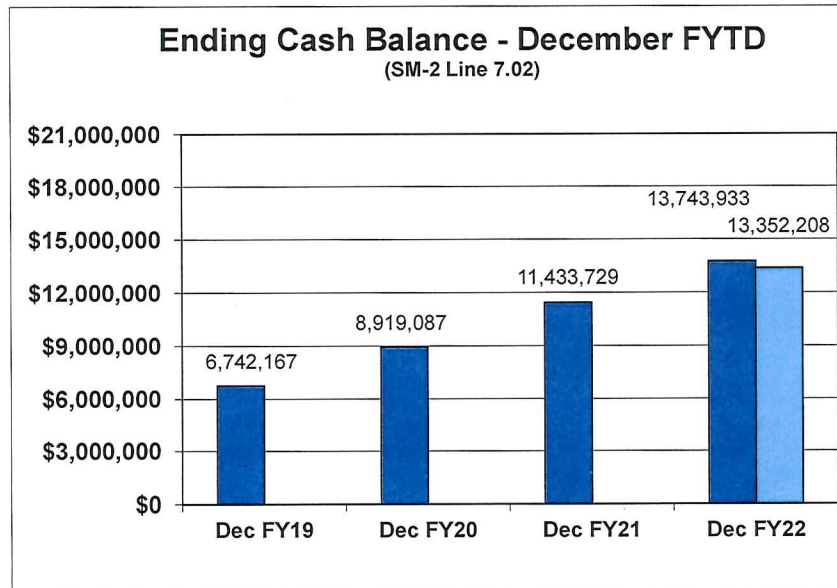
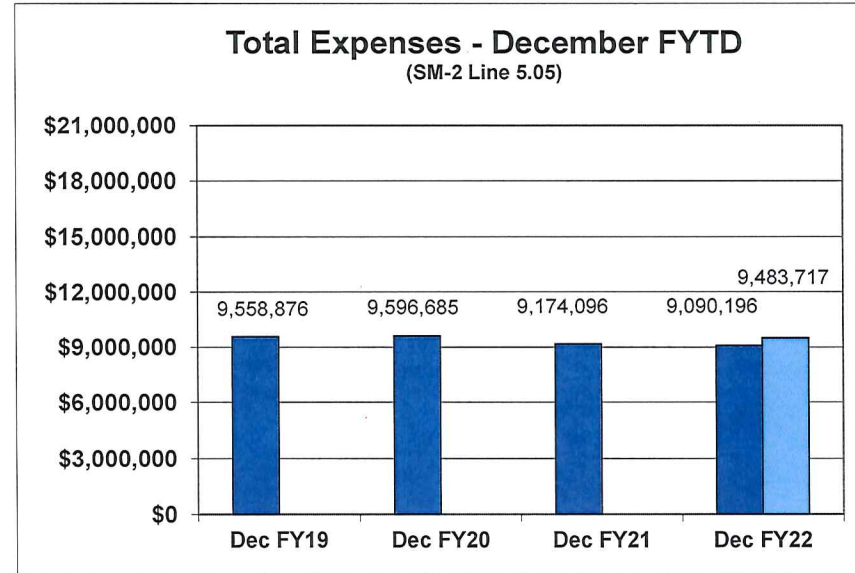
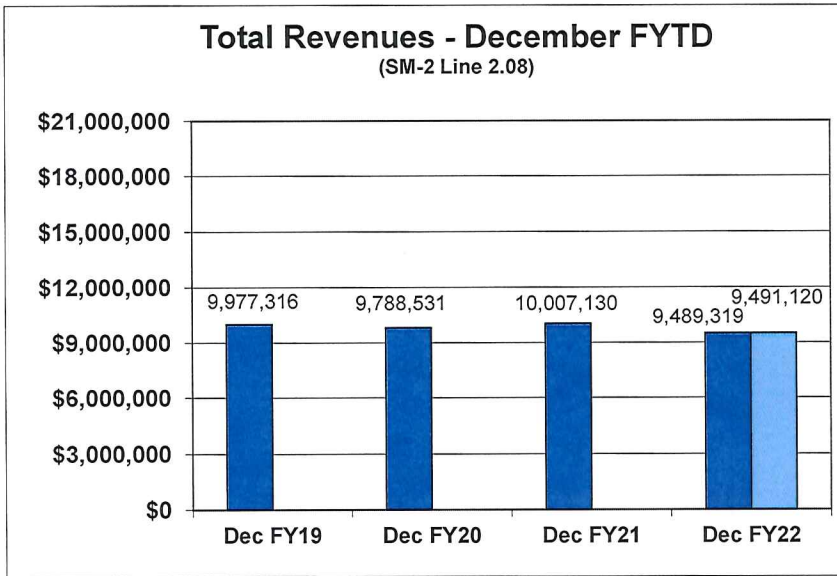


## FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - DECEMBER 2021 FYTD GENERAL FUND (001)



#### FINANCIAL HIGHLIGHTS - December 2021 FYTD

**Total Revenues (Line 2.08)**

- Total revenues were \$634,302 in December and \$9,489,319 FYTD.
- Unrestricted state aid totaled \$518,996 in December.
- Advances-In for the month totaled \$82,170.

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,453,966 for December and \$9,090,196 FYTD.
- Salaries totalled \$837,452 in December and \$5,540,572 fiscal year to date.
- Benefits totalled \$300,292 in December and \$1,563,542 fiscal year to date.
- Purchase Services totalled \$288,083 in December and \$1,451,681 FYTD.
- Capital Outlay was \$679 in December and \$55,404 FYTD.

**Cash Balance (Line 7.02)**

- Expenditures exceeded revenues for the month by \$819,663.
- Fiscal year to date, revenues exceed expenditures by \$399,124.
- Ending cash balance was \$13,743,933.

CHART LEGEND       Actual       Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
 GENERAL FUND (001)  
 SM-2 - MONTHLY FY21/22  
 December 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	4,435,179	4,435,179	0
1.020 Tangible Personal Property Tax	0	0	0	557,590	557,590	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	519,000	518,996	-4	3,168,704	3,168,639	-65
1.040 Restricted State Grants	18,000	18,799	799	111,996	112,794	798
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	696,061	696,061	0
1.060 All Other Revenues	10,050	7,435	-2,615	391,413	388,880	-2,533
1.070 Total Revenue	<u>547,050</u>	<u>545,230</u>	<u>-1,820</u>	<u>9,360,943</u>	<u>9,359,143</u>	<u>-1,800</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	82,170	82,170	0	82,170	82,170	0
2.060 All Other Financial Sources	6,902	6,902	0	48,007	48,007	0
2.070 Total Other Financing Sources	<u>89,072</u>	<u>89,072</u>	<u>0</u>	<u>130,177</u>	<u>130,177</u>	<u>0</u>
2.080 Total Revenue & Other Sources	<u>636,122</u>	<u>634,302</u>	<u>-1,820</u>	<u>9,491,120</u>	<u>9,489,319</u>	<u>-1,801</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	796,000	837,452	-41,452	5,575,287	5,540,572	34,715
3.020 Employee Benefits	305,400	300,292	5,108	1,593,841	1,563,542	30,299
3.030 Purchased Services	454,800	288,083	166,717	1,682,657	1,451,681	230,976
3.040 Supplies and Materials	37,200	26,275	10,925	237,171	197,055	40,116
3.050 Capital Outlay	15,500	679	14,821	97,936	55,404	42,532
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	0	0	0	16,827	16,827	0
4.300 Other Objects	7,300	1,185	6,115	87,417	72,534	14,883
4.500 Total Expenditures	<u>1,616,200</u>	<u>1,453,966</u>	<u>162,234</u>	<u>9,391,136</u>	<u>8,997,615</u>	<u>393,521</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	89,581	89,581	0
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>92,581</u>	<u>92,581</u>	<u>0</u>
5.050 Total Expend. & Other Uses	<u>1,616,200</u>	<u>1,453,966</u>	<u>162,234</u>	<u>9,483,717</u>	<u>9,090,196</u>	<u>393,521</u>
6.010 Operating Surplus/(Deficit)	<u>-980,078</u>	<u>-819,663</u>	<u>160,415</u>	<u>7,403</u>	<u>399,124</u>	<u>391,721</u>
7.010 Beginning Cash Balance	14,332,286	14,563,596	231,310	13,344,809	13,344,809	0
7.020 Ending Cash Balance	<u>13,352,208</u>	<u>13,743,933</u>	<u>391,725</u>	<u>13,352,212</u>	<u>13,743,933</u>	<u>391,721</u>
8.010 Outstanding Encumbrances	2,840,000	3,103,347	-263,347	2,840,000	3,103,347	-263,347

	FY22	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD educated]	1,246	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  
December 2021

