

RECORD OF PROCEEDINGS

Minutes of Northwest Local Board of Education

Regular

Meeting

DAYTON LEGAL BLANK, INC., FORM NO. 10149

Held Northwest Administration Office

May 21 20 24

45-24 ROLL CALL

Present: Jenkins; Montgomery; Redoutey; Taylor

Absent: Lute

Roll Call: Jenkins; Lute; Montgomery; Redoutey; Taylor

46-24 RESOLUTION TO APPROVE MINUTES

The Board hereby approves the minutes of Regular Meeting on April 16, 2024.

Motion: Jenkins

Second: Redoutey

Roll Call: **Jenkins**-yes; Montgomery-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

47-24 REPORTS

A. Treasurer:

1. April Financial Report

2. 5-Year Forecast

3. Contracts

B. Superintendent:

1. Preliminary Scores

2. New Hires

3. Summer School

4. Supplementals

5. Contracts

C. Board Committee:

1. June 14 – Athletic Meeting

D. Board Members: No Report

E. Legislative Liaison: No Report

The Board hereby approves the reports of this meeting.

Motion: Redoutey

Second: Montgomery

Roll Call: Jenkins-yes; **Montgomery**-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

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***VISITORS:**

1. Melanie Dalton – Regarding “me too” clause in contract.

48-24 RESOLUTION TO ENTER INTO EXECUTIVE SESSION TO DISCUSS PERSONNEL

The Board hereby enters into executive session at 6:00 p.m. to discuss personnel.

Motion: Montgomery

Second: Jenkins

Roll Call: **Jenkins**-yes; Montgomery-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

49-24 RESOLUTION TO RE-ENTER PUBLIC SESSION

The Board hereby re-enters public session at 7:30 p.m.

Motion: Jenkins

Second: Montgomery

Roll Call: Jenkins-yes; **Montgomery**-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

50-24 TREASURER'S RECOMMENDATIONS

A. Approve the Five Year Forecast – May Update

B. Approve the following transfer for payment of energy notes:

FROM	TO	AMOUNT
001 GENERAL FUND	002 BOND RETIREMENT	\$1,575.00

C. Approve FY25 contract with Valley Local Schools for technology services

D. Authorize the Treasurer and Superintendent to enter into contracts with the South Central Ohio Educational Service Center (SCOESC) as necessary for FY25

E. Approve the Master Service Agreement with META for FY25

F. Approve participation in the Ohio School Comp 2025 workers' compensation group rating program managed by Sedgwick

Motion: Redoutey

Second: Jenkins

Roll Call: Jenkins-yes; Montgomery-yes; **Redoutey**-yes; Taylor-yes

The President declared the motion carried.

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51-24 SUPERINTENDENT'S RECOMMENDATIONS

- A. Authorize the Superintendent to dispose of buses 36-D and 5-D
B. Adopt the following student fees for the 2024-2025 school year:

NHS

Intro to Art and Independent Art	\$15/student
Drawing, Painting 3-D,	\$20/student
Video/Photo	\$20/student
Band Uniform Dry Cleaning	\$20/student
Independent Study	\$15/student & cost of material
Biology I	\$10/student
Biology II	\$15/student
Science Lab	\$15/student
Industrial Arts	\$20/student
Family & Consumer Science	\$10/student & cost of material
Personal Finance Workbook	\$15/student

NES

Kindergarten Snacks	\$35/student
Pre-School Snacks	\$20/student

Motion: Montgomery
Second: Jenkins
Roll Call: Jenkins-yes; Montgomery-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

52-24 PERSONNEL ITEMS

- A. Accept the disability retirement notice from STRS for the following certified personnel:
1. Lora Jenkins
- B. Accept resignation of the following classified personnel:
1. Jessica Storer 5-Hour Bus Driver Effective end of day May 10, 2024
- C. Approve Local Professional Development Committee (LPDC) member for the 2023-2024 school year
1. Jason Burton
- D. Approve the following substitute classified personnel:
1. David Baker
2. Abigail Howard
- E. Employ the following supplemental personnel for the 2024-2025 school year:
1. Stephen Spriggs NMS 7th Grade Boys Basketball Coach
2. Brooke Dunn NHS Girls Assistant Soccer Coach
- F. Approve to move Allison Throckmorton from volunteer position to a paid position for softball assistant for the 2023-2024 school year.
- G. Approve the following volunteer supplemental personnel for the 2024-2025 school year:
1. Larry Wilson NMS 8th Grade Boys Basketball Coach

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H. Approve Fall and Winter Supplemental Schedules for the 2024-2025 school year (see attached)

I. Approve the following certified personnel for summer school for 2024:

Northwest Elementary

Carey Johnson Tabby Powell
Hannah Ferguson Deanna Crabtree
Ashley Charlton Crystal Shepherd
Amanda Jones Stacey Sommers
JoAnna Bowling

Northwest Middle

Brenda Bays
Barb Powell
Brandon Doss

Northwest High

Jenni June Jennifer South
Tim Green Elisabeth Smith
Lora West

J. Employ the following certified personnel for the 2024-2025 school year:

- | | | | |
|-----------------|-------------|--------|--------|
| 1. Callie Angel | NES Teacher | 1 Year | Step 0 |
| 2. Alexis Graf | NES Teacher | 1 Year | Step 0 |

K. Authorize renewal of certified contracts for the 2024-2025 school year

<u>NAME</u>	<u>CONTRACT GRANTED</u>
1. William Boyer	1 Year
2. Rebecca Weaver Phillips	1 Year
3. Kirbi Romanello	2 Year
4. Christina Myers	2 Year
5. Abigail Baer	2 Year
6. Matthew Jarvis	2 Year
7. Elisabeth Smith	2 Year
8. Amanda Jones	3 Year
9. Brandon Doss	3 Year
10. William Crabtree	3 Year
11. Katherine Mohr	3 Year
12. Haley Tipton	3 Year
13. Megan Penix	3 Year
14. Sharon Redoutey	3 Year
15. Drew Scarberry	3 Year
16. Brett Wilson	3 Year
17. Benjamin Reed	Continuing
18. Devan Spriggs	Continuing

Motion: Jenkins

Second: Montgomery

Roll Call: **Jenkins**-yes; Montgomery-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

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53-24 RESOLUTION TO APPROVE ADMINISTRATIVE CONTRACT FOR 2024-2025 SCHOOL

The Board hereby approves the following Administrative contract for the 2024-2025 school year:

1. Rick Scarberry NHS Principal 1 Year Step 4

Motion: Jenkins

Second: Redoutey

Roll Call: Jenkins-yes; **Montgomery**-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

54-24 RESOLUTION TO ACCEPT RETIREMENT NOTICE OF CERTIFIED PERSONNEL

The Board hereby accepts the retirement notice of Lisa Rice, NES Teacher, and effective June 1, 2024. The Board hereby thanks her for her many years of service with Northwest Local School District and wishes her much success and happiness in her retirement.

Motion: Jenkins

Second: Montgomery

Roll Call: Jenkins-yes; Montgomery-yes; **Redoutey**-yes; Taylor-yes

The President declared the motion carried.

55-24 RESOLUTION TO ACCEPT RETIREMENT NOTICE OF CERTIFIED PERSONNEL

The Board hereby accepts the retirement notice of Keith Throckmorton, NMS Teacher, and effective June 1, 2024. The Board hereby thanks him for his many years of service with Northwest Local School District and wishes him much success and happiness in his retirement.

Motion: Jenkins

Second: Redoutey

Roll Call: Jenkins-yes; Montgomery-yes; Redoutey-yes; **Taylor**-yes

The President declared the motion carried.

