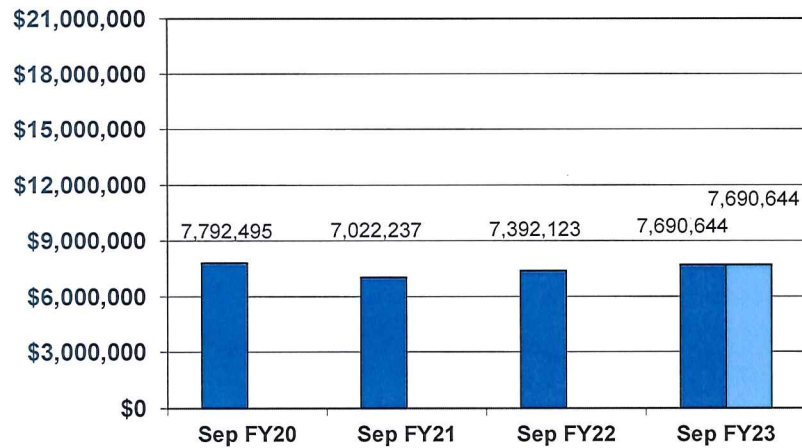
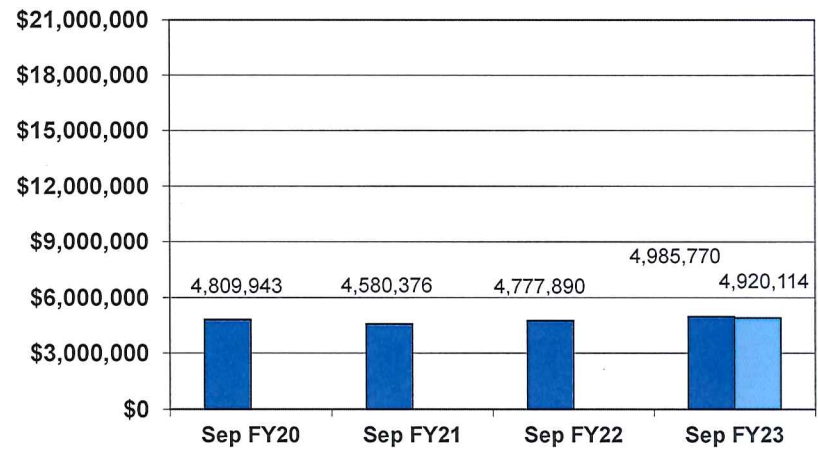


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - SEPTEMBER 2022 FYTD
GENERAL FUND (001)**

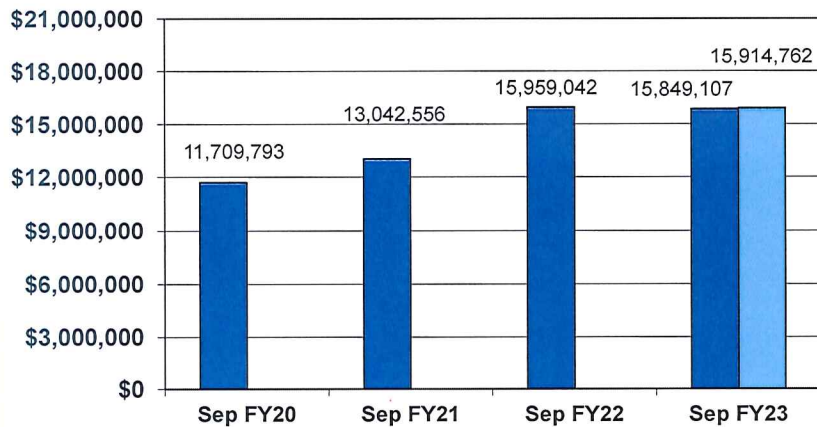
Total Revenues - September FYTD
(SM-2 Line 2.08)



Total Expenses - September FYTD
(SM-2 Line 5.05)



Ending Cash Balance - September FYTD
(SM-2 Line 7.02)



FINANCIAL HIGHLIGHTS - September 2022 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$1,443,526 in September and \$7,690,644 FYTD.
- Unrestricted state aid totalled \$491,999 in September.
- Rollback and Homestead payments (Prop Tax Alloc) totalled \$693,954.
- All Other Operating Revenue totalled \$213,941 in September (\$164,358 PILOT).

