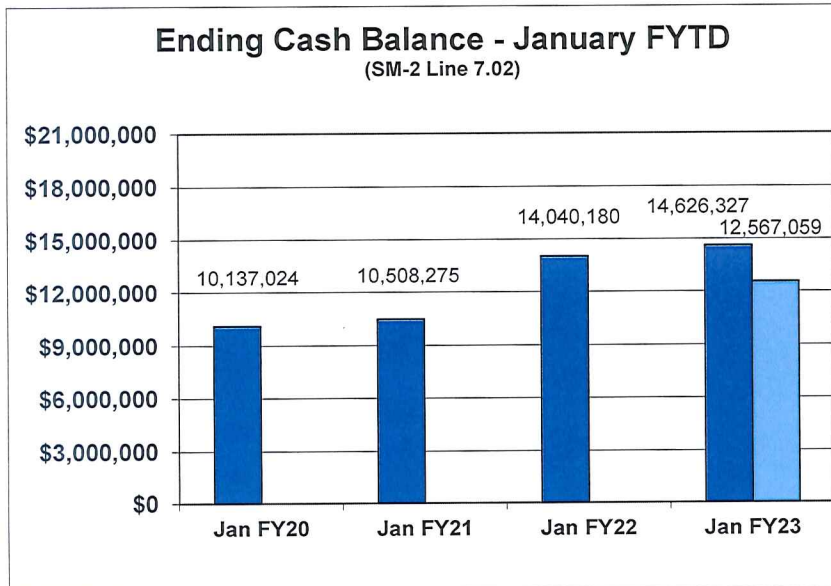
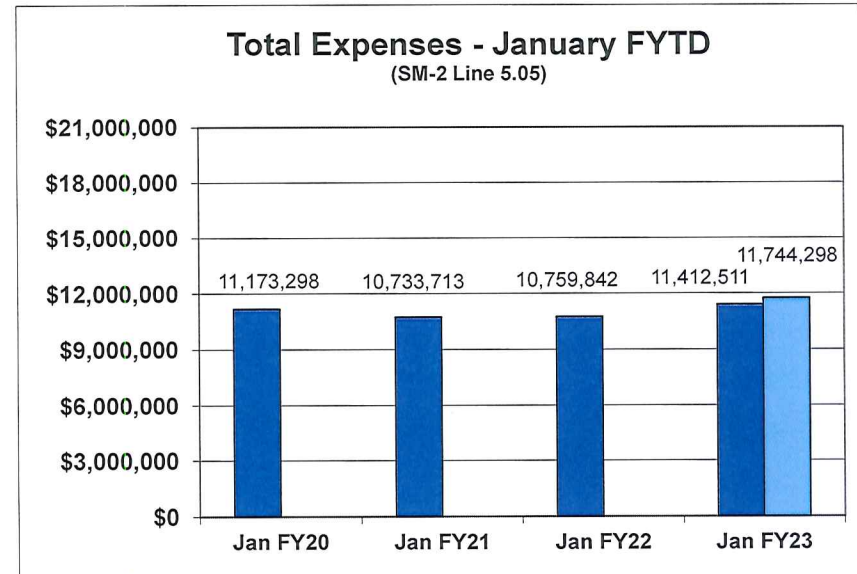
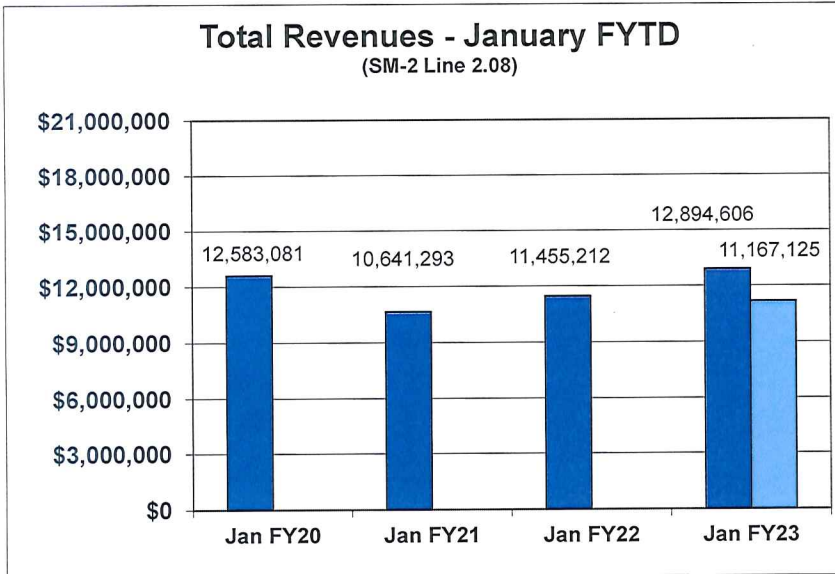


