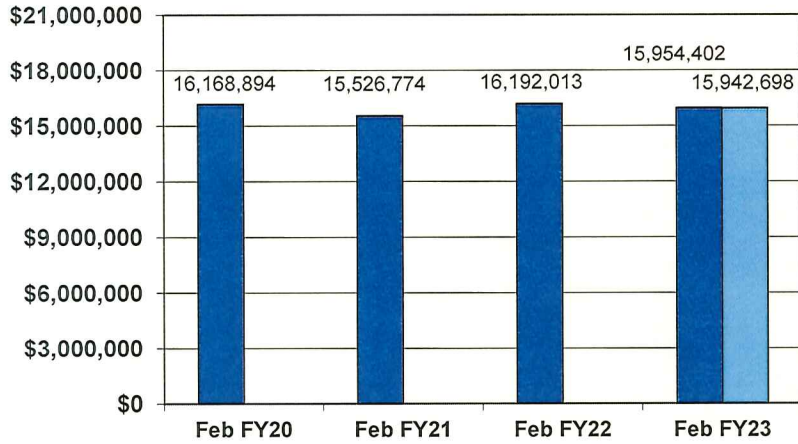
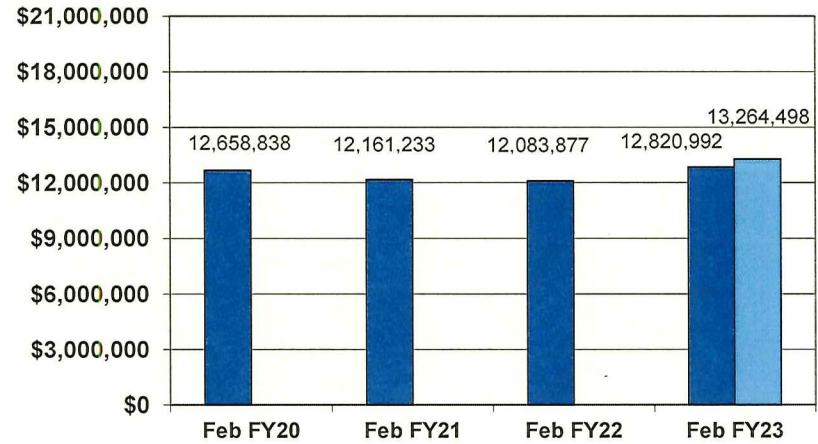


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - FEBRUARY 2023 FYTD
GENERAL FUND (001)**

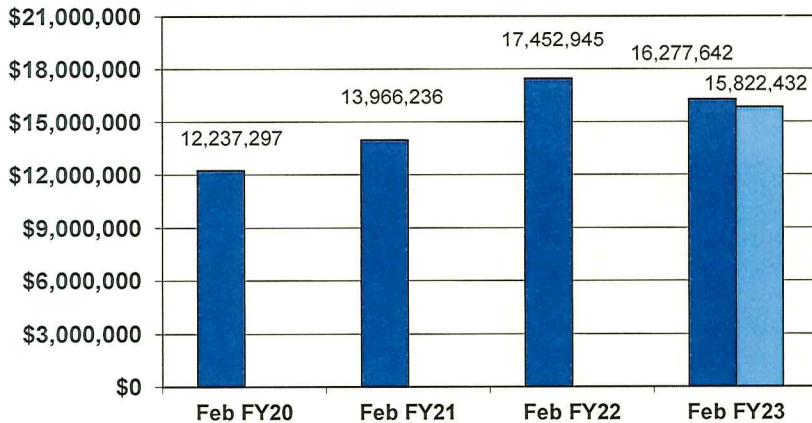
Total Revenues - February FYTD
(SM-2 Line 2.08)



