

**Minutes of the Regular Meeting of the Board of Education
of the Southington Local School District held on
January 10, 2024
Southington Schools Library**

Mr. Kelly called the meeting to order at 6:15 p.m. with the following members present:

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

In attendance: Josh Vastag, Heather Harnett, Justine Pickett, Amanda Powers and Ashley Miranda.

MINUTES

BOARD ACTION 2024-001

Ms. Gibbs moved and Mr. Gilanyi seconded that the Southington Board of Education approves the minutes of the Regular Meeting held on December 14, 2023 as recorded 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

TREASURER'S AGENDA

BOARD ACTION 2024-002

Mrs. Dunn moved and Mr. Freeman seconded, that upon the recommendation of the Treasurer, the Southington Board of Education approves the Treasurer's Agenda items A through G as submitted (including exhibits).

A. Financial Reports

Cash Summary Report (Fund/SCC) – December, 2023 (Exhibit 1)

Disbursement Summary Report – December, 2023 (Exhibit 2)

B. Bank Reconciliation – December, 2023 (Exhibit 3)

C. Investment Summary – December, 2023

Southington Board of Education – Regular Meeting – January 10, 2024

<i>Fund</i>	<i>Fund/ SCC</i>	<i>December 2023</i>		<i>Fiscal-to-Date</i>	
		<i>FNB Sweep</i>	<i>FNB MMA</i>	<i>FNB Sweep</i>	<i>FNB MMA</i>
General Fund	001-0000	26,218.75	0.64	164,880.59	4.06
Lunchroom Fund	006-0000	1,925.01		11,341.65	
Elementary Library	008-9001	49.13		293.26	
Russ Scholarship	008-9901	32.48		193.86	
	Total	28,225.37	0.64	176,709.36	4.06

<i>Investment</i>	<i>Rate</i>	<i>Month End Balance</i>
FNB Sweep	5.53%	6,359,354.93
FNB MMA	0.081%	10,006.44
Total Invested		6,369,361.37

- D. Monthly Spending Plan Reports – December, 2023 (Exhibit 4)
- E. Tax Budget – Fiscal Year 2025 (Exhibit 5)
- F. Tax Rate Resolution – Calendar Year 2024

Fund	Inside Millage	Outside Millage	Amount TBD
General	5.60		
General		31.70	
Total General	5.60	31.70	-
Bond Retirement		4.00	
Bond Retirement		1.00	
Total Bond Retirement		5.00	-
Emergency Levy		2.55	-
Classroom Facilites		1.50	-
Total All Funds	5.60	40.75	-

Southington Board of Education – Regular Meeting – January 10, 2024

G. Transfer of Funds

Fund - Fund/SCC	From	To
General Fund (001-0000)	\$ 5,050.00	
Elementary School Activity Fund (Grades 4 & 5) (018-9224)		\$ 1,500.00
Middle School Activity Fund (018-9124)		\$ 1,500.00
High School Activity Fund (018-9024)		\$ 1,800.00
Wildcat Warehouse (018-9424)		\$ 250.00
Class of 2023 (200-9223)	\$ 765.75	
Alumni Class Reunion Fund (022-9900)		\$ 765.75
Total Transfers	\$5,815.75	\$5,815.75

Roll Call:

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

Nays: None

Motion carried

NEW BUSINESS

BOARD ACTION 2024-003

Mr. Kelly moved and Mr. Freeman seconded that the Southington Board of Education approves the following resolution recognizing Board of Education Members.

Resolution 2024-002
Board of Education Members Recognition

Whereas, the Southington Board of Education is made up of residents who care for the welfare of children, and;

Whereas, the Southington Board of Education has Board members who wish to serve the community, and;

Whereas, the Southington Board of Education works to develop opportunities for the children of Southington,

Therefore, Be It Resolved, that the Southington Board of Education, be commended for the outstanding dedication to public education.

Roll Call:

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

Nays: None

Motion carried

Southington Board of Education – Regular Meeting – January 10, 2024

CONTRACT TERMINATION – ESC OF THE WESTERN RESERVE

BOARD ACTION 2024-004

Mr. Kelly moved and Mr. Freeman seconded that the Southington Board of Education approves cancelling the existing contract with the Educational Service Center of the Western Reserve for interim treasurer services effective January 31, 2024.

Roll Call:

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

Nays: None

Motion carried

BETA TRIP

BOARD ACTION 2024-005

Ms. Gibbs moved and Mrs. Dunn seconded that the Southington Board of Education approves the Beta Trip to Columbus from Feb 12, 2024 to Feb 14, 2024 for the annual Beta Convention. Justine Pickett is in charge.

Roll Call:

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

Nays: None

Motion carried

RESIGNATION

BOARD ACTION 2024-006

Mr. Kelly moved and Mr. Gilanyi seconded that the Southington Board of Education accepts the resignation of Melissa Steinbeck, teacher, effective January 15, 2024.

Roll Call:

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

Nays: None

Motion carried

RESIGNATION

BOARD ACTION 2024-007

Mrs. Dunn moved and Ms. Gibbs seconded that the Southington Board of Education accepts the resignation of Steve Bear, substitute bus driver and mechanic, effective December 31, 2023.

Roll Call:

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

Nays: None

Motion carried

Southington Board of Education – Regular Meeting – January 10, 2024

CLASSIFIED SUBSTITUTE

BOARD ACTION 2024-008

Mr. Gilanyi moved and Mr. Freeman seconded that the Southington Board of Education hires Steve Bear, substitute bus driver and mechanic effective January 4, 2024 at his hourly rate for each position.

Roll Call:

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

Nays: None

Motion carried

CLASSIFIED SUBSTITUTE RATES

BOARD ACTION 2024-009

Mrs. Dunn moved and Ms. Gibbs seconded that the Southington Board of Education approves the following rates effective January 4, 2024.

Substitute Bus Driver	\$14.50
Substitute Custodian	\$12.50
Substitute Cafeteria	\$10.70
Substitute Secretary	\$12.50
Substitute Health Aide	\$18.00

Roll Call:

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

Nays: None

Motion carried

EMPLOYMENT CONTRACT - TREASURER

BOARD ACTION 2024-010

Ms. Gibbs moved and Mrs. Dunn seconded that the Southington Board of Education approves a contract for Paul J. Pestello, as Treasurer effective February 1, 2024 through July 31, 2025 at prorated salary of \$41,500 for the period of February 1, 2024 through July 31, 2024.

Roll Call:

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

Nays: None

Motion carried

Southington Board of Education – Regular Meeting – January 10, 2024

UNPAID MEDICAL LEAVE

BOARD ACTION 2024-011

Mr. Gilanyi moved and Mr. Kelly seconded that the Southington Board of Education approves an unpaid medical leave for Bridget Floyd effective December 13, 2023 to February 11, 2024. (Unpaid leave was approved on October 25, 2023 for up to 30 days.)

Roll Call:

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

Nays: None

Motion carried

SUBSTITUTES

BOARD ACTION 2024-012

Mrs. Dunn moved and Mr. Freeman seconded that the Southington Board of Education approves the following people as substitutes for the 2023-2024 school year.

Morgan Brook

Paige Hites

Diane Hites

Danette Zolna

Roll Call:

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

Nays: None

Motion carried

SUPPLEMENTAL CONTRACTS

BOARD ACTION 2024-013

Mr. Freeman moved and Ms. Gibbs seconded that the Southington Board of Education approves the following supplemental contracts for 2023-2024 pending pre-employment requirements and contingent upon a sufficient number of eligible students participating as determined by Board policy.

Roger Pack- Baseball- step 1, 1 year experience

Tiffany Hudak-Softball- step 1, 3 years experience

Susan Heikkila- Track- step 1, 2 years experience

Roll Call:

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

Abstain: Mr. Gilanyi

Nays: None

Motion carried

Southington Board of Education – Regular Meeting – January 10, 2024

EMPLOYMENT CONTRACT

BOARD ACTION 2024-014

Mr. Kelly moved and Mrs. Dunn seconded that the Southington Board of Education approves an employment contract for Shawna Umbrazum, guidance/credit recovery specialist effective January 15, 2024 for the remainder of the 2023-2024 school year contingent upon the continuation of Student Wellness and Success funding from the State Foundation program and to be placed on the teacher’s salary schedule at Masters, Step 0.

Roll Call:

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

Nays: None

Motion carried

TEACHING CONTRACT

BOARD ACTION 2024-015

Mr. Freeman moved and Mr. Gilanyi seconded that the Southington Board of Education approves Allison Penn, Grade 1 teacher, for effective January 16, 2024 through the remainder of the 2023-2024 school year and to be placed on the teacher’s salary schedule at Masters, Step 4.

Roll Call:

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

Nays: None

Motion carried

EXECUTIVE SESSION - O.R.C. 121.22

BOARD ACTION 2024-016

At 6:53 p.m., Ms. Gibbs moved and Mr. Freeman seconded that the Southington Board of Education enter into Executive Session for the purpose of the following matters with respect to a public employee or official:

Appointment
Employment
Discipline

Roll Call:

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

Nays: None

Motion carried

The Board of Education reconvened to open session at 7:13 p.m.

Southington Board of Education – Regular Meeting – January 10, 2024

ADJOURNMENT

BOARD ACTION 2024-017

Being no further business brought before the Board of Education, Mr. Gilanyi moved and Mr. Freeman seconded that the meeting be adjourned at 7:13 p.m.

Roll Call:

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


Nays: None

Motion carried

Date Approved:

2/13/24

Signed:


Terry Kelly, President

Attest:


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
301-0000	GENERAL FUND	\$ 4,479,456.03	\$ 359,455.60	\$ 3,210,874.00	\$ 396,313.55	\$ 2,694,869.31	\$ 4,995,460.72	\$ 488,543.24	\$ 4,506,917.48
301-9099	BUDGET RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301-9194	SCHOOL BUS PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301-9199	CAPITAL IMPROVE/MAINT.	21,156.24	0.00	0.00	3,434.25	16,828.92	4,327.32	6,581.61	(2,254.29)
301-9299	TEXTBOOK/INSTR. MATERIAL	39,766.78	0.00	0.00	46.90	13,630.95	26,135.83	34,637.69	(8,501.86)
301-9588	E-RATE FUNDS	53,609.34	0.00	0.00	(6,643.00)	34,078.50	19,530.84	560.00	18,970.84
302-9008	OSFC LOCAL & LFI BOND RETIREMENT FUNDS	468,938.35	0.00	255,853.52	0.00	413,582.04	311,209.83	0.00	311,209.83
303-0000	PERMANENT IMPROVEMENT	0.00	0.00	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00
303-9016	PERMANENT IMPROVEMENT (FROM OSFC)	147,082.54	0.00	0.00	0.00	8,615.00	138,467.54	0.00	138,467.54
303-9116	PERMANENT IMPROVEMENT-CHALKER BUILDING	22,044.90	0.00	13,509.00	0.00	13,509.00	22,044.90	0.00	22,044.90
304-0000	LFI FUND	177.22	0.00	0.00	0.00	0.00	177.22	0.00	177.22
306-0000	LUNCHROOM	440,443.68	46,309.90	96,129.41	18,346.16	106,867.52	429,705.57	89,446.88	340,258.69
307-9016	GARRETT PROVERBS MEMORIAL FUND	914.61	0.00	0.00	0.00	0.00	914.61	0.00	914.61
307-9106	BOARD OF EDUCATION SCHOLARSHIP FUND (PEPSI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307-9206	BOARD OF ED SCHOLARSHIP INVESTMENT (PEPSI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308-0000	CHALKER BEQUEST	37,911.39	0.00	1,713.71	0.00	200.00	39,425.10	0.00	39,425.10
308-9001	ELEMENTARY LIBRARY FUND	10,673.41	49.13	293.26	0.00	0.00	10,966.67	0.00	10,966.67
308-9010	JOAN M BAUER SCHOLARSHIP (CHALKER ALUMNI)	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00
308-9013	ROBERT "BEAR" RHODES SCHOLARSHIP	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
308-9099	HELEN MARTHA RUSS SHLRSH	411.70	0.00	0.00	0.00	0.00	411.70	0.00	411.70
308-9201	ASHELMAN SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308-9901	RUSS SHLRSH INVESTMENT	7,055.55	32.48	193.86	0.00	0.00	7,249.41	0.00	7,249.41
309-0000	UNIFORM SCHOOL SUPPLIES	31,596.98	417.00	2,026.10	0.00	1,916.10	31,706.98	0.00	31,706.98
314-9000	CAMP FITCH FUND	0.00	0.00	6,485.00	0.00	6,885.00	(400.00)	0.00	(400.00)
314-9001	7TH/8TH GRADE TRIPS	0.00	(4,200.00)	501.50	0.00	0.00	501.50	500.00	1.50
316-9092	EMERGENCY LEVY PROCEEDS-4 YR	169,589.76	0.00	119,605.54	16,825.05	119,186.20	170,009.10	19,416.41	150,592.69
318-9020	WILDCAT WAREHOUSE	5,004.56	285.00	285.00	551.66	1,161.32	4,128.24	6,153.99	(2,025.75)
318-9024	HIGH SCHOOL ACTIVITIES FUND	0.00	329.00	1,604.00	0.00	1,224.00	380.00	250.00	130.00
318-9124	MIDDLE SCHOOL ACTIVITIES FUND	0.00	0.00	418.00	0.00	333.03	84.97	0.00	84.97
318-9224	ELEMENTARY SCHOOL ACTIVITIES FUND (4-5)	0.00	157.00	193.00	0.00	60.81	132.19	1,289.19	(1,157.00)
318-9280	PUBLIC SUPPORT SECONDARY	503.02	0.00	550.00	42.50	640.90	412.12	830.00	(417.88)
318-9281	PUBLIC SUPPORT ELEMENTARY	1,010.44	20.00	690.56	0.00	482.33	1,218.67	135.91	1,082.76

