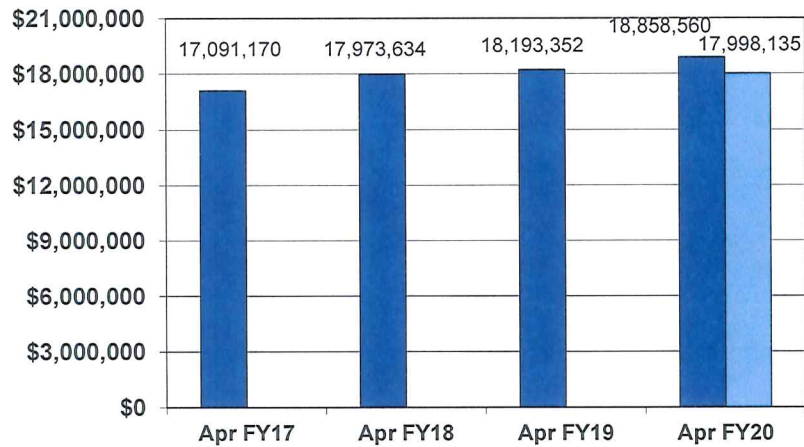
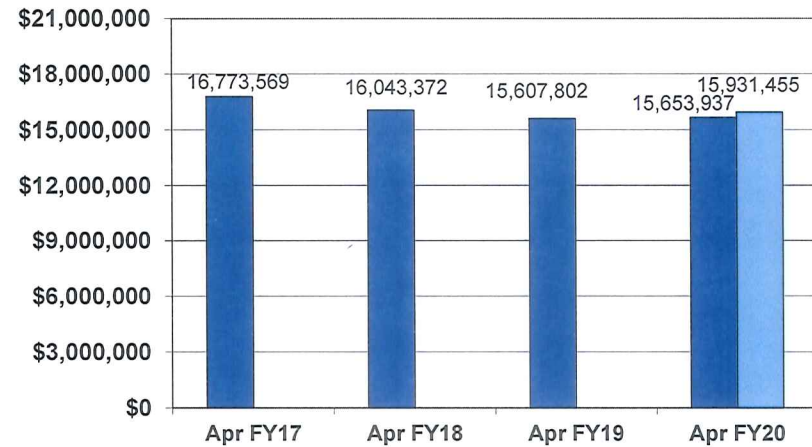


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - APRIL 2020 FYTD GENERAL FUND (001)

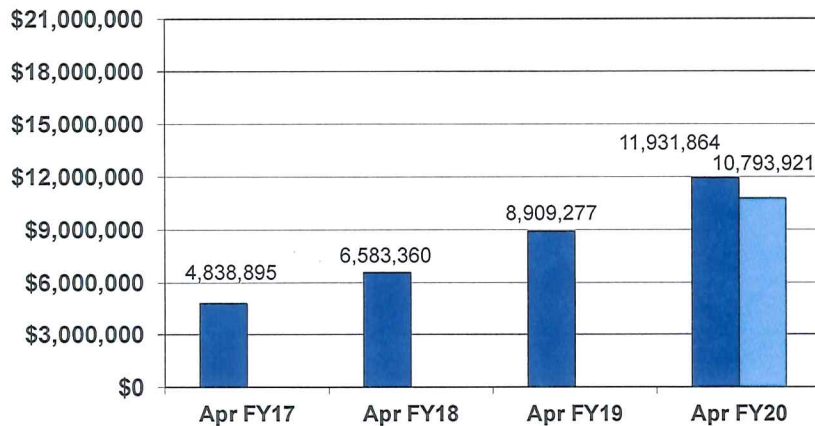
Total Revenues - April FYTD
(SM-2 Line 2.08)



Total Expenses - April FYTD
(SM-2 Line 5.05)



Ending Cash Balance - April FYTD
(SM-2 Line 7.02)



FINANCIAL HIGHLIGHTS - April 2020 FYTD

Total Revenues (Line 2.08)

