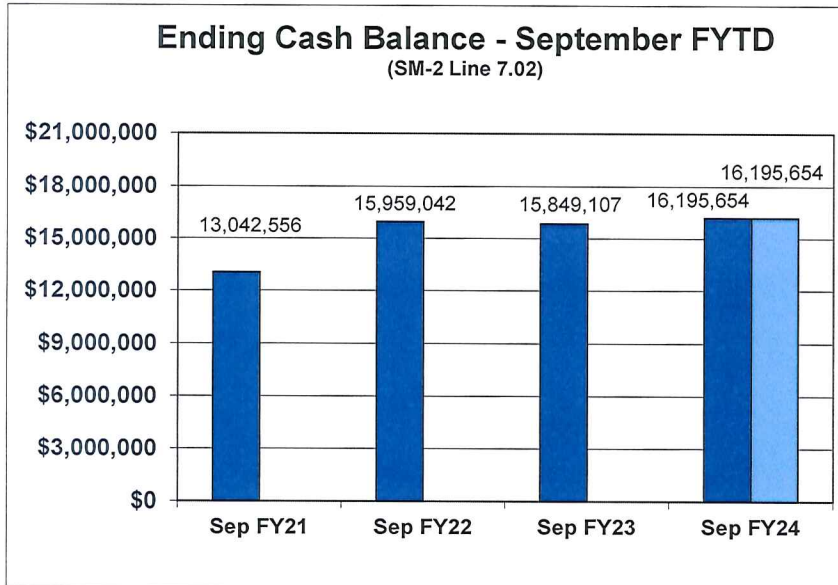
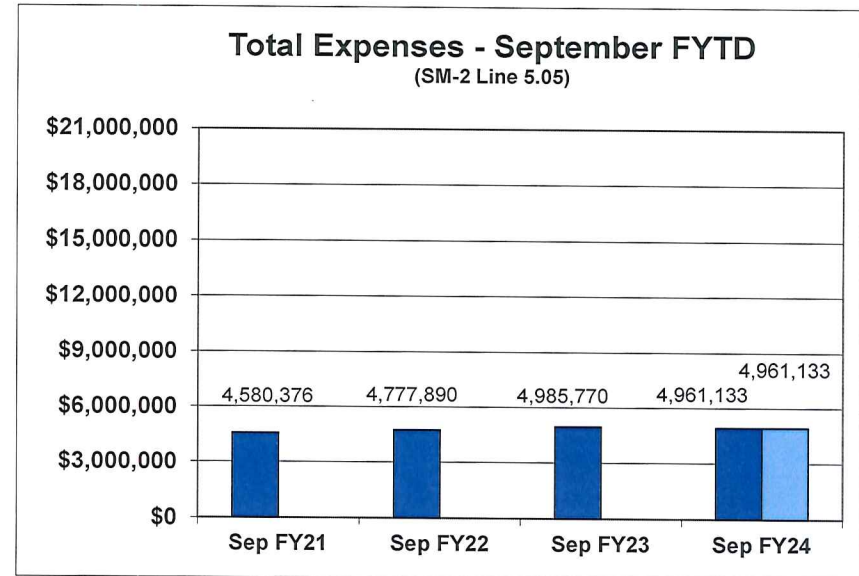
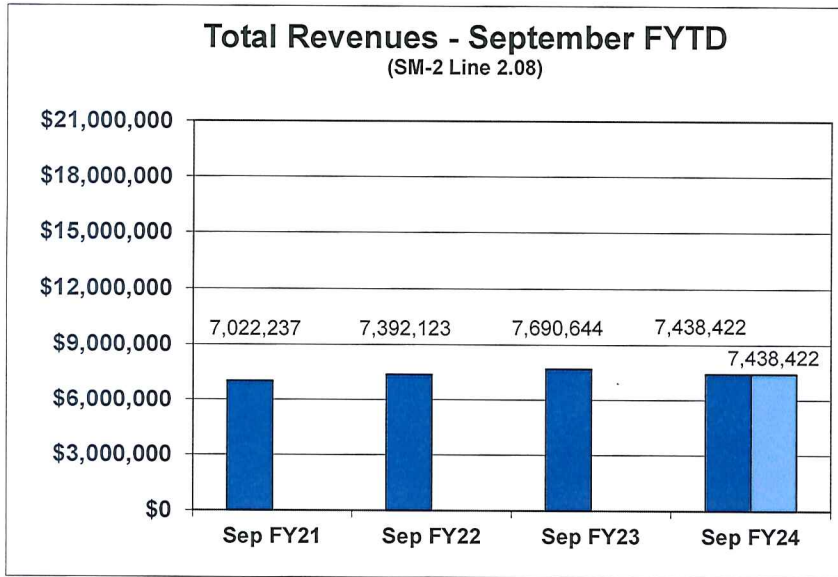