Southington Local Schools Cash Summary Report

Full Account Code	Description	Initial Cash	MID Received	FYID Received	MID Expended	FYID Expended	Fund Balance	Encumbrance	Unencumbered Balance
218-9324	ES HOLIDAY OUTREACH	\$ 0.00	\$ 358.25	\$ 875.75	\$ 167.66	\$ 167.66	\$ 708.09	\$ 0.00	\$ 708.09
218-9424	WILDCAT WONDERLAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
219-9021	MENTAL HEALTH & RECOVERY BOARD GRANT FY2021	126.93	0.00	0.00	0.00	0.00	126.93	0.00	126.93
219-9022	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
222-9899	UNCLAIMED FUNDS	521.59	0.00	0.00	0.00	0.00	521.59	0.00	521.59
222-9900	ALUMNI CLASS REUNION FUND	29,155.53	0.00	0.00	0.00	0.00	29,155.53	0.00	29,155.53
224-9024	WORKER'S COMPENSATION FUND	0.00	1,468.14	19,115.76	0.00	0.00	19,115.76	13,653.00	5,462.76
224-9124	HEALTH INSURANCE FUND	0.00	3,836.01	58,836.01	3,836.01	3,836.01	55,000.00	0.00	55,000.00
234-9008	CLASSROOM FACILITIES MAINTENANCE	86,315.79	0.00	50,483.63	8,164.57	77,724.00	59,075.42	45,354.32	13,721.10
235-9004	SEVERANCE FUND	17,361.26	0.00	20,000.00	0.00	19,008.36	18,352.90	0.00	18,352.90
200-9000	ELEMENTARY YEARBOOK	311.52	0.00	48.00	0.00	319.03	40.49	680.97	(640.48)
200-9219	CLASS OF 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9220	CLASS OF 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9221	CLASS OF 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9222	CLASS OF 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9223	CLASS OF 2023	950.75	0.00	0.00	0.00	185.00	765.75	0.00	765.75
200-9224	CLASS OF 2024	2,582.48	1,656.30	8,528.80	4,284.00	7,124.75	3,986.53	3,747.38	239.15
200-9225	CLASS OF 2025	4,373.27	0.00	564.04	0.00	437.98	4,499.33	0.00	4,499.33
200-9226	CLASS OF 2026	2,403.25	50.00	2,067.67	0.00	1,018.97	3,451.95	0.00	3,451.95
200-9227	CLASS OF 2027	0.00	0.00	355.66	0.00	187.97	167.69	300.00	(132.31)
200-9228	CLASS OF 2028	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
200-9500	BETA CLUB	1,427.36	40.00	372.00	0.00	877.86	921.50	0.00	921.50
200-9510	NATIONAL HONOR SOCIETY YEARBOOK	(77.89)	1,865.36	1,865.36	0.00	0.00	1,787.47	0.00	1,787.47
200-9530	SPANISH CLUB	3,835.89	0.00	50.00	0.00	3,506.27	379.62	0.00	379.62
200-9540	DRAMA CLUB	90.89	0.00	0.00	0.00	0.00	90.89	0.00	90.89
200-9560	ATHLETIC DEPARTMENT	1,194.37	0.00	0.00	0.00	0.00	1,194.37	0.00	1,194.37
300-0000	SKI ORGANIZATION	48,563.15	3,555.00	23,061.19	4,953.17	49,908.85	21,715.49	19,748.43	1,967.06
300-9400	CROSS COUNTRY / TRACK	244.21	0.00	0.00	0.00	0.00	244.21	0.00	244.21
300-9424	GIRLS CHEERLEADERS	0.00	0.00	500.00	0.00	0.00	500.00	0.00	500.00
300-9451	JR. HI CHEERLEADERS	3,021.42	0.00	2,849.99	0.00	1,374.26	4,497.15	300.00	4,197.15
300-9455	MUSIC DEPARTMENT	1,056.91	0.00	0.00	0.00	0.00	1,056.91	0.00	1,056.91
300-9624	MAJORETTES	2,902.99	148.00	2,713.01	1,612.50	2,607.19	3,008.81	30.00	2,978.81
300-9650	OECN CONNECTIVITY FY2023	92.44	0.00	0.00	0.00	0.00	92.44	0.00	92.44
451-9023	OECN CONNECTIVITY - FY 2024	5,400.00	0.00	138.30	0.00	3,814.36	1,723.94	4,380.71	(2,656.77)
451-9024	STATE SAFETY GRANT - FY 2023	0.00	0.00	2,700.00	0.00	0.00	2,700.00	3,415.42	(715.42)
499-9023		2,500.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00

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
507-0000	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
507-9023	ESSER II FY2023	(318.26)	0.00	11,172.52	0.00	10,854.26	0.00	0.00	0.00
507-9123	ARP ESSER FY2023	107,879.19	0.00	34,618.39	23,582.42	290,013.38	(147,515.80)	19,800.00	(167,315.80)
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	0.00	0.00	0.00	7,998.17	35,886.59	(35,886.59)	0.00	(35,886.59)
516-9122	ARP IDEA-B FY2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572-0000	TITLE I DISADVANTAGED CHILDREN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572-9023	TITLE I FY2023	1,859.97	0.00	27,079.06	0.00	28,939.03	0.00	0.00	0.00
572-9024	TITLE I FY2024	0.00	0.00	0.00	6,493.47	40,450.30	(40,450.30)	1,325.00	(41,775.30)
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	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	2024 - Stronger Connections Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-9023	TITLE II-A FY2023	5,184.36	0.00	215.64	0.00	5,400.00	0.00	0.00	0.00
590-9024	TITLE II-A - FY2024	0.00	0.00	0.00	2,809.74	2,809.74	(2,809.74)	0.00	(2,809.74)
599-9023	REAP FY2023	0.00	0.00	5,794.50	0.00	5,794.50	0.00	0.00	0.00
599-9024	MISC. FEDERAL - REAP (FY 2024)	0.00	0.00	7,242.21	3,063.44	13,369.09	(6,126.88)	0.00	(6,126.88)
599-9120	REAP BWC REBATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)	66,396.80	0.00	0.00	16,818.00	18,991.88	47,404.92	24,622.57	22,782.35
Grand Total		\$ 6,335,902.95	\$ 415,832.17	\$ 4,082,672.95	\$ 515,200.22	\$ 4,061,678.22	\$ 6,356,897.68	\$ 795,702.72	\$ 5,561,194.96

Southington Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20013	46068	ACCOUNTS_PAYA BLE	12/8/2023	SOUTHINGTON LOCAL SCHOOLS	4430	RECONCILED	12/8/2023		\$ 754.97
20014	46069	ACCOUNTS_PAYA BLE	12/8/2023	SOUTHINGTON LOCAL SCHOOLS	4433	RECONCILED	12/8/2023		2,002.90
20015	46070	ACCOUNTS_PAYA BLE	12/8/2023	S. T. R. S.	8000	RECONCILED	12/8/2023		1,132.23
20056	46090	ACCOUNTS_PAYA BLE	12/11/2023	Brightspeed	363	RECONCILED	12/21/2023		156.20
20036	46091	ACCOUNTS_PAYA BLE	12/11/2023	Brown, Kevin	115556	RECONCILED	12/18/2023		598.00
20046	46092	ACCOUNTS_PAYA BLE	12/11/2023	CHARTER COMMUNICATIO NS	115460	RECONCILED	12/27/2023		401.69
20066	46093	ACCOUNTS_PAYA BLE	12/11/2023	D'URSO BAKERY, INC.	406	RECONCILED	12/18/2023		140.00
20067	46094	ACCOUNTS_PAYA BLE	12/11/2023	DEAN FOODS COMPANY	280	RECONCILED	12/18/2023		1,064.53
20065	46095	ACCOUNTS_PAYA BLE	12/11/2023	DECKER EQUIPMENT	448	RECONCILED	12/15/2023		141.85
20059	46096	ACCOUNTS_PAYA BLE	12/11/2023	FSC of the Western Reserve	115554	RECONCILED	12/19/2023		10,000.00
20061	46097	ACCOUNTS_PAYA BLE	12/11/2023	Gordon Foods Service	734	RECONCILED	12/19/2023		7,454.94
20049	46098	ACCOUNTS_PAYA BLE	12/11/2023	GREAT LAKES PETROLEUM	733	RECONCILED	12/18/2023		1,394.80
20064	46099	ACCOUNTS_PAYA BLE	12/11/2023	Handyman	805	RECONCILED	12/21/2023		54.06
20042	46100	ACCOUNTS_PAYA BLE	12/11/2023	HOMETOWN AUTO PARTS,LLC	115136	RECONCILED	12/18/2023		1,013.21
20052	46101	ACCOUNTS_PAYA BLE	12/11/2023	HOWLAND ALARM CO	115074	RECONCILED	12/15/2023		75.00
20054	46102	ACCOUNTS_PAYA BLE	12/11/2023	HURD'S L'L MARKET	890	RECONCILED	12/19/2023		425.00
20062	46103	ACCOUNTS_PAYA BLE	12/11/2023	JOSTEN'S	1060	RECONCILED	12/15/2023		314.95
20048	46104	ACCOUNTS_PAYA BLE	12/11/2023	LAKEVIEW LANDSCAPE SUPPLY	114777	RECONCILED	12/21/2023		1,523.50
20063	46105	ACCOUNTS_PAYA BLE	12/11/2023	Marsolo, Jeffrey	115568	RECONCILED	12/12/2023		160.00
20038	46106	ACCOUNTS_PAYA BLE	12/11/2023	NORTHEASTERN ATHLETIC	585	RECONCILED	12/14/2023		600.00
20057	46107	ACCOUNTS_PAYA BLE	12/11/2023	ODP Business Solutions, LLC	1582	RECONCILED	12/19/2023		52.52
20039	46108	ACCOUNTS_PAYA BLE	12/11/2023	OHIO EDISON CO.	1530	RECONCILED	12/15/2023		9,284.61
20058	46109	ACCOUNTS_PAYA BLE	12/11/2023	Treasurer of State	115111	RECONCILED	12/15/2023		460.00

Southington Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20050	46110	ACCOUNTS_PAYA BLE	12/11/2023	Purchase Power	1663	RECONCILED	12/22/2023		\$ 1,020.99
20037	46111	ACCOUNTS_PAYA BLE	12/11/2023	RHIEL SUPPLY CO.	1825	RECONCILED	12/18/2023		1,676.49
20044	46112	ACCOUNTS_PAYA BLE	12/11/2023	DONNA SHARPS	1994	RECONCILED	12/12/2023		68.72
20047	46113	ACCOUNTS_PAYA BLE	12/11/2023	VALERIE ST. CLAIR	5248	RECONCILED	12/12/2023		314.25
20041	46114	ACCOUNTS_PAYA BLE	12/11/2023	Stryker Sales, LLC	115591	RECONCILED	12/15/2023		5,800.00
20053	46115	ACCOUNTS_PAYA BLE	12/11/2023	SUNBURST ENVIRONMENTA L	1987	RECONCILED	12/15/2023		493.19
20060	46116	ACCOUNTS_PAYA BLE	12/11/2023	T-MOBILE	115359	RECONCILED	12/18/2023		80.00
20043	46117	ACCOUNTS_PAYA BLE	12/11/2023	TREASURER, STATE OF OHIO	1544	RECONCILED	12/18/2023		1,393.50
20040	46118	ACCOUNTS_PAYA BLE	12/11/2023	TRUMBULL COUNTY EDUCATIONAL	2063	RECONCILED	12/15/2023		9,024.04
20045	46119	ACCOUNTS_PAYA BLE	12/11/2023	TRUMBULL COUNTY EDUCATIONAL	2079	RECONCILED	12/15/2023		9,400.73
20055	46120	ACCOUNTS_PAYA BLE	12/11/2023	WEX BANK	114594	RECONCILED	12/20/2023		140.58
20051	46121	ACCOUNTS_PAYA BLE	12/11/2023	YOUTH INTENSIVE SERVICES	115408	RECONCILED	12/21/2023		1,304.11
20071	46123	ACCOUNTS_PAYA BLE	12/22/2023	SOUTHINGTON LOCAL SCHOOLS	4430	RECONCILED	12/22/2023		713.17
20070	46124	ACCOUNTS_PAYA BLE	12/22/2023	SOUTHINGTON LOCAL SCHOOLS	4433	RECONCILED	12/22/2023		1,743.46
20072	46125	ACCOUNTS_PAYA BLE	12/22/2023	S. T. R. S.	8000	RECONCILED	12/26/2023		1,132.23
20075	46126	ACCOUNTS_PAYA BLE	12/20/2023	AMERICAN EXPRESS	114595	RECONCILED	12/28/2023		3,585.80
20076	46127	ACCOUNTS_PAYA BLE	12/20/2023	BALZER, RHONDA	114636	RECONCILED	12/21/2023		940.24
20077	46128	ACCOUNTS_PAYA BLE	12/20/2023	BENNETT'S OFFICE PRODUCTS	114949	RECONCILED	12/26/2023		821.24
20078	46129	ACCOUNTS_PAYA BLE	12/20/2023	JENNIFER DOAN	436	RECONCILED	12/28/2023		167.66
20079	46130	ACCOUNTS_PAYA BLE	12/20/2023	Garrettsville Cinema	115584	RECONCILED	12/27/2023		576.00
20080	46131	ACCOUNTS_PAYA BLE	12/20/2023	GRAINGER	718	RECONCILED	12/27/2023		134.25
20081	46132	ACCOUNTS_PAYA BLE	12/20/2023	GRAYBAR	114778	RECONCILED	12/26/2023		107.80

