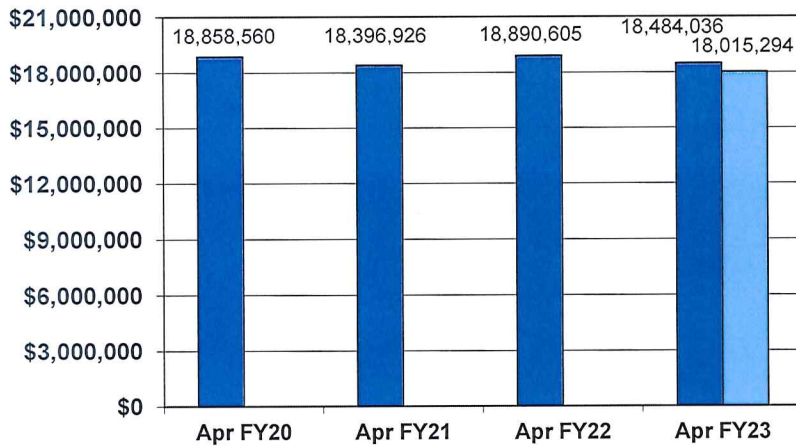
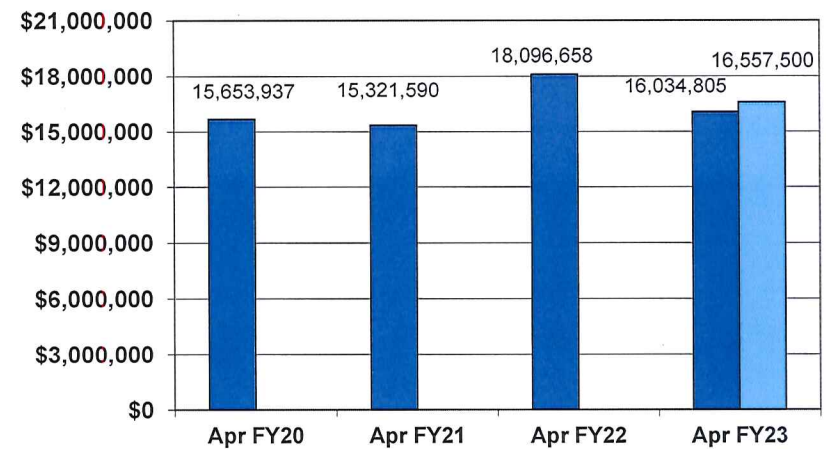


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - APRIL 2023 FYTD GENERAL FUND (001)

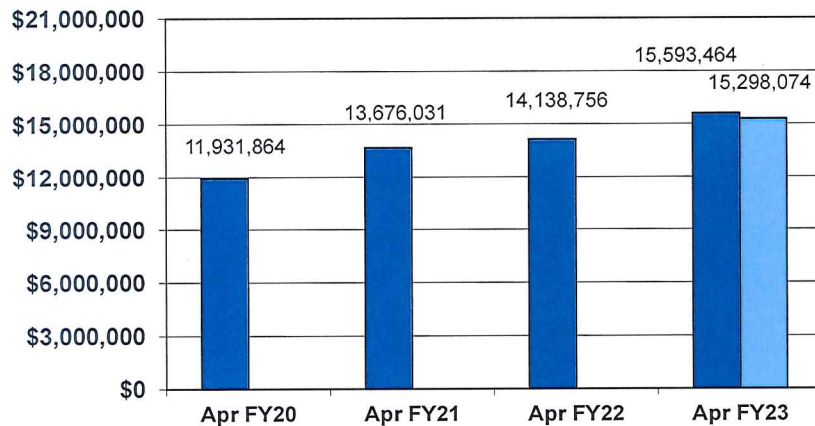
Total Revenues - April FYTD
(SM-2 Line 2.08)



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



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



FINANCIAL HIGHLIGHTS - April 2023 FYTD

Total Revenues (Line 2.08)

