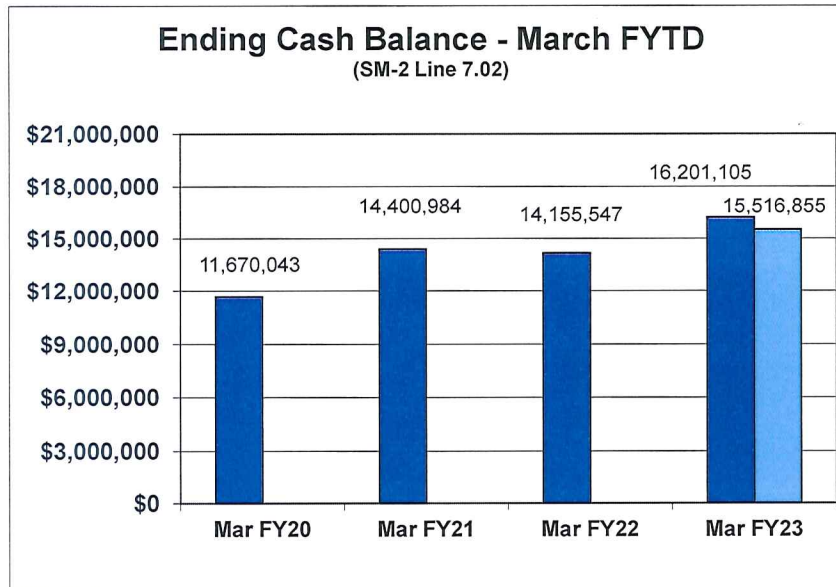
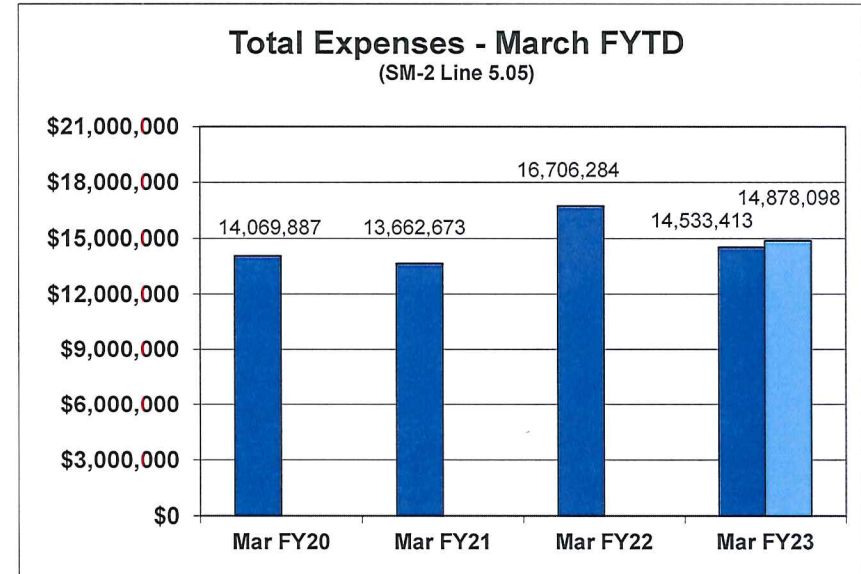
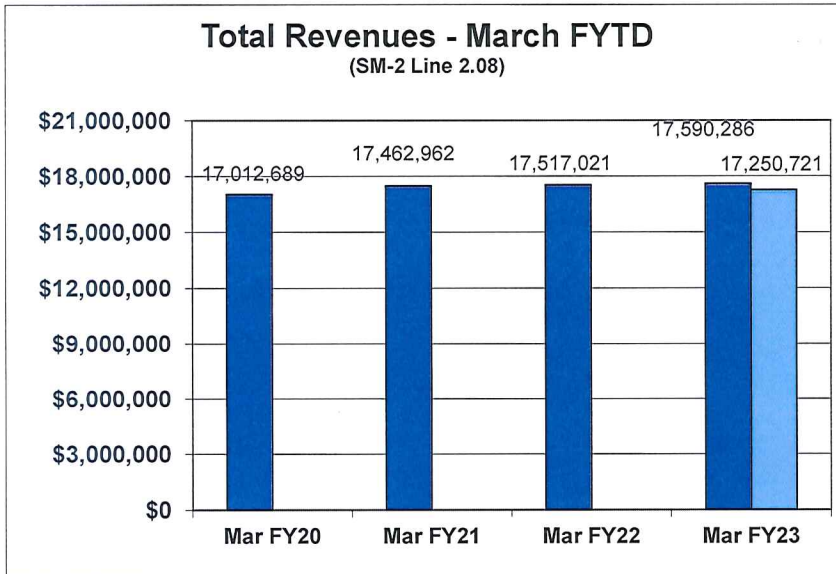


