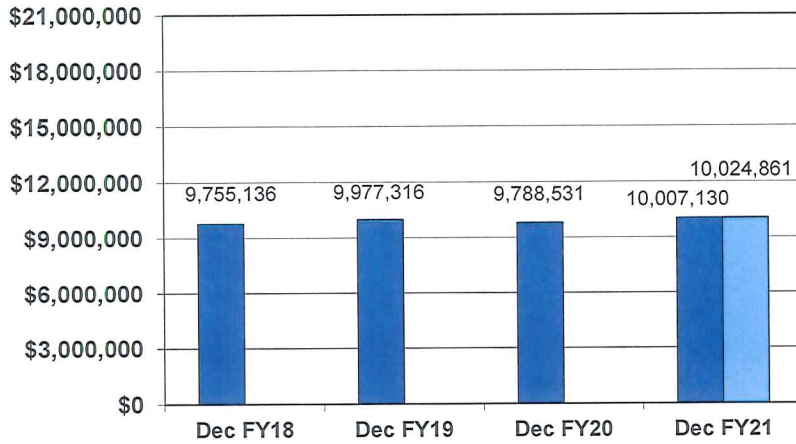
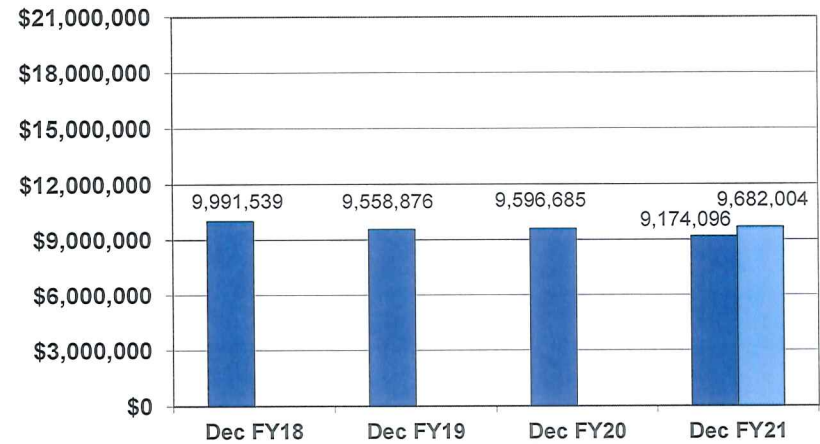


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - DECEMBER 2020 FYTD GENERAL FUND (001)

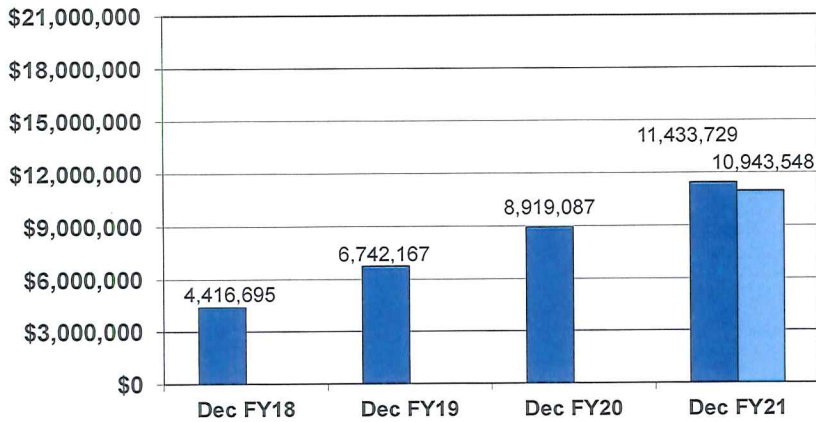
Total Revenues - December FYTD
(SM-2 Line 2.08)



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



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



FINANCIAL HIGHLIGHTS - December 2020 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$833,720 in December and \$10,007,130 FYTD.
- Unrestricted state aid totaled \$579,860 in December.
- All other financing sources totalled \$217,721, including a \$216,301 Ohio Bureau of Workers Compensation 372% calendar year 2019 premium refund.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,822,753 for December and \$9,174,096 FYTD.
- Salaries totalled \$776,637 in December and \$5,378,811 fiscal year to date.
- Benefits totalled \$306,492 in December and \$1,591,130 fiscal year to date.
- Capital Outlay was -\$42,652 for the month due to a CARES Act COVID technology expenditure reimbursement from Ham. Co. Board of Commissioners.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$989,033.
- Fiscal year to date, revenues exceed expenditures by \$833,034.
- Ending cash balance was \$11,433,729.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY20/21
December 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	0	0	0	4,373,826	4,373,826	0
1.020 Tangible Personal Property Tax	0	0	0	519,985	519,985	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	582,500	579,860	-2,640	3,524,576	3,522,582	-1,994
1.040 Restricted State Grants	18,799	18,799	0	112,794	112,794	0
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	721,397	721,397	0
1.060 All Other Revenues	4,600	1,840	-2,760	353,812	326,759	-27,053
1.070 Total Revenue	605,899	600,499	-5,400	9,606,390	9,577,343	-29,047

