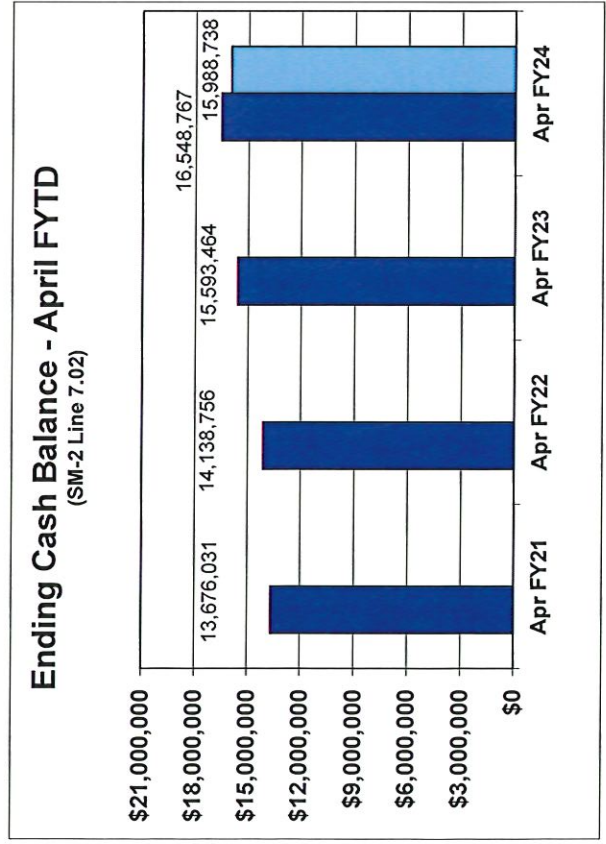
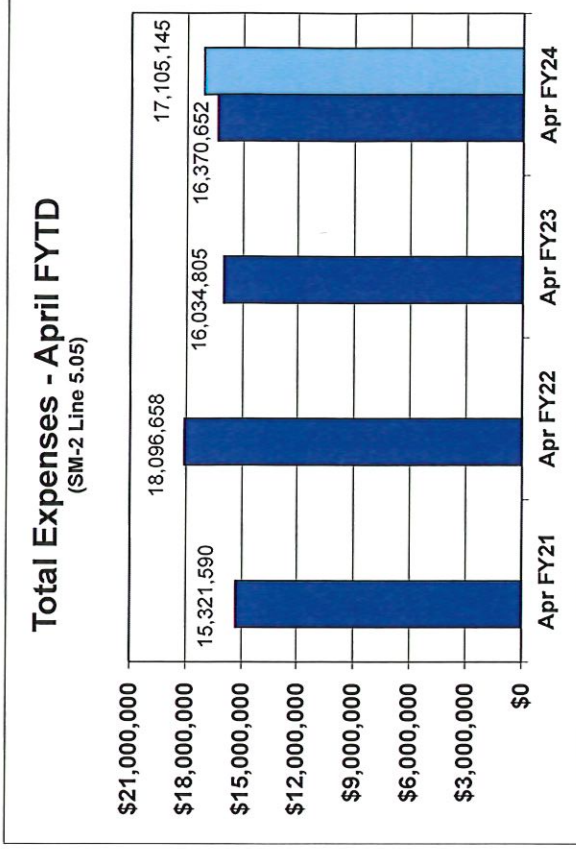
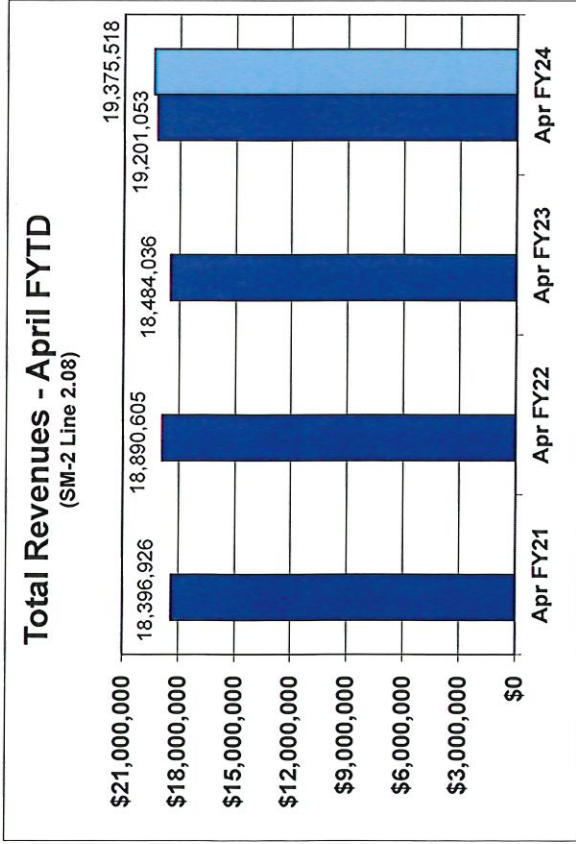


