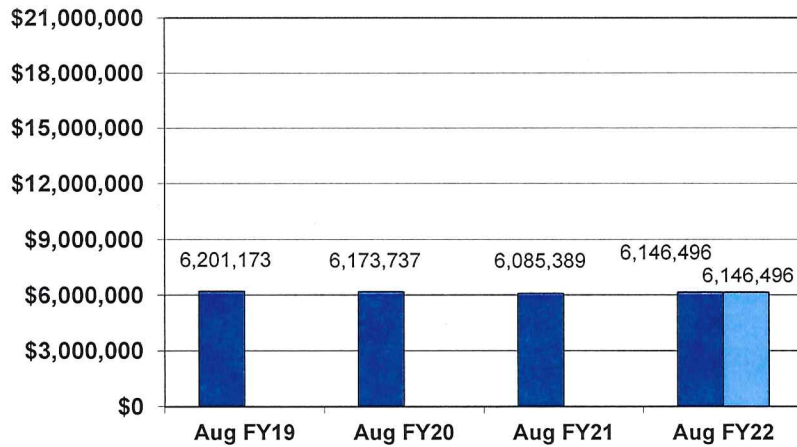
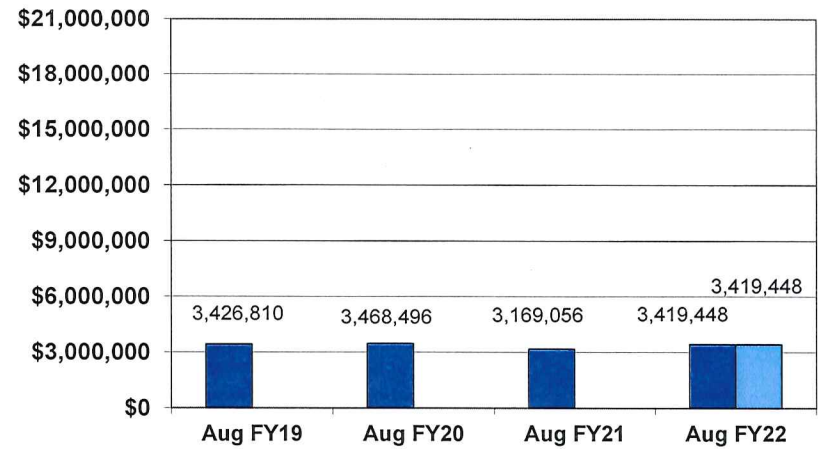


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - AUGUST 2021 FYTD
GENERAL FUND (001)**

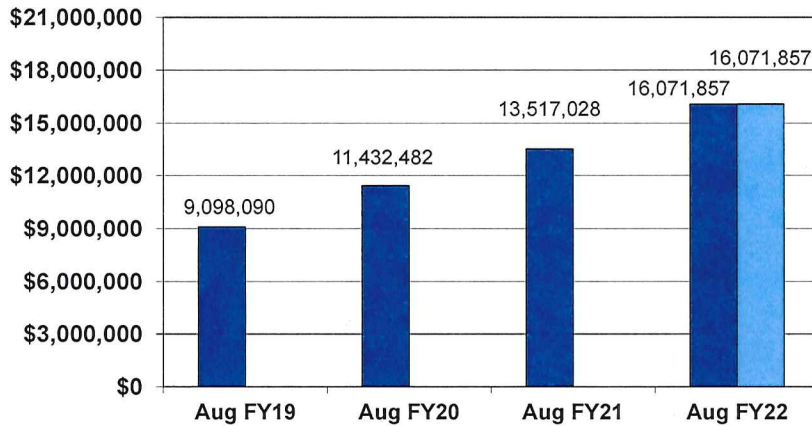
Total Revenues - August FYTD
(SM-2 Line 2.08)



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



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



FINANCIAL HIGHLIGHTS - August 2021 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$764,679 in August and \$6,146,496 FYTD.
- The 2nd half final tax settlement was received. Total tax revenue totaled \$4,435,179 in real estate and \$557,590 in tangible personal property.
- Unrestricted state aid totaled \$563,717 in August.
- All other operating revenues were \$3,394 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,435,976 for August and \$3,419,448 FYTD.
- Salaries totaled \$826,090 in August and \$2,317,095 fiscal year to date.
- Benefits totaled \$253,939 in August and \$517,066 fiscal year to date.
- Purchase Services equaled \$224,626 for the month and \$342,909 FYTD.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$671,297.
- Fiscal year to date, revenues exceed expenditures by \$2,727,048.
- Ending cash balance was \$16,071,857.

