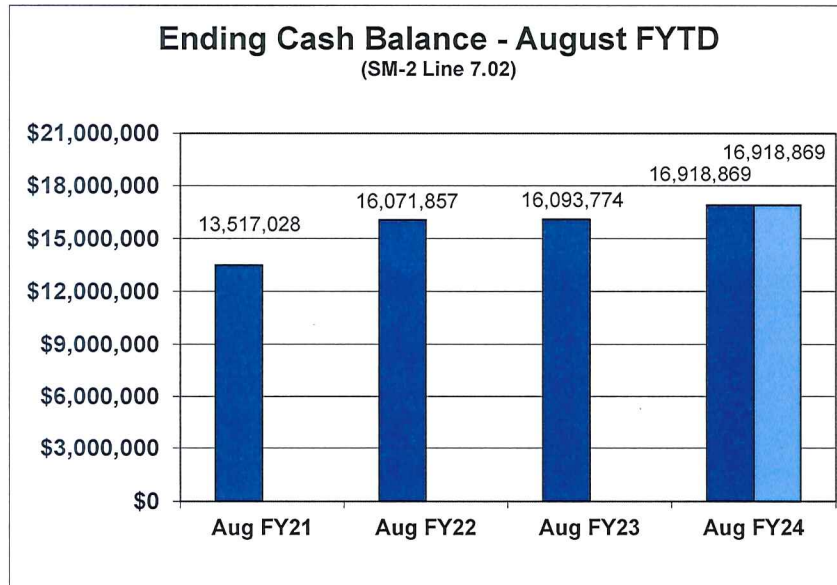
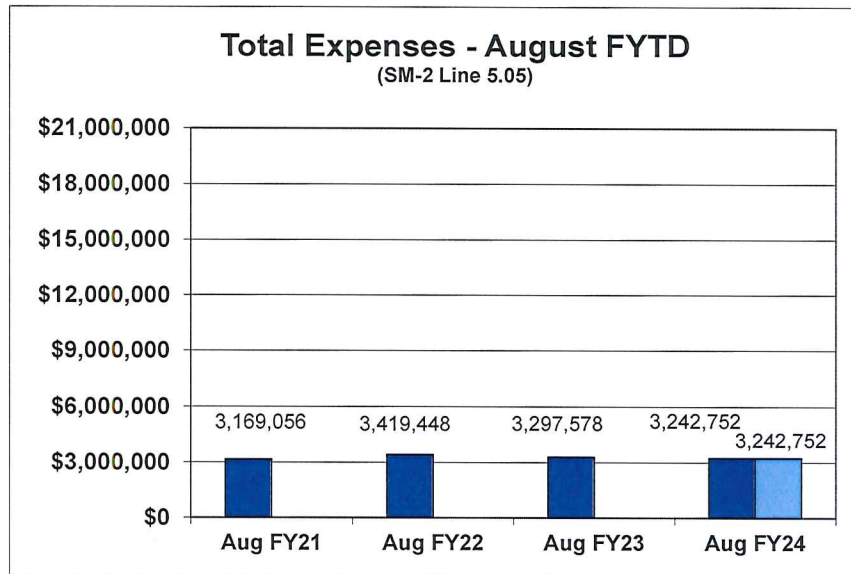
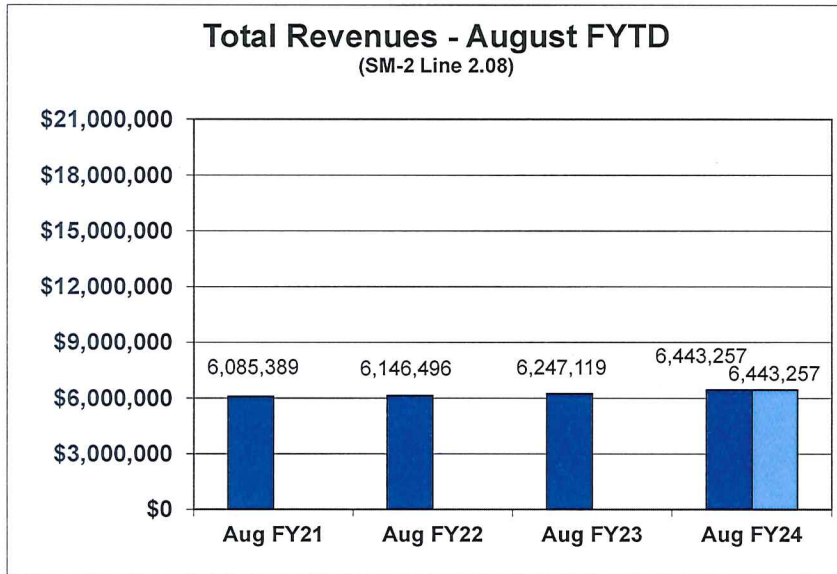


