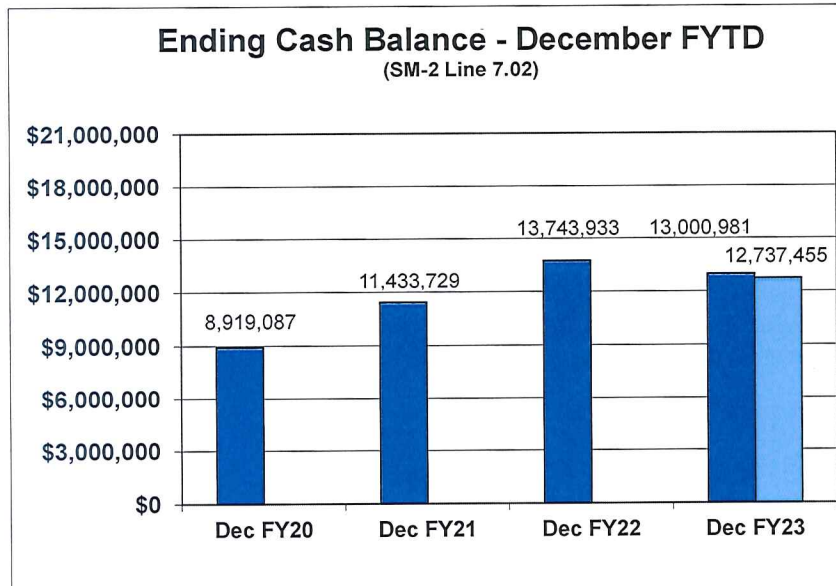
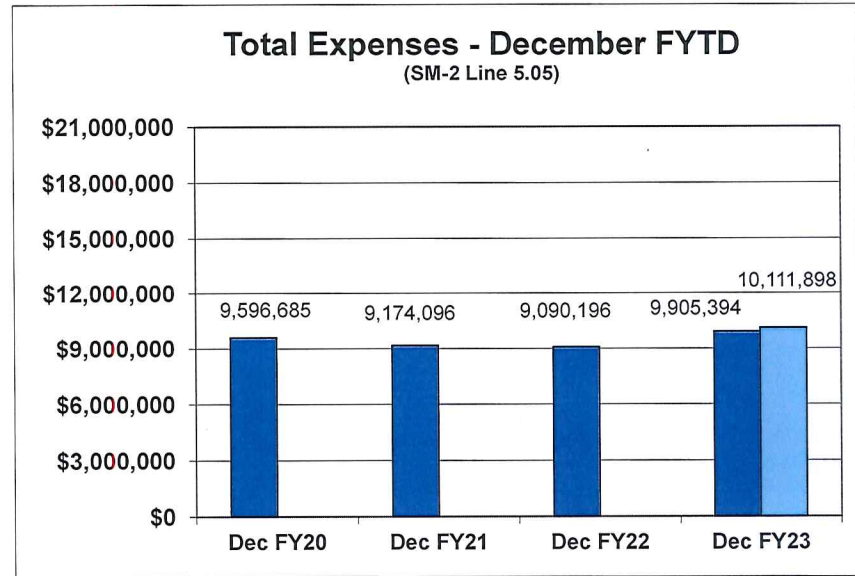
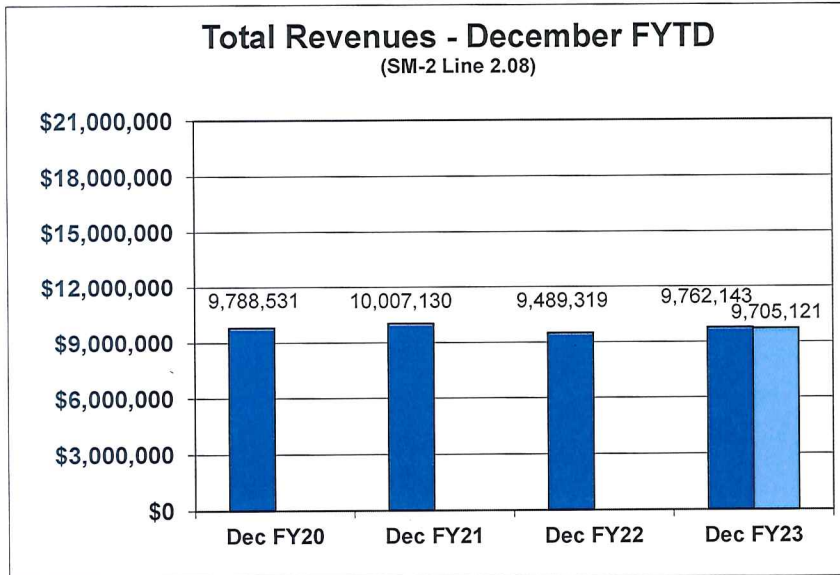


