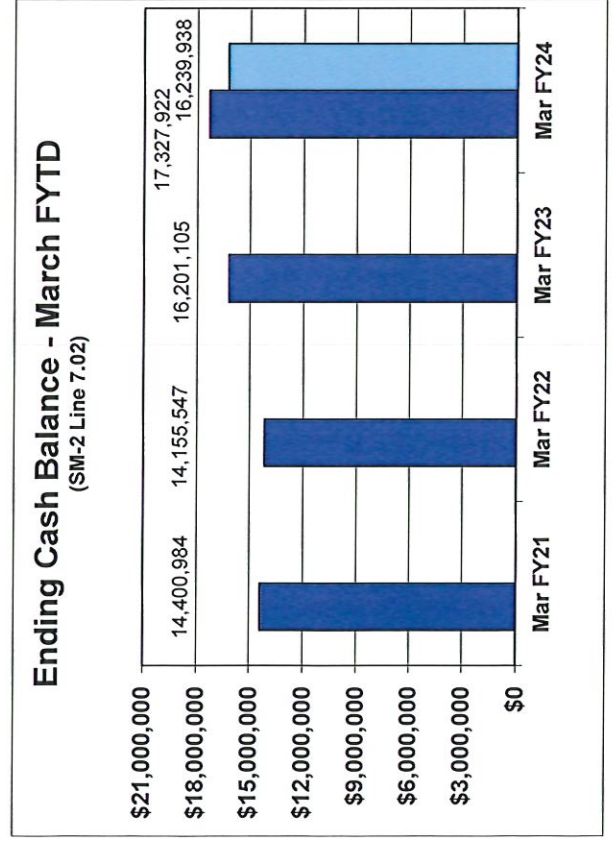
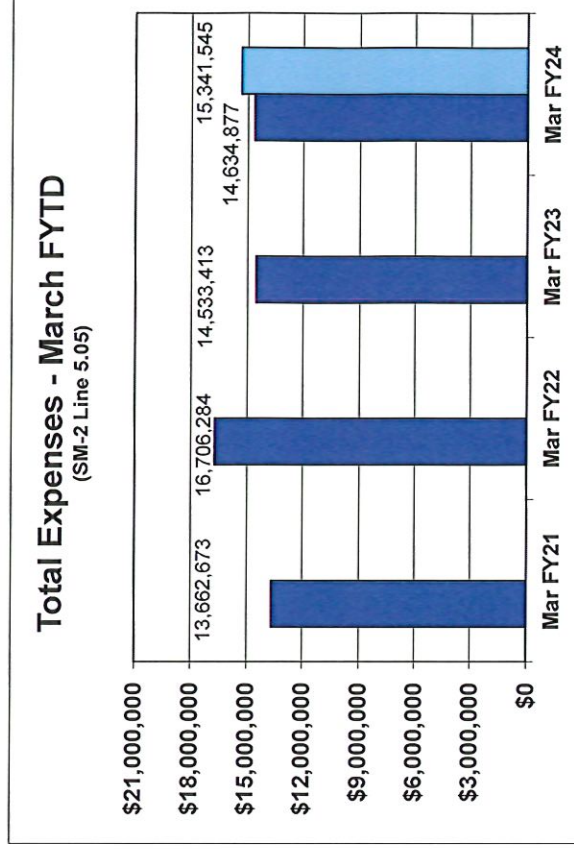
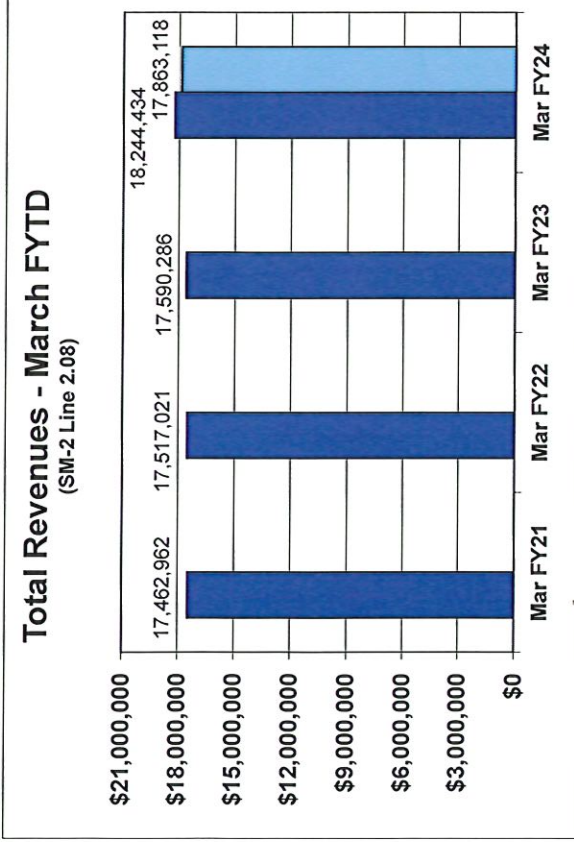