Total Expenditures (Line 5.05)

- Total expenditures were \$1,688,193 for September and \$4,985,770 for the fiscal year.
- Salaries were \$896,314 in September and \$3,259,440 fiscal year to date.
- Benefits totalled \$262,051 in September and \$824,464 FYTD.
- Purchase Services were \$374,531 in September and \$564,275 FYTD.
- Capital Outlay was \$32,999 and \$58,511 FYTD.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$244,667.
- Fiscal year to date, revenues exceed expenditures by \$2,704,874.
- Ending cash balance was \$15,849,107.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY22/23
September 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	4,464,483	4,464,483	0
1.020 Tangible Personal Property Tax	0	0	0	586,067	586,067	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	491,999	491,999	0	1,531,551	1,531,551	0
1.040 Restricted State Grants	43,631	43,631	0	130,899	130,899	0
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	693,954	693,954	0	693,954	693,954	0
1.060 All Other Revenues	213,941	213,941	0	283,690	283,690	0
1.070 Total Revenue	<u>1,443,525</u>	<u>1,443,525</u>	<u>0</u>	<u>7,690,644</u>	<u>7,690,644</u>	<u>0</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	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>1,443,525</u>	<u>1,443,525</u>	<u>0</u>	<u>7,690,644</u>	<u>7,690,644</u>	<u>0</u>
EXPENDITURES						
3.010 Personal Services	896,314	896,314	0	3,259,440	3,259,440	0
3.020 Employee Benefits	262,051	262,051	0	824,464	824,464	0
3.030 Purchased Services	374,531	374,531	0	564,275	564,275	0
3.040 Supplies and Materials	39,041	39,041	0	116,313	116,313	0
3.050 Capital Outlay	32,999	32,999	0	58,512	58,512	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	4,060	4,060	0	66,610	66,610	0
4.500 Total Expenditures	<u>1,608,996</u>	<u>1,608,996</u>	<u>0</u>	<u>4,889,614</u>	<u>4,889,614</u>	<u>0</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	7,500	7,500	0	10,500	10,500	0
5.020 Advances - Out	6,040	71,697	-65,657	20,000	85,657	-65,657
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>13,540</u>	<u>79,197</u>	<u>-65,657</u>	<u>30,500</u>	<u>96,157</u>	<u>-65,657</u>
5.050 Total Expend. & Other Uses	<u>1,622,536</u>	<u>1,688,193</u>	<u>-65,657</u>	<u>4,920,114</u>	<u>4,985,771</u>	<u>-65,657</u>
6.010 Operating Surplus/(Deficit)	<u>-179,011</u>	<u>-244,668</u>	<u>-65,657</u>	<u>2,770,530</u>	<u>2,704,873</u>	<u>-65,657</u>
7.010 Beginning Cash Balance	16,093,774	16,093,774	0	13,144,232	13,144,232	0
7.020 Ending Cash Balance	<u>15,914,763</u>	<u>15,849,106</u>	<u>-65,657</u>	<u>15,914,762</u>	<u>15,849,105</u>	<u>-65,657</u>
8.010 Outstanding Encumbrances	0	0	0	0	0	0

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

Monthly Actuals

	FY20 Sep mo.	FY21 Sep mo.	FY22 Sep mo.	FY23 Sep mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	0	-361,174	0	0	-90,294
1.020 Tangible Personal Property Tax	0	519,985	0	0	129,996
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	604,326	583,937	515,737	491,999	549,000
1.040 Restricted Grants-in-Aid	18,800	18,799	18,799	43,631	25,007
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	716,819	0	696,061	693,954	526,709
1.060 All Other Operating Revenue	279,333	154,450	2,643	213,941	162,592
1.070 Total Revenue	1,619,278	915,997	1,233,240	1,443,526	1,303,010
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	16,639	0	0	4,160
2.060 All Other Financial Sources	-520	4,212	12,387	0	4,020
2.070 Total Other Financing Sources	-520	20,851	12,387	0	8,180
2.080 Total Revenue & Other Financ Srces	1,618,758	936,848	1,245,627	1,443,526	1,311,190
EXPENDITURES					
3.010 Personal Services	835,772	776,756	839,192	896,314	837,008
3.020 Employee's Retirement/Insur. Benefits	168,302	269,896	243,175	262,051	235,856
3.030 Purchased Services	247,522	172,631	216,848	374,531	252,883
3.040 Supplies and Materials	62,950	125,500	44,557	39,041	68,012
3.050 Capital Outlay	4,322	3,692	7,419	32,999	12,108
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	19,579	62,845	7,251	4,060	23,434
4.500 Total Expenditures	1,338,447	1,411,320	1,358,442	1,608,995	1,429,301
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	0	0	7,500	2,625
5.020 Advances - Out	0	0	0	71,697	17,924
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	3,000	0	0	79,197	20,549
5.050 Total Expend. & Other Financ Uses	1,341,447	1,411,320	1,358,442	1,688,193	1,449,850
6.010 Operating Surplus/(Deficit)	277,311	-474,472	-112,815	-244,667	-138,661
7.010 Beginning Cash Balance	11,432,482	13,517,028	16,071,857	16,093,774	14,278,785
7.020 Ending Cash Balance	11,709,793	13,042,556	15,959,042	15,849,107	14,140,124