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	15,500	15,500	16,639	32,139	15,500
2.060 All Other Financial Sources	222,000	217,721	-4,279	401,832	397,648	-4,184
2.070 Total Other Financing Sources	222,000	233,221	11,221	418,471	429,787	11,316
2.080 Total Revenue & Other Sources	827,899	833,720	5,821	10,024,861	10,007,130	-17,731

EXPENDITURES						
3.010 Personal Services	775,000	776,637	-1,637	5,430,308	5,378,811	51,497
3.020 Employee Benefits	331,900	306,492	25,408	1,648,084	1,591,130	56,954
3.030 Purchased Services	509,500	646,199	-136,699	1,936,195	1,785,889	150,306
3.040 Supplies and Materials	60,300	14,421	45,879	366,836	244,926	121,910
3.050 Capital Outlay	18,800	-42,652	61,452	75,206	-35,147	110,353
4.050 Debt Service Principal HB264	0	100,000	-100,000	100,000	100,000	0
4.060 Debt Service Interest	0	19,197	-19,197	19,197	19,197	0
4.300 Other Objects	7,600	-541	8,141	81,179	64,822	16,357
4.500 Total Expenditures	1,703,100	1,819,753	-116,653	9,657,005	9,149,628	507,377

OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	3,000	-3,000	3,000	3,000	0
5.020 Advances - Out	0	0	0	22,000	21,468	532
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	3,000	-3,000	25,000	24,468	532
5.050 Total Expend. & Other Uses	1,703,100	1,822,753	-119,653	9,682,005	9,174,096	507,909

6.010 Operating Surplus/(Deficit)	-875,201	-989,033	-113,832	342,856	833,034	490,178
7.010 Beginning Cash Balance	11,818,749	12,422,762	604,013	10,600,691	10,600,695	4
7.020 Ending Cash Balance	10,943,548	11,433,729	490,181	10,943,547	11,433,729	490,182
8.010 Outstanding Encumbrances	2,834,000	2,978,510	-144,510	2,834,000	2,978,510	-144,510

			FY21	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD educated]			1,313	FLSD only
ODE SFPR Student Total ADM Count [FLSD resident]			1,446	FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resident]			1,392	FLSD + Charter School

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

Monthly Actuals

	FY18 Dec mo.	FY19 Dec mo.	FY20 Dec mo.	FY21 Dec mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	0	0	0	0	0
1.020 Tangible Personal Property Tax	0	0	0	0	0
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	603,310	647,354	602,900	579,860	608,356
1.040 Restricted Grants-in-Aid	8,822	16,563	18,791	18,799	15,744
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0
1.060 All Other Operating Revenue	16,072	27,713	25,073	1,840	17,675
1.070 Total Revenue	628,204	691,630	646,764	600,499	641,774
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	15,500	3,875
2.060 All Other Financial Sources	0	0	0	217,721	54,430
2.070 Total Other Financing Sources	0	0	0	233,221	58,305
2.080 Total Revenue & Other Financ Srces	628,204	691,630	646,764	833,720	700,080
EXPENDITURES					
3.010 Personal Services	787,140	767,648	774,563	776,637	776,497
3.020 Employee's Retirement/Insur. Benefits	332,299	309,348	307,781	306,492	313,980
3.030 Purchased Services	437,426	430,456	460,689	646,199	493,693
3.040 Supplies and Materials	14,120	22,398	15,631	14,421	16,643
3.050 Capital Outlay	18,165	566	225	-42,652	-5,924
4.050 Debt Service Principal HB264	0	0	0	100,000	25,000
4.060 Debt Service Interest	0	0	0	19,197	4,799
4.300 Other Objects	1,610	22,411	6,765	-541	7,561
4.500 Total Expenditures	1,590,760	1,552,827	1,565,654	1,819,753	1,632,249
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	3,000	750
5.020 Advances - Out	0	79,201	0	0	19,800
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	79,201	0	3,000	20,550
5.050 Total Expend. & Other Financ Uses	1,590,760	1,632,028	1,565,654	1,822,753	1,652,799
6.010 Operating Surplus/(Deficit)	-962,556	-940,398	-918,890	-989,033	-952,719
7.010 Beginning Cash Balance	5,379,251	7,682,565	9,837,977	12,422,762	8,830,639
7.020 Ending Cash Balance	4,416,695	6,742,167	8,919,087	11,433,729	7,877,919