Monthly Actuals

Fiscal Year To Date Actuals

	FY19 Dec mo.	FY20 Dec mo.	FY21 Dec mo.	FY22 Dec mo.	4 yr Average	FY19 Dec FYTD	FY20 Dec FYTD	FY21 Dec FYTD	FY22 Dec FYTD	4 yr Average
<b>REVENUES</b>										
1.010 General Property (Real Estate)	0	0	0	0	0	4,184,487	4,266,650	4,373,826	4,435,179	4,315,036
1.020 Tangible Personal Property Tax	0	0	0	0	0	471,064	494,436	519,985	557,590	510,769
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	647,354	602,900	579,860	518,996	587,278	3,747,001	3,673,390	3,522,582	3,168,639	3,527,903
1.040 Restricted Grants-in-Aid	16,563	18,791	18,799	18,799	18,238	112,098	112,799	112,794	112,794	112,621
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0	726,528	716,819	721,397	696,061	715,201
1.060 All Other Operating Revenue	27,713	25,073	1,840	7,435	15,515	428,268	501,173	326,759	388,880	411,270
1.070 Total Revenue	691,630	646,764	600,499	545,230	621,031	9,669,446	9,765,267	9,577,343	9,359,143	9,592,800
<b>OTHER FINANCING SOURCES</b>										
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0
2.020 State Emergency Loans & Advances	0	0	0	0	0	0	0	0	0	0
2.040 Operating Transfers-In	0	0	0	0	0	0	0	0	0	0
2.050 Advances-In	0	0	15,500	82,170	24,417	0	0	32,139	82,170	28,577
2.060 All Other Financial Sources	0	0	217,721	6,902	56,156	307,870	23,264	397,648	48,007	194,197
2.070 Total Other Financing Sources	0	0	233,221	89,072	80,573	307,870	23,264	429,787	130,177	222,774
2.080 Total Revenue & Other Financ Srces	691,630	646,764	833,720	634,302	701,604	9,977,316	9,788,531	10,007,130	9,489,319	9,815,574
<b>EXPENDITURES</b>										
3.010 Personal Services	767,648	774,563	776,637	837,452	789,075	5,491,918	5,493,455	5,378,811	5,540,572	5,476,189
3.020 Employee's Retirement/Insur. Benefits	309,348	307,781	306,492	300,292	305,978	1,487,902	1,457,829	1,591,130	1,563,542	1,525,101
3.030 Purchased Services	430,456	460,689	646,199	288,083	456,357	2,030,052	2,151,077	1,785,889	1,451,681	1,854,675
3.040 Supplies and Materials	22,398	15,631	14,421	26,275	19,681	158,207	219,130	244,926	197,055	204,829
3.050 Capital Outlay	566	225	-42,652	679	-10,296	91,549	58,675	-35,147	55,404	42,620
4.050 Debt Service Principal HB264	0	0	100,000	0	25,000	100,000	100,000	100,000	100,000	100,000
4.060 Debt Service Interest	0	0	19,197	0	4,799	23,937	21,567	19,197	16,827	20,382
4.300 Other Objects	22,411	6,765	-541	1,185	7,455	93,110	72,933	64,822	72,534	75,850
4.500 Total Expenditures	1,552,827	1,565,654	1,819,753	1,453,966	1,598,050	9,476,675	9,574,666	9,149,628	8,997,615	9,299,646
<b>OTHER FINANCING USES</b>										
5.010 Operational Transfers - Out	0	0	3,000	0	750	3,000	3,000	3,000	3,000	3,000
5.020 Advances - Out	79,201	0	0	0	19,800	79,201	19,019	21,468	89,581	52,317
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	79,201	0	3,000	0	20,550	82,201	22,019	24,468	92,581	55,317
5.050 Total Expend. & Other Financ Uses	1,632,028	1,565,654	1,822,753	1,453,966	1,618,600	9,558,876	9,596,685	9,174,096	9,090,196	9,354,963
6.010 Operating Surplus/(Deficit)	-940,398	-918,890	-989,033	-819,663	-916,996	418,440	191,846	833,034	399,124	460,611
7.010 Beginning Cash Balance	7,682,565	9,837,977	12,422,762	14,563,596	11,126,725	6,323,727	8,727,241	10,600,695	13,344,809	9,749,118
7.020 Ending Cash Balance	6,742,167	8,919,087	11,433,729	13,743,933	10,209,729	6,742,167	8,919,087	11,433,729	13,743,933	10,209,729