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
 HISTORICAL TREND ANALYSIS - MARCH 2024 FYTD
 GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - March 2024 FYTD

Total Revenues (Line 2.08)

- Total revenue was \$1,413,896 in March and \$18,244,434 FYTD.
- Real Estate and Tangible Personal Property Tax combined, at \$10,857,429 FYTD, is \$266K favorable to plan.
- Unrestricted state grants, at \$4,481,159 is \$3K favorable to plan.
- All Other Operating Revenue at \$1,601,555 is \$68K favorable to plan.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,467,488 for March and \$14,634,877 FYTD.
- Salaries, at \$8,497,251 FYTD, are \$11K favorable to plan.
- Benefits, at \$2,452,589 FYTD, are 61K favorable to plan.
- Purchase Services at \$2,904,241 are \$432K favorable to plan.
- Capital Outlay at \$27,421 is \$112K favorable to plan.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$53,593.
- Fiscal year to date, revenues exceed expenditures by \$3,609,557.
- Ending cash balance was \$17,327,922.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY23/24
March 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	569,133	573,000	3,867	9,485,300	10,254,267	768,967
1.020 Tangible Personal Property Tax	502,838	0	-502,838	1,106,000	603,162	-502,838
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	492,000	462,948	-29,052	4,477,743	4,481,160	3,417
1.040 Restricted State Grants	47,000	49,282	2,282	426,166	462,188	36,021
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	355,100	328,361	-26,739	1,533,147	1,601,556	68,409
1.070 Total Revenue	<u>1,966,071</u>	<u>1,413,592</u>	<u>-552,479</u>	<u>17,722,756</u>	<u>18,096,776</u>	<u>374,020</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	304	304	140,363	147,660	7,297
2.070 Total Other Financing Sources	<u>0</u>	<u>304</u>	<u>304</u>	<u>140,363</u>	<u>147,660</u>	<u>7,297</u>
2.080 Total Revenue & Other Sources	<u>1,966,071</u>	<u>1,413,896</u>	<u>-552,175</u>	<u>17,863,119</u>	<u>18,244,436</u>	<u>381,317</u>
EXPENDITURES						
3.010 Personal Services	890,600	861,071	29,529	8,608,496	8,497,250	111,246
3.020 Employee Benefits	279,500	268,763	10,737	2,513,651	2,452,589	61,062
3.030 Purchased Services	448,100	313,599	134,501	3,335,862	2,904,241	431,621
3.040 Supplies and Materials	41,600	19,546	22,054	379,524	363,239	16,285
3.050 Capital Outlay	32,100	672	31,428	139,119	27,421	111,698
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	22,600	3,837	18,763	188,830	115,376	73,454
4.500 Total Expenditures	<u>1,714,500</u>	<u>1,467,488</u>	<u>247,012</u>	<u>15,278,544</u>	<u>14,473,179</u>	<u>805,365</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>1,714,500</u>	<u>1,467,488</u>	<u>247,012</u>	<u>15,341,545</u>	<u>14,634,877</u>	<u>706,668</u>
6.010 Operating Surplus/(Deficit)	<u>251,571</u>	<u>-53,593</u>	<u>-305,164</u>	<u>2,521,574</u>	<u>3,609,559</u>	<u>1,087,985</u>
7.010 Beginning Cash Balance	15,988,367	17,381,514	1,393,147	13,718,365	13,718,365	0
7.020 Ending Cash Balance	<u>16,239,938</u>	<u>17,327,921</u>	<u>1,087,983</u>	<u>16,239,939</u>	<u>17,327,924</u>	<u>1,087,985</u>
8.010 Outstanding Encumbrances	1,800,000	1,893,262	-93,262	1,800,000	1,893,262	-93,262

