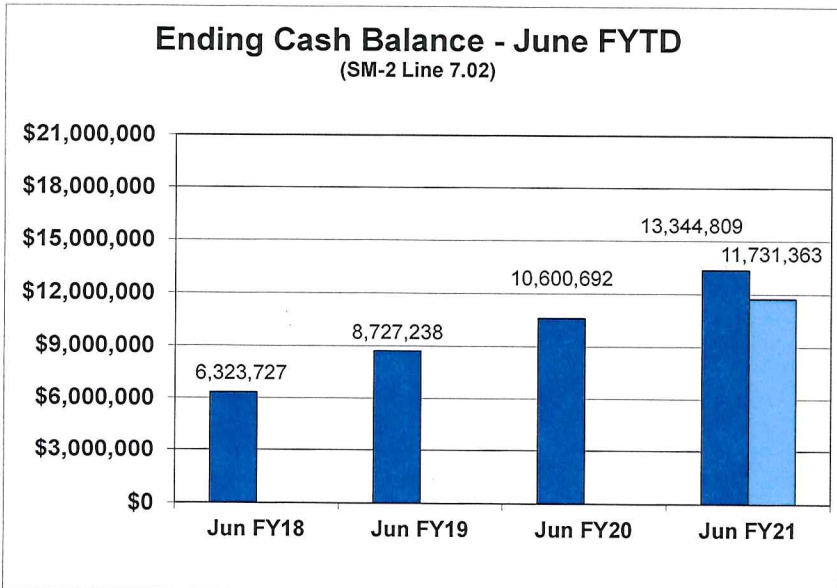
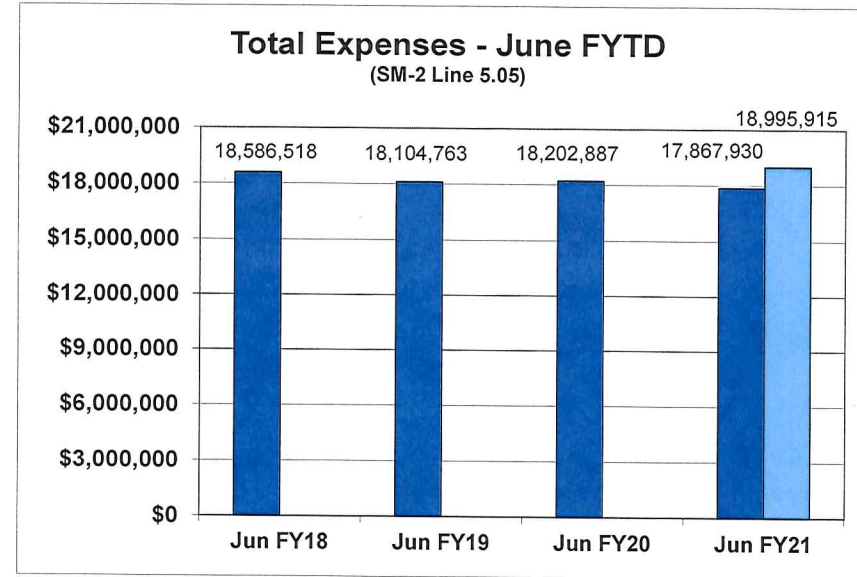
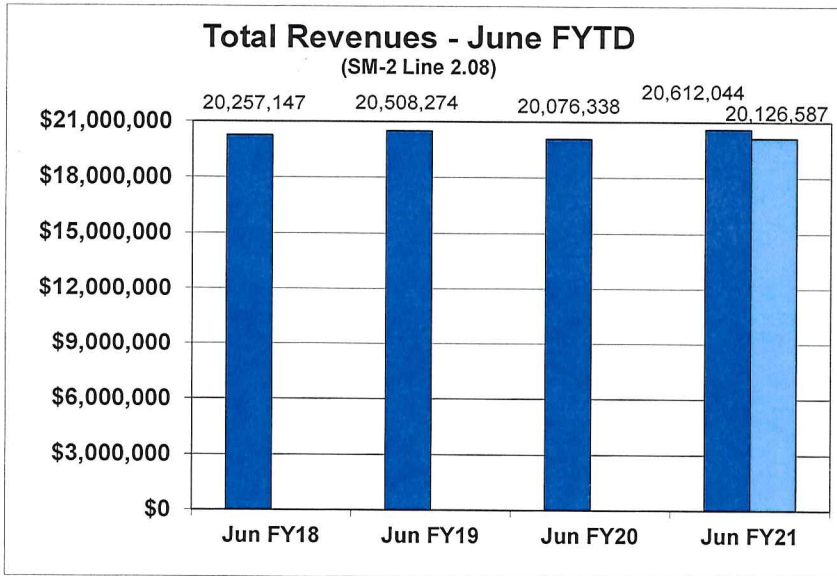


## FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - JUNE 2021 FYTD GENERAL FUND (001)



**FINANCIAL HIGHLIGHTS - June 2021 Fiscal Year End Wrap-Up**

**Total Revenues (Line 2.08) \$20,612,044**

- Real Estate tax at \$9,238,807 was favorable by \$73K (1%).
- Tangible Pers. Prop. tax at \$1,077,772 was favorable by \$38K (4%).
- State Grants (Restricted & Unrestricted) at \$7,525,090 were \$196K (3%) favorable to plan due to the Governor's vacated budget reduction order.
- Property Tax Allocation at \$1,420,403 was \$12K (1%) unfavorable to plan.
- All Other Operating Revenue at \$783,839 was \$127K (19%) favorable to plan.
- Total actual revenues were \$485K (2%) favorable to plan.

**Total Expenditures (Line 5.05) \$17,867,930**

- Salaries at \$9,284,320 were \$176K (2%) favorable to plan.
- Benefits at \$3,095,310 were \$140K (4%) favorable to plan.
- Purchase Services at \$4,718,866 were \$376K (7%) favorable due to lower operational costs associated with the district's pandemic response.
- Supplies at \$373,195 were \$293K (44%) favorable to plan (pandemic).
- Capital Outlay at \$19,117 was \$169K (90%) favorable to plan.
- Total actual expenditure were 1,128K (6%) favorable to plan.

**Ending Cash Balance (Line 7.02) \$13,344,809**

- In FY21 revenues exceeded expenditures by \$2,744,114.

CHART LEGEND      █ Actual      █ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
 GENERAL FUND (001)  
 SM-2 - MONTHLY FY20/21  
 June 2021

	Month			Fiscal Year		
	Monthly Estimate	Monthly Actual	Monthly Difference	Fiscal YTD Estimate	Fiscal YTD Actual	Fiscal YTD Difference
<b>REVENUES</b>						
1.010 Real Estate Property Tax	0	0	0	9,166,300	9,238,807	72,507
1.020 Tangible Personal Property Tax	0	0	0	1,040,000	1,077,772	37,772
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	582,824	595,851	13,027	7,038,800	7,179,110	140,310
1.040 Restricted State Grants	18,799	139,191	120,392	290,587	345,980	55,393
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	1,432,300	1,420,403	-11,897
1.060 All Other Revenues	4,788	16,631	11,843	656,800	783,839	127,039
1.070 Total Revenue	<u>606,411</u>	<u>751,673</u>	<u>145,262</u>	<u>19,624,787</u>	<u>20,045,911</u>	<u>421,124</u>
<b>OTHER FINANCING SOURCES</b>						
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	16,032	47,134	31,102	32,671	79,273	46,602
2.060 All Other Financial Sources	2,297	0	-2,297	469,129	486,860	17,731
2.070 Total Other Financing Sources	<u>18,329</u>	<u>47,134</u>	<u>28,805</u>	<u>501,800</u>	<u>566,133</u>	<u>64,333</u>
2.080 Total Revenue & Other Sources	<u>624,740</u>	<u>798,807</u>	<u>174,067</u>	<u>20,126,587</u>	<u>20,612,044</u>	<u>485,457</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	39,492	28,709	10,783	9,460,800	9,284,320	176,480
3.020 Employee Benefits	259,016	236,207	22,809	3,235,600	3,095,310	140,290
3.030 Purchased Services	866,074	695,269	170,805	5,095,169	4,718,866	376,303
3.040 Supplies and Materials	110,702	49,575	61,127	666,438	373,195	293,243
3.050 Capital Outlay	18,680	10,361	8,319	187,886	19,117	168,769
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	0	0	0	36,024	36,024	0
4.300 Other Objects	15,020	3,912	11,108	188,999	169,496	19,503
4.500 Total Expenditures	<u>1,308,984</u>	<u>1,024,033</u>	<u>284,951</u>	<u>18,970,916</u>	<u>17,796,328</u>	<u>1,174,588</u>
<b>OTHER FINANCING USES</b>						
5.010 Operational Transfers - Out	0	0	0	3,000	3,000	0
5.020 Advances - Out	0	0	0	22,000	68,602	-46,602
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>71,602</u>	<u>-46,602</u>
5.050 Total Expend. & Other Uses	<u>1,308,984</u>	<u>1,024,033</u>	<u>284,951</u>	<u>18,995,916</u>	<u>17,867,930</u>	<u>1,127,986</u>
6.010 Operating Surplus/(Deficit)	<u>-684,244</u>	<u>-225,226</u>	<u>459,018</u>	<u>1,130,671</u>	<u>2,744,114</u>	<u>1,613,443</u>
7.010 Beginning Cash Balance	12,415,607	13,570,035	1,154,428	10,600,691	10,600,695	4
7.020 Ending Cash Balance	<u>11,731,363</u>	<u>13,344,809</u>	<u>1,613,446</u>	<u>11,731,362</u>	<u>13,344,809</u>	<u>1,613,447</u>
8.010 Outstanding Encumbrances	0	0	0	0	0	0

