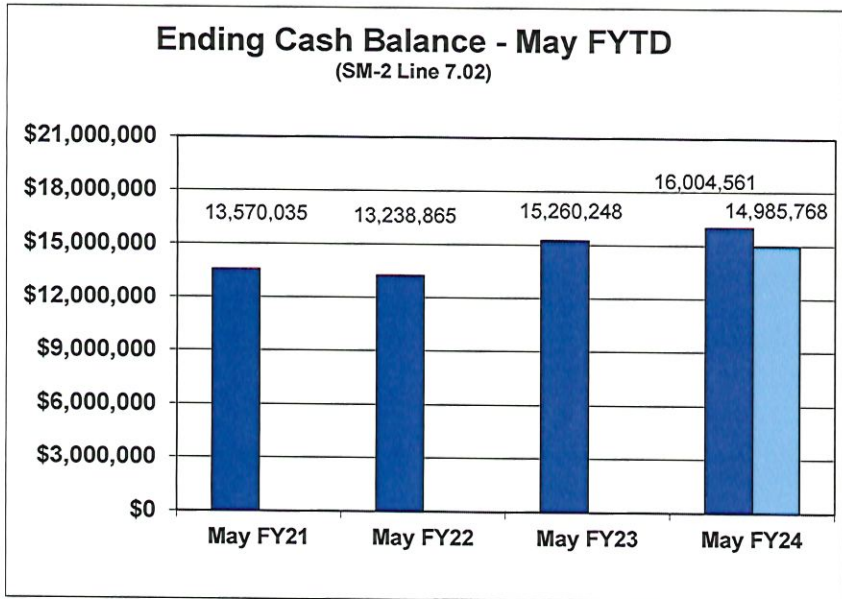
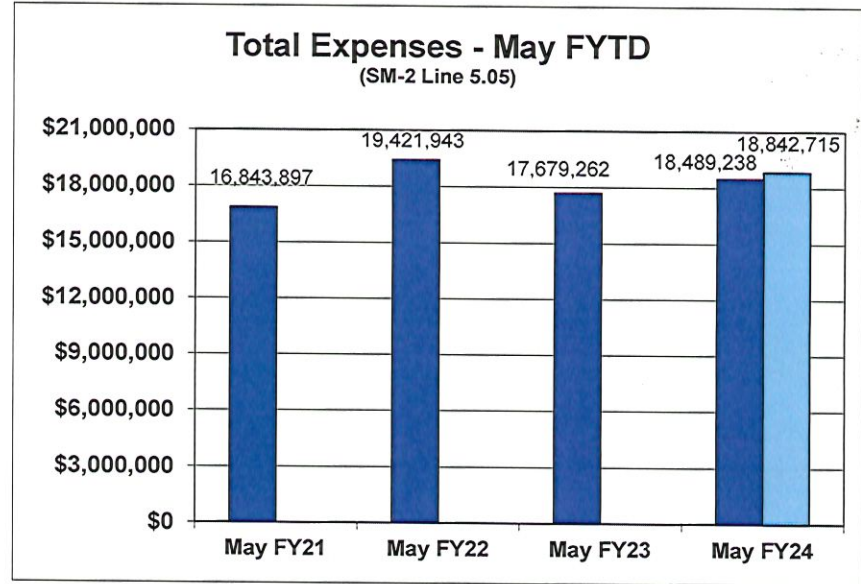
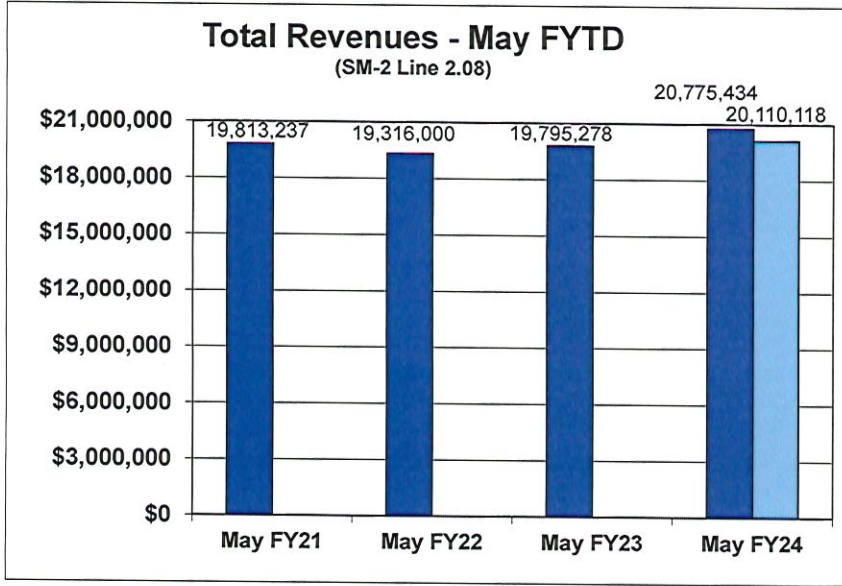


