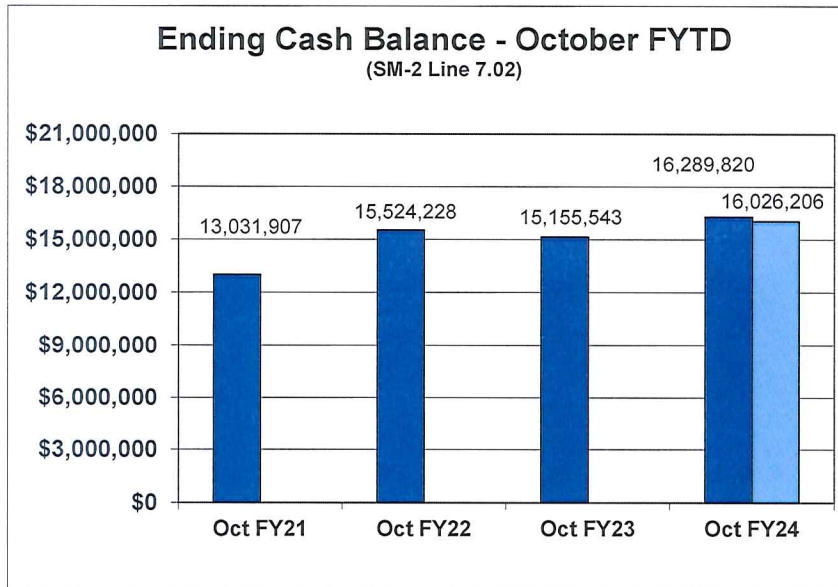
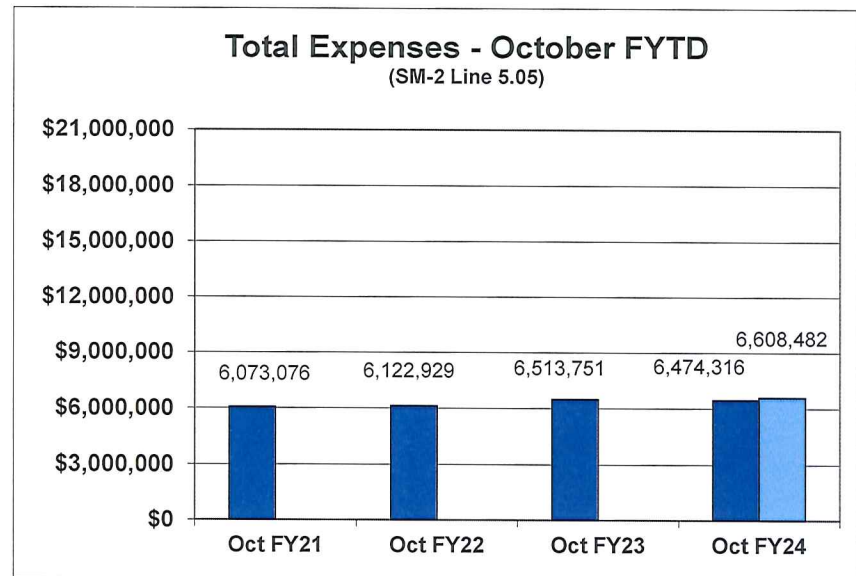
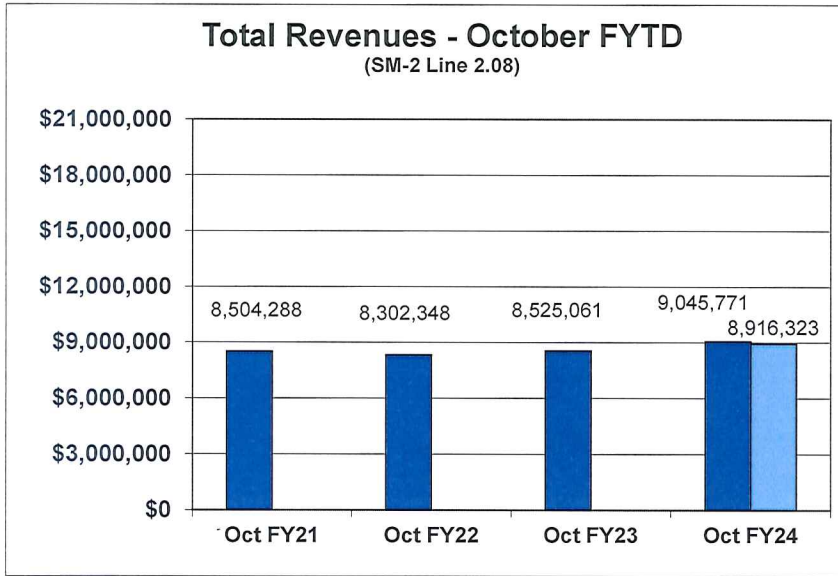