- Total revenue was \$1,845,871 in April and \$18,858,560 FYTD.
- Real estate tax at \$9,027,941 FYTD is \$54K unfavorable to plan.
- Unrestricted state grants, at \$6,122,088 is \$14K unfavorable to plan.
- Property Tax Allocation at \$1,433,108 is \$716K favorable to plan (timing)
- All Other Operating Revenue at \$878,809 is \$113K favorable to plan (timing)

Total Expenditures (Line 5.05)

- Total expenditures were \$1,584,050 for April and \$15,653,937 FYTD.
- Salaries, at \$8,650,574 FYTD, are \$60K favorable to plan.
- Benefits, at \$2,464,296 FYTD, are 11K favorable to plan.
- Purchase Services at \$3,885,555 are \$162K favorable to plan.
- Supplies and Materials at \$263,459 are \$30K favorable to plan.
- Capital Outlay at \$64,884 is \$29K favorable to plan.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$261,821.
- Fiscal year to date, revenues exceed expenditures by \$3,204,623.
- Ending cash balance was \$11,931,864.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
 GENERAL FUND (001)
 SM-2 - MONTHLY FY19/20
 April 2020

	Month			Fiscal Year		
	Monthly Estimate	Monthly Actual	Monthly Difference	Fiscal YTD Estimate	Fiscal YTD Actual	Fiscal YTD Difference
REVENUES						
1.010 Real Estate Property Tax	-127,150	-358,709	-231,559	9,081,600	9,027,941	-53,659
1.020 Tangible Personal Property Tax	496,394	520,194	23,800	990,830	1,014,630	23,800
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	606,200	602,243	-3,957	6,135,786	6,122,088	-13,698
1.040 Restricted State Grants	18,800	18,798	-2	188,008	187,991	-17
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	716,289	716,289	716,819	1,433,108	716,289
1.060 All Other Revenues	169,200	176,327	7,127	765,392	878,809	113,417
1.070 Total Revenue	<u>1,163,444</u>	<u>1,675,142</u>	<u>511,698</u>	<u>17,878,435</u>	<u>18,664,567</u>	<u>786,132</u>
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0
2.020 State Emergency Loans	0	0	0	0	0	0
2.040 Operating Transfers-In	0	0	0	0	0	0
2.050 Advances-In	0	0	0	0	0	0
2.060 All Other Financial Sources	100,000	170,729	70,729	119,700	193,993	74,293
2.070 Total Other Financing Sources	<u>100,000</u>	<u>170,729</u>	<u>70,729</u>	<u>119,700</u>	<u>193,993</u>	<u>74,293</u>
2.080 Total Revenue & Other Sources	<u>1,263,444</u>	<u>1,845,871</u>	<u>582,427</u>	<u>17,998,135</u>	<u>18,858,560</u>	<u>860,425</u>
EXPENDITURES						
3.010 Personal Services	772,000	771,727	273	8,710,304	8,650,574	59,730
3.020 Employee Benefits	251,100	312,925	-61,825	2,474,800	2,464,296	10,504
3.030 Purchased Services	479,300	411,806	67,494	4,047,461	3,885,555	161,906
3.040 Supplies and Materials	15,900	2,688	13,212	293,167	263,459	29,708
3.050 Capital Outlay	11,700	1,048	10,652	93,584	64,884	28,700
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	0	0	0	21,567	21,567	0
4.300 Other Objects	60,100	83,856	-23,756	172,572	181,583	-9,011
4.500 Total Expenditures	<u>1,590,100</u>	<u>1,584,050</u>	<u>6,050</u>	<u>15,913,455</u>	<u>15,631,918</u>	<u>281,537</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	3,000	3,000	0
5.020 Advances - Out	2,500	0	2,500	15,000	19,019	-4,019
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>18,000</u>	<u>22,019</u>	<u>-4,019</u>
5.050 Total Expend. & Other Uses	<u>1,592,600</u>	<u>1,584,050</u>	<u>8,550</u>	<u>15,931,455</u>	<u>15,653,937</u>	<u>277,518</u>
6.010 Operating Surplus/(Deficit)	<u>-329,156</u>	<u>261,821</u>	<u>590,977</u>	<u>2,066,680</u>	<u>3,204,623</u>	<u>1,137,943</u>
7.010 Beginning Cash Balance	11,123,077	11,670,043	546,966	8,727,241	8,727,241	0
7.020 Ending Cash Balance	<u>10,793,921</u>	<u>11,931,864</u>	<u>1,137,943</u>	<u>10,793,921</u>	<u>11,931,864</u>	<u>1,137,943</u>
8.010 Outstanding Encumbrances	1,200,000	1,852,106	-652,106	1,200,000	1,852,106	-652,106