CHART LEGEND



FINNEYTOWN LOCAL SCHOOL DISTRICT
 GENERAL FUND (001)
 SM-2 - MONTHLY FY21/22
 August 2021

	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	-378,821	-378,821	0	4,435,179	4,435,179	0
1.020 Tangible Personal Property Tax	557,590	557,590	0	557,590	557,590	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	563,717	563,717	0	1,086,942	1,086,942	0
1.040 Restricted State Grants	18,799	18,799	0	37,598	37,598	0
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0	0
1.060 All Other Revenues	3,394	3,394	0	4,681	4,681	0
1.070 Total Revenue	<u>764,679</u>	<u>764,679</u>	<u>0</u>	<u>6,121,990</u>	<u>6,121,990</u>	<u>0</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	0	0	0	24,506	24,506	0
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,506</u>	<u>24,506</u>	<u>0</u>
2.080 Total Revenue & Other Sources	<u>764,679</u>	<u>764,679</u>	<u>0</u>	<u>6,146,496</u>	<u>6,146,496</u>	<u>0</u>
EXPENDITURES						
3.010 Personal Services	826,090	826,090	0	2,317,095	2,317,095	0
3.020 Employee Benefits	253,939	253,939	0	517,066	517,066	0
3.030 Purchased Services	224,626	224,626	0	342,909	342,909	0
3.040 Supplies and Materials	54,010	54,010	0	64,214	64,214	0
3.050 Capital Outlay	8,207	8,207	0	22,617	22,617	0
4.050 Debt Service Principal HB264	0	0	0	0	0	0
4.060 Debt Service Interest	0	0	0	0	0	0
4.300 Other Objects	61,693	61,693	0	62,966	62,966	0
4.500 Total Expenditures	<u>1,428,565</u>	<u>1,428,565</u>	<u>0</u>	<u>3,326,867</u>	<u>3,326,867</u>	<u>0</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	3,000	3,000	0
5.020 Advances - Out	7,411	7,411	0	89,581	89,581	0
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>7,411</u>	<u>7,411</u>	<u>0</u>	<u>92,581</u>	<u>92,581</u>	<u>0</u>
5.050 Total Expend. & Other Uses	<u>1,435,976</u>	<u>1,435,976</u>	<u>0</u>	<u>3,419,448</u>	<u>3,419,448</u>	<u>0</u>
6.010 Operating Surplus/(Deficit)	<u>-671,297</u>	<u>-671,297</u>	<u>0</u>	<u>2,727,048</u>	<u>2,727,048</u>	<u>0</u>
7.010 Beginning Cash Balance	16,743,154	16,743,154	0	13,344,809	13,344,809	0
7.020 Ending Cash Balance	<u>16,071,857</u>	<u>16,071,857</u>	<u>0</u>	<u>16,071,857</u>	<u>16,071,857</u>	<u>0</u>
8.010 Outstanding Encumbrances	4,064,222	4,064,222	0	4,064,222	4,064,222	0

EMIS	Oct Wk 1/Ave. Student Headcount [FLSD educated]	FY22 1,247	FLSD only
ODE	SFPR Student Total ADM Count [FLSD resident]		FLSD + Charter School
ODE	SFPR Student Formula ADM [FLSD resident]		FLSD + Charter School