Southington Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20082	46133	BLE ACCOUNTS_PAYA	12/20/2023	ELECTRIC Handyman Hardware	805	OUTSTANDING			\$ 20.66
20083	46134	BLE ACCOUNTS_PAYA	12/20/2023	HARRIS, CHAYSE	115600	OUTSTANDING			70.00
20084	46135	BLE ACCOUNTS_PAYA	12/20/2023	HOMETOWN AUTO PARTS,LLC	115136	RECONCILED	12/27/2023		43.45
20085	46136	BLE ACCOUNTS_PAYA	12/20/2023	IXL Learning, Inc	115540	OUTSTANDING			275.00
20086	46137	BLE ACCOUNTS_PAYA	12/20/2023	Jostens Neff	909017	RECONCILED	12/26/2023		300.95
20087	46138	BLE ACCOUNTS_PAYA	12/20/2023	RENEE KARR	1102	OUTSTANDING			277.36
20088	46139	BLE ACCOUNTS_PAYA	12/20/2023	NORTHEAST OHIO NATURAL GAS COR	104342	RECONCILED	12/26/2023		456.64
20089	46140	BLE ACCOUNTS_PAYA	12/20/2023	OHSAA	115117	RECONCILED	12/27/2023		170.00
20090	46141	BLE ACCOUNTS_PAYA	12/20/2023	OMEA	115458	OUTSTANDING			89.00
20091	46142	BLE ACCOUNTS_PAYA	12/20/2023	PITNEY BOWES GLOBAL FINANCIAL	1689	OUTSTANDING			230.46
20092	46143	BLE ACCOUNTS_PAYA	12/20/2023	REALLY GREAT READING	115486	OUTSTANDING			50.95
20093	46144	BLE ACCOUNTS_PAYA	12/20/2023	ReliaStar Life Insurance Co.	104519	RECONCILED	12/26/2023		303.60
20094	46145	BLE ACCOUNTS_PAYA	12/20/2023	RHIEL SUPPLY CO.	1825	RECONCILED	12/28/2023		880.91
20095	46146	BLE ACCOUNTS_PAYA	12/20/2023	RIVERSIDE INSIGHTS	9158	RECONCILED	12/26/2023		46.90
20096	46147	BLE ACCOUNTS_PAYA	12/20/2023	ROBBINS, KENNY	115462	RECONCILED	12/27/2023		160.00
20097	46148	BLE ACCOUNTS_PAYA	12/20/2023	RS IMPRINTS	115070	RECONCILED	12/26/2023		428.67
20098	46149	BLE ACCOUNTS_PAYA	12/20/2023	SKUTT CERAMIC PRODUCTS, INC.	115582	RECONCILED	12/28/2023		421.90
20099	46150	BLE ACCOUNTS_PAYA	12/20/2023	SPORTIME	19033	OUTSTANDING			207.59
20100	46151	BLE ACCOUNTS_PAYA	12/20/2023	ST. CLAIR, AIMEE	115599	OUTSTANDING			35.00
20101	46152	BLE ACCOUNTS_PAYA	12/20/2023	TRUMBULL COUNTY EDUCATIONAL	2063	RECONCILED	12/28/2023		5,420.87
20102	46153	BLE ACCOUNTS_PAYA	12/20/2023	TRUMBULL COUNTY WATER	115273	RECONCILED	12/29/2023		363.81
20103	46154	BLE ACCOUNTS_PAYA	12/20/2023	WELLS FARGO VENDOR	114994	RECONCILED	12/28/2023		1,016.07

Start Date: 12/01/2023

End Date: 12/31/2023

Southington Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20119	46155	ACCOUNTS_PAYA BLE	12/28/2023	AUTO-OWNERS INSURANCE	115115	OUTSTANDING			\$ 100.00
20113	46156	ACCOUNTS_PAYA BLE	12/28/2023	CHARTER COMMUNICATIO NS	115460	OUTSTANDING			401.69
20118	46157	ACCOUNTS_PAYA BLE	12/28/2023	DINA, JOHN	115603	OUTSTANDING			160.00
20120	46158	ACCOUNTS_PAYA BLE	12/28/2023	GREAT LAKES PETROLEUM	733	OUTSTANDING			1,264.49
20112	46159	ACCOUNTS_PAYA BLE	12/28/2023	Handyman Hardware	805	OUTSTANDING			3.58
20116	46160	ACCOUNTS_PAYA BLE	12/28/2023	HOMETOWN AUTO PARTS,LLC	115136	OUTSTANDING			501.94
20117	46161	ACCOUNTS_PAYA BLE	12/28/2023	HOWLAND ALARM CO	115074	OUTSTANDING			75.00
20111	46162	ACCOUNTS_PAYA BLE	12/28/2023	HPS, LLC	877	OUTSTANDING			760.56
20114	46163	ACCOUNTS_PAYA BLE	12/28/2023	KATA, WILLIAM T.	114567	OUTSTANDING			160.00
20115	46164	ACCOUNTS_PAYA BLE	12/28/2023	NORTHEAST OHIO NATURAL GAS COR	104342	OUTSTANDING			815.83
20123	46165	ACCOUNTS_PAYA BLE	12/28/2023	O. S. B. A.	1500	OUTSTANDING			3,924.00
20121	46166	ACCOUNTS_PAYA BLE	12/28/2023	TRUMBULL COUNTY EDUCATIONAL	2063	OUTSTANDING			7,163.91
20122	46167	ACCOUNTS_PAYA BLE	12/28/2023	VERBOSKY, RYAN	9240	OUTSTANDING			160.00
20035	920023	ACCOUNTS_PAYA BLE	12/4/2023	SOUTHINGTON SCHOOLS - MEMO	901000	RECONCILED	12/4/2023		623.30
20068	920024	ACCOUNTS_PAYA BLE	12/14/2023	DRAGONFLY - MEMO	900002	RECONCILED	12/14/2023		2,500.00
20073	920025	ACCOUNTS_PAYA BLE	12/19/2023	SOUTHINGTON SCHOOLS - MEMO	901000	RECONCILED	12/19/2023		382.20
20074	920026	ACCOUNTS_PAYA BLE	12/20/2023	SOUTHINGTON SCHOOLS - MEMO	901000	RECONCILED	12/22/2023		3,836.01
20106	920027	ACCOUNTS_PAYA BLE	12/20/2023	SOUTHINGTON SCHOOLS - SF	900001	RECONCILED	12/22/2023		52,921.48
20104	924026	ACCOUNTS_PAYA BLE	12/20/2023	S.T.R.S. - MEMO VENDOR	908000	RECONCILED	12/22/2023		28,360.00
20105	924027	ACCOUNTS_PAYA BLE	12/20/2023	S.E.R.S. - MEMO VENDOR	909000	RECONCILED	12/22/2023		9,800.00
20108	924028	ACCOUNTS_PAYA BLE	12/23/2023	TCSIC VISION	2055	RECONCILED	12/23/2023		433.10

Southington Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20107	924029	ACCOUNTS_PAYA BLE	12/23/2023	TCSIC MEDICAL	20551	RECONCILED	12/23/2023		\$ 45,822.45
20109	924030	ACCOUNTS_PAYA BLE	12/23/2023	TCSIC DENTAL	20552	RECONCILED	12/23/2023		2,452.77
20110	924031	ACCOUNTS_PAYA BLE	12/27/2023	SOUTHINGTON SCHOOLS - MEMO	901000	RECONCILED	12/27/2023		126.66
20124	924032	ACCOUNTS_PAYA BLE	12/30/2023	FARMERS NATIONAL BANK - MEMO	900003	RECONCILED	12/31/2023		268.74
20019	46071	REFUND	12/7/2023	BARTHLOMEW, DONETTE	115585	RECONCILED	12/26/2023		150.00
20029	46072	REFUND	12/7/2023	BREESE, SAMANTHA	115588	RECONCILED	12/13/2023		150.00
20034	46073	REFUND	12/7/2023	CLONCH-RICHARDSON, MONICA	115590	RECONCILED	12/15/2023		150.00
20028	46074	REFUND	12/7/2023	DONALDSON, PHYLLIS	115596	OUTSTANDING			150.00
20021	46075	REFUND	12/7/2023	DRUMMOND, CHRISTY	115594	RECONCILED	12/13/2023		600.00
20031	46076	REFUND	12/7/2023	DUNLAP, MACKENZIE	115589	RECONCILED	12/13/2023		150.00
20017	46077	REFUND	12/7/2023	LAURA FREEMAN	104500	RECONCILED	12/11/2023		150.00
20016	46078	REFUND	12/7/2023	GRIMM, SAMANTHA	115592	RECONCILED	12/18/2023		300.00
20032	46079	REFUND	12/7/2023	KNAPP, HEATHER	115598	RECONCILED	12/13/2023		300.00
20023	46080	REFUND	12/7/2023	MATTHEWS, ERICA	114749	RECONCILED	12/15/2023		150.00
20020	46081	REFUND	12/7/2023	PLOCK, DEANNA	115309	OUTSTANDING			150.00
20027	46082	REFUND	12/7/2023	POSTLEWAIT, BRIANA	115280	RECONCILED	12/13/2023		150.00
20018	46083	REFUND	12/7/2023	ROSS, JAMES	115593	RECONCILED	12/29/2023		300.00
20033	46084	REFUND	12/7/2023	HOLLY SMALLSREED	115213	OUTSTANDING			300.00
20026	46085	REFUND	12/7/2023	SMITH, JANET	115595	RECONCILED	12/18/2023		150.00
20022	46086	REFUND	12/7/2023	TRENDLE, KEITH	115586	RECONCILED	12/18/2023		150.00
20024	46087	REFUND	12/7/2023	TURNNEY, STEPHANIE	115587	OUTSTANDING			300.00
20025	46088	REFUND	12/7/2023	WISE, PAMELA	115446	RECONCILED	12/12/2023		150.00
20030	46089	REFUND	12/7/2023	WOLFE, KENNETH	115597	RECONCILED	12/26/2023		300.00
20011	46066	PAYROLL	12/8/2023	Southington Local Schools		RECONCILED	12/8/2023		127,738.22
20012	46067	PAYROLL	12/8/2023	Southington Local Schools		RECONCILED	12/8/2023		12,740.06

Southington Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20069	46122	PAYROLL	12/22/2023	Southington Local Schools		RECONCILED	12/22/2023		\$ 120,666.63
Grand Total									\$ 519,475.82

SOUTHINGTON LOCAL SCHOOL DISTRICT
Bank to Book Reconciliation (Grandrec)

	Beg. Balance	DECEMBER 23		Ending Balance
		Receipts	Expend.	
FARMERS NATIONAL BANK				
MAIN ACCT.	24,746.95	468,019.93	(468,035.62)	24,731.26
SWEEP ACCT.	6,477,047.88	50,663.61	(168,356.56)	6,359,354.93
PAYROLL ACCT.	0.00	253,410.12	(253,410.12)	0.00
MONEY MARKET ACCT.	10,005.80	84.92	(84.28)	10,006.44
ROUTINE MONTHLY ADJ - O/S CHECKS				
O/S BUDGETARY CHKS - FARMERS				
Mar-21	0.00			0.00
Jun-21	0.00			0.00
Sep-21	0.00			0.00
Mar-23	(170.00)			(170.00)
Apr-23	0.00			0.00
May-23	(0.00)			(0.00)
Jun-23	0.00			0.00
Jul-23	0.00			0.00
Aug-23	(55.60)		55.60	0.00
Sep-23	0.00			0.00
Oct-23	(479.19)			(479.19)
Nov-23	(52,431.51)		48,931.51	(3,500.00)
Dec-23			(17,647.02)	(17,647.02)
O/S PAYROLL CHKS - FARMERS				
Mar-22	0.00			0.00
May-22	(8.85)			(8.85)
Feb-23	0.00			0.00
Mar-23	0.00			0.00
Apr-23	0.00			0.00
May-23	0.00			0.00
Jun-23	(668.71)			(668.71)
Jul-23	0.00			0.00
Aug-23	0.00			0.00
Sep-23	(106.42)		80.00	(26.42)
Oct-23	0.00			0.00
Nov-23	(6,069.05)		6,024.88	(44.17)
Dec-23			(14,340.59)	(14,340.59)
ROUTINE MONTHLY ADJ - BANK				
TRANSFER FROM SWEEP TO BUSINESS	0.00	(168,356.56)	168,356.56	0.00
TRANSFER FROM BUSINESS TO SWEEP	0.00	(22,438.24)	22,438.24	0.00
TRANSFERS FROM BUSINESS TO PAYROLL	0.00	(253,410.12)	253,410.12	0.00
TRANSFERS FROM PAYROLL TO BUSINESS	0.00	0.00	0.00	0.00
TRANSFER FROM MMA TO BUSINESS	0.00	(84.28)	84.28	0.00
MONTHLY BANK SERVICE CHARGE	0.00	0.00	0.00	0.00
NSF/REDEPOSITS/CHARGE OFFS	0.00	0.00	0.00	0.00
ROUTINE MONTHLY ADJ - BOOKS				
REDUCTION OF EXP.	0.00	(20.00)	20.00	0.00
REFUNDS	0.00	(4,200.00)	4,200.00	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	97,517.79	(97,517.79)	0.00
RITA TAX & PA STATE HOLDING	(590.57)		590.57	0.00
DETAILED ADJUSTMENTS TO EACH MONTH				
JULY 2023				
INSURANCE ADJUSTMENT - SNIDER	0.00			0.00
AUGUST 2023				
DRAGONFLY CR/DR	0.00			0.00
OCTOBER 2023				
PAY RETURNED - ACCT ERROR - 10/2/23	0.00			0.00
PAY RETURNED - ACCT CLOSED - 10/3/23	0.00			0.00
NOVEMBER 2023				
PAY RETURNED - ACCT ERROR	0.00			0.00
DEPOSIT IN TRANSIT	5,045.00	(5,045.00)		0.00
RETURNED CHK (45782) STOP PAY	0.00			0.00
DECEMBER 2023				
K-12 PAYMENT - 12/28 - MISSING DATA		(310.00)		(310.00)
RECONCILIATION BALANCE	6,456,265.73	415,832.17	(515,200.22)	6,356,897.68
BOOK BALANCE	6,456,265.73	415,832.17	(515,200.22)	6,356,897.68
DIFFERENCE	0.00	0.00	0.00	0.00

Reconciliation Completed By:

Paul J. Pestello, Interim Treasurer
January 2, 2024

EXPENDITURE RECONCILIATION - DECEMBER 2023

THIS PROCESS RECONCILES DISBURSEMENT SUMMARY EXPENDITURES TO CASH SUMMARY EXPENDITURES	
Disbursement Summary Grand Total	519,475.82
Less: Voided Chks from Previous Month	(55.60)
Less: Voided Chks from this Month	0.00
Less: Refunds	(4,200.00)
Less: Expenditure Reductions	(20.00)
Plus: Transfers/Advances	0.00
Plus: Voided Receipts	0.00
Total	515,200.22
Total Expenditures per Cash Summary	515,200.22
	0.00

