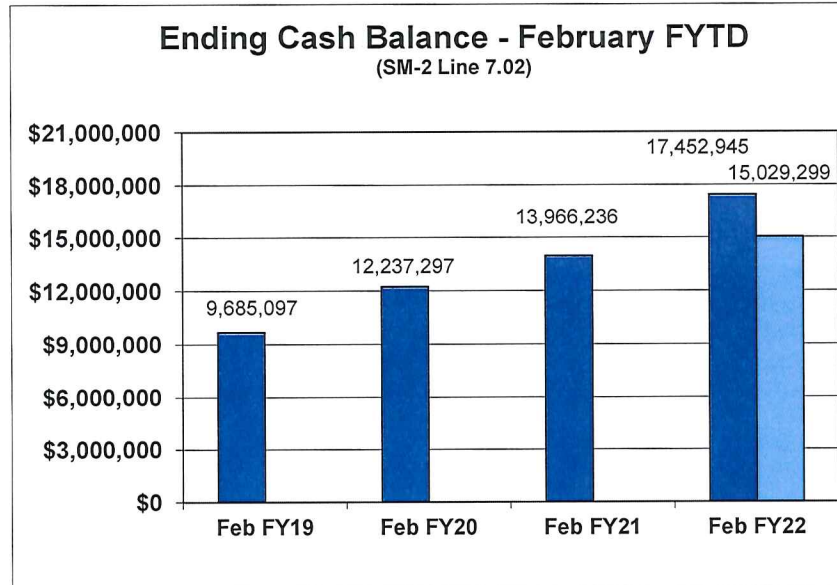
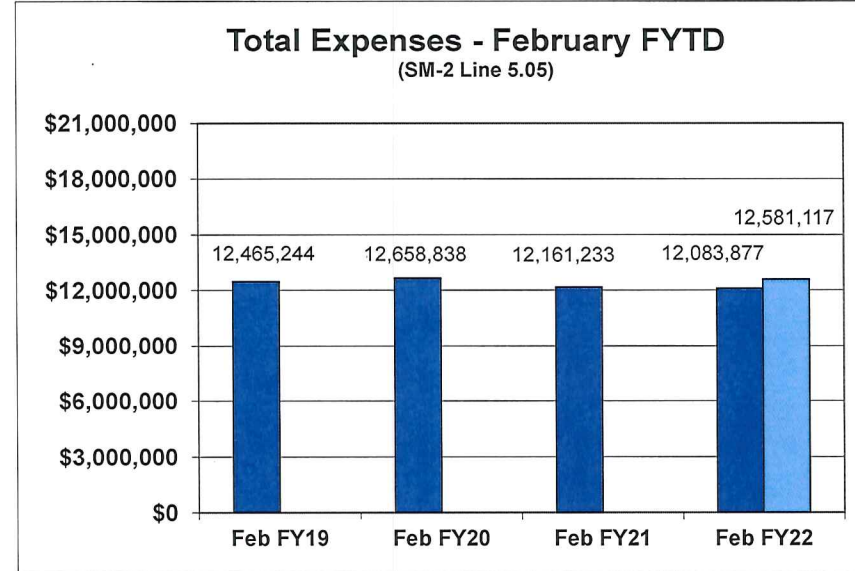
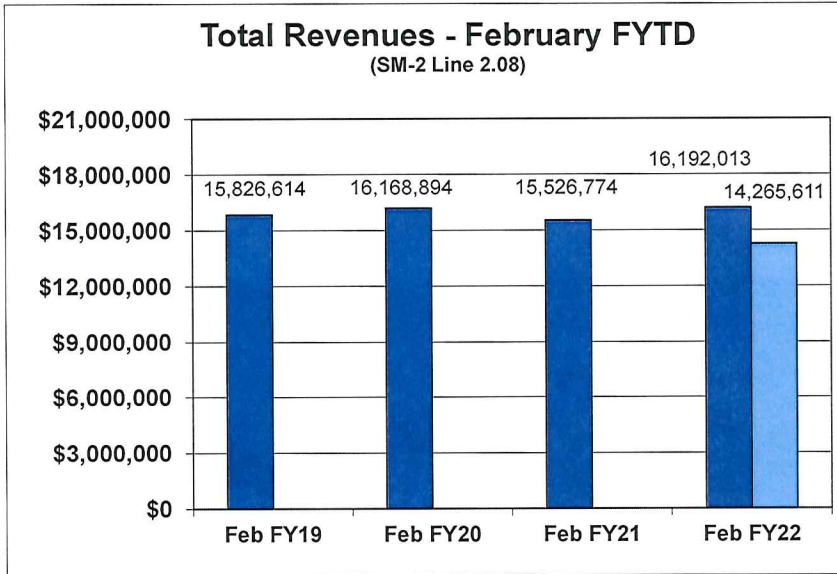