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



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



FINANCIAL HIGHLIGHTS - February 2023 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$3,059,797 in February and \$15,954,402 FYTD.
- General Property (Real Estate) tax collections were \$2,370,000 in February.
- Unrestricted state aid totaled \$492,899 in February.
- Restricted state aid totaled \$58,119 in February.
- All other operating revenues were \$138,778 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,408,481 for February and \$12,820,992 FYTD.
- Salaries, at \$7,339,242 FYTD were \$93K favorable to plan.
- Benefits, at \$2,232,893 FYTD were \$17K favorable to plan.
- Purchase Services at \$2,609,784 FYTD were \$129K favorable to plan.
- Capital Outlay at \$102,592 were \$102K favorable to plan.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$1,651,315.
- Fiscal year to date, revenues exceed expenditures by \$3,133,410.
- Ending cash balance was \$16,277,642.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY22/23
February 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	4,171,600	2,370,000	-1,801,600	9,454,383	9,318,483	-135,900
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	492,899	3,030	4,020,627	4,064,241	43,614
1.040 Restricted State Grants	44,004	58,119	14,115	350,919	364,587	13,668
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	138,778	69,178	815,240	904,711	89,471
1.070 Total Revenue	<u>4,775,073</u>	<u>3,059,797</u>	<u>-1,715,277</u>	<u>15,921,190</u>	<u>15,932,043</u>	<u>10,853</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	1,500	2,350	850
2.070 Total Other Financing Sources	<u>500</u>	<u>0</u>	<u>-500</u>	<u>21,508</u>	<u>22,358</u>	<u>850</u>
2.080 Total Revenue & Other Sources	<u>4,775,573</u>	<u>3,059,797</u>	<u>-1,715,777</u>	<u>15,942,698</u>	<u>15,954,401</u>	<u>11,703</u>
EXPENDITURES						
3.010 Personal Services	817,300	797,182	20,118	7,432,340	7,339,242	93,098
3.020 Employee Benefits	276,800	264,183	12,617	2,249,864	2,232,893	16,971
3.030 Purchased Services	377,800	322,725	55,075	2,738,775	2,609,785	128,990
3.040 Supplies and Materials	23,200	18,877	4,323	264,013	221,089	42,924
3.050 Capital Outlay	18,600	3,338	15,263	204,712	102,592	102,120
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	6,500	2,177	4,323	150,510	91,108	59,402
4.500 Total Expenditures	<u>1,520,200</u>	<u>1,408,481</u>	<u>111,719</u>	<u>13,155,671</u>	<u>12,712,166</u>	<u>443,505</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>1,520,200</u>	<u>1,408,481</u>	<u>111,719</u>	<u>13,264,499</u>	<u>12,820,994</u>	<u>443,505</u>
6.010 Operating Surplus/(Deficit)	<u>3,255,373</u>	<u>1,651,315</u>	<u>-1,604,058</u>	<u>2,678,199</u>	<u>3,133,406</u>	<u>455,208</u>
7.010 Beginning Cash Balance	12,567,059	14,626,323	2,059,264	13,144,232	13,144,232	0
7.020 Ending Cash Balance	<u>15,822,432</u>	<u>16,277,638</u>	<u>455,206</u>	<u>15,822,431</u>	<u>16,277,638</u>	<u>455,208</u>
8.010 Outstanding Encumbrances	2,225,000	1,874,010	350,990	2,225,000	1,874,010	350,990

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

Monthly Actuals

	FY20 Feb mo.	FY21 Feb mo.	FY22 Feb mo.	FY23 Feb mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	2,935,000	4,190,000	4,245,000	2,370,000	3,435,000
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	603,070	670,157	440,894	492,899	551,755
1.040 Restricted Grants-in-Aid	18,798	18,799	26,369	58,119	30,521
1.045 Restricted Grants-in-Aid - SFSS	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0
1.060 All Other Operating Revenue	28,945	6,525	24,538	138,778	49,697
1.070 Total Revenue	3,585,813	4,885,481	4,736,800	3,059,797	4,066,973
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	0	0	0
2.070 Total Other Financing Sources	0	0	0	0	0
2.080 Total Revenue & Other Financ Srcs	3,585,813	4,885,481	4,736,800	3,059,797	4,066,973
EXPENDITURES					
3.010 Personal Services	788,767	750,696	769,116	797,182	776,440
3.020 Employee's Retirement/Insur. Benefits	237,112	237,788	199,930	264,183	234,753
3.030 Purchased Services	434,881	415,407	285,773	322,725	364,696
3.040 Supplies and Materials	18,808	10,736	10,268	18,877	14,672
3.050 Capital Outlay	1,992	450	55,150	3,338	15,232
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	3,980	12,443	3,799	2,177	5,600
4.500 Total Expenditures	1,485,540	1,427,520	1,324,035	1,408,481	1,411,394
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0
5.050 Total Expend. & Other Financ Uses	1,485,540	1,427,520	1,324,035	1,408,481	1,411,394
6.010 Operating Surplus/(Deficit)	2,100,273	3,457,961	3,412,765	1,651,315	2,655,579
7.010 Beginning Cash Balance	10,137,024	10,508,275	14,040,180	14,626,327	12,327,951
7.020 Ending Cash Balance	12,237,297	13,966,236	17,452,945	16,277,642	14,983,530