THIS PROCESS IS DESIGNED TO DETERMINE THE AMOUNT OF "ACTUAL" CHECKS ISSUED	
Disbursement Summary Grand Total	519,475.82
Less: Memo Checks Not Wired	(93,950.52)
Less: Payroll	(261,144.91)
Less: STRS/SERS Payments Via Wire	(2,264.46)
Less: Board Share Medicare Via Wire	(3,746.36)
Less: Board Share Healthcare Via Wire	(48,708.32)
Less: Employee Share Healthcare Via Wire	(3,836.01)
Less: Dragonfly Via Wire	(2,500.00)
Less: Payment Made Online Via CC	0.00
Less: Current Month Voided Checks	0.00
Total "Actual" Checks Issued	103,325.24

THIS PROCESS IS DESIGNED TO VERIFY THAT NOTHING UNEXPECTED CLEARED THROUGH THE BUSINESS ACCOUNT	
Total "Actual" Checks Issued	103,325.24
Less: Voided Chks from Prev. Mnth	(55.60)
Less: December Outstanding Checks Only	(17,647.02)
Plus: Checks Cashed from Prev. Months	48,987.11
Plus:	0.00
Plus:	0.00
Plus:	0.00
Expected Checks Paid by Bank	134,609.73
Checks Cleared from Business Acct.	134,609.73
	0.00

THIS PROCESS ENSURES THAT THE O/S CHECK LIST IS CORRECT	
Total "Actual" Checks Issued	103,325.24
Plus: Previous Month O/S Check Total	53,136.30
Less: Voided Chks from Previous Months	(55.60)
Less: Removal of Stale Dated Chks	0.00
Plus:	0.00
Plus:	0.00
Plus:	0.00
Total	156,405.94
Less: Checks Cleared from Business Acct.	(134,609.73)
Outstanding Check Total	21,796.21
Outstanding Check Total Per System	21,796.21
	0.00

PAYROLL RECONCILIATION	
Previous Month O/S Check Total	6,853.03
Plus: Payroll for the Month	261,144.91
Less: Debits from Payroll Account	(253,410.12)
Plus: Board Share of Medicare	3,746.36
Less: RITA Tax & PA State - Monthly [Streetsboro, Chardon, Hudson]	
Plus: RITA Tax Cummulator	590.57
Plus:	0.00
Less: Employee Share Healthcare - Dec 23	(3,836.01)
Less:	0.00
Less:	0.00
Total Payroll Outstanding Checks	15,088.74
Outstanding Payroll Checks per System	15,088.74
	0.00



SOUTHINGTON LOCAL SCHOOL DISTRICT

INTER-OFFICE MEMORANDUM OFFICE OF THE TREASURER

To: Southington Board of Education

From: Paul J. Pestello, Interim Treasurer

Re: Spending Plan Overview – December 2023

Date: January 3, 2024

REVENUE:

Real Estate Taxes:

The spending plan did not reflect an estimate this month nor did we receive any real estate tax revenue.

Through December, the spending plan reflected an estimate of \$615,330 and actual revenue received was \$661,864, which is a positive difference of \$46,534 or about 7.6%. The positive difference is a result of the positive differences in Residential property, public utilities and delinquent tax collections, which combined are \$47,125 over plan. Below is the real estate data through the month of December.

<i>Real Estate Tax</i>	<i>FISCAL-TO-DATE</i>		
	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
<i>Residential Property</i>	515,000	527,680	12,680
<i>Commercial Property</i>	14,300	13,307	(993)
<i>Public Utility Property</i>	68,400	87,966	19,566
<i>Delinquent Taxes - All Property</i>	15,500	30,379	14,879
<i>Manufactured Homes</i>	1,850	2,532	682
<i>Manufactured Homes - Delinq.</i>	280	0	(280)
<i>TOTAL REAL ESTATE TAX</i>	615,330	661,864	46,534

Tuition Fees:

The spending plan reflected an estimate this month of \$4,000 and actual revenue received was \$2,014, which is a **negative difference of \$1,986.**

Through December, the spending plan reflected an estimate of \$41,000 and actual revenue received was \$53,210, which is a positive difference of \$12,210. As you can see from the data below, Preschool and SF-14 Special Education tuition have the largest positive differences and combined are \$9,969 over plan. Below is the tuition data through the month of December.

<i>Tuition Revenue</i>	<i>FISCAL-TO-DATE</i>		
	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
<i>Tuition Revenue - Other</i>	0	0	0
<i>Preschool</i>	16,000	17,700	1,700
<i>SF-14 Regular Education</i>	23,000	23,826	826
<i>SF-14 Special Education</i>	2,000	10,269	8,269
<i>SF-6 - Excess Cost</i>	0	0	0
<i>Open Enrollment - Preschool</i>	0	1,415	1,415
<i>TOTAL TUITION REVENUE</i>	41,000	53,210	12,210

Earnings on Investments:

The spending plan reflected an estimate this month of \$15,000 and actual investment earnings were \$26,219, which is a positive difference of \$11,219.

Through December, the spending plan reflected an estimate of \$128,000 and actual investment earnings were \$164,884, which is a positive difference of \$36,884 or nearly 29%. Most of this positive difference is a result of having more funds to invest than originally anticipated and the fact that interest rates have remained higher than originally anticipated as well.

Miscellaneous:

The spending plan did not reflect an estimate this month, but we actually received \$2,583. This month, we received payment of \$2,498 from a student for CCP classes taken last year in which the student did not receive a satisfactory grade.

Through December, the spending plan reflected an estimate of \$500 and actual revenue received was \$15,038, which is a positive difference of \$14,538.

State Foundation:

The spending plan reflected an estimate this month of \$289,417 and actual revenue received was \$291,339, which is a positive difference of \$1,922. This now makes three (3) months in a row in which the monthly amounts have changed and I suspect there will be changes again in January. Based on the most recent foundation settlement report, it is expected that we will receive approximately \$285,000 each month which is about \$4,000 less than what is reflected in the spending plan. Below is the data for December.

	FISCAL-TO-DATE		
State Reimbursements	Estimate	Actual	Difference
<i>2.5% Property Tax Rollback</i>	10,000	9,593	(407)
<i>10% Property Tax Rollback</i>	64,900	72,388	7,488
<i>2.5% Property Tax Rollback - MH</i>	50	52	2
<i>10% Property Tax Rollback - MH</i>	1,000	1,035	35
<i>Homes tead Exemption</i>	24,000	24,741	741
<i>Homes tead Exemption - MH</i>	350	492	142
TOTAL STATE REIMBURSEMENTS	100,300	108,301	8,001

Other State Sources:

The spending plan reflected an estimate this month of \$26,833 and actual revenue received was \$30,374, which is a positive difference of \$3,541. Like State Foundation funding, it was expected that all changes to the specific revenue sources would occur in September; however, changes have occurred each month since and most likely will again in January. Below is the data for December.

	MONTH-TO-DATE		
Other State Revenue	Estimate	Actual	Difference
<i>Casino Tax</i>	0	0	0
<i>SF - Disadvantage Pupils</i>	4,000	4,973	973
<i>SF - Gifted</i>	4,333	4,174	(159)
<i>SF - English Learners</i>	1,000	1,239	239
<i>SF - Student Wellness</i>	17,500	19,988	2,488
<i>Catastrophic Costs - Spec. Ed.</i>	0	0	0
TOTAL OTHER STATE REVENUE	26,833	30,374	3,541

Through December, the spending plan reflected an estimate of \$173,500 and actual revenue received was \$203,015, which is a positive difference of \$29,515. Below is the Other State Sources data through the month of December.

	FISCAL-TO-DATE		
Other State Revenue	Estimate	Actual	Difference
<i>Casino Tax</i>	12,500	14,428	1,928
<i>SF - Disadvantage Pupils</i>	24,000	36,459	12,459
<i>SF - Gifted</i>	26,000	25,906	(94)
<i>SF - English Learners</i>	6,000	7,432	1,432
<i>SF - Student Wellness</i>	105,000	118,790	13,790
<i>Catastrophic Costs - Spec. Ed.</i>	0	0	0
TOTAL OTHER STATE REVENUE	173,500	203,015	29,515

	FISCAL-TO-DATE		
State Foundation Funding	Estimate	Actual	Difference
<i>Base Cost</i>	156,667	171,493	14,826
<i>Targeted Assistance</i>	70,833	75,617	4,784
<i>Special Education</i>	21,667	23,458	1,791
<i>Temp. Transitional Aid</i>	18,750	(6,295)	(25,045)
<i>Transportation</i>	19,167	25,274	6,107
<i>Preschool Special Ed.</i>	2,333	1,792	(541)
<i>Prior Year. Adj.</i>	0	0	0
TOTAL STATE FOUNDATION	289,417	291,339	1,922

Through December, the spending plan reflected an estimate of \$1,736,500 and actual revenue received was \$1,790,170, which is a positive difference of \$53,670. Based on the latest information regarding the State Foundation program, it is expected that we will receive approximately \$285,000 each month which is about \$4,000 less than what is reflected in the spending plan. Below is the State Foundation data through the month of December.

	FISCAL-TO-DATE		
State Foundation Funding	Estimate	Actual	Difference
<i>Base Cost</i>	940,000	1,013,751	73,751
<i>Targeted Assistance</i>	425,000	449,388	24,388
<i>Special Education</i>	130,000	137,856	7,856
<i>Temp. Transitional Aid</i>	112,500	37,771	(74,729)
<i>Transportation</i>	115,000	137,664	22,664
<i>Preschool Special Ed.</i>	14,000	13,806	(194)
<i>Prior Year. Adj.</i>	0	(66)	(66)
TOTAL STATE FOUNDATION	1,736,500	1,790,170	53,670

The spending plan reflected an estimate in State Foundation Funding for this fiscal year of \$3,473,000 and based on the latest information we can expect to receive \$3,479,000 or about \$6,000 more.

Homestead and Rollback Reimbursement:

The spending plan did not reflect an estimate this month nor did we receive any Homestead and/or Rollback reimbursement.

Through December, the spending plan reflected an estimate of \$100,300 and actual revenue received was \$108,301, which is a positive difference of \$8,001. Below is the Homestead and Rollback Reimbursement data through the month of December.

The spending plan reflected an estimate in Other State revenue for this fiscal year of \$372,000 and based on the latest information we can expect to receive \$425,000 or about \$53,000 more.

Federal Sources:

The spending plan reflected an estimate this month of \$400 and we actually received \$6,927, which is a positive difference of \$6,527.

Through December, the spending plan reflected an estimate of \$1,380 and actual revenue received was \$67,632, which is a positive difference of \$66,252. The reason for this positive difference is that we received the CAFS settlement of just over \$59,000 in September, but were expecting to receive \$52,700 in March.

Non-Operational Sources:

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

Through December, the spending plan reflected an estimate of \$146,600 and actual revenue was \$146,762, which is a positive difference of \$162.

Total Revenue:

The spending plan reflected an estimate this month of \$335,650 and actual revenue received was \$359,456, which is a positive difference of \$23,806 or about 7%. The reason for the positive difference is mainly a result of the following differences which total \$23,870.

Interest Earnings - \$11,219 Miscellaneous - \$2,583
Other State Revenue - \$3,541 Federal – Medicaid - \$6,527

Based on what has occurred thus far, I would suspect that each month for the remainder of the year interest earnings and other state revenue will have similar positive differences. It is also expected that state foundation funding will have a monthly negative difference of about \$4,000.

Through December, the spending plan reflected an estimate of \$2,943,110 and actual revenue received was \$3,210,876, which is a positive difference of \$267,766 or about 9.1%. However, after adjusting for anticipated differences between now and the end of the fiscal year, the positive difference of nearly \$268,000 is not expected to change. Assuming this holds true and assuming there is no additional positive or negative difference in real estate taxes *[although I anticipate there to be significantly more of a positive difference by the end of June]*, the positive difference of nearly \$268,000 is about 4.5% more than what is reflected in the spending plan. Below is the revenue sources data through the month of December for this fiscal year and last fiscal year.

	FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
	Estimate	Actual	Difference	Estimate	Actual	Difference
Revenue Sources:						
Real Estate Taxes	615,330	661,864	46,534		611,329	
Tuition Fees	41,000	53,210	12,210		43,475	
Earnings on Investments	128,000	164,884	36,884		70,058	
Miscellaneous	500	15,038	14,538		10,917	
State Foundation	1,736,500	1,790,170	53,670		1,798,643	
Homes tead & Rollback	100,300	108,301	8,001		107,063	
Other State	173,500	203,015	29,515		173,917	
Federal - Medicaid	1,380	67,632	66,252		6,055	
Non-Operational	146,600	146,762	162		50,000	
Total Revenue	2,943,110	3,210,876	267,766		2,871,457	

Excluding non-operational (transfers and advance), actual revenue through December this year was \$3,064,114 or \$242,657 more than actual revenue of \$2,821,457 through last December.

EXPENDITURES:

Salaries:

The spending plan reflected an estimate this month of \$210,561 and actual salaries were \$206,779, which is a positive difference of \$3,782. Certified salaries (111-139) were \$4,963 under plan and classified salaries (141-171) were **\$1,181 over plan**.

With respect to certified salaries (111-139), the primary reason for the positive difference of \$4,963 is due to the positive difference in other salaries (119) and medical waiver (139) of \$3,000 and \$1,420 respectively.

With respect to classified salaries (141-171), the primary reason for the **negative difference of \$1,181** is due to the **negative difference of \$1,128** in supplemental contracts (143), mostly a result of timing.

Through December, the spending plan reflected an estimate of \$1,288,419 and actual salaries were \$1,270,138, which is a positive difference of \$18,281. Certified salaries (111-139) were \$17,469 under plan and classified salaries (141-171) were \$812 under plan as well.

