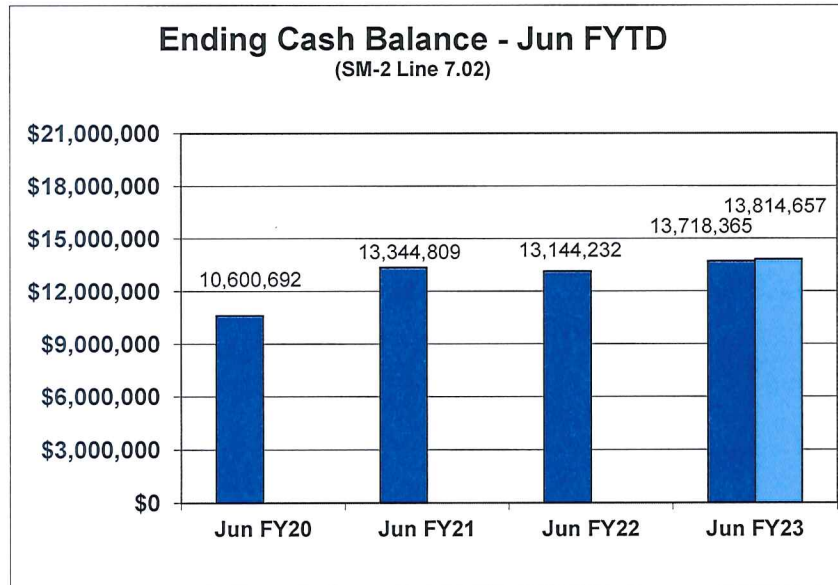
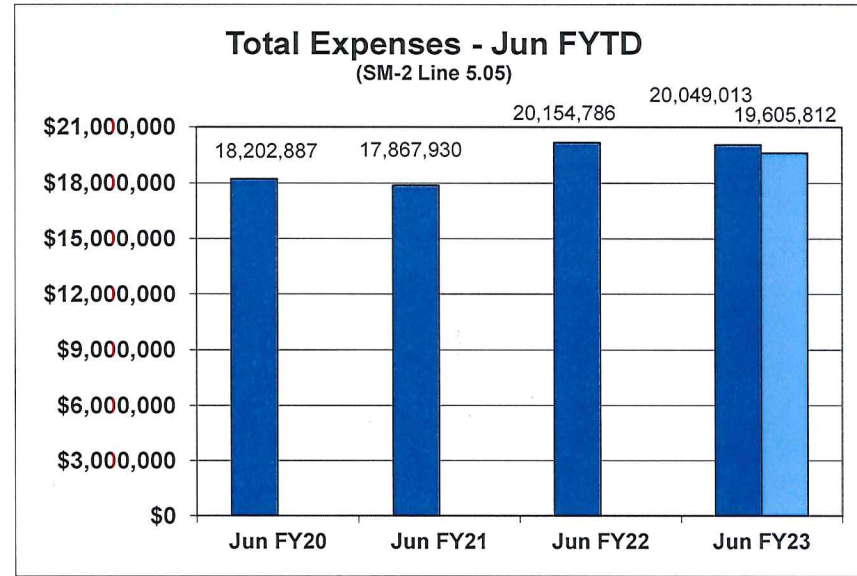
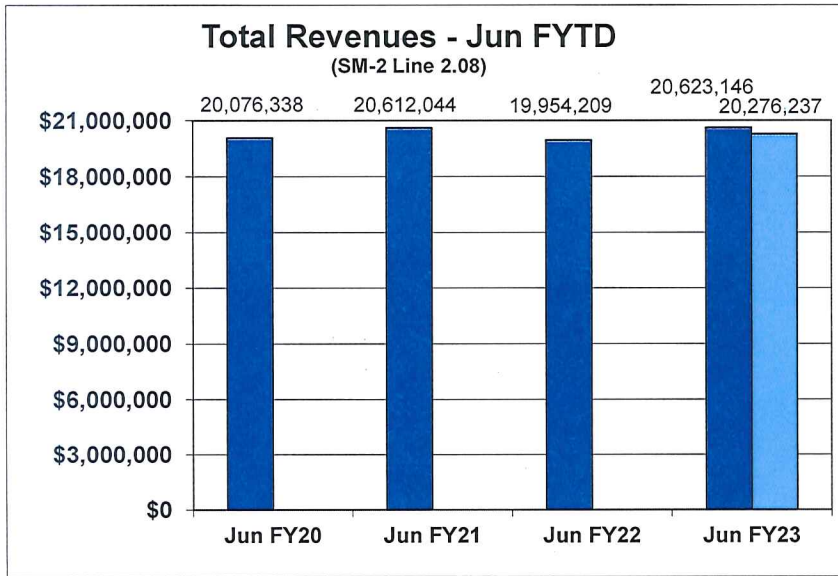