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - SEPTEMBER 2023 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - September 2023 FYTD (restated)

Total Revenues (Line 2.08)

- Total revenues were \$995,165 in September and \$7,438,422 FYTD.
- The 2nd half final tax settlement was received. Total tax revenue totaled \$4,497,267 in real estate and \$603,162 in tangible personal property.
- Unrestricted state aid totalled \$490,189 in September.
- All other operating revenues were \$312,513 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,718,381 for September and \$4,961,133 for the fiscal year.
- Salaries were \$908,124 in September and \$3,317,596 fiscal year to date.
- Benefits totalled \$288,383 in September and \$794,651 FYTD.
- Purchase Services were \$288,384 in September and \$488,162 FYTD.
- Capital Outlay was \$4,802 for the month and \$9,319 FYTD.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$723,215.
- Fiscal year to date, revenues exceed expenditures by \$2,477,289.
- Ending cash balance was \$16,195,654.

CHART LEGEND Actual Budget

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

	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	-457,733	-457,733	0	4,497,267	4,497,267	0
1.020 Tangible Personal Property Tax	603,162	603,162	0	603,162	603,162	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	490,189	490,189	0	1,532,943	1,532,943	0
1.040 Restricted State Grants	46,978	46,978	0	142,765	142,765	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	312,513	312,513	0	529,047	529,047	0
1.070 Total Revenue	<u>995,109</u>	<u>995,109</u>	<u>0</u>	<u>7,305,184</u>	<u>7,305,184</u>	<u>0</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	0	0	0
2.060 All Other Financial Sources	57	57	0	133,239	133,239	0
2.070 Total Other Financing Sources	<u>57</u>	<u>57</u>	<u>0</u>	<u>133,239</u>	<u>133,239</u>	<u>0</u>
2.080 Total Revenue & Other Sources	<u>995,166</u>	<u>995,166</u>	<u>0</u>	<u>7,438,423</u>	<u>7,438,423</u>	<u>0</u>
EXPENDITURES						
3.010 Personal Services	908,124	908,124	0	3,317,596	3,317,596	0
3.020 Employee Benefits	288,383	288,383	0	794,651	794,651	0
3.030 Purchased Services	288,384	288,384	0	488,162	488,162	0
3.040 Supplies and Materials	46,754	46,754	0	165,624	165,624	0
3.050 Capital Outlay	4,802	4,802	0	9,319	9,319	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	75,157	75,157	0	78,630	78,630	0
4.500 Total Expenditures	<u>1,611,604</u>	<u>1,611,604</u>	<u>0</u>	<u>4,853,981</u>	<u>4,853,981</u>	<u>0</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	3,000	3,000	0	3,000	3,000	0
5.020 Advances - Out	103,777	103,777	0	104,151	104,151	0
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>106,777</u>	<u>106,777</u>	<u>0</u>	<u>107,151</u>	<u>107,151</u>	<u>0</u>
5.050 Total Expend. & Other Uses	<u>1,718,381</u>	<u>1,718,381</u>	<u>0</u>	<u>4,961,133</u>	<u>4,961,133</u>	<u>0</u>
6.010 Operating Surplus/(Deficit)	<u>-723,215</u>	<u>-723,215</u>	<u>0</u>	<u>2,477,290</u>	<u>2,477,290</u>	<u>0</u>
7.010 Beginning Cash Balance	16,918,869	16,918,869	0	13,718,365	13,718,365	0
7.020 Ending Cash Balance	<u>16,195,654</u>	<u>16,195,654</u>	<u>0</u>	<u>16,195,655</u>	<u>16,195,655</u>	<u>0</u>
8.010 Outstanding Encumbrances	3,911,507	3,911,507	0	3,911,507	3,911,507	0

