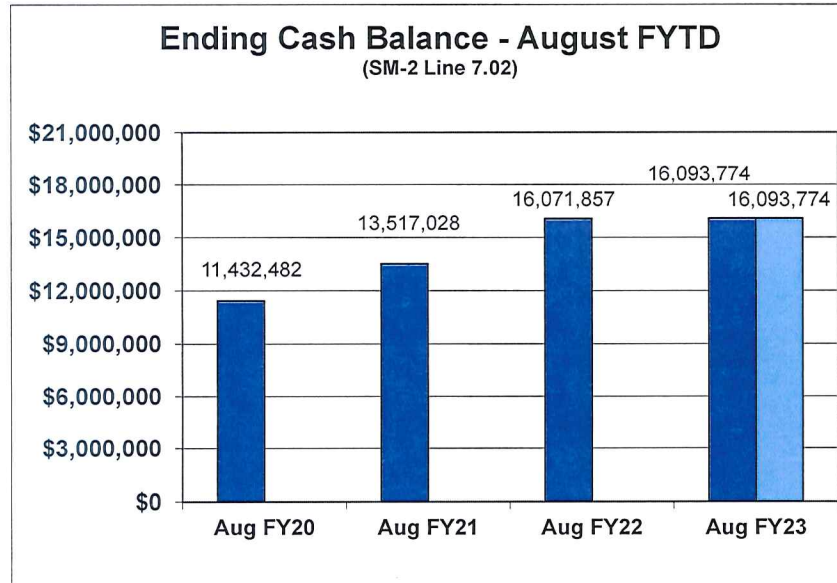
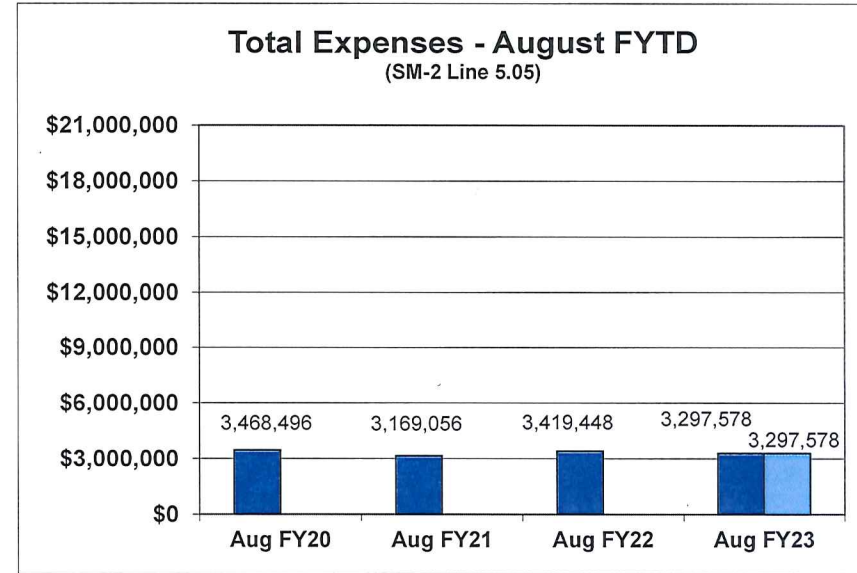
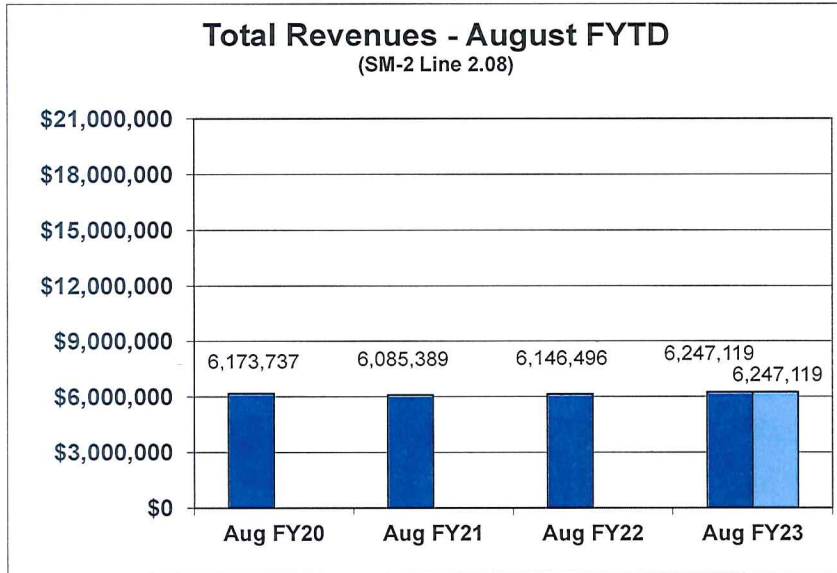


## FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - AUGUST 2022 FYTD GENERAL FUND (001)



### FINANCIAL HIGHLIGHTS - August 2022 FYTD

**Total Revenues (Line 2.08)**

- Total revenues were \$900,230 in August and \$6,247,119 FYTD.
- The 2nd half final tax settlement was received. Total tax revenue totaled \$4,464,483 in real estate and \$586,067 in tangible personal property.
- Unrestricted state aid totaled \$546,515 in August.
- All other operating revenues were \$39,409 for the month.

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,412,282 for August and \$3,297,578 FYTD.
- Salaries totaled \$821,286 in August and \$2,363,126 fiscal year to date.
- Benefits totaled \$272,021 in August and \$562,413 fiscal year to date.
- Purchase Services equaled \$145,639 for the month and \$189,744 FYTD.

**Cash Balance (Line 7.02)**

- Expenditures exceeded revenues for the month by \$512,052.
- Fiscal year to date, revenues exceed expenditures by \$2,949,541.
- Ending cash balance was \$16,093,774.

CHART LEGEND       Actual       Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL FUND (001)  
SM-2 - MONTHLY FY22/23  
August 2022

	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	-315,517	-315,517	0	4,464,483	4,464,483	0
1.020 Tangible Personal Property Tax	586,067	586,067	0	586,067	586,067	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	546,515	546,515	0	1,039,552	1,039,552	0
1.040 Restricted State Grants	43,756	43,756	0	87,268	87,268	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	39,409	39,409	0	69,749	69,749	0
1.070 Total Revenue	<u>900,230</u>	<u>900,230</u>	<u>0</u>	<u>6,247,119</u>	<u>6,247,119</u>	<u>0</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	0	0	0	0	0	0
2.060 All Other Financial Sources	0	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>	<u>0</u>
2.080 Total Revenue & Other Sources	<u>900,230</u>	<u>900,230</u>	<u>0</u>	<u>6,247,119</u>	<u>6,247,119</u>	<u>0</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	821,286	821,286	0	2,363,126	2,363,126	0
3.020 Employee Benefits	272,021	272,021	0	562,413	562,413	0
3.030 Purchased Services	145,639	145,639	0	189,744	189,744	0
3.040 Supplies and Materials	69,601	69,601	0	77,272	77,272	0
3.050 Capital Outlay	25,513	25,513	0	25,513	25,513	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	61,262	61,262	0	62,550	62,550	0
4.500 Total Expenditures	<u>1,395,322</u>	<u>1,395,322</u>	<u>0</u>	<u>3,280,618</u>	<u>3,280,618</u>	<u>0</u>
<b>OTHER FINANCING USES</b>						
5.010 Operational Transfers - Out	3,000	3,000	0	3,000	3,000	0
5.020 Advances - Out	13,960	13,960	0	13,960	13,960	0
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>16,960</u>	<u>16,960</u>	<u>0</u>	<u>16,960</u>	<u>16,960</u>	<u>0</u>
5.050 Total Expend. & Other Uses	<u>1,412,282</u>	<u>1,412,282</u>	<u>0</u>	<u>3,297,578</u>	<u>3,297,578</u>	<u>0</u>
6.010 Operating Surplus/(Deficit)	<u>-512,052</u>	<u>-512,052</u>	<u>0</u>	<u>2,949,541</u>	<u>2,949,541</u>	<u>0</u>
7.010 Beginning Cash Balance	16,605,826	13,144,232	-3,461,594	13,144,232	13,144,232	0
7.020 Ending Cash Balance	<u>16,093,774</u>	<u>12,632,180</u>	<u>-3,461,594</u>	<u>16,093,773</u>	<u>16,093,773</u>	<u>0</u>
8.010 Outstanding Encumbrances	0	0	0	0	0	0