Fiscal Year To Date Actuals

	FY20 Sep FYTD	FY21 Sep FYTD	FY22 Sep FYTD	FY23 Sep FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	4,266,650	4,373,826	4,435,179	4,464,483	4,385,035
1.020 Tangible Personal Property Tax	494,436	519,985	557,590	586,067	539,520
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,854,986	1,772,476	1,602,679	1,531,550	1,690,423
1.040 Restricted Grants-in-Aid	56,408	56,397	56,397	130,898	75,025
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	716,819	0	696,061	693,954	526,709
1.060 All Other Operating Revenue	389,792	163,682	7,324	283,691	211,122
1.070 Total Revenue	7,779,091	6,886,366	7,355,230	7,690,644	7,427,833
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	16,639	0	0	4,160
2.060 All Other Financial Sources	13,404	119,232	36,893	0	42,382
2.070 Total Other Financing Sources	13,404	135,871	36,893	0	46,542
2.080 Total Revenue & Other Financ Srces	7,792,495	7,022,237	7,392,123	7,690,644	7,474,375
EXPENDITURES					
3.010 Personal Services	3,154,259	3,080,409	3,156,287	3,259,440	3,162,599
3.020 Employee's Retirement/Insur. Benefits	664,200	781,583	760,241	824,464	757,622
3.030 Purchased Services	767,461	452,795	559,757	564,275	586,072
3.040 Supplies and Materials	123,567	184,736	108,771	116,314	133,347
3.050 Capital Outlay	15,684	6,906	30,036	58,511	27,784
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	81,772	67,979	70,217	66,610	71,644
4.500 Total Expenditures	4,806,943	4,574,408	4,685,309	4,889,613	4,739,068
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	0	3,000	10,500	4,125
5.020 Advances - Out	0	5,968	89,581	85,657	45,302
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	3,000	5,968	92,581	96,157	49,427
5.050 Total Expend. & Other Financ Uses	4,809,943	4,580,376	4,777,890	4,985,770	4,788,495
6.010 Operating Surplus/(Deficit)	2,982,552	2,441,861	2,614,233	2,704,874	2,685,880
7.010 Beginning Cash Balance	8,727,241	10,600,695	13,344,809	13,144,232	11,454,244
7.020 Ending Cash Balance	11,709,793	13,042,556	15,959,042	15,849,107	14,140,124

EMIS	Annual Avg. Student Headcount FLSD educated	FY20	FY21	FY22	FY23
		1,354	1,309	1,235	1,240