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - MAY 2024 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - May 2024 FYTD

Total Revenues (Line 2.08)

- Total revenue was \$1,574,380 in May and \$20,775,434 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).
- State Grants (Restricted & Unrestricted) at \$6,049,426 were \$68K favorable to plan.
- All Other Operating Revenue at \$2,075,475 is \$167K favorable to plan.

Total Expenditures (Line 5.05)

- Total expenditures were \$2,118,586 for May and \$18,489,238 FYTD.
- Salaries at \$10,529,722 FYTD are \$113K unfavorable to plan.
- Benefits at \$3,028,898 FYTD are 44K favorable to plan.
- Purchase Services at \$3,922,039 are \$310K favorable to plan.
- Supplies and Materials at \$311,884 are \$125K favorable to plan.
- Capital Outlay at \$119,625 is \$65K favorable to plan.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$544,206.
- Fiscal year to date, revenues exceeded expenditures by \$2,286,196.
- Ending cash balance was \$16,004,561.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY23/24
May 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	0	0	0	9,485,300	9,811,788	326,488
1.020 Tangible Personal Property Tax	0	0	0	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	463,607	-28,393	5,461,743	5,408,252	-53,491
1.040 Restricted State Grants	47,000	67,030	20,030	520,166	641,176	121,009
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	693,837	693,837	1,380,400	1,388,280	7,880
1.060 All Other Revenues	95,600	349,907	254,307	1,908,347	2,075,476	167,129
1.070 Total Revenue	<u>634,600</u>	<u>1,574,381</u>	<u>939,781</u>	<u>19,861,956</u>	<u>20,623,895</u>	<u>761,939</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	100,000	0	-100,000	248,163	151,542	-96,621
2.070 Total Other Financing Sources	<u>100,000</u>	<u>0</u>	<u>-100,000</u>	<u>248,163</u>	<u>151,542</u>	<u>-96,621</u>
2.080 Total Revenue & Other Sources	<u>734,600</u>	<u>1,574,381</u>	<u>839,781</u>	<u>20,110,119</u>	<u>20,775,437</u>	<u>665,318</u>
EXPENDITURES						
3.010 Personal Services	939,300	1,192,778	-253,478	10,416,696	10,529,720	-113,024
3.020 Employee Benefits	279,500	310,071	-30,571	3,072,651	3,028,898	43,753
3.030 Purchased Services	448,100	517,412	-69,312	4,232,062	3,922,040	310,022
3.040 Supplies and Materials	20,800	-67,511	88,311	436,724	311,883	124,841
3.050 Capital Outlay	23,600	79,539	-55,939	184,119	119,625	64,494
4.050 Debt Service Principal HB264	0	0	0	101,000	101,000	0
4.060 Debt Service Interest	9,670	9,670	0	21,733	21,733	0
4.300 Other Objects	16,600	76,627	-60,027	314,730	292,641	22,089
4.500 Total Expenditures	<u>1,737,570</u>	<u>2,118,586</u>	<u>-381,016</u>	<u>18,779,714</u>	<u>18,327,540</u>	<u>452,174</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>1,737,570</u>	<u>2,118,586</u>	<u>-381,016</u>	<u>18,842,715</u>	<u>18,489,238</u>	<u>353,477</u>
6.010 Operating Surplus/(Deficit)	<u>-1,002,970</u>	<u>-544,205</u>	<u>458,765</u>	<u>1,267,404</u>	<u>2,286,199</u>	<u>1,018,795</u>
7.010 Beginning Cash Balance	15,988,738	16,548,767	560,029	13,718,365	13,718,365	0
7.020 Ending Cash Balance	<u>14,985,768</u>	<u>16,004,562</u>	<u>1,018,794</u>	<u>14,985,769</u>	<u>16,004,564</u>	<u>1,018,795</u>
8.010 Outstanding Encumbrances	1,200,000	1,167,291	32,709	1,200,000	1,567,592	-367,592

