions prevent losses in state funding compared to certain base years. Temporary transitional aid ensures districts do not receive less than their FY 2020 state foundation aid. A separate formula transition supplement guarantees districts do not receive less than their FY 2021 funding, including student wellness and success funds and the enrollment growth supplement for that year. Below is data related to the specific funding component, the amount received last fiscal year and the estimate for this fiscal year:

#### ***SOUTHINGTON LOCAL SCHOOL DISTRICT GENERAL FUND - FISCAL YEAR 2025 REVENUE ACCOUNTS***

Fund	Rcpt	SCC	Subj	Opu	Description	FY 2024 Actual	FY 2025 Estimate
001	3110	0000	000000	000	STATE FOUNDATION - BASE COST	2,024,940.65	2,025,000.00
001	3110	0001	000000	000	STATE FOUNDATION - TARGETED ASST.	896,687.19	900,000.00
001	3110	0002	000000	000	STATE FOUNDATION - SPECIAL EDUCATION	275,790.37	270,000.00
001	3110	0003	000000	000	STATE FOUNDATION - TEMP TRANS AID	-	-
001	3110	0004	000000	000	STATE FOUNDATION - TRANSPORTATION	268,289.44	270,000.00
001	3110	0005	000000	000	STATE FOUNDATION - PRESCHOOL SPEC. ED.	24,759.79	24,000.00
001	3110	0006	000000	000	STATE FOUNDATION - PRIOR YR. ADJ.	(66.31)	-
						3,490,401.13	3,489,000.00

#### ***Casino Tax – \$26,500 Estimate***

On November 3, 2009 Ohio voters passed the Ohio casino ballot issue. This issue allowed for the opening of four (4) casinos one in Cleveland, Toledo, Columbus and Cincinnati. Thirty-three percent

(33%) of the gross casino revenue (GCR) will be collected as a tax. School districts will receive thirty-four percent (34%) of the thirty-three (33%) GCR that will be paid into a student fund at the state level. These funds will be distributed to school districts on the 31<sup>st</sup> of January and August each year which began for the first time on January 31, 2013.

As one might suspect, casino revenue fell slightly in FY 21 due to the pandemic resulting in casino's closing for a little over two (2) months. Prior to the pandemic closure, casino revenues were growing modestly as the economy improved. Original projections for FY 23-27 estimated a .4% decline in pupils and GCR increasing to \$106.35 million or \$59.80 per pupil. Based on actual payments of \$27,919 to our district in FY 24, the district receives just under \$70.00 per pupil (assuming 400 students).

Based on payments of \$27,919 in FY 2024, the estimate for Ohio Casino Tax funding is a conservative \$26,500.

There is no estimate at this time for Motor Vehicle Fuel Tax reimbursement. **The estimate for unrestricted grants-in-aid line 1.035 for fiscal year 2025 is \$3,515,500 [\$3,489,000 + \$26,500].**

### **Fiscal Years 2026-2029**

The estimate for FY's 2026-2029 \$3,511,000 for each year, which is a slight increase from the FY 2025 estimate.

### **Line 1.04 – Restricted Grants-in-Aid (5.5%)**

#### **Fiscal Year 2025**

This revenue line represents the expected revenue from the Ohio Department of Education passed through the State Foundation Program *[as a result of the funding change beginning in January 2022]* and reimbursement for Catastrophic Special Education expenses. Below is data related to the specific funding component, the amount received last fiscal year and the estimate for this fiscal year:

#### ***SOUTHINGTON LOCAL SCHOOL DISTRICT GENERAL FUND - FISCAL YEAR 2025 REVENUE ACCOUNTS***

<b>Fund</b>	<b>Rcpt</b>	<b>SCC</b>	<b>Subj</b>	<b>Opu</b>	<b>Description</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Estimate</b>
001	3211	0000	000000	000	STATE OF OHIO - DPIA	66,054.38	66,000.00
001	3216	0000	000000	000	STATE FOUNDATION - GIFTED	51,068.97	51,000.00
001	3217	0000	000000	000	STATE FOUNDATION - ENGLISH LEARNERS	15,604.00	15,500.00
001	3218	0000	000000	000	STATE FOUNDATION - STUDENT WELLNESS & SUCCES:	236,064.49	230,000.00
001	3219	0000	000000	000	STATE FOUNDATION-JV 20 - FEMININE PRODUCTS	1,193.96	-
001	3219	0001	000000	000	CATASTROPHIC SPED REIMBURSEMENT	20,380.38	22,000.00
001	3219	0002	000000	000	STATE FOUNDATION-JV 13 - HIGH QUALITY INST MATS.	19,139.52	-
						<b>409,505.70</b>	<b>384,500.00</b>

### **Fiscal Years 2026-2029**

For these fiscal years, the 5-year forecast reflects a conservative estimate of \$372,000, which is \$12,500 less than the estimate for fiscal year 2025.

## **Line 1.05 – State Share of Local Property Taxes (4.4%)**

### **Fiscal Year 2025**

This revenue line represents the expected revenue from the State of Ohio from the Homestead and Rollback Reimbursement Programs. The State of Ohio contributes 10% of the real estate taxes for homeowners in the State of Ohio. The State of Ohio also contributes 2.5% of the real estate taxes for owner occupied homes in the State of Ohio. Finally, the State of Ohio contributes a portion of real estate taxes for qualified senior and/or disabled citizens on the dwelling that is the individual's principal place of residence *[Information and guidelines can be found on the Trumbull County Auditor's webpage and the Ohio Department of Taxation's webpage]*. The amount of tax paid by the State of Ohio directly to school districts is known as the Homestead Exemption and the 10% and 2.5% paid is known as property tax rollback.

**The estimate for FY 2025 is \$308,190**, which is approximately \$28,000 more than what the district received in FY 2024. This is expected because of the increase in property values as noted in the real estate taxes section. Like that of General Property Taxes, significant time is dedicated to analyzing data provided by the County and past trends related to collection patterns in order to achieve a reasonable yearly estimate.

**\* - HB 59 eliminated the 10% and 2.5% rollback of the property tax payments made to school districts by the State of Ohio on new levies approved after September 29, 2013. However, the State of Ohio continues to pay the tax allocation for those who qualify for the homestead exemption.**

### **Fiscal Years 2026-2029**

The 5-year forecast reflects an estimate of \$304,550 for FY 2026 and FY 2027 which is about \$3,500 less than the estimate in FY 2025, which is primarily a result of the expectation of receiving less in Homestead Exemption reimbursement each year. The estimate for FY 2028 is \$286,550 which is \$18,000 less than the estimate in FY 2027 and the estimate for FY 2029 is \$269,000. The reason for the decrease in these years is a result of the expiration of the Emergency Levy in calendar year 2027 (a yearly anticipated decrease of \$35,000).

## **Line 1.06 – All Other Revenue (8.6%)**

### **Fiscal Year 2025**

This revenue line represents the other local revenue that is received by the school district and is **estimated to be \$600,658 in FY 2025**. Below are the revenue sources, the actual amount received in FY 2024 and the estimates for FY 2025.

	FY 2024 Actual	FY 2025 Estimate
Tuition	207,007	201,000
Interest	342,413	342,000
Miscellaneous	17,794	2,658
Medicaid	79,539	55,000
Total	646,753	600,658

### **Fiscal Years 2026-2029**

Below are the estimates for these fiscal years and the decrease in each year is mainly in interest earnings due to an expectation that interest rates will slowly decline in the near future. Below is the data related to the estimates for these years:

	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>	<b>FY 29</b>
Tuition	180,000	180,000	180,000	180,000
Interest	340,000	335,000	330,000	325,000
Miscellaneous	3,000	3,000	3,000	3,000
Medicaid	55,000	55,000	55,000	55,000
Total	578,000	573,000	568,000	563,000

### **Line 2.04 – Operational Transfers-In (1.8%)**

#### **Fiscal Year 2025**

This revenue line represents transfers into various General Funds from either the main General Fund or other district Funds. The District has embraced the philosophy that whenever additional funds exist to transfer a portion of those funds from the main General Fund (001-0000) to various “Reserve” other General Funds such as the Budget Reserve Fund, the Technology Reserve Fund and the Vehicle Reserve Fund. The estimate for operational transfers for fiscal year 2025 is \$125,000, which consists of a transfer of \$50,000 to the Budget Reserve Fund and to the Technology Reserve Fund and a \$25,000 transfer to the Vehicle Reserve Fund.

#### **Fiscal Years 2026-2029**

In these forecasted years, the estimated future transfer to “Reserve” Funds is expected to be \$125,000.

### **Line 2.05 – Advances-In (<1%)**

#### **Fiscal Year 2025**

This revenue line represents the return of advances from those district Funds which received an advance from the General Fund at the end of previous fiscal year. Last fiscal year, the General Fund advanced \$52,892 to other Funds. The Funds which received advances at the end of last fiscal year are required to return or “pay back” the General Fund in the following year. To that end, the **estimate for return of advances for fiscal year 2025 is \$52,892.**

#### **Fiscal Years 2026-2029**

In these forecasted years, the estimated future advance needs for Federal Funds [*Fund 516-599*] is \$60,000.



## **Line 2.06 – All Other Financing Sources (0%)**

### **Fiscal Year 2025**

This revenue line represents revenue received from the sale of assets, insurance claim proceeds and refunds of prior year's expenditures. This line varies from year to year and is typically not a large source of revenue. **The estimate for this fiscal year is \$0.**

### **Fiscal Years 2026-2029**

There is no estimate for these fiscal years.

## **EXPENDITURE ASSUMPTIONS**

## **Line 3.01 – Personnel Services (48.2%)**

### **Fiscal Year 2025**

This expenditure line represents the salary expectations for those employees of the School District based on current contractual obligations which are paid out of the General Fund and the Emergency Levy Fund. Personnel services include administrative staff, teachers, classified personnel, exempt personnel, substitute personnel, supplemental contracts related to academics and athletics, overtime and other salary related items.

Because school districts are a service industry, costs associated with personnel, are the largest expenditure category of the school system. Because personnel costs are the largest expenditure component, fiscal prudence requires extensive monitoring and extensive data analysis regarding salaries and benefits of all employees of the district. In many school districts, personnel costs [*salaries and benefits*] account for between 80% to 85% of total expenditures and Southington's estimate for FY 2025 is a very respectable and financially responsible 65.7%. The majority of school district employees are paid from the General Fund. However, there are a number of employees that are either paid in full or in part by other Funds – such as the Emergency Levy Fund, the Food Service Fund, the Classroom Facilities Fund and three (3) different Federal Funds (516, 572 & 599).

The District has two (2) unions, one inclusive of all teaching staff and the other includes most classified support staff such as building secretaries, educational aides, playground aides, custodians, transportation employees and cafeteria workers. School district administrator's both certified (Superintendent and Principal) and classified (Treasurer) are not represented by a union nor are the seven (7) exempt support personnel. In the spring of 2024, the Board of Education and both unions agreed to successor three (3) year collective bargaining agreements going through school year 2027.

**The personnel services estimate for this 5-Year Financial Forecast for FY 2025 is \$3,202,489 [*General Fund and Emergency Levy*].** The estimate for FY 2025 is approximately \$402,200 or about 14.4% higher than actual salary expenditures in FY 2024. Whereas this increase is rather large, there are a number of reasons for this substantial increase and those include salary increases as a result of cost of living adjustments and step increases, the yearly salary of the Treasurer (rather than 5 months last fiscal year), stipend payments related to Science of Reading professional development and 2.5 FTE's now being paid for from the General Fund and not Federal Funds.

### **Fiscal Years 2026-2029**

The estimate for FY 2026 and FY 2027 reflects a 4% increase which is a result of a negotiated cost of living increase and a step increase for those employees who will be entitled to one during those years.