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - DECEMBER 2022 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - December 2022 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$617,075 in December and \$9,762,143 FYTD.
- Unrestricted state aid totaled \$502,105 in December.
- Restricted state aid totaled \$42,938 in December.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,633,197 for December and \$9,905,394 FYTD.
- Salaries totalled \$835,005 in December and \$5,746,734 fiscal year to date.
- Benefits totalled \$271,308 in December and \$1,647,312 fiscal year to date.
- Purchase Services totalled \$501,203 in December and \$1,922,757 FYTD.
- Capital Outlay was \$825 in December and \$99,214 FYTD.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$1,016,122.
- Fiscal year to date, expenditures exceed revenues by \$143,251.
- Ending cash balance was \$13,000,981.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
 GENERAL FUND (001)
 SM-2 - MONTHLY FY22/23
 December 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	489,869	502,105	12,236	3,001,158	3,041,542	40,384
1.040 Restricted State Grants	44,004	42,937	-1,067	262,911	263,703	792
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	693,954	693,954	0
1.060 All Other Revenues	69,600	69,683	83	676,040	690,035	13,995
1.070 Total Revenue	<u>603,473</u>	<u>614,725</u>	<u>11,252</u>	<u>9,684,613</u>	<u>9,739,784</u>	<u>55,171</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	20,008	20,008	0
2.060 All Other Financial Sources	500	2,350	1,850	500	2,350	1,850
2.070 Total Other Financing Sources	<u>500</u>	<u>2,350</u>	<u>1,850</u>	<u>20,508</u>	<u>22,358</u>	<u>1,850</u>
2.080 Total Revenue & Other Sources	<u>603,973</u>	<u>617,075</u>	<u>13,102</u>	<u>9,705,121</u>	<u>9,762,141</u>	<u>57,021</u>
EXPENDITURES						
3.010 Personal Services	873,000	835,005	37,995	5,801,640	5,746,735	54,905
3.020 Employee Benefits	319,100	271,308	47,792	1,697,164	1,647,312	49,852
3.030 Purchased Services	472,200	501,203	-29,003	1,888,775	1,922,757	-33,982
3.040 Supplies and Materials	32,400	17,519	14,881	213,013	188,573	24,440
3.050 Capital Outlay	26,600	825	25,775	159,512	99,214	60,298
4.050 Debt Service Principal HB264	0	0	0	101,000	101,000	0
4.060 Debt Service Interest	0	0	0	14,457	14,457	0
4.300 Other Objects	10,600	7,337	3,263	127,510	76,518	50,992
4.500 Total Expenditures	<u>1,733,900</u>	<u>1,633,197</u>	<u>100,703</u>	<u>10,003,071</u>	<u>9,796,568</u>	<u>206,503</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	10,500	10,500	0
5.020 Advances - Out	0	0	0	98,328	98,328	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>108,828</u>	<u>108,828</u>	<u>0</u>
5.050 Total Expend. & Other Uses	<u>1,733,900</u>	<u>1,633,197</u>	<u>100,703</u>	<u>10,111,899</u>	<u>9,905,396</u>	<u>206,503</u>
6.010 Operating Surplus/(Deficit)	<u>-1,129,927</u>	<u>-1,016,122</u>	<u>113,805</u>	<u>-406,778</u>	<u>-143,255</u>	<u>263,524</u>
7.010 Beginning Cash Balance	13,867,382	14,017,103	149,721	13,144,232	13,144,232	0
7.020 Ending Cash Balance	<u>12,737,455</u>	<u>13,000,981</u>	<u>263,526</u>	<u>12,737,454</u>	<u>13,000,977</u>	<u>263,524</u>
8.010 Outstanding Encumbrances	2,970,000	2,380,346	589,654	2,970,000	2,380,346	589,654