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56-24 RESOLUTION TO ACCEPT RETIREMENT NOTICE OF CLASSIFIED PERSONNEL

The Board hereby accepts the retirement notice of Peggy Crabtree, NES Aide, and effective at the end of the day on July 31, 2024. The Board hereby thanks her for her many years of service with Northwest Local School District and wishes her much success and happiness in her retirement.

Motion: Jenkins

Second: Redoutey

Roll Call: **Jenkins**-yes; Montgomery-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

57-24 RESOLUTION TO ACCEPT RETIREMENT NOTICE OF ADMINISTRATIVE PERSONNEL

The Board hereby accepts the retirement notice of Michael Armstrong, NHS Assistant Principal, and effective at the end of the 2023-2024 contract. The Board hereby thanks him for his many years of service with Northwest Local School District and wishes him much success and happiness in his retirement.

Motion: Redoutey

Second: Jenkins

Roll Call: Jenkins-yes; **Montgomery**-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

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58-24 RESOLUTION OF INTENT TO NON-RENEW CONTRACT

WHEREAS, the Northwest Local School District Board of Education ("Board") currently employs Pamela Murphy as Math Tutor/Teacher under an employment contract that is due to expire on June 30, 2024; and

WHEREAS, the Board hereby wishes to take action to non-renew the contract of Pamela Murphy as Math Tutor/Teacher and to issue her written notice of the Board's intention to not re-employ her as Math Tutor/Teacher in accordance with Ohio Revised Code 3319.081 and 3319.083;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. Pursuant to Ohio Revised Code 3319.081 and 3319.083, the Board does hereby declare its intention not to re-employ Pamela Murphy as Math Tutor/Teacher and her limited employment contract for the position of Math Tutor/Teacher shall be non-renewed at its expiration, effective at the close of business on June 30, 2024.
2. The Board treasurer is hereby authorized and directed to deliver a written notice of this resolution to Pamela Murphy.

Motion: Jenkins

Second: Montgomery

Roll Call: Jenkins-yes; Montgomery-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

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59-24 RESOLUTION TO ACCEPT RESIGNATION OF CLASSIFIED PERSONNEL

The Board hereby accepts the resignation of the following classified personnel:

1. Ashley White 5-Hr. Bus Driver Effective 5/21/24

Motion: Redoutey

Second: Jenkins

Roll Call: Jenkins-yes; Montgomery-yes; Redoutey-yes; **Taylor-yes**

The President declared the motion carried.

60-24 RESOLUTION TO ADJOURN

The Board hereby adjourns at 7:41 p.m.

Motion: Jenkins

Second: Montgomery

Roll Call: **Jenkins**-yes; Montgomery-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

The next Regular Board Meeting will be held on Tuesday, June 18, 2024 at 5:30 p.m. in the Northwest Administration Office.



Northwest Local Schools

Five Year Forecast

Fiscal Years 2024-2028

May Update

Julie Smith, Treasurer

Todd Jenkins, Superintendent

NORTHWEST LOCAL SCHOOL DIST

SCIO TO

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

	Actual			Average Change	Forecasted					
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023		Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	
Revenues										
1.010 General Property Tax (Real Estate)	\$2,036,626	\$2,062,136	\$2,274,065	5.8%	\$2,378,986	\$2,502,586	\$2,629,475	\$2,714,654	\$2,744,770	
1.020 Tangible Personal Property Tax	210,937	207,739	253,915	10.4%	299,151	284,912	295,620	307,528	319,438	
1.030 Income Tax										
1.035 Unrestricted State Grants-in-Aid	15,474,442	14,442,956	14,369,731	-3.6%	14,432,294	14,541,208	14,542,491	14,543,799	14,545,120	
1.040 Restricted State Grants-in-Aid	736,748	1,112,254	1,128,723	26.2%	1,220,925	1,102,532	1,102,532	1,102,532	1,102,532	
1.045 Restricted Federal Grants-in-Aid - SFSF										
1.050 State Share of Local Property Taxes	359,046	361,224	382,028	3.2%	420,064	398,553	415,366	431,482	435,735	
1.060 All Other Revenues	1,291,765	755,911	724,274	-22.8%	940,311	832,350	817,125	803,422	791,090	
Total Revenues	20,109,564	18,942,220	19,132,736	-2.4%	19,691,731	19,662,141	19,802,609	19,903,417	19,938,685	
Other Financing Sources										
2.010 Proceeds from Sale of Notes										
2.020 State Emergency Loans and Advancements (Approved)										
2.040 Operating Transfers-In	4,803	4,441	16,983	137.4%	17,000	17,000	17,000	17,000	17,000	
2.050 Advances-In	294,180	451,620		-23.2%						
2.060 All Other Financing Sources	33,789	2,384	149,508	3039.2%	30,350	30,350	30,350	30,350	30,350	
Total Other Financing Sources	332,772	458,445	166,491	-13.0%	47,350	47,350	47,350	47,350	47,350	
Total Revenues and Other Financing Sources	20,442,336	19,400,665	19,299,227	-2.8%	19,739,081	19,709,491	19,849,959	19,950,767	19,986,035	
Expenditures										
3.010 Personal Services	9,543,727	10,259,616	10,403,130	4.4%	10,744,471	10,794,161	11,015,723	11,242,052	11,471,034	
3.020 Employees' Retirement/Insurance Benefits	3,945,223	4,129,015	4,164,602	2.8%	4,717,800	4,928,639	5,217,250	5,526,785	5,858,596	
3.030 Purchased Services	4,413,640	2,744,439	2,770,812	-18.4%	2,809,269	2,659,725	2,911,302	2,964,028	3,017,931	
3.040 Supplies and Materials	363,514	730,122	546,620	37.9%	672,000	648,705	661,679	674,913	688,411	
3.050 Capital Outlay	168,526	388,369	117,530	30.4%	238,241	270,000	270,000	270,000	270,000	
3.060 Intergovernmental										
Debt Service:										
4.010 Principal-All (Historical Only)										
4.020 Principal-Notes										
4.030 Principal-State Loans										
4.040 Principal-State Advancements										
4.050 Principal-HB 264 Loans										
4.055 Principal-Other										
4.060 Interest and Fiscal Charges										
4.300 Other Objects	157,839	151,814	157,109	-0.2%	158,680	160,267	161,869	163,488	165,123	
Total Expenditures	18,592,469	18,403,375	18,159,803	-1.2%	19,340,461	19,661,497	20,237,803	20,841,266	21,471,095	
Other Financing Uses										
5.010 Operating Transfers-Out										
5.020 Advances-Out	565,732	951,989	803,530	26.3%	723,627	715,028	602,501	596,438	590,261	
5.030 All Other Financing Uses	451,620									
Total Other Financing Uses	1,017,352	951,989	803,530	-11.0%	723,627	715,028	602,501	596,438	590,261	
Total Expenditures and Other Financing Uses	19,609,821	19,355,364	18,963,333	-1.7%	20,064,088	20,376,525	20,840,304	21,437,704	22,061,356	
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	832,515	45,301	335,894	273.5%	325,007-	667,034-	990,345-	1,486,937-	2,075,321-	