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - OCTOBER 2023 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - October 2023 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$1,607,348 in October and \$9,045,771 FYTD.
- Unrestricted state aid totaled \$570,123 in October.
- All Other Operating Revenue at \$289,556 included a \$160,535 Springfield Township Payment in Lieu of Taxes (PILOT) payment.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,513,183 in October and \$6,474,316 FYTD.
- Salaries totaled \$812,597 in October and \$4,130,193 fiscal year to date.
- Benefits totaled \$264,424 in October and \$1,059,075 fiscal year to date.
- Purchase Services totaled \$365,824 in October and \$853,986 FYTD.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$94,165.
- Fiscal year to date, revenues exceed expenditures by \$2,571,454.
- Ending cash balance was \$16,289,819.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY23/24
October 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	4,497,267	4,497,267	0
1.020 Tangible Personal Property Tax	0	0	0	603,162	603,162	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	445,100	570,123	125,023	1,978,043	2,103,066	125,023
1.040 Restricted State Grants	48,400	51,111	2,711	191,165	193,876	2,711
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	694,400	694,443	43	694,400	694,443	43
1.060 All Other Revenues	290,000	289,556	-444	819,047	818,603	-444
1.070 Total Revenue	<u>1,477,900</u>	<u>1,605,233</u>	<u>127,333</u>	<u>8,783,084</u>	<u>8,910,417</u>	<u>127,333</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	0	2,115	2,115	133,239	135,354	2,115
2.070 Total Other Financing Sources	<u>0</u>	<u>2,115</u>	<u>2,115</u>	<u>133,239</u>	<u>135,354</u>	<u>2,115</u>
2.080 Total Revenue & Other Sources	<u>1,477,900</u>	<u>1,607,348</u>	<u>129,448</u>	<u>8,916,323</u>	<u>9,045,771</u>	<u>129,448</u>
EXPENDITURES						
3.010 Personal Services	859,500	812,597	46,903	4,177,096	4,130,193	46,903
3.020 Employee Benefits	279,500	264,424	15,076	1,074,151	1,059,075	15,076
3.030 Purchased Services	507,600	365,824	141,776	995,762	853,987	141,776
3.040 Supplies and Materials	31,900	23,713	8,187	197,524	189,336	8,187
3.050 Capital Outlay	12,100	1,125	10,975	21,419	10,443	10,975
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	900	-9,045	9,945	79,530	69,584	9,945
4.500 Total Expenditures	<u>1,691,500</u>	<u>1,458,637</u>	<u>232,863</u>	<u>6,545,481</u>	<u>6,312,618</u>	<u>232,863</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	3,000	3,000	0
5.020 Advances - Out	-44,151	54,547	-98,698	60,000	158,698	-98,698
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>-44,151</u>	<u>54,547</u>	<u>-98,698</u>	<u>63,000</u>	<u>161,698</u>	<u>-98,698</u>
5.050 Total Expend. & Other Uses	<u>1,647,349</u>	<u>1,513,183</u>	<u>134,166</u>	<u>6,608,482</u>	<u>6,474,316</u>	<u>134,166</u>
6.010 Operating Surplus/(Deficit)	<u>-169,449</u>	<u>94,165</u>	<u>263,614</u>	<u>2,307,841</u>	<u>2,571,455</u>	<u>263,614</u>
7.010 Beginning Cash Balance	16,195,654	16,195,654	0	13,718,365	13,718,365	0
7.020 Ending Cash Balance	<u>16,026,205</u>	<u>16,289,819</u>	<u>263,614</u>	<u>16,026,206</u>	<u>16,289,820</u>	<u>263,614</u>
8.010 Outstanding Encumbrances	3,700,000	3,582,225	117,775	3,700,000	3,582,225	117,775