With respect to certified salaries (111-139), the primary reason for the positive difference of \$17,469 is a result of the positive differences in substitute salaries (112) of \$7,178, the positive difference in supplemental contracts (113) of \$3,158, the positive difference in other salaries (119) of 2,952 and the positive difference in attendance bonus (139) of \$3,600. These four (4) combined have a positive difference of \$16,888.

With respect to classified salaries (141-171), the reason for the positive difference of \$812 is a result of a number of factors. First, regular salaries (141) combined with leaves [*sick leave (151), personal leave (152), vacation leave (153), etc.*] has a **negative difference of \$8,098**. Substitutes (142) has a positive difference of \$4,669 and supplemental contracts (143) has a positive difference of \$3,454. These three (3) combined have a positive difference of \$25.

The reasons for the **negative difference of \$8,098** in regular salaries combined with leaves of absences is a result of the **negative difference of \$4,802** in transportation and the **negative difference of \$3,151** in central office exempt non-administrative personnel salaries.

The **negative difference of \$4,802** in transportation is a result of accounting for the services of the bus mechanic which was not included in the spending plan. Beginning this year, these services are being accounted for in the General Fund rather than the Classroom Facilities Fund (034) as was done in the past.

The **negative difference of \$3,151** in central office non-administrative exempt personnel salaries is a result of additional hours for both the Nurse and the Data Coordinator and an hourly rate increase for the Data Coordinator. Through December, the additional amount related to the Nurse and the Data Coordinator is \$3,142.

The positive difference of \$4,669 in substitutes (142) is primarily a result of the positive difference of \$3,571 in substitute building secretaries and the positive difference of \$880 in substitute playground aides. The positive difference of \$3,454 in supplemental contracts (143) is most likely a result of timing.

Below is salary data through December:

	FISCAL-TO-DATE		
CERTIFIED STAFF	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
111 - Regular Salaries	937,640	938,104	(464)
112 - Substitutes	42,640	35,462	7,178
113 - Supplemental Contr.	10,000	6,842	3,158
119 - Other Cert. Salaries	9,500	6,548	2,952
121 - Sick Leave	0	375	(375)
139 - Attendance Bonus	7,200	3,600	3,600
139 - Medical Waiver	6,500	5,080	1,420
TOTAL - CERTIFIED	1,013,480	996,011	17,469
	FISCAL-TO-DATE		
CLASSIFIED STAFF	<i>Estimate</i>	<i>Actual</i>	<i>Difference</i>
141 - Regular Salaries	172,465	178,180	(5,715)
142 - Substitutes	34,500	29,831	4,669
143 - Supplemental Contr.	46,275	42,821	3,454
144 - Overtime	500	445	55
149 - Other Class. Salaries	10,200	9,026	1,174
151 - Sick Leave	0	1,045	(1,045)
152 - Personal Leave	0	682	(682)
153 - Vacation Leave	5,775	6,431	(656)
169 - Attendance Bonus	0	60	(60)
169 - Medical Waiver	2,724	2,726	(2)
171 - Board of Education	2,500	2,880	(380)
TOTAL - CLASSIFIED	274,939	274,127	812
GRAND TOTAL - SALARIES	1,288,419	1,270,138	18,281

Benefits:

The spending plan reflected an estimate this month of \$82,946 and actual benefit expenditures were \$78,192, which is a positive difference of \$4,754. Certified benefits (211, 212, 231, 241-249, 261 and 281) were \$4,194 under plan and classified benefits (221, 222, 251-259, 262 & 282) were \$560 under plan as well.

With respect to certified benefits, the positive difference of \$4,194 is primarily a result of the positive difference of \$2,719 in STRS retirement (211) and the positive difference of \$1,307 in medical insurance (241). These two (2) combined account for \$4,026 of the \$4,194 positive difference. As mentioned in previous spending plan reports, the spending plan did not account for the fact that each month STRS retirement would be charged to the 016 Fund. This month, the actual amount charged to the 016 Fund for STRS retirement was \$2,398.

Through December, the spending plan reflected an estimate of \$518,102 and actual benefit expenditures were \$490,132, which is a positive difference of \$27,970. Certified benefits were \$23,312 under plan and classified benefits were \$4,659 under plan as well.

With respect to certified benefits, the positive difference of \$23,312 is primarily a result of the positive difference of \$16,134 in STRS retirement and the positive difference of \$7,740 in medical insurance. As noted above, the positive difference in STRS retirement is primarily due to charging just under \$10,800 to the 016 Fund through December. Most of the positive difference of \$7,740 in medical insurance is due to the changes in employee electives.

With respect to classified benefits, the positive difference of \$4,659 is primarily a result of the positive difference of \$2,543 in SERS retirement and the positive difference of \$1,524 in unemployment (282).

Contracted Services:

The spending plan reflected an estimate this month of \$105,825 and actual expenditures were \$83,441, which is a positive difference of \$22,384. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were seven (7) line accounts which had a difference of \$4,500 or more and they are as follows:

Instructional Services (411)	(\$21,707) (due to recoding)
Management Services (415)	(\$5,000) (due to timing)
Data Processing (416)	\$7,160 (due to timing)
Other Professional (419)	\$16,316 (due to timing)
Repairs (423)	\$4,578
Tuition Other Dist. (471)	(\$8,876) (due to recoding)
Other Tuitions (479)	<u>\$24,500</u> (due to recoding)
Total	\$16,971

Through December, the spending plan reflected an estimate of \$580,150 and actual expenditures were \$562,700, which is a positive difference of \$17,450. As is typically the case, there were many insignificant positive and negative differences throughout this expenditure category. However, there were four (4) line accounts which had a difference of \$10,000 or more and they are as follows:

Instructional Services (411)	(\$21,707) (due to recoding)
Management Services (415)	\$10,411
Tuition Other Dist. (471)	(\$10,038) (due to recoding)
Other Tuitions (479)	<u>\$10,233</u> (due to recoding)
Total	(\$11,101)

Materials/Supplies:

The spending plan reflected an estimate this month of \$16,500 and actual expenditures were \$9,983, which is a positive difference of \$6,517. 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 \$3,000 or more and that was instructional supplies (511), which had a positive difference of \$4,741.

Through December, the spending plan reflected an estimate of \$165,000 and actual expenditures were \$136,405, which is a positive difference of \$28,595. Like contracted services, there were many insignificant positive and negative differences throughout this expenditure category. However, there were two (2) line accounts which had a difference of \$10,000 or more and they are as follows:

Instructional Supplies (511)	\$18,872
Digital Subscriptions (546)	<u>\$10,778</u>
Total	\$29,650

Equipment:

The spending plan reflected an estimate this month of \$5,000; however, there were no actual expenditures.

Through December, the spending plan reflected an estimate of \$15,000 and actual expenditures were \$513, which is a positive difference of \$14,487.

Dues/Fees/Other:

The spending plan reflected an estimate this month of \$3,585 and actual expenditures were \$17,922, which is a **negative difference of \$14,337**. Like contract services and materials/supplies, there were many insignificant

positive and negative differences throughout this expenditure category. However, this month there were five (5) line accounts with a difference of \$1,000 or more and they are as follows:

Memberships (841)	(\$4,685) (due to timing)
Audit Charges (842)	\$2,446 (due to timing)
ESC Deduction (844)	(\$1,756) (due to recoding)
Other Due/Fees (849)	(\$8,305)
Miscellaneous (899)	(\$1,400)
Total	(\$13,700)

Through December, the spending plan reflected an estimate of \$63,490 and actual expenditures were \$59,865, which is a positive difference of \$3,625. Like contract services and materials/supplies, there were many insignificant positive and negative differences throughout this expenditure category. However, there were three (3) line accounts with a difference of \$2,000 or more and they are as follows:

Memberships (841)	(\$5,150) (due to timing)
Audit Charges (843)	\$24,446 (due to timing)
Other Dues/Fees (849)	(\$13,641)
Total	\$5,655

Non-Operating Expenditures:

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

Total Expenditures:

The spending plan reflected an estimate of \$424,417 and actual expenditures were \$396,317, which is a positive difference of \$28,100. With the exception of dues/fees/other, all expenditure categories were under plan.

Through December, the spending plan reflected an estimate of \$2,805,161 and actual expenditures were \$2,694,889, which is a positive difference of \$110,272 or about 3.9%. Excluding non-operational expenditures (transfers and advance), actual expenditures through December this year were \$2,519,753 or \$15,907 less than actual expenditures of \$2,535,660 through last December.

Below is the expenditure category data through the month of December for this fiscal year and last fiscal year.

	FISCAL-TO-DATE			FISCAL-TO-DATE (LAST YEAR)		
	Estimate	Actual	Difference	Estimate	Actual	Difference
<i>Expenditure Categories:</i>						
Salaries	1,288,419	1,270,138	18,281		1,428,339	
Benefits	518,102	490,132	27,970		536,878	
Contracted Services	580,150	562,700	17,450		483,676	
Supplies/Materials	165,000	136,405	28,595		39,491	
New Equipment	15,000	513	14,487		1,620	
Dues, Fees, Other	63,490	59,865	3,625		45,656	
Other Non-Operating	175,000	175,136	(136)		90,000	
Total Expenditures	2,805,161	2,694,889	110,272		2,625,660	

Ending Cash Balance:

The ending cash balance for December was estimated to be \$4,617,661 and the actual ending cash balance was \$4,995,699, which is a positive difference of \$378,039 or about 8.2%. Revenue for the month was \$23,806 over plan and expenditures were \$28,100 under plan.

Through December, revenue is \$267,766 over plan and expenditures are \$110,272 under plan. As it stands today, the ending cash balance is almost \$380,000 higher than what is reflected in the spending plan and by all accounts there will be little change over the remaining six (6) months of the fiscal year.

However, as we all are aware, change is inevitable – so anticipate changes, albeit insignificant, to occur each month in the second half of the fiscal year. It is entirely possible that the positive ending cash balance may grow from about \$380,000 today to as high as \$600,000 by the end of June. This is predicated by the fact that we could receive significantly more real estate tax revenue based on our significantly higher assessed valuation of property. As I have suggested previously, if our ending cash balance is significantly higher than anticipated, serious consideration should be given to set aside funds for specific future needs and for a budget reserve.

SOUTHINGTON LOCAL SCHOOL DISTRICT
SPENDING PLAN REPORT SUMMARY - GENERAL FUND (001-0000)
FOR THE MONTH ENDED: DECEMBER 2023

	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	4,706,172	5,032,304	326,132	4,750,858	5,115,253	364,395	4,479,456	4,479,456	0	4,479,456	4,179,819	
Revenue Sources:												
Real Estate Taxes	0	0	0	0	0	0	615,330	661,864	46,534		611,329	
Tuition Fees	4,000	2,014	(1,986)	37,000	10,640	(26,360)	41,000	53,210	12,210		43,475	
Earnings on Investments	15,000	26,219	11,219	56,000	85,906	29,906	128,000	164,884	36,884		70,058	
Classroom Fees	0	0	0	0	0	0	0	0	0		0	
Miscellaneous	0	2,583	2,583	0	12,451	12,451	500	15,038	14,538		10,917	
State Foundation	289,417	291,339	1,922	868,250	906,624	38,374	1,736,500	1,790,170	53,670		1,798,643	
Homestead & Rollback	0	0	0	98,900	108,301	9,401	100,300	108,301	8,001		107,063	
Other State	26,833	30,374	3,541	80,500	107,476	26,976	173,500	203,015	29,515		173,917	
Federal - Medicaid	400	6,927	6,527	1,200	7,090	5,890	1,380	67,632	66,252		6,055	
Non-Operational	0	0	0	0	0	0	146,600	146,762	162		50,000	
Total Revenue	335,650	359,456	23,806	1,141,850	1,238,488	96,638	2,943,110	3,210,876	267,766		2,871,457	
Expenditure Categories:												
Salaries	210,561	206,779	3,782	618,875	591,381	27,494	1,288,419	1,270,138	18,281		1,428,339	
Benefits	82,946	78,192	4,754	248,842	232,262	16,580	518,102	490,132	27,970		536,878	
Contracted Services	105,825	83,441	22,384	284,575	297,237	(12,662)	580,150	562,700	17,450		483,676	
Supplies/Materials	16,500	9,983	6,517	80,500	39,205	41,295	165,000	136,405	28,595		39,491	
New Equipment	5,000	0	5,000	15,000	513	14,487	15,000	513	14,487		1,620	
Dues, Fees, Other	3,585	17,922	(14,337)	27,255	22,308	4,947	63,490	59,865	3,625		45,656	
Other Non-Operating	0	0	0	0	175,136	(175,136)	175,000	175,136	(136)		90,000	
Total Expenditures	424,417	396,317	28,100	1,275,047	1,358,042	(82,995)	2,805,161	2,694,889	110,272		2,625,660	
Revenue Over (Under) Exp.	(88,767)	(36,861)	51,906	(133,197)	(119,554)	13,643	137,949	515,987	378,039		245,797	
Ending Cash Balance	4,617,405	4,995,443	378,039	4,617,661	4,995,699	378,039	4,617,405	4,995,443	378,039		4,425,616	

**SOUTHINGTON LOCAL SCHOOL DISTRICT
DETAILED SPENDING PLAN REPORT
ALL SALARIES - DECEMBER 2023**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
111 - Regular Salaries	138,655	140,754	(2,099)	417,665	418,386	(721)	937,640	938,104	(464)
112 - Substitutes	10,400	8,871	1,529	32,240	27,726	4,514	42,640	35,462	7,178
113 - Supplemental Contr.	3,000	1,887	1,113	8,000	3,539	4,461	10,000	6,842	3,158
119 - Other Cert. Salaries	3,385	385	3,000	4,155	1,357	2,798	9,500	6,548	2,952
121 - Sick Leave	0	0	0	0	0	0	0	375	(375)
122 - Personal Leave	0	0	0	0	0	0	0	0	0
123 - Vacation Leave	0	0	0	0	0	0	0	0	0
124 - Holiday Pay	0	0	0	0	0	0	0	0	0
125 - Professional Leave	0	0	0	0	0	0	0	0	0
127 - Jury Duty	0	0	0	0	0	0	0	0	0
129 - Other Pay	0	0	0	0	0	0	0	0	0
131 - Calamity Pay	0	0	0	0	0	0	0	0	0
139 - Attendance Bonus	0	0	0	3,600	0	3,600	7,200	3,600	3,600
139 - Medical Waiver	6,500	5,080	1,420	6,500	5,080	1,420	6,500	5,080	1,420
TOTAL - CERTIFIED	161,940	156,977	4,963	472,160	456,088	16,072	1,013,480	996,011	17,469