7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	5,616,438	6,448,953	6,494,254	7.8%	6,830,148	6,505,141	5,838,106	4,847,761	3,360,824
7.020	Cash Balance June 30	6,448,953	6,494,254	6,830,148	2.9%	6,505,141	5,838,106	4,847,761	3,360,824	1,265,503
8.010	Estimated Encumbrances June 30	88,348	87,703	108,897	11.7%	88,000	88,000	88,000	88,000	88,000
	Reservation of Fund Balance									
9.010	Textbooks and Instructional Materials									
9.020	Capital Improvements									
9.030	Budget Reserve									
9.040	DPIA									
9.045	Fiscal Stabilization									
9.050	Debt Service									
9.060	Property Tax Advances									
9.070	Bus Purchases									
9.080	Subtotal									
10.010	Fund Balance June 30 for Certification of Appropriations	6,360,605	6,406,551	6,721,251	2.8%	6,417,141	5,750,106	4,759,761	3,272,824	1,197,503
	Revenue from Replacement/Renewal Levies									
11.010	Income Tax - Renewal									
11.020	Property Tax - Renewal or Replacement									
11.300	Cumulative Balance of Replacement/Renewal Levies									
12.010	Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	6,360,605	6,406,551	6,721,251	2.8%	6,417,141	5,750,106	4,759,761	3,272,824	1,197,503
	Revenue from New Levies									
13.010	Income Tax - New									
13.020	Property Tax - New									
13.030	Cumulative Balance of New Levies									
14.010	Revenue from Future State Advancements									
15.010	Unreserved Fund Balance June 30	6,360,605	6,406,551	6,721,251	2.8%	6,417,141	5,750,106	4,759,761	3,272,824	1,197,503
	ADM Forecasts									
20.010	Kindergarten - October Count	103	104	101	-1.0%	98				
20.015	Grades 1-12 - October Count	1,157	1,120	1,095	-2.7%	1075				
	State Fiscal Stabilization Funds									
21.010	Personal Services SFSF									
21.020	Employees Retirement/Insurance Benefits SFSF									
21.030	Purchased Services SFSF									
21.040	Supplies and Materials SFSF									
21.050	Capital Outlay SFSF									
21.060	Total Expenditures - SFSF									

See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

The Ohio Department of Education requires the submission of a five year forecast of revenue and expenditures for the general operating fund during the month of November and May. This forecast is an update of what is known today and a prediction of what may happen in the future. The following assumptions are estimates; therefore, it should be emphasized that any forecast will always be prone to variations. It is especially true that the degree of accuracy diminishes the further into the future the forecast estimates. It should be expected that the fiscal year 2024 forecast will be more accurate than the fiscal year 2028 forecast.

Revenue

General fund revenue for FY24 is estimated at **\$19,739,081**. The majority of funding comes from two sources, state funding and real estate taxes. State sources make up 81% of revenue and local sources 19%.

General Property Tax (1.010)

Revenue includes real estate taxes received from the county auditor. Property Values are established each year by the County Auditor based on new construction, demolitions, BOR activity and complete reappraisal or updated values. Scioto County experienced a reappraisal for the 2022 tax year to be collected in 2023. Residential/agricultural values increased 13.48% or \$15.15 million due to the reappraisal led by an improving housing market.

An update will occur in 2025 for collection in 2026 for which we are estimating a 6% increase in residential and an 8% increase for commercial/industrial property. We anticipate Residential/Agricultural and Commercial/Industrial values to increase \$8.75 million or 6.13% overall.

Property tax levies are estimated to be collected at 94% of the annual amount. This allows for a 6% delinquency factor. In general, 64.5% of the Res/Ag and Comm/Ind property taxes are expected to be collected in the February tax settlement and 35.5% collected in the August tax settlement.

This line has been updated to show current collections.

Public Utility Personal Property Tax (1.020)

This category includes taxes paid by utility companies and railroads. We traditionally see a 100% collection rate in this category. Public Utility Personal Property (PUPP) values increased by \$1 million in tax year 2022. We expect our values to continue to grow by \$750 thousand each year of the forecast. Public Utility tax settlements (PUPP taxes) are estimated to be received 70% in March and 30% in the August settlement from the County Auditor.

This line has been updated to show current collections.

Income Tax (1.030)

The District does not collect an income tax.

State Foundation - Unrestricted State Grants in Aid (1.035)

Unrestricted State aid is our District's largest source of revenue. HB33, the current state budget, continued the Fair School Funding Plan for FY24 and FY25. We have projected FY24 funding based on the November 2023 foundation settlement and funding factors. Our district is currently a guarantee district in FY24 and is expected remain on the guarantee in FY25-FY28 on the new Fair School Funding Plan (FSFP). For FY24 the guaranteed funding amount is **\$507,761.77**.

Key factors that influence state funding include:

- | | |
|--|---|
| A. Student Population and Demographics | C. Personal Income of District Residents Per Pupil |
| B. Property Valuation Per Pupil | D. Historical Funding - CAPS and Guarantees from prior funding formulas "Funding Bases" for guarantees. |

Our funding status for FY26-28 will depend on unknown (2) new state budgets. There is no guarantee that the current Fair School Funding Plan in HB33 will be funded or continued beyond FY25; therefore, our state funding estimates are reasonable, and we will adjust the forecast when we have authoritative data to work with. For this reason, funding is held constant in the forecast for FY26 through FY28. **Funding has been updated to show foundation funding as of the May #2 payment.**

Casino revenue is also included on this line. Thirty-three percent (33%) of gross casino revenue is collected as a tax. School districts will receive 34% of the 33% of Gross Casino Revenue that will be paid into a student fund at the state level. These funds are distributed to school districts on the 31st of January and August each year. The casino revenue has recovered from the pandemic from closing the casinos in 2020. We expect the Casino revenues to have resumed their historical growth rate and are assuming a 2% annual growth rate for the remainder of the forecast.

Restricted Grants (1.040)

This includes career tech funding, student wellness funds, gifted and economically disadvantaged funding (now known as DP1A). The amount of DP1A is limited to a 50% phase in growth for FY24 and 66.67% in FY25. We have flat-lined funding at FY25 levels for FY26-FY28 due to uncertainty on continued funding of the current funding formula. **Funding has been updated to show foundation funding as of the May #2 payment. The estimated total for FY24 includes a one-time payment for science of reading materials.**

Restricted Federal Grants in Aid (1.045)

There are no federal restricted grants projected during this forecast.

Property Tax Allocation (State Share of Local Property Taxes) (1.050)

This category consists of revenue from homestead and rollback taxes. Rollback funds are reimbursements paid to the district from the State of Ohio for tax credits given to owner-occupied residences. Credits equal 12.5% of the gross property taxes charged to residential taxpayers on levies passed before September 29, 2013. In 2007, HB119 expanded the Homestead Exemption for all seniors 65 years or older or disabled, regardless of income. Effective September 29, 2013, HB59 changed the requirement for Homestead Exemptions. Individual taxpayers who still need to get their Homestead Exemption approved or those who did not get a new application approved for the tax year 2013 and who become eligible after that will only receive a Homestead Exemption if they meet the income qualifications. Taxpayers who had

their Homestead Exemption as of September 29, 2013, will not lose it and will not have to meet the new income qualification. This will generally reduce homestead reimbursements to the district over time. **This line has been updated to show current collections.**

All Other Revenue (1.060)

All other local revenue encompasses any revenue that does not fit the above lines. This line consists of e-rate money, insurance claims, Medicaid reimbursements, manufactured home taxes, earnings on investments, lease payments from SOMC and stumpage. All items in this category are flat lined for the remainder of the forecast, with the exception of Medicaid and interest. We received a large Medicaid settlement in FY24, which would have typically been received in the prior year, an adjustment has been made for this receipt. We anticipate that interest rates will begin to lower, thus resulting in lower interest income in future years. **This line has been updated to show current collections.**

Short-Term Borrowing – (2.010 & 2.020)

There is no short-term borrowing projected in this forecast.

Operating Transfers In (2.040)

The majority of this amount represents an anticipated transfer into the furniture fund. The remainder represents funds transferred from the tournament account for general fund expenses.