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

Monthly Actuals

	FY21	FY22	FY23	FY24	4 yr Average
	Mar mo.	Mar mo.	Mar mo.	Mar mo.	
REVENUES					
1.010 General Property (Real Estate)	1,085,000	-21,291	120,901	573,000	439,402
1.020 Tangible Personal Property Tax	0	586,351	603,466	0	297,454
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	591,186	443,963	491,689	462,948	497,447
1.040 Restricted Grants-in-Aid	18,799	26,232	45,089	49,282	34,851
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	238,152	289,753	374,739	328,361	307,751
1.070 Total Revenue	1,933,137	1,325,009	1,635,884	1,413,592	1,576,905

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	3,051	0	0	304	839
2.070 Total Other Financing Sources	3,051	0	0	304	839
2.080 Total Revenue & Other Financ Srocs	1,936,188	1,325,009	1,635,884	1,413,896	1,577,744

EXPENDITURES

3.010 Personal Services	777,603	799,930	841,185	861,071	819,947
3.020 Employee's Retirement/Insur. Benefits	252,930	207,981	277,831	268,763	251,876
3.030 Purchased Services	430,770	495,176	456,211	313,599	423,939
3.040 Supplies and Materials	33,695	18,066	16,827	19,546	22,034
3.050 Capital Outlay	5,372	6,007	21,443	672	8,374
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	1,070	95,246	98,923	3,837	49,769
4.500 Total Expenditures	1,501,440	1,622,407	1,712,421	1,467,488	1,575,939

OTHER FINANCING USES

5.010 Operational Transfers - Out	0	3,000,000	0	0	750,000
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	3,000,000	0	0	750,000
5.050 Total Expend. & Other Financ Uses	1,501,440	4,622,407	1,712,421	1,467,488	2,325,939
6.010 Operating Surplus/(Deficit)	434,748	-3,297,398	-76,537	-53,593	-748,195

7.010 Beginning Cash Balance	13,966,236	17,452,945	16,277,642	17,381,514	16,269,584
7.020 Ending Cash Balance	14,400,984	14,155,547	16,201,105	17,327,922	15,521,389

EMIS Annual Avg. Student Headcount	FY21	FY22	FY23	FY24
FLSD educated	1,309	1,235	1,227	1,236

Fiscal Year To Date Actuals

	FY21	FY22	FY23	FY24	4 yr Average
	Mar FYTD	Mar FYTD	Mar FYTD	Mar FYTD	
9,648,826	9,522,288	9,439,384	10,254,267		9,716,191
519,985	1,143,941	1,189,533	603,162		864,155
0	0	0	0		0
5,397,753	5,024,128	4,555,930	4,481,159		4,864,742
169,191	306,400	409,676	462,188		336,864
0	0	0	0		0
721,397	696,061	693,954	694,443		701,464
572,972	709,419	1,279,451	1,601,555		1,040,849
17,030,124	17,402,238	18,096,774			17,524,266

0	0	0	0		0
0	0	0	0		0
0	0	0	0		0
32,139	82,170	20,008	0		33,579
400,699	32,614	2,350	147,660		145,831
432,838	114,784	22,358	147,660		179,410
17,462,962	17,517,021	17,590,286	18,244,434		17,703,676

