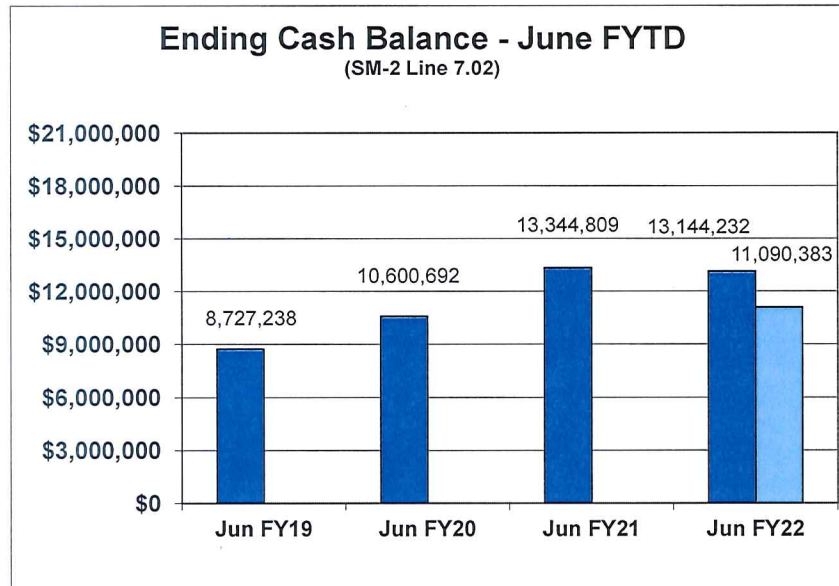
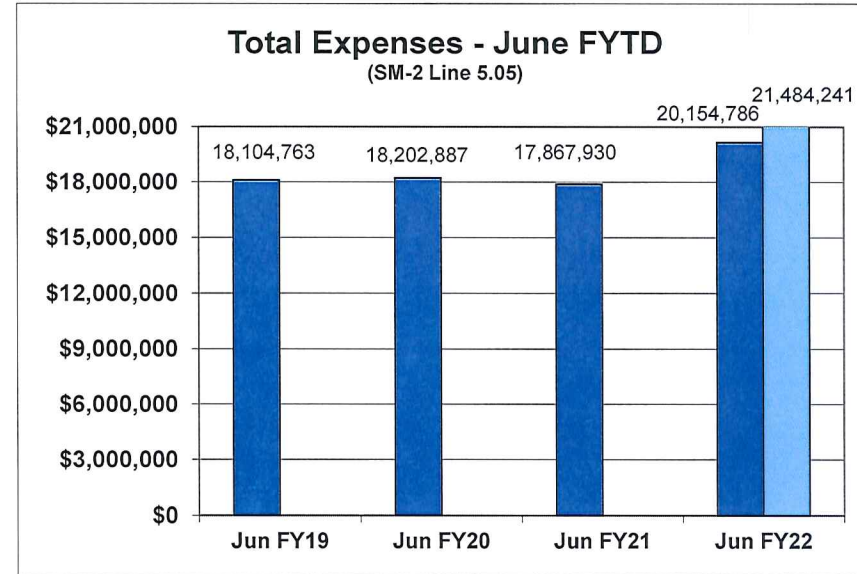
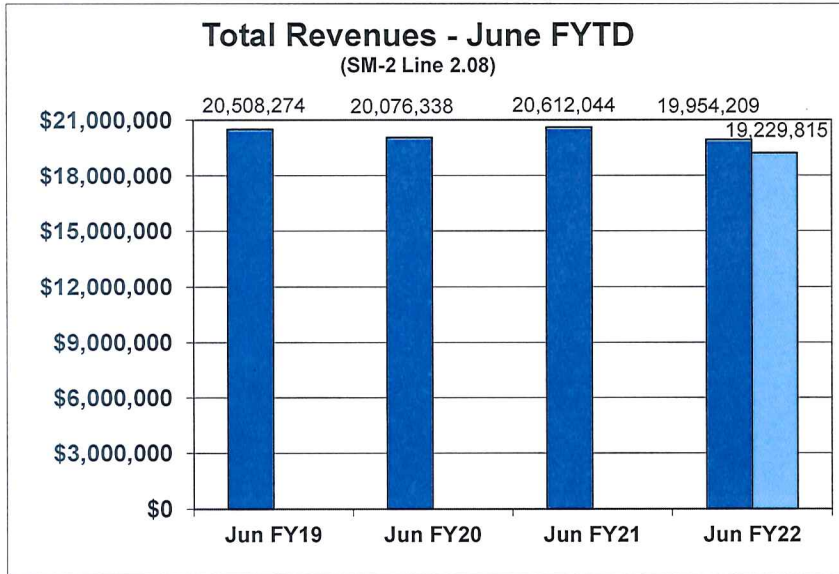