	FY19	FY20	FY21	FY22	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD e	1,431	1,354	1,309	1,246	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

## FINNEYTOWN LOCAL SCHOOLS

### Cash Summary Report by Fund

		Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund:	001	\$ 13,344,808.83	\$ 634,302.17	\$ 9,489,319.04	\$ 1,453,965.51	\$ 9,090,195.19	\$ 13,743,932.68	\$ 3,103,346.68	\$ 10,640,586.00
Fund:	002	\$ 1,468,370.52	\$ 0.00	\$ 1,405,534.97	\$ 381,632.50	\$ 1,813,479.10	\$ 1,060,426.39	\$ 499,359.00	\$ 561,067.39
Fund:	003	\$ 934,556.67	\$ 0.00	\$ 124,588.75	\$ 0.00	\$ 2,266.06	\$ 1,056,879.36	\$ 10,657.00	\$ 1,046,222.36
Fund:	004	\$ 21,891,811.42	\$ 6,812.28	\$ 129,700.07	\$ 1,397,983.82	\$ 7,513,970.03	\$ 14,507,541.46	\$ 10,520,443.24	\$ 3,987,098.22
Fund:	006	\$ 1,880.14	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,880.14	\$ 0.00	\$ 1,880.14
Fund:	009	\$ 168,232.65	\$ 128.00	\$ 12,674.25	\$ 2,284.24	\$ 12,412.14	\$ 168,494.76	\$ 6,147.25	\$ 162,347.51
Fund:	018	\$ 4,465.83	\$ 2,925.04	\$ 11,846.70	\$ 3,368.64	\$ 6,307.97	\$ 10,004.56	\$ 8,555.06	\$ 1,449.50
Fund:	019	\$ 931,976.71	\$ 1,300.00	\$ 12,482.90	\$ 5,361.45	\$ 25,306.55	\$ 919,153.06	\$ 2,949.69	\$ 916,203.37
Fund:	022	\$ 5,986.63	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,986.63	\$ 0.00	\$ 5,986.63
Fund:	034	\$ 150,052.48	\$ 0.00	\$ 47,596.61	\$ 0.00	\$ 547.81	\$ 197,101.28	\$ 0.00	\$ 197,101.28
Fund:	200	\$ 36,419.70	\$ 918.00	\$ 4,471.80	\$ 207.34	\$ 1,742.37	\$ 39,149.13	\$ 1,487.72	\$ 37,661.41
Fund:	300	\$ 120,742.75	\$ 7,217.00	\$ 82,324.25	\$ 1,441.52	\$ 58,830.28	\$ 144,236.72	\$ 33,237.30	\$ 110,999.42
Fund:	401	\$ 78,862.73	\$ 6.68	\$ 146,188.40	\$ 4,642.51	\$ 134,038.71	\$ 91,012.42	\$ 171,450.91	\$ (80,438.49)
Fund:	451	\$ 0.00	\$ 0.00	\$ 2,700.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 4,050.00	\$ (2,700.00)
Fund:	467	\$ 180,356.55	\$ 0.00	\$ 0.00	\$ 17,816.17	\$ 121,960.49	\$ 58,396.06	\$ 5,640.75	\$ 52,755.31
Fund:	507	\$ 323.00	\$ 47,220.68	\$ 310,703.13	\$ 64,948.08	\$ 351,697.32	\$ (40,671.19)	\$ 417,605.82	\$ (458,277.01)
Fund:	516	\$ 0.00	\$ 52,026.06	\$ 326,129.56	\$ 83,306.32	\$ 366,784.32	\$ (40,654.76)	\$ 36,143.61	\$ (76,798.37)
Fund:	551	\$ 0.00	\$ 1,297.47	\$ 4,362.89	\$ 1,291.89	\$ 5,654.78	\$ (1,291.89)	\$ 0.00	\$ (1,291.89)
Fund:	572	\$ (855.00)	\$ 29,990.18	\$ 202,220.09	\$ 52,862.77	\$ 231,987.60	\$ (30,622.51)	\$ 15,536.33	\$ (46,158.84)
Fund:	584	\$ 0.00	\$ 96.41	\$ 3,461.66	\$ 0.00	\$ 3,461.66	\$ 0.00	\$ 5,457.90	\$ (5,457.90)
Fund:	587	\$ 0.00	\$ 763.22	\$ 763.22	\$ 0.00	\$ 763.22	\$ 0.00	\$ 6,105.77	\$ (6,105.77)
Fund:	590	\$ 0.00	\$ 6,797.86	\$ 29,229.51	\$ 2,420.99	\$ 31,650.50	\$ (2,420.99)	\$ 12,818.40	\$ (15,239.39)
Fund:	599	\$ 0.00	\$ 0.00	\$ 3,279.87	\$ 0.00	\$ 779.87	\$ 2,500.00	\$ 2,500.00	\$ 0.00
<b>Grand Total</b>		<b>\$ 39,317,991.61</b>	<b>\$ 791,801.05</b>	<b>\$ 12,349,577.67</b>	<b>\$ 3,474,883.75</b>	<b>\$ 19,775,185.97</b>	<b>\$ 31,892,383.31</b>	<b>\$ 14,863,492.43</b>	<b>\$ 17,028,890.88</b>