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

Monthly Actuals

Fiscal Year To Date Actuals

	FY20 Aug mo.	FY21 Aug mo.	FY22 Aug mo.	FY23 Aug mo.	4 yr Average	FY20 Aug FYTD	FY21 Aug FYTD	FY22 Aug FYTD	FY23 Aug FYTD	4 yr Average
<b>REVENUES</b>										
1.010 General Property (Real Estate)	396,650	325,000	-378,821	-315,517	6,828	4,266,650	4,735,000	4,435,179	4,464,483	4,475,328
1.020 Tangible Personal Property Tax	494,436	0	557,590	586,067	409,523	494,436	0	557,590	586,067	409,523
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	644,768	603,704	563,717	546,515	589,676	1,250,660	1,188,539	1,086,942	1,039,551	1,141,423
1.040 Restricted Grants-in-Aid	18,885	18,799	18,799	43,756	25,060	37,608	37,598	37,598	87,268	50,018
1.045 Restricted Grants-in-Aid - SF5F	0	0	0	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0	0	0	0	0	0
1.060 All Other Operating Revenue	82,766	4,478	3,394	39,409	32,512	110,459	9,232	4,681	69,750	48,530
1.070 Total Revenue	1,637,505	951,981	764,679	900,230	1,063,599	6,159,813	5,970,369	6,121,990	6,247,119	6,124,823
<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	0	0	0	0	0	0	0	0
2.060 All Other Financial Sources	3,771	2,507	0	0	1,570	13,924	115,020	24,506	0	38,363
2.070 Total Other Financing Sources	3,771	2,507	0	0	1,570	13,924	115,020	24,506	0	38,363
2.080 Total Revenue & Other Financ Srces	1,641,276	954,488	764,679	900,230	1,065,168	6,173,737	6,085,389	6,146,496	6,247,119	6,163,185
<b>EXPENDITURES</b>										
3.010 Personal Services	814,850	771,585	826,090	821,286	808,453	2,318,487	2,303,653	2,317,095	2,363,126	2,325,590
3.020 Employee's Retirement/Insur. Benefits	240,327	253,226	253,939	272,021	254,878	495,898	511,687	517,066	562,413	521,766
3.030 Purchased Services	326,804	171,841	224,626	145,639	217,227	519,939	280,164	342,909	189,744	333,189
3.040 Supplies and Materials	25,852	57,066	54,010	69,601	51,632	60,617	59,236	64,214	77,273	65,335
3.050 Capital Outlay	11,362	442	8,207	25,513	11,381	11,362	3,214	22,617	25,513	15,676
4.050 Debt Service Principal HB264	0	0	0	0	0	0	0	0	0	0
4.060 Debt Service Interest	0	0	0	0	0	0	0	0	0	0
4.300 Other Objects	60,804	3,188	61,693	61,262	46,737	62,193	5,134	62,966	62,550	48,211
4.500 Total Expenditures	1,479,999	1,257,348	1,428,565	1,395,322	1,390,309	3,468,496	3,163,088	3,326,867	3,280,618	3,309,767
<b>OTHER FINANCING USES</b>										
5.010 Operational Transfers - Out	0	0	0	3,000	750	0	0	3,000	3,000	1,500
5.020 Advances - Out	0	0	7,411	13,960	5,343	0	5,968	89,581	13,960	27,377
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	7,411	16,960	6,093	0	5,968	92,581	16,960	28,877
5.050 Total Expend. & Other Financ Uses	1,479,999	1,257,348	1,435,976	1,412,282	1,396,401	3,468,496	3,169,056	3,419,448	3,297,578	3,338,644
6.010 Operating Surplus/(Deficit)	161,277	-302,860	-671,297	-512,052	-331,233	2,705,241	2,916,333	2,727,048	2,949,541	2,824,541
7.010 Beginning Cash Balance	11,271,205	13,819,888	16,743,154	16,605,826	14,610,018	8,727,241	10,600,695	13,344,809	13,144,232	11,454,244
7.020 Ending Cash Balance	11,432,482	13,517,028	16,071,857	16,093,774	14,278,785	11,432,482	13,517,028	16,071,857	16,093,774	14,278,785