Because a successor agreement beyond 2027 is not guaranteed, a cost of living adjustment (COLA) cannot be factored into the 5-year forecast in FY 2028 and FY 2029. For FY's 2028 and 2029, the salary estimate includes an increase of 2%. Again, this increase does not mean that all employees will receive a 2% increase in pay. Rather, it means that overall salary expenditures will increase by 2% in FY's 2028 and 2029. In fact, some employees will receive more than a 2% increase, some will receive less and many will receive no increase at all.

For informational purpose, the negotiated agreement with the Southington Teacher's Association (STA) expires on July 31, 2027 and the negotiated agreement with the support staff (OAPSE Local 673) expires on June 30, 2027.

### **Line 3.02 – Employees' Retirement/Insurance Benefits (17.5%)**

#### **Fiscal Year 2025**

This expenditure line represents the cost of benefits for all employees of the School District who are paid out of the General Fund based on current contractual obligations. These benefits include expenses for retirement (STRS and SERS), healthcare benefits (hospitalization, prescription, dental, vision and life insurance), Medicare, Worker's Compensation premiums and unemployment compensation. Fiscal prudence requires extensive monitoring and extensive data analysis regarding benefits similar to that of the extensive monitoring and data analysis done in the area of personnel services (salaries).

**The estimate for FY 2025 is \$1,161,902** and includes all benefits for current staff being paid out of the General Fund and the Emergency Levy Fund. This estimate is approximately \$153,000 or about 15% higher than the actual expenditures during FY 2024. There are two (2) reasons for this increase. The first, is a result of the additional cost of retirement (STRS and SERS), Medicaid and Worker's Compensation premiums related to increased salaries. The second, is a result of a fifteen percent (15%) increase to medical insurance premiums for FY 2025.

#### **Fiscal Years 2026-2029**

The 5-year forecast reflects a 10% increase in these years and was determined by factoring a 15% increase each year to medical, dental and vision insurance benefits and a 2% increase to payroll benefits such as retirement, Medicare and Worker's Compensation due to increased payroll in these years.

### **Line 3.03 – Purchased Services (20.9%)**

#### **Fiscal Year 2025**

This expenditure line represents the cost of purchased services for the district. This expenditure category consists of a variety of expenditure types which include, but are not limited to: service contracts, legal services, maintenance/repairs, property insurance, travel/meeting expenses, postage, utilities, tuition,

excess costs, costs paid to the Trumbull County Educational Service Center for services, and private transportation costs.

**The estimate for FY 2025 is \$1,385,000**, which is approximately \$140,000 higher than the actual expenditures last fiscal year. This increase is mainly in the area of district contract services and contract services with the Trumbull County Educational Service Center related to special education services.

#### **Fiscal Years 2026-2029**

For these fiscal years an estimate of \$1,385,000 is being reflected, which is neither an increase nor a decrease from the estimate for FY 2025.

### **Line 3.04 – Supplies and Materials (4.3%)**

#### **Fiscal Year 2025**

This expenditure line represents the cost of supplies and materials for the district. This expenditure category consists of a variety of expenditure types which include, but are not limited to: instructional supplies, software, textbooks, digital resources, library books, consumable supplies, custodial/maintenance supplies, bus supplies and bus fuel.

**The estimate for FY 2025 is \$286,304**, which is approximately \$35,500 more than actual expenditures last fiscal year. This increase is mainly a result of additional digital resources in the form of site licenses and digital subscriptions related to instructional materials.

#### **Fiscal Years 2026-2029**

For these fiscal years, the estimate is \$280,000 which is a decrease of about \$6,300 from the estimate reflected for FY 2025.

### **Line 3.05 – Capital Outlay (<1%)**

#### **Fiscal Year 2025**

This expenditure line represents the purchase of new and replacement equipment. **The estimate for FY 2025 is \$60,000**, which is approximately \$4,500 more than actual expenditures were last fiscal year.

#### **Fiscal Years 2026-2029**

For these fiscal years, the estimate reflects an estimate of \$60,000 in each of the years.

### **Line 4.3 – Other Objects (2.7%)**

#### **Fiscal Year 2025**

This expenditure line represents the cost of other objects – commonly known as dues and fees. This expenditure category consists of a variety of expenditure types which include, but are not limited to:

memberships, State audit charges, County Auditor/Treasurer fees related to tax collections, financial institution service charges and district liability insurance.

**The estimate for FY 2025 is \$178,200**, which is approximately \$21,500 more than actual expenditures last fiscal year.

#### **Fiscal Years 2026-2029**

For fiscal years 2026 and 2027, the estimate reflects an estimate of \$178,200. For fiscal years 2028 and 2029, the estimate reflects an estimate of \$175,700 and \$173,200, respectively.

### **Line 5.01 – Operational Transfers Out (4.6%)**

#### **Fiscal Year 2025**

This expenditure line represents transfers from the General Fund to other funds in the district that require a transfer of funds to cover any deficit or for reserving funds for a specific purpose. **The estimate for FY 2025 is \$305,000.** Below is a list of the Funds that are expected to receive a transfer and the anticipated transfer amounts:

General Fund – Budget Reserve (001-9092)	\$50,000
General Fund – Technology Res. (001-9588)	\$50,000
General Fund – Vehicle Reserve (001-9194)	\$25,000
Permanent Improvement Fund (003-0000)	\$100,000
Severance Fund (035-0000)	\$20,000
Athletics (300-0000)	\$60,000
Total	\$305,000

The transfer to the Permanent Improvement fund is required pursuant to Sections 3315.18 and 3315.19 of Am. Sub. H. B. 166 of the 133<sup>rd</sup> General Assembly which requires districts to set aside funds for capital improvement and maintenance. School Districts are free to choose one (1) of the approaches set forth in either of the two (2) legislation sections for setting up such a fund. This is required yearly unless the School District receives funding from a Permanent Improvement levy.

#### **Fiscal Years 2026-2029**

For these fiscal years, the estimate is \$305,000.

### **Line 5.02 – Advances-Out (<1%)**

#### **Fiscal Year 2025**

This expenditure line represents advances from the General Fund to other Funds in the district that require an advance to end the fiscal year with a positive cash balance. An advance is different from a transfer in that an advance must be repaid to the General Fund no later than the end of the next fiscal year. A transfer of funds is not repaid back to the General Fund. Typically, advances are made to Federal Funds because most grants, if not all, require the district to spend funds first, then request to be reimbursed. Most of the time, the advance is only necessary to cover the amount of salaries and benefits

for the month of June and purchase orders (encumbrances) that are on the system at the end of the fiscal year. **Advances for FY 2025 are estimated to be \$60,000.**

### **Fiscal Years 2026-2029**

For these fiscal years, the estimate is \$60,000.

## **Line 7.02 – Cash Balance June 30**

### **Fiscal Year 2025**

This line represents the actual ending cash balance of the General Fund’s combined with the Emergency Levy Fund. A negative ending cash balance indicates prior and/or current deficit spending and requires corrective action to be taken to ensure the ending cash balance is no longer negative. In recent years, the ending cash balance line has continued to climb growing from almost \$3.9 million at the end of FY 2021 to just over \$5.5 million at the end of FY 2024. The estimated ending cash balance for FY 2025 is expected to rise to just under \$5.9 million.

### **Fiscal Years 2026-2029**

The estimated ending cash balance is expected to rise slightly in FY 2026, but then is expected to begin declining in FY’s 27-29 due to deficit spending primarily due to the expiration of the Emergency Levy beginning in FY 2028.

The current 5-year forecast reflects deficit spending [*yearly expenditures exceeding yearly revenue*] to occur beginning with FY 2027 [*about \$191,500*]. It is important to understand that deficit spending in any one year, or multiple years for that matter, does not suggest mismanagement or misappropriation of district funds, rather deficit spending over multiple years typically suggests that the previous levy cycle is coming to an end and the need for additional resources and/or the need to reduce future anticipated expenditures is rapidly approaching. It is also important to remind the reader of the statement shared in the second paragraph on page 3 of these assumptions “... *the reader should be cognizant of the fact that the 5-year forecast is a “snapshot” in time and is only as accurate as the information that was available at the time it was prepared. Thus, one should expect the accuracy of the forecasted figures to diminish each year within the forecast period, especially the last two (2) fiscal years of the forecast. For the most part, the 5-year financial forecast has been prepared utilizing conservative estimates of revenue and liberal estimates of expenditures for the five-year period being reported.*”

Below is a table reflecting FY 22-24 actual information and FY 25-29 estimated information related to revenue surplus or (revenue shortfall), the beginning cash balance on July 1<sup>st</sup> and the ending cash balance on June 30<sup>th</sup>.

Line Number	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Forecast	Fiscal Year 2026 Forecast	Fiscal Year 2027 Forecast	Fiscal Year 2028 Forecast	Fiscal Year 2029 Forecast
6.010 Excess Of Revenue Sources over (under) Expenditures	510,923	362,509	772,396	338,654	62,468	(191,479)	(494,654)	(920,003)
7.010 Cash Balance July 1	3,890,151	4,401,074	4,763,583	5,535,979	5,874,633	5,937,101	5,745,622	5,250,967
7.020 Cash Balance June 30	4,401,074	4,763,583	5,535,979	5,874,633	5,937,101	5,745,622	5,250,967	4,330,964

## Line 10.01 – Fund Balance June 30

### Fiscal Year 2025

This line represents the actual ending cash balance of the General Fund less the amount of outstanding encumbrances and any amounts identified as reservations of Fund balance at the end of the fiscal year. Under Ohio Law, a negative estimated ending fund balance in the current year is not permitted. The estimated ending fund balance for June 30, 2025 is \$5,604,751.

### Fiscal Years 2026-2029

The estimated ending Fund balance is expected to drop slightly in FY 2026 with a more dramatic decline in FY's 2027-2029. This is not uncommon or uncharacteristic, in long-range financial forecast models, especially if prepared by utilizing conservative revenue estimates and liberal expenditure estimates.

Whereas the primary function of the 5-year forecast is to provide a reasonable expectation of the financial condition of the school district over the next five (5) years, it is important to realize that this 5-year forecast was prepared utilizing sound financial data including many revenue and expenditure assumptions, which may or may not come to fruition. Again, it is extremely important for the reader to understand that, by design, this 5-year forecast was prepared utilizing conservative revenue estimates and liberal expenditure estimates and is only as accurate as the information that was available at the time it was prepared. With that said, the district leadership is committed to continuous monitoring of the district's financial condition on a monthly basis and is committed to continually look for ways to operate the school district in a more effective and efficient manner.

In May of 2019, the community passed a 4-Year Emergency Levy which went into effect beginning in tax Year 2019 – tax collections beginning in January 2020 and ending in tax year 2022 – tax collections in calendar year 2023.

In November 2022, the community renewed this levy early for four (4) years commencing in tax year 2023 – tax collections in calendar year 2024 and ending in tax year 2026 – tax collections in calendar year 2027. This Emergency Levy generates approximately \$250,000 yearly.

Below is a table reflecting FY 22-24 actual information and FY 25-29 estimated information related to revenue surplus or (revenue shortfall), the beginning cash balance on July 1<sup>st</sup>, the ending cash balance on June 30<sup>th</sup>, estimated encumbrances at June 30, reservation of Fund balance and the Fund Balance.