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
141 - Regular Salaries	26,535	27,191	(656)	79,605	81,846	(2,241)	172,465	178,180	(5,715)
142 - Substitutes	7,000	6,381	619	19,600	20,005	(405)	34,500	29,831	4,669
143 - Supplemental Contr.	9,725	10,853	(1,128)	36,625	23,947	12,678	46,275	42,821	3,454
144 - Overtime	500	0	500	500	420	80	500	445	55
149 - Other Class. Salaries	2,137	1,691	446	6,411	5,389	1,022	10,200	9,026	1,174
151 - Sick Leave	0	0	0	0	0	0	0	1,045	(1,045)
152 - Personal Leave	0	0	0	0	0	0	0	682	(682)
153 - Vacation Leave	0	0	0	0	0	0	5,775	6,431	(656)
154 - Holiday Pay	0	0	0	0	0	0	0	0	0
155 - Professional Leave	0	0	0	0	0	0	0	0	0
157 - Jury Duty	0	0	0	0	0	0	0	0	0
159 - Other Pay	0	0	0	0	0	0	0	0	0
161 - Calamity Pay	0	0	0	0	0	0	0	0	0
169 - Attendance Bonus	0	0	0	0	0	0	0	60	(60)
169 - Medical Waiver	2,724	2,726	(2)	2,724	2,726	(2)	2,724	2,726	(2)
171 - Board of Education	0	960	(960)	1,250	960	290	2,500	2,880	(380)
TOTAL - CLASSIFIED	48,621	49,802	(1,181)	146,715	135,293	11,422	274,939	274,127	812

GRAND TOTAL - SALARIES	210,561	206,779	3,782	618,875	591,381	27,494	1,288,419	1,270,138	18,281
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**SOUTHINGTON LOCAL SCHOOL DISTRICT
 DETAILED SPENDING PLAN REPORT
 ALL BENEFITS - DECEMBER 2023**

CERTIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	<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	26,250	23,531	2,719	78,749	70,798	7,951	156,072	139,938	16,134
212 - STRS Pick-up	2,265	2,264	1	6,794	6,792	2	14,831	14,870	(39)
231 - Tuition Reimbursement	0	0	0	0	459	(459)	2,500	4,049	(1,549)
241 - Medical Insurance	34,390	33,083	1,307	103,170	97,153	6,017	209,130	201,390	7,740
242 - Life Insurance	172	180	(8)	516	524	(8)	1,002	1,020	(18)
243 - Dental Insurance	1,705	1,626	79	5,115	4,877	238	9,965	9,630	335
244 - Vision Insurance	305	285	20	915	884	31	1,698	1,648	50
249 - Medicare	2,098	2,227	(129)	6,286	6,471	(185)	14,074	14,282	(208)
261 - Worker's Comp	1,024	1,002	22	3,068	2,934	134	8,245	8,111	134
281 - Unemployment	183	0	183	549	0	549	732	0	732
TOTAL - CERTIFIED	68,392	64,198	4,194	205,162	190,892	14,270	418,250	394,938	23,312

CLASSIFIED STAFF	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	<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	7,629	7,516	113	22,887	22,215	672	61,240	58,697	2,543
222 - SERS Pick-up	0	0	0	0	0	0	396	396	0
251 - Medical Insurance	5,050	5,050	0	15,150	15,150	0	28,186	28,186	0
252 - Life Insurance	54	52	2	162	155	7	324	311	13
253 - Dental Insurance	330	324	6	990	972	18	1,890	1,867	23
254 - Vision Insurance	61	58	3	183	174	9	316	302	14
259 - Medicare	705	742	(37)	2,127	1,967	160	3,986	3,880	106
262 - Worker's Comp	344	252	92	1,038	737	301	1,991	1,555	436
282 - Unemployment	381	0	381	1,143	0	1,143	1,524	0	1,524
TOTAL - CLASSIFIED	14,554	13,994	560	43,680	41,370	2,310	99,853	95,194	4,659

GRAND TOTAL - BENEFITS	82,946	78,192	4,754	248,842	232,262	16,580	518,102	490,132	27,970
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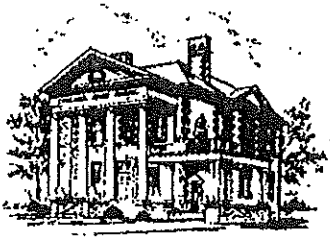
SOUTHINGTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - CONTRACTED SERVICES
FOR THE MONTH ENDED: DECEMBER 2023

CONTRACTED SERVICES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
410 - Professional Services	0	0	0	0	0	0	0	224	(224)
411 - Instruction Services	0	21,707	(21,707)	0	21,707	(21,707)	0	21,707	(21,707)
413 - Health Services	0	0	0	0	46	(46)	0	46	(46)
415 - Management Services	5,000	10,000	(5,000)	15,000	15,000	0	45,000	34,589	10,411
416 - Data Processing Services	8,000	840	7,160	8,000	9,407	(1,407)	8,000	10,727	(2,727)
418 - Legal Services	1,000	0	1,000	2,000	6,366	(4,366)	17,000	19,109	(2,109)
419 - Other Prof. & Tech. Services	2,500	(13,816)	16,316	7,500	2,246	5,254	14,500	6,870	7,630
422 - Trash Removal	175	329	(154)	525	1,023	(498)	1,050	1,637	(587)
423 - Repair & Maintenance Services	5,000	422	4,578	5,000	422	4,578	10,000	4,795	5,205
424 - Property & Fleet Insurance	0	0	0	0	0	0	30,000	28,831	1,169
425 - Rentals	0	0	0	0	0	0	0	0	0
426 - Lease Purchase Agreements	750	735	15	2,250	2,205	45	4,500	4,411	89
431 - Certified Mileage	200	0	200	600	0	600	800	0	800
432 - Cert. Meeting Expenses	700	65	635	2,100	510	1,590	2,800	1,410	1,390
433 - Non-Cert. Mileage	200	0	200	600	54	546	800	54	746
434 - Non-Cert. Meeting Expenses	200	165	35	600	505	95	800	505	295
439 - Other Travel/Mtg. Expenses	0	0	0	0	0	0	0	0	0
441 - Telephone Services	600	960	(360)	1,700	2,074	(374)	3,500	2,891	609
443 - Postage	0	1,021	(1,021)	0	1,054	(1,054)	2,000	3,773	(1,773)
444 - Postage Machine Rental	0	230	(230)	0	460	(460)	2,000	690	1,310
446 - Advertising	0	0	0	0	0	0	1,500	0	1,500
447 - Internet Access Services	0	0	0	0	0	0	0	0	0
451 - Electricity Services	10,000	9,285	715	29,000	26,567	2,433	50,500	46,020	4,480
452 - Water & Sewer Services	1,500	364	1,136	1,500	1,077	423	3,000	2,003	997
453 - Natural Gas Services	4,000	1,272	2,728	10,000	3,531	6,469	10,000	3,964	6,036
461 - Printing & Binding	0	0	0	0	0	0	0	917	(917)
469 - Other Craft/Trade Services	0	0	0	0	0	0	0	0	0
471 - Tuition to other Districts	0	8,876	(8,876)	0	10,038	(10,038)	0	10,038	(10,038)
474 - Excess Costs	0	0	0	0	0	0	0	0	0
475 - Special Ed. Tuition	1,500	298	1,202	4,500	1,754	2,746	9,000	3,825	5,175
476 - Vocational Ed. Tuition	0	0	0	0	0	0	0	0	0
477 - Open Enrollment	0	688	(688)	0	688	(688)	0	688	(688)
479 - Other Tuitions	64,500	40,000	24,500	193,500	190,503	2,997	363,000	352,767	10,233
489 - Student Transp. - Parents	0	0	0	0	0	0	0	209	(209)
499 - Fingerprinting/BCI	0	0	0	200	0	200	400	0	400
Total Contracted Services	105,825	83,441	22,384	284,575	297,237	(12,662)	580,150	562,700	17,450

SOUTHINGTON LOCAL SCHOOLS
DETAILED SPENDING PLAN REPORT - MATERIALS/SUPPLIES & DUES/FEES
FOR THE MONTH ENDED: DECEMBER 2023

MATERIALS/SUPPLIES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
511 - Instructional Supplies	5,000	259	4,741	20,000	2,412	17,588	23,000	4,128	18,872
512 - Office Supplies	0	367	(367)	1,000	801	199	6,000	6,486	(486)
514 - Health & Hygiene Supplies	0	0	0	1,000	0	1,000	1,000	0	1,000
516 - Software Materials	0	0	0	0	0	0	0	0	0
519 - Other General Supplies	0	0	0	2,000	1,222	778	10,500	11,705	(1,205)
521 - New Textbooks	0	0	0	0	2,063	(2,063)	0	2,063	(2,063)
522 - Replacement Textbooks	0	0	0	5,000	0	5,000	5,000	614	4,386
524 - Phonic Wookbooks	0	130	(130)	0	3,495	(3,495)	0	3,965	(3,965)
525 - Digital Resources	2,000	0	2,000	7,000	886	6,114	50,000	53,653	(3,653)
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	275	(275)	21,000	5,329	15,671	25,000	14,222	10,778
551 - Consumable Supplies (Fees)	0	0	0	0	0	0	0	0	0
560 - Other Food Items	0	1,006	(1,006)	0	2,436	(2,436)	0	2,436	(2,436)
572 - Cust & Maint. Supplies	2,000	2,485	(485)	6,000	5,976	24	9,000	9,615	(615)
573 - Furniture	0	0	0	0	0	0	0	0	0
581 - Bus Supplies	0	1,559	(1,559)	2,000	2,694	(694)	5,500	6,543	(1,043)
582 - Bus Fuel	4,000	2,800	1,200	12,000	9,586	2,414	22,000	15,574	6,426
583 - Tires & Tubes	2,500	0	2,500	2,500	172	2,328	6,000	2,289	3,711
590 - Other Supplies/Materials	1,000	1,102	(102)	1,000	2,133	(1,133)	2,000	3,112	(1,112)
Total Materials/Supplies	16,500	9,983	6,517	80,500	39,205	41,295	165,000	136,405	28,595

DUES & FEES	MONTH-TO-DATE			QUARTER-TO-DATE			FISCAL-TO-DATE		
	Estimate	Actual	Difference	Estimate	Actual	Difference	Estimate	Actual	Difference
841 - Memberships	0	4,685	(4,685)	0	6,979	(6,979)	2,000	7,150	(5,150)
842 - Shipping Charges	500	0	500	1,500	369	1,131	2,000	959	1,041
843 - Audlt Charges	3,000	554	2,446	23,000	554	22,446	25,000	554	24,446
844 - County ESC Deduction	0	1,756	(1,756)	0	1,756	(1,756)	0	1,756	(1,756)
845 - Property Tax Collection Fees	0	0	0	0	156	(156)	12,000	11,095	905
846 - Election Expense	0	0	0	0	0	0	0	0	0
847 - Delinquent Land Exp.	0	0	0	0	0	0	1,000	0	1,000
848 - Financial Instituion Charges	85	269	(184)	255	843	(588)	490	985	(495)
849 - Other Dues/Fees	0	8,305	(8,305)	0	8,375	(8,375)	500	14,141	(13,641)
851 - Liablilty Insurance	0	0	0	0	0	0	10,500	10,311	189
853 - Performance Bonds	0	100	(100)	0	100	(100)	0	100	(100)
869 - Judgements	0	0	0	0	0	0	0	0	0
889 - Awards/Prizes	0	853	(853)	0	968	(968)	500	1,395	(895)
899 - Miscellaneous	0	1,400	(1,400)	2,500	2,208	292	9,500	11,419	(1,919)
Total Dues & Fees	3,585	17,922	(14,337)	27,255	22,308	4,947	63,490	59,865	3,625



Southington Local School District

2482 STATE ROUTE 534
SOUTHINGTON, OHIO 44470

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

SOUTHINGTON LOCAL SCHOOL DISTRICT TRUMBULL COUNTY

TAX BUDGET

For the Fiscal Year Beginning July 1, 2024

**Prepared by:
Paul J. Pestello, Interim Treasurer
December 27, 2023**

Alternative Tax Budget Narrative

General Information:

Substitute House Bill No. 129 (HB 129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a County Budget Commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the amended version of Section 5705.281 pursuant to HB 129, a County Budget Commission by an affirmative vote of the majority of the Commission may waive the tax budget for any political subdivision or other taxing unit. However, the Commission may require the taxing authority to provide any information needed by the Commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

The County Budget Commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the Commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and 5705.36.

The fiscal officer for each school district must file one copy of the tax budget with the County Auditor on or before January 20th.

Important Distinction:

It is important to understand that the tax budget is not the operating budget of the school district. Rather the tax budget, for the most part, demonstrates the need for property taxes to be assessed for all approved levies beginning in January of the year of the specific tax budget (in this case January 2024 for fiscal year beginning July 1, 2024).

The operating budget of the school district is for the fiscal year beginning on July 1st and ending on June 30th. The preparation of the operating budget of the school district is more extensive and requires far more time, attention and resources to prepare. The operating budget of the school district includes a greater level of detail related to operating revenue and operating expenditures and includes monthly estimates of both. The operating budget estimates are reviewed monthly by the Treasurer for accuracy, reliability and to ensure that the budget remains on course with the overall financial expectation for the operating budget year.

Schedule 1 – Statement of Fund Activity

This schedule includes only those Fund requesting general property tax revenue and are as follows:

- General Fund (001-0000)
- Bond Retirement Fund (002-0000)
- Emergency Levy Fund (016-9092)
- Classroom Facilities Fund (034-9008)

For each Fund noted above, this schedule provides estimated information for the period of July 1, 2024 through December 31, 2024, January 1, 2025 through June 30, 2025 and July 1, 2025 through December 31, 2025.

