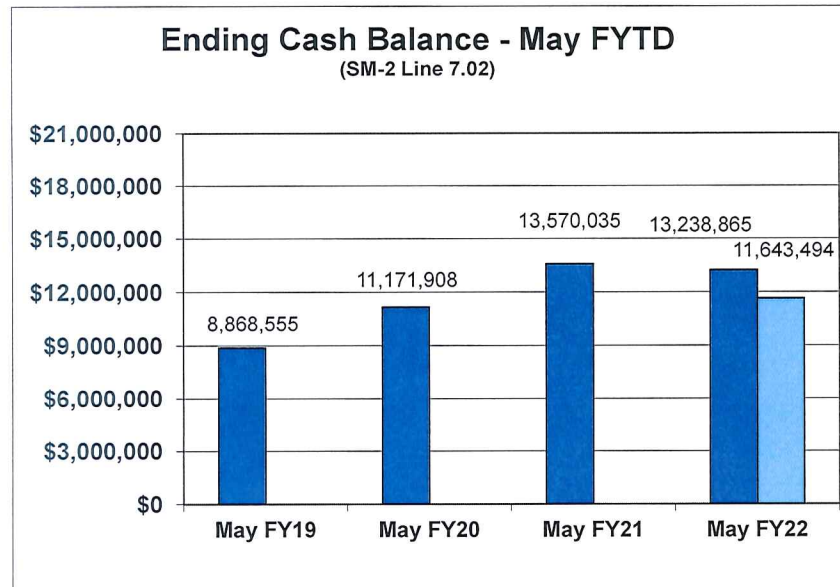
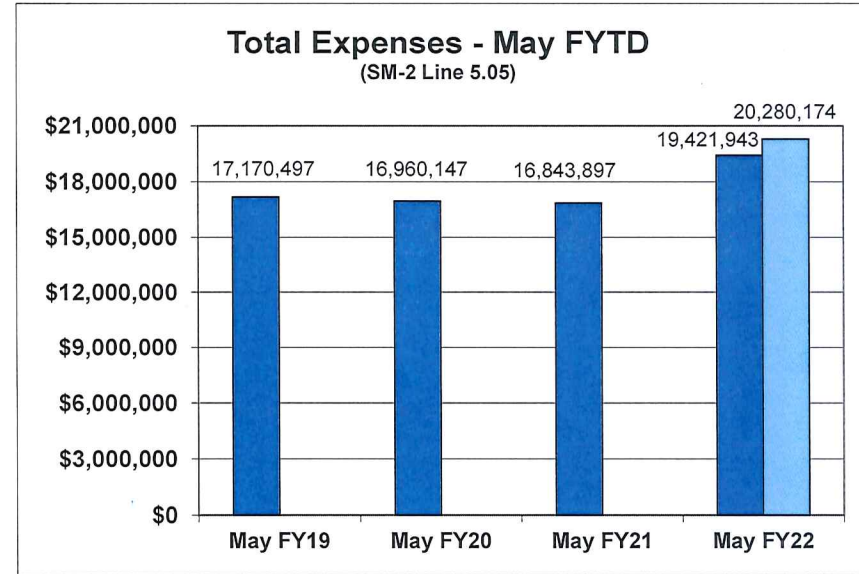
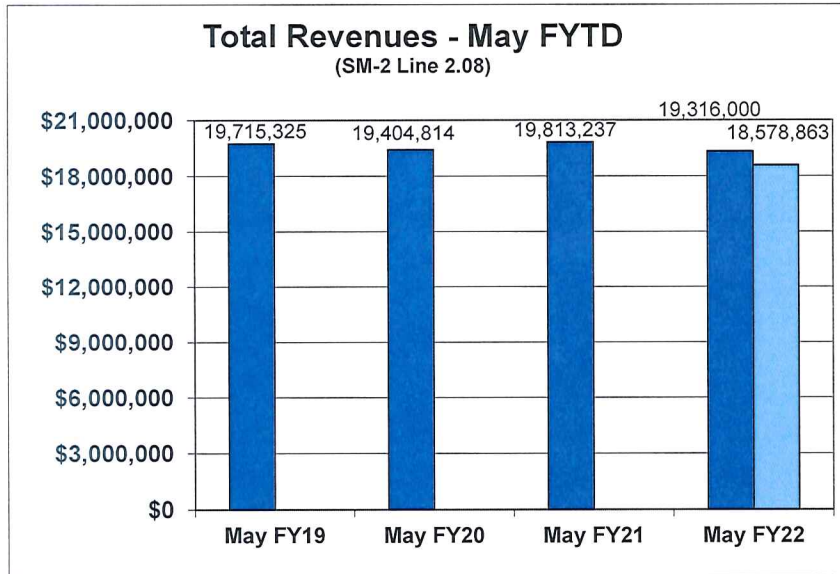