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - JUN 2023 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - June 2023 Fiscal Year End Wrap-Up

Total Revenues (Line 2.08) \$20,623,146

- Real Estate tax at \$9,439,384 was favorable by \$6K.
- Tangible Pers. Prop. Tax at \$1,189,533 was favorable by \$111K (10%).
- State Grants (Unrestricted & Restricted) at \$6,665,258 were favorable by \$48K (1%).
- Property Tax Allocation at \$1,380,627 was \$9K (1%) unfavorable to plan.
- All Other Operating Revenue at \$1,814,781 was \$317K (21%) favorable to plan.
- Total actual revenues and sources were \$347K (2%) favorable to plan.

Total Expenditures (Line 5.05) \$20,049,013

- Salaries at \$9,926,884 were \$350K (3%) favorable to plan.
- Benefits at \$3,310,363 were \$30K (1%) favorable to plan.
- Purchase Services at \$4,329,504 were \$392K (8%) favorable due to lower the availability of ESSER funding.
- Supplies at \$336,626 were \$126K (27%) favorable to plan.
- Capital Outlay at \$185,621 was \$80K (30%) favorable to plan.
- Total actual expenditure and uses were 443K (2%) unfavorable to plan.

Ending Cash Balance (Line 7.02) \$13,718,365

- In FY23 revenues exceeded revenues by \$574,133.

CHART LEGEND ■ Actual ■ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY22/23
Jun 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	599,866	566,037	-33,829	6,090,100	6,103,302	13,202
1.040 Restricted State Grants	44,006	45,231	1,225	526,937	561,956	35,019
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	1,390,000	1,380,627	-9,373
1.060 All Other Revenues	68,560	117,446	48,886	1,498,200	1,814,781	316,581
1.070 Total Revenue	<u>712,432</u>	<u>728,714</u>	<u>16,282</u>	<u>20,017,337</u>	<u>20,489,583</u>	<u>472,246</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	99,992	98,327	-1,665	120,000	118,335	-1,665
2.060 All Other Financial Sources	10,000	827	-9,173	138,900	15,227	-123,673
2.070 Total Other Financing Sources	<u>109,992</u>	<u>99,154</u>	<u>-10,838</u>	<u>258,900</u>	<u>133,562</u>	<u>-125,338</u>
2.080 Total Revenue & Other Sources	<u>822,424</u>	<u>827,868</u>	<u>5,444</u>	<u>20,276,237</u>	<u>20,623,145</u>	<u>346,908</u>
EXPENDITURES						
3.010 Personal Services	300,360	101,600	198,760	10,277,200	9,926,884	350,316
3.020 Employee Benefits	259,736	252,399	7,337	3,340,000	3,310,363	29,637
3.030 Purchased Services	708,125	471,483	236,642	4,721,900	4,329,505	392,395
3.040 Supplies and Materials	69,287	52,139	17,148	463,000	336,624	126,376
3.050 Capital Outlay	26,488	3,254	23,234	265,700	186,161	79,539
4.050 Debt Service Principal HB264	0	0	0	101,000	101,000	0
4.060 Debt Service Interest	0	0	0	26,520	26,520	0
4.300 Other Objects	17,990	-11,125	29,115	300,000	223,127	76,873
4.500 Total Expenditures	<u>1,381,986</u>	<u>869,751</u>	<u>512,235</u>	<u>19,495,320</u>	<u>18,440,186</u>	<u>1,055,134</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	1,500,000	-1,500,000	10,500	1,510,500	-1,500,000
5.020 Advances - Out	0	0	0	99,992	98,328	1,664
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>0</u>	<u>1,500,000</u>	<u>-1,500,000</u>	<u>110,492</u>	<u>1,608,828</u>	<u>-1,498,336</u>
5.050 Total Expend. & Other Uses	<u>1,381,986</u>	<u>2,369,751</u>	<u>-987,765</u>	<u>19,605,812</u>	<u>20,049,014</u>	<u>-443,202</u>
6.010 Operating Surplus/(Deficit)	<u>-559,562</u>	<u>-1,541,883</u>	<u>-982,321</u>	<u>670,425</u>	<u>574,131</u>	<u>-96,294</u>
7.010 Beginning Cash Balance	14,374,220	15,260,248	886,028	13,144,232	13,144,232	0
7.020 Ending Cash Balance	<u>13,814,658</u>	<u>13,718,365</u>	<u>-96,293</u>	<u>13,814,657</u>	<u>13,718,363</u>	<u>-96,294</u>
8.010 Outstanding Encumbrances	0	0	0	0	0	0

