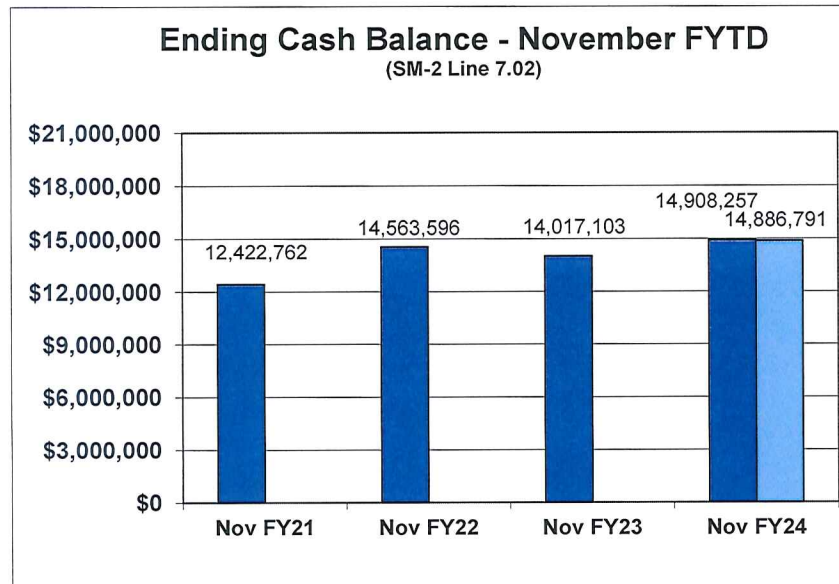
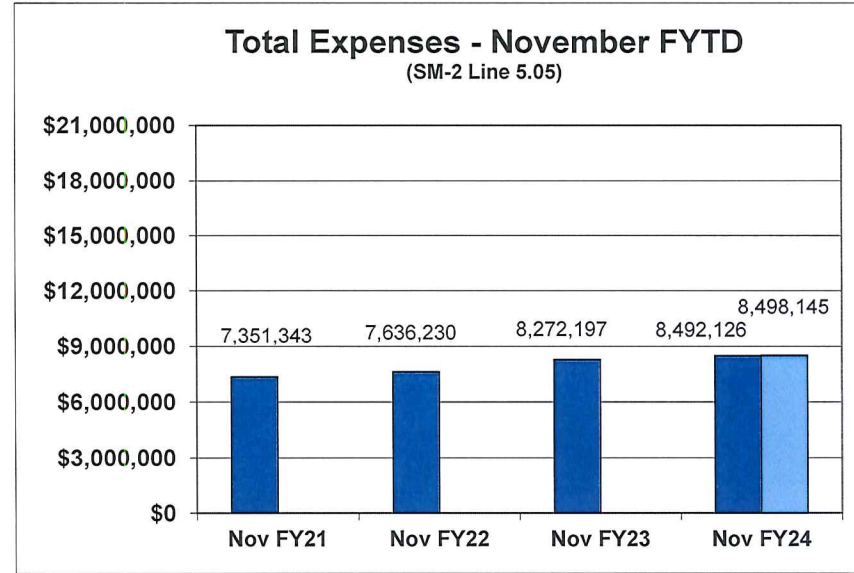
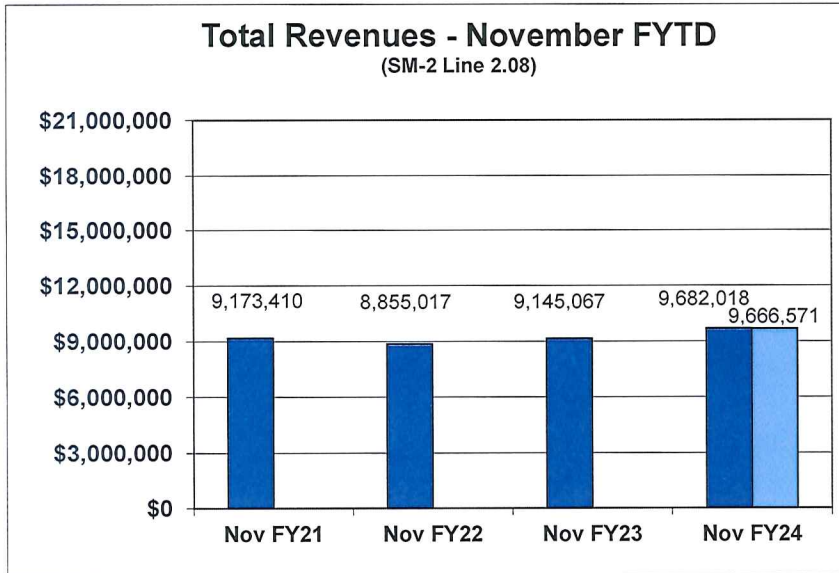