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

Monthly Actuals

	FY19 Aug mo.	FY20 Aug mo.	FY21 Aug mo.	FY22 Aug mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	-90,513	396,650	325,000	-378,821	63,079
1.020 Tangible Personal Property Tax	471,064	494,436	0	557,590	380,773
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	639,934	644,768	603,704	563,717	613,031
1.040 Restricted Grants-in-Aid	17,654	18,885	18,799	18,799	18,534
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	128,709	82,766	4,478	3,394	54,837
1.070 Total Revenue	<u>1,166,848</u>	<u>1,637,505</u>	<u>951,981</u>	<u>764,679</u>	<u>1,130,253</u>
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	112,295	3,771	2,507	0	29,643
2.070 Total Other Financing Sources	<u>112,295</u>	<u>3,771</u>	<u>2,507</u>	<u>0</u>	<u>29,643</u>
2.080 Total Revenue & Other Financ Srces	<u>1,279,143</u>	<u>1,641,276</u>	<u>954,488</u>	<u>764,679</u>	<u>1,159,897</u>
EXPENDITURES					
3.010 Personal Services	813,072	814,850	771,585	826,090	806,399
3.020 Employee's Retirement/Insur. Benefits	243,787	240,327	253,226	253,939	247,820
3.030 Purchased Services	295,737	326,804	171,841	224,626	254,752
3.040 Supplies and Materials	50,340	25,852	57,066	54,010	46,817
3.050 Capital Outlay	22,753	11,362	442	8,207	10,691
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	55,375	60,804	3,188	61,693	45,265
4.500 Total Expenditures	<u>1,481,064</u>	<u>1,479,999</u>	<u>1,257,348</u>	<u>1,428,565</u>	<u>1,411,744</u>
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	0	0	0	7,411	1,853
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,411</u>	<u>1,853</u>
5.050 Total Expend. & Other Financ Uses	<u>1,481,064</u>	<u>1,479,999</u>	<u>1,257,348</u>	<u>1,435,976</u>	<u>1,413,597</u>
6.010 Operating Surplus/(Deficit)	<u>-201,921</u>	<u>161,277</u>	<u>-302,860</u>	<u>-671,297</u>	<u>-253,700</u>
7.010 Beginning Cash Balance	9,300,011	11,271,205	13,819,888	16,743,154	12,783,564
7.020 Ending Cash Balance	<u>9,098,090</u>	<u>11,432,482</u>	<u>13,517,028</u>	<u>16,071,857</u>	<u>12,529,864</u>

Fiscal Year To Date Actuals

	FY19 Aug FYTD	FY20 Aug FYTD	FY21 Aug FYTD	FY22 Aug FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	4,184,487	4,266,650	4,735,000	4,435,179	4,405,329
1.020 Tangible Personal Property Tax	471,064	494,436	0	557,590	380,773
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,241,444	1,250,660	1,188,539	1,086,942	1,191,896
1.040 Restricted Grants-in-Aid	35,246	37,608	37,598	37,598	37,013
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	147,795	110,459	9,232	4,681	68,042
1.070 Total Revenue	<u>6,080,036</u>	<u>6,159,813</u>	<u>5,970,369</u>	<u>6,121,990</u>	<u>6,083,052</u>
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	121,137	13,924	115,020	24,506	68,647
2.070 Total Other Financing Sources	<u>121,137</u>	<u>13,924</u>	<u>115,020</u>	<u>24,506</u>	<u>68,647</u>
2.080 Total Revenue & Other Financ Srces	<u>6,201,173</u>	<u>6,173,737</u>	<u>6,085,389</u>	<u>6,146,496</u>	<u>6,151,699</u>
EXPENDITURES					
3.010 Personal Services	2,349,863	2,318,487	2,303,653	2,317,095	2,322,275
3.020 Employee's Retirement/Insur. Benefits	431,492	495,898	511,687	517,066	489,036
3.030 Purchased Services	509,754	519,939	280,164	342,909	413,192
3.040 Supplies and Materials	52,481	60,617	59,236	64,214	59,137
3.050 Capital Outlay	22,753	11,362	3,214	22,617	14,987
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	57,467	62,193	5,134	62,966	46,940
4.500 Total Expenditures	<u>3,423,810</u>	<u>3,468,496</u>	<u>3,163,088</u>	<u>3,326,867</u>	<u>3,345,565</u>
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	0	0	3,000	1,500
5.020 Advances - Out	0	0	5,968	89,581	23,887
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	<u>3,000</u>	<u>0</u>	<u>5,968</u>	<u>92,581</u>	<u>25,387</u>
5.050 Total Expend. & Other Financ Uses	<u>3,426,810</u>	<u>3,468,496</u>	<u>3,169,056</u>	<u>3,419,448</u>	<u>3,370,953</u>
6.010 Operating Surplus/(Deficit)	<u>2,774,363</u>	<u>2,705,241</u>	<u>2,916,333</u>	<u>2,727,048</u>	<u>2,780,746</u>
7.010 Beginning Cash Balance	6,323,727	8,727,241	10,600,695	13,344,809	9,749,118
7.020 Ending Cash Balance	<u>9,098,090</u>	<u>11,432,482</u>	<u>13,517,028</u>	<u>16,071,857</u>	<u>12,529,864</u>