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - JANUARY 2023 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - January 2023 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$3,132,463 in January and \$12,894,606 FYTD.
- General Property (Real Estate) tax collections were \$2,484,000 in January.
- Unrestricted state aid totaled \$529,799 in January.
- Restricted state aid totaled \$42,765 in January.
- All other operating revenues were \$75,898 in January.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,507,117 for January and \$11,412,511 FYTD.
- Salaries totaled \$795,326 in January and \$6,542,060 fiscal year to date.
- Benefits totaled \$321,398 in January and \$1,968,710 fiscal year to date.
- Purchase Services at \$2,287,060 were \$74K favorable to plan.
- Capital Outlay at \$99,254 were \$87K favorable to plan.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$1,625,346.
- Fiscal year to date, revenues exceed expenditures by \$1,482,095.
- Ending cash balance was \$14,626,327.

CHART LEGEND ■ Actual ■ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY22/23
January 2023

	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	818,300	2,484,000	1,665,700	5,282,783	6,948,483	1,665,700
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	529,600	529,800	200	3,530,758	3,571,342	40,584
1.040 Restricted State Grants	44,004	42,765	-1,239	306,915	306,468	-447
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	75,898	6,298	745,640	765,933	20,293
1.070 Total Revenue	<u>1,461,504</u>	<u>3,132,463</u>	<u>1,670,959</u>	<u>11,146,117</u>	<u>12,872,247</u>	<u>1,726,130</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	0	-500	1,000	2,350	1,350
2.070 Total Other Financing Sources	<u>500</u>	<u>0</u>	<u>-500</u>	<u>21,008</u>	<u>22,358</u>	<u>1,350</u>
2.080 Total Revenue & Other Sources	<u>1,462,004</u>	<u>3,132,463</u>	<u>1,670,459</u>	<u>11,167,125</u>	<u>12,894,604</u>	<u>1,727,480</u>
EXPENDITURES						
3.010 Personal Services	813,400	795,325	18,075	6,615,040	6,542,060	72,980
3.020 Employee Benefits	275,900	321,398	-45,498	1,973,064	1,968,710	4,354
3.030 Purchased Services	472,200	364,303	107,897	2,360,975	2,287,060	73,915
3.040 Supplies and Materials	27,800	13,639	14,161	240,813	202,212	38,601
3.050 Capital Outlay	26,600	40	26,560	186,112	99,254	86,858
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	16,500	12,412	4,088	144,010	88,930	55,080
4.500 Total Expenditures	<u>1,632,400</u>	<u>1,507,117</u>	<u>125,283</u>	<u>11,635,471</u>	<u>11,303,685</u>	<u>331,786</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>1,632,400</u>	<u>1,507,117</u>	<u>125,283</u>	<u>11,744,299</u>	<u>11,412,513</u>	<u>331,786</u>
6.010 Operating Surplus/(Deficit)	<u>-170,396</u>	<u>1,625,346</u>	<u>1,795,742</u>	<u>-577,174</u>	<u>1,482,091</u>	<u>2,059,266</u>
7.010 Beginning Cash Balance	12,737,455	13,000,981	263,526	13,144,232	13,144,232	0
7.020 Ending Cash Balance	<u>12,567,059</u>	<u>14,626,327</u>	<u>2,059,268</u>	<u>12,567,058</u>	<u>14,626,323</u>	<u>2,059,266</u>
8.010 Outstanding Encumbrances	2,550,000	2,127,033	422,967	2,550,000	2,127,033	422,967

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
January 2023

Monthly Actuals

	FY20 Jan mo.	FY21 Jan mo.	FY22 Jan mo.	FY23 Jan mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	2,110,000	0	863,400	2,484,000	1,364,350
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	640,817	613,828	970,632	529,799	688,769
1.040 Restricted Grants-in-Aid	18,798	18,799	141,006	42,765	55,342
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	24,935	1,536	6,248	75,898	27,154
1.070 Total Revenue	2,794,550	634,163	1,981,286	3,132,463	2,135,616
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	0	0	-15,393	0	-3,848
2.070 Total Other Financing Sources	0	0	-15,393	0	-3,848
2.080 Total Revenue & Other Financ Srces	2,794,550	634,163	1,965,893	3,132,463	2,131,767
EXPENDITURES					
3.010 Personal Services	820,503	796,752	769,968	795,326	795,637
3.020 Employee's Retirement/Insur. Benefits	217,858	266,378	255,967	321,398	265,400
3.030 Purchased Services	506,237	397,894	527,560	364,303	448,998
3.040 Supplies and Materials	12,036	11,024	24,664	13,639	15,341
3.050 Capital Outlay	369	32,106	66,034	40	24,637
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	19,610	8,329	25,453	12,412	16,451
4.500 Total Expenditures	1,576,613	1,512,483	1,669,646	1,507,117	1,566,465
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	0	47,134	0	0	11,784
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	47,134	0	0	11,784
5.050 Total Expend. & Other Financ Uses	1,576,613	1,559,617	1,669,646	1,507,117	1,578,243
6.010 Operating Surplus/(Deficit)	1,217,937	-925,454	296,247	1,625,346	553,519
7.010 Beginning Cash Balance	8,919,087	11,433,729	13,743,933	13,000,981	11,774,432
7.020 Ending Cash Balance	10,137,024	10,508,275	14,040,180	14,626,327	12,327,951