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

September 2023
Restated

Monthly Actuals

	FY21 Sep mo.	FY22 Sep mo.	FY23 Sep mo.	FY24 Sep mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	-361,174	0	0	-457,733	-204,727
1.020 Tangible Personal Property Tax	519,985	0	0	603,162	280,787
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	583,937	515,737	491,999	490,189	520,465
1.040 Restricted Grants-in-Aid	18,799	18,799	43,631	46,978	32,052
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	0	696,061	693,954	0	347,504
1.060 All Other Operating Revenue	154,450	2,643	213,941	312,513	170,887
1.070 Total Revenue	915,997	1,233,240	1,443,526	995,109	1,146,968
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	16,639	0	0	0	4,160
2.060 All Other Financial Sources	4,212	12,387	0	57	4,164
2.070 Total Other Financing Sources	20,851	12,387	0	57	8,324
2.080 Total Revenue & Other Financ Srces	936,848	1,245,627	1,443,526	995,165	1,155,291
EXPENDITURES					
3.010 Personal Services	776,756	839,192	896,314	908,124	855,096
3.020 Employee's Retiremnt/Insur. Benefits	269,896	243,175	262,051	288,383	265,876
3.030 Purchased Services	172,631	216,848	374,531	288,384	263,099
3.040 Supplies and Materials	125,500	44,557	39,041	46,754	63,963
3.050 Capital Outlay	3,692	7,419	32,999	4,802	12,228
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	62,845	7,251	4,060	75,157	37,328
4.500 Total Expenditures	1,411,320	1,358,442	1,608,995	1,611,604	1,497,590
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	7,500	3,000	2,625
5.020 Advances - Out	0	0	71,697	103,777	43,869
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	79,197	106,777	46,494
5.050 Total Expend. & Other Financ Uses	1,411,320	1,358,442	1,688,193	1,718,381	1,544,084
6.010 Operating Surplus/(Deficit)	-474,472	-112,815	-244,667	-723,215	-388,792
7.010 Beginning Cash Balance	13,517,028	16,071,857	16,093,774	16,918,869	15,650,382
7.020 Ending Cash Balance	13,042,556	15,959,042	15,849,107	16,195,654	15,261,590

Fiscal Year To Date Actuals

	FY21 Sep FYTD	FY22 Sep FYTD	FY23 Sep FYTD	FY24 Sep FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	4,373,826	4,435,179	4,464,483	4,497,267	4,442,689
1.020 Tangible Personal Property Tax	519,985	557,590	586,067	603,162	566,701
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,772,476	1,602,679	1,531,550	1,532,942	1,609,912
1.040 Restricted Grants-in-Aid	56,397	56,397	130,898	142,766	96,615
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	0	696,061	693,954	0	347,504
1.060 All Other Operating Revenue	163,682	7,324	283,691	529,046	245,936
1.070 Total Revenue	6,886,366	7,355,230	7,690,644	7,305,183	7,309,356
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	16,639	0	0	0	4,160
2.060 All Other Financial Sources	119,232	36,893	0	133,239	72,341
2.070 Total Other Financing Sources	135,871	36,893	0	133,239	76,501
2.080 Total Revenue & Other Financ Srces	7,022,237	7,392,123	7,690,644	7,438,422	7,385,857
EXPENDITURES					
3.010 Personal Services	3,080,409	3,156,287	3,259,440	3,317,596	3,203,433
3.020 Employee's Retiremnt/Insur. Benefits	781,583	760,241	824,464	794,651	790,235
3.030 Purchased Services	452,795	559,757	564,275	488,162	516,247
3.040 Supplies and Materials	184,736	108,771	116,314	165,624	143,861
3.050 Capital Outlay	6,906	30,036	58,511	9,319	26,193
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	67,979	70,217	66,610	78,629	70,859
4.500 Total Expenditures	4,574,408	4,685,309	4,889,613	4,853,981	4,750,828
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	3,000	10,500	3,000	4,125
5.020 Advances - Out	5,968	89,581	85,657	104,151	71,339
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	5,968	92,581	96,157	107,151	75,464
5.050 Total Expend. & Other Financ Uses	4,580,376	4,777,890	4,985,770	4,961,133	4,826,292
6.010 Operating Surplus/(Deficit)	2,441,861	2,614,233	2,704,874	2,477,289	2,559,564
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	13,042,556	15,959,042	15,849,107	16,195,654	15,261,590