	FY19	FY20	FY21	FY22	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD e	1,431	1,354	1,309	1,247	FLSD only (includes Oaks satellite count)
ODE SFPR Student Total ADM Count [FLSD res	1,520	1,479	1,455		FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resid	1,464	1,434	1,399		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:							
13,344,808.83	764,678.67	6,146,495.84	1,435,975.84	3,419,448.43	16,071,856.24	4,064,221.64	12,007,634.60
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,468,370.52	45,710.56	1,300,710.56	15,356.60	15,356.60	2,753,724.48	2,297,482.00	456,242.48
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
934,556.67	3,943.84	108,943.84	1,296.06	1,296.06	1,042,204.45	0.00	1,042,204.45
TOTAL FOR Fund 004 - BUILDING:							
21,891,811.42	38,579.08	53,588.29	742,140.59	781,775.48	21,163,624.23	16,791,330.54	4,372,293.69
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:							
168,232.65	5,054.00	5,215.25	2,192.00	2,782.12	170,665.78	10,749.95	159,915.83
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
4,465.83	958.98	970.71	2.30-	868.80	4,567.74	380.25	4,187.49
TOTAL FOR Fund 019 - OTHER GRANT:							
931,976.71	9,237.84	10,032.90	469.99	243.10	941,766.51	137.98	941,628.53
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.:							
150,052.48	6,203.77	46,203.77	547.81	547.81	195,708.44	0.00	195,708.44
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
36,419.70	35.00	35.00	16.00	47.00-	36,501.70	477.62	36,024.08
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
120,742.75	7,436.92	41,569.52	15,731.33	21,465.78	140,846.49	19,090.91	121,755.58
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
78,862.73	76,432.40	76,432.40	31,306.67	52,697.51	102,597.62	302,398.65	199,801.03-
TOTAL FOR Fund 467 - STUDENT WELLNESS AND SUCCESS:							
180,356.55	0.00	0.00	22,120.55	51,668.92	128,687.63	0.00	128,687.63
TOTAL FOR Fund 507 - ELEM/SECONDARY SCH EMER RELIE							
323.00	6,678.44	30,955.33	117,029.60	148,307.93	117,029.60-	209,495.87	326,525.47-
TOTAL FOR Fund 510 - CORONAVIRUS RELIEF FUND:							
0.00	0.00	0.00	0.00	0.00	0.00	79.75	79.75-

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
0.00	57,378.28	92,618.90	45,605.84	134,928.04	42,309.14-	4,404.00	46,713.14-
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
0.00	1,420.72	1,420.72	0.00	1,420.72	0.00	0.00	0.00
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
855.00-	36,567.72	60,200.02	29,022.11	88,367.13	29,022.11-	229.00	29,251.11-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	0.00	0.00	0.00	0.00	6,868.99	6,868.99-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
0.00	2,033.65	2,033.65	713.00	2,746.65	713.00-	9,123.18	9,836.18-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
0.00	0.00	0.00	779.87	779.87	779.87-	1,568.25	2,348.12-
GRAND TOTALS:							
39,317,991.61	1,062,349.87	7,977,426.70	2,460,301.56	4,724,653.95	42,570,764.36	23,718,038.58	18,852,725.78

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT
 FUND 004
 AUG 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	1,433,354	4,596,118	127,395		6,156,867
Elementary LFIs	1,172,905		1,172,905				1,450	1,450
Stadium turf LFI	1,000,000		1,000,000	32,500	900,902	3,700		937,102
General/Misc.	0	454,873	454,873				88,714	88,714
Phase I subtotal	24,250,000	454,873	24,704,873	1,465,854	5,497,020	131,095	90,164	7,184,133
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	454,873	28,324,873	1,465,854	5,497,020	131,095	90,164	7,184,133
% of \$24,250,000	100.0%	1.6%	101.6%	5.3%	19.7%	0.5%	0.3%	25.8%

TOTAL AVAILABLE: 28,324,873
 TOTAL EXPENDED: 7,184,133

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	15,920,228	460,700	16,147,753	141,894		16,750,347	(830,119)
Elementary LFIs	1,171,455					0	1,171,455
Stadium turf	62,898					0	62,898
General/Misc.	366,159				39,483	39,483	326,676
Phase I subtotal	17,520,740	460,700	16,147,753	141,894	39,483	16,789,830	730,910
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	21,140,740	460,700	16,147,753	141,894	39,483	16,789,830	4,350,910
% of \$24,250,000	75.9%	1.9%	66.6%	0.6%	0.2%	69.2%	17.9%

REMAINING CASH BALANCE: 21,140,740
 TOTAL COMMITTED: 16,789,830
 TOTAL UNCOMMITTED: 4,350,910