Fiscal Year To Date Actuals

	FY18 Dec FYTD	FY19 Dec FYTD	FY20 Dec FYTD	FY21 Dec FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	4,229,909	4,184,487	4,266,650	4,373,826	4,263,718
1.020 Tangible Personal Property Tax	437,591	471,064	494,436	519,985	480,769
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	3,709,970	3,747,001	3,673,390	3,522,582	3,663,236
1.040 Restricted Grants-in-Aid	86,238	112,098	112,799	112,794	105,982
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	742,189	726,528	716,819	721,397	726,733
1.060 All Other Operating Revenue	499,556	428,268	501,173	326,759	438,939
1.070 Total Revenue	9,705,453	9,669,446	9,765,267	9,577,343	9,679,377
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	32,139	8,035
2.060 All Other Financial Sources	49,683	307,870	23,264	397,648	194,616
2.070 Total Other Financing Sources	49,683	307,870	23,264	429,787	202,651
2.080 Total Revenue & Other Financ Srces	9,755,136	9,977,316	9,788,531	10,007,130	9,882,028
EXPENDITURES					
3.010 Personal Services	5,864,149	5,491,918	5,493,455	5,378,811	5,557,083
3.020 Employee's Retirement/Insur. Benefits	1,613,497	1,487,902	1,457,829	1,591,130	1,537,590
3.030 Purchased Services	2,019,411	2,030,052	2,151,077	1,785,889	1,996,607
3.040 Supplies and Materials	197,068	158,207	219,130	244,926	204,833
3.050 Capital Outlay	68,260	91,549	58,675	-35,147	45,834
4.050 Debt Service Principal HB264	100,000	100,000	100,000	100,000	100,000
4.060 Debt Service Interest	26,307	23,937	21,567	19,197	22,752
4.300 Other Objects	89,847	93,110	72,933	64,822	80,178
4.500 Total Expenditures	9,978,539	9,476,675	9,574,666	9,149,628	9,544,877
OTHER FINANCING USES					
5.010 Operational Transfers - Out	13,000	3,000	3,000	3,000	5,500
5.020 Advances - Out	0	79,201	19,019	21,468	29,922
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	13,000	82,201	22,019	24,468	35,422
5.050 Total Expend. & Other Financ Uses	9,991,539	9,558,876	9,596,685	9,174,096	9,580,299
6.010 Operating Surplus/(Deficit)	-236,403	418,440	191,846	833,034	301,729
7.010 Beginning Cash Balance	4,653,098	6,323,727	8,727,241	10,600,695	7,576,190
7.020 Ending Cash Balance	4,416,695	6,742,167	8,919,087	11,433,729	7,877,919

	FY18	FY19	FY20	FY21	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD e	1,476	1,431	1,354	1,313	FLSD only (includes Oaks satellite count)
ODE SFPR Student Total ADM Count [FLSD res	1,564	1,520	1,479	1,446	FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resid mofin_2012	1,508	1,464	1,434	1,392	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:							
10,600,694.78	833,719.98	10,007,131.12	1,822,752.61	9,174,096.44	11,433,729.46	2,978,509.57	8,455,219.89
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,466,104.44	0.00	1,213,096.47	2,154,160.00	2,207,908.80	471,292.11	479,815.00	8,522.89-
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
679,808.07	0.00	125,550.53	0.00	3,545.54	801,813.06	0.00	801,813.06
TOTAL FOR Fund 004 - BUILDING:							
23,761,823.82	16,829.32	3,772,218.99	57,962.26	1,239,898.09	26,294,144.72	20,941,655.28	5,352,489.44
TOTAL FOR Fund 006 - FOOD SERVICE:							
1,880.14	0.00	0.00	0.00	0.00	1,880.14	0.00	1,880.14
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
181,059.58	0.00	1,167.45	1,291.44	11,147.78	171,079.25	8,670.60	162,408.65
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
4,572.89	3,754.10	4,723.84	1,529.81	2,342.95	6,953.78	496.69	6,457.09
TOTAL FOR Fund 019 - OTHER GRANT:							
591,740.50	1,255.00	304,474.81	2,704.54	27,306.50	868,908.81	17,261.94	851,646.87
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
5,986.63	0.00	0.00	0.00	0.00	5,986.63	0.00	5,986.63
TOTAL FOR Fund 034 - CLASSROOM FACILITIES MAINT.:							
51,299.03	0.00	48,063.82	0.00	529.55	98,833.30	0.00	98,833.30
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
41,743.72	1,000.00-	115.00	0.00	5,552.15	36,306.57	170.06	36,136.51
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
108,070.46	3,475.00	17,124.88	1,797.60	30,214.89	94,980.45	13,595.57	81,384.88
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
70,575.80	39.28	804,465.93	284,654.61	746,937.81	128,103.92	537,547.72	409,443.80-
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
0.00	0.00	2,700.00	0.00	0.00	2,700.00	13,606.80	10,906.80-
TOTAL FOR Fund 461 - VOCATIONAL EDUC. ENHANCEMENTS							
0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	6,000.00-
TOTAL FOR Fund 467 - STUDENT WELLNESS AND SUCCESS:							
120,259.56	0.00	110,114.00	15,176.02	89,808.75	140,564.81	13,387.50	127,177.31