FY20

EMIS	Oct Wk 1/Ave. Student Headcount [FLSD educated]	1,354	FLSD only
ODE	SFPR Student Total ADM Count [FLSD resident]	1,479	FLSD + Charter School
ODE	SFPR Student Formula ADM [FLSD resident]	1,434	FLSD + Charter School

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
April 2020

		Monthly Actuals				
		FY17	FY18	FY19	FY20	4 yr
		Apr mo.	Apr mo.	Apr mo.	Apr mo.	Average
REVENUES						
1.010	General Property (Real Estate)	-121,345	-132,341	-225,591	-358,709	-209,497
1.020	Tangible Personal Property Tax	443,316	475,606	498,384	520,194	484,375
1.030	Income Tax	0	0	0	0	0
1.035	Unrestricted Grants-in-Aid	526,522	561,572	592,720	602,243	570,764
1.040	Restricted Grants-in-Aid	19,040	19,925	17,701	18,798	18,866
1.045	Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050	Property Tax Allocation	0	0	0	716,289	179,072
1.060	All Other Operating Revenue	22,311	32,915	35,718	176,327	66,818
1.070	Total Revenue	889,844	957,677	918,932	1,675,142	1,110,399
OTHER FINANCING SOURCES						
2.010	Proceeds from Sale of Notes	0	0	0	0	0
2.020	State Emergency Loans & Advances	0	0	0	0	0
2.040	Operating Transfers-In	0	0	0	0	0
2.050	Advances-In	0	0	0	0	0
2.060	All Other Financial Sources	0	87,662	113,475	170,729	92,967
2.070	Total Other Financing Sources	0	87,662	113,475	170,729	92,967
2.080	Total Revenue & Other Financ Srces	889,844	1,045,339	1,032,407	1,845,871	1,203,365
EXPENDITURES						
3.010	Personal Services	867,721	759,566	766,289	771,727	791,326
3.020	Employee's Retiremnt/Insur. Benefits	277,042	242,891	242,799	312,925	268,914
3.030	Purchased Services	366,760	386,058	451,301	411,806	403,981
3.040	Supplies and Materials	40,115	8,990	33,538	2,688	21,333
3.050	Capital Outlay	3,255	-30	1,357	1,048	1,408
4.050	Debt Service Principal HB264	0	0	0	0	0
4.060	Debt Service Interest	0	0	0	0	0
4.300	Other Objects	77,787	105,517	78,597	83,856	86,439
4.500	Total Expenditures	1,632,680	1,502,992	1,573,881	1,584,050	1,573,401
OTHER FINANCING USES						
5.010	Operational Transfers - Out	0	0	0	0	0
5.020	Advances - Out	63,315	0	0	0	15,829
5.030	All Other Financing Uses	0	0	0	0	0
5.040	Total Other Financing Uses	63,315	0	0	0	15,829
5.050	Total Expend. & Other Financ Uses	1,695,995	1,502,992	1,573,881	1,584,050	1,589,230
6.010	Operating Surplus/(Deficit)	-806,151	-457,653	-541,474	261,821	-385,864
7.010	Beginning Cash Balance	5,645,046	7,041,013	9,450,751	11,670,043	8,451,713
7.020	Ending Cash Balance	4,838,895	6,583,360	8,909,277	11,931,864	8,065,849