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY  
HISTORICAL TREND ANALYSIS - APRIL 2024 FYTD  
GENERAL FUND (001)**



**FINANCIAL HIGHLIGHTS - April 2024 FYTD**

**Total Revenues (Line 2.08)**

- Total revenue was \$956,619 in April and \$19,201,053 FYTD.
- Real Estate tax at \$9,811,788 was favorable by \$326K (final).
- Tangible Pers. Prop. tax at \$1,298,923 was favorable by \$193K (final).
- Unrestricted state grants at \$4,944,643 is \$25K unfavorable to plan.
- All Other Operating Revenue at \$1,725,568 is \$87K unfavorable to plan.

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,735,774 for April and \$16,370,652 FYTD.
- Salaries at \$9,336,943 FYTD are \$140K favorable to plan.
- Benefits at \$2,718,827 FYTD are 74K favorable to plan.
- Purchase Services at \$3,404,627 are \$379K favorable to plan.
- Capital Outlay at \$40,086 is \$120K favorable to plan.

**Cash Balance (Line 7.02)**

- Expenditures exceeded revenues for the month by \$779,155.
- Fiscal year to date, revenues exceed expenditures by \$2,830,402.
- Ending cash balance was \$16,548,767.

CHART LEGEND    Actual    Budget

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

	Month			Fiscal Year		
	Monthly Estimate	Monthly Actual	Monthly Difference	Fiscal YTD Estimate	Fiscal YTD Actual	Fiscal YTD Difference
<b>REVENUES</b>						
1.010 Real Estate Property Tax	0	-442,479	-442,479	9,485,300	9,811,788	326,488
1.020 Tangible Personal Property Tax	0	695,761	695,761	1,106,000	1,298,923	192,923
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	492,000	463,485	-28,515	4,969,743	4,944,645	-25,098
1.040 Restricted State Grants	47,000	111,958	64,958	473,166	574,146	100,979
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	686,000	0	-686,000	1,380,400	694,443	-685,957
1.060 All Other Revenues	279,600	124,013	-155,587	1,812,747	1,725,569	-87,178
1.070 Total Revenue	<u>1,504,600</u>	<u>952,738</u>	<u>-551,862</u>	<u>19,227,356</u>	<u>19,049,514</u>	<u>-177,842</u>
<b>OTHER FINANCING SOURCES</b>						
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	7,800	3,882	-3,918	148,163	151,542	3,379
2.070 Total Other Financing Sources	<u>7,800</u>	<u>3,882</u>	<u>-3,918</u>	<u>148,163</u>	<u>151,542</u>	<u>3,379</u>
2.080 Total Revenue & Other Sources	<u>1,512,400</u>	<u>956,620</u>	<u>-555,780</u>	<u>19,375,519</u>	<u>19,201,056</u>	<u>-174,463</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	868,900	839,692	29,208	9,477,396	9,336,942	140,454
3.020 Employee Benefits	279,500	266,238	13,262	2,793,151	2,718,827	74,324
3.030 Purchased Services	448,100	500,387	-52,287	3,783,962	3,404,628	379,334
3.040 Supplies and Materials	36,400	16,155	20,245	415,924	379,394	36,530
3.050 Capital Outlay	21,400	12,665	8,735	160,519	40,086	120,433
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	109,300	100,638	8,662	298,130	216,014	82,116
4.500 Total Expenditures	<u>1,763,600</u>	<u>1,735,775</u>	<u>27,825</u>	<u>17,042,144</u>	<u>16,208,954</u>	<u>833,190</u>
<b>OTHER FINANCING USES</b>						
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>1,763,600</u>	<u>1,735,775</u>	<u>27,825</u>	<u>17,105,145</u>	<u>16,370,652</u>	<u>734,493</u>
6.010 Operating Surplus/(Deficit)	<u>-251,200</u>	<u>-779,155</u>	<u>-527,955</u>	<u>2,270,374</u>	<u>2,830,404</u>	<u>560,030</u>
7.010 Beginning Cash Balance	16,239,938	17,327,922	1,087,984	13,718,365	13,718,365	0
7.020 Ending Cash Balance	<u>15,988,738</u>	<u>16,548,767</u>	<u>560,029</u>	<u>15,988,739</u>	<u>16,548,769</u>	<u>560,030</u>
8.010 Outstanding Encumbrances	1,400,000	1,893,262	-493,262	1,400,000	1,567,592	-167,592