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - MARCH 2023 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - March 2023 FYTD

Total Revenues (Line 2.08)

- Total revenue was \$1,635,884 in March and \$17,590,286 FYTD.
- Real estate tax at \$9,439,384 FYTD is \$6K favorable to plan.
- Unrestricted state grants, at \$4,555,930 is \$45K favorable to plan.
- All Other Operating Revenue at \$1,279,451 is \$162K favorable to plan.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,712,421 for March and \$14,533,413 FYTD.
- Salaries, at \$8,180,427 FYTD, are \$91K favorable to plan.
- Benefits, at \$2,510,724 FYTD, are 16K favorable to plan.
- Purchase Services at \$3,065,995 are \$98K favorable to plan.
- Supplies and Materials at \$237,917 are \$68K favorable to plan.
- Capital Outlay at \$124,035 is \$89K favorable to plan.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$76,537.
- Fiscal year to date, revenues exceed expenditures by \$3,056,873.
- Ending cash balance was \$16,201,105.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY22/23
March 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	-20,783	120,901	141,684	9,433,600	9,439,384	5,784
1.020 Tangible Personal Property Tax	492,433	603,466	111,033	1,078,500	1,189,533	111,033
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	489,869	491,689	1,820	4,510,496	4,555,930	45,434
1.040 Restricted State Grants	44,004	45,089	1,085	394,923	409,676	14,753
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	302,000	374,739	72,739	1,117,240	1,279,450	162,210
1.070 Total Revenue	<u>1,307,523</u>	<u>1,635,884</u>	<u>328,361</u>	<u>17,228,713</u>	<u>17,567,927</u>	<u>339,214</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	2,000	2,350	350
2.070 Total Other Financing Sources	<u>500</u>	<u>0</u>	<u>-500</u>	<u>22,008</u>	<u>22,358</u>	<u>350</u>
2.080 Total Revenue & Other Sources	<u>1,308,023</u>	<u>1,635,884</u>	<u>327,861</u>	<u>17,250,721</u>	<u>17,590,285</u>	<u>339,564</u>
EXPENDITURES						
3.010 Personal Services	838,600	841,185	-2,585	8,270,940	8,180,427	90,513
3.020 Employee Benefits	276,800	277,831	-1,031	2,526,664	2,510,724	15,940
3.030 Purchased Services	425,000	456,211	-31,211	3,163,775	3,065,996	97,779
3.040 Supplies and Materials	41,700	16,827	24,873	305,713	237,916	67,797
3.050 Capital Outlay	8,000	21,443	-13,443	212,712	124,035	88,677
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	23,500	98,923	-75,423	174,010	190,031	-16,021
4.500 Total Expenditures	<u>1,613,600</u>	<u>1,712,420</u>	<u>-98,820</u>	<u>14,769,271</u>	<u>14,424,586</u>	<u>344,685</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>1,613,600</u>	<u>1,712,420</u>	<u>-98,820</u>	<u>14,878,099</u>	<u>14,533,414</u>	<u>344,685</u>
6.010 Operating Surplus/(Deficit)	<u>-305,577</u>	<u>-76,536</u>	<u>229,041</u>	<u>2,372,622</u>	<u>3,056,870</u>	<u>684,249</u>
7.010 Beginning Cash Balance	15,822,432	16,277,642	455,210	13,144,232	13,144,232	0
7.020 Ending Cash Balance	<u>15,516,855</u>	<u>16,201,106</u>	<u>684,251</u>	<u>15,516,854</u>	<u>16,201,102</u>	<u>684,249</u>
8.010 Outstanding Encumbrances	1,900,000	1,509,025	390,975	1,900,000	1,509,025	390,975