Fiscal Year To Date Actuals

	FY20 Feb FYTD	FY21 Feb FYTD	FY22 Feb FYTD	FY23 Feb FYTD	4 yr Average
REVENUES					
	9,311,650	8,563,826	9,543,579	9,318,483	9,184,385
	494,436	519,985	557,590	586,067	539,520
	0	0	0	0	0
	4,917,277	4,806,567	4,580,164	4,064,241	4,592,062
	150,395	150,392	280,168	364,587	236,386
	0	0	0	0	0
	716,819	721,397	696,061	693,954	707,058
	555,053	334,820	419,666	904,712	553,563
	16,145,630	15,096,987	16,077,229	15,932,044	15,812,973
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
	16,168,894	15,526,774	16,192,013	15,954,402	15,960,521
EXPENDITURES					
	7,102,725	6,926,259	7,079,656	7,339,242	7,111,970
	1,912,799	2,095,296	2,019,439	2,232,893	2,065,107
	3,092,195	2,599,190	2,265,014	2,609,784	2,641,546
	249,974	266,686	231,987	221,090	242,434
	61,036	-2,591	176,588	102,591	84,406
	100,000	100,000	100,000	101,000	100,250
	21,567	19,197	16,827	14,457	18,012
	96,523	85,594	101,786	91,108	93,753
	12,636,819	12,089,631	11,991,296	12,712,165	12,357,478
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
	12,658,838	12,161,233	12,083,877	12,820,992	12,431,235
6.010 Operating Surplus/(Deficit)	3,510,056	3,365,541	4,108,136	3,133,410	3,529,286
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	12,237,297	13,966,236	17,452,945	16,277,642	14,983,530

EMIS	Annual Avg. Student Headcount FLSD educated	FY20	FY21	FY22	FY23
		1,354	1,309	1,235	1,233