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

Monthly Actuals

Fiscal Year To Date Actuals

	FY21 Oct mo.	FY22 Oct mo.	FY23 Oct mo.	FY24 Oct 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	583,050	523,225	518,548	570,123	548,737
1.040 Restricted Grants-in-Aid	18,799	18,799	42,710	51,111	32,855
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	721,397	0	0	694,443	353,960
1.060 All Other Operating Revenue	158,805	363,989	253,152	289,556	266,376
1.070 Total Revenue	1,482,051	906,013	814,410	1,605,233	1,201,927
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	20,008	0	5,002
2.060 All Other Financial Sources	0	4,212	0	2,115	1,582
2.070 Total Other Financing Sources	0	4,212	20,008	2,115	6,584
2.080 Total Revenue & Other Financ Srcs	1,482,051	910,225	834,417	1,607,348	1,208,510
EXPENDITURES					
3.010 Personal Services	735,814	751,612	805,722	812,597	776,436
3.020 Employee's Retirement/Insur. Benefits	249,370	247,799	260,639	264,424	255,558
3.030 Purchased Services	473,519	265,958	377,975	365,824	370,819
3.040 Supplies and Materials	21,440	50,471	34,095	23,713	32,430
3.050 Capital Outlay	409	23,599	35,075	1,125	15,052
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	-3,352	5,600	1,802	-9,045	-1,249
4.500 Total Expenditures	1,477,200	1,345,039	1,515,310	1,458,637	1,449,046
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	15,500	0	12,671	54,547	20,679
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	15,500	0	12,671	54,547	20,679
5.050 Total Expnd. & Other Financ Uses	1,492,700	1,345,039	1,527,980	1,513,183	1,469,726
6.010 Operating Surplus/(Deficit)	-10,649	-434,814	-693,563	94,165	-261,215
7.010 Beginning Cash Balance	13,042,556	15,959,042	15,849,107	16,195,654	15,261,590
7.020 Ending Cash Balance	13,031,907	15,524,228	15,155,543	16,289,819	15,000,374

	FY21 Oct FYTD	FY22 Oct FYTD	FY23 Oct FYTD	FY24 Oct 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	2,355,526	2,125,904	2,050,099	2,103,065	2,158,648
1.040 Restricted Grants-in-Aid	75,196	75,196	173,608	193,877	129,469
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	721,397	696,061	693,954	694,443	701,464
1.060 All Other Operating Revenue	322,487	371,313	536,843	818,603	512,311
1.070 Total Revenue	8,368,417	8,261,243	8,505,054	8,910,417	8,511,283
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	20,008	0	9,162
2.060 All Other Financial Sources	119,232	41,105	0	135,354	73,923
2.070 Total Other Financing Sources	135,871	41,105	20,008	135,354	83,084
2.080 Total Revenue & Other Financ Srcs	8,504,288	8,302,348	8,525,061	9,045,771	8,594,367
EXPENDITURES					
3.010 Personal Services	3,816,223	3,907,899	4,065,162	4,130,193	3,979,869
3.020 Employee's Retirement/Insur. Benefits	1,030,953	1,008,040	1,085,103	1,059,075	1,045,793
3.030 Purchased Services	926,314	825,715	942,250	853,986	887,066
3.040 Supplies and Materials	206,176	159,242	150,409	189,337	176,291
3.050 Capital Outlay	7,315	53,635	93,587	10,444	41,245
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	64,627	75,817	68,412	69,584	69,610
4.500 Total Expenditures	6,051,608	6,030,348	6,404,923	6,312,618	6,199,874
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	3,000	10,500	3,000	4,125
5.020 Advances - Out	21,468	89,581	98,328	158,698	92,019
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	21,468	92,581	108,828	161,698	96,144
5.050 Total Expnd. & Other Financ Uses	6,073,076	6,122,929	6,513,751	6,474,316	6,296,018
6.010 Operating Surplus/(Deficit)	2,431,212	2,179,419	2,011,311	2,571,454	2,298,349
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	13,031,907	15,524,228	15,155,543	16,289,819	15,000,374

EMIS Annual Avg. Student Headcount FLSD educated	FY21	FY22	FY23	FY24
	1,309	1,235	1,227	1,243