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY  
HISTORICAL TREND ANALYSIS - AUGUST 2023 FYTD  
GENERAL FUND (001)**



**FINANCIAL HIGHLIGHTS - August 2023 FYTD**

**Total Revenues (Line 2.08)**

- Total revenues were \$1,416,365 in August and \$6,443,257 FYTD.
- Real estate collections totaled \$560,000 in August.
- Unrestricted state grants totaled \$550,758.
- Restricted State grants totaled \$48,826.
- All other financial sources were \$133,018 for the month, including a \$114,327 Medicaid program reimbursement for FY21

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,414,036 for August and \$3,242,752 FYTD.
- Salaries totaled \$841,941 in August and \$2,409,473 fiscal year to date.
- Benefits totaled \$249,570 in August and \$506,268 fiscal year to date.
- Purchase Services equaled \$196,976 for the month and \$199,778 FYTD.

**Cash Balance (Line 7.02)**

- Revenues exceeded expenditures for the month by \$2,329.
- Fiscal year to date, revenues exceed expenditures by \$3,200,504.
- Ending cash balance was \$16,918,870.

CHART LEGEND       Actual       Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL FUND (001)  
SM-2 - MONTHLY FY23/24  
August 2023

	Month			Fiscal Year		
	Monthly Estimate	Monthly Actual	Monthly Difference	Fiscal YTD Estimate	Fiscal YTD Actual	Fiscal YTD Difference
<b>REVENUES</b>						
1.010 Real Estate Property Tax	560,000	560,000	0	4,955,000	4,955,000	0
1.020 Tangible Personal Property Tax	0	0	0	0	0	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	550,758	550,758	0	1,042,754	1,042,754	0
1.040 Restricted State Grants	48,826	48,826	0	95,787	95,787	0
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0	0
1.060 All Other Revenues	123,763	123,763	0	216,534	216,534	0
1.070 Total Revenue	<u>1,283,347</u>	<u>1,283,347</u>	<u>0</u>	<u>6,310,075</u>	<u>6,310,075</u>	<u>0</u>
<b>OTHER FINANCING SOURCES</b>						
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	0	0	0
2.060 All Other Financial Sources	133,018	133,018	0	133,182	133,182	0
2.070 Total Other Financing Sources	<u>133,018</u>	<u>133,018</u>	<u>0</u>	<u>133,182</u>	<u>133,182</u>	<u>0</u>
2.080 Total Revenue & Other Sources	<u>1,416,365</u>	<u>1,416,365</u>	<u>0</u>	<u>6,443,257</u>	<u>6,443,257</u>	<u>0</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	841,941	841,941	0	2,409,472	2,409,472	0
3.020 Employee Benefits	249,570	249,570	0	506,268	506,268	0
3.030 Purchased Services	196,976	196,976	0	199,778	199,778	0
3.040 Supplies and Materials	118,870	118,870	0	118,870	118,870	0
3.050 Capital Outlay	4,517	4,517	0	4,517	4,517	0
4.050 Debt Service Principal HB264	0	0	0	0	0	0
4.060 Debt Service Interest	0	0	0	0	0	0
4.300 Other Objects	2,163	2,163	0	3,473	3,473	0
4.500 Total Expenditures	<u>1,414,036</u>	<u>1,414,036</u>	<u>0</u>	<u>3,242,377</u>	<u>3,242,377</u>	<u>0</u>
<b>OTHER FINANCING USES</b>						
5.010 Operational Transfers - Out	0	0	0	0	0	0
5.020 Advances - Out	0	0	0	374	374	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>374</u>	<u>374</u>	<u>0</u>
5.050 Total Expend. & Other Uses	<u>1,414,036</u>	<u>1,414,036</u>	<u>0</u>	<u>3,242,752</u>	<u>3,242,752</u>	<u>0</u>
6.010 Operating Surplus/(Deficit)	<u>2,329</u>	<u>2,329</u>	<u>0</u>	<u>3,200,505</u>	<u>3,200,505</u>	<u>0</u>
7.010 Beginning Cash Balance	16,916,541	16,916,541	0	13,718,365	13,718,365	0
7.020 Ending Cash Balance	<u>16,918,870</u>	<u>16,918,870</u>	<u>0</u>	<u>16,918,870</u>	<u>16,918,870</u>	<u>0</u>
8.010 Outstanding Encumbrances	3,543,530	3,543,530	0	3,543,530	3,543,530	0