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	\$ 3,059,796.50	\$ 15,954,402.06	\$ 1,408,481.33	\$ 12,820,992.34	\$ 16,277,642.15	\$ 1,874,009.98	\$ 14,403,632.17
Fund:	002	\$ 2,125,014.09	\$ 545,000.00	\$ 2,635,739.04	\$ 0.00	\$ 1,825,169.74	\$ 2,935,583.39	\$ 486,539.00	\$ 2,449,044.39
Fund:	003	\$ 1,184,108.19	\$ 50,000.00	\$ 230,681.86	\$ 0.00	\$ 1,319.78	\$ 1,413,470.27	\$ 0.00	\$ 1,413,470.27
Fund:	004	\$ 10,364,691.96	\$ 15,617.35	\$ 115,297.51	\$ 64,369.66	\$ 2,499,527.75	\$ 7,980,461.72	\$ 747,114.03	\$ 7,233,347.69
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	\$ 276.00	\$ 16,602.93	\$ 3,303.06	\$ 18,833.17	\$ 166,598.60	\$ 5,385.79	\$ 161,212.81
Fund:	018	\$ 9,199.07	\$ 1,205.14	\$ 15,251.78	\$ 824.35	\$ 12,357.19	\$ 12,093.66	\$ 6,345.91	\$ 5,747.75
Fund:	019	\$ 958,141.89	\$ 25.00	\$ 203,750.00	\$ 8,695.68	\$ 40,324.39	\$ 1,121,567.50	\$ 12,815.23	\$ 1,108,752.27
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	\$ 87,971.80	\$ 0.00	\$ 545.42	\$ 337,759.29	\$ 0.00	\$ 337,759.29
Fund:	200	\$ 38,092.08	\$ 1,064.00	\$ 4,498.25	\$ 887.15	\$ 3,920.03	\$ 38,670.30	\$ 739.03	\$ 37,931.27
Fund:	300	\$ 197,981.96	\$ 7,999.31	\$ 77,691.55	\$ 11,441.02	\$ 111,901.89	\$ 163,771.62	\$ 75,864.77	\$ 87,906.85
Fund:	401	\$ 54,027.41	\$ 163,481.29	\$ 323,939.59	\$ 22,764.50	\$ 188,835.75	\$ 189,131.25	\$ 90,338.73	\$ 98,792.52
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	\$ 254.14	\$ 2,617.56	\$ 0.00	\$ 2,617.56	\$ 0.00	\$ 500.00	\$ (500.00)
Fund:	499	\$ 0.00	\$ 50,000.00	\$ 100,000.00	\$ 0.00	\$ 6,996.00	\$ 93,004.00	\$ 0.00	\$ 93,004.00
Fund:	507	\$ 0.00	\$ 63,429.76	\$ 1,052,948.11	\$ 156,127.38	\$ 1,110,747.91	\$ (57,799.80)	\$ 189,118.75	\$ (246,918.55)
Fund:	516	\$ 0.00	\$ 32,640.11	\$ 341,594.62	\$ 40,037.02	\$ 381,631.64	\$ (40,037.02)	\$ 23,484.23	\$ (63,521.25)
Fund:	551	\$ 0.00	\$ 1,304.43	\$ 6,528.76	\$ 1,428.30	\$ 7,957.06	\$ (1,428.30)	\$ 0.00	\$ (1,428.30)
Fund:	572	\$ 0.00	\$ 22,572.96	\$ 157,206.63	\$ 27,342.09	\$ 184,548.72	\$ (27,342.09)	\$ 15,132.32	\$ (42,474.41)
Fund:	584	\$ 0.00	\$ 0.00	\$ 15,804.40	\$ 70.61	\$ 15,875.01	\$ (70.61)	\$ 998.39	\$ (1,069.00)
Fund:	587	\$ 0.00	\$ 0.00	\$ 744.13	\$ 0.00	\$ 744.13	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	590	\$ 0.00	\$ 943.00	\$ 39,385.50	\$ 4,690.08	\$ 44,075.58	\$ (4,690.08)	\$ 7,631.06	\$ (12,321.14)
Grand Total		\$ 28,503,450.35	\$ 4,035,608.99	\$ 21,384,456.08	\$ 1,750,462.23	\$ 19,279,821.06	\$ 30,608,085.37	\$ 3,538,717.22	\$ 27,069,368.15

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 FEB 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	1,826,140	19,573,140	871,017	131,214	22,401,511
Elementary LFIs	1,172,905		1,172,905		112,027		5,850	117,877
Subtotal K-6	23,250,000	0	23,250,000	1,826,140	19,685,167	871,017	137,064	22,519,388
Stadium turf LFI	1,000,000		1,000,000	32,500	900,902	3,700		937,102
Secondary MP LFI	0		0	58,250				58,250
General/Misc. LFI	0	326,525	326,525				100,890	100,890
Phase I subtotal	24,250,000	326,525	24,576,525	1,916,890	20,586,069	874,717	237,954	23,615,630
Reserved Phase II	3,620,000	326,525	3,946,525					0
Local Transfer	3,000,000	73,040	3,073,040					0
Grand Total	30,870,000	726,090	31,596,090	1,916,890	20,586,069	874,717	237,954	23,615,630
% of \$24,250,000	100.0%	1.3%	101.3%	7.9%	84.9%	3.6%	1.0%	97.4%

TOTAL AVAILABLE: 31,596,090
 TOTAL EXPENDED: 23,615,630

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	(324,416)	66,927	563,868	61,262	4,004	696,061	(1,020,477)
Elementary LFIs	1,055,028					0	1,055,028
Subtotal K-6	730,612	66,927	563,868	61,262	4,004	696,061	34,551
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(58,250)				13,250	13,250	(71,500)
General/Misc. LFI	225,635				37,802	37,802	187,833
Phase I subtotal	960,895	66,927	563,868	61,262	55,056	747,113	213,782
Reserved Phase II	3,946,525					0	3,946,525
Local Transfer	3,073,040					0	3,073,040
Grand Total	7,980,460	66,927	563,868	61,262	55,056	747,113	7,233,347
% of \$24,250,000	4.0%	0.3%	2.3%	0.3%	0.2%	3.1%	0.9%

REMAINING CASH BALANCE: 7,980,460
 TOTAL COMMITTED: 747,113
 TOTAL UNCOMMITTED: 7,233,347