Other Financing Sources (2.060)

This funding source is typically a refund of prior year expenditures that is very unpredictable. For future years we are estimating an amount of refunds that are in line with historical collections. For our purposes this represents refunds of prior year payments to the Bureau of Workers' Compensation, group retro rebates which are received several years later under the program, FY 27 represents the last year we will receive a group retro rebate. It also includes prior year Medicaid settlements and prior year propane tax refunds. **This line has been updated to show current collections.**

Expenditures

Salaries and benefits make up 79% of all expenditures.

Personal Services (3.010)

This category includes salaries and wages paid to certified staff, classified staff, administrative staff, substitutes, tutors, board members, etc. from the general fund. Estimates are based on current staffing levels, and negotiated salaries, and for years not yet covered by a negotiated agreement, a 1% wage increase is included for modeling purposes only. Expenses in this category have been reduced for future years to reflect 5 teacher retirements. The forecast model assumes replacing 2 of those teachers.

Retirement/Insurance (3.020)

This category is primarily the insurance benefits as well as STRS/SERS, Medicare and workers' compensation make up a small percentage of the overall estimate. The Scioto County Council of Governments increased health rates for calendar year 2023 by 4%, with an additional mid year increase of 10%. For calendar year 2024, rates are increasing by 20%. Due to the volatility of health insurance at this moment in time, an 8% increase is forecasted for future years. Expenses in this category have been reduced for future years to reflect 5 teacher retirements. The forecast model assumes replacing 2 of those teachers.

Purchased Services (3.030)

Expenses in this category include contracts with the ESC and Board of DD, utilities, technology expenses, copier leases and various maintenance services. Utility costs are projected at a 2% increase and all other services 1%.

Supplies/Materials (3.040)

Instructional materials as well as all supplies required to operate the facilities on a day to day basis, including bus fuel. This category is estimated with a 2% per year increase. This category has been updated to include the purchase of Science of Reading materials in the current year and an allocation of \$80,000 for technology updates in future years.

Capital Outlay (3.050)

This category has been updated to reflect an updated improvement plan. \$150,000 will be allocated to improvements/equipment purchases, to be determined on a year to year basis. \$120,000 has been allocated for an annual bus purchase.

Principal and Interest Payment (4.010 through 4.060)

There are no borrowings planned in the forecast period.

Other Objects (4.300)

Includes audit/tax collection charges as well as the per pupil fee paid to the ESC. Based on historical trends, this category is forecasted with a 1% increase.

Operating Transfers/Advances – Out (5.010 & 5.020)

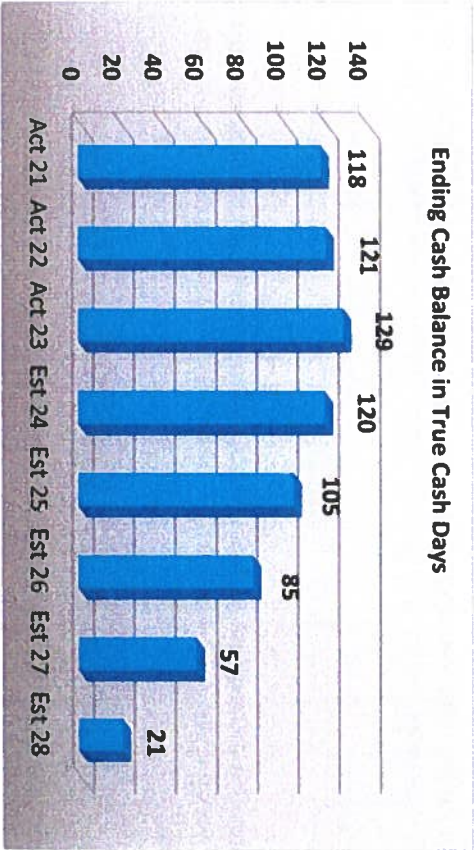
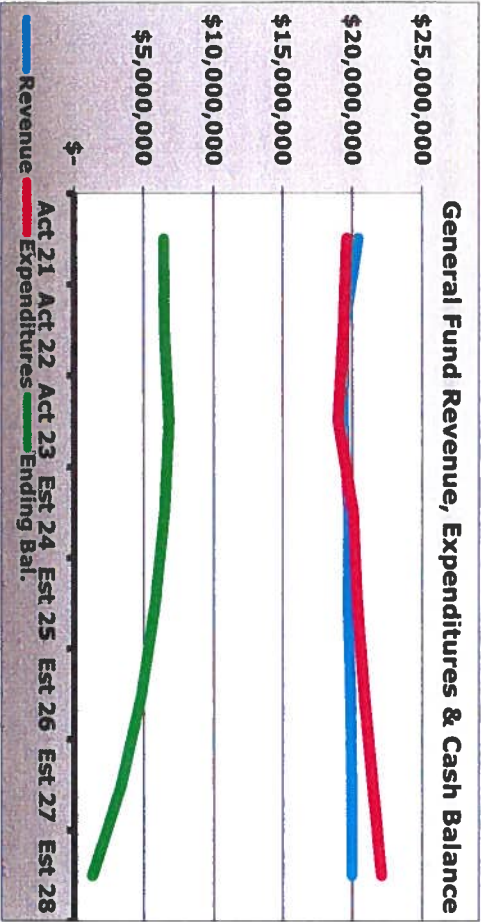
This category represents the transfers to the sports funds, band uniform fund, furniture reserve, severance fund as well as the transfer for payment of energy conservation notes and athletic project notes. Transfers will continue to be evaluated as funding levels permit. December 2024 will be the last payment on the energy conservation notes. No advances are anticipated during the forecast period.

All Other Financing (5.030)

The district is not anticipating expenditures in this section based on historical trends.

FINAL NOTES

As shown in this graph, revenues have remained relatively flat since FY22. Although elements of the school funding plan have been updated, we do not see the benefit due to consistently declining enrollment. The increases will move us slowly off of the guarantee, but it would take a significant increase in enrollment to see new money. Expenses, however, are not remaining flat, inflation and increased health insurance costs are driving a significant increase in expenses.



For the life of the forecast we are deficient spending. As a result of deficient spending, our cash balance is decreasing each year. It is recommended by the Government Finance Officers Association (GFOA) and other authoritative sources that a district maintains a minimum of thirty (30) day cash balance, which is approximately \$1.6 million for our district. This forecast (Line 15.010) shows that we would begin FY28 with **57 days cash and have a cash balance of 21 days at the end of that year.**

This forecast is only a snapshot of what we know right now, any number of factors within it could change for better or worse at any time. It is our intention to remain diligent in monitoring our expenses and looking at ways to reduce costs.

**NORTHWEST LOCAL SCHOOL DISTRICT
2024-2025 FALL SUPPLEMENTAL SCHEDULE**

Position		Name	Issue Contract	Experience	2024-2025 Salary
Football High School	1	William Crabtree	2024-2025	B-13	\$7,625
Soccer - Boys Varsity	2	Nick Lewis	2024-2025	C-3	\$4,375
Soccer - Girls Varsity	3	Madison Elliott	2024-2025	C-2	\$4,250
	4				
Volleyball	5	Jennifer South	2024-2025	C-3	\$4,350
Football Assistant High School	6	Phil Ferguson	2024-2025	D-2	\$3,200
	7	Jason Brown	2024-2025	D-6	\$3,600
	8		2024-2025		
	9	Caleb Crabtree	2024-2025	D-1	\$3,100
	10	Brooks Fry	2024-2025	D-14	\$4,400
	11	Jared Lute	2024-2025	Volunteer	\$0
	12				
	13				
Football Middle School	14	Nathan Timberlake	2024-2025	D-2	\$3,200
Cross Country	15	Lloyd Cantrell	2024-2025	D-2	\$3,200
Volleyball Middle School - 7th	16	Audrey Knittel	2024-2025	F-1	\$2,075
Volleyball-Middle School-8th	17	LeighAnn Henry	2024-2025	F-1	\$2,075
NMS Soccer Coach	18		2024-2025		
	19				
	20				
Golf	21	Derrick Pennington	2024-2025	F-6	\$2,450
Golf Asst.	22				
Football Asst. Middle School	23	A.J. Kirkendall	2024-2025	F-2	\$2,150
	24	Jimmy Carver	2024-2025	Volunteer	\$0
	25	C.J. Niziol	2024-2025	F-3	\$2,225
	26				
	27				
Soccer Assistant - Boys	28		2024-2025		
Soccer Assistant - Girls Varsity	29	Brooke Dunn	2024-2025	F-0	\$2,000
Volleyball-Assistant High School	30	Kloe Montgomery	2024-2025	Volunteer	\$0
Volleyball Assistant High School	31	Jason Montgomery	2024-2025	F-2	\$2,150
Cross Country Asst.	32				