		Fiscal Year To Date Actuals				
		FY17	FY18	FY19	FY20	4 yr
		Apr FYTD	Apr FYTD	Apr FYTD	Apr FYTD	Average
REVENUES						
		8,978,061	9,167,568	8,968,896	9,027,941	9,035,617
		831,761	913,197	969,448	1,014,630	932,259
		0	0	0	0	0
		5,639,620	6,025,712	6,157,016	6,122,088	5,986,109
		207,703	170,733	189,163	187,991	188,898
		0	0	0	0	0
		751,793	742,189	726,528	1,433,108	913,405
		667,095	814,433	760,956	878,809	780,323
		17,076,033	17,833,832	17,772,007	18,664,567	17,836,610
OTHER FINANCING SOURCES						
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		15,137	139,802	421,345	193,993	192,569
		15,137	139,802	421,345	193,993	192,569
		17,091,170	17,973,634	18,193,352	18,858,560	18,029,179
EXPENDITURES						
		9,723,642	8,988,481	8,629,676	8,650,574	8,998,093
		2,830,092	2,598,263	2,453,125	2,464,296	2,586,444
		3,205,398	3,752,916	3,749,450	3,885,555	3,648,330
		433,071	290,725	263,833	263,459	312,772
		200,510	70,871	124,781	64,884	115,262
		100,000	100,000	100,000	100,000	100,000
		28,677	26,307	23,937	21,567	25,122
		185,864	202,809	180,799	181,583	187,764
		16,707,254	16,030,372	15,525,601	15,631,918	15,973,786
OTHER FINANCING USES						
		3,000	13,000	3,000	3,000	5,500
		63,315	0	79,201	19,019	40,384
		0	0	0	0	0
		66,315	13,000	82,201	22,019	45,884
		16,773,569	16,043,372	15,607,802	15,653,937	16,019,670
		317,601	1,930,262	2,585,550	3,204,623	2,009,509
		4,521,294	4,653,098	6,323,727	8,727,241	6,056,340
		4,838,895	6,583,360	8,909,277	11,931,864	8,065,849

	FY17	FY18	FY19	FY20	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD e	1,480	1,476	1,431	1,354	FLSD only (includes Oaks satellite count)
ODE SFPR Student Total ADM Count [FLSD res	1,578	1,564	1,520	1,479	FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resid	1,528	1,508	1,464	1,434	FLSD + Charter School

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
8,727,241.30	1,845,871.64	18,858,560.71	1,584,051.02	15,653,935.07	11,931,866.94	1,852,106.41	10,079,760.53
TOTAL FOR Fund 002 - BOND RETIREMENT:							
787,560.74	131,294.45	26,543,067.99	24,422,217.36	25,673,007.47	1,657,621.26	191,516.82	1,466,104.44
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
538,628.10	24,367.29	216,954.52	1,706.90	74,774.55	680,808.07	41,000.00	639,808.07
TOTAL FOR Fund 004 - BUILDING:							
0.00	41,203.74	24,304,071.40	5,489.22	38,195.54	24,265,875.86	2,611,649.25	21,654,226.61
TOTAL FOR Fund 006 - FOOD SERVICE:							
3,099.75	0.00	0.00	0.00	1,219.61	1,880.14	0.00	1,880.14
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
173,702.57	0.00	26,696.48	21.64	45,805.71	154,593.34	3,675.33	150,918.01
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
17,838.31	1,127.31	16,102.81	56.00	14,303.36	19,637.76	1,015.22	18,622.54
TOTAL FOR Fund 019 - OTHER GRANT:							
635,599.79	0.00	11,899.06	5,306.88	56,360.55	591,138.30	1,506.29	589,632.01
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
5,667.53	0.00	1,044.00	0.00	724.90	5,986.63	0.00	5,986.63
TOTAL FOR Fund 034 - CLASSROOM FACILITIES MAINT.:							
0.00	7,031.46	92,031.46	732.43	732.43	91,299.03	0.00	91,299.03
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
36,827.68	0.00	10,372.04	0.00	3,694.00	43,505.72	5,026.78	38,478.94
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
129,738.63	4,372.18	88,366.31	15,033.80	120,211.24	97,893.70	6,692.46	91,201.24
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
43,313.84	622.85	1,644,510.83	119,319.47	1,059,099.27	628,725.40	426,995.42	201,729.98
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
0.00	2,700.00	5,400.00	2,700.00	5,400.00	0.00	0.00	0.00
TOTAL FOR Fund 461 - VOCATIONAL EDUC. ENHANCEMENTS							
0.00	0.00	5,400.00	0.00	5,400.00	0.00	600.00	600.00
TOTAL FOR Fund 467 - STUDENT WELLNESS AND SUCCESS:							
0.00	0.00	183,738.66	8,500.01	52,497.23	131,241.43	0.00	131,241.43