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

Monthly Actuals

	FY20 Jun mo.	FY21 Jun mo.	FY22 Jun mo.	FY23 Jun mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	0	0	0	0	0
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	433,290	595,851	400,670	566,037	498,962
1.040 Restricted Grants-in-Aid	150,213	139,191	182,725	45,230	129,340
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	69,002	16,631	42,181	117,446	61,315
1.070 Total Revenue	652,505	751,673	625,576	728,713	689,617
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	19,019	47,134	3,594	98,328	42,019
2.060 All Other Financial Sources	0	0	9,039	827	2,467
2.070 Total Other Financing Sources	19,019	47,134	12,633	99,155	44,485
2.080 Total Revenue & Other Financ Srces	671,524	798,807	638,209	827,868	734,102
EXPENDITURES					
3.010 Personal Services	12,661	28,709	47,781	101,600	47,688
3.020 Employee's Retirement/Insur. Benefits	253,157	236,207	197,455	252,399	234,805
3.030 Purchased Services	812,393	695,269	450,033	471,483	607,295
3.040 Supplies and Materials	98,877	49,575	72,340	52,139	68,233
3.050 Capital Outlay	45,750	10,361	-36,501	3,254	5,716
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	9,231	3,912	-14,457	-11,125	-3,110
4.500 Total Expenditures	1,232,069	1,024,033	716,652	869,751	960,626
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	1,500,000	375,000
5.020 Advances - Out	10,671	0	16,190	0	6,715
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	10,671	0	16,190	1,500,000	381,715
5.050 Total Expend. & Other Financ Uses	1,242,740	1,024,033	732,843	2,369,751	1,342,342
6.010 Operating Surplus/(Deficit)	-571,216	-225,226	-94,633	-1,541,883	-608,240
7.010 Beginning Cash Balance	11,171,908	13,570,035	13,238,865	15,260,248	13,310,264
7.020 Ending Cash Balance	10,600,692	13,344,809	13,144,232	13,718,365	12,702,025