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - JUNE 2022 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - June 2022 Fiscal Year End Wrap-Up

Total Revenues (Line 2.08) \$19,954,209

- Real Estate tax at \$9,522,288 was favorable by \$165K (2%).
- Tangible Pers. Prop. Tax at \$1,143,941 was favorable by \$29K (3%).
- State Grants (Unrestricted & Restricted) at \$6,653,288 were favorable by \$312K (5%).
- Property Tax Allocation at \$1,393,431 was \$2K (0%) unfavorable to plan.
- All Other Operating Revenue at \$978,538 was \$162K (20%) favorable to plan.
- Total actual revenues were \$724K (4%) favorable to plan.

Total Expenditures (Line 5.05) \$20,154,786

- Salaries at \$9,572,153 were \$148K (2%) favorable to plan.
- Benefits at \$2,860,077 were \$290K (9%) favorable to plan.
- Purchase Services at \$3,755,940 were \$792K (17%) favorable due to lower the availability of ESSER funding.
- Supplies at \$366,096 were \$99K (21%) favorable to plan.
- Capial Outlay at \$154,174 was \$18K (10%) favorable to plan.
- Total actual expenditure were 1,329K (6%) favorable to plan.

Ending Cash Balance (Line 7.02) \$13,144,231

- In FY22 expenditures exceeded revenues by \$200,578.

CHART LEGEND ■ Actual ■ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY21/22
June 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	371,511	400,670	29,159	4,541,015	6,111,785	1,570,770
1.040 Restricted State Grants	262,004	182,725	-79,279	1,800,000	541,504	-1,258,496
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	1,395,100	1,393,431	-1,669
1.060 All Other Revenues	10,026	42,181	32,155	816,400	978,538	162,138
1.070 Total Revenue	<u>643,541</u>	<u>625,576</u>	<u>-17,965</u>	<u>19,025,215</u>	<u>19,691,488</u>	<u>666,273</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	7,411	3,594	-3,817	89,581	85,764	-3,817
2.060 All Other Financial Sources	0	9,039	9,039	115,019	176,957	61,938
2.070 Total Other Financing Sources	<u>7,411</u>	<u>12,633</u>	<u>5,222</u>	<u>204,600</u>	<u>262,721</u>	<u>58,121</u>
2.080 Total Revenue & Other Sources	<u>650,952</u>	<u>638,209</u>	<u>-12,743</u>	<u>19,229,815</u>	<u>19,954,209</u>	<u>724,394</u>
EXPENDITURES						
3.010 Personal Services	27,713	47,781	-20,068	9,720,300	9,572,153	148,147
3.020 Employee Benefits	236,659	197,455	39,204	3,150,100	2,860,077	290,023
3.030 Purchased Services	818,643	450,033	368,610	4,547,700	3,755,940	791,760
3.040 Supplies and Materials	78,929	72,340	6,589	465,000	366,096	98,904
3.050 Capital Outlay	27,264	-36,501	63,765	171,700	154,174	17,526
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	0	0	0	31,284	31,284	0
4.300 Other Objects	14,859	-14,457	29,316	205,576	206,291	-715
4.500 Total Expenditures	<u>1,204,067</u>	<u>716,652</u>	<u>487,415</u>	<u>18,391,660</u>	<u>17,046,015</u>	<u>1,345,645</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	3,003,000	3,003,000	0
5.020 Advances - Out	0	16,190	-16,190	89,581	105,771	-16,190
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>0</u>	<u>16,190</u>	<u>-16,190</u>	<u>3,092,581</u>	<u>3,108,771</u>	<u>-16,190</u>
5.050 Total Expend. & Other Uses	<u>1,204,067</u>	<u>732,843</u>	<u>471,224</u>	<u>21,484,241</u>	<u>20,154,786</u>	<u>1,329,455</u>
6.010 Operating Surplus/(Deficit)	<u>-553,115</u>	<u>-94,633</u>	<u>458,482</u>	<u>-2,254,426</u>	<u>-200,578</u>	<u>2,053,848</u>
7.010 Beginning Cash Balance	11,643,494	13,238,865	1,595,371	13,344,809	13,344,809	0
7.020 Ending Cash Balance	<u>11,090,379</u>	<u>13,144,232</u>	<u>2,053,853</u>	<u>11,090,383</u>	<u>13,144,231</u>	<u>2,053,848</u>
8.010 Outstanding Encumbrances	0	0	0	0	0	0