FY21

EMIS Oct Wk 1/Ave. Student Headcount [FLSD educated]	1,305	FLSD only
ODE SFPR Student Total ADM Count [FLSD resident]	1,463	FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resident]	1,409	FLSD + Charter School

FINNEYTOWN LOCAL SCHOOL DISTRICT  
 GENERAL FUND (001)  
 SM-2 - ANNUAL TREND REPORT  
 June 2021

Monthly Actuals

	FY18 Jun mo.	FY19 Jun mo.	FY20 Jun mo.	FY21 Jun mo.	4 yr Average
<b>REVENUES</b>					
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	542,461	593,997	433,290	595,851	541,400
1.040 Restricted Grants-in-Aid	169,769	87,566	150,213	139,191	136,685
1.045 Restricted Grants-in-Aid - SFSS	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0
1.060 All Other Operating Revenue	22,999	32,185	69,002	16,631	35,204
1.070 Total Revenue	735,229	713,748	652,505	751,673	713,289
<b>OTHER FINANCING SOURCES</b>					
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	79,201	19,019	47,134	36,339
2.060 All Other Financial Sources	0	0	0	0	0
2.070 Total Other Financing Sources	0	79,201	19,019	47,134	36,339
2.080 Total Revenue & Other Financ Srces	735,229	792,949	671,524	798,807	749,627
<b>EXPENDITURES</b>					
3.010 Personal Services	36,406	39,762	12,661	28,709	29,385
3.020 Employee's Retirement/Insur. Benefits	244,964	233,236	253,157	236,207	241,891
3.030 Purchased Services	573,696	530,932	812,393	695,269	653,073
3.040 Supplies and Materials	45,980	52,332	98,877	49,575	61,691
3.050 Capital Outlay	5,834	71,189	45,750	10,361	33,284
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	3,616	6,815	9,231	3,912	5,894
4.500 Total Expenditures	910,496	934,266	1,232,069	1,024,033	1,025,216
<b>OTHER FINANCING USES</b>					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	0	0	10,671	0	2,668
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	10,671	0	2,668
5.050 Total Expend. & Other Financ Uses	910,496	934,266	1,242,740	1,024,033	1,027,884
6.010 Operating Surplus/(Deficit)	-175,267	-141,317	-571,216	-225,226	-278,257
7.010 Beginning Cash Balance	6,498,994	8,868,555	11,171,908	13,570,035	10,027,373
7.020 Ending Cash Balance	6,323,727	8,727,238	10,600,692	13,344,809	9,749,116