Fiscal Year To Date Actuals

	FY20 Jun FYTD	FY21 Jun FYTD	FY22 Jun FYTD	FY23 Jun 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	7,072,691	7,179,110	6,111,785	6,103,302	6,616,722
1.040 Restricted Grants-in-Aid	357,002	345,980	541,503	561,956	451,610
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	1,433,108	1,420,403	1,393,431	1,380,627	1,406,892
1.060 All Other Operating Revenue	957,954	783,839	978,539	1,814,781	1,133,778
1.070 Total Revenue	19,863,326	20,045,911	19,691,488	20,489,583	20,022,577
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	19,019	79,273	85,764	118,335	75,598
2.060 All Other Financial Sources	193,993	486,860	176,958	15,228	218,260
2.070 Total Other Financing Sources	213,012	566,133	262,721	133,563	293,857
2.080 Total Revenue & Other Financ Srces	20,076,338	20,612,044	19,954,209	20,623,146	20,316,434
EXPENDITURES					
3.010 Personal Services	9,479,746	9,284,320	9,572,153	9,926,884	9,565,776
3.020 Employee's Retirement/Insur. Benefits	2,939,591	3,095,310	2,860,077	3,310,363	3,051,335
3.030 Purchased Services	4,941,521	4,718,866	3,755,939	4,329,504	4,436,457
3.040 Supplies and Materials	369,297	373,195	366,095	336,626	361,303
3.050 Capital Outlay	107,416	19,117	154,174	186,161	116,717
4.050 Debt Service Principal HB264	100,000	100,000	100,000	101,000	100,250
4.060 Debt Service Interest	40,764	36,024	31,284	26,520	33,648
4.300 Other Objects	191,862	169,496	206,291	223,127	197,694
4.500 Total Expenditures	18,170,197	17,796,328	17,046,014	18,440,185	17,863,181
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	3,000	3,003,000	1,510,500	1,129,875
5.020 Advances - Out	29,690	68,602	105,771	98,328	75,598
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	32,690	71,602	3,108,771	1,608,828	1,205,473
5.050 Total Expend. & Other Financ Uses	18,202,887	17,867,930	20,154,786	20,049,013	19,068,654
6.010 Operating Surplus/(Deficit)	1,873,451	2,744,114	-200,577	574,133	1,247,780
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	10,600,692	13,344,809	13,144,232	13,718,365	12,702,025

EMIS	Annual Avg. Student Headcount	FY20	FY21	FY22	FY23
	FLSD educated	1,354	1,309	1,235	1,227

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	\$ 827,868.07	\$ 20,623,145.65	\$ 2,369,751.10	\$ 20,049,013.01	\$ 13,718,365.07	\$ 0.00	\$ 13,718,365.07
Fund:	002	\$ 2,125,014.09	\$ 0.00	\$ 2,901,405.97	\$ 0.00	\$ 2,331,970.86	\$ 2,694,449.20	\$ 0.00	\$ 2,694,449.20
Fund:	003	\$ 1,184,108.19	\$ 0.00	\$ 262,958.42	\$ 0.00	\$ 3,100.69	\$ 1,443,965.92	\$ 0.00	\$ 1,443,965.92
Fund:	004	\$ 10,364,691.96	\$ 19,287.05	\$ 199,227.37	\$ 10,641.19	\$ 2,540,236.71	\$ 8,023,682.62	\$ 369,439.83	\$ 7,654,242.79
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	\$ 353.89	\$ 26,883.62	\$ 2,999.51	\$ 25,786.60	\$ 169,925.86	\$ 0.00	\$ 169,925.86
Fund:	010	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	018	\$ 9,199.07	\$ 1,045.04	\$ 25,156.73	\$ 584.25	\$ 20,124.62	\$ 14,231.18	\$ 0.00	\$ 14,231.18
Fund:	019	\$ 958,141.89	\$ 4,540.41	\$ 310,422.79	\$ 4,972.12	\$ 72,506.36	\$ 1,196,058.32	\$ 0.00	\$ 1,196,058.32
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	\$ 100,993.94	\$ 0.00	\$ 1,290.92	\$ 350,035.93	\$ 0.00	\$ 350,035.93
Fund:	070	\$ 0.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 0.00	\$ 0.00	\$ 1,500,000.00	\$ 0.00	\$ 1,500,000.00
Fund:	200	\$ 38,092.08	\$ 662.00	\$ 17,374.30	\$ 956.35	\$ 15,553.21	\$ 39,913.17	\$ 105.25	\$ 39,807.92
Fund:	300	\$ 197,981.96	\$ 27,917.50	\$ 135,304.77	\$ 4,206.92	\$ 189,857.64	\$ 143,429.09	\$ 10,971.83	\$ 132,457.26
Fund:	401	\$ 54,027.41	\$ 58.37	\$ 324,410.69	\$ 49,471.24	\$ 357,803.59	\$ 20,634.51	\$ 16,771.34	\$ 3,863.17
Fund:	451	\$ 0.00	\$ 0.00	\$ 3,600.00	\$ 900.00	\$ 3,600.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	461	\$ 0.00	\$ 5,556.17	\$ 8,328.95	\$ 5,557.44	\$ 8,328.95	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	499	\$ 0.00	\$ (100,000.00)	\$ 0.00	\$ (6,996.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	507	\$ 0.00	\$ 254,984.50	\$ 1,527,587.00	\$ 213,192.67	\$ 1,527,587.00	\$ 0.00	\$ 117,109.07	\$ (117,109.07)
Fund:	516	\$ 0.00	\$ 56,469.05	\$ 512,151.23	\$ 16,216.13	\$ 512,151.23	\$ 0.00	\$ 4,803.64	\$ (4,803.64)
Fund:	551	\$ 0.00	\$ 1,576.17	\$ 12,199.09	\$ 407.61	\$ 12,199.09	\$ 0.00	\$ 553.89	\$ (553.89)
Fund:	572	\$ 0.00	\$ 40,664.10	\$ 285,579.74	\$ 5,305.40	\$ 285,579.74	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	584	\$ 0.00	\$ 8,754.67	\$ 29,904.45	\$ 815.94	\$ 29,904.45	\$ 0.00	\$ 2,502.48	\$ (2,502.48)
Fund:	587	\$ 0.00	\$ 0.00	\$ 8,377.48	\$ 0.00	\$ 8,377.48	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	590	\$ 0.00	\$ 10,015.76	\$ 60,060.02	\$ 2,727.65	\$ 59,998.99	\$ 61.03	\$ 629.40	\$ (568.37)
Fund:	599	\$ 0.00	\$ 100,000.00	\$ 100,000.00	\$ 14,527.97	\$ 14,527.97	\$ 85,472.03	\$ 0.00	\$ 85,472.03
Grand Total		\$ 28,503,450.35	\$ 2,759,752.75	\$ 28,975,072.21	\$ 2,696,237.49	\$ 28,069,499.11	\$ 29,409,023.45	\$ 522,886.73	\$ 28,886,136.72