**NORTHWEST LOCAL SCHOOL DISTRICT
2024-2025 WINTER SUPPLEMENTAL**

Position		Name	Issue Contract	Experience	2022-2023 Salary
Basketball - Girls High School	1	Jason Smith	2024-2025	B-8	\$7,000
Basketball - Boys High School	2	Rick Scarberry	2024-2025	B-32	\$10,000
Cheerleader Advisor High School	3	Megan Kingrey	2024-2025	C-5	\$4,625
Cheerleading Advisor M.S.	4	Amber Adkins	2024-2025	D-1	\$3,100
Basketball - Girls Assistant H.S.	5		2024-2025		
Basketball-Girls H.S. Assistant	6	Jason Montgomery	2024-2025	D-1	\$3,100
Basketball - Girls Assistant H.S.	7		2024-2025		
Basketball - Boys Assistant H.S.	8	Drew Scarberry	2024-2025	D-4	\$3,400
Basketball-Boys Assistant H.S.	9	Steve Cunningham	2024-2025	D-13	\$4,300
Basketball-Boys Assistant H.S.	10	Bo Wilson	2024-2025	D-2	\$3,200
Basketball - Girls M.S. 7th	11	Abigail Baer	2024-2025	E-1	\$2,575
Basketball - Girls M.S. 8th	12	Vanessa Redoutey	2024-2025	E-2	\$2,650
Basketball-Girls M.S.	13	Rufus Tackett	2024-2025	Volunteer	\$0
Basketball - Boys M.S. 8th	14	Krieg Crabtree	2024-2025	E-1	\$2,575
Basketball - Girls M.S.	15		2024-2025		
Basketball-Boys M.S. 7th	16	Stephen Spriggs	2024-2025	E-0	\$2,500
Basketball - Boys MS	17	Larry Wilson	2024-2025	Volunteer	\$0
Basketball-Boys MS	18	Chris Niziol	2024-2025	Volunteer	\$0
Swimming	19	Marcheta Ferguson	2024-2025	F-1	\$2,075
Swimming Asst	20				
Power Lifting/Strengthen/Condition	21	Bill Crabtree	2024-2025	F-9	\$2,675
Assistant Cheer Advisor NHS	22	Amber Butler	2024-2025	F-2	\$2,150
Assistant Cheer Advisor NMS	23	Jill Marshall	2024-2025	G-1	\$1,575

**Northwest Local School District
Cash Reconciliation Report
4/30/2024**

Total Fund Balance	<u><u>\$7,718,393.85</u></u>
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Gross Depository (Bank) Balances:

Fifth Third (Checking)	\$2,223,805.21
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Investments:

Fifth Third Securities	\$2,960,083.09
Star Ohio	\$2,563,313.40
Star Ohio	\$26,572.39
Star Ohio - Scholarships	<u>\$134,576.04</u>

Sub Total: Investments	\$5,684,544.92
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Cash in Transit to Depository:

(recorded but undeposited monies)	\$0.00
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Petty Cash Balances:

\$100.00
\$100.00
\$100.00

Sub Total: Petty Cash	<u>\$300.00</u>
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Change Funds:

Starting Change	<u>\$1,500.00</u>
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Total:

\$7,910,150.13

Less Outstanding Checks/Insurance

\$191,756.28

Adjusted Total:

<u><u>\$7,718,393.85</u></u>

\$0.00

Financial Report by Fund/SCC
April 2024

FUND	SCC	Description	Beginning Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Remaining Fund Balance
001	0000	GENERAL FUND	\$ 6,603,652.18	\$ 2,030,026.35	\$ 16,687,051.23	\$ 1,564,750.58	\$ 16,371,317.92	\$ 6,919,385.49	\$ 503,407.17	\$ 6,415,978.32
001	9002	STUDENT WELLNESS	\$ 126,094.28	\$ 26,219.14	\$ 265,392.80	\$ 35,566.36	\$ 392,547.31	\$ (1,060.23)	\$ 11,717.96	\$ (12,778.19)
001	9008	E-RATE FUND	\$ 45,455.50	\$ -	\$ 18,960.00	\$ -	\$ 22,878.07	\$ 41,537.43	\$ 464.85	\$ 41,072.58
001	9015	FURNITURE RESERVE	\$ 54,948.00	\$ -	\$ -	\$ -	\$ 11,874.77	\$ 43,073.23	\$ 2,360.65	\$ 40,712.58
		GENERAL FUND	\$ 6,830,149.96	\$ 2,056,245.49	\$ 16,971,404.03	\$ 1,600,316.94	\$ 16,798,618.07	\$ 7,002,935.92	\$ 517,950.63	\$ 6,484,985.29
002	0000	BOND RETIREMENT FUND	\$ -	\$ -	\$ 450,525.31	\$ 1,575.00	\$ 452,100.31	\$ (1,575.00)	\$ -	\$ (1,575.00)
003	0000	PERM IMPROVE	\$ 447,800.59	\$ 18,888.20	\$ 83,625.73	\$ 75,961.36	\$ 361,853.88	\$ 169,572.44	\$ 74,825.00	\$ 94,747.44
006	0000	FOOD SERVICE FUND **	\$ 32,360.45	\$ 82,382.14	\$ 704,697.60	\$ 97,887.59	\$ 836,099.23	\$ (99,041.18)	\$ 44,700.18	\$ (143,741.36)
008	0000	SCHOLARSHIPS - ALL	\$ 141,295.72	\$ 3,463.09	\$ 32,969.45	\$ -	\$ 24,250.00	\$ 150,015.17	\$ -	\$ 150,015.17
009	0000	CLASS FEES - ALL	\$ 21,898.22	\$ -	\$ 2,320.00	\$ 97.85	\$ 4,271.35	\$ 19,946.87	\$ -	\$ 19,946.87
018	9000	SCHOOL SUPPLY FUND	\$ 1,451.00	\$ -	\$ 4,056.00	\$ -	\$ -	\$ 5,507.00	\$ -	\$ 5,507.00
018	9100	NHS PRINCIPAL'S FUND	\$ 7,662.24	\$ 39.19	\$ 2,918.83	\$ -	\$ 2,474.38	\$ 8,106.69	\$ -	\$ 8,106.69
018	9200	NMS PRINCIPAL'S FUND	\$ 7,590.28	\$ 6.64	\$ 617.02	\$ 570.00	\$ 1,639.48	\$ 6,567.82	\$ 723.35	\$ 5,844.47
018	9300	NES PRINCIPAL'S FUND	\$ 19,636.85	\$ 1,300.00	\$ 14,486.75	\$ 3,505.30	\$ 13,084.70	\$ 21,038.90	\$ 3,762.57	\$ 17,276.33
022	0000	DISTRICT AGENCY TOURNAMENT	\$ 250.00	\$ -	\$ 7,476.00	\$ -	\$ 5,193.53	\$ 2,532.47	\$ -	\$ 2,532.47
034	0000	CLASSROOM FAC. MAINT.	\$ 41,060.76	\$ -	\$ -	\$ -	\$ 39,065.00	\$ 1,995.76	\$ -	\$ 1,995.76
035	0000	TERM BENEFITS	\$ 194,478.98	\$ -	\$ -	\$ -	\$ 134,064.16	\$ 60,414.82	\$ -	\$ 60,414.82
200	0000	STUDENT ACTIVITIES	\$ 29,303.97	\$ 4,165.00	\$ 15,046.00	\$ 875.81	\$ 8,611.56	\$ 35,738.41	\$ 10,032.57	\$ 25,705.84
300	0000	SPORTS & MISC.	\$ 242,062.13	\$ 7,773.65	\$ 98,607.87	\$ 6,690.48	\$ 168,658.22	\$ 172,011.78	\$ 9,871.02	\$ 162,140.76
439		PUBLIC SCHOOL PRESCHOOL	\$ (625.90)	\$ 17,401.47	\$ 110,116.13	\$ 11,600.98	\$ 121,091.21	\$ (11,600.98)	\$ -	\$ (11,600.98)
451	9002	ONENET FUND	\$ -	\$ -	\$ 5,992.59	\$ 592.59	\$ 5,992.59	\$ -	\$ -	\$ -
499		MISC. STATE GRANT	\$ 20,525.51	\$ -	\$ 38,060.51	\$ -	\$ 58,060.81	\$ 525.21	\$ -	\$ 525.21
507		CARES ACT	\$ (264,646.48)	\$ -	\$ 964,193.32	\$ (17,187.50)	\$ 699,546.84	\$ -	\$ -	\$ -
516		IDEA	\$ (28,485.12)	\$ 34,125.62	\$ 335,280.61	\$ 34,125.62	\$ 340,921.11	\$ (34,125.62)	\$ -	\$ (34,125.62)
536		SUPPLEMENT SCHOOL IMP	\$ (12,406.53)	\$ 14,363.21	\$ 70,309.06	\$ 5,120.59	\$ 60,695.70	\$ (2,793.17)	\$ 972.00	\$ (3,765.17)
572		TITLE I	\$ (35,807.24)	\$ 48,874.07	\$ 537,656.47	\$ 46,328.18	\$ 528,781.63	\$ (26,932.40)	\$ 3,234.41	\$ (30,166.81)
584		TITLE IV A	\$ 1,000.00	\$ 21,857.30	\$ 59,497.81	\$ 4,773.75	\$ 65,271.56	\$ (4,773.75)	\$ 3,985.58	\$ (8,759.33)
587		IDEA EARLY CHILDHOOD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
590		IMPROVING TCHR QUALITY	\$ -	\$ 6,183.36	\$ 64,390.45	\$ 6,183.36	\$ 67,482.13	\$ (3,091.68)	\$ -	\$ (3,091.68)
599		MISC. FED. GRANT	\$ 222,138.80	\$ 2,676.16	\$ 27,949.28	\$ 4,958.16	\$ 72,978.45	\$ 177,109.63	\$ 177,470.55	\$ (360.92)
			\$ 7,918,694.19	\$ 2,319,744.59	\$ 20,602,196.82	\$ 1,883,976.06	\$ 20,870,805.90	\$ 7,650,085.11	\$ 847,527.86	\$ 6,802,557.25