EMIS Annual Avg. Student Headcount FLSD educated	FY20	FY21	FY22	FY23
	1,354	1,309	1,235	

As Of Period: 08/31/2022

## 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	\$ 13,144,232.43	\$ 900,229.93	\$ 6,247,118.78	\$ 1,412,281.89	\$ 3,297,577.60	\$ 16,093,773.61	\$ 4,080,256.91	\$ 12,013,516.70
Fund:	002	\$ 2,125,014.09	\$ 76,875.07	\$ 1,311,875.07	\$ 15,325.17	\$ 15,325.17	\$ 3,421,563.99	\$ 2,296,218.00	\$ 1,125,345.99
Fund:	003	\$ 1,184,108.19	\$ 10,087.31	\$ 110,087.31	\$ 1,287.26	\$ 1,287.26	\$ 1,292,908.24	\$ 0.00	\$ 1,292,908.24
Fund:	004	\$ 10,364,691.96	\$ 11,517.45	\$ 19,609.12	\$ 296,291.11	\$ 909,054.85	\$ 9,475,246.23	\$ 1,442,194.86	\$ 8,033,051.37
Fund:	006	\$ 2,812.89	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,812.89	\$ 0.00	\$ 2,812.89
Fund:	009	\$ 168,828.84	\$ 4,894.08	\$ 5,036.08	\$ 5,822.94	\$ 5,822.94	\$ 168,041.98	\$ 9,563.69	\$ 158,478.29
Fund:	018	\$ 9,199.07	\$ 408.07	\$ 677.91	\$ 0.00	\$ 0.00	\$ 9,876.98	\$ 1,119.52	\$ 8,757.46
Fund:	019	\$ 958,141.89	\$ 101,500.00	\$ 101,500.00	\$ 901.49	\$ 2,598.53	\$ 1,057,043.36	\$ 5,474.07	\$ 1,051,569.29
Fund:	022	\$ 5,986.63	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,986.63	\$ 0.00	\$ 5,986.63
Fund:	034	\$ 250,332.91	\$ 6,640.69	\$ 46,640.69	\$ 545.42	\$ 545.42	\$ 296,428.18	\$ 0.00	\$ 296,428.18
Fund:	200	\$ 38,092.08	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 38,092.08	\$ 31.98	\$ 38,060.10
Fund:	300	\$ 197,981.96	\$ 12,398.07	\$ 19,254.33	\$ 16,062.37	\$ 18,189.61	\$ 199,046.68	\$ 76,190.32	\$ 122,856.36
Fund:	401	\$ 54,027.41	\$ 78,886.74	\$ 78,931.76	\$ 11,848.32	\$ 24,602.85	\$ 108,356.32	\$ 245,152.65	\$ (136,796.33)
Fund:	461	\$ 0.00	\$ 2,328.95	\$ 2,328.95	\$ 0.00	\$ 0.00	\$ 2,328.95	\$ 0.00	\$ 2,328.95
Fund:	507	\$ 0.00	\$ 136,640.95	\$ 136,640.95	\$ 27,401.35	\$ 136,965.33	\$ (324.38)	\$ 860,124.78	\$ (860,449.16)
Fund:	516	\$ 0.00	\$ 96,672.07	\$ 96,672.07	\$ 37,358.67	\$ 130,213.63	\$ (33,541.56)	\$ 43,232.60	\$ (76,774.16)
Fund:	572	\$ 0.00	\$ 37,987.71	\$ 37,987.71	\$ 2,199.00	\$ 40,186.71	\$ (2,199.00)	\$ 0.00	\$ (2,199.00)
Fund:	584	\$ 0.00	\$ 3,348.32	\$ 3,348.32	\$ 3,807.45	\$ 7,155.77	\$ (3,807.45)	\$ 14,472.30	\$ (18,279.75)
Fund:	587	\$ 0.00	\$ 744.13	\$ 744.13	\$ 0.00	\$ 0.00	\$ 744.13	\$ 0.00	\$ 744.13
Fund:	590	\$ 0.00	\$ 5,301.68	\$ 5,301.68	\$ 9,884.55	\$ 15,186.23	\$ (9,884.55)	\$ 10,704.53	\$ (20,589.08)
<b>Grand Total</b>		<b>\$ 28,503,450.35</b>	<b>\$ 1,486,461.22</b>	<b>\$ 8,223,754.86</b>	<b>\$ 1,841,016.99</b>	<b>\$ 4,604,711.90</b>	<b>\$ 32,122,493.31</b>	<b>\$ 9,084,736.21</b>	<b>\$ 23,037,757.10</b>