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

Monthly Actuals

	FY21 Aug mo.	FY22 Aug mo.	FY23 Aug mo.	FY24 Aug mo.	4 yr Average
<b>REVENUES</b>					
1.010 General Property (Real Estate)	325,000	-378,821	-315,517	560,000	47,666
1.020 Tangible Personal Property Tax	0	557,590	586,067	0	285,914
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	603,704	563,717	546,515	550,758	566,173
1.040 Restricted Grants-in-Aid	18,799	18,799	43,756	48,826	32,545
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	4,478	3,394	39,409	123,763	42,761
1.070 Total Revenue	951,981	764,679	900,230	1,283,347	975,059
<b>OTHER FINANCING SOURCES</b>					
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	2,507	0	0	133,018	33,881
2.070 Total Other Financing Sources	2,507	0	0	133,018	33,881
2.080 Total Revenue & Other Financ Srces	954,488	764,679	900,230	1,416,365	1,008,940
<b>EXPENDITURES</b>					
3.010 Personal Services	771,585	826,090	821,286	841,941	815,226
3.020 Employee's Retirement/Insur. Benefits	253,226	253,939	272,021	249,570	257,189
3.030 Purchased Services	171,841	224,626	145,639	196,976	184,770
3.040 Supplies and Materials	57,066	54,010	69,601	118,870	74,887
3.050 Capital Outlay	442	8,207	25,513	4,517	9,670
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	3,188	61,693	61,262	2,163	32,076
4.500 Total Expenditures	1,257,348	1,428,565	1,395,322	1,414,036	1,373,818
<b>OTHER FINANCING USES</b>					
5.010 Operational Transfers - Out	0	0	3,000	0	750
5.020 Advances - Out	0	7,411	13,960	0	5,343
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	7,411	16,960	0	6,093
5.050 Total Expend. & Other Financ Uses	1,257,348	1,435,976	1,412,282	1,414,036	1,379,910
6.010 Operating Surplus/(Deficit)	-302,860	-671,297	-512,052	2,329	-370,970
7.010 Beginning Cash Balance	13,819,888	16,743,154	16,605,826	16,916,541	16,021,352
7.020 Ending Cash Balance	13,517,028	16,071,857	16,093,774	16,918,869	15,650,382

Fiscal Year To Date Actuals

	FY21 Aug FYTD	FY22 Aug FYTD	FY23 Aug FYTD	FY24 Aug FYTD	4 yr Average
<b>REVENUES</b>					
1.010 General Property (Real Estate)	4,735,000	4,435,179	4,464,483	4,955,000	4,647,416
1.020 Tangible Personal Property Tax	0	557,590	586,067	0	285,914
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,188,539	1,086,942	1,039,551	1,042,754	1,089,447
1.040 Restricted Grants-in-Aid	37,598	37,598	87,268	95,787	64,563
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	9,232	4,681	69,750	216,534	75,049
1.070 Total Revenue	5,970,369	6,121,990	6,247,119	6,310,075	6,162,388
<b>OTHER FINANCING SOURCES</b>					
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	115,020	24,506	0	133,182	68,177
2.070 Total Other Financing Sources	115,020	24,506	0	133,182	68,177
2.080 Total Revenue & Other Financ Srces	6,085,389	6,146,496	6,247,119	6,443,257	6,230,565
<b>EXPENDITURES</b>					
3.010 Personal Services	2,303,653	2,317,095	2,363,126	2,409,473	2,348,337
3.020 Employee's Retirement/Insur. Benefits	511,687	517,066	562,413	506,268	524,358
3.030 Purchased Services	280,164	342,909	189,744	199,778	253,149
3.040 Supplies and Materials	59,236	64,214	77,273	118,870	79,898
3.050 Capital Outlay	3,214	22,617	25,513	4,517	13,965
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	5,134	62,966	62,550	3,473	33,531
4.500 Total Expenditures	3,163,088	3,326,867	3,280,618	3,242,378	3,253,238
<b>OTHER FINANCING USES</b>					
5.010 Operational Transfers - Out	0	3,000	3,000	0	1,500
5.020 Advances - Out	5,968	89,581	13,960	374	27,471
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	5,968	92,581	16,960	374	28,971
5.050 Total Expend. & Other Financ Uses	3,169,056	3,419,448	3,297,578	3,242,752	3,282,208
6.010 Operating Surplus/(Deficit)	2,916,333	2,727,048	2,949,541	3,200,504	2,948,357
7.010 Beginning Cash Balance	10,600,695	13,344,809	13,144,232	13,718,365	12,702,025
7.020 Ending Cash Balance	13,517,028	16,071,857	16,093,774	16,918,869	15,650,382