Fiscal Year To Date Actuals

	FY20 Jan FYTD	FY21 Jan FYTD	FY22 Jan FYTD	FY23 Jan FYTD	4 yr Average
REVENUES					
6,376,650	4,373,826	5,298,579	6,948,483	5,749,385	
494,436	519,985	557,590	586,067	539,520	
0	0	0	0	0	
4,314,207	4,136,410	4,139,271	3,571,342	4,040,307	
131,597	131,593	253,800	306,468	205,865	
0	0	0	0	0	
716,819	721,397	696,061	693,954	707,058	
526,108	328,295	395,128	765,933	503,866	
12,559,817	10,211,506	11,340,429	12,872,248	11,746,000	
OTHER FINANCING SOURCES					
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	32,139	82,170	20,008	33,579	
23,264	397,648	32,614	2,350	113,969	
23,264	429,787	114,784	22,358	147,548	
12,583,081	10,641,293	11,455,212	12,894,606	11,893,548	
EXPENDITURES					
6,313,958	6,175,563	6,310,540	6,542,060	6,335,530	
1,675,687	1,857,508	1,819,509	1,968,710	1,830,354	
2,657,314	2,183,783	1,979,241	2,287,060	2,276,849	
231,166	255,950	221,719	202,213	227,762	
59,044	-3,041	121,438	99,254	69,174	
100,000	100,000	100,000	101,000	100,250	
21,567	19,197	16,827	14,457	18,012	
92,543	73,151	97,987	88,930	88,153	
11,151,279	10,662,111	10,667,261	11,303,683	10,946,084	
OTHER FINANCING USES					
3,000	3,000	3,000	10,500	4,875	
19,019	68,602	89,581	98,328	68,882	
0	0	0	0	0	
22,019	71,602	92,581	108,828	73,757	
11,173,298	10,733,713	10,759,842	11,412,511	11,019,841	
1,409,783	-92,420	695,371	1,482,095	873,707	
8,727,241	10,600,695	13,344,809	13,144,232	11,454,244	
10,137,024	10,508,275	14,040,180	14,626,327	12,327,951	