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN							
25,438.32	0.00	50.08-	0.00	25,388.24	0.00	0.00	0.00
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
102.64	55,173.55	476,446.59	55,702.06	532,250.62	55,701.39-	107,492.71	163,194.10-
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
2.13	1,707.00	17,349.91	1,639.55	18,990.83	1,638.79-	0.00	1,638.79-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
1.52	30,852.00	286,125.05	26,650.54	293,758.00	7,631.43-	8,423.77	16,055.20-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
3,591.50-	0.00	3,591.50	0.00	0.00	0.00	6,899.53	6,899.53-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
1.08	2,986.00	51,044.92	279.00	51,324.47	278.47-	5,314.20	5,592.67-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
1.13	1,950.00-	16,094.10	0.00	16,094.98	0.25	1,750.00	1,749.75-
GRAND TOTALS:							
11,121,173.56	2,147,359.47	72,858,818.26	26,249,405.88	43,743,168.07	40,236,823.75	5,271,664.19	34,965,159.56

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING, COMMITMENT AND BID ACCEPTANCE REPORT
 FUND 004
 APRIL 2020

TABLE I - TOTAL PROJECT BUDGET ANALYSIS (CASH)

PACKAGE	BOND PROCEEDS	INTEREST INCOME	TOTAL \$ AVAILABLE	CONSTR \$ EXPENDED	DESIGN \$ EXPENDED	SOFT \$ EXPENDED	TOTAL \$ EXPENDED	CASH BALANCE
Elementary K-6	22,077,095		22,077,095		100,541		100,541	21,976,554
Elementary LFIs	1,172,905		1,172,905				0	1,172,905
Stadium turf LFI	1,000,000		1,000,000	3,650	27,500		31,150	968,850
General/Misc.	0	45,700	45,700			39,501	39,501	6,199
Phase I subtotal	24,250,000	45,700	24,295,700	3,650	128,041	39,501	171,192	24,124,508
Secondary 7-12	0		0				0	0
Secondary LFIs	0		0				0	0
Softball/Baseball	0		0				0	0
Utility Reconnect	0		0				0	0
General/Misc.	0		0				0	0
Phase II subtotal	0	0	0	0	0	0	0	0
Grand Total	24,250,000	45,700	24,295,700	3,650	128,041	39,501	171,192	24,124,508
% of \$24,250,000	100.0%	0.2%	100.2%	0.0%	0.5%	0.2%	0.7%	99.5%

TOTAL EXPENDED: 171,192

TABLE II - TOTAL PROJECT BUDGET ANALYSIS (UNCOMMITTED BALANCE)

PACKAGE	TOTAL \$ AVAILABLE	CONSTR \$ BASE/ALT. ACCEPTED	CONSTR \$ CHG. ORDER ACCEPTED	DESIGN \$ ACCEPTED	SOFT \$ ACCEPTED	TOTAL ACCEPTED	UNCOMMITTED BALANCE
Elementary K-6	22,077,095			1,828,390		1,828,390	20,248,705
Elementary LFIs	1,172,905					0	1,172,905
Stadium turf	1,000,000	729,950	3,650	32,500		766,100	233,900
General/Misc.	45,700				55,356	55,356	(9,656)
Phase I subtotal	24,295,700	729,950	3,650	1,860,890	55,356	2,649,846	21,645,855
Secondary 7-12	0					0	0
Secondary LFIs	0					0	0
Softball/Baseball	0					0	0
Utility Reconnect	0					0	0
General/Misc.	0					0	0
Phase II subtotal	0	0	0	0	0	0	0
Grand Total	24,295,700	729,950	3,650	1,860,890	55,356	2,649,846	21,645,855
% of \$24,250,000	100.2%	3.0%	0.0%	7.7%	0.2%	10.9%	89.3%