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - FEBRUARY 2022 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - February 2022 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$4,736,800 in February and \$16,077,229 FYTD.
- General Property (Real Estate) tax collections were \$4,245,000 in February.
- Unrestricted state aid totaled \$440,894 in February.
- Restricted state aid totaled \$26,369 in February.
- All other operating revenues were \$24,538 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,324,035 for February and \$12,083,877 FYTD.
- Salaries, at \$7,079,656 FYTD were \$151K favorable to plan.
- Benefits, at \$2,019,438 FYTD were \$102K favorable to plan.
- Purchase Services at \$2,265,015 FYTD were \$236K favorable to plan.
- Capital Outlay at \$176,588 were \$55K unfavorable to plan.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$1,594,715.
- Fiscal year to date, revenues exceed expenditures by \$4,108,136.
- Ending cash balance was \$17,452,945.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY21/22
February 2022

	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	2,713,700	4,245,000	1,531,300	8,795,979	9,543,579	747,600
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	371,400	440,894	69,494	3,055,304	4,580,165	1,524,861
1.040 Restricted State Grants	261,200	26,369	-234,831	634,396	280,169	-354,227
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	24,538	14,488	411,513	419,666	8,153
1.070 Total Revenue	<u>3,356,350</u>	<u>4,736,801</u>	<u>1,380,451</u>	<u>14,150,843</u>	<u>16,077,230</u>	<u>1,926,387</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	82,170	82,170	0
2.060 All Other Financial Sources	0	0	0	32,598	32,614	16
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>114,768</u>	<u>114,784</u>	<u>16</u>
2.080 Total Revenue & Other Sources	<u>3,356,350</u>	<u>4,736,801</u>	<u>1,380,451</u>	<u>14,265,611</u>	<u>16,192,013</u>	<u>1,926,402</u>
EXPENDITURES						
3.010 Personal Services	825,600	769,116	56,484	7,231,087	7,079,656	151,431
3.020 Employee Benefits	264,100	199,930	64,170	2,121,141	2,019,439	101,702
3.030 Purchased Services	409,300	285,773	123,527	2,501,257	2,265,015	236,242
3.040 Supplies and Materials	27,900	10,268	17,632	292,971	231,987	60,984
3.050 Capital Outlay	6,900	55,150	-48,250	122,036	176,587	-54,551
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	4,500	3,799	701	103,217	101,786	1,431
4.500 Total Expenditures	<u>1,538,300</u>	<u>1,324,036</u>	<u>214,264</u>	<u>12,488,536</u>	<u>11,991,297</u>	<u>497,239</u>
OTHER FINANCING USES						
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>1,538,300</u>	<u>1,324,036</u>	<u>214,264</u>	<u>12,581,117</u>	<u>12,083,878</u>	<u>497,239</u>
6.010 Operating Surplus/(Deficit)	<u>1,818,050</u>	<u>3,412,765</u>	<u>1,594,715</u>	<u>1,684,494</u>	<u>4,108,136</u>	<u>2,423,642</u>
7.010 Beginning Cash Balance	13,211,249	13,743,933	532,684	13,344,809	13,344,809	0
7.020 Ending Cash Balance	<u>15,029,299</u>	<u>17,156,698</u>	<u>2,127,399</u>	<u>15,029,303</u>	<u>17,452,945</u>	<u>2,423,642</u>
8.010 Outstanding Encumbrances	2,920,000	4,196,641	-1,276,641	2,920,000	4,196,641	-1,276,641

			FY22	
EMIS	Oct Wk 1/Ave. Student Headcount [FLSD educated]		1,241	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
 February 2022