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

	Monthly Actuals					Fiscal Year To Date Actuals					4 yr Average	
	FY21	FY22	FY23	FY24		FY21	FY22	FY23	FY24			
	Apr mo.	Apr mo.	Apr mo.	Apr mo.	Apr mo.	Apr FYTD	Apr FYTD	Apr FYTD	Apr FYTD	Apr FYTD		
<b>REVENUES</b>												
1.010 General Property (Real Estate)	-410,019	0	0	-442,479		9,238,807	9,522,288	9,439,384	9,811,788		9,503,067	
1.020 Tangible Personal Property Tax	557,787	0	0	695,761		1,077,772	1,143,941	1,189,533	1,298,923		1,177,542	
1.030 Income Tax	0	0	0	0		0	0	0	0		0	
1.035 Unrestricted Grants-in-Aid	593,782	440,733	520,145	463,485		5,991,535	5,464,860	5,076,075	4,944,643		5,369,278	
1.040 Restricted Grants-in-Aid	18,799	26,184	60,169	111,958		187,990	332,585	469,845	574,146		391,142	
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0		0	0	0	0		0	
1.050 Property Tax Allocation	0	697,370	0	0		721,397	1,393,431	693,954	694,443		875,806	
1.060 All Other Operating Revenue	172,174	209,297	301,627	124,013		745,146	918,716	1,581,079	1,725,568		1,242,627	
1.070 Total Revenue	932,523	1,373,584	881,942	952,737		17,962,647	18,775,821	18,449,870	19,049,512		18,559,463	
<b>OTHER FINANCING SOURCES</b>												
2.010 Proceeds from Sale of Notes	0	0	0	0		0	0	0	0		0	
2.020 State Emergency Loans & Advances	0	0	0	0		0	0	0	0		0	
2.040 Operating Transfers-In	0	0	0	0		0	0	0	0		0	
2.050 Advances-In	0	0	0	0		0	0	0	0		0	
2.060 All Other Financial Sources	1,441	0	11,809	3,882		32,139	82,170	20,008	151,542		33,579	
2.070 Total Other Financing Sources	1,441	0	11,809	3,882		402,140	32,614	14,159	151,542		150,114	
2.080 Total Revenue & Other Financ Srocs	933,964	1,373,584	893,751	956,619		18,396,926	18,890,605	18,484,036	19,201,053		18,743,155	
<b>EXPENDITURES</b>												
3.010 Personal Services	752,588	779,294	789,008	839,692		8,456,450	8,658,880	8,969,435	9,336,943		8,855,427	
3.020 Employee's Retirement/Insur. Benefits	255,496	213,004	273,356	266,238		2,603,722	2,440,425	2,784,080	2,718,827		2,636,763	
3.030 Purchased Services	561,933	373,657	364,069	500,387		3,591,893	3,133,847	3,430,064	3,404,627		3,390,108	
3.040 Supplies and Materials	8,122	17,691	71,962	16,155		308,503	267,743	309,860	379,395		316,380	
3.050 Capital Outlay	4,614	5,605	1,817	12,665		7,395	188,199	125,852	40,086		90,383	
4.050 Debt Service Principal HB264	0	0	0	0		100,000	100,000	101,000	101,000		100,500	
4.060 Debt Service Interest	0	0	0	0		19,197	16,827	14,457	12,063		15,636	
4.300 Other Objects	76,164	1,124	1,179	100,638		162,828	198,156	191,210	216,013		192,052	
4.500 Total Expenditures	1,658,917	1,390,374	1,501,392	1,735,774		15,249,988	15,004,077	15,925,977	16,208,954		15,597,249	
<b>OTHER FINANCING USES</b>												
5.010 Operational Transfers - Out	0	0	0	0		3,000	3,003,000	10,500	3,000		754,875	
5.020 Advances - Out	0	0	0	0		68,602	89,581	98,328	158,698		103,802	
5.030 All Other Financing Uses	0	0	0	0		0	0	0	0		0	
5.040 Total Other Financing Uses	0	0	0	0		71,602	3,092,581	108,828	161,698		858,677	
5.050 Total Expend. & Other Financ Uses	1,658,917	1,390,374	1,501,392	1,735,774		15,321,590	18,096,658	16,034,805	16,370,652		16,455,926	
6.010 Operating Surplus/(Deficit)	-724,953	-16,791	-607,641	-779,155		3,075,336	793,947	2,449,232	2,830,402		2,287,229	
7.010 Beginning Cash Balance	14,400,984	14,155,547	16,201,105	17,327,922		10,600,695	13,344,809	13,144,232	13,718,365		12,702,025	
7.020 Ending Cash Balance	13,676,031	14,138,756	15,593,464	16,548,767		13,676,031	14,138,756	15,593,464	16,548,767		14,989,254	
EMIS Annual Avg. Student Headcount	FY21	FY22	FY23	FY24								
FLSD educated	1,309	1,235	1,227	1,235								