The schedule includes estimates for the following:

- Beginning Unencumbered Fund Balance
- Property Taxes
- State Foundation
- All Other Receipts
- Total Resources
- Total Expenditures & Encumbrances
- Ending Unencumbered Fund Balance

The estimates for property taxes are derived from estimated tax collections from or inside millage and all voted tax levies based on the most recent assessed values for all property types (see exhibit 1) for additional information.

Schedule 2 – Statement of Fund Activity

This schedule includes all Funds (not including those which receive local taxes except for the Special Revenue Fund Type) of the district and can be used to generate an Official Certificate of Estimated Resources for all Funds reflected for the budget year. This schedule provides data at the Fund Type level (see exhibit 2 for individual Fund data).

Schedule 3 – Unvoted General Obligation Debt

This schedule reflects voted (outside the 10 mill limit) general obligation outstanding principal and interest debt. The amount required to pay the principal and interest payments for each year is reflected on exhibits 3 and 4.

Exhibit 1 – Division of Taxes Levied

This exhibit is being presented to provide information used to calculate estimated yields from inside millage and approved tax levies. Effective rates for the Emergency Levy, the Classroom Facilities Levy and both Bond Issues have been reduced as a result of the significant overall increase to properties within the district.

Because the school district is at the 20 mill floor the inside millage combined with the levies approved prior to 1976 total 20 mills (5.6 mills plus 14.40 mills). As a result of the significant increase to property values, the school district stands to gain \$118,828 in additional taxes from inside millage over last year and stands to gain \$306,456 in additional taxes from levies approved prior to 1976 over last year.

The school district plans to use the additional funds to build a transportation facility on the current school district site for better accessibility to the bus fleet and for safety and security purposes. Additionally, the district is expected to place additional funds in "Reserve" Funds for other future capital improvements, vehicle replacements and technology replacements/upgrades.

Exhibit 2 – Statement of Fund Activity

This exhibit is being presented to provide data related to all Funds of the school district and is used in preparation of schedule 2.

Exhibit 3 – District's Outstanding Debt Service Schedule

This exhibit is being presented to provide support information related to the school districts outstanding debt

Exhibit 4 – District's Debt Service Data

This exhibit is being presented to provide estimated and actual data related to future needs related to the district's outstanding debt schedule.

ALTERNATIVE TAX BUDGET INFORMATION

TRUMBULL COUNTY

Name of School District

SOUTHINGTON LOCAL

For the Fiscal Year Commencing July 1, 2024

Fiscal Officer Signature



Date

1/10/24

Schedule 1

STATEMENT OF FUND ACTIVITY(Complete Only for General Fund, Bond Retirement Fund
and any other funds requesting general property tax revenue)**General Fund - 001**

DESCRIPTION	Budgeted FY July 1-Dec 31 2024 Estimate	Budgeted FY Jan 1-June 30 2025 Estimate	Budgeted FY July 1-Dec 31 2025 Estimate
Beginning Unencumbered Fund Balance	\$ 4,864,000.00	\$ 5,054,486.13	\$ 5,369,779.13
Revenues:			
Property Taxes	\$ 923,586.13	\$ 1,123,392.99	\$ 923,586.13
State Foundation	\$ 1,737,500.00	\$ 1,737,500.00	\$ 1,737,500.00
All Other Receipts	\$ 415,000.00	\$ 415,000.00	\$ 400,000.00
Total Resources	\$ 7,940,086.13	\$ 8,330,379.13	\$ 8,430,865.26
Total Expenditures & Encumbrances	\$ 2,885,600.00	\$ 2,960,600.00	\$ 3,095,950.00
Ending Unencumbered Fund Balance	\$ 5,054,486.13	\$ 5,369,779.13	\$ 5,334,915.26

Bond Retirement Fund - 002

DESCRIPTION	Budgeted FY July 1-Dec 31 2024 Estimate	Budgeted FY Jan 1-June 30 2025 Estimate	Budgeted FY July 1-Dec 31 2025 Estimate
Beginning Unencumbered Fund Balance	\$ 600,000.00	\$ 406,062.02	\$ 631,465.40
Revenues:			
Property Taxes	\$ 223,790.72	\$ 272,205.18	\$ 223,790.72
State Foundation	\$ -	\$ -	\$ -
All Other Receipts	\$ -	\$ -	\$ -
Total Resources	\$ 823,790.72	\$ 678,267.20	\$ 855,256.12
Total Expenditures & Encumbrances	\$ 417,728.70	\$ 46,801.80	\$ 421,801.80
Ending Unencumbered Fund Balance	\$ 406,062.02	\$ 631,465.40	\$ 433,454.32

Emergency Levy Fund - 016

DESCRIPTION	Budgeted FY July 1-Dec 31 2024 Estimate	Budgeted FY Jan 1-June 30 2025 Estimate	Budgeted FY July 1-Dec 31 2025 Estimate
Beginning Unencumbered Fund Balance	\$ 161,913.00	\$ 133,778.49	\$ 125,601.93
Revenues:			
Property Taxes	\$ 115,365.49	\$ 140,323.44	\$ 115,365.49
State Foundation	\$ -	\$ -	\$ -
All Other Receipts	\$ -	\$ -	\$ -
Total Resources	\$ 277,278.49	\$ 274,101.93	\$ 240,967.42
Total Expenditures & Encumbrances	\$ 143,500.00	\$ 148,500.00	\$ 146,500.00
Ending Unencumbered Fund Balance	\$ 133,778.49	\$ 125,601.93	\$ 94,467.42

Classroom Facilities Fund - 034

DESCRIPTION	Budgeted FY July 1-Dec 31 2024 Estimate	Budgeted FY Jan 1-June 30 2025 Estimate	Budgeted FY July 1-Dec 31 2025 Estimate
Beginning Unencumbered Fund Balance	\$ 60,000.00	\$ 50,579.63	\$ 51,019.86
Revenues:			
Property Taxes	\$ 45,579.63	\$ 55,440.23	\$ 45,579.63
State Foundation	\$ -	\$ -	\$ -
All Other Receipts	\$ -	\$ -	\$ -
Total Resources	\$ 105,579.63	\$ 106,019.86	\$ 96,599.49
Total Expenditures & Encumbrances	\$ 55,000.00	\$ 55,000.00	\$ 45,000.00
Ending Unencumbered Fund Balance	\$ 50,579.63	\$ 51,019.86	\$ 51,599.49

STATEMENT OF FUND ACTIVITY

(Funds with Revenue Other Than Local Taxes)

for Fiscal Year Beginning July 1, 2024

FUND BY TYPE	Beginning Estimated Unencumbered Fund Balance	Total Estimated Receipts	Total Resources Available For Expenditure	Total Estimated Expenditures and Encumbrances
Special Revenue Funds	\$ 409,300.00	\$ 523,600.00	\$ 932,900.00	\$ 512,900.00
Debt Service Funds	\$ -	\$ -	\$ -	\$ -
Capital Project Funds	\$ 250,000.00	\$ 90,000.00	\$ 340,000.00	\$ 100,000.00
Permanent Funds	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ 425,000.00	\$ 233,000.00	\$ 658,000.00	\$ 260,000.00
Internal Service Funds	\$ 65,000.00	\$ 20,000.00	\$ 85,000.00	\$ 20,000.00
Fiduciary Funds	\$ 85,900.00	\$ 7,000.00	\$ 92,900.00	\$ 15,000.00
Grand Total - All Funds	\$ 1,235,200.00	\$ 873,600.00	\$ 2,108,800.00	\$ 907,900.00

VOTED & UNVOTED NOTE & BOND DEBT

Schedule 3

Purpose of Bonds and Notes <small>Payable from Bond Retirement Fund:</small>	Ordinance or Resolution	Date of Issue	Maturity Date	Amount of Issue Outstanding @ Beginning of Calendar Year 1/1/2024	Amount of Debt Service to be Apportioned from settlement				From Other Sources
					Real Estate Settlement		Tangible Personal Property		
					Feb.	Aug.	June	Oct.	
Inside 10 Mill Limit									
Total									
Outside 10 Mill Limit									
Series 2021 Refunding Bonds		1/13/2021	12/1/2035	\$ 5,406,326.00	\$ 272,800.00	\$ 223,200.00			
Total				\$ 5,406,326.00	\$ 272,800.00	\$ 223,200.00			

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)
(List All Levies Of The Taxing Authority)

Funds (General, Bond Retirement, Emergency and Classroom Facilities)

Exhibit 1

I Fund	II Purpose	III Authorized By Voters On MM/YY	IV Levy Type	V Number Of Years Levy To Run	VI Tax Year Begins/ Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized	IX Amount Requested Of Budget Commission
General	Inside Millage						5.60	\$ 555,515
General	Current Expenses		General Oper.	Continuing	Prior 1976		26.70	\$ 1,473,257
General	Current Expenses	1999	General Oper.	Continuing			5.00	\$ 18,207
General	Current Expenses		Emergency	5			3.30	\$ 255,689
Classroom Facilities	Current Expenses		General Oper.	Continuing			1.50	\$ 101,020
Bond Retirement	Bond Issue		Bond				6.10	\$ 396,797
Bond Retirement	Bond Issue		Bond				1.70	\$ 99,199
Totals							49.90	\$ 2,899,684

SOUTHINGTON LOCAL SCHOOL DISTRICT

Valuations and Projected Yield For Tax Year 2023 (Collections In Jan-Dec 2024)				General Fund	Emergency \$250,000	Classroom Facilities	Bond Retire \$6,447,740	Bond Retire \$1,552,260	Total	
				Voted & Inside	37,300,000	3,300,000	1,500,000	6,100,000	1,700,000	49,900,000
				Total Res/Agr Eff.	20,000,000	2,550,000	1,000,000	4,000,000	1,000,000	28,550,000
				Total C / I Eff.	20,000,000	2,550,000	1,000,000	4,000,000	1,000,000	28,550,000
Property Type	Assessed Value	Change From Previous Year								
Residential / Agricultural	\$ 92,711,350	27.98%	Residential / Agr	\$ 1,854,227	\$ 236,414	\$ 92,711	\$ 370,845	\$ 92,711	\$ 2,646,909	
Commercial / Industrial	\$ 2,846,470	44.32%	Commercial / Ind	\$ 56,929	\$ 7,258	\$ 2,846	\$ 11,386	\$ 2,846	\$ 81,267	
Public Utilities	\$ 3,641,360	2.05%	Public Utility	\$ 135,823	\$ 12,016	\$ 5,462	\$ 14,565	\$ 3,641	\$ 171,508	
Total Value	\$99,199,180	27.21%	Total	\$ 2,046,979	\$ 255,689	\$ 101,020	\$ 396,797	\$ 99,199	\$ 2,899,684	

All Voted Issues & Inside Millage				Estimated Yield (100%)					Difference From Prev. Yr.
Fund - Levy - Year	Duration	Voted Millage	Effective Rate		Residential / Agricultural	Commercial / Industrial	Public Utilities	Total	
			Res / Agr	Comm / Ind					
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	14.400000	1,335,043	40,989	97,224	1,473,257	306,456
GF - Operating Exp - 1999	Continuing	5.00	0.000000	0.000000	0	0	18,207	18,207	365
Emergency - 2019	5-Year	3.30	2.550000	2.550000	236,414	7,258	12,016	255,689	(1,645)
Classroom Facilities	2029	1.50	1.000000	1.000000	92,711	2,846	5,462	101,020	(2,050)
BR - Bond Issue	2034	6.10	4.000000	4.000000	370,845	11,386	14,565	396,797	(32,093)
BR - Bond Issue	2029	1.70	1.000000	1.000000	92,711	2,846	3,641	99,199	(9,973)
Total		49.90	28.550000	28.550000	\$ 2,646,909	\$ 81,267	\$ 171,508	\$ 2,899,684	\$ 379,889

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

Exhibit 2

Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Total Estimated Receipts	Total Resources Available For Expenditure	Total Estimated Expenditures and Encumbrances
Special Revenue Funds:				
Emergency Levy (016)	145,000.00		145,000.00	
Public School Support (018)	10,000.00	5,000.00	15,000.00	10,000.00
Other Local Grants (019)	2,300.00	0.00	2,300.00	2,300.00
Classroom Facilities & Maintenance (034)	65,000.00		65,000.00	
Severance (035)	30,000.00	20,000.00	50,000.00	15,000.00
Student Activity (200)	17,000.00	60,000.00	77,000.00	65,000.00
Athletics (300)	40,000.00	100,000.00	140,000.00	110,000.00
Network Connectivity (451)	0.00	5,400.00	5,400.00	5,400.00
Other State Grants (499)	0.00	2,500.00	2,500.00	2,500.00
CARES/ESSR (507)		0.00	0.00	
Title VI-B (516)	16,000.00	105,000.00	121,000.00	100,000.00
Title III (551)	0.00	0.00	0.00	0.00
Title I (572)	24,000.00	140,000.00	164,000.00	130,000.00
Title IV-A (584)	0.00	10,000.00	10,000.00	10,000.00
Preschool Grant (587)	0.00	2,700.00	2,700.00	2,700.00
Title IIA (590)	10,000.00	28,000.00	38,000.00	25,000.00
Other Federal Grants (599)	50,000.00	45,000.00	95,000.00	35,000.00
Total Special Revenue Funds	409,300.00	523,600.00	932,900.00	512,900.00
Capital Project Funds:				
Permanent Improvement (003)	250,000.00	90,000.00	340,000.00	100,000.00
Building Fund (004)	0.00	0.00	0.00	0.00
Total Capital Project Funds	250,000.00	90,000.00	340,000.00	100,000.00
Enterprise Funds:				
Food Service (006)	400,000.00	230,000.00	630,000.00	245,000.00
Uniform School Supply (009)	25,000.00	3,000.00	28,000.00	15,000.00
Total Enterprise Funds	425,000.00	233,000.00	658,000.00	260,000.00
Internal Service Funds:				
Rotary (014)	0.00	5,000.00	5,000.00	5,000.00
Insurance Fund (024)	65,000.00	15,000.00	80,000.00	15,000.00
Total Internal Service Fund	65,000.00	20,000.00	85,000.00	20,000.00
Fiduciary Funds:				
Trust Fund (007)	900.00	2,000.00	2,900.00	0.00
Endowments (008)	55,000.00	3,000.00	58,000.00	10,000.00
District Agency (022)	30,000.00	2,000.00	32,000.00	5,000.00
Total Fiduciary Funds	85,900.00	7,000.00	92,900.00	15,000.00
Grand Total - All Funds	1,235,200.00	873,600.00	2,108,800.00	907,900.00