- Total revenue was \$893,751 in April and \$18,484,036 FYTD.
- Real Estate tax at \$9,439,384 was favorable by \$6K (final).
- Tangible Pers. Prop. tax at \$1,189,533 was favorable by \$111K (final).
- Unrestricted state grants at \$5,076,075 is \$76K favorable to plan.
- All Other Operating Revenue at \$1,581,079 is \$234K favorable to plan.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,501,391 for April and \$16,034,805 FYTD.
- Salaries at \$8,969,435 FYTD are \$126K favorable to plan.
- Benefits at \$2,784,080 FYTD are 19K favorable to plan.
- Purchase Services at \$3,430,064 are \$159K favorable to plan.
- Capital Outlay at \$125,851 is \$97K unfavorable to plan.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$607,641.
- Fiscal year to date, revenues exceed expenditures by \$2,449,232.
- Ending cash balance was \$15,593,464.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY22/23
April 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	0	0	0	9,433,600	9,439,384	5,784
1.020 Tangible Personal Property Tax	0	0	0	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	520,145	30,276	5,000,365	5,076,075	75,710
1.040 Restricted State Grants	44,004	60,169	16,165	438,927	469,845	30,918
1.045 Restricted Grants-in-Aid - SF5F	0	0	0	0	0	0
1.050 Property Tax Allocation	696,046	0	-696,046	1,390,000	693,954	-696,046
1.060 All Other Revenues	230,200	301,628	71,428	1,347,440	1,581,078	233,638
1.070 Total Revenue	<u>1,460,119</u>	<u>881,942</u>	<u>-578,177</u>	<u>18,688,832</u>	<u>18,449,869</u>	<u>-238,963</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	11,809	11,309	2,500	14,159	11,659
2.070 Total Other Financing Sources	<u>500</u>	<u>11,809</u>	<u>11,309</u>	<u>22,508</u>	<u>34,166</u>	<u>11,659</u>
2.080 Total Revenue & Other Sources	<u>1,460,619</u>	<u>893,751</u>	<u>-566,868</u>	<u>18,711,340</u>	<u>18,484,035</u>	<u>-227,304</u>
EXPENDITURES						
3.010 Personal Services	824,700	789,008	35,692	9,095,640	8,969,435	126,205
3.020 Employee Benefits	276,800	273,356	3,444	2,803,464	2,784,080	19,384
3.030 Purchased Services	425,000	364,069	60,931	3,588,775	3,430,065	158,710
3.040 Supplies and Materials	46,300	71,962	-25,662	352,013	309,878	42,135
3.050 Capital Outlay	10,600	1,817	8,783	223,312	125,852	97,460
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	96,000	1,179	94,821	270,010	191,210	78,800
4.500 Total Expenditures	<u>1,679,400</u>	<u>1,501,391</u>	<u>178,009</u>	<u>16,448,671</u>	<u>15,925,977</u>	<u>522,694</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>1,679,400</u>	<u>1,501,391</u>	<u>178,009</u>	<u>16,557,499</u>	<u>16,034,805</u>	<u>522,694</u>
6.010 Operating Surplus/(Deficit)	<u>-218,781</u>	<u>-607,640</u>	<u>-388,859</u>	<u>2,153,841</u>	<u>2,449,230</u>	<u>295,390</u>
7.010 Beginning Cash Balance	15,516,855	16,201,105	684,250	13,144,232	13,144,232	0
7.020 Ending Cash Balance	<u>15,298,074</u>	<u>15,593,465</u>	<u>295,391</u>	<u>15,298,073</u>	<u>15,593,462</u>	<u>295,390</u>
8.010 Outstanding Encumbrances	1,525,000	1,262,058	262,942	1,525,000	1,262,058	262,942

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

Monthly Actuals

	FY20 Apr mo.	FY21 Apr mo.	FY22 Apr mo.	FY23 Apr mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	-358,709	-410,019	0	0	-192,182
1.020 Tangible Personal Property Tax	520,194	557,787	0	0	269,495
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	602,243	593,782	440,733	520,145	539,226
1.040 Restricted Grants-in-Aid	18,798	18,799	26,184	60,169	30,988
1.045 Restricted Grants-in-Aid - SFSS	0	0	0	0	0
1.050 Property Tax Allocation	716,289	0	697,370	0	353,415
1.060 All Other Operating Revenue	176,327	172,174	209,297	301,627	214,856
1.070 Total Revenue	1,675,142	932,523	1,373,584	881,942	1,215,798
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	170,729	1,441	0	11,809	45,995
2.070 Total Other Financing Sources	170,729	1,441	0	11,809	45,995
2.080 Total Revenue & Other Financ Srces	1,845,871	933,964	1,373,584	893,751	1,261,792
EXPENDITURES					
3.010 Personal Services	771,727	752,588	779,294	789,008	773,154
3.020 Employee's Retiremnt/Insur. Benefits	312,925	255,496	213,004	273,356	263,695
3.030 Purchased Services	411,806	561,933	373,657	364,069	427,866
3.040 Supplies and Materials	2,688	8,122	17,691	71,962	25,116
3.050 Capital Outlay	1,048	4,614	5,605	1,817	3,271
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	83,856	76,164	1,124	1,179	40,581
4.500 Total Expenditures	1,584,050	1,658,917	1,390,374	1,501,392	1,533,683
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	1,584,050	1,658,917	1,390,374	1,501,392	1,533,683
6.010 Operating Surplus/(Deficit)	261,821	-724,953	-16,791	-607,641	-271,891
7.010 Beginning Cash Balance	11,670,043	14,400,984	14,155,547	16,201,105	14,106,920
7.020 Ending Cash Balance	11,931,864	13,676,031	14,138,756	15,593,464	13,835,029