Northwest Local School District
Budget Account Summary
April 2024

Description	FYTD		Prior FY	FYTD		FYTD	MTD		FYTD		Percent
	Appropriated	FYTD	Encumbrances	Carryover	Expendable	Actual	Actual	Actual	Balance		
TOTAL FOR FUND 001 (GENERAL)	\$ 20,005,081.01	\$ 482,367.00	\$ 108,896.70	\$ 20,113,977.71	\$ 16,798,618.07	\$ 1,600,316.94	\$ 517,950.63	\$ 2,797,409.01	\$ 86.09%		
TOTAL FOR FUND 002 (BOND RETIREMENT)	\$ 482,367.00	\$ -	\$ -	\$ 482,367.00	\$ 452,100.31	\$ 1,575.00	\$ -	\$ 30,266.69	\$ 92.73%		
TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT)	\$ 387,000.00	\$ -	\$ -	\$ 387,000.00	\$ 361,853.88	\$ 75,961.36	\$ 74,825.00	\$ (49,678.88)	\$ 112.84%		
TOTAL FOR FUND 006 (FOOD SERVICE)	\$ 981,535.37	\$ 6,000.00	\$ 6,000.00	\$ 987,535.37	\$ 836,099.23	\$ 97,887.59	\$ 44,700.18	\$ 106,735.96	\$ 89.19%		
TOTAL FOR FUND 008 (ENDOWMENT)	\$ 35,050.00	\$ -	\$ -	\$ 35,050.00	\$ 24,250.00	\$ -	\$ -	\$ 10,800.00	\$ 69.19%		
TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES)	\$ 13,000.00	\$ -	\$ -	\$ 13,000.00	\$ 4,271.35	\$ 97.85	\$ -	\$ 8,728.65	\$ 32.86%		
TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT)	\$ 77,500.00	\$ -	\$ -	\$ 77,500.00	\$ 17,240.51	\$ 3,547.25	\$ 4,523.96	\$ 55,735.53	\$ 28.08%		
TOTAL FOR FUND 022 (TOURNAMENT FUND)	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00	\$ 5,193.53	\$ -	\$ -	\$ 1,306.47	\$ 79.90%		
TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.)	\$ 41,060.76	\$ -	\$ -	\$ 41,060.76	\$ 39,065.00	\$ -	\$ -	\$ 1,995.76	\$ 95.14%		
TOTAL FOR FUND 035 (TERMINATION BENEFITS - HB426)	\$ 137,615.00	\$ -	\$ -	\$ 137,615.00	\$ 134,064.16	\$ -	\$ -	\$ 3,550.84	\$ 97.42%		
TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY)	\$ 20,500.00	\$ 4,491.67	\$ 4,491.67	\$ 24,991.67	\$ 8,611.56	\$ 875.81	\$ 10,032.57	\$ 6,347.54	\$ 74.60%		
TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY)	\$ 254,813.00	\$ 1,809.50	\$ 1,809.50	\$ 256,622.50	\$ 168,658.22	\$ 6,690.48	\$ 9,871.02	\$ 78,093.26	\$ 69.57%		
TOTAL FOR FUND 439 (PUBLIC SCHOOL PRESCHOOL)	\$ 128,000.00	\$ -	\$ -	\$ 128,000.00	\$ 121,091.21	\$ 11,600.98	\$ -	\$ 6,908.79	\$ 94.60%		
TOTAL FOR FUND 451 (DATA COMMUNICATION FUND)	\$ 5,992.59	\$ -	\$ -	\$ 5,992.59	\$ 5,992.59	\$ 592.59	\$ -	\$ -	\$ 100.00%		
TOTAL FOR FUND 499 (MISC. STATE GRANT)	\$ 71,422.75	\$ -	\$ -	\$ 71,422.75	\$ 58,060.81	\$ -	\$ -	\$ 13,361.94	\$ 81.29%		
TOTAL FOR FUND 507 (CARES ACT)	\$ 509,917.32	\$ 401,886.10	\$ 401,886.10	\$ 911,803.42	\$ 699,546.84	\$ (17,187.50)	\$ -	\$ 212,256.58	\$ 76.72%		
TOTAL FOR FUND 516 (IDEA PART B GRANTS)	\$ 409,507.36	\$ -	\$ -	\$ 409,507.36	\$ 340,921.11	\$ 34,125.62	\$ -	\$ 68,586.25	\$ 83.25%		
TOTAL FOR FUND 536 (SUPPLEMENTAL SCHOOL IMPROVEMENT)	\$ 53,106.00	\$ -	\$ -	\$ 53,106.00	\$ 46,038.72	\$ 5,120.59	\$ 972.00	\$ 6,095.28	\$ 88.52%		
TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN)	\$ 725,636.00	\$ -	\$ -	\$ 725,636.00	\$ 528,781.63	\$ 46,328.18	\$ 3,234.41	\$ 193,619.96	\$ 73.32%		
TOTAL FOR FUND 584 (TITLE IV-A)	\$ 67,932.14	\$ 1,325.00	\$ 1,325.00	\$ 69,257.14	\$ 65,271.56	\$ 4,773.75	\$ 3,985.58	\$ -	\$ 100.00%		
TOTAL FOR FUND 587 (IDEA EARLY CHILDHOOD)	\$ 6,004.83	\$ -	\$ -	\$ 6,004.83	\$ -	\$ -	\$ -	\$ 6,004.83	\$ 0.00%		
TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY)	\$ 80,384.00	\$ -	\$ -	\$ 80,384.00	\$ 67,482.13	\$ 6,183.36	\$ -	\$ 12,901.87	\$ 32.95%		
TOTAL FOR FUND 599 (MISCELLANEOUS FED GRANT FUND)	\$ 261,645.58	\$ 7,426.58	\$ 7,426.58	\$ 269,072.16	\$ 72,978.45	\$ 4,958.16	\$ 177,470.55	\$ 18,623.16	\$ 93.08%		
	24,761,571	531,836	531,836	25,293,406	20,856,191	1,883,448	847,566	3,589,649			