Fiscal Year To Date Actuals

	FY18 Jun FYTD	FY19 Jun FYTD	FY20 Jun FYTD	FY21 Jun FYTD	4 yr Average
<b>REVENUES</b>					
1.010 General Property (Real Estate)	9,167,568	8,968,896	9,027,941	9,238,807	9,100,803
1.020 Tangible Personal Property Tax	913,197	969,448	1,014,630	1,077,772	993,762
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	7,141,793	7,342,333	7,072,691	7,179,110	7,183,982
1.040 Restricted Grants-in-Aid	357,534	295,085	357,002	345,980	338,900
1.045 Restricted Grants-in-Aid - SFSS	0	0	0	0	0
1.050 Property Tax Allocation	1,465,984	1,442,415	1,433,108	1,420,403	1,440,478
1.060 All Other Operating Revenue	1,071,269	989,447	957,954	783,839	950,627
1.070 Total Revenue	20,117,345	20,007,624	19,863,326	20,045,911	20,008,551
<b>OTHER FINANCING SOURCES</b>					
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	79,201	19,019	79,273	44,373
2.060 All Other Financial Sources	139,802	421,449	193,993	486,860	310,526
2.070 Total Other Financing Sources	139,802	500,650	213,012	566,133	354,899
2.080 Total Revenue & Other Financ Srces	20,257,147	20,508,274	20,076,338	20,612,044	20,363,451
<b>EXPENDITURES</b>					
3.010 Personal Services	9,840,939	9,501,544	9,479,746	9,284,320	9,526,637
3.020 Employee's Retirement/Insur. Benefits	3,068,744	2,912,063	2,939,591	3,095,310	3,003,927
3.030 Purchased Services	4,869,589	4,731,548	4,941,521	4,718,866	4,815,381
3.040 Supplies and Materials	356,566	347,124	369,297	373,195	361,546
3.050 Capital Outlay	79,250	195,455	107,416	19,117	100,310
4.050 Debt Service Principal HB264	100,000	100,000	100,000	100,000	100,000
4.060 Debt Service Interest	50,244	45,504	40,764	36,024	43,134
4.300 Other Objects	208,186	189,324	191,862	169,496	189,717
4.500 Total Expenditures	18,573,518	18,022,562	18,170,197	17,796,328	18,140,651
<b>OTHER FINANCING USES</b>					
5.010 Operational Transfers - Out	13,000	3,000	3,000	3,000	5,500
5.020 Advances - Out	0	79,201	29,690	68,602	44,373
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	13,000	82,201	32,690	71,602	49,873
5.050 Total Expend. & Other Financ Uses	18,586,518	18,104,763	18,202,887	17,867,930	18,190,525
6.010 Operating Surplus/(Deficit)	1,670,629	2,403,511	1,873,451	2,744,114	2,172,926
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	6,323,727	8,727,238	10,600,692	13,344,809	9,749,116

	FY18	FY19	FY20	FY21	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD e	1,476	1,431	1,354	1,305	FLSD only (includes Oaks satellite count)
ODE SFPR Student Total ADM Count [FLSD res	1,564	1,520	1,479	1,463	FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resid	1,508	1,464	1,434	1,409	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	798,806.88	20,612,044.85	1,024,032.47	17,867,930.80	13,344,808.83	0.00	13,344,808.83
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,466,104.44	0.00	2,743,149.40	0.00	2,740,883.32	1,468,370.52	0.00	1,468,370.52
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
679,808.07	0.00	259,862.72	0.00	5,114.12	934,556.67	0.00	934,556.67
TOTAL FOR Fund 004 - BUILDING:							
23,761,823.82	42,955.57	3,941,970.64	2,376,838.78	5,811,983.04	21,891,811.42	17,503,403.12	4,388,408.30
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	258.54	8,513.03	644.67	21,339.96	168,232.65	245.32	167,987.33
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
4,572.89	1,218.12	16,234.82	7,315.13	16,341.88	4,465.83	0.00	4,465.83
TOTAL FOR Fund 019 - OTHER GRANT:							
591,740.50	42,742.81	402,438.27	3,232.97	62,202.06	931,976.71	0.00	931,976.71
TOTAL FOR Fund 022 - DISTRICT CUSTODIAL:							
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	99,954.63	0.00	1,201.18	150,052.48	0.00	150,052.48
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
41,743.72	7.00	8,942.00	1,001.92	14,266.02	36,419.70	95.06	36,324.64
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
108,070.46	15,915.76	78,816.29	13,593.52	66,144.00	120,742.75	22,150.20	98,592.55
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
70,575.80	0.00	1,626,939.82	295,450.10	1,618,652.89	78,862.73	66,021.18	12,841.55
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
0.00	0.00	5,400.00	0.00	5,400.00	0.00	0.00	0.00
TOTAL FOR Fund 461 - VOCATIONAL EDUC. ENHANCEMENTS							
0.00	1,600.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00
TOTAL FOR Fund 467 - STUDENT WELLNESS AND SUCCESS:							
120,259.56	0.00	240,958.55	7,664.38	180,861.56	180,356.55	0.00	180,356.55