Line Number	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Forecast	Fiscal Year 2026 Forecast	Fiscal Year 2027 Forecast	Fiscal Year 2028 Forecast	Fiscal Year 2029 Forecast
6.01 Excess of Revenue Sources over (under) Expenditures	510,923	362,509	772,396	338,654	62,468	(191,479)	(494,654)	(920,003)
7.010 Cash Balance July 1	3,890,151	4,401,074	4,763,583	5,535,979	5,874,633	5,937,101	5,745,622	5,250,967
7.020 Cash Balance June 30	4,401,074	4,763,583	5,535,979	5,874,633	5,937,101	5,745,622	5,250,967	4,330,964
8.010 Estimated Encumbrances June 30	184,800	196,065	76,566	75,000	75,000	75,000	75,000	75,000
Reservation of Fund Balance:								
9.020 Capital Improvements - Technology Reserve	0	0	46,803	44,882	43,682	42,482	41,282	40,082
9.030 Budget Reserve	0	0	50,000	100,000	150,000	200,000	250,000	300,000
9.070 Bus Purchases	0	0	25,000	50,000	75,000	100,000	125,000	150,000
9.080 Subtotal	0	0	121,803	194,882	268,682	342,482	416,282	490,082
10.010 Fund Balance June 30 For Certification	4,216,274	4,567,518	5,337,610	5,604,751	5,593,419	5,328,140	4,759,685	3,765,882



# SOUTHINGTON LOCAL SCHOOL DISTRICT

## 5-YEAR FORECAST REPORT [COMBINED]

Date: 9/1/2024

Revenue Projection Factors	
Taxes	0.00%
Other Local	0.00%
Interest	0.00%
State Foundation	0.00%
Other State	0.00%
Other Federal	0.00%

New Levy Calculator	
Valuation	97
Millage	-
Est. Yield	\$0

Expenditure Projection Factors	
Salaries	0.00%
Benefits	0.00%
Contracted Services	0.00%
Supplies/Materials	0.00%
Capital Outlay	0.00%
Dues & Fees	0.00%

Categories	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Estimate	FY 26 Estimate	FY 27 Estimate	FY 28 Estimate	FY 29 Estimate
<b><u>Revenue Sources:</u></b>								
<b><u>Taxes</u></b>								
Real Estate	\$1,609,731	\$1,617,835	\$1,869,108	\$1,990,804	\$1,990,000	\$1,990,000	\$1,880,000	\$1,770,000
2.5% Rollback	-	-	25,409	29,365	29,300	29,300	27,650	26,000
10% Rollback	189,485	190,995	189,514	210,312	210,000	210,000	197,500	185,000
Homestead Exemption	59,989	58,826	57,889	68,513	65,250	64,750	61,400	58,000
<b><u>Other Local Sources</u></b>								
Tuition Fees	104,979	102,187	207,007	201,000	180,000	180,000	180,000	180,000
Interest	16,727	189,985	342,413	342,000	340,000	335,000	330,000	325,000
Miscellaneous	21,437	20,076	17,794	2,658	3,000	3,000	3,000	3,000
<b>State Foundation</b>	3,451,169	3,521,688	3,490,401	3,489,000	3,485,000	3,485,000	3,485,000	3,485,000
<b><u>Other State Sources</u></b>								
Casino Tax	28,237	27,845	27,919	26,500	26,000	26,000	26,000	26,000
Motor Fuel Tax Reimb.	-	-	-	-	-	-	-	-
Other State Foundation	294,485	310,905	389,125	362,500	350,000	350,000	350,000	350,000
Spec. Ed. Catastrophic	5,824	28,262	20,380	22,000	22,000	22,000	22,000	22,000
<b>Federal - Medicaid</b>	58,738	90,598	79,539	55,000	55,000	55,000	55,000	55,000
<b><u>Non-Operational</u></b>								
Sale & Loss of Assets	1,026	-	26,600	-	-	-	-	-
Transfers-In	80,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Return of Advances	95,143	50,000	120,000	52,892	60,000	60,000	60,000	60,000
Refunds of Prior Year Exp.	15,867	37,296	45,917	-	-	-	-	-
<b>Total Revenue</b>	\$6,032,837	\$6,371,498	\$7,034,015	\$6,977,544	\$6,940,550	\$6,935,050	\$6,802,550	\$6,670,000
<b>New Levy Revenue</b>				-	-	-	-	-
<b><u>Expenditure Categories:</u></b>								
Salaries	\$2,656,482	\$2,898,181	\$2,800,274	\$3,202,489	\$3,331,776	\$3,465,913	\$3,513,643	\$3,639,656
Benefits	1,029,342	1,111,809	1,008,892	1,161,902	1,278,106	1,392,416	1,517,861	1,687,147
Contracted Services	1,228,663	1,283,476	1,245,188	1,385,000	1,385,000	1,385,000	1,385,000	1,385,000
Supplies/Materials	221,194	244,053	250,917	286,304	280,000	280,000	280,000	280,000
Capital Outlay	76,633	44,709	55,521	60,000	60,000	60,000	60,000	60,000
Dues & Fees	72,529	86,763	156,553	178,200	178,200	178,200	175,700	173,200
<b><u>Non-Operational</u></b>								
Advances-out	50,000	120,000	52,892	60,000	60,000	60,000	60,000	60,000
Transfers-out	187,069	220,000	691,386	305,000	305,000	305,000	305,000	305,000
<b>Total Expenditures</b>	\$5,521,912	\$6,008,991	\$6,261,623	\$6,638,895	\$6,878,082	\$7,126,529	\$7,297,204	\$7,590,003
<b>Excess Revenue over (under) Expenditures</b>	\$510,925	\$362,507	\$772,392	\$338,649	\$62,468	(\$191,479)	(\$494,654)	(\$920,003)
<b>Beginning Cash Balance</b>	\$3,890,148	\$4,401,073	\$4,763,580	\$5,535,972	\$5,874,621	\$5,937,089	\$5,745,610	\$5,250,956
<b>Ending Cash Balance</b>	\$4,401,073	\$4,763,580	\$5,535,972	\$5,874,621	\$5,937,089	\$5,745,610	\$5,250,956	\$4,330,953
Less: O/S Encumbrances	(184,801)	(196,065)	(76,566)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
<b>Unencumber Cash Bal.</b>	\$4,216,272	\$4,567,515	\$5,459,406	\$5,799,621	\$5,862,089	\$5,670,610	\$5,175,956	\$4,255,953
<b>General Fund - Main</b>	\$4,179,822	\$4,479,457	\$5,234,119	\$5,601,819	\$5,626,375	\$5,399,103	\$4,833,599	\$3,839,796
General Fund - Cap. Impr.	28,761	21,157	3,574	0	0	0	0	0
General Fund - Textbooks	36,100	39,768	2,730	0	0	0	0	0
General Fund - E-rate	10,061	53,609	46,082	44,882	43,682	42,482	41,282	40,082
General Fund - Reserve	0	0	50,000	100,000	150,000	200,000	250,000	300,000
General Fund - Vehicle	0	0	25,000	50,000	75,000	100,000	125,000	150,000
Emergency Levy Fund	146,329	169,589	174,467	77,920	42,032	4,025	1,075	1,075
<b>Grand Total - All Balances</b>	\$4,401,073	\$4,763,580	\$5,535,972	\$5,874,621	\$5,937,089	\$5,745,610	\$5,250,956	\$4,330,953



**SOUTHINGTON LOCAL SCHOOL DISTRICT**  
**SPENDING PLAN PROJECTIONS - FISCAL YEAR 2025**  
**GENERAL FUND (001-0000)**

**MONTHLY ESTIMATED REVENUE AND EXPENDITURES**

	July	August	September	October	November	December	January	February	March	April	May	June	Totals
Beginning Cash Balance	5,234,119	5,198,399	5,554,485	5,545,921	5,582,491	5,464,387	5,361,830	5,258,306	5,571,880	5,906,161	6,009,045	6,042,549	5,234,119
<b>REVENUES:</b>													
Real Estate Taxes	0	540,000	258,766	0	0	0	0	400,000	350,000	224,234	0	0	1,773,000
Tuition Fees	0	0	38,000	4,000	4,000	4,000	4,000	14,000	125,000	4,000	4,000	0	201,000
Earnings on Investments	25,000	25,000	31,000	32,000	31,000	28,000	30,000	25,000	28,000	30,000	30,000	27,000	342,000
Miscellaneous	0	0	0	500	1,050	0	0	0	0	1,108	0	0	2,658
State Foundation	290,750	290,750	290,750	290,750	290,750	290,750	290,750	290,750	290,750	290,750	290,750	290,750	3,489,000
Homestead & Rollback	0	0	0	136,905	500	0	0	0	0	0	136,045	0	273,450
Other State													
Casino Tax	0	13,000	0	0	0	0	13,500	0	0	0	0	0	26,500
Other State Foundation	30,208	30,208	30,208	30,208	30,208	30,208	30,208	30,208	30,208	30,208	30,208	30,208	362,500
Category 3 Reimb.	0	0	0	0	0	0	0	0	0	0	0	0	22,000
Federal - Medicaid	500	0	100	40,400	400	4,000	1,500	1,100	4,000	2,000	1,000	0	55,000
Non-Operational													
Sale of Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance Claims	0	0	0	0	0	0	0	0	0	0	0	0	0
Return of Advances	52,892	0	0	0	0	0	0	0	0	0	0	0	52,892
Refund of Prior Yr. Exp.	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	399,350	898,958	648,824	534,763	357,908	356,958	369,958	761,058	827,958	582,300	492,003	369,958	6,600,000
Total Resources	5,633,469	6,097,357	6,203,309	6,080,684	5,940,399	5,821,346	5,731,788	6,019,364	6,399,838	6,488,461	6,501,048	6,412,507	11,834,119
<b>EXPENDITURES:</b>													
Salaries	194,660	304,145	251,920	227,875	262,400	248,500	239,850	229,550	246,450	243,400	241,825	274,425	2,965,000
Benefits	88,588	100,230	89,521	88,706	94,725	89,539	89,270	89,222	89,566	89,505	89,471	96,957	1,095,301
Contracted Services	125,187	100,112	108,612	108,312	93,087	79,562	105,762	106,062	123,962	109,912	108,963	180,467	1,350,000
Supplies/Materials	10,600	30,850	57,500	64,465	16,365	14,780	12,565	13,415	20,165	9,065	12,415	7,815	270,000
Equipment	0	0	0	5,000	5,000	5,000	0	0	0	0	0	0	15,000
Dues, Fees, Other	16,035	7,535	29,835	3,835	4,435	22,135	26,035	9,235	13,535	27,535	5,825	6,025	172,000
Other Non-Operating													
Transfers-Out	0	0	120,000	0	0	0	0	0	0	0	0	185,000	305,000
Advances-Out	0	0	0	0	0	0	0	0	0	0	0	60,000	60,000
Refund of Prior Yr. Rec.	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	435,070	542,872	657,388	498,193	476,012	459,516	473,482	447,484	493,678	479,417	458,499	810,689	6,232,301
Ending Cash Balance	5,198,399	5,554,485	5,545,921	5,582,491	5,464,387	5,361,830	5,258,306	5,571,880	5,906,161	6,009,045	6,042,549	5,601,818	5,601,818





## SOUTHINGTON LOCAL SCHOOL DISTRICT

### INTER-OFFICE MEMORANDUM OFFICE OF THE TREASURER

**To:** Southington Board of Education  
**From:** Paul J. Pestello, Treasurer  
**Re:** Spending Plan Overview – July 2024  
**Date:** September 12, 2024

#### **REVENUE:**

##### **Real Estate Taxes:**

The spending plan did not reflect an estimate this month, nor did we receive any real estate tax revenue. Historically, we receive either two (2) or three (3) advances every July. Here is what we have received during the month of July in the past:

July 2023	\$270,000 [ 3 advances ]
July 2022	\$270,000 [ 1 advance ]
July 2021	\$255,000 [ 3 advances ]
July 2020	\$220,000 [ 3 advances ]
July 2019	\$255,000 [ 2 advances ]
July 2018	\$185,000 [ 3 advances ]
July 2017	\$190,000 [ 2 advances ]

Advances are determined by the County Auditor's Office based on taxes collected to date. The average received from 2017 to 2023 is \$235,000.

The spending plan reflects an estimate from real estate tax advances in August of \$540,000. In August of 2023, we received two (2) advances totaling \$195,000.

##### **Tuition Fees:**

The spending plan did not reflect an estimate this month; however, actual revenue received was \$260, which is a positive difference of \$260.