Monthly Actuals

Fiscal Year To Date Actuals

	FY19 Feb mo.	FY20 Feb mo.	FY21 Feb mo.	FY22 Feb mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	1,280,000	2,935,000	4,190,000	4,245,000	3,162,500
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	603,069	603,070	670,157	440,894	579,297
1.040 Restricted Grants-in-Aid	18,423	18,798	18,799	26,369	20,597
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	166,468	28,945	6,525	24,538	56,619
1.070 Total Revenue	<u>2,067,960</u>	<u>3,585,813</u>	<u>4,885,481</u>	<u>4,736,800</u>	<u>3,819,014</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	0	0	0	0	0
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2.080 Total Revenue & Other Financ Srces	<u>2,067,960</u>	<u>3,585,813</u>	<u>4,885,481</u>	<u>4,736,800</u>	<u>3,819,014</u>
EXPENDITURES					
3.010 Personal Services	815,021	788,767	750,696	769,116	780,900
3.020 Employee's Retirement/Insur. Benefits	235,741	237,112	237,788	199,930	227,643
3.030 Purchased Services	298,570	434,881	415,407	285,773	358,658
3.040 Supplies and Materials	13,218	18,808	10,736	10,268	13,257
3.050 Capital Outlay	894	1,992	450	55,150	14,622
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	971	3,980	12,443	3,799	5,298
4.500 Total Expenditures	<u>1,364,415</u>	<u>1,485,540</u>	<u>1,427,520</u>	<u>1,324,035</u>	<u>1,400,378</u>
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	0	0	0	0	0
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>0</u>	<u>0</u>
5.050 Total Expend. & Other Financ Uses	<u>1,364,415</u>	<u>1,485,540</u>	<u>1,427,520</u>	<u>1,324,035</u>	<u>1,400,378</u>
6.010 Operating Surplus/(Deficit)	<u>703,545</u>	<u>2,100,273</u>	<u>3,457,961</u>	<u>3,412,765</u>	<u>2,418,636</u>
7.010 Beginning Cash Balance	<u>8,981,552</u>	<u>10,137,024</u>	<u>10,508,275</u>	<u>14,040,180</u>	<u>10,916,758</u>
7.020 Ending Cash Balance	<u>9,685,097</u>	<u>12,237,297</u>	<u>13,966,236</u>	<u>17,452,945</u>	<u>13,335,394</u>

	FY19 Feb FYTD	FY20 Feb FYTD	FY21 Feb FYTD	FY22 Feb FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	8,584,487	9,311,650	8,563,826	9,543,579	9,000,886
1.020 Tangible Personal Property Tax	471,064	494,436	519,985	557,590	510,769
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	4,966,590	4,917,277	4,806,567	4,580,164	4,817,650
1.040 Restricted Grants-in-Aid	150,088	150,395	150,392	280,168	182,761
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	726,528	716,819	721,397	696,061	715,201
1.060 All Other Operating Revenue	619,987	555,053	334,820	419,666	482,382
1.070 Total Revenue	<u>15,518,744</u>	<u>16,145,630</u>	<u>15,096,987</u>	<u>16,077,229</u>	<u>15,709,647</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	32,139	82,170	28,577
2.060 All Other Financial Sources	307,870	23,264	397,648	32,614	190,349
2.070 Total Other Financing Sources	<u>307,870</u>	<u>23,264</u>	<u>429,787</u>	<u>114,784</u>	<u>218,926</u>
2.080 Total Revenue & Other Financ Srces	<u>15,826,614</u>	<u>16,168,894</u>	<u>15,526,774</u>	<u>16,192,013</u>	<u>15,928,574</u>
EXPENDITURES					
3.010 Personal Services	7,106,134	7,102,725	6,926,259	7,079,656	7,053,693
3.020 Employee's Retirement/Insur. Benefits	1,964,817	1,912,799	2,095,296	2,019,439	1,998,088
3.030 Purchased Services	2,775,604	3,092,195	2,599,190	2,265,014	2,683,001
3.040 Supplies and Materials	188,987	249,974	266,686	231,987	234,408
3.050 Capital Outlay	122,590	61,036	-2,591	176,588	89,406
4.050 Debt Service Principal HB264	100,000	100,000	100,000	100,000	100,000
4.060 Debt Service Interest	23,937	21,567	19,197	16,827	20,382
4.300 Other Objects	100,974	96,523	85,594	101,786	96,219
4.500 Total Expenditures	<u>12,383,043</u>	<u>12,636,819</u>	<u>12,089,631</u>	<u>11,991,296</u>	<u>12,275,197</u>
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	3,000	3,000	3,000	3,000
5.020 Advances - Out	79,201	19,019	68,602	89,581	64,101
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	<u>82,201</u>	<u>22,019</u>	<u>71,602</u>	<u>92,581</u>	<u>67,101</u>
5.050 Total Expend. & Other Financ Uses	<u>12,465,244</u>	<u>12,658,838</u>	<u>12,161,233</u>	<u>12,083,877</u>	<u>12,342,298</u>
6.010 Operating Surplus/(Deficit)	<u>3,361,370</u>	<u>3,510,056</u>	<u>3,365,541</u>	<u>4,108,136</u>	<u>3,586,276</u>
7.010 Beginning Cash Balance	<u>6,323,727</u>	<u>8,727,241</u>	<u>10,600,695</u>	<u>13,344,809</u>	<u>9,749,118</u>
7.020 Ending Cash Balance	<u>9,685,097</u>	<u>12,237,297</u>	<u>13,966,236</u>	<u>17,452,945</u>	<u>13,335,394</u>