FINNEYTOWN LOCAL SCHOOL DISTRICT  
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004  
 AUG 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	1,738,915	18,670,626	381,464	86,725	20,877,730
Elementary LFI	1,172,905		1,172,905		90,106		1,450	91,556
Subtotal K-6	23,250,000	0	23,250,000	1,738,915	18,760,732	381,464	88,175	20,969,286
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	307,323	307,323				98,768	98,768
Phase I subtotal	24,250,000	307,323	24,557,323	1,791,415	19,661,634	385,164	186,943	22,025,156
Reserved Phase II	3,620,000	307,323	3,927,323					0
Local Transfer	3,000,000	15,755	3,015,755					0
Grand Total	30,870,000	630,401	31,500,401	1,791,415	19,661,634	385,164	186,943	22,025,156
% of \$24,250,000	100.0%	1.3%	101.3%	7.4%	81.1%	1.6%	0.8%	90.8%

TOTAL AVAILABLE: 31,500,401  
 TOTAL EXPENDED: 22,025,156

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	1,199,365	135,139	1,141,842	514,526	37,504	1,829,011	(629,646)
Elementary LFI	1,081,349					0	1,081,349
Subtotal K-6	2,280,714	135,139	1,141,842	514,526	37,504	1,829,011	451,703
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(20,000)				51,500	51,500	(71,500)
General/Misc. LFI	208,555				37,921	37,921	170,634
Phase I subtotal	2,532,167	135,139	1,141,842	514,526	126,925	1,918,432	613,735
Reserved Phase II	3,927,323					0	3,927,323
Local Transfer	3,015,755					0	3,015,755
Grand Total	9,475,245	135,139	1,141,842	514,526	126,925	1,918,432	7,556,813
% of \$24,250,000	10.4%	0.6%	4.7%	2.1%	0.5%	7.9%	2.5%

REMAINING CASH BALANCE: 9,475,245  
 TOTAL COMMITTED: 1,918,432  
 TOTAL UNCOMMITTED: 7,556,813