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - NOVEMBER 2023 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - November 2023 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$636,248 in November and \$9,682,018 FYTD.
- Unrestricted state aid totalled \$476,291 in November.
- Restricted state aid totalled \$48,718 in November.
- All Other Operating Revenue totalled a \$111,239 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$2,017,809 for November and \$8,492,126 FYTD.
- Salaries totalled \$1,040,766 in November and \$5,170,960 fiscal year to date.
- Benefits totalled \$293,231 in November and \$1,352,306 fiscal year to date.
- Purchase Services totalled \$462,141 in November and \$1,316,127 FYTD.
- Debt Service principal and interest payments totalled \$113,063 in November.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$1,381,562.
- Fiscal year to date, revenues exceed expenditures by \$1,189,892.
- Ending cash balance was \$14,908,257.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY23/24
November 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	492,000	476,291	-15,709	2,470,043	2,579,357	109,314
1.040 Restricted State Grants	47,000	48,718	1,718	238,166	242,594	4,428
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	694,400	694,443	43
1.060 All Other Revenues	97,700	111,239	13,539	916,747	929,842	13,095
1.070 Total Revenue	<u>636,700</u>	<u>636,248</u>	<u>-452</u>	<u>9,419,784</u>	<u>9,546,665</u>	<u>126,881</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	2,124	0	-2,124	135,363	135,354	-9
2.070 Total Other Financing Sources	<u>2,124</u>	<u>0</u>	<u>-2,124</u>	<u>135,363</u>	<u>135,354</u>	<u>-9</u>
2.080 Total Revenue & Other Sources	<u>638,824</u>	<u>636,248</u>	<u>-2,576</u>	<u>9,555,147</u>	<u>9,682,019</u>	<u>126,872</u>
EXPENDITURES						
3.010 Personal Services	896,500	1,040,766	-144,266	5,073,596	5,170,959	-97,363
3.020 Employee Benefits	279,500	293,231	-13,731	1,353,651	1,352,306	1,345
3.030 Purchased Services	497,900	462,141	35,759	1,493,662	1,316,128	177,535
3.040 Supplies and Materials	41,600	88,364	-46,764	239,124	277,700	-38,577
3.050 Capital Outlay	21,400	10,871	10,529	42,819	21,314	21,504
4.050 Debt Service Principal HB264	101,000	101,000	0	101,000	101,000	0
4.060 Debt Service Interest	12,063	12,063	0	12,063	12,063	0
4.300 Other Objects	23,200	9,373	13,827	102,730	78,957	23,772
4.500 Total Expenditures	<u>1,873,163</u>	<u>2,017,809</u>	<u>-144,646</u>	<u>8,418,644</u>	<u>8,330,427</u>	<u>88,217</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	3,000	3,000	0
5.020 Advances - Out	0	0	0	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>0</u>	<u>0</u>	<u>0</u>	<u>63,000</u>	<u>161,698</u>	<u>-98,698</u>
5.050 Total Expend. & Other Uses	<u>1,873,163</u>	<u>2,017,809</u>	<u>-144,646</u>	<u>8,481,645</u>	<u>8,492,125</u>	<u>-10,480</u>
6.010 Operating Surplus/(Deficit)	<u>-1,234,339</u>	<u>-1,381,561</u>	<u>-147,222</u>	<u>1,073,503</u>	<u>1,189,894</u>	<u>116,391</u>
7.010 Beginning Cash Balance	16,026,206	16,289,819	263,613	13,718,365	13,718,365	0
7.020 Ending Cash Balance	<u>14,791,867</u>	<u>14,908,258</u>	<u>116,391</u>	<u>14,791,868</u>	<u>14,908,259</u>	<u>116,391</u>
8.010 Outstanding Encumbrances	3,100,000	3,097,024	2,976	3,100,000	3,097,024	2,976