CONSTRUCTION COMMITTED: 733,600
 DESIGN COMMITTED: 1,860,890
 SOFT COST COMMITTED: 55,356
 TOTAL COMMITTED: 2,649,846

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of Hamilton County, Ohio, hereby makes the following Amended Official Certificate of Estimated Resources for the **Finneytown Local** for the fiscal year beginning **July 1, 2019**

FUND	UNENCUMBERED CASH BALANCE July 1, 2019	PROPERTY TAX	PROPERTY TAX ALLOCATIONS	STATE SOURCES	OTHER SOURCES	TOTAL
GENERAL FUND	\$8,727,241.30	\$10,042,571.00	\$1,433,108.00	\$7,387,351.00	1,109,051.00	28,699,322.30
SPECIAL REVENUE FUNDS	762,146.61	50,261.80	0.00	0.00	3,692,236.46	4,504,644.87
BOND RETIREMENT FUNDS	787,560.74	1,648,837.00	0.00	0.00	24,894,231.00	27,330,628.74
TOTAL CAPITAL PROJECTS	529,865.35	223,965.27	0.00	0.00	24,337,060.25	25,090,890.87
TOTAL PROPRIETARY FUNDS	176,525.72	0.00	0.00	0.00	58,000.00	234,525.72
TOTAL FIDUCIARY FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AGENCY FUNDS	42,495.21	0.00	0.00	0.00	27,044.00	69,539.21
TOTAL ALL FUNDS	\$11,025,834.93	\$11,965,635.07	\$1,433,108.00	\$7,387,351.00	\$54,117,622.71	85,929,551.71

The Budget Commission further certifies that the action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of the appropriations from each fund.

Amendment #
3

May 18, 2020

HAMILTON COUNTY BUDGET COMMISSION

HAMILTON COUNTY BUDGET COMMISSION

HAMILTON COUNTY BUDGET COMMISSION

AMENDED CERTIFICATE OF ESTIMATED RESOURCES

May 18, 2020

Finneytown Local

FUND	ESTIMATED UNENCUMBERED BALANCE July 1, 2019	PROPERTY TAXES	PROPERTY TAX ALLOCATIONS	STATE SOURCES	OTHER SOURCES	TOTAL
CAPITAL PROJECTS						
003	529,865.35	223,965.27			32,989.25	786,819.87
004	0.00	0.00			24,304,071.00	24,304,071.00
010	0.00	0.00			0.00	0.00
450	0.00	0.00			0.00	0.00
000	0.00	0.00			0.00	0.00
000	0.00	0.00			0.00	0.00
TOTAL CAPITAL PROJECTS	\$529,865.35	\$223,965.27	\$0.00	\$0.00	\$24,337,060.25	\$25,090,890.87
PROPRIETARY FUNDS						
ENTERPRISE						
006	3,099.75				0.00	3,099.75
009	173,425.97				58,000.00	231,425.97
000	0.00				0.00	0.00
000	0.00				0.00	0.00
000	0.00				0.00	0.00
TOTAL ENTERPRISE FUNDS	\$176,525.72				\$58,000.00	\$234,525.72
INTERNAL SERVICE						
000	0.00				0.00	0.00
000	0.00				0.00	0.00
000	0.00				0.00	0.00
TOTAL INTERNAL SERVICE FUNDS	\$0.00				\$0.00	\$0.00
TOTAL PROPRIETARY FUNDS	\$176,525.72				\$58,000.00	\$234,525.72
FIDUCIARY FUNDS						
000	0.00				0.00	0.00
000	0.00				0.00	0.00
000	0.00				0.00	0.00
TOTAL FIDUCIARY FUNDS	\$0.00				\$0.00	\$0.00
AGENCY FUNDS						
022	5,667.53				1,044.00	6,711.53
200	36,827.68				26,000.00	62,827.68
000	0.00				0.00	0.00
000	0.00				0.00	0.00
000	0.00				0.00	0.00
000	0.00				0.00	0.00
TOTAL AGENCY FUNDS	\$42,495.21				\$27,044.00	\$69,539.21