##### **Earnings on Investments:**

The spending plan reflected an estimate this month of \$25,000 and actual investment earnings were \$33,101, which is a positive difference of \$8,101.

### Miscellaneous:

The spending plan did not reflect an estimate this month, however, actual revenue was \$3,166, which is a positive difference of \$3,166.

### State Foundation:

The spending plan reflected an estimate this month of \$290,750 and actual revenue received was \$287,236, which is a **negative difference of \$3,514**. Below is the State Foundation data for July:

	MONTH-TO-DATE		
<i>State Foundation Funding</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
<i>Base Cost</i>	168,750	174,007	5,257
<i>Targeted Assistance</i>	75,000	61,099	(13,901)
<i>Special Education</i>	22,500	24,283	1,783
<i>Temp. Transitional Aid</i>	0	4,540	4,540
<i>Transportation</i>	22,500	21,193	(1,307)
<i>Preschool Special Ed.</i>	2,000	2,114	114
<i>Prior Year. Adj.</i>	0	0	0
<b>TOTAL STATE FOUNDATION</b>	<b>290,750</b>	<b>287,236</b>	<b>(3,514)</b>

### Homestead and Rollback Reimbursement:

The spending plan did not reflect an estimate this month, nor did we receive any revenue from this source. Revenue from this source is anticipated in the months of October 2024, November 2024 and May 2025.

### Other State Sources:

The spending plan reflected an estimate this month of \$30,208 and actual revenue received was \$34,447, which is a positive difference of \$4,239. The main reason for the positive difference is a result of receiving \$3,084 in additional Catastrophic SPED reimbursement (we received just under \$20,500 last May). Below is the Other State Sources data for July:

	MONTH-TO-DATE		
<i>Other State Revenue</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
<i>State of Ohio - Casino Tax</i>	0	0	0
<i>State of Ohio - DPIA</i>	5,500	5,070	(430)
<i>State of Ohio - Gifted</i>	4,250	4,465	215
<i>State of Ohio - English Learners</i>	1,292	1,223	(69)
<i>State of Ohio - SWSF</i>	19,167	20,605	1,438
<i>State Foundation - JV 20</i>	0	0	0
<i>Catastrophic SPED Reimbursement</i>	0	3,084	3,084
<i>State Foundation - JV 13 - HGIM</i>	0	0	0
<b>TOTAL OTHER STATE REVENUE</b>	<b>30,208</b>	<b>34,447</b>	<b>4,239</b>

### Federal Sources:

The spending plan did not reflect an estimate this month; however, we actually received \$1,737, which is a positive difference of \$1,737.



**Non-Operational Sources:**

The spending plan reflected an estimate this month of \$52,892 and actual receipts were \$52,892, which is neither a positive difference nor a negative difference.

**Total Revenue:**

The spending plan reflected an estimate this month of \$399,350 and actual revenue received was \$412,839, which is a positive difference of \$13,489. Below is the revenue data for the month of July.

		MONTH-TO-DATE		
		Estimate	Actual	Difference
<b>Revenue Sources:</b>				
Real Estate Taxes		0	0	0
Tuition Fees		0	260	260
Earnings on Investments		25,000	33,101	8,101
Miscellaneous		0	3,166	3,166
State Foundation		290,750	287,236	(3,514)
Homestead & Rollback		0	0	0
Other State		30,208	34,447	4,239
Federal - Medicaid		500	1,737	1,237
Non-Operational		52,892	52,892	0
<b>Total Revenue</b>		<b>399,350</b>	<b>412,839</b>	<b>13,489</b>

Below is the revenue sources data for this fiscal year to date and last fiscal year to date.

		FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
		Estimate	Actual	Difference	Estimate	Actual	Difference
<b>Revenue Sources:</b>							
Real Estate Taxes		0	0	0	270,000	270,000	0
Tuition Fees		0	260	260	0	370	370
Earnings on Investments		25,000	33,101	8,101	23,000	23,489	489
Miscellaneous		0	3,166	3,166	0	(31)	(31)
State Foundation		290,750	287,236	(3,514)	289,417	290,875	1,458
Homestead & Rollback		0	0	0	0	0	0
Other State		30,208	34,447	4,239	26,833	25,906	(927)
Federal - Medicaid		500	1,737	1,237	0	964	964
Non-Operational		52,892	52,892	0	146,600	146,600	0
<b>Total Revenue</b>		<b>399,350</b>	<b>412,839</b>	<b>13,489</b>	<b>755,850</b>	<b>758,173</b>	<b>2,323</b>

## **EXPENDITURES:**

### **Salaries:**

The spending plan reflected an estimate this month of \$194,660 and actual salaries were \$193,492, which is a positive difference of \$1,168. Certified salaries (111-139) were \$739 under plan and classified salaries (141-171) were \$429 under plan as well.

### **Benefits:**

The spending plan reflected an estimate this month of \$88,588 and actual benefit expenditures were \$88,688, which is a **negative difference of \$100**. Certified benefits (211, 212, 231, 241-249, 261 and 281) were **\$179 over plan** and classified benefits (221, 222, 251-259, 262 & 282) were \$79 under plan.

### **Contracted Services:**

The spending plan reflected an estimate this month of \$125,187 and actual expenditures were \$114,791, which is a positive difference of \$10,396. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were three (3) line accounts which had a difference of \$2,500 or more and they are as follows:

Management Services (415)	<b>(\$3,822)</b>
Repairs (423)	\$2,800
Other Tuitions (479)	<u>\$10,755</u>
Total	\$9,733

### **Materials/Supplies:**

The spending plan reflected an estimate this month of \$10,600 and actual expenditures were \$8,725, which is a positive difference of \$1,875. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there was only one (1) line account which had a difference of \$1,000 or more and that was bus supplies (581), which had a positive difference of \$2,158.

### **Equipment:**

The spending plan did not reflect an estimate this month nor were there any expenditures this month.

### **Dues/Fees/Other:**

The spending plan reflected an estimate this month of \$16,035 and actual expenditures were \$16,796, which is a **negative difference of \$761**. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, this month there was only one (1) line account with a difference of \$1,000 or more and that was other dues/fees (849), which had a **negative difference of \$1,402**.

### **Non-Operating Expenditures:**

The spending plan did not reflect an estimate this month nor were there any expenditures this month.

### **Total Expenditures:**

The spending plan reflected an estimate this month of \$435,070 and actual expenditures were \$422,492, which is a positive difference of \$12,578. Below is the expenditure data for the month of July.



		MONTH-TO-DATE		
		Estimate	Actual	Difference
<b>Expenditure Categories:</b>				
	<b>Salaries</b>	194,660	193,492	1,168
	<b>Benefits</b>	88,588	88,688	(100)
	<b>Contracted Services</b>	125,187	114,791	10,396
	<b>Supplies/Materials</b>	10,600	8,725	1,875
	<b>New Equipment</b>	0	0	0
	<b>Dues, Fees, Other</b>	16,035	16,796	(761)
	<b>Other Non-Operating</b>	0	0	0
	<b>Total Expenditures</b>	435,070	422,492	12,578

Below is the expenditure category data for this fiscal year to date and last fiscal year to date.

		FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
		Estimate	Actual	Difference	Estimate	Actual	Difference
<b>Expenditure Categories:</b>							
	<b>Salaries</b>	194,660	193,492	1,168	196,282	195,946	336
	<b>Benefits</b>	88,588	88,688	(100)	86,467	83,714	2,753
	<b>Contracted Services</b>	125,187	114,791	10,396	106,525	103,529	2,996
	<b>Supplies/Materials</b>	10,600	8,725	1,875	5,500	3,425	2,075
	<b>New Equipment</b>	0	0	0	0	0	0
	<b>Dues, Fees, Other</b>	16,035	16,796	(761)	12,500	12,148	352
	<b>Other Non-Operating</b>	0	0	0	0	0	0
	<b>Total Expenditures</b>	435,070	422,492	12,578	407,274	398,762	8,512

### Ending Cash Balance:

The ending cash balance for July was estimated to be \$5,189,399 and the actual ending cash balance was \$5,224,466, which is a positive difference of \$26,067 or about ½ of 1%. Revenue for the month was \$13,489 over plan and expenditures were \$12,578 under plan.

**SOUTHINGTON LOCAL SCHOOL DISTRICT**  
**SPENDING PLAN REPORT SUMMARY - GENERAL FUND (001-0000)**  
**FOR THE MONTH ENDED: JULY 2024**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
Beginning Cash Balance	5,234,119	5,234,119	0	5,234,119	5,234,119	0	5,234,119	5,234,119	0	4,479,456	4,479,456	0
Revenue Sources:												
Real Estate Taxes	0	0	0	0	0	0	0	0	0	270,000	270,000	0
Tuition Fees	0	260	260	0	260	260	0	260	260	0	370	370
Earnings on Investments	25,000	33,101	8,101	25,000	33,101	8,101	25,000	33,101	8,101	23,000	23,489	489
Miscellaneous	0	3,166	3,166	0	3,166	3,166	0	3,166	3,166	0	(31)	(31)
State Foundation	290,750	287,236	(3,514)	290,750	287,236	(3,514)	290,750	287,236	(3,514)	289,417	290,875	1,458
Homestead & Rollback	0	0	0	0	0	0	0	0	0	0	0	0
Other State	30,208	34,447	4,239	30,208	34,447	4,239	30,208	34,447	4,239	26,833	25,906	(927)
Federal - Medicaid	500	1,737	1,237	500	1,737	1,237	500	1,737	1,237	0	964	964
Non-Operational	52,892	52,892	0	52,892	52,892	0	52,892	52,892	0	146,600	146,600	0
Total Revenue	399,350	412,839	13,489	399,350	412,839	13,489	399,350	412,839	13,489	755,850	758,173	2,323
Expenditure Categories:												
Salaries	194,660	193,492	1,168	194,660	193,492	1,168	194,660	193,492	1,168	196,282	195,946	336
Benefits	88,588	88,688	(100)	88,588	88,688	(100)	88,588	88,688	(100)	86,467	83,714	2,753
Contracted Services	125,187	114,791	10,396	125,187	114,791	10,396	125,187	114,791	10,396	106,525	103,529	2,996
Supplies/Materials	10,600	8,725	1,875	10,600	8,725	1,875	10,600	8,725	1,875	5,500	3,425	2,075
New Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Dues, Fees, Other	16,035	16,796	(761)	16,035	16,796	(761)	16,035	16,796	(761)	12,500	12,148	352
Other Non-Operating	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	435,070	422,492	12,578	435,070	422,492	12,578	435,070	422,492	12,578	407,274	398,762	8,512
Revenue Over (Under) Exp.	(35,720)	(9,653)	26,067	(35,720)	(9,653)	26,067	(35,720)	(9,653)	26,067	348,576	359,411	10,835
Ending Cash Balance	5,198,399	5,224,466	26,067	5,198,399	5,224,466	26,067	5,198,399	5,224,466	26,067	4,828,032	4,838,867	10,835