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

Monthly Actuals

	FY21 Nov mo.	FY22 Nov mo.	FY23 Nov mo.	FY24 Nov 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	587,196	523,739	489,338	476,291	519,141
1.040 Restricted Grants-in-Aid	18,799	18,799	47,157	48,718	33,368
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	2,432	10,132	83,510	111,239	51,828
1.070 Total Revenue	608,427	552,669	620,006	636,248	604,337
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	60,695	0	0	0	15,174
2.070 Total Other Financing Sources	60,695	0	0	0	15,174
2.080 Total Revenue & Other Financ Srces	669,122	552,669	620,006	636,248	619,511
EXPENDITURES					
3.010 Personal Services	785,951	795,221	846,568	1,040,766	867,127
3.020 Employee's Retirement/Insur. Benefits	253,685	255,211	290,901	293,231	273,257
3.030 Purchased Services	213,376	337,883	479,304	462,141	373,176
3.040 Supplies and Materials	24,329	11,538	20,646	88,364	36,219
3.050 Capital Outlay	190	1,090	4,802	10,871	4,238
4.050 Debt Service Principal HB264	0	100,000	101,000	101,000	75,500
4.060 Debt Service Interest	0	16,827	14,457	12,063	10,837
4.300 Other Objects	736	-4,468	769	9,373	1,602
4.500 Total Expenditures	1,278,267	1,513,301	1,758,446	2,017,809	1,641,956
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	1,278,267	1,513,301	1,758,446	2,017,809	1,641,956
6.010 Operating Surplus/(Deficit)	-609,145	-960,632	-1,138,440	-1,381,562	-1,022,445
7.010 Beginning Cash Balance	13,031,907	15,524,228	15,155,543	16,289,819	15,000,374
7.020 Ending Cash Balance	12,422,762	14,563,596	14,017,103	14,908,257	13,977,930

Fiscal Year To Date Actuals

	FY21 Nov FYTD	FY22 Nov FYTD	FY23 Nov FYTD	FY24 Nov 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	2,942,722	2,649,643	2,539,437	2,579,356	2,677,789
1.040 Restricted Grants-in-Aid	93,995	93,995	220,765	242,595	162,837
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	324,919	381,445	620,352	929,842	564,140
1.070 Total Revenue	8,976,844	8,813,912	9,125,060	9,546,664	9,115,620
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	179,927	41,105	0	135,354	89,096
2.070 Total Other Financing Sources	196,566	41,105	20,008	135,354	98,258
2.080 Total Revenue & Other Financ Srces	9,173,410	8,855,017	9,145,067	9,682,018	9,213,878
EXPENDITURES					
3.010 Personal Services	4,602,174	4,703,120	4,911,729	5,170,960	4,846,996
3.020 Employee's Retirement/Insur. Benefits	1,284,638	1,263,251	1,376,004	1,352,306	1,319,050
3.030 Purchased Services	1,139,690	1,163,598	1,421,554	1,316,127	1,260,242
3.040 Supplies and Materials	230,505	170,780	171,055	277,701	212,510
3.050 Capital Outlay	7,505	54,725	98,389	21,315	45,483
4.050 Debt Service Principal HB264	0	100,000	101,000	101,000	75,500
4.060 Debt Service Interest	0	16,827	14,457	12,063	10,837
4.300 Other Objects	65,363	71,349	69,181	78,957	71,212
4.500 Total Expenditures	7,329,875	7,543,649	8,163,369	8,330,428	7,841,830
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 Expend. & Other Financ Uses	7,351,343	7,636,230	8,272,197	8,492,126	7,937,974
6.010 Operating Surplus/(Deficit)	1,822,067	1,218,787	872,870	1,189,892	1,275,904
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	12,422,762	14,563,596	14,017,103	14,908,257	13,977,930

EMIS Annual Avg. Student Headcount FLSD educated	FY21	FY22	FY23	FY24
	1,309	1,235	1,227	1,242