7,703,862	7,879,586	8,180,427	8,497,251		8,065,281
2,348,226	2,227,420	2,510,724	2,452,589		2,384,740
3,029,960	2,760,190	3,065,995	2,904,241		2,940,096
300,381	250,053	237,917	363,239		287,898
2,781	182,595	124,035	27,421		84,208
100,000	100,000	101,000	101,000		100,500
19,197	16,827	14,457	12,063		15,636
86,664	197,032	190,031	115,375		147,276
13,591,071	13,613,703	14,424,586	14,473,180		14,025,635

3,000	3,003,000	10,500	3,000		754,875
68,602	89,581	98,328	158,698		103,802
0	0	0	0		0
71,602	3,092,581	108,828	161,698		858,677
13,662,673	16,706,284	14,533,413	14,634,877		14,884,312
3,800,289	810,738	3,056,873	3,609,557		2,819,364

10,600,695	13,344,809	13,144,232	13,718,365		12,702,025
14,400,984	14,155,547	16,201,105	17,327,922		15,521,389

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	\$ 1,413,895.53	\$ 18,244,433.96	\$ 1,467,488.13	\$ 14,634,877.44	\$ 17,327,921.59	\$ 1,893,261.53	\$ 15,434,660.06
Fund: 002	\$ 2,694,449.20	\$ 105,000.00	\$ 2,393,848.16	\$ 0.00	\$ 1,840,797.31	\$ 3,247,500.05	\$ 473,000.00	\$ 2,774,500.05
Fund: 003	\$ 1,443,965.92	\$ 10,000.00	\$ 243,706.30	\$ 0.00	\$ 3,013.29	\$ 1,684,658.93	\$ 0.00	\$ 1,684,658.93
Fund: 004	\$ 8,023,682.62	\$ 20,467.75	\$ 192,095.51	\$ 1,913.27	\$ 108,338.19	\$ 8,107,439.94	\$ 1,447,696.62	\$ 6,659,743.32
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	\$ 98.00	\$ 12,415.58	\$ 546.18	\$ 19,948.25	\$ 162,393.19	\$ 2,429.14	\$ 159,964.05
Fund: 010	\$ 0.00	\$ 6,147.40	\$ 1,890,367.80	\$ 42,630.92	\$ 601,112.04	\$ 1,289,255.76	\$ 25,458,894.96	\$ (24,169,639.20)
Fund: 018	\$ 14,231.18	\$ 2,430.70	\$ 15,687.43	\$ 310.21	\$ 2,399.12	\$ 27,519.49	\$ 7,051.55	\$ 20,467.94
Fund: 019	\$ 1,196,058.32	\$ 0.00	\$ 19,725.00	\$ 13,760.43	\$ 83,222.30	\$ 1,132,561.02	\$ 35,345.91	\$ 1,097,215.11
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	\$ 97,454.49	\$ 0.00	\$ 561.61	\$ 446,928.81	\$ 0.00	\$ 446,928.81
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	\$ 3,087.60	\$ 8,316.36	\$ 1,570.95	\$ 10,556.56	\$ 37,672.97	\$ 4,773.19	\$ 32,899.78
Fund: 300	\$ 143,429.09	\$ 3,866.35	\$ 76,101.53	\$ 1,764.93	\$ 94,050.73	\$ 125,479.89	\$ 24,099.47	\$ 101,380.42
Fund: 401	\$ 20,634.51	\$ 73.42	\$ 290,738.81	\$ 91,489.64	\$ 223,225.56	\$ 88,147.76	\$ 78,918.35	\$ 9,229.41
Fund: 451	\$ 0.00	\$ 2,102.86	\$ 3,995.06	\$ 0.00	\$ 1,820.01	\$ 2,175.05	\$ 1,779.99	\$ 395.06
Fund: 499	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 507	\$ 0.00	\$ 80,188.05	\$ 541,445.55	\$ 46,454.93	\$ 517,818.97	\$ 23,626.58	\$ 134,113.63	\$ (110,487.05)
Fund: 516	\$ 0.00	\$ 51,522.85	\$ 511,573.67	\$ 45,860.34	\$ 508,763.01	\$ 2,810.66	\$ 8,513.96	\$ (5,703.30)
Fund: 551	\$ 0.00	\$ 633.90	\$ 18,022.51	\$ 297.10	\$ 15,904.61	\$ 2,117.90	\$ 0.00	\$ 2,117.90
Fund: 572	\$ 0.00	\$ 21,027.28	\$ 197,656.55	\$ 32,550.79	\$ 204,091.34	\$ (6,434.79)	\$ 13,510.00	\$ (19,944.79)
Fund: 584	\$ 0.00	\$ 2,419.64	\$ 7,179.10	\$ 3,369.53	\$ 10,548.63	\$ (3,369.53)	\$ 14,642.74	\$ (18,012.27)
Fund: 587	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,895.52	\$ (7,895.52)
Fund: 590	\$ 61.03	\$ 5,842.49	\$ 34,867.94	\$ 1,099.27	\$ 24,613.84	\$ 10,315.13	\$ 13,036.90	\$ (2,721.77)
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	\$ 1,733,803.82	\$ 24,805,715.31	\$ 1,751,106.62	\$ 18,953,059.80	\$ 35,261,678.96	\$ 29,663,122.50	\$ 5,598,556.46