**SOUTHINGTON LOCAL SCHOOL DISTRICT**  
**DETAILED SPENDING PLAN REPORT**  
**ALL SALARIES - JULY 2024**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CERTIFIED STAFF</b>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
111 - Regular Salaries	140,235	139,833	402	140,235	139,833	402	140,235	139,833	402
112 - Substitutes	0	0	0	0	0	0	0	0	0
113 - Supplemental Contr.	0	0	0	0	0	0	0	0	0
119 - Other Cert. Salaries	8,000	8,363	(363)	8,000	8,363	(363)	8,000	8,363	(363)
139 - Medical Waiver	0	0	0	0	0	0	0	0	0
139 - Attendance Incentive	5,000	4,300	700	5,000	4,300	700	5,000	4,300	700
139 - Sick Leave Buy Back	0	0	0	0	0	0	0	0	0
139 - Personal Leave Buy Back	0	0	0	0	0	0	0	0	0
<b>TOTAL - CERTIFIED</b>	<b>153,235</b>	<b>152,496</b>	<b>739</b>	<b>153,235</b>	<b>152,496</b>	<b>739</b>	<b>153,235</b>	<b>152,496</b>	<b>739</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CLASSIFIED STAFF</b>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
141 - Regular Salaries	36,175	35,211	964	36,175	35,211	964	36,175	35,211	964
142 - Substitutes	2,850	2,707	143	2,850	2,707	143	2,850	2,707	143
143 - Supplemental Contr.	0	0	0	0	0	0	0	0	0
144 - Overtime	0	0	0	0	0	0	0	0	0
149 - Other Class. Salaries	0	273	(273)	0	273	(273)	0	273	(273)
149 - Athletic Trips	0	86	(86)	0	86	(86)	0	86	(86)
149 - Extra-Curricular Trips	0	0	0	0	0	0	0	0	0
149 - Field Trips	0	0	0	0	0	0	0	0	0
153 - Vacation Pay Out	2,400	2,379	21	2,400	2,379	21	2,400	2,379	21
169 - Medical Waiver	0	203	(203)	0	203	(203)	0	203	(203)
169 - Attendance Incentive	0	137	(137)	0	137	(137)	0	137	(137)
169 - Sick Leave Buy Back	0	0	0	0	0	0	0	0	0
169 - Personal Leave Buy Back	0	0	0	0	0	0	0	0	0
169 - Vacation Buy Back	0	0	0	0	0	0	0	0	0
171 - Board of Education	0	0	0	0	0	0	0	0	0
<b>TOTAL - CLASSIFIED</b>	<b>41,425</b>	<b>40,996</b>	<b>429</b>	<b>41,425</b>	<b>40,996</b>	<b>429</b>	<b>41,425</b>	<b>40,996</b>	<b>429</b>

<b>GRAND TOTAL - SALARIES</b>	<b>194,660</b>	<b>193,492</b>	<b>1,168</b>	<b>194,660</b>	<b>193,492</b>	<b>1,168</b>	<b>194,660</b>	<b>193,492</b>	<b>1,168</b>
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**SOUTHINGTON LOCAL SCHOOL DISTRICT**  
**DETAILED SPENDING PLAN REPORT**  
**ALL BENEFITS - JULY 2024**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CERTIFIED STAFF</b>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
211 - STRS	25,221	25,207	14	25,221	25,207	14	25,221	25,207	14
212 - STRS Pick-up	2,266	2,264	2	2,266	2,264	2	2,266	2,264	2
231 - Tuition Reimbursement	0	0	0	0	0	0	0	0	0
241 - Medical Insurance	35,760	35,930	(170)	35,760	35,930	(170)	35,760	35,930	(170)
242 - Life Insurance	215	212	3	215	212	3	215	212	3
243 - Dental Insurance	1,880	1,881	(1)	1,880	1,881	(1)	1,880	1,881	(1)
244 - Vision Insurance	310	311	(1)	310	311	(1)	310	311	(1)
249 - Medicare	2,145	2,163	(18)	2,145	2,163	(18)	2,145	2,163	(18)
261 - Worker's Comp	964	972	(8)	964	972	(8)	964	972	(8)
281 - Unemployment	0	0	0	0	0	0	0	0	0
<b>TOTAL - CERTIFIED</b>	<b>68,761</b>	<b>68,940</b>	<b>(179)</b>	<b>68,761</b>	<b>68,940</b>	<b>(179)</b>	<b>68,761</b>	<b>68,940</b>	<b>(179)</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CLASSIFIED STAFF</b>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
221 - SERS	10,229	10,193	36	10,229	10,193	36	10,229	10,193	36
222 - SERS Pick-up	639	638	1	639	638	1	639	638	1
223 - Social Security	0	0	0	0	0	0	0	0	0
251 - Medical Insurance	7,500	7,478	22	7,500	7,478	22	7,500	7,478	22
252 - Life Insurance	86	79	7	86	79	7	86	79	7
253 - Dental Insurance	420	428	(8)	420	428	(8)	420	428	(8)
254 - Vision Insurance	75	74	1	75	74	1	75	74	1
259 - Medicare	601	586	15	601	586	15	601	586	15
262 - Worker's Comp	278	272	6	278	272	6	278	272	6
282 - Unemployment	0	0	0	0	0	0	0	0	0
<b>TOTAL - CLASSIFIED</b>	<b>19,827</b>	<b>19,748</b>	<b>79</b>	<b>19,827</b>	<b>19,748</b>	<b>79</b>	<b>19,827</b>	<b>19,748</b>	<b>79</b>
<b>GRAND TOTAL - BENEFITS</b>	<b>88,588</b>	<b>88,688</b>	<b>(100)</b>	<b>88,588</b>	<b>88,688</b>	<b>(100)</b>	<b>88,588</b>	<b>88,688</b>	<b>(100)</b>



**SOUTHINGTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**CONTRACTED SERVICES - JULY 2024**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CONTRACTED SERVICES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
410 - Professional Services	0	0	0	0	0	0	0	0	0
411 - Instruction Services	3,750	3,618	132	3,750	3,618	132	3,750	3,618	132
413 - Health Services	0	0	0	0	0	0	0	0	0
415 - Management Services	0	3,822	(3,822)	0	3,822	(3,822)	0	3,822	(3,822)
416 - Data Processing Services	0	0	0	0	0	0	0	0	0
418 - Legal Services	1,250	1,425	(175)	1,250	1,425	(175)	1,250	1,425	(175)
419 - Other Prof. & Tech. Services	8,000	8,092	(92)	8,000	8,092	(92)	8,000	8,092	(92)
422 - Trash Removal	333	145	188	333	145	188	333	145	188
423 - Repair & Maintenance Services	4,000	1,200	2,800	4,000	1,200	2,800	4,000	1,200	2,800
424 - Property & Fleet Insurance	37,000	36,402	598	37,000	36,402	598	37,000	36,402	598
425 - Rentals	0	0	0	0	0	0	0	0	0
426 - Lease Purchase Agreements	729	735	(6)	729	735	(6)	729	735	(6)
431 - Certified Mileage	0	284	(284)	0	284	(284)	0	284	(284)
432 - Cert. Meeting Expenses	0	16	(16)	0	16	(16)	0	16	(16)
433 - Non-Cert. Mileage	500	424	76	500	424	76	500	424	76
434 - Non-Cert. Meeting Expenses	0	0	0	0	0	0	0	0	0
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	0	0	0
441 - Telephone Services	1,100	1,135	(35)	1,100	1,135	(35)	1,100	1,135	(35)
443 - Postage	1,000	1,038	(38)	1,000	1,038	(38)	1,000	1,038	(38)
444 - Postage Machine Rental	300	0	300	300	0	300	300	0	300
446 - Advertising	0	0	0	0	0	0	0	0	0
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	9,000	8,885	115	9,000	8,885	115	9,000	8,885	115
452 - Water & Sewer Services	800	783	17	800	783	17	800	783	17
453 - Natural Gas Services	500	533	(33)	500	533	(33)	500	533	(33)
461 - Printing & Binding	0	0	0	0	0	0	0	0	0
469 - Other Craft/Trade Services	0	0	0	0	0	0	0	0	0
471 - Tuition to other Districts	1,600	1,585	15	1,600	1,585	15	1,600	1,585	15
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	325	424	(99)	325	424	(99)	325	424	(99)
476 - Vocational Ed. Tuition	0	0	0	0	0	0	0	0	0
477 - Open Enrollment	0	0	0	0	0	0	0	0	0
479 - Other Tuitions	55,000	44,245	10,755	55,000	44,245	10,755	55,000	44,245	10,755
489 - Student Transp. - Parents	0	0	0	0	0	0	0	0	0
499 - Fingerprinting/BCI	0	0	0	0	0	0	0	0	0
Total Contracted Services	125,187	114,791	10,396	125,187	114,791	10,396	125,187	114,791	10,396



**SOUTHINGTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**MATERIALS/SUPPLIES & DUES/FEES - JULY 2024**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
MATERIALS/SUPPLIES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	2,000	2,114	(114)	2,000	2,114	(114)	2,000	2,114	(114)
512 - Office Supplies	500	522	(22)	500	522	(22)	500	522	(22)
514 - Health & Hygiene Supplies	0	0	0	0	0	0	0	0	0
516 - Software Materials	0	0	0	0	0	0	0	0	0
519 - Other General Supplies	2,400	2,377	23	2,400	2,377	23	2,400	2,377	23
521 - New Textbooks	0	0	0	0	0	0	0	0	0
522 - Replacement Textbooks	0	0	0	0	0	0	0	0	0
524 - Wookbooks	0	0	0	0	0	0	0	0	0
525 - Digital Resources	0	0	0	0	0	0	0	0	0
526 - Textbooks - CCP	0	0	0	0	0	0	0	0	0
531 - Library Books	0	0	0	0	0	0	0	0	0
542 - Periodicals	0	0	0	0	0	0	0	0	0
546 - Digital Subscriptions/Site Lic.	0	0	0	0	0	0	0	0	0
551 - Consumable Supplies (Fees)	0	0	0	0	0	0	0	0	0
569 - Other Food Items	0	110	(110)	0	110	(110)	0	110	(110)
572 - Cust & Maint. Supplies	1,000	924	76	1,000	924	76	1,000	924	76
573 - Furniture	0	0	0	0	0	0	0	0	0
581 - Bus Supplies	4,000	1,842	2,158	4,000	1,842	2,158	4,000	1,842	2,158
582 - Bus Fuel	700	720	(20)	700	720	(20)	700	720	(20)
583 - Tires & Tubes	0	0	0	0	0	0	0	0	0
590 - Other Supplies/Materials	0	116	(116)	0	116	(116)	0	116	(116)
Total Materials/Supplies	10,600	8,725	1,875	10,600	8,725	1,875	10,600	8,725	1,875

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
DUES & FEES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	350	(350)	0	350	(350)	0	350	(350)
842 - Shipping Charges	500	156	344	500	156	344	500	156	344
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	285	293	(8)	285	293	(8)	285	293	(8)
845 - Property Tax Collection Fees	0	0	0	0	0	0	0	0	0
846 - Election Expense	0	0	0	0	0	0	0	0	0
847 - Delinquent Land Exp.	0	0	0	0	0	0	0	0	0
848 - Financial Instituion Charges	250	323	(73)	250	323	(73)	250	323	(73)
849 - Other Dues/Fees	0	1,402	(1,402)	0	1,402	(1,402)	0	1,402	(1,402)
851 - Liability Insurance	13,000	12,249	751	13,000	12,249	751	13,000	12,249	751
853 - Performance Bonds	0	0	0	0	0	0	0	0	0
869 - Judgements	0	0	0	0	0	0	0	0	0
889 - Awards/Prizes	0	0	0	0	0	0	0	0	0
899 - Miscellaneous	2,000	2,023	(23)	2,000	2,023	(23)	2,000	2,023	(23)
Total Dues & Fees	16,035	16,796	(761)	16,035	16,796	(761)	16,035	16,796	(761)



## SOUTHINGTON LOCAL SCHOOL DISTRICT

### INTER-OFFICE MEMORANDUM OFFICE OF THE TREASURER

**To:** Southington Board of Education

**From:** Paul J. Pestello, Treasurer

**Re:** Spending Plan Overview – August 2024

**Date:** September 12, 2024

### **REVENUE:**

#### **Real Estate Taxes:**

The spending plan reflected an estimate this month of \$540,000 and actual receipts were \$210,891, which is a **negative difference of \$329,109**. This negative difference is somewhat of a concern, but it appears that the tax payment deadline is later this year than it has been in the past – which would suggest that there is a timing issue related to when tax collections will be received.

The spending plan reflects an estimate in September of \$258,766 and based on the fact that this revenue source is almost \$330,000 under plan, I would suspect that we will receive close to \$600,000.

