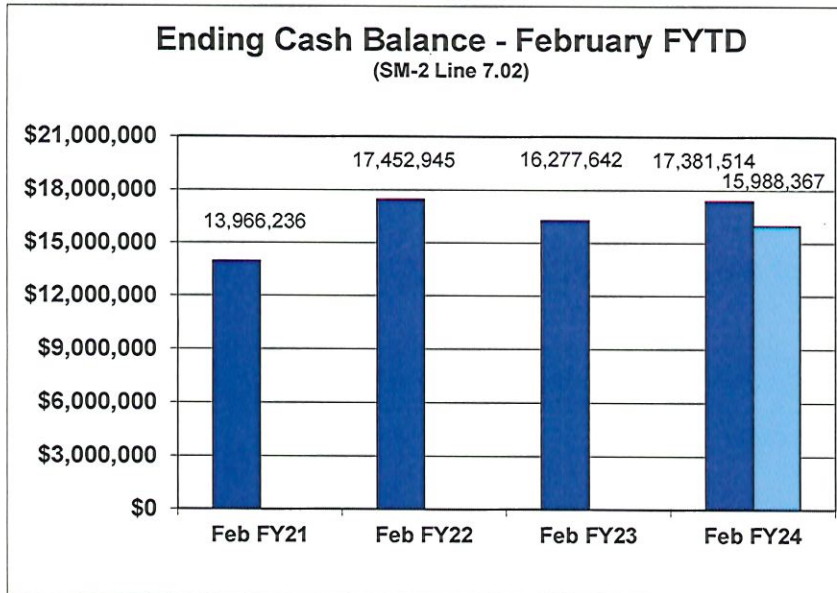
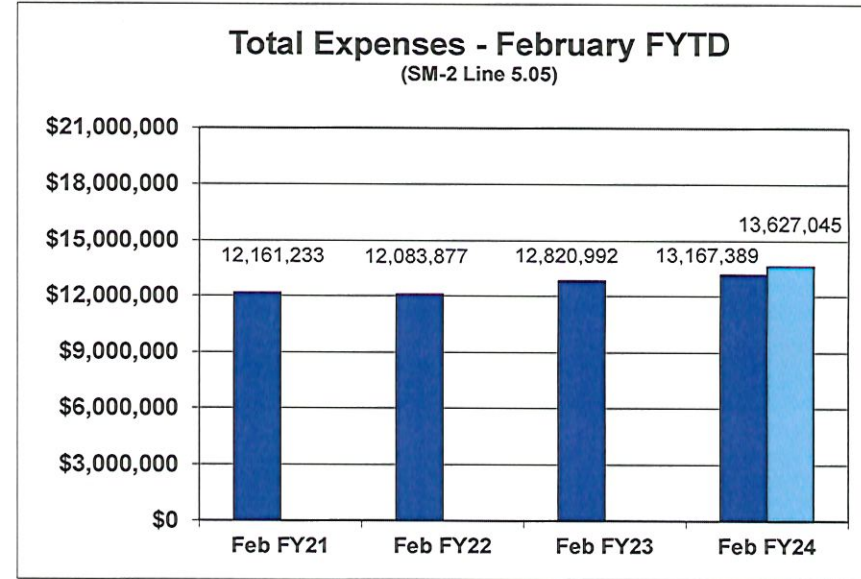
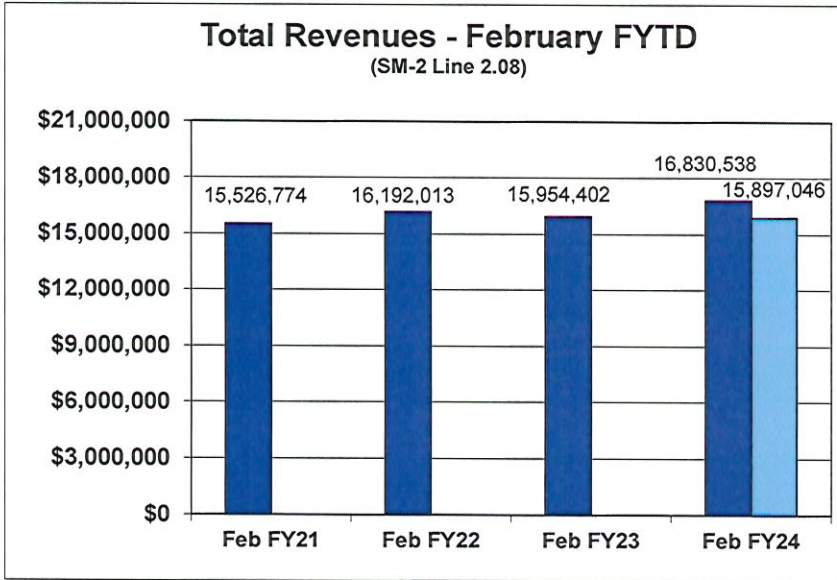