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

Monthly Actuals

Fiscal Year To Date Actuals

	FY20 Mar mo.	FY21 Mar mo.	FY22 Mar mo.	FY23 Mar mo.	4 yr Average	FY20 Mar FYTD	FY21 Mar FYTD	FY22 Mar FYTD	FY23 Mar FYTD	4 yr Average
REVENUES										
1.010 General Property (Real Estate)	75,000	1,085,000	-21,291	120,901	314,902	9,386,650	9,648,826	9,522,288	9,439,384	9,499,287
1.020 Tangible Personal Property Tax	0	0	586,351	603,466	297,454	494,436	519,985	1,143,941	1,189,533	836,974
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	602,568	591,186	443,963	491,689	532,352	5,519,845	5,397,753	5,024,128	4,555,930	5,124,414
1.040 Restricted Grants-in-Aid	18,798	18,799	26,232	45,089	27,229	169,193	169,191	306,400	409,676	263,615
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	147,429	238,152	289,753	374,739	262,518	702,482	572,972	709,419	1,279,451	816,081
1.070 Total Revenue	843,795	1,933,137	1,325,009	1,635,884	1,434,456	16,989,425	17,030,124	17,402,238	17,567,928	17,247,429
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	0	0	0	0	0	32,139	82,170	20,008	33,579
2.060 All Other Financial Sources	0	3,051	0	0	763	23,264	400,699	32,614	2,350	114,732
2.070 Total Other Financing Sources	0	3,051	0	0	763	23,264	432,838	114,784	22,358	148,311
2.080 Total Revenue & Other Financ Srcs	843,795	1,936,188	1,325,009	1,635,884	1,435,219	17,012,689	17,462,962	17,517,021	17,590,286	17,395,740
EXPENDITURES										
3.010 Personal Services	776,122	777,603	799,930	841,185	798,710	7,878,847	7,703,862	7,879,586	8,180,427	7,910,680
3.020 Employee's Retirement/Insur. Benefits	238,572	252,930	207,981	277,831	244,329	2,151,371	2,348,226	2,227,420	2,510,724	2,309,435
3.030 Purchased Services	381,554	430,770	495,176	456,211	440,928	3,473,749	3,029,960	2,760,190	3,065,995	3,082,473
3.040 Supplies and Materials	10,797	33,695	18,066	16,827	19,846	260,771	300,381	250,053	237,917	262,281
3.050 Capital Outlay	2,800	5,372	6,007	21,443	8,906	63,836	2,781	182,595	124,035	93,312
4.050 Debt Service Principal HB264	0	0	0	0	0	100,000	100,000	100,000	101,000	100,250
4.060 Debt Service Interest	0	0	0	0	0	21,567	19,197	16,827	14,457	18,012
4.300 Other Objects	1,204	1,070	95,246	98,923	49,111	97,727	86,664	197,032	190,031	142,863
4.500 Total Expenditures	1,411,049	1,501,440	1,622,407	1,712,421	1,561,829	14,047,868	13,591,071	13,613,703	14,424,586	13,919,307
OTHER FINANCING USES										
5.010 Operational Transfers - Out	0	0	3,000,000	0	750,000	3,000	3,000	3,003,000	10,500	754,875
5.020 Advances - Out	0	0	0	0	0	19,019	68,602	89,581	98,328	68,882
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	3,000,000	0	750,000	22,019	71,602	3,092,581	108,828	823,757
5.050 Total Expend. & Other Financ Uses	1,411,049	1,501,440	4,622,407	1,712,421	2,311,829	14,069,887	13,662,673	16,706,284	14,533,413	14,743,064
6.010 Operating Surplus/(Deficit)	-567,254	434,748	-3,297,398	-76,537	-876,610	2,942,802	3,800,289	810,738	3,056,873	2,652,675
7.010 Beginning Cash Balance	12,237,297	13,966,236	17,452,945	16,277,642	14,983,530	8,727,241	10,600,695	13,344,809	13,144,232	11,454,244
7.020 Ending Cash Balance	11,670,043	14,400,984	14,155,547	16,201,105	14,106,920	11,670,043	14,400,984	14,155,547	16,201,105	14,106,920

EMIS Annual Avg. Student Headcount FLSD educated	FY20	FY21	FY22	FY23
	1,354	1,309	1,235	1,232