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

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>
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]	27,423,378		27,423,378	594,179			6,933	601,112
State Allowances	0		0					0
Subtotal 7-12	27,423,378	0	27,423,378	594,179	0	0	6,933	601,112
Local PALFI	1,643,080		1,643,080					0
Local 7-12 LFI	2,472,475		2,472,475					0
Ballfield/PAC LFI	1,099,919		1,099,919					0
General/Misc. LFI	0	741,613	741,613				15,439	15,439
Subtotal LFIs	5,215,474	741,613	5,957,087	0	0	0	15,439	15,439
Phase II Total	32,638,852	741,613	33,380,465	594,179	0	0	22,372	616,651
Local Transfer	3,000,000	260,502	3,260,502					0
Grand Total	59,891,513	1,002,115	60,893,628	2,518,355	20,612,901	966,899	267,635	24,365,790
% of Total	98.4%	1.6%	100.0%	4.1%	33.9%	1.6%	0.4%	40.0%

TOTAL STATE SHARE:	27,423,378	TOTAL AVAILABLE:	<u>60,893,628</u>
TOTAL LOCAL SHARE:	33,470,250	TOTAL EXPENDED:	<u>24,365,790</u>

TABLE II - TOTAL PROJECT BUDGET ANALYSIS (UNCOMMITTED BALANCE)

<u>PACKAGE</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>
Phase I					
Elementary K-6	40,065	257,431		1,004	298,500
Elementary LFI					0
Phase I Total	40,065	257,431	0	1,004	298,500
Phase II					
State Share [010]	1,722,294	23,655,377		81,224	25,458,895
Local PALFI		1,121,671			1,121,671
7 - 12 LFI					0
Subtotal 7-12	1,722,294	24,777,048	0	81,224	26,580,566
Ballfield/PAC LFI					
General/Misc. LFI				17,526	17,526
Phase II Total	1,722,294	24,777,048	0	98,750	26,598,092
Grand Total	1,762,359	25,034,479	0	99,754	26,896,592
% of Total	2.8%	38.8%	0.0%	0.1%	41.8%

REMAINING PROJECT BUDGET:	<u>36,527,838</u>	TOTAL UNCOMMITTED:	<u>9,631,246</u>
TOTAL COMMITTED:	<u>26,896,592</u>		

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of Hamilton County, Ohio, hereby makes the following Amended Official Certificate of Estimated Resources for the **Finneytown Local** for the fiscal year beginning **July 1, 2023**