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	55,292.82	0.00	55,292.82	0.00	0.00	0.00
TOTAL FOR Fund 507 - ELEM/SECONDARY SCH EMER RELIE							
0.00	53,472.56	270,835.96	28,644.32	270,512.96	323.00	12,017.09	11,694.09-
TOTAL FOR Fund 510 - CORONAVIRUS RELIEF FUND:							
0.00	256.00	176,398.08	0.00	176,398.08	0.00	79.75	79.75-
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
2,798.05-	107,024.42	661,173.30	54,209.94	658,375.25	0.00	9,341.24	9,341.24-
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
0.00	3,755.78	23,207.00	1,985.89	23,207.00	0.00	0.00	0.00
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
0.00	54,209.30	367,958.90	20,579.06	368,813.90	855.00-	7,670.61	8,525.61-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	6,985.44	6,985.44	6,985.44	6,985.44	0.00	0.00	0.00
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
0.00	11,171.12	37,182.28	11,125.40	37,182.28	0.00	2,949.13	2,949.13-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
0.00	1,270.00	37,115.74	30.00	37,115.74	0.00	779.87	779.87-
GRAND TOTALS:							
37,682,821.37	1,141,649.30	31,687,374.54	3,853,333.99	30,052,204.30	39,317,991.61	17,624,752.57	21,693,239.04

FINNEYTOWN LOCAL SCHOOL DISTRICT  
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT  
 FUND 004  
 JUN 2021

TABLE I - TOTAL PROJECT BUDGET ANALYSIS (EXPENDITURES)

PACKAGE	BOND PROCEEDS	INTEREST INCOME	TOTAL \$ AVAILABLE	DESIGN \$ EXPENDED	CONSTR \$ EXPENDED	OTHER \$ EXPENDED	OTHER LFI \$ EXPENDED	TOTAL \$ EXPENDED
Elementary K-6	22,077,095		22,077,095	1,400,168	3,929,649	48,458		5,378,275
Elementary LFIs	1,172,905		1,172,905				1,450	1,450
Stadium turf LFI	1,000,000		1,000,000	32,500	900,912	3,700		937,112
General/Misc.	0	419,282	419,282				85,530	85,530
<b>Phase I subtotal</b>	<b>24,250,000</b>	<b>419,282</b>	<b>24,669,282</b>	<b>1,432,668</b>	<b>4,830,561</b>	<b>52,158</b>	<b>86,980</b>	<b>6,402,367</b>
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
<b>Phase II subtotal</b>	<b>3,620,000</b>	<b>0</b>	<b>3,620,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>27,870,000</b>	<b>419,282</b>	<b>28,289,282</b>	<b>1,432,668</b>	<b>4,830,561</b>	<b>52,158</b>	<b>86,980</b>	<b>6,402,367</b>
% of \$24,250,000	100.0%	1.5%	101.5%	5.1%	17.3%	0.2%	0.3%	23.0%

TOTAL AVAILABLE: 28,289,282  
 TOTAL EXPENDED: 6,402,367

TABLE II - TOTAL PROJECT BUDGET ANALYSIS (UNCOMMITTED BALANCE)

PACKAGE	CASH BALANCE	DESIGN \$ BALANCE	CONSTR \$ 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	16,698,820	522,222	16,807,181	129,700		17,459,103	(760,283)
Elementary LFIs	1,171,455					0	1,171,455
Stadium turf	62,888					0	62,888
General/Misc.	333,752				24,438	24,438	309,314
<b>Phase I subtotal</b>	<b>18,266,915</b>	<b>522,222</b>	<b>16,807,181</b>	<b>129,700</b>	<b>24,438</b>	<b>17,483,541</b>	<b>783,374</b>
Secondary 7-12	3,620,000					0	3,620,000
Secondary LFIs	0					0	0
Softball/Baseball	0					0	0
Utility Reconnect	0					0	0
General/Misc.	0					0	0
<b>Phase II subtotal</b>	<b>3,620,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,620,000</b>
<b>Grand Total</b>	<b>21,886,915</b>	<b>522,222</b>	<b>16,807,181</b>	<b>129,700</b>	<b>24,438</b>	<b>17,483,541</b>	<b>4,403,374</b>
% of \$24,250,000	78.5%	2.2%	69.3%	0.5%	0.1%	72.1%	18.2%

REMAINING CASH BALANCE: 21,886,915  
 TOTAL COMMITTED: 17,483,541  
 TOTAL UNCOMMITTED: 4,403,374