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	\$ 1,635,883.63	\$ 17,590,285.69	\$ 1,712,420.77	\$ 14,533,413.11	\$ 16,201,105.01	\$ 1,509,024.63	\$ 14,692,080.38
Fund:	002	\$ 2,125,014.09	\$ 172,721.97	\$ 2,808,461.01	\$ 20,112.68	\$ 1,845,282.42	\$ 3,088,192.68	\$ 486,539.00	\$ 2,601,653.68
Fund:	003	\$ 1,184,108.19	\$ 16,849.72	\$ 247,531.58	\$ 1,748.03	\$ 3,067.81	\$ 1,428,571.96	\$ 0.00	\$ 1,428,571.96
Fund:	004	\$ 10,364,691.96	\$ 18,001.75	\$ 133,299.26	\$ 29,401.33	\$ 2,528,929.08	\$ 7,969,062.14	\$ 739,909.86	\$ 7,229,152.28
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	\$ 1,256.39	\$ 17,859.32	\$ 862.90	\$ 19,696.07	\$ 166,992.09	\$ 4,756.64	\$ 162,235.45
Fund:	018	\$ 9,199.07	\$ 3,873.06	\$ 19,124.84	\$ 1,361.15	\$ 13,718.34	\$ 14,605.57	\$ 6,420.24	\$ 8,185.33
Fund:	019	\$ 958,141.89	\$ 100.00	\$ 203,850.00	\$ 6,494.25	\$ 46,818.64	\$ 1,115,173.25	\$ 12,797.15	\$ 1,102,376.10
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	\$ 11,726.87	\$ 99,698.67	\$ 745.50	\$ 1,290.92	\$ 348,740.66	\$ 0.00	\$ 348,740.66
Fund:	200	\$ 38,092.08	\$ 3,720.00	\$ 8,218.25	\$ 1,559.00	\$ 5,479.03	\$ 40,831.30	\$ 3,527.94	\$ 37,303.36
Fund:	300	\$ 197,981.96	\$ 14,660.31	\$ 92,351.86	\$ 14,218.65	\$ 126,120.54	\$ 164,213.28	\$ 78,519.70	\$ 85,693.58
Fund:	401	\$ 54,027.41	\$ 157.61	\$ 324,097.20	\$ 24,000.86	\$ 212,836.61	\$ 165,288.00	\$ 72,450.31	\$ 92,837.69
Fund:	451	\$ 0.00	\$ 1,800.00	\$ 3,600.00	\$ 900.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 0.00
Fund:	461	\$ 0.00	\$ 0.00	\$ 2,617.56	\$ 124.83	\$ 2,742.39	\$ (124.83)	\$ 500.00	\$ (624.83)
Fund:	499	\$ 0.00	\$ 0.00	\$ 100,000.00	\$ 0.00	\$ 6,996.00	\$ 93,004.00	\$ 0.00	\$ 93,004.00
Fund:	507	\$ 0.00	\$ 156,127.38	\$ 1,209,075.49	\$ 62,612.88	\$ 1,173,360.79	\$ 35,714.70	\$ 149,837.30	\$ (114,122.60)
Fund:	516	\$ 0.00	\$ 40,037.02	\$ 381,631.64	\$ 35,671.61	\$ 417,303.25	\$ (35,671.61)	\$ 18,680.61	\$ (54,352.22)
Fund:	551	\$ 0.00	\$ 1,428.30	\$ 7,957.06	\$ 2,658.99	\$ 10,616.05	\$ (2,658.99)	\$ 0.00	\$ (2,658.99)
Fund:	572	\$ 0.00	\$ 27,342.09	\$ 184,548.72	\$ 29,298.25	\$ 213,846.97	\$ (29,298.25)	\$ 11,435.24	\$ (40,733.49)
Fund:	584	\$ 0.00	\$ 70.61	\$ 15,875.01	\$ 1,542.63	\$ 17,417.64	\$ (1,542.63)	\$ 3,996.18	\$ (5,538.81)
Fund:	587	\$ 0.00	\$ 0.00	\$ 744.13	\$ 0.00	\$ 744.13	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	590	\$ 0.00	\$ 4,690.08	\$ 44,075.58	\$ 4,103.49	\$ 48,179.07	\$ (4,103.49)	\$ 4,725.01	\$ (8,828.50)
Grand Total		\$ 28,503,450.35	\$ 2,110,446.79	\$ 23,494,902.87	\$ 1,949,837.80	\$ 21,229,658.86	\$ 30,768,694.36	\$ 3,104,919.81	\$ 27,663,774.55

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 MAR 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	1,828,376	19,599,972	871,017	131,214	22,430,579
Elementary LFI	1,172,905		1,172,905		112,027		5,850	117,877
Subtotal K-6	23,250,000	0	23,250,000	1,828,376	19,711,999	871,017	137,064	22,548,456
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	329,044	329,044				101,223	101,223
Phase I subtotal	24,250,000	329,044	24,579,044	1,919,126	20,612,901	874,717	238,287	23,645,031
Reserved Phase II	3,620,000	329,044	3,949,044					0
Local Transfer	3,000,000	86,004	3,086,004					0
Grand Total	30,870,000	744,091	31,614,091	1,919,126	20,612,901	874,717	238,287	23,645,031
% of \$24,250,000	100.0%	1.4%	101.4%	7.9%	85.0%	3.6%	1.0%	97.5%

TOTAL AVAILABLE: 31,614,091
 TOTAL EXPENDED: 23,645,031

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	(353,484)	66,927	556,664	61,262	4,004	688,857	(1,042,341)
Elementary LFI	1,055,028					0	1,055,028
Subtotal K-6	701,544	66,927	556,664	61,262	4,004	688,857	12,687
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(58,250)				13,250	13,250	(71,500)
General/Misc. LFI	227,821				37,802	37,802	190,019
Phase I subtotal	934,013	66,927	556,664	61,262	55,056	739,909	194,104
Reserved Phase II	3,949,044					0	3,949,044
Local Transfer	3,086,004					0	3,086,004
Grand Total	7,969,060	66,927	556,664	61,262	55,056	739,909	7,229,151
% of \$24,250,000	3.9%	0.3%	2.3%	0.3%	0.2%	3.1%	0.8%

REMAINING CASH BALANCE: 7,969,060
 TOTAL COMMITTED: 739,909
 TOTAL UNCOMMITTED: 7,229,151