FINNEYTOWN LOCAL SCHOOL DISTRICT  
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010  
 APR 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
<b>Phase I</b>								
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
<b>Phase I Total</b>	<b>24,252,661</b>	<b>0</b>	<b>24,252,661</b>	<b>1,924,176</b>	<b>20,612,901</b>	<b>966,899</b>	<b>245,263</b>	<b>23,749,239</b>
<b>Phase II</b>								
State Share [010]	27,423,378		27,423,378	817,875			6,933	824,808
State Allowances	0		0					0
Subtotal 7-12	27,423,378	0	27,423,378	817,875	0	0	6,933	824,808
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				16,919	16,919
Subtotal LFIs	5,215,474	741,613	5,957,087	0	0	0	16,919	16,919
<b>Phase II Total</b>	<b>32,638,852</b>	<b>741,613</b>	<b>33,380,465</b>	<b>817,875</b>	<b>0</b>	<b>0</b>	<b>23,852</b>	<b>841,727</b>
Local Transfer	3,000,000	260,502	3,260,502					0
<b>Grand Total</b>	<b>59,891,513</b>	<b>1,002,115</b>	<b>60,893,628</b>	<b>2,742,051</b>	<b>20,612,901</b>	<b>966,899</b>	<b>269,115</b>	<b>24,590,966</b>
% of Total	98.4%	1.6%	100.0%	4.5%	33.9%	1.6%	0.4%	40.4%

TOTAL STATE SHARE:	27,423,378	TOTAL AVAILABLE:	<u>60,893,628</u>
TOTAL LOCAL SHARE:	33,470,250	TOTAL EXPENDED:	<u>24,590,966</u>

TABLE II - TOTAL PROJECT BUDGET ANALYSIS (UNCOMMITTED BALANCE)

PACKAGE	DESIGN \$ OPEN POs	CONSTR \$ OPEN POs	OTHER \$ OPEN POs	SOFT \$ OPEN POs	TOTAL OPEN POs
<b>Phase I</b>					
Elementary K-6	40,065	257,431		10,254	307,750
Elementary LFI					0
<b>Phase I Total</b>	<b>40,065</b>	<b>257,431</b>	<b>0</b>	<b>10,254</b>	<b>307,750</b>
<b>Phase II</b>					
State Share [010]	1,498,598	23,655,377		81,224	25,235,199
Local PALFI		1,121,671			1,121,671
7 - 12 LFI					0
Subtotal 7-12	1,498,598	24,777,048	0	81,224	26,356,870
Ballfield/PAC LFI					
General/Misc. LFI				18,590	18,590
<b>Phase II Total</b>	<b>1,498,598</b>	<b>24,777,048</b>	<b>0</b>	<b>99,814</b>	<b>26,375,460</b>
<b>Grand Total</b>	<b>1,538,663</b>	<b>25,034,479</b>	<b>0</b>	<b>110,068</b>	<b>26,683,210</b>
% of Total	2.5%	38.8%	0.0%	0.1%	41.4%