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - FEBRUARY 2024 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - February 2024 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$5,819,708 in February and \$16,830,538 FYTD.
- General Property (Real Estate) tax collections were \$5,184,000 in February.
- Unrestricted state aid totaled \$461,989 in February.
- Restricted state aid totaled \$51,516 in February.
- All other operating revenues were \$117,394 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,740,984 for February and \$13,167,389 FYTD.
- Salaries, at \$7,636,180 FYTD were \$82K favorable to plan.
- Benefits, at \$2,183,826 FYTD were \$50K favorable to plan.
- Purchase Services at \$2,590,641 FYTD were \$297K favorable to plan.
- Capital Outlay at \$26,749 were \$80K favorable to plan.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$4,078,724.
- Fiscal year to date, revenues exceed expenditures by \$3,663,149.
- Ending cash balance was \$17,381,514.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY23/24
February 2024

	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	3,130,100	5,184,000	2,053,900	8,916,167	9,681,267	765,100
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	461,989	-30,011	3,985,743	4,018,212	32,469
1.040 Restricted State Grants	47,000	51,516	4,516	379,166	412,905	33,739
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	87,100	117,394	30,294	1,178,047	1,273,195	95,148
1.070 Total Revenue	<u>3,756,200</u>	<u>5,814,899</u>	<u>2,058,699</u>	<u>15,756,685</u>	<u>16,683,184</u>	<u>926,499</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	4,810	4,810	140,363	147,356	6,993
2.070 Total Other Financing Sources	<u>0</u>	<u>4,810</u>	<u>4,810</u>	<u>140,363</u>	<u>147,356</u>	<u>6,993</u>
2.080 Total Revenue & Other Sources	<u>3,756,200</u>	<u>5,819,709</u>	<u>2,063,509</u>	<u>15,897,048</u>	<u>16,830,540</u>	<u>933,492</u>
EXPENDITURES						
3.010 Personal Services	858,600	823,963	34,637	7,717,896	7,636,180	81,716
3.020 Employee Benefits	279,500	264,720	14,780	2,234,151	2,183,825	50,325
3.030 Purchased Services	398,300	628,884	-230,584	2,887,762	2,590,642	297,120
3.040 Supplies and Materials	26,000	13,079	12,921	337,924	343,693	-5,769
3.050 Capital Outlay	21,400	497	20,903	107,019	26,749	80,270
4.050 Debt Service Principal HB264	0	0	0	101,000	101,000	0
4.060 Debt Service Interest	0	0	0	12,063	12,063	0
4.300 Other Objects	17,100	9,842	7,258	166,230	111,539	54,691
4.500 Total Expenditures	<u>1,600,900</u>	<u>1,740,984</u>	<u>-140,084</u>	<u>13,564,044</u>	<u>13,005,691</u>	<u>558,354</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>1,600,900</u>	<u>1,740,984</u>	<u>-140,084</u>	<u>13,627,045</u>	<u>13,167,389</u>	<u>459,656</u>
6.010 Operating Surplus/(Deficit)	<u>2,155,300</u>	<u>4,078,725</u>	<u>1,923,425</u>	<u>2,270,003</u>	<u>3,663,152</u>	<u>1,393,148</u>
7.010 Beginning Cash Balance	13,833,067	13,302,790	-530,277	13,718,365	13,718,365	0
7.020 Ending Cash Balance	<u>15,988,367</u>	<u>17,381,515</u>	<u>1,393,148</u>	<u>15,988,368</u>	<u>17,381,517</u>	<u>1,393,148</u>
8.010 Outstanding Encumbrances	2,100,000	2,139,388	-39,388	2,100,000	2,139,388	-39,388