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
Jun 2022

Monthly Actuals

	FY19 Jun mo.	FY20 Jun mo.	FY21 Jun mo.	FY22 Jun 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	593,997	433,290	595,851	400,670	505,952
1.040 Restricted Grants-in-Aid	87,566	150,213	139,191	182,725	139,924
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	32,185	69,002	16,631	42,181	40,000
1.070 Total Revenue	713,748	652,505	751,673	625,576	685,875
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	79,201	19,019	47,134	3,594	37,237
2.060 All Other Financial Sources	0	0	0	9,039	2,260
2.070 Total Other Financing Sources	79,201	19,019	47,134	12,633	39,497
2.080 Total Revenue & Other Financ Srces	792,949	671,524	798,807	638,209	725,372
EXPENDITURES					
3.010 Personal Services	39,762	12,661	28,709	47,781	32,228
3.020 Employee's Retiremnt/Insur. Benefits	233,236	253,157	236,207	197,455	230,014
3.030 Purchased Services	530,932	812,393	695,269	450,033	622,157
3.040 Supplies and Materials	52,332	98,877	49,575	72,340	68,281
3.050 Capital Outlay	71,189	45,750	10,361	-36,501	22,700
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	6,815	9,231	3,912	-14,457	1,375
4.500 Total Expenditures	934,266	1,232,069	1,024,033	716,652	976,755
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	0	10,671	0	16,190	6,715
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	10,671	0	16,190	6,715
5.050 Total Expend. & Other Financ Uses	934,266	1,242,740	1,024,033	732,843	983,470
6.010 Operating Surplus/(Deficit)	-141,317	-571,216	-225,226	-94,633	-258,098
7.010 Beginning Cash Balance	8,868,555	11,171,908	13,570,035	13,238,865	11,712,341
7.020 Ending Cash Balance	8,727,238	10,600,692	13,344,809	13,144,232	11,454,243