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - MAY 2022 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - May 2022 FYTD

Total Revenues (Line 2.08)

- Total revenue was \$425,395 in May and \$19,316,000 FYTD.
- Real Estate tax at \$9,522,288 was favorable by \$165K (final).
- Tangible Pers. Prop. tax at \$1,143,941 was favorable by \$29K (final).
- State Grants (Restricted & Unrestricted) at \$6,069,893 were \$362K favorable to plan.
- All Other Operating Revenue at \$936,358 is \$130K favorable to plan.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,325,285 for May and \$19,421,943 FYTD.
- Salaries at \$9,524,373 FYTD are \$168K favorable to plan.
- Benefits at \$2,662,622 FYTD are 251K favorable to plan.
- Purchase Services at \$3,305,905 are \$423K favorable to plan.
- Supplies and Materials at \$293,755 are \$92K favorable to plan.
- Capital Outlay at \$190,675 is \$46K unfavorable to plan.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$899,890.
- Fiscal year to date, expenditures exceed revenues by \$105,943.
- Ending cash balance was \$13,238,865.

CHART LEGEND



FINNEYTOWN LOCAL SCHOOL DISTRICT
 GENERAL FUND (001)
 SM-2 - MONTHLY FY21/22
 May 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	0	0	0	9,357,400	9,522,288	164,888
1.020 Tangible Personal Property Tax	0	0	0	1,115,300	1,143,941	28,641
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	371,400	246,254	-125,146	4,169,504	5,711,115	1,541,611
1.040 Restricted State Grants	381,200	26,194	-355,006	1,537,996	358,779	-1,179,217
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	699,039	0	-699,039	1,395,100	1,393,431	-1,669
1.060 All Other Revenues	22,676	17,642	-5,034	806,374	936,358	129,984
1.070 Total Revenue	<u>1,474,315</u>	<u>290,090</u>	<u>-1,184,225</u>	<u>18,381,674</u>	<u>19,065,912</u>	<u>684,238</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	79,000	135,304	56,304	115,019	167,918	52,899
2.070 Total Other Financing Sources	<u>79,000</u>	<u>135,304</u>	<u>56,304</u>	<u>197,189</u>	<u>250,088</u>	<u>52,899</u>
2.080 Total Revenue & Other Sources	<u>1,553,315</u>	<u>425,394</u>	<u>-1,127,921</u>	<u>18,578,863</u>	<u>19,315,999</u>	<u>737,136</u>
EXPENDITURES						
3.010 Personal Services	854,000	865,492	-11,492	9,692,587	9,524,372	168,215
3.020 Employee Benefits	264,100	222,197	41,903	2,913,441	2,662,621	250,820
3.030 Purchased Services	500,200	172,059	328,141	3,729,057	3,305,907	423,150
3.040 Supplies and Materials	37,200	26,012	11,188	386,071	293,756	92,315
3.050 Capital Outlay	5,200	2,476	2,724	144,436	190,675	-46,239
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	14,457	14,457	0	31,284	31,284	0
4.300 Other Objects	5,600	22,592	-16,992	190,717	220,748	-30,031
4.500 Total Expenditures	<u>1,680,757</u>	<u>1,325,285</u>	<u>355,472</u>	<u>17,187,593</u>	<u>16,329,363</u>	<u>858,230</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	3,003,000	3,003,000	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>3,092,581</u>	<u>3,092,581</u>	<u>0</u>
5.050 Total Expend. & Other Uses	<u>1,680,757</u>	<u>1,325,285</u>	<u>355,472</u>	<u>20,280,174</u>	<u>19,421,944</u>	<u>858,230</u>
6.010 Operating Surplus/(Deficit)	<u>-127,442</u>	<u>-899,891</u>	<u>-772,449</u>	<u>-1,701,311</u>	<u>-105,944</u>	<u>1,595,367</u>
7.010 Beginning Cash Balance	11,770,936	14,138,756	2,367,820	13,344,809	13,344,809	0
7.020 Ending Cash Balance	<u>11,643,494</u>	<u>13,238,865</u>	<u>1,595,371</u>	<u>11,643,498</u>	<u>13,238,865</u>	<u>1,595,367</u>
8.010 Outstanding Encumbrances	1,246,000	1,245,301	699	1,246,000	1,245,301	699