EMIS Annual Avg. Student Headcount FLSD educated	FY21	FY22	FY23	FY24
	1,309	1,235	1,227	1,245

## 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	\$ 13,718,365.07	\$ 1,416,364.76	\$ 6,443,256.83	\$ 1,414,035.85	\$ 3,242,752.34	\$ 16,918,869.56	\$ 3,543,529.54	\$ 13,375,340.02
Fund:	002	\$ 2,694,449.20	\$ 145,000.00	\$ 1,235,000.00	\$ 0.00	\$ 0.00	\$ 3,929,449.20	\$ 0.00	\$ 3,929,449.20
Fund:	003	\$ 1,443,965.92	\$ 10,000.00	\$ 105,000.00	\$ 0.00	\$ 0.00	\$ 1,548,965.92	\$ 0.00	\$ 1,548,965.92
Fund:	004	\$ 8,023,682.62	\$ 20,597.91	\$ 39,952.02	\$ 33,333.32	\$ 33,666.63	\$ 8,029,968.01	\$ 2,032,519.83	\$ 5,997,448.18
Fund:	006	\$ 2,812.89	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,812.89	\$ 0.00	\$ 2,812.89
Fund:	009	\$ 169,925.86	\$ 555.00	\$ 576.00	\$ 2,803.33	\$ 2,803.33	\$ 167,698.53	\$ 8,954.57	\$ 158,743.96
Fund:	010	\$ 0.00	\$ 6,480.42	\$ 1,399,530.98	\$ 0.00	\$ 0.00	\$ 1,399,530.98	\$ 25,538,598.00	\$ (24,139,067.02)
Fund:	018	\$ 14,231.18	\$ 394.22	\$ 431.32	\$ 0.00	\$ 0.00	\$ 14,662.50	\$ 200.00	\$ 14,462.50
Fund:	019	\$ 1,196,058.32	\$ 2,000.00	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 1,198,058.32	\$ 10,743.34	\$ 1,187,314.98
Fund:	022	\$ 5,986.63	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,986.63	\$ 0.00	\$ 5,986.63
Fund:	034	\$ 350,035.93	\$ 5,000.00	\$ 40,000.00	\$ 0.00	\$ 0.00	\$ 390,035.93	\$ 0.00	\$ 390,035.93
Fund:	070	\$ 1,500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,500,000.00	\$ 0.00	\$ 1,500,000.00
Fund:	200	\$ 39,913.17	\$ 0.00	\$ 0.00	\$ 0.00	\$ (100.00)	\$ 40,013.17	\$ 154.19	\$ 39,858.98
Fund:	300	\$ 143,429.09	\$ 16,372.00	\$ 24,415.00	\$ 17,514.76	\$ 17,514.76	\$ 150,329.33	\$ 34,634.14	\$ 115,695.19
Fund:	401	\$ 20,634.51	\$ 83,299.32	\$ 83,299.32	\$ 1,618.63	\$ 2,784.33	\$ 101,149.50	\$ 101,593.19	\$ (443.69)
Fund:	507	\$ 0.00	\$ 41,891.94	\$ 41,891.94	\$ 137,560.88	\$ 172,102.23	\$ (130,210.29)	\$ 272,746.50	\$ (402,956.79)
Fund:	516	\$ 0.00	\$ 53,827.58	\$ 53,827.58	\$ 34,202.65	\$ 88,030.23	\$ (34,202.65)	\$ 33,404.30	\$ (67,606.95)
Fund:	551	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,234.90	\$ 1,234.90	\$ (1,234.90)	\$ 553.89	\$ (1,788.79)
Fund:	572	\$ 0.00	\$ 35,576.04	\$ 35,576.04	\$ 21,094.29	\$ 56,670.33	\$ (21,094.29)	\$ 800.00	\$ (21,894.29)
Fund:	584	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,450.98	\$ 2,450.98	\$ (2,450.98)	\$ 0.00	\$ (2,450.98)
Fund:	590	\$ 61.03	\$ 0.00	\$ 374.40	\$ 6,463.24	\$ 6,837.64	\$ (6,402.21)	\$ 5,170.72	\$ (11,572.93)
Fund:	599	\$ 85,472.03	\$ 0.00	\$ 6,398.32	\$ 1,249.00	\$ 1,249.00	\$ 90,621.35	\$ 0.00	\$ 90,621.35
<b>Grand Total</b>		<b>\$ 29,409,023.45</b>	<b>\$ 1,837,359.19</b>	<b>\$ 9,511,529.75</b>	<b>\$ 1,673,561.83</b>	<b>\$ 3,627,996.70</b>	<b>\$ 35,292,556.50</b>	<b>\$ 31,583,602.21</b>	<b>\$ 3,708,954.29</b>