	FY19	FY20	FY21	FY22	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD e	1,431	1,354	1,309	1,241	FLSD only (includes Oaks satellite count)
ODE SFPR Student Total ADM Count [FLSD res	1,520	1,479	1,455	n/a	FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD reside	1,464	1,434	1,399	n/a	FLSD + Charter School

FINNEYTOWN LOCAL SCHOOLS

FEB 2022

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	\$ 4,736,800.26	\$ 16,192,012.15	\$ 1,324,035.20	\$ 12,083,876.05	\$ 17,452,944.93	\$ 4,196,640.75	\$ 13,256,304.18
Fund:	002	\$ 1,468,370.52	\$ 1,085,000.00	\$ 2,735,534.97	\$ 0.00	\$ 1,813,479.10	\$ 2,390,426.39	\$ 499,359.00	\$ 1,891,067.39
Fund:	003	\$ 934,556.67	\$ 95,000.00	\$ 224,588.75	\$ 0.00	\$ 12,923.06	\$ 1,146,222.36	\$ 0.00	\$ 1,146,222.36
Fund:	004	\$ 21,891,811.42	\$ 967.41	\$ 152,319.89	\$ 1,139,254.63	\$ 10,166,655.98	\$ 11,877,475.33	\$ 6,795,786.86	\$ 5,081,688.47
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	\$ 152.00	\$ 14,002.00	\$ 413.85	\$ 15,044.75	\$ 167,189.90	\$ 4,312.99	\$ 162,876.91
Fund:	018	\$ 4,465.83	\$ 1,002.44	\$ 13,675.15	\$ 130.20	\$ 6,982.09	\$ 11,158.89	\$ 7,980.00	\$ 3,178.89
Fund:	019	\$ 931,976.71	\$ 500.00	\$ 12,982.90	\$ 5,371.17	\$ 34,955.16	\$ 910,004.45	\$ 2,605.89	\$ 907,398.56
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	\$ 40,000.00	\$ 102,596.61	\$ 0.00	\$ 547.81	\$ 252,101.28	\$ 0.00	\$ 252,101.28
Fund:	200	\$ 36,419.70	\$ 543.00	\$ 5,180.80	\$ 249.82	\$ 2,509.79	\$ 39,090.71	\$ 2,177.72	\$ 36,912.99
Fund:	300	\$ 120,742.75	\$ 7,330.16	\$ 97,194.47	\$ 5,970.22	\$ 71,512.51	\$ 146,424.71	\$ 29,436.35	\$ 116,988.36
Fund:	401	\$ 78,862.73	\$ 156,756.79	\$ 302,953.16	\$ 25,060.61	\$ 208,111.86	\$ 173,704.03	\$ 104,948.96	\$ 68,755.07
Fund:	451	\$ 0.00	\$ 0.00	\$ 2,700.00	\$ 0.00	\$ 2,700.00	\$ 0.00	\$ 2,700.00	\$ (2,700.00)
Fund:	461	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 900.00	\$ (900.00)
Fund:	467	\$ 180,356.55	\$ 0.00	\$ 0.00	\$ 18,620.21	\$ 158,399.66	\$ 21,956.89	\$ 4,224.00	\$ 17,732.89
Fund:	507	\$ 0.00	\$ 101,214.12	\$ 396,657.13	\$ 53,149.72	\$ 449,806.85	\$ (53,149.72)	\$ 322,877.95	\$ (376,027.67)
Fund:	516	\$ 0.00	\$ 58,366.28	\$ 432,561.54	\$ 46,898.76	\$ 472,049.36	\$ (39,487.82)	\$ 22,054.10	\$ (61,541.92)
Fund:	551	\$ 0.00	\$ 1,291.93	\$ 6,946.71	\$ 1,340.93	\$ 8,287.64	\$ (1,340.93)	\$ 0.00	\$ (1,340.93)
Fund:	572	\$ (855.00)	\$ 30,139.44	\$ 262,982.04	\$ 31,361.92	\$ 293,488.96	\$ (31,361.92)	\$ 15,826.33	\$ (47,188.25)
Fund:	584	\$ 0.00	\$ 100.90	\$ 3,562.56	\$ 0.00	\$ 3,562.56	\$ 0.00	\$ 5,531.95	\$ (5,531.95)
Fund:	587	\$ 0.00	\$ 2,289.66	\$ 3,052.88	\$ 763.22	\$ 3,816.10	\$ (763.22)	\$ 3,033.79	\$ (3,797.01)
Fund:	590	\$ 0.00	\$ 6,546.46	\$ 38,196.96	\$ 7,026.92	\$ 45,223.88	\$ (7,026.92)	\$ 9,469.17	\$ (16,496.09)
Fund:	599	\$ 0.00	\$ 0.00	\$ 3,279.87	\$ 0.00	\$ 3,279.87	\$ 0.00	\$ 0.00	\$ 0.00
Grand Total		\$ 39,317,668.61	\$ 6,324,000.85	\$ 21,002,980.54	\$ 2,659,647.38	\$ 25,857,213.04	\$ 34,463,436.11	\$ 12,029,865.81	\$ 22,433,570.30