			FY22	
EMIS	Oct Wk 1/Ave. Student Headcount [FLSD educated]		1,235	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
May 2022

Monthly Actuals

	FY19 May mo.	FY20 May mo.	FY21 May mo.	FY22 May 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	591,320	517,313	591,724	246,254	486,653
1.040 Restricted Grants-in-Aid	18,356	18,798	18,799	26,194	20,537
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	715,887	0	699,006	0	353,723
1.060 All Other Operating Revenue	196,306	10,143	22,062	17,642	61,538
1.070 Total Revenue	1,521,869	546,254	1,331,591	290,090	922,451
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	104	0	84,720	135,304	55,032
2.070 Total Other Financing Sources	104	0	84,720	135,304	55,032
2.080 Total Revenue & Other Financ Srces	1,521,973	546,254	1,416,311	425,395	977,483
EXPENDITURES					
3.010 Personal Services	832,106	816,511	799,161	865,492	828,318
3.020 Employee's Retirement/Insur. Benefits	225,702	222,138	255,381	222,197	231,355
3.030 Purchased Services	451,166	243,573	431,704	172,059	324,625
3.040 Supplies and Materials	30,959	6,961	15,117	26,012	19,762
3.050 Capital Outlay	-515	-3,218	1,361	2,476	26
4.050 Debt Service Principal HB264	0	0	0	0	0
4.060 Debt Service Interest	21,567	19,197	16,827	14,457	18,012
4.300 Other Objects	1,710	1,048	2,756	22,592	7,027
4.500 Total Expenditures	1,562,695	1,306,210	1,522,307	1,325,285	1,429,124
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	0	0	0	0	0
5.050 Total Expend. & Other Financ Uses	1,562,695	1,306,210	1,522,307	1,325,285	1,429,124
6.010 Operating Surplus/(Deficit)	-40,722	-759,956	-105,996	-899,890	-451,641
7.010 Beginning Cash Balance	8,909,277	11,931,864	13,676,031	14,138,756	12,163,982
7.020 Ending Cash Balance	8,868,555	11,171,908	13,570,035	13,238,865	11,712,341