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							
0.00	0.00	0.00	0.00	0.00	0.00	48,620.67	48,620.67-
TOTAL FOR Fund 507 - ELEM/SECONDARY SCH EMER RELIE							
0.00	13,898.67	67,171.58	30,944.73	98,116.31	30,944.73-	129,276.59	160,221.32-
TOTAL FOR Fund 510 - CORONAVIRUS RELIEF FUND:							
0.00	136,825.80	136,825.80	67,349.01	138,642.94	1,817.14-	37,488.69	39,305.83-
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
2,798.05-	45,553.97	285,452.70	54,095.08	335,511.73	52,857.08-	51,313.34	104,170.42-
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
0.00	1,979.33	10,822.27	1,355.89	12,178.16	1,355.89-	1,723.50	3,079.39-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
0.00	29,314.06	173,935.80	22,992.04	195,828.84	21,893.04-	8,870.61	30,763.65-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	0.00	0.00	0.00	0.00	6,990.17	6,990.17-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
0.00	849.00	7,797.56	598.00	8,395.56	598.00-	8,450.00	9,048.00-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
0.00	0.00	3,000.00	0.00	2,970.00	30.00	14,272.25	14,242.25-
GRAND TOTALS:							
37,682,821.37	1,086,493.51	17,095,952.55	4,519,363.64	14,330,932.79	40,447,841.13	25,317,722.55	15,130,118.58

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT
 FUND 004
 DEC 2020

TABLE I - TOTAL PROJECT BUDGET ANALYSIS (EXPENDITURES)

PACKAGE	BOND PROCEEDS	INTEREST INCOME	TOTAL \$ AVAILABLE	CONSTR \$ EXPENDED	DESIGN \$ EXPENDED	OTHER \$ EXPENDED	OTHER LFI \$ EXPENDED	TOTAL \$ EXPENDED
Elementary K-6	22,077,095		22,077,095		857,081	2,400		859,481
Elementary LFIs	1,172,905		1,172,905					0
Stadium turf LFI	1,000,000		1,000,000	864,772	32,500	2,500		899,772
General/Misc.	0	254,608	254,608				71,018	71,018
Phase I subtotal	24,250,000	254,608	24,504,608	864,772	889,581	4,900	71,018	1,830,271
Secondary 7-12	3,620,000		3,620,000					0
Secondary LFIs	0		0					0
Softball/Baseball	0		0					0
Utility Reconnect	0		0					0
General/Misc.	0		0					0
Phase II subtotal	3,620,000	0	3,620,000	0	0	0	0	0
Grand Total	27,870,000	254,608	28,124,608	864,772	889,581	4,900	71,018	1,830,271
% of \$24,250,000	100.0%	0.9%	100.9%	3.1%	3.2%	0.0%	0.3%	6.6%

TOTAL AVAILABLE: 28,124,608
 TOTAL EXPENDED: 1,830,271

TABLE II - TOTAL PROJECT BUDGET ANALYSIS (UNCOMMITTED BALANCE)

PACKAGE	CASH BALANCE	CONSTR \$ BALANCE	DESIGN \$ BALANCE	OTHER \$ BALANCE	OTHER LFI \$ BALANCE	TOTAL BALANCE	UNCOMMITTED BALANCE
	BALANCE	OPEN POs	OPEN POs	OPEN POs	OPEN POs	OPEN POs	BALANCE
Elementary K-6	21,217,614	18,703,619	968,309	62,600		19,734,528	1,483,086
Elementary LFIs	1,172,905					0	1,172,905
Stadium turf	100,228	36,130				36,130	64,098
General/Misc.	183,590				42,792	42,792	140,798
Phase I subtotal	22,674,337	18,739,749	968,309	62,600	42,792	19,813,450	2,860,887
Secondary 7-12	3,620,000					0	0
Secondary LFIs	0					0	3,620,000
Softball/Baseball	0					0	0
Utility Reconnect	0					0	0
General/Misc.	0					0	0
Phase II subtotal	3,620,000	0	0	0	0	0	3,620,000
Grand Total	26,294,337	18,739,749	968,309	62,600	42,792	19,813,450	6,480,887
% of \$24,250,000	94.3%	77.3%	4.0%	0.3%	0.2%	81.7%	26.7%

REMAINING CASH BALANCE: 26,294,337
 TOTAL COMMITTED: 19,813,450
 TOTAL UNCOMMITTED: 6,480,887