FUND	UNENCUMBERED CASH BALANCE July 1, 2023	PROPERTY TAX	PROPERTY TAX ALLOCATIONS	STATE SOURCES	OTHER SOURCES	TOTAL
GENERAL FUND	\$13,718,365.07	\$11,048,500.00	\$1,380,400.00	\$6,622,600.00	2,243,663.00	35,013,528.07
SPECIAL REVENUE FUNDS	1,656,580.44	97,614.00	0.00	0.00	4,192,828.46	5,947,022.90
BOND RETIREMENT FUNDS	2,694,449.20	2,314,821.00	0.00	0.00	186,024.00	5,195,294.20
TOTAL CAPITAL PROJECTS	10,598,208.71	235,087.00	0.00	0.00	4,141,202.00	14,974,497.71
TOTAL PROPRIETARY FUNDS	172,738.75	0.00	0.00	0.00	24,000.00	196,738.75
TOTAL FIDUCIARY FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AGENCY FUNDS	45,794.55	0.00	0.00	0.00	16,000.00	61,794.55
TOTAL ALL FUNDS	\$28,886,136.72	\$13,696,022.00	\$1,380,400.00	\$6,622,600.00	\$10,803,717.46	61,388,876.18

The Budget Commission further certifies that the action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of the appropriations from each fund.

Amendment #
3

April 15, 2024

HAMILTON COUNTY BUDGET COMMISSION

HAMILTON COUNTY BUDGET COMMISSION

HAMILTON COUNTY BUDGET COMMISSION

AMENDED CERTIFICATE OF ESTIMATED RESOURCES

April 15, 2024

Finneytown Local

FUND	ESTIMATED UNENCUMBERED BALANCE July 1, 2023	PROPERTY TAXES	PROPERTY TAX ALLOCATIONS	STATE SOURCES	OTHER SOURCES	TOTAL
CAPITAL PROJECTS						
003 000 Permanent Improvement	1,443,965.92	235,087.00			31,337.00	1,710,389.92
004 000 Building Fund	7,654,242.79	0.00			242,962.00	7,897,204.79
010 000 Classroom Facilities	0.00	0.00			3,866,903.00	3,866,903.00
070 000 Capital Projects	1,500,000.00	0.00			0.00	1,500,000.00
450 000 SchooNet	0.00	0.00			0.00	0.00
000 000	0.00	0.00			0.00	0.00
TOTAL CAPITAL PROJECTS	\$10,598,208.71	\$235,087.00	\$0.00	\$0.00	\$4,141,202.00	\$14,974,497.71
PROPRIETARY FUNDS ENTERPRISE						
006 000 Food Service	2,812.89				0.00	2,812.89
009 000 Uniform Supplies	169,925.86				24,000.00	193,925.86
000 000	0.00				0.00	0.00
000 000	0.00				0.00	0.00
000 000	0.00				0.00	0.00
TOTAL ENTERPRISE FUNDS	\$172,738.75				\$24,000.00	\$196,738.75
INTERNAL SERVICE						
000 000	0.00				0.00	0.00
000 000	0.00				0.00	0.00
000 000	0.00				0.00	0.00
TOTAL INTERNAL SERVICE FUNDS	\$0.00				\$0.00	\$0.00
TOTAL PROPRIETARY FUNDS	\$172,738.75				\$24,000.00	\$196,738.75
FIDUCIARY FUNDS						
000 000	0.00				0.00	0.00
000 000	0.00				0.00	0.00
000 000	0.00				0.00	0.00
TOTAL FIDUCIARY FUNDS	\$0.00				\$0.00	\$0.00
AGENCY FUNDS						
022 000 District Agency	5,986.63				0.00	5,986.63
200 000 Student Activity	39,807.92				16,000.00	55,807.92
000 000	0.00				0.00	0.00
000 000	0.00				0.00	0.00
000 000	0.00				0.00	0.00
000 000	0.00				0.00	0.00
TOTAL AGENCY FUNDS	\$45,794.55				\$16,000.00	\$61,794.55