Fiscal Year To Date Actuals

	FY19 May FYTD	FY20 May FYTD	FY21 May FYTD	FY22 May FYTD	4 yr Average
REVENUES					
8,968,896	9,027,941	9,238,807	9,522,288	9,189,483	
969,448	1,014,630	1,077,772	1,143,941	1,051,448	
0	0	0	0	0	
6,748,336	6,639,401	6,583,259	5,711,115	6,420,528	
207,519	206,789	206,789	358,778	244,969	
0	0	0	0	0	
1,442,415	1,433,108	1,420,403	1,393,431	1,422,339	
957,262	888,952	767,208	936,358	887,445	
19,293,876	19,210,821	19,294,238	19,065,912	19,216,212	
OTHER FINANCING SOURCES					
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	32,139	82,170	28,577	
421,449	193,993	486,860	167,918	317,555	
421,449	193,993	518,999	250,088	346,132	
19,715,325	19,404,814	19,813,237	19,316,000	19,562,344	
EXPENDITURES					
9,461,782	9,467,085	9,255,611	9,524,373	9,427,213	
2,678,827	2,686,434	2,859,103	2,662,622	2,721,746	
4,200,616	4,129,128	4,023,597	3,305,905	3,914,812	
294,792	270,420	323,620	293,755	295,647	
124,266	61,666	8,756	190,675	96,341	
100,000	100,000	100,000	100,000	100,000	
45,504	40,764	36,024	31,284	38,394	
182,509	182,631	165,584	220,748	187,868	
17,088,296	16,938,128	16,772,295	16,329,362	16,782,020	
OTHER FINANCING USES					
3,000	3,000	3,000	3,003,000	753,000	
79,201	19,019	68,602	89,581	64,101	
0	0	0	0	0	
82,201	22,019	71,602	3,092,581	817,101	
17,170,497	16,960,147	16,843,897	19,421,943	17,599,121	
2,544,828	2,444,667	2,969,340	-105,943	1,963,223	
6,323,727	8,727,241	10,600,695	13,344,809	9,749,118	
8,868,555	11,171,908	13,570,035	13,238,865	11,712,341	

	FY19	FY20	FY21	FY22	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD e	1,431	1,354	1,309	1,235	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 residt	1,464	1,434	1,399	n/a	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	\$ 425,394.62	\$ 19,315,999.27	\$ 1,325,285.10	\$ 19,421,942.35	\$ 13,238,865.75	\$ 1,245,301.01	\$ 11,993,564.74
Fund:	002	\$ 1,468,370.52	\$ 0.00	\$ 2,991,999.25	\$ 499,277.32	\$ 2,335,355.68	\$ 2,125,014.09	\$ 0.00	\$ 2,125,014.09
Fund:	003	\$ 934,556.67	\$ 0.00	\$ 264,351.76	\$ 0.00	\$ 14,800.24	\$ 1,184,108.19	\$ 0.00	\$ 1,184,108.19
Fund:	004	\$ 21,891,811.42	\$ 15,116.51	\$ 3,180,514.78	\$ 1,090,824.33	\$ 13,345,802.47	\$ 11,726,523.73	\$ 4,651,656.72	\$ 7,074,867.01
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	\$ 616.00	\$ 20,936.32	\$ 1,389.10	\$ 18,110.07	\$ 171,058.90	\$ 5,538.37	\$ 165,520.53
Fund:	018	\$ 4,465.83	\$ 4,633.78	\$ 19,949.04	\$ 6,741.14	\$ 13,520.32	\$ 10,894.55	\$ 2,239.80	\$ 8,654.75
Fund:	019	\$ 931,976.71	\$ 45,196.57	\$ 58,209.47	\$ 4,181.36	\$ 51,100.63	\$ 939,085.55	\$ 2,105.47	\$ 936,980.08
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	\$ 101,629.65	\$ 0.00	\$ 1,349.22	\$ 250,332.91	\$ 0.00	\$ 250,332.91
Fund:	200	\$ 36,419.70	\$ (2,580.00)	\$ 14,842.80	\$ 4,008.69	\$ 10,253.04	\$ 41,009.46	\$ 3,776.00	\$ 37,233.46
Fund:	300	\$ 120,742.75	\$ 13,908.28	\$ 173,457.45	\$ 4,398.01	\$ 96,885.92	\$ 197,314.28	\$ 71,780.90	\$ 125,533.38
Fund:	401	\$ 78,862.73	\$ 109.57	\$ 303,160.07	\$ 27,647.16	\$ 285,917.88	\$ 96,104.92	\$ 50,659.71	\$ 45,445.21
Fund:	451	\$ 0.00	\$ 0.00	\$ 5,400.00	\$ 0.00	\$ 4,050.00	\$ 1,350.00	\$ 1,350.00	\$ 0.00
Fund:	461	\$ 0.00	\$ 2,030.24	\$ 2,930.24	\$ 740.81	\$ 3,671.05	\$ (740.81)	\$ 2,034.21	\$ (2,775.02)
Fund:	467	\$ 180,356.55	\$ 0.00	\$ 0.00	\$ 0.00	\$ 180,356.45	\$ 0.10	\$ 0.00	\$ 0.10
Fund:	499	\$ 0.00	\$ 0.00	\$ 6,787.76	\$ 0.00	\$ 0.00	\$ 6,787.76	\$ 6,641.96	\$ 145.80
Fund:	507	\$ 0.00	\$ 68,783.66	\$ 596,846.77	\$ 67,871.48	\$ 664,718.25	\$ (67,871.48)	\$ 811,934.71	\$ (879,806.19)
Fund:	516	\$ 0.00	\$ 44,287.14	\$ 569,812.14	\$ 45,081.10	\$ 607,482.30	\$ (37,670.16)	\$ 19,950.00	\$ (57,620.16)
Fund:	551	\$ 0.00	\$ 7,313.19	\$ 16,428.72	\$ 0.00	\$ 16,428.72	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	572	\$ (855.00)	\$ 39,052.78	\$ 363,892.66	\$ 38,299.98	\$ 401,337.64	\$ (38,299.98)	\$ 10,000.00	\$ (48,299.98)
Fund:	584	\$ 0.00	\$ 2,871.73	\$ 6,434.29	\$ 883.27	\$ 7,317.56	\$ (883.27)	\$ 7,407.00	\$ (8,290.27)
Fund:	587	\$ 0.00	\$ 763.22	\$ 5,342.54	\$ 9,363.66	\$ 14,706.20	\$ (9,363.66)	\$ 2,415.92	\$ (11,779.58)
Fund:	590	\$ 0.00	\$ 641.89	\$ 48,485.87	\$ 30,686.78	\$ 79,172.65	\$ (30,686.78)	\$ 14,773.12	\$ (45,459.90)
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	\$ 668,139.18	\$ 28,070,690.72	\$ 3,156,679.29	\$ 37,577,558.51	\$ 29,810,800.82	\$ 6,909,564.90	\$ 22,901,235.92