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
February 2024

Monthly Actuals

	FY21 Feb mo.	FY22 Feb mo.	FY23 Feb mo.	FY24 Feb mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	4,190,000	4,245,000	2,370,000	5,184,000	3,997,250
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	670,157	440,894	492,899	461,989	516,485
1.040 Restricted Grants-in-Aid	18,799	26,369	58,119	51,516	38,701
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	6,525	24,538	138,778	117,394	71,809
1.070 Total Revenue	4,885,481	4,736,800	3,059,797	5,814,899	4,624,244
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	0	0	0	4,810	1,202
2.070 Total Other Financing Sources	0	0	0	4,810	1,202
2.080 Total Revenue & Other Financ Srces	4,885,481	4,736,800	3,059,797	5,819,708	4,625,447
EXPENDITURES					
3.010 Personal Services	750,696	769,116	797,182	823,963	785,239
3.020 Employee's Retirement/Insur. Benefits	237,788	199,930	264,183	264,720	241,655
3.030 Purchased Services	415,407	285,773	322,725	628,884	413,197
3.040 Supplies and Materials	10,736	10,268	18,877	13,079	13,240
3.050 Capital Outlay	450	55,150	3,338	497	14,859
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	12,443	3,799	2,177	9,842	7,065
4.500 Total Expenditures	1,427,520	1,324,035	1,408,481	1,740,984	1,475,255
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	1,427,520	1,324,035	1,408,481	1,740,984	1,475,255
6.010 Operating Surplus/(Deficit)	3,457,961	3,412,765	1,651,315	4,078,724	3,150,191
7.010 Beginning Cash Balance	10,508,275	14,040,180	14,626,327	13,302,790	13,119,393
7.020 Ending Cash Balance	13,966,236	17,452,945	16,277,642	17,381,514	16,269,584

Fiscal Year To Date Actuals

	FY21 Feb FYTD	FY22 Feb FYTD	FY23 Feb FYTD	FY24 Feb FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	8,563,826	9,543,579	9,318,483	9,681,267	9,276,789
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	4,806,567	4,580,164	4,064,241	4,018,211	4,367,296
1.040 Restricted Grants-in-Aid	150,392	280,168	364,587	412,906	302,013
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	334,820	419,666	904,712	1,273,194	733,098
1.070 Total Revenue	15,096,987	16,077,229	15,932,044	16,683,183	15,947,361
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	32,139	82,170	20,008	0	33,579
2.060 All Other Financial Sources	397,648	32,614	2,350	147,356	144,992
2.070 Total Other Financing Sources	429,787	114,784	22,358	147,356	178,571
2.080 Total Revenue & Other Financ Srces	15,526,774	16,192,013	15,954,402	16,830,538	16,125,932
EXPENDITURES					
3.010 Personal Services	6,926,259	7,079,656	7,339,242	7,636,180	7,245,334
3.020 Employee's Retirement/Insur. Benefits	2,095,296	2,019,439	2,232,893	2,183,826	2,132,863
3.030 Purchased Services	2,599,190	2,265,014	2,609,784	2,590,641	2,516,157
3.040 Supplies and Materials	266,686	231,987	221,090	343,693	265,864
3.050 Capital Outlay	-2,591	176,588	102,591	26,749	75,834
4.050 Debt Service Principal HB264	100,000	100,000	101,000	101,000	100,500
4.060 Debt Service Interest	19,197	16,827	14,457	12,063	15,636
4.300 Other Objects	85,594	101,786	91,108	111,538	97,506
4.500 Total Expenditures	12,089,631	11,991,296	12,712,165	13,005,691	12,449,696
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	3,000	10,500	3,000	4,875
5.020 Advances - Out	68,602	89,581	98,328	158,698	103,802
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	71,602	92,581	108,828	161,698	108,677
5.050 Total Expend. & Other Financ Uses	12,161,233	12,083,877	12,820,992	13,167,389	12,558,373
6.010 Operating Surplus/(Deficit)	3,365,541	4,108,136	3,133,410	3,663,149	3,567,559
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	13,966,236	17,452,945	16,277,642	17,381,514	16,269,584