REMAINING PROJECT BUDGET:	<u>36,302,662</u>	TOTAL UNCOMMITTED:	<u>9,619,452</u>
TOTAL COMMITTED:	<u>26,683,210</u>		

## 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	\$ 956,619.36	\$ 19,201,053.32	\$ 1,735,774.21	\$ 16,370,651.65	\$ 16,548,766.74	\$ 1,567,591.90	\$ 14,981,174.84
Fund: 002	\$ 2,694,449.20	\$ 49,006.42	\$ 2,442,854.58	\$ 16,534.22	\$ 1,857,331.53	\$ 3,279,972.25	\$ 473,000.00	\$ 2,806,972.25
Fund: 003	\$ 1,443,965.92	\$ 8,225.30	\$ 251,931.60	\$ 1,890.23	\$ 4,903.52	\$ 1,690,994.00	\$ 0.00	\$ 1,690,994.00
Fund: 004	\$ 8,023,682.62	\$ 19,887.12	\$ 211,982.63	\$ 1,480.64	\$ 109,818.83	\$ 8,125,846.42	\$ 1,458,760.62	\$ 6,667,085.80
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	\$ 2,207.96	\$ 14,623.54	\$ 729.69	\$ 20,677.94	\$ 163,871.46	\$ 2,587.28	\$ 161,284.18
Fund: 010	\$ 0.00	\$ 5,177.01	\$ 1,895,544.81	\$ 223,696.04	\$ 824,808.08	\$ 1,070,736.73	\$ 25,235,198.92	\$ (24,164,462.19)
Fund: 018	\$ 14,231.18	\$ 3,959.53	\$ 19,646.96	\$ 354.90	\$ 2,754.02	\$ 31,124.12	\$ 7,533.53	\$ 23,590.59
Fund: 019	\$ 1,196,058.32	\$ 75,756.11	\$ 95,481.11	\$ 13,650.33	\$ 96,872.63	\$ 1,194,666.80	\$ 28,975.78	\$ 1,165,691.02
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	\$ 4,064.88	\$ 101,519.37	\$ 806.18	\$ 1,367.79	\$ 450,187.51	\$ 0.00	\$ 450,187.51
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	\$ 6,955.68	\$ 15,272.04	\$ 1,409.62	\$ 11,966.18	\$ 43,219.03	\$ 8,869.53	\$ 34,349.50
Fund: 300	\$ 143,429.09	\$ 27,031.03	\$ 103,132.56	\$ 7,950.55	\$ 102,001.28	\$ 144,560.37	\$ 26,671.55	\$ 117,888.82
Fund: 401	\$ 20,634.51	\$ 58.42	\$ 290,797.23	\$ 18,040.71	\$ 241,266.27	\$ 70,165.47	\$ 61,502.76	\$ 8,662.71
Fund: 451	\$ 0.00	\$ 0.00	\$ 3,995.06	\$ 910.01	\$ 2,730.02	\$ 1,265.04	\$ 869.98	\$ 395.06
Fund: 499	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 127,500.00	\$ (127,500.00)
Fund: 507	\$ 0.00	\$ 46,454.93	\$ 587,900.48	\$ 55,944.77	\$ 573,763.74	\$ 14,136.74	\$ 107,963.69	\$ (93,826.95)
Fund: 516	\$ 0.00	\$ 45,860.34	\$ 557,434.01	\$ 45,945.55	\$ 554,708.56	\$ 2,725.45	\$ 5,701.28	\$ (2,975.83)
Fund: 551	\$ 0.00	\$ 297.10	\$ 18,319.61	\$ 297.10	\$ 16,201.71	\$ 2,117.90	\$ 0.00	\$ 2,117.90
Fund: 572	\$ 0.00	\$ 32,550.79	\$ 230,207.34	\$ 21,027.48	\$ 225,118.82	\$ 5,088.52	\$ 14,321.21	\$ (9,232.69)
Fund: 584	\$ 0.00	\$ 3,369.53	\$ 10,548.63	\$ 8,411.40	\$ 18,960.03	\$ (8,411.40)	\$ 6,175.93	\$ (14,587.33)
Fund: 587	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,895.52	\$ (7,895.52)
Fund: 590	\$ 61.03	\$ 1,099.27	\$ 35,967.21	\$ (176.20)	\$ 24,437.64	\$ 11,590.60	\$ 14,087.18	\$ (2,496.58)
Fund: 599	\$ 85,472.03	\$ 0.00	\$ 6,084.00	\$ 0.00	\$ 47,396.99	\$ 44,159.04	\$ 44,159.04	\$ 0.00
<b>Grand Total</b>	<b>\$ 29,409,023.45</b>	<b>\$ 1,288,580.78</b>	<b>\$ 26,094,296.09</b>	<b>\$ 2,154,677.43</b>	<b>\$ 21,107,737.23</b>	<b>\$ 34,395,582.31</b>	<b>\$ 29,199,365.70</b>	<b>\$ 5,196,216.61</b>