Northwest Local School District
Revenue Summary Report
April 2024

Description	FYTD		MTD		FYTD		FYTD Percent Received
	Receivable	Actual	Receipts	Actual	Balance	Received	
TOTAL FOR FUND 001 (GENERAL):	\$ 19,390,548.25	\$ 17,039,254.72	\$ 2,124,096.18	\$ 2,351,293.53	88%		
TOTAL FOR FUND 002 (BOND RETIREMENT):	\$ 482,367.00	\$ 450,525.31	\$ -	\$ 31,841.69	93%		
TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	\$ 108,004.00	\$ 83,625.73	\$ 18,888.20	\$ 24,378.27	77%		
TOTAL FOR FUND 006 (FOOD SERVICE):	\$ 1,221,952.00	\$ 704,697.60	\$ 82,382.14	\$ 517,254.40	58%		
TOTAL FOR FUND 008 (ENDOWMENT):	\$ 35,003.00	\$ 32,969.45	\$ 3,463.09	\$ 2,033.55	94%		
TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	\$ 4,900.00	\$ 2,320.00	\$ -	\$ 2,580.00	47%		
TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	\$ 71,750.00	\$ 22,578.60	\$ 1,839.19	\$ 49,171.40	31%		
TOTAL FOR FUND 022 (DISTRICT AGENCY):	\$ 6,500.00	\$ 7,476.00	\$ -	\$ (976.00)	115%		
TOTAL FOR FUND 035 (SEVERANCE):	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0%		
TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	\$ 9,100.00	\$ 15,046.00	\$ 4,165.00	\$ (5,946.00)	165%		
TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	\$ 166,976.00	\$ 98,607.87	\$ 7,773.65	\$ 68,368.13	59%		
TOTAL FOR FUND 439 (PUBLIC SCHOOL PRESCHOOL):	\$ 159,109.00	\$ 110,116.13	\$ 17,401.47	\$ 48,992.87	69%		
TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):	\$ 5,854.29	\$ 5,992.59	\$ -	\$ (138.30)	102%		
TOTAL FOR FUND 499 (STATE GRANTS)	\$ 58,060.51	\$ 38,060.51	\$ -	\$ 20,000.00	66%		
TOTAL FOR FUND 507 (CARES ACT):	\$ 1,578,336.00	\$ 964,193.32	\$ -	\$ 614,142.68	61%		
TOTAL FOR FUND 516 (IDEA PART B GRANTS):	\$ 437,992.48	\$ 335,280.61	\$ 34,125.62	\$ 102,711.87	77%		
TOTAL FOR FUND 536 (TITLE I - SUPP SCHOOL IMPR):	\$ 84,657.99	\$ 70,309.06	\$ 14,363.21	\$ 14,348.93	83%		
TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	\$ 879,914.07	\$ 537,656.47	\$ 48,874.07	\$ 342,257.60	61%		
TOTAL FOR FUND 584: (TITLE VI-A)	\$ 73,001.17	\$ 59,497.81	\$ 21,857.30	\$ 13,503.36	82%		
TOTAL FOR FUND 587 (IDEA EARLY CHILDHOOD):	\$ 6,004.83	\$ -	\$ -	\$ 6,004.83			
TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	\$ 95,307.57	\$ 64,390.45	\$ 6,183.36	\$ 30,917.12	68%		
TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):	\$ 46,933.36	\$ 27,949.28	\$ 2,676.16	\$ 18,984.08	60%		
	\$ 25,022,271.52	\$ 20,670,547.51	\$ 2,058,890.76	\$ 4,351,724.01			