EMIS	FY21	FY22	FY23	FY24
Annual Avg. Student Headcount				
FLSD educated	1,309	1,235	1,227	1,238

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	\$ 5,819,708.46	\$ 16,830,538.43	\$ 1,740,984.18	\$ 13,167,389.31	\$ 17,381,514.19	\$ 2,139,388.46	\$ 15,242,125.73
Fund:	002	\$ 2,694,449.20	\$ 925,000.00	\$ 2,288,848.16	\$ 0.00	\$ 1,840,797.31	\$ 3,142,500.05	\$ 473,000.00	\$ 2,669,500.05
Fund:	003	\$ 1,443,965.92	\$ 107,000.00	\$ 233,706.30	\$ 0.00	\$ 3,013.29	\$ 1,674,658.93	\$ 0.00	\$ 1,674,658.93
Fund:	004	\$ 8,023,682.62	\$ 19,161.55	\$ 171,627.76	\$ 333.27	\$ 106,424.92	\$ 8,088,885.46	\$ 1,435,560.62	\$ 6,653,324.84
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	\$ 115.00	\$ 12,317.58	\$ 2,851.49	\$ 19,402.07	\$ 162,841.37	\$ 2,174.20	\$ 160,667.17
Fund:	010	\$ 0.00	\$ 5,752.23	\$ 1,884,220.40	\$ 0.00	\$ 558,481.12	\$ 1,325,739.28	\$ 25,501,525.88	\$ (24,175,786.60)
Fund:	018	\$ 14,231.18	\$ 1,578.59	\$ 13,256.73	\$ 43.17	\$ 2,088.91	\$ 25,399.00	\$ 470.26	\$ 24,928.74
Fund:	019	\$ 1,196,058.32	\$ 1,250.00	\$ 19,725.00	\$ 12,814.21	\$ 69,461.87	\$ 1,146,321.45	\$ 40,690.46	\$ 1,105,630.99
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	\$ 44,000.00	\$ 92,454.49	\$ 0.00	\$ 561.61	\$ 441,928.81	\$ 0.00	\$ 441,928.81
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	\$ 1,341.00	\$ 5,228.76	\$ 142.73	\$ 8,985.61	\$ 36,156.32	\$ 1,463.19	\$ 34,693.13
Fund:	300	\$ 143,429.09	\$ 3,864.92	\$ 72,235.18	\$ 13,606.37	\$ 92,285.80	\$ 123,378.47	\$ 15,036.37	\$ 108,342.10
Fund:	401	\$ 20,634.51	\$ 146,314.70	\$ 290,665.39	\$ 42,263.48	\$ 131,735.92	\$ 179,563.98	\$ 168,906.51	\$ 10,657.47
Fund:	451	\$ 0.00	\$ 0.00	\$ 1,892.20	\$ 0.00	\$ 1,820.01	\$ 72.19	\$ 1,779.99	\$ (1,707.80)
Fund:	507	\$ 0.00	\$ 55,704.51	\$ 461,257.50	\$ 80,188.05	\$ 471,364.04	\$ (10,106.54)	\$ 150,773.57	\$ (160,880.11)
Fund:	516	\$ 0.00	\$ 45,945.57	\$ 460,050.82	\$ 51,522.85	\$ 462,902.67	\$ (2,851.85)	\$ 11,306.68	\$ (14,158.53)
Fund:	551	\$ 0.00	\$ 2,559.01	\$ 17,388.61	\$ 583.90	\$ 15,607.51	\$ 1,781.10	\$ 0.00	\$ 1,781.10
Fund:	572	\$ 0.00	\$ 21,117.71	\$ 176,629.27	\$ 21,027.28	\$ 171,540.55	\$ 5,088.72	\$ 13,510.00	\$ (8,421.28)
Fund:	584	\$ 0.00	\$ 1,374.48	\$ 4,759.46	\$ 2,419.64	\$ 7,179.10	\$ (2,419.64)	\$ 17,529.49	\$ (19,949.13)
Fund:	590	\$ 61.03	\$ 236.67	\$ 29,025.45	\$ 5,842.49	\$ 23,514.57	\$ 5,571.91	\$ 13,171.21	\$ (7,599.30)
Fund:	599	\$ 85,472.03	\$ 0.00	\$ 6,084.00	\$ 0.00	\$ 47,396.99	\$ 44,159.04	\$ 44,159.04	\$ 0.00
Grand Total		\$ 29,409,023.45	\$ 7,202,024.40	\$ 23,071,911.49	\$ 1,974,623.11	\$ 17,201,953.18	\$ 35,278,981.76	\$ 30,030,445.93	\$ 5,248,535.83