Through August, the spending plan reflected an estimate of \$540,000 and actual receipts were \$210,891, which is a **negative difference of \$329,109**. Last fiscal year through August, actual receipts were \$465,000.

#### **Tuition Fees:**

The spending plan did not reflect an estimate this month; however, actual revenue received was \$2,000, which is a positive difference of \$2,000.

Through August, the spending plan did not reflect an estimate; however, actual revenue received was \$2,260, which is a positive difference of \$2,260.

#### **Earnings on Investments:**

The spending plan reflected an estimate this month of \$25,000 and actual investment earnings were \$29,420, which is a positive difference of \$4,420.

Through August, the spending plan reflected an estimate of \$50,000 and actual investment earnings were \$62,521, which is a positive difference of \$12,521.



**Miscellaneous:**

The spending plan did not reflect an estimate this month, however, actual revenue was \$161, which is a positive difference of \$161.

Through August, the spending plan did not reflect an estimate; however, actual revenue was \$3,327.

**State Foundation:**

The spending plan reflected an estimate this month of \$290,750 and actual revenue received was \$287,140 which is a **negative difference of \$3,610**. Below is the State Foundation data for August:

	<i>MONTH-TO-DATE</i>		
<i>State Foundation Funding</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
<i>Base Cost</i>	168,750	174,007	5,257
<i>Targeted Assistance</i>	75,000	61,105	(13,895)
<i>Special Education</i>	22,500	24,284	1,784
<i>Temp. Transitional Aid</i>	0	4,515	4,515
<i>Transportation</i>	22,500	21,193	(1,307)
<i>Preschool Special Ed.</i>	2,000	2,105	105
<i>Prior Year. Adj.</i>	0	(69)	(69)
<b>TOTAL STATE FOUNDATION</b>	<b>290,750</b>	<b>287,140</b>	<b>(3,610)</b>

Through August, the spending plan reflected an estimate of \$581,500 and actual revenue was \$574,376, which is a **negative difference of \$7,124**. Below is the State Foundation data through August.

	<i>FISCAL-TO-DATE</i>		
<i>State Foundation Funding</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
<i>Base Cost</i>	337,500	348,014	10,514
<i>Targeted Assistance</i>	150,000	122,204	(27,796)
<i>Special Education</i>	45,000	48,567	3,567
<i>Temp. Transitional Aid</i>	0	9,055	9,055
<i>Transportation</i>	45,000	42,386	(2,614)
<i>Preschool Special Ed.</i>	4,000	4,219	219
<i>Prior Year. Adj.</i>	0	(69)	(69)
<b>TOTAL STATE FOUNDATION</b>	<b>581,500</b>	<b>574,376</b>	<b>(7,124)</b>

**Homestead and Rollback Reimbursement:**

The spending plan did not reflect an estimate this month, nor did we receive any revenue from this source.

Through August, the spending plan did not reflect an estimate, nor have we received any revenue from this source thus far.

**Other State Sources:**

The spending plan reflected an estimate this month of \$43,208 and actual revenue received was \$45,331, which is a positive difference of \$2,123. Below is the Other State Sources data for August:

	<i>MONTH-TO-DATE</i>		
<i>Other State Revenue</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
<i>State of Ohio - Casino Tax</i>	13,000	13,968	968
<i>State of Ohio - DPIA</i>	5,500	5,070	(430)
<i>State of Ohio - Gifted</i>	4,250	4,465	215
<i>State of Ohio - English Learners</i>	1,292	1,223	(69)
<i>State of Ohio - SWSF</i>	19,167	20,605	1,438
<i>State Foundation - JV 20</i>	0	0	0
<i>Catastrophic SPED Reimbursement</i>	0	0	0
<i>State Foundation - JV 13 - HGIM</i>	0	0	0
<b>TOTAL OTHER STATE REVENUE</b>	<b>43,208</b>	<b>45,331</b>	<b>2,123</b>

Through August, the spending plan reflected an estimate of \$73,417 and actual revenue was \$79,778, which is a positive difference of \$6,361. Below is the Other State Sources data through August.

	<i>FISCAL-TO-DATE</i>		
<i>Other State Revenue</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
<i>State of Ohio - Casino Tax</i>	13,000	13,968	968
<i>State of Ohio - DPIA</i>	11,000	10,140	(860)
<i>State of Ohio - Gifted</i>	8,500	8,930	430
<i>State of Ohio - English Learners</i>	2,583	2,446	(137)
<i>State of Ohio - SWSF</i>	38,333	41,210	2,877
<i>State Foundation - JV 20</i>	0	0	0
<i>Catastrophic SPED Reimbursement</i>	0	3,084	3,084
<i>State Foundation - JV 13 - HGIM</i>	0	0	0
<b>TOTAL OTHER STATE REVENUE</b>	<b>73,417</b>	<b>79,778</b>	<b>6,361</b>

#### **Federal Sources:**

The spending plan did not reflect an estimate this month, nor was any revenue received.

Through August, the spending plan did not reflect any revenue; however, actual revenue received was \$1,737, which is a positive difference of \$1,737.

#### **Non-Operational Sources:**

The spending plan did not reflect an estimate this month, nor was any revenue received.

Through August, the spending plan reflected an estimate of \$52,892 and actual revenue was \$52,892, which is neither a positive difference nor a negative difference.

#### **Total Revenue:**

The spending plan reflected an estimate this month of \$898,958 and actual revenue received was \$574,943, which is a **negative difference of \$324,015**. The main reason for the significant negative difference is in the area of real estate taxes, which is more than likely an issue of timing. Below is the revenue data for the month of August.



		MONTH-TO-DATE		
		Estimate	Actual	Difference
<b>Revenue Sources:</b>				
Real Estate Taxes	540,000	210,891	(329,109)	
Tuition Fees	0	2,000	2,000	
Earnings on Investments	25,000	29,420	4,420	
Miscellaneous	0	161	161	
State Foundation	290,750	287,140	(3,610)	
Homestead & Rollback	0	0	0	
Other State	43,208	45,331	2,123	
Federal - Medicaid	0	0	0	
Non-Operational	0	0	0	
<b>Total Revenue</b>	<b>898,958</b>	<b>574,943</b>	<b>(324,015)</b>	

Through August, the spending plan reflected an estimate of \$1,298,309 and actual revenue was \$987,782, which is a **negative difference of \$310,527**. Again, the main reason for the significant negative difference is in the area of real estate taxes, which is more than likely an issue of timing. Below is the revenue data through August for this fiscal year to date and last fiscal year to date.

		FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
		Estimate	Actual	Difference	Estimate	Actual	Difference
<b>Revenue Sources:</b>							
Real Estate Taxes	540,000	210,891	(329,109)		470,000	465,000	(5,000)
Tuition Fees	0	2,260	2,260		0	2,711	2,711
Earnings on Investments	50,000	62,521	12,521		48,000	51,530	3,530
Miscellaneous	0	3,327	3,327		0	2,587	2,587
State Foundation	581,500	574,376	(7,124)		578,833	595,545	16,712
Homestead & Rollback	0	0	0		0	0	0
Other State	73,417	79,778	6,361		66,167	68,608	2,441
Federal - Medicaid	500	1,737	1,237		0	1,401	1,401
Non-Operational	52,892	52,892	0		146,600	146,600	0
<b>Total Revenue</b>	<b>1,298,309</b>	<b>987,782</b>	<b>(310,527)</b>		<b>1,309,600</b>	<b>1,333,982</b>	<b>24,382</b>

## EXPENDITURES:

### Salaries:

The spending plan reflected an estimate this month of \$304,145 and actual salaries were \$304,943, which is a **negative difference of \$798**. Certified salaries (111-139) were **\$468 over plan** and classified salaries (141-171) were **\$330 over plan** as well.

Through August, the spending plan reflected an estimate of \$498,805 and actual salaries were \$498,435, which is a positive difference of \$370. Certified salaries (111-139) were \$271 under plan and classified salaries (141-171) were \$99 under plan as well.

### **Benefits:**

The spending plan reflected an estimate this month of \$100,230 and actual benefit expenditures were \$99,930, which is a positive difference of \$300. Certified benefits (211, 212, 231, 241-249, 261 and 281) were \$66 under plan and classified benefits (221, 222, 251-259, 262 & 282) were \$234 under plan as well.

Through August, the spending plan reflected an estimate of \$188,819 and actual benefit expenditures were \$188,618, which is a positive difference of \$201. Certified benefits (211, 212, 231, 241-249, 261 and 281) were **\$113 over plan** and classified benefits (221, 222, 251-259, 262 & 282) were \$314 under plan.

### **Contracted Services:**

The spending plan reflected an estimate this month of \$100,112 and actual expenditures were \$89,590, which is a positive difference of \$10,522. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were two (2) line accounts which had a difference of \$2,500 or more and they are as follows:

Instructional Services (411)	\$6,540
Other Tuitions (479)	<u>\$3,593</u>
Total	\$10,133

Both of these positive differences are a result of the “true-up” invoice related to the Trumbull County ESC yearly services.

Through August, the spending plan reflected an estimate of \$225,299 and actual expenditures were \$204,381, which is a positive difference of \$20,918. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were two (2) line accounts which had a difference of \$5,000 or more and they are as follows:

Instructional Services (411)	\$6,672
Other Tuitions (479)	<u>\$14,348</u>
Total	\$21,020

Both of these positive differences are a result of the “true-up” invoice related to the Trumbull County ESC yearly services.

### **Materials/Supplies:**

The spending plan reflected an estimate this month of \$30,850 and actual expenditures were \$33,378, which is a **negative difference of \$2,528**. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were no line accounts which had a difference of \$1,000 or more.

Through August, the spending plan reflected an estimate of \$41,450 and actual expenditures were \$42,103, which is a **negative difference of \$653**. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there was only (1) line account which had a difference of \$1,000 or more and that is bus supplies (581) which had a positive difference of \$2,062.

### **Equipment:**

The spending plan did not reflect an estimate this month nor were there any expenditures this month.

Through August, the spending plan did not reflect an estimate, nor were there any expenditures to date.

### **Dues/Fees/Other:**

The spending plan reflected an estimate this month of \$7,535 and actual expenditures were \$5,217, which is a positive difference of \$2,318. Like contract services and materials/supplies, there were many insignificant



positive and negative differences throughout this expenditure category. However, this month there were two (2) line accounts with a difference of \$1,000 or more and they are as follows:

Other Dues/Fees (849)	(\$1,353)
Miscellaneous (899)	\$4,981
Total	\$3,628

Through August, the spending plan reflected an estimate of \$23,570 and actual expenditures were \$22,013, which is a positive difference of \$1,557. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, this month there were two (2) line accounts with a difference of \$2,000 or more and they are as follows:

Other Dues/Fees (849)	(\$2,755)
Miscellaneous (899)	\$4,958
Total	\$2,203

### **Non-Operating Expenditures:**

The spending plan did not reflect an estimate this month nor were there any expenditures this month.

Through August, the spending plan did not reflect an estimate, nor were there any expenditures to date.

### **Total Expenditures:**

The spending plan reflected an estimate this month of \$542,872 and actual expenditures were \$533,058, which is a positive difference of \$9,814. Below is the expenditure data for the month of August.

	MONTH-TO-DATE		
	Estimate	Actual	Difference
<b>Expenditure Categories:</b>			
<i>Salaries</i>	304,145	304,943	(798)
<i>Benefits</i>	100,230	99,930	300
<i>Contracted Services</i>	100,112	89,590	10,522
<i>Supplies/Materials</i>	30,850	33,378	(2,528)
<i>New Equipment</i>	0	0	0
<i>Dues, Fees, Other</i>	7,535	5,217	2,318
<i>Other Non-Operating</i>	0	0	0
<b>Total Expenditures</b>	<b>542,872</b>	<b>533,058</b>	<b>9,814</b>

Through August, the spending plan reflected an estimate of \$977,943 and actual expenditures were \$955,550, which is a positive difference of \$22,393 or about 2.3%. Below is the expenditure category data through August for this fiscal year to date and last fiscal year to date.

	FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
	Estimate	Actual	Difference	Estimate	Actual	Difference
<b>Expenditure Categories:</b>						
Salaries	498,805	498,435	370	388,159	387,424	735
Benefits	188,819	188,618	201	183,933	179,917	4,016
Contracted Services	225,299	204,381	20,918	198,050	189,078	8,972
Supplies/Materials	41,450	42,103	(653)	72,000	69,293	2,707
New Equipment	0	0	0	0	0	0
Dues, Fees, Other	23,570	22,013	1,557	17,650	18,449	(799)
Other Non-Operating	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>977,943</b>	<b>955,550</b>	<b>22,393</b>	<b>859,792</b>	<b>844,161</b>	<b>15,631</b>

### **Ending Cash Balance:**

The ending cash balance for August was estimated to be \$4,800,078 and the actual ending cash balance was \$4,511,944, which is a **negative difference of \$288,134 or about 6%**. Revenue for the month was **\$324,015 under plan** and expenditures were \$9,814 under plan. Again, the reason that revenue is under plan has to do with Real Estate Taxes, which I believe is an issue of timing that will be resolved in September.

Through August, revenue is **\$310,527 under plan** and expenditures are \$22,393 under plan. As it stands today, there is a rather large timing issue related to Real Estate Tax revenue which is expected to be resolved next month.



SOUTHINGTON LOCAL SCHOOL DISTRICT
SPENDING PLAN REPORT SUMMARY - GENERAL FUND (001-0000)
FOR THE MONTH ENDED: AUGUST 2024

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
Beginning Cash Balance	5,198,399	5,224,466	26,067	4,479,712	4,479,712	0	5,234,119	5,234,119	0	4,479,456	4,479,456	0
Revenue Sources:												
Real Estate Taxes	540,000	210,891	(329,109)	540,000	210,891	(329,109)	540,000	210,891	(329,109)	470,000	465,000	(5,000)
Tuition Fees	0	2,000	2,000	0	2,260	2,260	0	2,260	2,260	0	2,711	2,711
Earnings on Investments	25,000	29,420	4,420	50,000	62,521	12,521	50,000	62,521	12,521	48,000	51,530	3,530
Miscellaneous	0	161	161	0	3,327	3,327	0	3,327	3,327	0	2,587	2,587
State Foundation	290,750	287,140	(3,610)	581,500	574,376	(7,124)	581,500	574,376	(7,124)	578,833	595,545	16,712
Homestead & Rollback	0	0	0	0	0	0	0	0	0	0	0	0
Other State	43,208	45,331	2,123	73,417	79,778	6,361	73,417	79,778	6,361	66,167	68,608	2,441
Federal - Medicaid	0	0	0	500	1,737	1,237	500	1,737	1,237	0	1,401	1,401
Non-Operational	0	0	0	52,892	52,892	0	52,892	52,892	0	146,600	146,600	0
Total Revenue	898,958	574,943	(324,015)	1,298,309	987,782	(310,527)	1,298,309	987,782	(310,527)	1,309,600	1,333,982	24,382
Expenditure Categories:												
Salaries	304,145	304,943	(798)	498,805	498,435	370	498,805	498,435	370	388,159	387,424	735
Benefits	100,230	99,930	300	188,819	188,618	201	188,819	188,618	201	183,933	179,917	4,016
Contracted Services	100,112	89,590	10,522	225,299	204,381	20,918	225,299	204,381	20,918	198,050	189,078	8,972
Supplies/Materials	30,850	33,378	(2,528)	41,450	42,103	(653)	41,450	42,103	(653)	72,000	69,293	2,707
New Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Dues, Fees, Other	7,535	5,217	2,318	23,570	22,013	1,557	23,570	22,013	1,557	17,650	18,449	(799)
Other Non-Operating	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	542,872	533,058	9,814	977,943	955,550	22,393	977,943	955,550	22,393	859,792	844,161	15,631
Revenue Over (Under) Exp.	356,086	41,885	(314,201)	320,366	32,232	(288,134)	320,366	32,232	(288,134)	449,808	489,821	40,013
Ending Cash Balance	5,554,485	5,266,351	(288,134)	4,800,078	4,511,944	(288,134)	5,554,485	5,266,351	(288,134)	4,929,264	4,969,277	40,013



**SOUTHINGTON LOCAL SCHOOL DISTRICT**  
**DETAILED SPENDING PLAN REPORT**  
**ALL SALARIES - AUGUST 2024**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CERTIFIED STAFF</b>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
111 - Regular Salaries	220,415	218,812	1,603	360,650	358,645	2,005	360,650	358,645	2,005
112 - Substitutes	0	2,127	(2,127)	0	2,127	(2,127)	0	2,127	(2,127)
113 - Supplemental Contr.	0	500	(500)	0	500	(500)	0	500	(500)
119 - Other Cert. Salaries	14,000	13,444	556	22,000	21,807	193	22,000	21,807	193
139 - Medical Waiver	0	0	0	0	0	0	0	0	0
139 - Attendance Incentive	0	0	0	5,000	4,300	700	5,000	4,300	700
139 - Sick Leave Buy Back	0	0	0	0	0	0	0	0	0
139 - Personal Leave Buy Back	0	0	0	0	0	0	0	0	0
<b>TOTAL - CERTIFIED</b>	<b>234,415</b>	<b>234,883</b>	<b>(468)</b>	<b>387,650</b>	<b>387,379</b>	<b>271</b>	<b>387,650</b>	<b>387,379</b>	<b>271</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<b>CLASSIFIED STAFF</b>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
141 - Regular Salaries	62,930	62,983	(53)	99,105	98,194	911	99,105	98,194	911
142 - Substitutes	5,000	5,051	(51)	7,850	7,758	92	7,850	7,758	92
143 - Supplemental Contr.	0	294	(294)	0	294	(294)	0	294	(294)
144 - Overtime	500	375	125	500	375	125	500	375	125
149 - Other Class. Salaries	0	384	(384)	0	657	(657)	0	657	(657)
149 - Athletic Trips	1,300	0	1,300	1,300	86	1,214	1,300	86	1,214
149 - Extra-Curricular Trips	0	916	(916)	0	916	(916)	0	916	(916)
149 - Field Trips	0	0	0	0	0	0	0	0	0
153 - Vacation Pay Out	0	0	0	2,400	2,379	21	2,400	2,379	21
169 - Medical Waiver	0	0	0	0	203	(203)	0	203	(203)
169 - Attendance Incentive	0	57	(57)	0	194	(194)	0	194	(194)
169 - Sick Leave Buy Back	0	0	0	0	0	0	0	0	0
169 - Personal Leave Buy Back	0	0	0	0	0	0	0	0	0
169 - Vacation Buy Back	0	0	0	0	0	0	0	0	0
171 - Board of Education	0	0	0	0	0	0	0	0	0
<b>TOTAL - CLASSIFIED</b>	<b>69,730</b>	<b>70,060</b>	<b>(330)</b>	<b>111,155</b>	<b>111,056</b>	<b>99</b>	<b>111,155</b>	<b>111,056</b>	<b>99</b>

<b>GRAND TOTAL - SALARIES</b>	<b>304,145</b>	<b>304,943</b>	<b>(798)</b>	<b>498,805</b>	<b>498,435</b>	<b>370</b>	<b>498,805</b>	<b>498,435</b>	<b>370</b>
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**SOUTHINGTON LOCAL SCHOOL DISTRICT**  
**DETAILED SPENDING PLAN REPORT**  
**ALL BENEFITS - AUGUST 2024**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<i>CERTIFIED STAFF</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
211 - STRS	23,030	23,015	15	48,251	48,222	29	48,251	48,222	29
212 - STRS Pick-up	3,719	3,583	136	5,985	5,847	138	5,985	5,847	138
231 - Tuition Reimbursement	0	0	0	0	0	0	0	0	0
241 - Medical Insurance	35,760	35,756	4	71,520	71,686	(166)	71,520	71,686	(166)
242 - Life Insurance	215	212	3	430	424	6	430	424	6
243 - Dental Insurance	1,880	1,881	(1)	3,760	3,762	(2)	3,760	3,762	(2)
244 - Vision Insurance	310	311	(1)	620	622	(2)	620	622	(2)
249 - Medicare	3,282	3,351	(69)	5,427	5,514	(87)	5,427	5,514	(87)
261 - Worker's Comp	1,474	1,495	(21)	2,438	2,467	(29)	2,438	2,467	(29)
281 - Unemployment	0	0	0	0	0	0	0	0	0
<b>TOTAL - CERTIFIED</b>	<b>69,670</b>	<b>69,604</b>	<b>66</b>	<b>138,431</b>	<b>138,544</b>	<b>(113)</b>	<b>138,431</b>	<b>138,544</b>	<b>(113)</b>

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
<i>CLASSIFIED STAFF</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
221 - SERS	20,126	19,805	321	30,355	29,998	357	30,355	29,998	357
222 - SERS Pick-up	984	983	1	1,622	1,621	1	1,622	1,621	1
223 - Social Security	0	0	0	0	0	0	0	0	0
251 - Medical Insurance	7,395	7,478	(83)	14,895	14,956	(61)	14,895	14,956	(61)
252 - Life Insurance	86	79	7	172	158	14	172	158	14
253 - Dental Insurance	420	428	(8)	840	856	(16)	840	856	(16)
254 - Vision Insurance	75	74	1	150	148	2	150	148	2
259 - Medicare	1,011	1,005	6	1,612	1,591	21	1,612	1,591	21
262 - Worker's Comp	464	474	(10)	742	746	(4)	742	746	(4)
282 - Unemployment	0	0	0	0	0	0	0	0	0
<b>TOTAL - CLASSIFIED</b>	<b>30,560</b>	<b>30,326</b>	<b>234</b>	<b>50,388</b>	<b>50,074</b>	<b>314</b>	<b>50,388</b>	<b>50,074</b>	<b>314</b>
<b>GRAND TOTAL - BENEFITS</b>	<b>100,230</b>	<b>99,930</b>	<b>300</b>	<b>188,819</b>	<b>188,618</b>	<b>201</b>	<b>188,819</b>	<b>188,618</b>	<b>201</b>



**SOUTHINGTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**CONTRACTED SERVICES - AUGUST 2024**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
CONTRACTED SERVICES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
410 - Professional Services	0	0	0	0	0	0	0	0	0
411 - Instruction Services	3,750	(2,790)	6,540	7,500	828	6,672	7,500	828	6,672
413 - Health Services	0	0	0	0	0	0	0	0	0
415 - Management Services	0	0	0	0	3,822	(3,822)	0	3,822	(3,822)
416 - Data Processing Services	0	360	(360)	0	360	(360)	0	360	(360)
418 - Legal Services	1,250	0	1,250	2,500	1,425	1,075	2,500	1,425	1,075
419 - Other Prof. & Tech. Services	26,000	26,267	(267)	34,000	34,359	(359)	34,000	34,359	(359)
422 - Trash Removal	333	185	148	666	330	336	666	330	336
423 - Repair & Maintenance Services	2,000	2,118	(118)	6,000	3,318	2,682	6,000	3,318	2,682
424 - Property & Fleet Insurance	0	0	0	37,000	36,402	598	37,000	36,402	598
425 - Rentals	0	0	0	0	0	0	0	0	0
426 - Lease Purchase Agreements	729	735	(6)	1,458	1,470	(12)	1,458	1,470	(12)
431 - Certified Mileage	0	0	0	0	284	(284)	0	284	(284)
432 - Cert. Meeting Expenses	700	0	700	700	16	684	700	16	684
433 - Non-Cert. Mileage	500	416	84	1,000	840	160	1,000	840	160
434 - Non-Cert. Meeting Expenses	0	55	(55)	0	55	(55)	0	55	(55)
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	0	0	0
441 - Telephone Services	625	0	625	1,725	1,135	590	1,725	1,135	590
443 - Postage	0	0	0	1,000	1,038	(38)	1,000	1,038	(38)
444 - Postage Machine Rental	0	0	0	300	0	300	300	0	300
446 - Advertising	0	0	0	0	0	0	0	0	0
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	7,500	7,692	(192)	16,500	16,577	(77)	16,500	16,577	(77)
452 - Water & Sewer Services	500	638	(138)	1,300	1,421	(121)	1,300	1,421	(121)
453 - Natural Gas Services	500	507	(7)	1,000	1,040	(40)	1,000	1,040	(40)
461 - Printing & Binding	0	0	0	0	0	0	0	0	0
469 - Other Craft/Trade Services	0	0	0	0	0	0	0	0	0
471 - Tuition to other Districts	0	1,578	(1,578)	1,600	3,163	(1,563)	1,600	3,163	(1,563)
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	425	422	3	750	846	(96)	750	846	(96)
476 - Vocational Ed. Tuition	0	0	0	0	0	0	0	0	0
477 - Open Enrollment	0	0	0	0	0	0	0	0	0
479 - Other Tuitions	55,000	51,407	3,593	110,000	95,652	14,348	110,000	95,652	14,348
489 - Student Transp. - Parents	300	0	300	300	0	300	300	0	300
499 - Fingerprinting/BCI	0	0	0	0	0	0	0	0	0
Total Contracted Services	100,112	89,590	10,522	225,299	204,381	20,918	225,299	204,381	20,918