FINNEYTOWN LOCAL SCHOOLS Cash Summary Report by Fund

FINAL

		Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund:	001	\$ 13,718,365.07	\$ 1,607,348.41	\$ 9,045,770.52	\$ 1,513,183.47	\$ 6,474,316.34	\$ 16,289,819.25	\$ 3,582,225.43	\$ 12,707,593.82
Fund:	002	\$ 2,694,449.20	\$ 94,655.14	\$ 1,363,848.16	\$ 146.09	\$ 15,268.56	\$ 4,043,028.80	\$ 0.00	\$ 4,043,028.80
Fund:	003	\$ 1,443,965.92	\$ 15,605.66	\$ 126,706.30	\$ 32.10	\$ 1,355.54	\$ 1,569,316.68	\$ 1,957.75	\$ 1,567,358.93
Fund:	004	\$ 8,023,682.62	\$ 20,493.91	\$ 80,530.87	\$ 23,333.18	\$ 57,333.07	\$ 8,046,880.42	\$ 1,492,071.51	\$ 6,554,808.91
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	\$ 417.00	\$ 3,015.00	\$ 2,880.46	\$ 9,809.05	\$ 163,131.81	\$ 6,885.21	\$ 156,246.60
Fund:	010	\$ 0.00	\$ 6,606.17	\$ 1,412,471.39	\$ 0.00	\$ 5,500.00	\$ 1,406,971.39	\$ 26,054,507.00	\$ (24,647,535.61)
Fund:	018	\$ 14,231.18	\$ 4,680.09	\$ 5,854.69	\$ 730.89	\$ 623.84	\$ 19,462.03	\$ 650.00	\$ 18,812.03
Fund:	019	\$ 1,196,058.32	\$ 0.00	\$ 3,325.00	\$ 10,828.64	\$ 18,220.99	\$ 1,181,162.33	\$ 21,451.04	\$ 1,159,711.29
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	\$ 1,347.58	\$ 48,454.49	\$ 0.00	\$ 561.61	\$ 397,928.81	\$ 0.00	\$ 397,928.81
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	\$ 1,340.00	\$ 2,774.76	\$ 8,235.19	\$ 8,135.19	\$ 34,552.74	\$ 1,568.50	\$ 32,984.24
Fund:	300	\$ 143,429.09	\$ 15,632.32	\$ 56,926.37	\$ 5,075.43	\$ 27,981.77	\$ 172,373.69	\$ 36,576.80	\$ 135,796.89
Fund:	401	\$ 20,634.51	\$ 57.32	\$ 83,425.22	\$ 22,133.46	\$ 38,510.56	\$ 65,549.17	\$ 68,797.06	\$ (3,247.89)
Fund:	451	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,600.00	\$ (3,600.00)
Fund:	507	\$ 0.00	\$ 83,598.81	\$ 271,498.04	\$ 54,546.55	\$ 271,498.04	\$ 0.00	\$ 231,606.27	\$ (231,606.27)
Fund:	516	\$ 0.00	\$ 0.00	\$ 128,317.43	\$ 46,078.62	\$ 279,162.49	\$ (150,845.06)	\$ 22,733.12	\$ (173,578.18)
Fund:	551	\$ 0.00	\$ 0.00	\$ 3,732.90	\$ 2,659.11	\$ 6,945.51	\$ (3,212.61)	\$ 0.00	\$ (3,212.61)
Fund:	572	\$ 0.00	\$ 0.00	\$ 82,786.33	\$ 27,447.57	\$ 110,233.67	\$ (27,447.34)	\$ 12,902.33	\$ (40,349.67)
Fund:	584	\$ 0.00	\$ 0.00	\$ 2,450.98	\$ 284.00	\$ 2,734.98	\$ (284.00)	\$ 190.00	\$ (474.00)
Fund:	590	\$ 61.03	\$ 0.00	\$ 11,414.40	\$ 1,606.23	\$ 13,397.43	\$ (1,922.00)	\$ 11,571.09	\$ (13,493.09)
Fund:	599	\$ 85,472.03	\$ 0.00	\$ 6,398.32	\$ 40,037.00	\$ 47,370.00	\$ 44,500.35	\$ 0.00	\$ 44,500.35
Grand Total		\$ 29,409,023.45	\$ 1,851,782.41	\$ 12,739,701.17	\$ 1,759,237.99	\$ 7,388,958.64	\$ 34,759,765.98	\$ 31,549,293.11	\$ 3,210,472.87

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
 OCT 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	1,833,426	19,599,972	927,299	131,214	22,491,911
Elementary LFI	1,172,905		1,172,905		112,027		5,850	117,877
Subtotal K-6	23,250,000	0	23,250,000	1,833,426	19,711,999	927,299	137,064	22,609,788
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	352,689	352,689				108,199	108,199
Phase I subtotal	24,250,000	352,689	24,602,689	1,924,176	20,612,901	930,999	245,263	23,713,339
Reserved Phase II	3,620,000	352,689	3,972,689				333	333
Local Transfer	3,000,000	185,172	3,185,172					0
Grand Total	30,870,000	890,550	31,760,550	1,924,176	20,612,901	930,999	245,596	23,713,672
% of \$24,250,000	100.0%	1.5%	101.5%	7.9%	85.0%	3.8%	1.0%	97.8%

TOTAL AVAILABLE: 31,760,550
 TOTAL EXPENDED: 23,713,672

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	(414,816)	40,065	257,431	35,900	1,004	334,400	(749,216)
Elementary LFI	1,055,028					0	1,055,028
Subtotal K-6	640,212	40,065	257,431	35,900	1,004	334,400	305,812
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(58,250)					0	(58,250)
General/Misc. LFI	244,490				13,364	13,364	231,126
Phase I subtotal	889,350	40,065	257,431	35,900	14,368	347,764	541,586
Reserved Phase II	3,972,356					0	3,972,356
Local Transfer	3,185,172					0	3,185,172
Grand Total	8,046,878	40,065	257,431	35,900	14,368	347,764	7,699,114
% of \$24,250,000	3.7%	0.2%	1.1%	0.1%	0.1%	1.4%	2.2%

REMAINING CASH BALANCE: 8,046,878
 TOTAL COMMITTED: 347,764
 TOTAL UNCOMMITTED: 7,699,114