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 MAY 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	1,656,071	16,788,220	112,792	62,697	18,619,780
Elementary LFIs	1,172,905		1,172,905		73,734		1,450	75,184
Subtotal K-6	23,250,000	0	23,250,000	1,656,071	16,861,954	112,792	64,147	18,694,964
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	302,341	302,341				96,094	96,094
Phase I subtotal	24,250,000	302,341	24,552,341	1,708,571	17,762,856	116,492	160,241	19,748,160
Reserved Phase II	3,620,000	302,341	3,922,341					0
Grand Total	27,870,000	604,683	28,474,683	1,708,571	17,762,856	116,492	160,241	19,748,160
% of \$24,250,000	100.0%	1.2%	101.2%	7.0%	73.2%	0.5%	0.7%	81.4%

TOTAL AVAILABLE: 28,474,683
 TOTAL EXPENDED: 19,748,160

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	3,457,315	217,983	3,514,984	780,698	47,324	4,560,989	(1,103,674)
Elementary LFIs	1,097,721					0	1,097,721
Subtotal K-6	4,555,036	217,983	3,514,984	780,698	47,324	4,560,989	(5,953)
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(20,000)				51,500	51,500	(71,500)
General/Misc. LFI	206,247				39,167	39,167	167,080
Phase I subtotal	4,804,181	217,983	3,514,984	780,698	137,991	4,651,656	152,525
Reserved Phase II	3,922,341					0	3,922,341
Grand Total	8,726,523	217,983	3,514,984	780,698	137,991	4,651,656	4,074,867
% of \$24,250,000	19.8%	0.9%	14.5%	3.2%	0.6%	19.2%	0.6%

REMAINING CASH BALANCE: 8,726,523
 TOTAL COMMITTED: 4,651,656
 TOTAL UNCOMMITTED: 4,074,867