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 FEB 2024

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
Phase I								
Elementary K-6	22,077,095		22,077,095	1,833,426	19,599,972	963,199	131,214	22,527,811
Elementary LFI	1,175,566		1,175,566		112,027		5,850	117,877
Subtotal K-6	23,252,661	0	23,252,661	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
General/Misc. LFI	0		0	58,250			108,199	166,449
Phase I Total	24,252,661	0	24,252,661	1,924,176	20,612,901	966,899	245,263	23,749,239
Phase II								
State Share [010]	29,066,458		29,066,458	551,548			6,933	558,481
Local PALFI	1,121,671		1,121,671					0
7 - 12 LFI	1,395,749		1,395,749					0
Subtotal 7-12	31,583,878	0	31,583,878	551,548	0	0	6,933	558,481
Ballfield/PAC LFI	1,099,919		1,099,919					0
General/Misc. LFI	0	736,139	736,139				13,525	13,525
Phase II Total	32,683,797	736,139	33,419,936	551,548	0	0	20,458	572,006
Local Transfer	3,000,000	245,509	3,245,509					0
Grand Total	59,936,458	981,647	60,918,105	2,475,724	20,612,901	966,899	265,721	24,321,245
% of Total	98.4%	1.6%	100.0%	4.1%	33.8%	1.6%	0.4%	39.9%

TOTAL STATE SHARE: 29,066,458
 TOTAL LOCAL SHARE: 31,851,647

TOTAL AVAILABLE: 60,918,105
 TOTAL EXPENDED: 24,321,245

TABLE II - TOTAL PROJECT BUDGET ANALYSIS (UNCOMMITTED BALANCE)

PACKAGE	DESIGN \$ OPEN POs	CONSTR \$ OPEN POs	OTHER \$ OPEN POs	SOFT \$ OPEN POs	TOTAL OPEN POs
Phase I					
Elementary K-6	40,065	257,431		1,004	298,500
Elementary LFI				6,682	6,682
Phase I Total	40,065	257,431	0	7,686	305,182
Phase II					
State Share [010]	1,764,925	23,655,377		81,224	25,501,526
Local PALFI		1,121,671			1,121,671
7 - 12 LFI					0
Subtotal 7-12	1,764,925	24,777,048	0	81,224	26,623,197
Ballfield/PAC LFI					
General/Misc. LFI				7,128	7,128
Phase II Total	1,764,925	24,777,048	0	88,352	26,630,325
Grand Total	1,804,990	25,034,479	0	96,038	26,935,507
% of Total	2.9%	38.8%	0.0%	0.1%	41.9%

REMAINING PROJECT BUDGET: 36,596,860
 TOTAL COMMITTED: 26,935,507

TOTAL UNCOMMITTED: 9,661,353