EMIS	Annual Avg. Student Headcount FLSD educated	FY20	FY21	FY22	FY23
		1,354	1,309	1,235	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	\$ 13,144,232.43	\$ 3,132,463.06	\$ 12,894,605.56	\$ 1,507,117.37	\$ 11,412,511.01	\$ 14,626,326.98	\$ 2,127,033.37	\$ 12,499,293.61
Fund:	002	\$ 2,125,014.09	\$ 676,000.00	\$ 2,090,739.04	\$ 0.00	\$ 1,825,169.74	\$ 2,390,583.39	\$ 486,539.00	\$ 1,904,044.39
Fund:	003	\$ 1,184,108.19	\$ 55,000.00	\$ 180,681.86	\$ 0.00	\$ 1,319.78	\$ 1,363,470.27	\$ 0.00	\$ 1,363,470.27
Fund:	004	\$ 10,364,691.96	\$ 15,961.12	\$ 99,680.16	\$ 75,659.06	\$ 2,435,158.09	\$ 8,029,214.03	\$ 787,222.93	\$ 7,241,991.10
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	\$ 607.50	\$ 16,326.93	\$ 2,671.96	\$ 15,530.11	\$ 169,625.66	\$ 8,002.01	\$ 161,623.65
Fund:	018	\$ 9,199.07	\$ (481.65)	\$ 14,046.64	\$ 1,736.33	\$ 11,532.84	\$ 11,712.87	\$ 6,307.41	\$ 5,405.46
Fund:	019	\$ 958,141.89	\$ 100,000.00	\$ 203,725.00	\$ 9,211.84	\$ 31,628.71	\$ 1,130,238.18	\$ 14,628.64	\$ 1,115,609.54
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	\$ 20,000.00	\$ 67,971.80	\$ 0.00	\$ 545.42	\$ 317,759.29	\$ 0.00	\$ 317,759.29
Fund:	200	\$ 38,092.08	\$ 309.00	\$ 3,434.25	\$ 471.21	\$ 3,032.88	\$ 38,493.45	\$ 1,364.51	\$ 37,128.94
Fund:	300	\$ 197,981.96	\$ 5,398.81	\$ 69,692.24	\$ 12,824.44	\$ 100,460.87	\$ 167,213.33	\$ 80,634.57	\$ 86,578.76
Fund:	401	\$ 54,027.41	\$ 59.68	\$ 160,458.30	\$ 23,259.87	\$ 166,071.25	\$ 48,414.46	\$ 112,421.96	\$ (64,007.50)
Fund:	451	\$ 0.00	\$ 0.00	\$ 1,800.00	\$ 0.00	\$ 900.00	\$ 900.00	\$ 2,700.00	\$ (1,800.00)
Fund:	461	\$ 0.00	\$ 34.47	\$ 2,363.42	\$ 254.14	\$ 2,617.56	\$ (254.14)	\$ 500.00	\$ (754.14)
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	\$ 94,013.35	\$ 989,518.35	\$ 57,577.74	\$ 954,620.53	\$ 34,897.82	\$ 321,898.53	\$ (287,000.71)
Fund:	516	\$ 0.00	\$ 36,553.89	\$ 308,954.51	\$ 32,640.11	\$ 341,594.62	\$ (32,640.11)	\$ 28,287.85	\$ (60,927.96)
Fund:	551	\$ 0.00	\$ 1,305.94	\$ 5,224.33	\$ 1,304.43	\$ 6,528.76	\$ (1,304.43)	\$ 0.00	\$ (1,304.43)
Fund:	572	\$ 0.00	\$ 22,251.26	\$ 134,633.67	\$ 22,572.96	\$ 157,206.63	\$ (22,572.96)	\$ 14,953.76	\$ (37,526.72)
Fund:	584	\$ 0.00	\$ 177.03	\$ 15,804.40	\$ 0.00	\$ 15,804.40	\$ 0.00	\$ 673.37	\$ (673.37)
Fund:	587	\$ 0.00	\$ 0.00	\$ 744.13	\$ 0.00	\$ 744.13	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	590	\$ 0.00	\$ 1,549.69	\$ 38,442.50	\$ 943.00	\$ 39,385.50	\$ (943.00)	\$ 1,943.06	\$ (2,886.06)
Grand Total		\$ 28,503,450.35	\$ 4,161,203.15	\$ 17,348,847.09	\$ 1,748,244.46	\$ 17,529,358.83	\$ 28,322,938.61	\$ 3,995,110.97	\$ 24,327,827.64

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 JAN 2023

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	1,823,904	19,549,590	871,017	131,214	22,375,725
Elementary LFI	1,172,905		1,172,905		112,027		5,850	117,877
Subtotal K-6	23,250,000	0	23,250,000	1,823,904	19,661,617	871,017	137,064	22,493,602
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	324,208	324,208				100,557	100,557
Phase I subtotal	24,250,000	324,208	24,574,208	1,876,404	20,562,519	874,717	237,621	23,551,261
Reserved Phase II	3,620,000	324,208	3,944,208					0
Local Transfer	3,000,000	62,057	3,062,057					0
Grand Total	30,870,000	710,472	31,580,472	1,876,404	20,562,519	874,717	237,621	23,551,261
% of \$24,250,000	100.0%	1.3%	101.3%	7.7%	84.8%	3.6%	1.0%	97.1%

TOTAL AVAILABLE: 31,580,472
 TOTAL EXPENDED: 23,551,261

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	(298,630)	68,786	563,868	61,262	4,004	697,920	(996,550)
Elementary LFI	1,055,028					0	1,055,028
Subtotal K-6	756,398	68,786	563,868	61,262	4,004	697,920	58,478
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(20,000)				51,500	51,500	(71,500)
General/Misc. LFI	223,651				37,802	37,802	185,849
Phase I subtotal	1,022,947	68,786	563,868	61,262	93,306	787,222	235,725
Reserved Phase II	3,944,208					0	3,944,208
Local Transfer	3,062,057					0	3,062,057
Grand Total	8,029,211	68,786	563,868	61,262	93,306	787,222	7,241,989
% of \$24,250,000	4.2%	0.3%	2.3%	0.3%	0.4%	3.2%	1.0%

REMAINING CASH BALANCE: 8,029,211
 TOTAL COMMITTED: 787,222
 TOTAL UNCOMMITTED: 7,241,989