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

**TABLE I - TOTAL PROJECT BUDGET ANALYSIS (TOTAL AVAILABLE vs. EXPENDITURES)**

<u>PACKAGE</u>	<u>OFCC ELPP BUDGET</u>	<u>INTEREST INCOME</u>	<u>TOTAL \$ AVAILABLE</u>	<u>DESIGN \$ EXPENDED</u>	<u>CONSTR \$ EXPENDED</u>	<u>OTHER \$ EXPENDED</u>	<u>SOFT \$ EXPENDED</u>	<u>TOTAL \$ EXPENDED</u>
Elementary K-6	22,077,095		22,077,095	1,830,613	19,599,972	907,112	131,214	22,468,911
Elementary LFI	1,172,905		1,172,905		112,027		5,850	117,877
Subtotal K-6	23,250,000	0	23,250,000	1,830,613	19,711,999	907,112	137,064	22,586,788
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	347,152	347,152				107,866	107,866
<b>Phase I subtotal</b>	<b>24,250,000</b>	<b>347,152</b>	<b>24,597,152</b>	<b>1,921,363</b>	<b>20,612,901</b>	<b>910,812</b>	<b>244,930</b>	<b>23,690,006</b>
Reserved Phase II	3,620,000	347,152	3,967,152					0
Local Transfer	3,000,000	155,667	3,155,667					0
<b>Grand Total</b>	<b>30,870,000</b>	<b>849,972</b>	<b>31,719,972</b>	<b>1,921,363</b>	<b>20,612,901</b>	<b>910,812</b>	<b>244,930</b>	<b>23,690,006</b>
% of \$24,250,000	100.0%	1.4%	101.4%	7.9%	85.0%	3.8%	1.0%	97.7%

TOTAL AVAILABLE: 31,719,972  
TOTAL EXPENDED: 23,690,006

**TABLE II - TOTAL PROJECT BUDGET ANALYSIS (UNCOMMITTED BALANCE)**

<u>PACKAGE</u>	<u>CASH BALANCE</u>	<u>DESIGN \$ OPEN POs</u>	<u>CONSTR \$ OPEN POs</u>	<u>OTHER \$ OPEN POs</u>	<u>SOFT \$ OPEN POs</u>	<u>TOTAL OPEN POs</u>	<u>UNCOMMITTED BALANCE</u>
Elementary K-6	(391,816)	42,877	257,431	54,763	1,004	356,075	(747,891)
Elementary LFI	1,055,028					0	1,055,028
Subtotal K-6	663,212	42,877	257,431	54,763	1,004	356,075	307,137
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(58,250)					0	(58,250)
General/Misc. LFI	239,286				13,364	13,364	225,922
<b>Phase I subtotal</b>	<b>907,146</b>	<b>42,877</b>	<b>257,431</b>	<b>54,763</b>	<b>14,368</b>	<b>369,439</b>	<b>537,707</b>
Reserved Phase II	3,967,152					0	3,967,152
Local Transfer	3,155,667					0	3,155,667
<b>Grand Total</b>	<b>8,029,966</b>	<b>42,877</b>	<b>257,431</b>	<b>54,763</b>	<b>14,368</b>	<b>369,439</b>	<b>7,660,527</b>
% of \$24,250,000	3.7%	0.2%	1.1%	0.2%	0.1%	1.5%	2.2%

REMAINING CASH BALANCE: 8,029,966  
TOTAL COMMITTED: 369,439  
TOTAL UNCOMMITTED: 7,660,527