Southington Local School District

District's Outstanding Debt Service Schedule

As of May 10, 2021

Exhibit 3

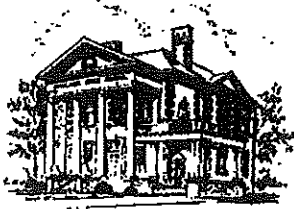
	Unrefunded 2015 Bonds					Series 2021 Bonds					Aggregate Semi-Annual Total	Calendar Year Total	Fiscal Year Total	
	Principal	Interest	Total	O/S Prin.	O/S Int	Total	Principal	Interest	Total	O/S Prin.				O/S Int
6/1/2021		800.00	800.00	150,000.00	720,800.00	870,800.00	0.00	40,483.45	40,483.45	4,935,000.00	874,468.20	5,809,468.20	41,283.45	41,283.45
12/1/2021	110,000.00	235,800.00	345,800.00	40,000.00	485,000.00	525,000.00	0.00	52,804.50	52,804.50	4,935,000.00	821,663.70	5,756,663.70	398,604.50	439,887.95
6/1/2022			0.00	40,000.00	485,000.00	525,000.00	0.00	52,804.50	52,804.50	4,935,000.00	821,663.70	5,756,663.70	52,804.50	52,804.50
12/1/2022	20,000.00	245,000.00	265,000.00	20,000.00	240,000.00	260,000.00	97,000.00	52,804.50	149,804.50	4,838,000.00	768,859.20	5,606,859.20	414,804.50	467,609.00
6/1/2023			0.00	20,000.00	240,000.00	260,000.00	0.00	51,766.60	51,766.60	4,838,000.00	717,092.60	5,555,092.60	51,766.60	51,766.60
12/1/2023	20,000.00	240,000.00	260,000.00	0.00	0.00	0.00	97,000.00	51,766.60	148,766.60	4,741,000.00	665,326.00	5,406,326.00	408,766.60	460,533.20
6/1/2024				0.00	0.00	0.00	0.00	50,728.70	50,728.70	4,741,000.00	614,597.30	5,355,597.30	50,728.70	50,728.70
12/1/2024				0.00	0.00	0.00	367,000.00	50,728.70	417,728.70	4,374,000.00	563,868.60	4,937,868.60	417,728.70	468,457.40
6/1/2025				0.00	0.00	0.00	0.00	46,801.80	46,801.80	4,374,000.00	517,066.80	4,891,066.80	46,801.80	46,801.80
12/1/2025				0.00	0.00	0.00	375,000.00	46,801.80	421,801.80	3,999,000.00	470,265.00	4,469,265.00	421,801.80	468,603.60
6/1/2026				0.00	0.00	0.00	0.00	42,789.30	42,789.30	3,999,000.00	427,475.70	4,426,475.70	42,789.30	42,789.30
12/1/2026				0.00	0.00	0.00	386,000.00	42,789.30	428,789.30	3,613,000.00	384,686.40	3,997,686.40	428,789.30	471,578.60
6/1/2027				0.00	0.00	0.00	0.00	38,659.10	38,659.10	3,613,000.00	346,027.30	3,959,027.30	38,659.10	38,659.10
12/1/2027				0.00	0.00	0.00	399,000.00	38,659.10	437,659.10	3,214,000.00	307,368.20	3,521,368.20	437,659.10	476,318.20
6/1/2028				0.00	0.00	0.00	0.00	34,389.80	34,389.80	3,214,000.00	272,978.40	3,486,978.40	34,389.80	34,389.80
12/1/2028				0.00	0.00	0.00	406,000.00	34,389.80	440,389.80	2,808,000.00	238,588.60	3,046,588.60	440,389.80	474,779.60
6/1/2029				0.00	0.00	0.00	0.00	30,045.60	30,045.60	2,808,000.00	208,543.00	3,016,543.00	30,045.60	30,045.60
12/1/2029				0.00	0.00	0.00	421,000.00	30,045.60	451,045.60	2,387,000.00	178,497.40	2,565,497.40	451,045.60	481,091.20
6/1/2030				0.00	0.00	0.00	0.00	25,540.90	25,540.90	2,387,000.00	152,956.50	2,539,956.50	25,540.90	25,540.90
12/1/2030				0.00	0.00	0.00	430,000.00	25,540.90	455,540.90	1,957,000.00	127,415.60	2,084,415.60	455,540.90	481,081.80
6/1/2031				0.00	0.00	0.00	0.00	20,939.90	20,939.90	1,957,000.00	106,475.70	2,063,475.70	20,939.90	20,939.90
12/1/2031				0.00	0.00	0.00	374,000.00	20,939.90	394,939.90	1,583,000.00	85,535.80	1,668,535.80	394,939.90	415,879.80
6/1/2032				0.00	0.00	0.00	0.00	16,938.10	16,938.10	1,583,000.00	68,597.70	1,651,597.70	16,938.10	16,938.10
12/1/2032				0.00	0.00	0.00	384,000.00	16,938.10	400,938.10	1,199,000.00	51,659.60	1,250,659.60	400,938.10	417,876.20
6/1/2033				0.00	0.00	0.00	0.00	12,829.30	12,829.30	1,199,000.00	38,830.30	1,237,830.30	12,829.30	12,829.30
12/1/2033				0.00	0.00	0.00	393,000.00	12,829.30	405,829.30	806,000.00	26,001.00	832,001.00	405,829.30	418,658.60
6/1/2034				0.00	0.00	0.00	0.00	8,624.20	8,624.20	806,000.00	17,376.80	823,376.80	8,624.20	8,624.20
12/1/2034				0.00	0.00	0.00	397,000.00	8,624.20	405,624.20	409,000.00	8,752.60	417,526.60	405,624.20	414,248.40
6/1/2035				0.00	0.00	0.00	0.00	4,376.30	4,376.30	409,000.00	4,376.30	413,376.30	4,376.30	413,376.30
12/1/2035				0.00	0.00	0.00	409,000.00	4,376.30	413,376.30			413,376.30	413,376.30	417,752.60
Total	150,000.00	721,600.00	871,600.00				4,935,000.00	967,756.15	5,902,756.15				6,774,356.15	6,774,356.15

Southington Local Schools
Debt Service Data

Exhibit 4

ESTIMATED INFORMATION										
Date Range	Assessed Value	Millage	Beginning Cash Balance	Tax Revenue	County Aud. Expense	Principal Payment	Interest Payment	Ending Cash Balance		
7/1/23 - 12/31/23			468,938.35	255,853.52	4,815.44	117,000.00	291,766.60	311,209.83		
1/1/24 - 6/30/24	99,199,180	5.00	311,209.83	272,797.75	4,500.00	-	50,728.70	528,778.88		
7/1/24 - 12/31/24	99,199,180	5.00	528,778.88	223,198.16	4,500.00	387,000.00	50,728.70	329,748.33		
1/1/25 - 6/30/25	99,420,000	4.50	329,748.33	246,064.50	4,500.00	-	46,801.80	524,511.03		
7/1/25 - 12/31/25	99,420,000	4.50	524,511.03	201,325.50	4,500.00	375,000.00	46,801.80	299,534.73		
1/1/26 - 6/30/26	99,810,000	4.50	299,534.73	247,029.75	4,500.00	-	42,789.30	499,275.18		
7/1/26 - 12/31/26	99,810,000	4.50	499,275.18	202,115.25	4,500.00	386,000.00	42,789.30	288,101.13		
1/1/27 - 6/30/27	100,200,000	4.50	288,101.13	247,995.00	4,500.00	-	38,659.10	472,937.03		
7/1/27 - 12/31/27	100,200,000	4.50	472,937.03	202,905.00	4,500.00	399,000.00	38,659.10	233,682.93		
1/1/28 - 6/30/28	100,200,000	4.50	233,682.93	247,995.00	4,500.00	-	34,389.80	442,788.13		
7/1/28 - 12/31/28	100,200,000	4.50	442,788.13	202,905.00	4,500.00	406,000.00	34,389.80	200,803.33		
1/1/29 - 6/30/29	100,200,000	4.50	200,803.33	247,995.00	4,500.00	-	30,045.60	414,252.73		
7/1/29 - 12/31/29	100,200,000	4.50	414,252.73	202,905.00	4,500.00	421,000.00	30,045.60	181,612.13		
1/1/30 - 6/30/30	100,600,000	4.50	181,612.13	248,985.00	4,500.00	-	25,540.90	380,556.23		
7/1/30 - 12/31/30	100,600,000	4.50	380,556.23	203,715.00	4,500.00	430,000.00	25,540.90	124,230.33		
1/1/31 - 6/30/31	100,600,000	4.00	124,230.33	221,320.00	4,500.00	-	20,939.90	320,110.43		
7/1/31 - 12/31/31	100,600,000	4.00	320,110.43	181,080.00	4,500.00	374,000.00	20,939.90	101,750.53		
1/1/32 - 6/30/32	100,600,000	4.00	101,750.53	221,320.00	4,500.00	-	16,938.10	301,632.43		
7/1/32 - 12/31/32	100,600,000	4.00	301,632.43	181,080.00	4,500.00	384,000.00	16,938.10	77,274.33		
1/1/33 - 6/30/33	100,600,000	4.00	77,274.33	221,320.00	4,500.00	-	12,829.30	281,265.03		
7/1/33 - 12/31/33	100,600,000	4.00	281,265.03	181,080.00	4,500.00	393,000.00	12,829.30	52,015.73		
1/1/34 - 6/30/34	101,000,000	4.00	52,015.73	222,200.00	4,500.00	-	8,624.20	281,091.53		
7/1/34 - 12/31/34	101,000,000	4.00	281,091.53	181,800.00	4,500.00	397,000.00	8,624.20	32,767.33		
1/1/35 - 6/30/35	101,000,000	3.90	32,767.33	216,845.00	4,500.00	-	4,376.30	240,536.03		
7/1/35 - 12/31/35	101,000,000	3.90	240,536.03	177,255.00	4,500.00	409,000.00	4,376.30	(85.27)		
Totals			468,938.35	5,458,884.42	112,815.44	4,858,000.00	957,092.60	(85.27)		

ACTUAL INFORMATION										
Assessed Value	Millage	Beginning Cash Balance	Tax Revenue	County Aud. Expense	Principal	Interest	Ending Cash Balance			
77,979,860		468,938.35	255,853.52	4,815.44	117,000.00	291,766.60	311,209.83			
99,199,180	5.00	311,209.83	272,797.75		-	50,728.70	593,278.88			
99,199,180	5.00	593,278.88	223,198.16		387,000.00	50,728.70	398,748.33			
		338,748.33	-		-	46,801.80	291,946.53			
		291,946.53	-		375,000.00	46,801.80	(129,855.27)			
		(129,855.27)	-		-	42,789.30	(172,644.57)			
		(172,644.57)	-		386,000.00	42,789.30	(601,493.87)			
		(601,493.87)	-		-	38,659.10	(640,092.97)			
		(640,092.97)	-		399,000.00	38,659.10	(1,077,752.07)			
		(1,077,752.07)	-		-	34,389.80	(1,112,141.87)			
		(1,112,141.87)	-		406,000.00	34,389.80	(1,552,531.67)			
		(1,552,531.67)	-		-	30,045.60	(1,582,577.27)			
		(1,582,577.27)	-		421,000.00	30,045.60	(2,033,622.87)			
		(2,033,622.87)	-		-	25,540.90	(2,059,163.77)			
		(2,059,163.77)	-		490,000.00	25,540.90	(2,514,704.67)			
		(2,514,704.67)	-		-	20,939.90	(2,535,644.57)			
		(2,535,644.57)	-		374,000.00	20,939.90	(2,930,584.47)			
		(2,930,584.47)	-		-	16,938.10	(2,947,522.57)			
		(2,947,522.57)	-		384,000.00	16,938.10	(3,348,460.67)			
		(3,348,460.67)	-		-	12,829.30	(3,361,289.97)			
		(3,361,289.97)	-		393,000.00	12,829.30	(3,767,119.27)			
		(3,767,119.27)	-		-	8,624.20	(3,775,743.47)			
		(3,775,743.47)	-		397,000.00	8,624.20	(4,181,367.67)			
		(4,181,367.67)	-		-	4,376.30	(4,185,743.97)			
		(4,185,743.97)	-		409,000.00	4,376.30	(4,599,120.27)			
		468,938.35	751,849.42	4,815.44	4,858,000.00	957,092.60	(4,599,120.27)			



Southington Local School District

2482 STATE ROUTE 534
SOUTHINGTON, OHIO 44470

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

Resolution 2024-002 Board of Education Members Recognition

Whereas, the Southington Board of Education is made up of residents who care for the welfare of children, and

Whereas, the Southington Board of Education has Board members who wish to serve the community, and

Whereas, the Southington Board of Education works to develop opportunities for the children of Southington,

Therefore Be It Resolved, that the Southington Board of Education, be commended for the outstanding dedication to public education.

The above is a true copy of the resolution passed at the January 10, 2024 regular meeting of the Southington Local Board of Education.

Attest:

Treasurer

President, Board of Education

January 10, 2024

Date Signed

**SOUTHINGTON LOCAL 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 measures in effect for the current fiscal year **(July 1, 2023 to June 30, 2024)** is **\$10,023,093.60** 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).

7/10/24

Date

Tony Kelly
Board President

Ron New
Superintendent

[Signature]
Treasurer