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

Monthly Actuals

Fiscal Year To Date Actuals

	FY20 Dec mo.	FY21 Dec mo.	FY22 Dec mo.	FY23 Dec mo.	4 yr Average	FY20 Dec FYTD	FY21 Dec FYTD	FY22 Dec FYTD	FY23 Dec FYTD	4 yr Average
REVENUES										
1.010 General Property (Real Estate)	0	0	0	0	0	4,266,650	4,373,826	4,435,179	4,464,483	4,385,035
1.020 Tangible Personal Property Tax	0	0	0	0	0	494,436	519,985	557,590	586,067	539,520
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	602,900	579,860	518,996	502,105	550,965	3,673,390	3,522,582	3,168,639	3,041,542	3,351,538
1.040 Restricted Grants-in-Aid	18,791	18,799	18,799	42,938	24,832	112,799	112,794	112,794	263,703	150,522
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0	716,819	721,397	696,061	693,954	707,058
1.060 All Other Operating Revenue	25,073	1,840	7,435	69,683	26,008	501,173	326,759	388,880	690,035	476,712
1.070 Total Revenue	646,764	600,499	545,230	614,725	601,805	9,765,267	9,577,343	9,359,143	9,739,785	9,610,384
OTHER FINANCING SOURCES										
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	15,500	82,170	0	24,417	0	32,139	82,170	20,008	33,579
2.060 All Other Financial Sources	0	217,721	6,902	2,350	56,743	23,264	397,648	48,007	2,350	117,817
2.070 Total Other Financing Sources	0	233,221	89,072	2,350	81,161	23,264	429,787	130,177	22,358	151,396
2.080 Total Revenue & Other Financ Srces	646,764	833,720	634,302	617,075	682,965	9,788,531	10,007,130	9,489,319	9,762,143	9,761,781
EXPENDITURES										
3.010 Personal Services	774,563	776,637	837,452	835,005	805,914	5,493,455	5,378,811	5,540,572	5,746,734	5,539,893
3.020 Employee's Retirement/Insur. Benefits	307,781	306,492	300,292	271,308	296,468	1,457,829	1,591,130	1,563,542	1,647,312	1,564,953
3.030 Purchased Services	460,689	646,199	288,083	501,203	474,043	2,151,077	1,785,889	1,451,681	1,922,757	1,827,851
3.040 Supplies and Materials	15,631	14,421	26,275	17,519	18,462	219,130	244,926	197,055	188,574	212,421
3.050 Capital Outlay	225	-42,652	679	825	-10,231	58,675	-35,147	55,404	99,214	44,536
4.050 Debt Service Principal HB264	0	100,000	0	0	25,000	100,000	100,000	100,000	101,000	100,250
4.060 Debt Service Interest	0	19,197	0	0	4,799	21,567	19,197	16,827	14,457	18,012
4.300 Other Objects	6,765	-541	1,185	7,337	3,687	72,933	64,822	72,534	76,518	71,702
4.500 Total Expenditures	1,565,654	1,819,753	1,453,966	1,633,197	1,618,142	9,574,666	9,149,628	8,997,615	9,796,566	9,379,619
OTHER FINANCING USES										
5.010 Operational Transfers - Out	0	3,000	0	0	750	3,000	3,000	3,000	10,500	4,875
5.020 Advances - Out	0	0	0	0	0	19,019	21,468	89,581	98,328	57,099
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	3,000	0	0	750	22,019	24,468	92,581	108,828	61,974
5.050 Total Expend. & Other Financ Uses	1,565,654	1,822,753	1,453,966	1,633,197	1,618,892	9,596,685	9,174,096	9,090,196	9,905,394	9,441,593
6.010 Operating Surplus/(Deficit)	-918,890	-989,033	-819,663	-1,016,122	-935,927	191,846	833,034	399,124	-143,251	320,188
7.010 Beginning Cash Balance	9,837,977	12,422,762	14,563,596	14,017,103	12,710,359	8,727,241	10,600,695	13,344,809	13,144,232	11,454,244
7.020 Ending Cash Balance	8,919,087	11,433,729	13,743,933	13,000,981	11,774,432	8,919,087	11,433,729	13,743,933	13,000,981	11,774,432

EMIS Annual Avg. Student Headcount FLSD educated	FY20	FY21	FY22	FY23
	1,354	1,309	1,235	1,236