Fiscal Year To Date Actuals

	FY20 Apr FYTD	FY21 Apr FYTD	FY22 Apr FYTD	FY23 Apr FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	9,027,941	9,238,807	9,522,288	9,439,384	9,307,105
1.020 Tangible Personal Property Tax	1,014,630	1,077,772	1,143,941	1,189,533	1,106,469
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	6,122,088	5,991,535	5,464,860	5,076,075	5,663,640
1.040 Restricted Grants-in-Aid	187,991	187,990	332,585	469,845	294,603
1.045 Restricted Grants-in-Aid - SFSS	0	0	0	0	0
1.050 Property Tax Allocation	1,433,108	721,397	1,393,431	693,954	1,060,473
1.060 All Other Operating Revenue	878,809	745,146	918,716	1,581,079	1,030,937
1.070 Total Revenue	18,664,567	17,962,647	18,775,821	18,449,870	18,463,226
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	32,139	82,170	20,008	33,579
2.060 All Other Financial Sources	193,993	402,140	32,614	14,159	160,726
2.070 Total Other Financing Sources	193,993	434,279	114,784	34,166	194,306
2.080 Total Revenue & Other Financ Srces	18,858,560	18,396,926	18,890,605	18,484,036	18,657,532
EXPENDITURES					
3.010 Personal Services	8,650,574	8,456,450	8,658,880	8,969,435	8,683,835
3.020 Employee's Retiremnt/Insur. Benefits	2,464,296	2,603,722	2,440,425	2,784,080	2,573,131
3.030 Purchased Services	3,885,555	3,591,893	3,133,847	3,430,064	3,510,340
3.040 Supplies and Materials	263,459	308,503	267,743	309,880	287,396
3.050 Capital Outlay	64,884	7,395	188,199	125,852	96,582
4.050 Debt Service Principal HB264	100,000	100,000	100,000	101,000	100,250
4.060 Debt Service Interest	21,567	19,197	16,827	14,457	18,012
4.300 Other Objects	181,583	162,828	198,156	191,210	183,444
4.500 Total Expenditures	15,631,918	15,249,988	15,004,077	15,925,977	15,452,990
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	3,000	3,003,000	10,500	754,875
5.020 Advances - Out	19,019	68,602	89,581	98,328	68,882
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	22,019	71,602	3,092,581	108,828	823,757
5.050 Total Expend. & Other Financ Uses	15,653,937	15,321,590	18,096,658	16,034,805	16,276,747
6.010 Operating Surplus/(Deficit)	3,204,623	3,075,336	793,947	2,449,232	2,380,784
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	11,931,864	13,676,031	14,138,756	15,593,464	13,835,029