Northwest Local School District
All Checks Written For The Month of
4-1-2024

Check #	Primary Name	Date	Amount	Status	Reconcile Date
115950	EMP SERVICES LLC	04/05/2024	\$ 74,825.00	RECONCILED	04/30/2024
115951	NORTH ADAMS HIGH SCHOOL	04/08/2024	\$ 175.00	RECONCILED	04/30/2024
	0 GRADY ENTERPRISES	04/08/2024	\$ 534.00	OUTSTANDING	
	0 OHI SHIP	04/09/2024	\$ 10,540.00	OUTSTANDING	
	0 OHI SHIP	04/09/2024	\$ 265,323.90	OUTSTANDING	
	0 SCIOTO COUNTY AUDITOR	04/10/2024	\$ 47,697.61	OUTSTANDING	
	0 FIFTH THIRD BANK	04/10/2024	\$ 49.29	OUTSTANDING	
115953	ARRICKS BOTTLED GAS SERVICE	04/11/2024	\$ 21,913.11	RECONCILED	04/30/2024
115978	WALSWORTH PUBLISHING CO ,INC	04/11/2024	\$ 418.75	RECONCILED	04/30/2024
115952	ACT, INC.	04/11/2024	\$ 680.00	RECONCILED	04/30/2024
115973	SUSAN SCHACKART	04/11/2024	\$ 129.00	RECONCILED	04/30/2024
115976	USI EDUCATION AND GOVERNMENT	04/11/2024	\$ 237.22	RECONCILED	04/30/2024
115954	B B & E CONST., INC.	04/11/2024	\$ 2,237.00	OUTSTANDING	
115972	STATE ELECTRIC SUPPLY COMPANY	04/11/2024	\$ 77.00	RECONCILED	04/30/2024
115977	VISION SERVICE PLAN	04/11/2024	\$ 1,731.96	RECONCILED	04/30/2024
115968	POWERFUND ONE LLC	04/11/2024	\$ 11,891.16	OUTSTANDING	
115971	SHERWIN-WILLIAMS COMPANY	04/11/2024	\$ 282.43	RECONCILED	04/30/2024
115975	TRINA SPENCER	04/11/2024	\$ 90.00	RECONCILED	04/30/2024
	0 BRICKER GRAYDON	04/11/2024	\$ 1,214.00	OUTSTANDING	
115955	BIO COMPANY, INC.	04/11/2024	\$ 97.85	RECONCILED	04/30/2024
115964	LUTE SUPPLY, INC.	04/11/2024	\$ 336.23	RECONCILED	04/30/2024
115962	HOWIES HOCKEY, INC.	04/11/2024	\$ 534.19	RECONCILED	04/30/2024
115963	JOSH RIDDLEBARGER	04/11/2024	\$ 850.00	RECONCILED	04/30/2024
115969	RUMPKER OF OHIO, INC.	04/11/2024	\$ 1,394.49	RECONCILED	04/30/2024
115957	CLEANING SUPPLIES COMPANY INC.	04/11/2024	\$ 394.65	RECONCILED	04/30/2024
115967	OHIO SCHOOL BOARDS ASSOCIATION	04/11/2024	\$ 1,181.32	RECONCILED	04/30/2024
	0 PNC BANK	04/11/2024	\$ 9,327.24	OUTSTANDING	
115979	WEST END ELECTRIC, INC.	04/11/2024	\$ 630.49	RECONCILED	04/30/2024
115966	OHIO PEST CONTROL INC.	04/11/2024	\$ 7,661.15	RECONCILED	04/30/2024
115961	HORIZON	04/11/2024	\$ 350.00	RECONCILED	04/30/2024
115959	HEALTHCARE BILLING SERV.,INC	04/11/2024	\$ 225.91	RECONCILED	04/30/2024
115960	HILLYARD, INC.	04/11/2024	\$ 6,964.50	RECONCILED	04/30/2024
115965	MOBILE ANALYTICAL SERVICES INC	04/11/2024	\$ 122.10	RECONCILED	04/30/2024
115956	CENTURY RESOURCES INC	04/11/2024	\$ 12.00	RECONCILED	04/30/2024
115974	TAYMARK	04/11/2024	\$ 457.06	RECONCILED	04/30/2024
115958	GRAINGER	04/11/2024	\$ 998.49	RECONCILED	04/30/2024
115970	SHAWNEE MENTAL HEALTHCENTER, INC	04/11/2024	\$ 10,529.25	RECONCILED	04/30/2024
	0 SCHOOL EMPLOYEES	04/12/2024	\$ 407.34	OUTSTANDING	
	0	04/12/2024	\$ 200.00	OUTSTANDING	
	0 STATE TEACHERS RETIREMENT	04/12/2024	\$ 816.67	OUTSTANDING	
	0	04/12/2024	\$ 438,165.92	OUTSTANDING	
115986	MINFORD LOCAL SCHOOL DISTRICT	04/15/2024	\$ 100.00	RECONCILED	04/30/2024
115997	WINZER FRANCHISE COMPANY	04/15/2024	\$ 650.03	RECONCILED	04/30/2024
115982	DECKER INC	04/15/2024	\$ 4,251.54	OUTSTANDING	
115989	PORTSMOUTH CITY SCHOOLS	04/15/2024	\$ 120.00	OUTSTANDING	
115996	TRANSPORTATION ACCESSORIES	04/15/2024	\$ 256.53	RECONCILED	04/30/2024
115992	SUPERIOR OFFICE SERVICES, INC	04/15/2024	\$ 400.00	RECONCILED	04/30/2024
115980	BARNES & NOBLE BOOKSTORE	04/15/2024	\$ 839.74	RECONCILED	04/30/2024
115988	OHIO MACHINERY COMPANY	04/15/2024	\$ 2,722.70	RECONCILED	04/30/2024
115991	STEPHEN CUNNINGHAM	04/15/2024	\$ 200.48	OUTSTANDING	
115993	TAHER INC.	04/15/2024	\$ 54,125.32	RECONCILED	04/30/2024
115983	FRONTIER	04/15/2024	\$ 324.81	RECONCILED	04/30/2024
115985	GAMPP'S INC.	04/15/2024	\$ 26,421.75	RECONCILED	04/30/2024
115981	CINTAS CORPORATION NO 2	04/15/2024	\$ 153.40	RECONCILED	04/30/2024
115987	NATHAN BAKIES	04/15/2024	\$ 80.60	RECONCILED	04/30/2024
115994	TAMMY BURCHETT	04/15/2024	\$ 72.36	RECONCILED	04/30/2024
115995	TOM BARBOUR AUTO PARTS, INC.	04/15/2024	\$ 1,470.80	RECONCILED	04/30/2024
115990	RICK SCARBERRY	04/15/2024	\$ 336.71	RECONCILED	04/30/2024
115984	GAHM'S, INC.	04/15/2024	\$ 2,423.62	RECONCILED	04/30/2024
	0 AMAZON.COM	04/19/2024	\$ 2,383.12	RECONCILED	04/30/2024

Check #	Primary Name	Date	Amount	Status	Reconcile Date
	0 STATE FOUNDATION DEDUCTS	04/19/2024	\$ 51,072.03	OUTSTANDING	
	0 SOUTH CENTRAL OH ESC	04/19/2024	\$ 111,689.84	OUTSTANDING	
	0 STATE OF OHIO - TREASURER	04/24/2024	\$ 342.53	OUTSTANDING	
116012	STEPHEN CUNNINGHAM	04/25/2024	\$ 125.96	OUTSTANDING	
116002	FRONTIER	04/25/2024	\$ 333.50	RECONCILED	04/30/2024
116014	US BANK ST. PAUL	04/25/2024	\$ 1,575.00	OUTSTANDING	
116007	NEWTech SYSTEMS, INC.	04/25/2024	\$ 2,312.00	OUTSTANDING	
115999	ALL WAYS GREEN LAWN & TURF, LLC	04/25/2024	\$ 579.00	OUTSTANDING	
116001	CLEANING SUPPLIES COMPANY INC	04/25/2024	\$ 608.86	RECONCILED	04/30/2024
116010	SOUTH CENTRAL OHIO	04/25/2024	\$ 53,812.50	OUTSTANDING	
115998	AEP OHIO	04/25/2024	\$ 20,953.87	OUTSTANDING	
116003	GORDON N. STOWE & ASSOCIATES	04/25/2024	\$ 308.00	OUTSTANDING	
	0 DRAGONFLY ATHLETICS LLC	04/25/2024	\$ 2,500.00	OUTSTANDING	
	0 OHIO BUREAU OF EMPLOYMENT SERV	04/25/2024	\$ 1,179.26	OUTSTANDING	
116004	HEATHER THOMPSON	04/25/2024	\$ 140.70	RECONCILED	04/30/2024
116009	POSITIVE SOLUTIONS and CONSULTATIO	04/25/2024	\$ 2,973.75	OUTSTANDING	
116005	KET INC	04/25/2024	\$ 965.00	RECONCILED	04/30/2024
116011	STAKER SALES & SERVICE	04/25/2024	\$ 227.97	OUTSTANDING	
116000	CATHY JO REYNOLDS	04/25/2024	\$ 116.82	RECONCILED	04/30/2024
116006	MELANIE DALTON	04/25/2024	\$ 99.00	RECONCILED	04/30/2024
116013	TRINA SPENCER	04/25/2024	\$ 90.00	OUTSTANDING	
116008	PATRICIA J. MOORE	04/25/2024	\$ 1,466.00	OUTSTANDING	
	0 SCHOOL EMPLOYEES	04/26/2024	\$ 33,564.00	OUTSTANDING	
	0 SCHOOL EMPLOYEES	04/26/2024	\$ 407.34	OUTSTANDING	
	0	04/26/2024	\$ 446,713.28	OUTSTANDING	
	0 5/3 BANK	04/26/2024	\$ 12,034.24	OUTSTANDING	
	0 STATE TEACHERS RETIREMENT	04/26/2024	\$ 816.67	OUTSTANDING	
	0 STATE TEACHERS RETIREMENT	04/26/2024	\$ 123,178.00	OUTSTANDING	