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

**TABLE I - TOTAL PROJECT BUDGET ANALYSIS (EXPENDITURES)**

<u>PACKAGE</u>	<u>BOND PROCEEDS</u>	<u>INTEREST INCOME</u>	<u>TOTAL \$ AVAILABLE</u>	<u>DESIGN \$ EXPENDED</u>	<u>CONSTR \$ EXPENDED</u>	<u>OTHER \$ EXPENDED</u>	<u>OTHER LFI \$ EXPENDED</u>	<u>TOTAL \$ EXPENDED</u>
Elementary K-6	22,077,095		22,077,095	1,526,697	11,199,813	132,979		12,859,489
Elementary LFIs	1,172,905		1,172,905		4,990		1,450	6,440
Stadium turf LFI	1,000,000		1,000,000	32,500	900,902	3,700		937,102
General/Misc.	0	553,868	553,868				93,296	93,296
<b>Phase I subtotal</b>	<b>24,250,000</b>	<b>553,868</b>	<b>24,803,868</b>	<b>1,559,197</b>	<b>12,105,705</b>	<b>136,679</b>	<b>94,746</b>	<b>13,896,327</b>
Secondary 7-12	3,620,000		3,620,000					0
Secondary MP LFI	0		0	20,000				20,000
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>3,620,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Grand Total</b>	<b>27,870,000</b>	<b>553,868</b>	<b>28,423,868</b>	<b>1,579,197</b>	<b>12,105,705</b>	<b>136,679</b>	<b>94,746</b>	<b>13,916,327</b>
% of \$24,250,000	100.0%	2.0%	102.0%	5.7%	43.4%	0.5%	0.3%	49.9%

TOTAL AVAILABLE: 28,423,868  
TOTAL EXPENDED: 13,916,327

**TABLE II - TOTAL PROJECT BUDGET ANALYSIS (UNCOMMITTED BALANCE)**

<u>PACKAGE</u>	<u>CASH BALANCE</u>	<u>DESIGN \$ BALANCE</u>	<u>CONSTR \$ BALANCE</u>	<u>OTHER \$ BALANCE</u>	<u>OTHER LFI \$ BALANCE</u>	<u>TOTAL BALANCE</u>	<u>UNCOMMITTED BALANCE</u>
	<u>BALANCE</u>	<u>OPEN POs</u>	<u>OPEN POs</u>	<u>OPEN POs</u>	<u>OPEN POs</u>	<u>OPEN POs</u>	
Elementary K-6	9,217,606	347,356	10,023,396	108,708		10,479,460	(1,261,854)
Elementary LFIs	1,166,465					0	1,166,465
Stadium turf	62,898					0	62,898
General/Misc.	460,572				39,483	39,483	421,089
<b>Phase I subtotal</b>	<b>10,907,541</b>	<b>347,356</b>	<b>10,023,396</b>	<b>108,708</b>	<b>39,483</b>	<b>10,518,943</b>	<b>388,598</b>
Secondary 7-12	3,620,000					0	0
Secondary MP LFI	0	1,500				1,500	(1,500)
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>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>3,618,500</b>
<b>Grand Total</b>	<b>14,527,541</b>	<b>348,856</b>	<b>10,023,396</b>	<b>108,708</b>	<b>39,483</b>	<b>10,520,443</b>	<b>4,007,098</b>
% of \$24,250,000	52.1%	1.4%	41.3%	0.4%	0.2%	43.4%	16.5%

REMAINING CASH BALANCE: 14,527,541  
TOTAL COMMITTED: 10,520,443  
TOTAL UNCOMMITTED: 4,007,098