Fiscal Year To Date Actuals

	FY19 Jun FYTD	FY20 Jun FYTD	FY21 Jun FYTD	FY22 Jun FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	8,968,896	9,027,941	9,238,807	9,522,288	9,189,483
1.020 Tangible Personal Property Tax	969,448	1,014,630	1,077,772	1,143,941	1,051,448
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	7,342,333	7,072,691	7,179,110	6,111,785	6,926,480
1.040 Restricted Grants-in-Aid	295,085	357,002	345,980	541,503	384,893
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	1,442,415	1,433,108	1,420,403	1,393,431	1,422,339
1.060 All Other Operating Revenue	989,447	957,954	783,839	978,539	927,445
1.070 Total Revenue	20,007,624	19,863,326	20,045,911	19,691,488	19,902,087
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	79,201	19,019	79,273	85,764	65,814
2.060 All Other Financial Sources	421,449	193,993	486,860	176,958	319,815
2.070 Total Other Financing Sources	500,650	213,012	566,133	262,721	385,629
2.080 Total Revenue & Other Financ Srces	20,508,274	20,076,338	20,612,044	19,954,209	20,287,716
EXPENDITURES					
3.010 Personal Services	9,501,544	9,479,746	9,284,320	9,572,153	9,459,441
3.020 Employee's Retiremnt/Insur. Benefits	2,912,063	2,939,591	3,095,310	2,860,077	2,951,760
3.030 Purchased Services	4,731,548	4,941,521	4,718,866	3,755,939	4,536,968
3.040 Supplies and Materials	347,124	369,297	373,195	366,095	363,928
3.050 Capital Outlay	195,455	107,416	19,117	154,174	119,041
4.050 Debt Service Principal HB264	100,000	100,000	100,000	100,000	100,000
4.060 Debt Service Interest	45,504	40,764	36,024	31,284	38,394
4.300 Other Objects	189,324	191,862	169,496	206,291	189,243
4.500 Total Expenditures	18,022,562	18,170,197	17,796,328	17,046,014	17,758,775
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	3,000	3,000	3,003,000	753,000
5.020 Advances - Out	79,201	29,690	68,602	105,771	70,816
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	82,201	32,690	71,602	3,108,771	823,816
5.050 Total Expend. & Other Financ Uses	18,104,763	18,202,887	17,867,930	20,154,786	18,582,591
6.010 Operating Surplus/(Deficit)	2,403,511	1,873,451	2,744,114	-200,577	1,705,125
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	8,727,238	10,600,692	13,344,809	13,144,232	11,454,243

EMIS Annual Avg. Student Headcount FLSD educated	FY19	FY20	FY21	FY22
	1,431	1,354	1,309	1,235

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	\$ 638,209.25	\$ 19,954,208.52	\$ 732,842.57	\$ 20,154,784.92	\$ 13,144,232.43	\$ 0.00	\$ 13,144,232.43
Fund:	002	\$ 1,468,370.52	\$ 0.00	\$ 2,991,999.25	\$ 0.00	\$ 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	\$ 6,109.29	\$ 3,186,624.07	\$ 1,367,941.06	\$ 14,713,743.53	\$ 10,364,691.96	\$ 3,364,386.76	\$ 7,000,305.20
Fund:	006	\$ 1,880.14	\$ 932.75	\$ 932.75	\$ 0.00	\$ 0.00	\$ 2,812.89	\$ 0.00	\$ 2,812.89
Fund:	009	\$ 168,232.65	\$ 90.00	\$ 21,026.32	\$ 2,320.06	\$ 20,430.13	\$ 168,828.84	\$ 0.00	\$ 168,828.84
Fund:	018	\$ 4,465.83	\$ 98.10	\$ 20,047.14	\$ 1,793.58	\$ 15,313.90	\$ 9,199.07	\$ 919.52	\$ 8,279.55
Fund:	019	\$ 931,976.71	\$ 23,497.00	\$ 81,706.47	\$ 4,440.66	\$ 55,541.29	\$ 958,141.89	\$ 1,589.76	\$ 956,552.13
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	\$ 991.00	\$ 15,833.80	\$ 3,908.38	\$ 14,161.42	\$ 38,092.08	\$ 0.00	\$ 38,092.08
Fund:	300	\$ 120,742.75	\$ 27,888.37	\$ 201,345.82	\$ 27,220.69	\$ 124,106.61	\$ 197,981.96	\$ 64,597.00	\$ 133,384.96
Fund:	401	\$ 78,862.73	\$ 121.94	\$ 303,282.01	\$ 42,199.45	\$ 328,117.33	\$ 54,027.41	\$ 49,199.88	\$ 4,827.53
Fund:	451	\$ 0.00	\$ 0.00	\$ 5,400.00	\$ 1,350.00	\$ 5,400.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	461	\$ 0.00	\$ 3,069.76	\$ 6,000.00	\$ 2,328.95	\$ 6,000.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	467	\$ 180,356.55	\$ 0.00	\$ 0.00	\$ 0.10	\$ 180,356.55	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	499	\$ 0.00	\$ 0.00	\$ 6,787.76	\$ 6,787.76	\$ 6,787.76	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	507	\$ 323.00	\$ 128,215.27	\$ 780,993.35	\$ 60,343.79	\$ 781,316.35	\$ 0.00	\$ 712,446.35	\$ (712,446.35)
Fund:	516	\$ 0.00	\$ 51,501.82	\$ 621,313.96	\$ 13,831.66	\$ 621,313.96	\$ 0.00	\$ 19,950.00	\$ (19,950.00)
Fund:	551	\$ 0.00	\$ 73.74	\$ 16,502.46	\$ 73.74	\$ 16,502.46	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	572	\$ (855.00)	\$ 41,543.13	\$ 405,435.79	\$ 3,243.15	\$ 404,580.79	\$ 0.00	\$ 10,000.00	\$ (10,000.00)
Fund:	584	\$ 0.00	\$ 883.27	\$ 7,317.56	\$ 0.00	\$ 7,317.56	\$ 0.00	\$ 13,225.00	\$ (13,225.00)
Fund:	587	\$ 0.00	\$ 11,779.58	\$ 17,122.12	\$ 2,415.92	\$ 17,122.12	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	590	\$ 0.00	\$ 36,909.23	\$ 85,395.10	\$ 6,222.45	\$ 85,395.10	\$ 0.00	\$ 6,570.92	\$ (6,570.92)
Fund:	599	\$ 0.00	\$ 0.00	\$ 3,279.87	\$ 0.00	\$ 3,279.87	\$ 0.00	\$ 0.00	\$ 0.00
Grand Total		\$ 39,317,991.61	\$ 971,913.50	\$ 29,098,535.53	\$ 2,279,263.97	\$ 39,913,076.79	\$ 28,503,450.35	\$ 4,242,885.19	\$ 24,260,565.16