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	\$ 995,165.28	\$ 7,438,422.11	\$ 1,718,380.53	\$ 4,961,132.87	\$ 16,195,654.31	\$ 3,914,142.39	\$ 12,281,511.92
Fund:	002	\$ 2,694,449.20	\$ 34,193.02	\$ 1,269,193.02	\$ 15,122.47	\$ 15,122.47	\$ 3,948,519.75	\$ 0.00	\$ 3,948,519.75
Fund:	003	\$ 1,443,965.92	\$ 6,100.64	\$ 111,100.64	\$ 1,323.44	\$ 1,323.44	\$ 1,553,743.12	\$ 0.00	\$ 1,553,743.12
Fund:	004	\$ 8,023,682.62	\$ 20,084.94	\$ 60,036.96	\$ 333.26	\$ 33,999.89	\$ 8,049,719.69	\$ 1,491,110.83	\$ 6,558,608.86
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	\$ 2,022.00	\$ 2,598.00	\$ 4,125.26	\$ 6,928.59	\$ 165,595.27	\$ 7,677.49	\$ 157,917.78
Fund:	010	\$ 0.00	\$ 6,334.24	\$ 1,405,865.22	\$ 5,500.00	\$ 5,500.00	\$ 1,400,365.22	\$ 26,054,507.00	\$ (24,654,141.78)
Fund:	018	\$ 14,231.18	\$ 743.28	\$ 1,174.60	\$ (107.05)	\$ (107.05)	\$ 15,512.83	\$ 1,200.00	\$ 14,312.83
Fund:	019	\$ 1,196,058.32	\$ 1,325.00	\$ 3,325.00	\$ 7,392.35	\$ 7,392.35	\$ 1,191,990.97	\$ 24,536.47	\$ 1,167,454.50
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	\$ 7,106.91	\$ 47,106.91	\$ 561.61	\$ 561.61	\$ 396,581.23	\$ 0.00	\$ 396,581.23
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	\$ 1,434.76	\$ 1,434.76	\$ 0.00	\$ (100.00)	\$ 41,447.93	\$ 9,826.19	\$ 31,621.74
Fund:	300	\$ 143,429.09	\$ 16,879.05	\$ 41,294.05	\$ 5,391.58	\$ 22,906.34	\$ 161,816.80	\$ 35,402.50	\$ 126,414.30
Fund:	401	\$ 20,634.51	\$ 68.58	\$ 83,367.90	\$ 13,592.77	\$ 16,377.10	\$ 87,625.31	\$ 89,208.16	\$ (1,582.85)
Fund:	451	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,600.00	\$ (3,600.00)
Fund:	507	\$ 0.00	\$ 146,007.29	\$ 187,899.23	\$ 44,849.26	\$ 216,951.49	\$ (29,052.26)	\$ 256,416.21	\$ (285,468.47)
Fund:	516	\$ 0.00	\$ 74,489.85	\$ 128,317.43	\$ 145,053.64	\$ 233,083.87	\$ (104,766.44)	\$ 26,512.44	\$ (131,278.88)
Fund:	551	\$ 0.00	\$ 3,732.90	\$ 3,732.90	\$ 3,051.50	\$ 4,286.40	\$ (553.50)	\$ 0.00	\$ (553.50)
Fund:	572	\$ 0.00	\$ 47,210.29	\$ 82,786.33	\$ 26,115.77	\$ 82,786.10	\$ 0.23	\$ 13,515.29	\$ (13,515.06)
Fund:	584	\$ 0.00	\$ 2,450.98	\$ 2,450.98	\$ 0.00	\$ 2,450.98	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	590	\$ 61.03	\$ 11,040.00	\$ 11,414.40	\$ 4,953.56	\$ 11,791.20	\$ (315.77)	\$ 4,064.79	\$ (4,380.56)
Fund:	599	\$ 85,472.03	\$ 0.00	\$ 6,398.32	\$ 6,084.00	\$ 7,333.00	\$ 84,537.35	\$ 37,187.00	\$ 47,350.35
Grand Total		\$ 29,409,023.45	\$ 1,376,389.01	\$ 10,887,918.76	\$ 2,001,723.95	\$ 5,629,720.65	\$ 34,667,221.56	\$ 31,968,906.76	\$ 2,698,314.80

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 SEP 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	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	349,878	349,878				108,199	108,199
Phase I subtotal	24,250,000	349,878	24,599,878	1,921,363	20,612,901	910,812	245,263	23,690,339
Reserved Phase II	3,620,000	349,878	3,969,878					0
Local Transfer	3,000,000	170,300	3,170,300					0
Grand Total	30,870,000	870,057	31,740,057	1,921,363	20,612,901	910,812	245,263	23,690,339
% of \$24,250,000	100.0%	1.4%	101.4%	7.9%	85.0%	3.8%	1.0%	97.7%

TOTAL AVAILABLE: 31,740,057
 TOTAL EXPENDED: 23,690,339

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	(391,816)	42,877	257,431	35,550	1,004	336,862	(728,678)
Elementary LFI	1,055,028					0	1,055,028
Subtotal K-6	663,212	42,877	257,431	35,550	1,004	336,862	326,350
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(58,250)					0	(58,250)
General/Misc. LFI	241,679				13,364	13,364	228,315
Phase I subtotal	909,539	42,877	257,431	35,550	14,368	350,226	559,313
Reserved Phase II	3,969,878					0	3,969,878
Local Transfer	3,170,300					0	3,170,300
Grand Total	8,049,718	42,877	257,431	35,550	14,368	350,226	7,699,492
% of \$24,250,000	3.8%	0.2%	1.1%	0.1%	0.1%	1.4%	2.3%

REMAINING CASH BALANCE: 8,049,718
 TOTAL COMMITTED: 350,226
 TOTAL UNCOMMITTED: 7,699,492