**SOUTHINGTON LOCAL SCHOOLS**  
**DETAILED SPENDING PLAN REPORT**  
**MATERIALS/SUPPLIES & DUES/FEES - AUGUST 2024**

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
MATERIALS/SUPPLIES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	3,000	3,010	(10)	5,000	5,124	(124)	5,000	5,124	(124)
512 - Office Supplies	0	309	(309)	500	831	(331)	500	831	(331)
514 - Health & Hygiene Supplies	1,000	1,449	(449)	1,000	1,449	(449)	1,000	1,449	(449)
516 - Software Materials	0	0	0	0	0	0	0	0	0
519 - Other General Supplies	2,000	1,813	187	4,400	4,190	210	4,400	4,190	210
521 - New Textbooks	0	0	0	0	0	0	0	0	0
522 - Replacement Textbooks	0	0	0	0	0	0	0	0	0
524 - Phonic Wookbooks	5,100	5,106	(6)	5,100	5,106	(6)	5,100	5,106	(6)
525 - Digital Resources	4,000	3,618	382	4,000	3,618	382	4,000	3,618	382
526 - Textbooks - CCP	0	0	0	0	0	0	0	0	0
531 - Library Books	0	0	0	0	0	0	0	0	0
542 - Periodicals	1,750	2,250	(500)	1,750	2,250	(500)	1,750	2,250	(500)
546 - Digital Subscriptions/Site Lic.	6,000	6,559	(559)	6,000	6,559	(559)	6,000	6,559	(559)
551 - Consumable Supplies (Fees)	0	0	0	0	0	0	0	0	0
560 - Other Food Items	0	0	0	0	110	(110)	0	110	(110)
572 - Cust & Maint. Supplies	3,000	3,324	(324)	4,000	4,248	(248)	4,000	4,248	(248)
573 - Furniture	0	0	0	0	0	0	0	0	0
581 - Bus Supplies	3,000	3,096	(96)	7,000	4,938	2,062	7,000	4,938	2,062
582 - Bus Fuel	1,000	1,674	(674)	1,700	2,394	(694)	1,700	2,394	(694)
583 - Tires & Tubes	1,000	1,094	(94)	1,000	1,094	(94)	1,000	1,094	(94)
590 - Other Supplies/Materials	0	76	(76)	0	192	(192)	0	192	(192)
Total Materials/Supplies	30,850	33,378	(2,528)	41,450	42,103	(653)	41,450	42,103	(653)

	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
DUES & FEES	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	0	0	0	350	(350)	0	350	(350)
842 - Shipping Charges	1,000	982	18	1,500	1,138	362	1,500	1,138	362
843 - Audit Charges	0	0	0	0	0	0	0	0	0
844 - County ESC Deduction	285	293	(8)	570	586	(16)	570	586	(16)
845 - Property Tax Collection Fees	0	831	(831)	0	831	(831)	0	831	(831)
846 - Election Expense	0	0	0	0	0	0	0	0	0
847 - Delinquent Land Exp.	0	107	(107)	0	107	(107)	0	107	(107)
848 - Financial Instituion Charges	250	240	10	500	563	(63)	500	563	(63)
849 - Other Dues/Fees	1,000	2,353	(1,353)	1,000	3,755	(2,755)	1,000	3,755	(2,755)
851 - Liabilitty Insurance	0	0	0	13,000	12,249	751	13,000	12,249	751
853 - Performance Bonds	0	0	0	0	0	0	0	0	0
869 - Judgements	0	0	0	0	0	0	0	0	0
889 - Awards/Prizes	0	392	(392)	0	392	(392)	0	392	(392)
899 - Miscellaneous	5,000	19	4,981	7,000	2,042	4,958	7,000	2,042	4,958
Total Dues & Fees	7,535	5,217	2,318	23,570	22,013	1,557	23,570	22,013	1,557



SOUTHINGTON LOCAL SCHOOLS	
PERMANENT APPROPRIATIONS - FY 2025	

**PERMANENT APPROPRIATIONS - FY 2025**

September 19, 2024

			"A"	"B"	"C"	"D"	Total
			2023-2024 Carryover Encumbrances	Unencumbered Beginning Cash	FY 2025 Appropriations	FY 2025 Total Appropriations	Maximum Spending Authority
Fund	Type	Fund Description					[ A + D ]
001	GF	General *	75,061.16	5,286,442.18	6,302,979.06	6,302,979.06	6,378,040.22
002	BR	Bond Retirement	0.00	525,759.49	495,996.00	1,021,755.49	1,021,755.49
003	PI	Permanent Improvement	223,680.20	153,648.01	100,000.00	253,648.01	477,328.21
004	PI	Building	0.00	177.22	0.00	177.22	177.22
006	ENT	Nutrition Services	1,419.71	460,122.15	250,000.00	710,122.15	711,541.86
007	AG	Expendable Trust	0.00	914.61	0.00	914.61	914.61
008	AG	Endowment	0.00	60,395.27	5,000.00	65,395.27	65,395.27
009	ENT	Uniform School Supplies	100.00	31,740.69	2,000.00	33,740.69	33,840.69
014	IS	Class Trips	0.00	728.50	5,000.00	5,728.50	5,728.50
016	SR	Emergency Levy	1,505.28	172,963.33	252,958.00	425,921.33	427,426.61
018	SR	Principal's Support	248.00	14,744.64	15,000.00	29,744.64	29,992.64
019	SR	Other Grants	0.00	2,327.21	0.00	2,327.21	2,327.21
022	AG	District Agency	0.00	30,701.44	1,000.00	31,701.44	31,701.44
024	IS	District Insurance	0.00	96,451.20	50,000.00	146,451.20	146,451.20
034	SR	Classroom Facilities Maint.	9,835.76	54,436.11	104,482.00	158,918.11	168,753.87
035	SR	Severance Fund	0.00	18,352.90	20,000.00	38,352.90	38,352.90
200	SR	Student Managed Activity	185.00	13,931.50	30,000.00	43,931.50	44,116.50
300	SR	District Managed Activity	757.61	64,935.67	100,000.00	164,935.67	165,693.28
451	SR	Network Connectivity	0.00	0.00	5,400.00	5,400.00	5,400.00
499	SR	Other State Grants	0.00	0.00	0.00	0.00	0.00
507	SR	ESSER	0.00	14,532.61	25,415.03	39,947.64	39,947.64
516	SR	IDEA - Title VI-B	0.00	1,828.50	127,907.99	129,736.49	129,736.49
572	SR	Title I	0.00	2,603.62	135,423.10	138,026.72	138,026.72
584	SR	Title IV	0.00	0.00	11,476.67	11,476.67	11,476.67
587	SR	IDEA - Preschool	0.00	0.00	1,377.30	1,377.30	1,377.30
590	SR	Title II-A	0.00	800.00	25,045.73	25,845.73	25,845.73
599	SR	Other Federal Grants	31,310.00	8,490.08	33,114.10	41,604.18	72,914.18
		Grand Total - All Funds	344,102.72	7,017,026.93	8,099,574.98	9,830,159.73	10,174,262.45
		* Unencumbered beginning cash balance is not included in total appropriations or maximum spending authority for the General Fund.					



## Southington Local School District

2482 STATE ROUTE 534  
SOUTHINGTON, OHIO 44470

Telephone (330) 898-7480  
FAX (330) 898-4828

### Resolution 2024-011 Commendation of Abbigail Castle

WHEREAS, Abbigail Castle did participate in the Girls Division III High School Track Regional Championships held on Friday, May 24, 2024 at Norwayne High School in Creston, Ohio; placing 7<sup>th</sup> in the 3200 run with a time of 11:38, setting a new school record. and

WHEREAS, this accomplishment brought honor to herself, her family, and for her school; therefore, be it

RESOLVED, Abbigail be commended for her outstanding accomplishment and that this resolution be spread upon the official minutes of the Southington Board of Education and that a true copy be presented to her.

*The above is a true copy of the resolution passed at the September 19, 2024 regular meeting of the Southington Local Board of Education.*

Attest:

  
\_\_\_\_\_  
Treasurer

  
\_\_\_\_\_  
President, Board of Education

September 19, 2024  
\_\_\_\_\_

Date Signed

## MEMORANDUM OF UNDERSTANDING

This Agreement entered into between the SOUTHLINGTON LOCAL SCHOOL DISTRICT BOARD OF EDUCATION (hereinafter the "Board") and the SOUTHLINGTON EDUCATION ASSOCIATION (hereinafter the "Association"), this 19<sup>th</sup> day of September 2024.

WHEREAS, with the addition of grades 4 & 5 to our middle school/high school busing schedule, it has been mutually agreed upon, that at this time, it is in the best interests of both the school "Board" and "Association", to add an early morning supplemental of 2% to assist with coverage of early arriving Grades 4 through 12 students:

This agreement will be added to the "Association" contract as an "as needed" supplemental.

WHEREFORE, the duly authorized representatives of each party to this Agreement hereby signifies its understanding and agreement to be bound by the terms of this Memorandum by affixing their signatures below.

FOR THE ASSOCIATION:

By: Heather Harnett 9-23-24  
President, SEA

FOR THE BOARD:

By: Terry Kelly 9/18/24  
Board President

By: Paul Hur 9/18/24  
Superintendent

By: [Signature] 9/18/24  
Treasurer



**SOUTHINGTON LCOAL SCHOOL DISTRICT  
TRUMBULL COUNTY**

**APPROPRIATION MEASURE CERTIFICATE**

**SECTION 5705.412 OF THE OHIO REVISED CODE**

It is hereby certified that the amount of the appropriation measure attached hereto, together with all other appropriation measurers in effect for the current fiscal year **(July 1, 2024 to June 30, 2025)** is **\$10,174,262.45** and that such aggregate amount does not exceed the amount authorized by the most recent Official Certificate of Estimated Resources or Amended Certificate issued by the County Budget Commission pursuant to O.R.C. Section 5705.36 and the Southington Local School District has in effect for the remainder of the current fiscal year (July 1 to June 30) the authorization to levy taxes, including renewal of levies only which have, in fact, been renewed by the voters, which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide the operating revenues necessary to enable the district to operate an adequate educational program on all days set forth in its adopted school calendar for the current fiscal year (July 1 to June 30).

9/19/24  
Date

Terry Kelly  
Board President

\_\_\_\_\_  
Superintendent

[Signature]  
Treasurer