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 JUN 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	1,830,613	19,599,972	874,112	131,214	22,435,911
Elementary LFIs	1,172,905		1,172,905		112,027		5,850	117,877
Subtotal K-6	23,250,000	0	23,250,000	1,830,613	19,711,999	874,112	137,064	22,553,788
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	341,539	341,539				107,199	107,199
Phase I subtotal	24,250,000	341,539	24,591,539	1,921,363	20,612,901	877,812	244,263	23,656,339
Reserved Phase II	3,620,000	341,539	3,961,539					0
Local Transfer	3,000,000	126,941	3,126,941					0
Grand Total	30,870,000	810,020	31,680,020	1,921,363	20,612,901	877,812	244,263	23,656,339
% of \$24,250,000	100.0%	1.4%	101.4%	7.9%	85.0%	3.6%	1.0%	97.6%

TOTAL AVAILABLE: 31,680,020
 TOTAL EXPENDED: 23,656,339

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	(358,816)	42,877	257,431	54,763	1,004	356,075	(714,891)
Elementary LFIs	1,055,028					0	1,055,028
Subtotal K-6	696,212	42,877	257,431	54,763	1,004	356,075	340,137
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(58,250)					0	(58,250)
General/Misc. LFI	234,340				13,364	13,364	220,976
Phase I subtotal	935,200	42,877	257,431	54,763	14,368	369,439	565,761
Reserved Phase II	3,961,539					0	3,961,539
Local Transfer	3,126,941					0	3,126,941
Grand Total	8,023,681	42,877	257,431	54,763	14,368	369,439	7,654,242
% of \$24,250,000	3.9%	0.2%	1.1%	0.2%	0.1%	1.5%	2.3%

REMAINING CASH BALANCE: 8,023,681
 TOTAL COMMITTED: 369,439
 TOTAL UNCOMMITTED: 7,654,242