EMIS Annual Avg. Student Headcount
FLSD educated

FY20	FY21	FY22	FY23
1,354	1,309	1,235	1,231

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	\$ 893,750.75	\$ 18,484,036.44	\$ 1,501,391.50	\$ 16,034,804.61	\$ 15,593,464.26	\$ 1,262,057.64	\$ 14,331,406.62
Fund:	002	\$ 2,125,014.09	\$ 0.00	\$ 2,808,461.01	\$ 0.00	\$ 1,845,282.42	\$ 3,088,192.68	\$ 486,539.00	\$ 2,601,653.68
Fund:	003	\$ 1,184,108.19	\$ 0.00	\$ 247,531.58	\$ 0.00	\$ 3,067.81	\$ 1,428,571.96	\$ 0.00	\$ 1,428,571.96
Fund:	004	\$ 10,364,691.96	\$ 18,059.03	\$ 151,358.29	\$ 333.05	\$ 2,529,262.13	\$ 7,986,788.12	\$ 739,909.86	\$ 7,246,878.26
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	\$ 7,595.46	\$ 25,454.78	\$ 325.99	\$ 20,022.06	\$ 174,261.56	\$ 6,972.47	\$ 167,289.09
Fund:	018	\$ 9,199.07	\$ 1,870.65	\$ 20,995.49	\$ 579.38	\$ 14,297.72	\$ 15,896.84	\$ 5,483.91	\$ 10,412.93
Fund:	019	\$ 958,141.89	\$ 0.00	\$ 203,850.00	\$ 5,544.85	\$ 52,363.49	\$ 1,109,628.40	\$ 12,602.95	\$ 1,097,025.45
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	\$ 99,698.67	\$ 0.00	\$ 1,290.92	\$ 348,740.66	\$ 0.00	\$ 348,740.66
Fund:	200	\$ 38,092.08	\$ 7,995.70	\$ 16,213.95	\$ 5,351.66	\$ 10,830.69	\$ 43,475.34	\$ 2,644.28	\$ 40,831.06
Fund:	300	\$ 197,981.96	\$ 2,332.06	\$ 94,683.92	\$ 49,905.55	\$ 176,026.09	\$ 116,639.79	\$ 29,509.35	\$ 87,130.44
Fund:	401	\$ 54,027.41	\$ 137.74	\$ 324,234.94	\$ 24,567.69	\$ 237,404.30	\$ 140,858.05	\$ 90,537.14	\$ 50,320.91
Fund:	451	\$ 0.00	\$ 0.00	\$ 3,600.00	\$ 900.00	\$ 2,700.00	\$ 900.00	\$ 900.00	\$ 0.00
Fund:	461	\$ 0.00	\$ 124.83	\$ 2,742.39	\$ 29.12	\$ 2,771.51	\$ (29.12)	\$ 500.00	\$ (529.12)
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	\$ 62,612.88	\$ 1,271,688.37	\$ 55,733.15	\$ 1,229,093.94	\$ 42,594.43	\$ 257,667.85	\$ (215,073.42)
Fund:	516	\$ 0.00	\$ 35,671.61	\$ 417,303.25	\$ 38,053.93	\$ 455,357.18	\$ (38,053.93)	\$ 13,876.99	\$ (51,930.92)
Fund:	551	\$ 0.00	\$ 2,658.99	\$ 10,616.05	\$ (5.13)	\$ 10,610.92	\$ 5.13	\$ 0.00	\$ 5.13
Fund:	572	\$ 0.00	\$ 29,298.25	\$ 213,846.97	\$ 30,868.67	\$ 244,715.64	\$ (30,868.67)	\$ 11,435.24	\$ (42,303.91)
Fund:	584	\$ 0.00	\$ 1,542.63	\$ 17,417.64	\$ 3,732.14	\$ 21,149.78	\$ (3,732.14)	\$ 817.51	\$ (4,549.65)
Fund:	587	\$ 0.00	\$ 0.00	\$ 744.13	\$ 7,633.35	\$ 8,377.48	\$ (7,633.35)	\$ 0.00	\$ (7,633.35)
Fund:	590	\$ 0.00	\$ 4,103.49	\$ 48,179.07	\$ 1,865.19	\$ 50,044.26	\$ (1,865.19)	\$ 6,770.29	\$ (8,635.48)
Grand Total		\$ 28,503,450.35	\$ 1,067,754.07	\$ 24,562,656.94	\$ 1,726,810.09	\$ 22,956,468.95	\$ 30,109,638.34	\$ 2,928,224.48	\$ 27,181,413.86

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 APR 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 LFIs	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	331,549	331,549				101,557	101,557
Phase I subtotal	24,250,000	331,549	24,581,549	1,919,126	20,612,901	874,717	238,621	23,645,365
Reserved Phase II	3,620,000	331,549	3,951,549					0
Local Transfer	3,000,000	99,053	3,099,053					0
Grand Total	30,870,000	762,150	31,632,150	1,919,126	20,612,901	874,717	238,621	23,645,365
% of \$24,250,000	100.0%	1.4%	101.4%	7.9%	85.0%	3.6%	1.0%	97.5%

TOTAL AVAILABLE: 31,632,150
 TOTAL EXPENDED: 23,645,365

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 LFIs	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	229,992				37,802	37,802	192,190
Phase I subtotal	936,184	66,927	556,664	61,262	55,056	739,909	196,275
Reserved Phase II	3,951,549					0	3,951,549
Local Transfer	3,099,053					0	3,099,053
Grand Total	7,986,785	66,927	556,664	61,262	55,056	739,909	7,246,876
% of \$24,250,000	3.9%	0.3%	2.3%	0.3%	0.2%	3.1%	0.8%

REMAINING CASH BALANCE: 7,986,785
 TOTAL COMMITTED: 739,909
 TOTAL UNCOMMITTED: 7,246,876