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	\$ 617,075.45	\$ 9,762,142.50	\$ 1,633,196.95	\$ 9,905,393.64	\$ 13,000,981.29	\$ 2,380,345.59	\$ 10,620,635.70
Fund:	002	\$ 2,125,014.09	\$ 0.00	\$ 1,414,739.04	\$ 385,320.00	\$ 1,825,169.74	\$ 1,714,583.39	\$ 486,539.00	\$ 1,228,044.39
Fund:	003	\$ 1,184,108.19	\$ 0.00	\$ 125,681.86	\$ 0.00	\$ 1,319.78	\$ 1,308,470.27	\$ 0.00	\$ 1,308,470.27
Fund:	004	\$ 10,364,691.96	\$ 16,713.92	\$ 83,719.04	\$ 108,815.44	\$ 2,359,499.03	\$ 8,088,911.97	\$ 792,483.39	\$ 7,296,428.58
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	\$ 972.00	\$ 15,719.43	\$ 625.79	\$ 12,858.15	\$ 171,690.12	\$ 9,946.46	\$ 161,743.66
Fund:	018	\$ 9,199.07	\$ 11,374.76	\$ 14,528.29	\$ 8,312.28	\$ 9,796.51	\$ 13,930.85	\$ 7,015.91	\$ 6,914.94
Fund:	019	\$ 958,141.89	\$ 400.00	\$ 103,725.00	\$ 1,700.71	\$ 22,416.87	\$ 1,039,450.02	\$ 14,697.86	\$ 1,024,752.16
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	\$ 0.00	\$ 47,971.80	\$ 0.00	\$ 545.42	\$ 297,759.29	\$ 0.00	\$ 297,759.29
Fund:	200	\$ 38,092.08	\$ 424.00	\$ 3,125.25	\$ 258.96	\$ 2,561.67	\$ 38,655.66	\$ 1,557.39	\$ 37,098.27
Fund:	300	\$ 197,981.96	\$ 11,213.42	\$ 64,293.43	\$ 22,725.50	\$ 87,636.43	\$ 174,638.96	\$ 74,988.56	\$ 99,650.40
Fund:	401	\$ 54,027.41	\$ 116.40	\$ 160,398.62	\$ 68,179.09	\$ 142,811.38	\$ 71,614.65	\$ 135,337.94	\$ (63,723.29)
Fund:	451	\$ 0.00	\$ 0.00	\$ 1,800.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 2,700.00	\$ (1,800.00)
Fund:	461	\$ 0.00	\$ 0.00	\$ 2,328.95	\$ 34.47	\$ 2,363.42	\$ (34.47)	\$ 680.84	\$ (715.31)
Fund:	499	\$ 0.00	\$ 0.00	\$ 50,000.00	\$ 0.00	\$ 6,996.00	\$ 43,004.00	\$ 0.00	\$ 43,004.00
Fund:	507	\$ 0.00	\$ 65,680.59	\$ 895,505.00	\$ 97,165.15	\$ 897,042.79	\$ (1,537.79)	\$ 358,746.95	\$ (360,284.74)
Fund:	516	\$ 0.00	\$ 36,716.52	\$ 272,400.62	\$ 36,553.89	\$ 308,954.51	\$ (36,553.89)	\$ 28,821.74	\$ (65,375.63)
Fund:	551	\$ 0.00	\$ 1,482.11	\$ 3,918.39	\$ 1,305.94	\$ 5,224.33	\$ (1,305.94)	\$ 0.00	\$ (1,305.94)
Fund:	572	\$ 0.00	\$ 25,759.82	\$ 112,382.41	\$ 22,251.26	\$ 134,633.67	\$ (22,251.26)	\$ 14,953.76	\$ (37,205.02)
Fund:	584	\$ 0.00	\$ 1,885.12	\$ 15,627.37	\$ 177.03	\$ 15,804.40	\$ (177.03)	\$ 614.58	\$ (791.61)
Fund:	587	\$ 0.00	\$ 0.00	\$ 744.13	\$ 0.00	\$ 744.13	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	590	\$ 0.00	\$ 1,793.17	\$ 36,892.81	\$ 1,549.69	\$ 38,442.50	\$ (1,549.69)	\$ 1,544.06	\$ (3,093.75)
Grand Total		\$ 28,503,450.35	\$ 791,607.28	\$ 13,187,643.94	\$ 2,389,072.15	\$ 15,781,114.37	\$ 25,909,979.92	\$ 4,310,974.03	\$ 21,599,005.89

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 DEC 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	1,819,431	19,478,737	871,017	131,214	22,300,399
Elementary LFIs	1,172,905		1,172,905		112,027		5,850	117,877
Subtotal K-6	23,250,000	0	23,250,000	1,819,431	19,590,764	871,017	137,064	22,418,276
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	314,726	314,726				100,223	100,223
Phase I subtotal	24,250,000	314,726	24,564,726	1,871,931	20,491,666	874,717	237,287	23,475,601
Reserved Phase II	3,620,000	314,726	3,934,726					0
Local Transfer	3,000,000	40,832	3,040,832					0
Grand Total	30,870,000	670,284	31,540,284	1,871,931	20,491,666	874,717	237,287	23,475,601
% of \$24,250,000	100.0%	1.3%	101.3%	7.7%	84.5%	3.6%	1.0%	96.8%

TOTAL AVAILABLE: 31,540,284
 TOTAL EXPENDED: 23,475,601

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	(223,304)	73,259	564,656	61,262	4,004	703,181	(926,485)
Elementary LFIs	1,055,028					0	1,055,028
Subtotal K-6	831,724	73,259	564,656	61,262	4,004	703,181	128,543
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(20,000)				51,500	51,500	(71,500)
General/Misc. LFI	214,503				37,802	37,802	176,701
Phase I subtotal	1,089,125	73,259	564,656	61,262	93,306	792,483	296,642
Reserved Phase II	3,934,726					0	3,934,726
Local Transfer	3,040,832					0	3,040,832
Grand Total	8,064,683	73,259	564,656	61,262	93,306	792,483	7,272,200
% of \$24,250,000	4.5%	0.3%	2.3%	0.3%	0.4%	3.3%	1.2%

REMAINING CASH BALANCE: 8,064,683
 TOTAL COMMITTED: 792,483
 TOTAL UNCOMMITTED: 7,272,200