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	\$ 1,443,525.51	\$ 7,690,644.29	\$ 1,688,192.60	\$ 4,985,770.20	\$ 15,849,106.52	\$ 5,347,681.42	\$ 10,501,425.10
Fund:	002	\$ 2,125,014.09	\$ 102,863.97	\$ 1,414,739.04	\$ 165.82	\$ 15,490.99	\$ 3,524,262.14	\$ 2,296,218.00	\$ 1,228,044.14
Fund:	003	\$ 1,184,108.19	\$ 15,594.55	\$ 125,681.86	\$ 32.52	\$ 1,319.78	\$ 1,308,470.27	\$ 0.00	\$ 1,308,470.27
Fund:	004	\$ 10,364,691.96	\$ 11,339.85	\$ 30,948.97	\$ 612,760.71	\$ 1,521,815.56	\$ 8,873,825.37	\$ 1,292,091.37	\$ 7,581,734.00
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	\$ 7,742.35	\$ 12,778.43	\$ 1,954.93	\$ 7,777.87	\$ 173,829.40	\$ 11,672.41	\$ 162,156.99
Fund:	018	\$ 9,199.07	\$ 568.20	\$ 1,246.11	\$ 836.38	\$ 836.38	\$ 9,608.80	\$ 1,170.01	\$ 8,438.79
Fund:	019	\$ 958,141.89	\$ 1,250.00	\$ 102,750.00	\$ 2,928.63	\$ 5,527.16	\$ 1,055,364.73	\$ 5,267.14	\$ 1,050,097.59
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	\$ 1,331.11	\$ 47,971.80	\$ 0.00	\$ 545.42	\$ 297,759.29	\$ 0.00	\$ 297,759.29
Fund:	200	\$ 38,092.08	\$ 2,290.00	\$ 2,290.00	\$ 1,003.19	\$ 1,003.19	\$ 39,378.89	\$ 700.00	\$ 38,678.89
Fund:	300	\$ 197,981.96	\$ 17,041.84	\$ 36,296.17	\$ 7,337.76	\$ 25,527.37	\$ 208,750.76	\$ 90,184.18	\$ 118,566.58
Fund:	401	\$ 54,027.41	\$ 90.29	\$ 79,022.05	\$ 14,748.63	\$ 39,351.48	\$ 93,697.98	\$ 233,145.70	\$ (139,447.72)
Fund:	461	\$ 0.00	\$ 0.00	\$ 2,328.95	\$ 0.00	\$ 0.00	\$ 2,328.95	\$ 500.00	\$ 1,828.95
Fund:	499	\$ 0.00	\$ 50,000.00	\$ 50,000.00	\$ 0.00	\$ 0.00	\$ 50,000.00	\$ 0.00	\$ 50,000.00
Fund:	507	\$ 0.00	\$ 85,139.16	\$ 221,780.11	\$ 57,776.04	\$ 194,741.37	\$ 27,038.74	\$ 852,339.78	\$ (825,301.04)
Fund:	516	\$ 0.00	\$ 37,358.67	\$ 134,030.74	\$ 62,925.30	\$ 193,138.93	\$ (59,108.19)	\$ 43,232.60	\$ (102,340.79)
Fund:	551	\$ 0.00	\$ 0.00	\$ 0.00	\$ 955.19	\$ 955.19	\$ (955.19)	\$ 0.00	\$ (955.19)
Fund:	572	\$ 0.00	\$ 2,199.00	\$ 40,186.71	\$ 22,880.23	\$ 63,066.94	\$ (22,880.23)	\$ 0.00	\$ (22,880.23)
Fund:	584	\$ 0.00	\$ 3,807.45	\$ 7,155.77	\$ 5,524.64	\$ 12,680.41	\$ (5,524.64)	\$ 3,590.66	\$ (9,115.30)
Fund:	587	\$ 0.00	\$ 0.00	\$ 744.13	\$ 0.00	\$ 0.00	\$ 744.13	\$ 0.00	\$ 744.13
Fund:	590	\$ 0.00	\$ 9,884.55	\$ 15,186.23	\$ 7,260.02	\$ 22,446.25	\$ (7,260.02)	\$ 9,300.33	\$ (16,560.35)
Grand Total		\$ 28,503,450.35	\$ 1,792,026.50	\$ 10,015,781.36	\$ 2,487,282.59	\$ 7,091,994.49	\$ 31,427,237.22	\$ 10,187,093.60	\$ 21,240,143.62

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 SEP 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	1,774,786	19,195,868	381,464	131,714	21,483,832
Elementary LFIs	1,172,905		1,172,905		96,312		1,450	97,762
Subtotal K-6	23,250,000	0	23,250,000	1,774,786	19,292,180	381,464	133,164	21,581,594
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	309,795	309,795				99,221	99,221
Phase I subtotal	24,250,000	309,795	24,559,795	1,827,286	20,193,082	385,164	232,385	22,637,917
Reserved Phase II	3,620,000	309,795	3,929,795					0
Local Transfer	3,000,000	22,151	3,022,151					0
Grand Total	30,870,000	641,741	31,511,741	1,827,286	20,193,082	385,164	232,385	22,637,917
% of \$24,250,000	100.0%	1.3%	101.3%	7.5%	83.3%	1.6%	1.0%	93.4%

TOTAL AVAILABLE: 31,511,741
 TOTAL EXPENDED: 22,637,917

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	593,263	106,804	574,656	514,526	6,804	1,202,790	(609,527)
Elementary LFIs	1,075,143					0	1,075,143
Subtotal K-6	1,668,406	106,804	574,656	514,526	6,804	1,202,790	465,616
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(20,000)				51,500	51,500	(71,500)
General/Misc. LFI	210,574				37,802	37,802	172,772
Phase I subtotal	1,921,878	106,804	574,656	514,526	96,106	1,292,092	629,786
Reserved Phase II	3,929,795					0	3,929,795
Local Transfer	3,022,151					0	3,022,151
Grand Total	8,873,824	106,804	574,656	514,526	96,106	1,292,092	7,581,732
% of \$24,250,000	7.9%	0.4%	2.4%	2.1%	0.4%	5.3%	2.6%

REMAINING CASH BALANCE: 8,873,824
 TOTAL COMMITTED: 1,292,092
 TOTAL UNCOMMITTED: 7,581,732