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 FEB 2022

TABLE I - TOTAL PROJECT BUDGET ANALYSIS (TOTAL AVAILABLE vs. EXPENDITURES)

PACKAGE	OFCC ELPP BUDGET	INTEREST INCOME	TOTAL \$ AVAILABLE	DESIGN \$ EXPENDED	CONSTR \$ EXPENDED	OTHER \$ EXPENDED	SOFT \$ EXPENDED	TOTAL \$ EXPENDED
Elementary K-6	22,077,095		22,077,095	1,563,969	13,738,904	101,008	38,191	15,442,072
Elementary LFIs	1,172,905		1,172,905		73,734		1,450	75,184
Subtotal K-6	23,250,000	0	23,250,000	1,563,969	13,812,638	101,008	39,641	15,517,256
Stadium turf LFI	1,000,000		1,000,000	32,500	900,902	3,700		937,102
Secondary MP LFI	0		0	20,000				20,000
General/Misc. LFI	0	287,760	287,760				94,655	94,655
Phase I subtotal	24,250,000	287,760	24,537,760	1,616,469	14,713,540	104,708	134,296	16,569,013
Reserved Phase II	3,620,000	287,760	3,907,760					0
Grand Total	27,870,000	575,521	28,445,521	1,616,469	14,713,540	104,708	134,296	16,569,013
% of \$24,250,000	100.0%	1.2%	101.2%	6.7%	60.7%	0.4%	0.6%	68.3%

TOTAL AVAILABLE: 28,445,521
 TOTAL EXPENDED: 16,569,013

TABLE II - TOTAL PROJECT BUDGET ANALYSIS (UNCOMMITTED BALANCE)

PACKAGE	CASH BALANCE	DESIGN \$ OPEN POs	CONSTR \$ OPEN POs	OTHER \$ OPEN POs	SOFT \$ OPEN POs	TOTAL OPEN POs	UNCOMMITTED BALANCE
Elementary K-6	6,635,023	310,085	6,337,911	59,258	43,950	6,751,204	(116,181)
Elementary LFIs	1,097,721					0	1,097,721
Subtotal K-6	7,732,744	310,085	6,337,911	59,258	43,950	6,751,204	981,540
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(20,000)				1,500	1,500	(21,500)
General/Misc. LFI	193,105				39,483	39,483	153,622
Phase I subtotal	7,968,747	310,085	6,337,911	59,258	84,933	6,792,187	1,176,560
Reserved Phase II	3,907,760					0	3,907,760
Grand Total	11,876,508	310,085	6,337,911	59,258	84,933	6,792,187	5,084,321
% of \$24,250,000	32.9%	1.3%	26.1%	0.2%	0.4%	28.0%	4.9%

REMAINING CASH BALANCE: 11,876,508
 TOTAL COMMITTED: 6,792,187
 TOTAL UNCOMMITTED: 5,084,321