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	\$ 636,247.52	\$ 9,682,018.04	\$ 2,017,809.43	\$ 8,492,125.77	\$ 14,908,257.34	\$ 3,097,024.25	\$ 11,811,233.09
Fund:	002	\$ 2,694,449.20	\$ 0.00	\$ 1,363,848.16	\$ 1,441,538.75	\$ 1,456,807.31	\$ 2,601,490.05	\$ 856,990.00	\$ 1,744,500.05
Fund:	003	\$ 1,443,965.92	\$ 0.00	\$ 126,706.30	\$ 0.00	\$ 1,355.54	\$ 1,569,316.68	\$ 1,957.75	\$ 1,567,358.93
Fund:	004	\$ 8,023,682.62	\$ 30,328.73	\$ 110,859.60	\$ 46,538.25	\$ 103,871.32	\$ 8,030,670.90	\$ 1,435,534.52	\$ 6,595,136.38
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	\$ 8,702.79	\$ 11,717.79	\$ 4,834.70	\$ 14,643.75	\$ 166,999.90	\$ 3,502.57	\$ 163,497.33
Fund:	010	\$ 0.00	\$ 4,970.25	\$ 1,417,441.64	\$ 552,981.12	\$ 558,481.12	\$ 858,960.52	\$ 25,501,525.88	\$ (24,642,565.36)
Fund:	018	\$ 14,231.18	\$ 4,456.60	\$ 10,311.29	\$ 215.40	\$ 839.24	\$ 23,703.23	\$ 450.00	\$ 23,253.23
Fund:	019	\$ 1,196,058.32	\$ 15,150.00	\$ 18,475.00	\$ 12,321.51	\$ 30,542.50	\$ 1,183,990.82	\$ 21,234.68	\$ 1,162,756.14
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	\$ 0.00	\$ 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	\$ 0.00	\$ 2,774.76	\$ 45.11	\$ 8,180.30	\$ 34,507.63	\$ 1,168.50	\$ 33,339.13
Fund:	300	\$ 143,429.09	\$ 880.79	\$ 57,807.16	\$ 24,664.86	\$ 52,646.63	\$ 148,589.62	\$ 29,511.30	\$ 119,078.32
Fund:	401	\$ 20,634.51	\$ 60,751.52	\$ 144,176.74	\$ 21,657.80	\$ 60,168.36	\$ 104,642.89	\$ 47,132.02	\$ 57,510.87
Fund:	451	\$ 0.00	\$ 1,892.20	\$ 1,892.20	\$ 0.00	\$ 0.00	\$ 1,892.20	\$ 3,600.00	\$ (1,707.80)
Fund:	507	\$ 0.00	\$ 0.00	\$ 271,498.04	\$ 32,782.64	\$ 304,280.68	\$ (32,782.64)	\$ 228,469.73	\$ (261,252.37)
Fund:	516	\$ 0.00	\$ 94,749.48	\$ 223,066.91	\$ 43,138.40	\$ 322,300.89	\$ (99,233.98)	\$ 22,557.56	\$ (121,791.54)
Fund:	551	\$ 0.00	\$ 5,073.72	\$ 8,806.62	\$ 2,791.77	\$ 9,737.28	\$ (930.66)	\$ 0.00	\$ (930.66)
Fund:	572	\$ 0.00	\$ 0.00	\$ 82,786.33	\$ (1,956.66)	\$ 108,277.01	\$ (25,490.68)	\$ 13,510.00	\$ (39,000.68)
Fund:	584	\$ 0.00	\$ 53,234.38	\$ 55,685.36	\$ 0.00	\$ 2,734.98	\$ 52,950.38	\$ 190.00	\$ 52,760.38
Fund:	590	\$ 61.03	\$ 13,019.73	\$ 24,434.13	\$ 2,102.31	\$ 15,499.74	\$ 8,995.42	\$ 10,776.19	\$ (1,780.77)
Fund:	599	\$ 85,472.03	\$ 0.00	\$ 6,398.32	\$ 0.00	\$ 47,370.00	\$ 44,500.35	\$ 0.00	\$ 44,500.35
Grand Total		\$ 29,409,023.45	\$ 929,457.71	\$ 13,669,158.88	\$ 4,201,465.39	\$ 11,590,424.03	\$ 31,487,758.30	\$ 31,275,134.95	\$ 212,623.35

**FINNEYTOWN LOCAL SCHOOL DISTRICT
CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004
NOV 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	1,833,426	19,599,972	963,199	131,214	22,527,811
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	963,199	137,064	22,645,688
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	360,003	360,003				108,199	108,199
Phase I subtotal	24,250,000	360,003	24,610,003	1,924,176	20,612,901	966,899	245,263	23,749,239
Reserved Phase II	3,620,000	360,003	3,980,003				667	667
Local Transfer	3,000,000	200,872	3,200,872					0
Grand Total	30,870,000	920,879	31,790,879	1,924,176	20,612,901	966,899	245,930	23,749,906
% of \$24,250,000	100.0%	1.5%	101.5%	7.9%	85.0%	4.0%	1.0%	97.9%

TOTAL AVAILABLE: 31,790,879
TOTAL EXPENDED: 23,749,906

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	(450,716)	40,065	257,431		1,004	298,500	(749,216)
Elementary LFI	1,055,028					0	1,055,028
Subtotal K-6	604,312	40,065	257,431	0	1,004	298,500	305,812
Stadium turf LFI	62,898					0	62,898
Secondary MP LFI	(58,250)					0	(58,250)
General/Misc. LFI	251,804				13,364	13,364	238,440
Phase I subtotal	860,764	40,065	257,431	0	14,368	311,864	548,900
Reserved Phase II	3,979,336					0	3,979,336
Local Transfer	3,200,872					0	3,200,872
Grand Total	8,040,973	40,065	257,431	0	14,368	311,864	7,729,109
% of \$24,250,000	3.5%	0.2%	1.1%	0.0%	0.1%	1.3%	2.3%

REMAINING CASH BALANCE: 8,040,973
TOTAL COMMITTED: 311,864
TOTAL UNCOMMITTED: 7,729,109