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 JUN 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	1,691,943	18,099,927	120,996	71,417	19,984,283
Elementary LFIs	1,172,905		1,172,905		73,734		1,450	75,184
Subtotal K-6	23,250,000	0	23,250,000	1,691,943	18,173,661	120,996	72,867	20,059,467
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	302,451	302,451				99,533	99,533
Phase I subtotal	24,250,000	302,451	24,552,451	1,744,443	19,074,563	124,696	172,400	21,116,102
Reserved Phase II	3,620,000	302,451	3,922,451					0
Local Transfer	3,000,000	5,891	3,005,891					0
Grand Total	30,870,000	610,792	31,480,792	1,744,443	19,074,563	124,696	172,400	21,116,102
% of \$24,250,000	100.0%	1.2%	101.2%	7.2%	78.7%	0.5%	0.7%	87.1%

TOTAL AVAILABLE: 31,480,792
 TOTAL EXPENDED: 21,116,102

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	2,092,812	182,111	1,648,902	772,495	39,324	2,642,832	(550,020)
Elementary LFIs	1,097,721					0	1,097,721
Subtotal K-6	3,190,533	182,111	1,648,902	772,495	39,324	2,642,832	547,701
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(20,000)				51,500	51,500	(71,500)
General/Misc. LFI	202,918				37,921	37,921	164,997
Phase I subtotal	3,436,349	182,111	1,648,902	772,495	128,745	2,732,253	704,096
Reserved Phase II	3,922,451					0	3,922,451
Local Transfer	3,005,891					0	3,005,891
Grand Total	10,364,690	182,111	1,648,902	772,495	128,745	2,732,253	7,632,437
% of \$24,250,000	14.2%	0.8%	6.8%	3.2%	0.5%	11.3%	2.9%

REMAINING CASH BALANCE: 10,364,690
 TOTAL COMMITTED: 2,732,253
 TOTAL UNCOMMITTED: 7,632,437