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

Monthly Actuals

	FY21 May mo.	FY22 May mo.	FY23 May mo.	FY24 May 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	591,724	246,254	461,190	463,607	440,694
1.040 Restricted Grants-in-Aid	18,799	26,194	46,880	67,030	39,726
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	699,006	0	686,673	693,837	519,879
1.060 All Other Operating Revenue	22,062	17,642	116,257	349,907	126,467
1.070 Total Revenue	1,331,591	290,090	1,310,999	1,574,380	1,126,765
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	84,720	135,304	242	0	55,066
2.070 Total Other Financing Sources	84,720	135,304	242	0	55,066
2.080 Total Revenue & Other Financ Srcs	1,416,311	425,395	1,311,241	1,574,380	1,181,832
EXPENDITURES					
3.010 Personal Services	799,161	865,492	855,849	1,192,778	928,320
3.020 Employee's Retirement/Insur. Benefits	255,381	222,197	273,884	310,071	265,383
3.030 Purchased Services	431,704	172,059	427,958	517,412	387,283
3.040 Supplies and Materials	15,117	26,012	-25,393	-67,511	-12,944
3.050 Capital Outlay	1,361	2,476	57,055	79,539	35,108
4.050 Debt Service Principal HB264	0	0	0	0	0
4.060 Debt Service Interest	16,827	14,457	12,063	9,670	13,254
4.300 Other Objects	2,756	22,592	43,042	76,627	36,254
4.500 Total Expenditures	1,522,307	1,325,285	1,644,457	2,118,586	1,652,659
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	1,522,307	1,325,285	1,644,457	2,118,586	1,652,659
6.010 Operating Surplus/(Deficit)	-105,996	-899,890	-333,216	-544,206	-470,827
7.010 Beginning Cash Balance	13,676,031	14,138,756	15,593,464	16,548,767	14,989,254
7.020 Ending Cash Balance	13,570,035	13,238,865	15,260,248	16,004,561	14,518,427
EMIS Annual Avg. Student Headcount	FY21	FY22	FY23	FY24	
FLSD educated	1,309	1,235	1,227	1,235	

Fiscal Year To Date Actuals

	FY21 May FYTD	FY22 May FYTD	FY23 May FYTD	FY24 May FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	9,238,807	9,522,288	9,439,384	9,811,788	9,503,067
1.020 Tangible Personal Property Tax	1,077,772	1,143,941	1,189,533	1,298,923	1,177,542
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	6,583,259	5,711,115	5,537,265	5,408,250	5,809,972
1.040 Restricted Grants-in-Aid	206,789	358,778	516,725	641,176	430,867
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	1,420,403	1,393,431	1,380,627	1,388,280	1,395,685
1.060 All Other Operating Revenue	767,208	936,358	1,697,336	2,075,475	1,369,094
1.070 Total Revenue	19,294,238	19,065,912	19,760,870	20,623,892	19,686,228
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	486,860	167,918	14,401	151,542	205,180
2.070 Total Other Financing Sources	518,999	250,088	34,408	151,542	238,759
2.080 Total Revenue & Other Financ Srcs	19,813,237	19,316,000	19,795,278	20,775,434	19,924,987
EXPENDITURES					
3.010 Personal Services	9,255,611	9,524,373	9,825,284	10,529,722	9,783,747
3.020 Employee's Retirement/Insur. Benefits	2,859,103	2,662,622	3,057,964	3,028,898	2,902,147
3.030 Purchased Services	4,023,597	3,305,905	3,858,021	3,922,039	3,777,391
3.040 Supplies and Materials	323,620	293,755	284,486	311,884	303,436
3.050 Capital Outlay	8,756	190,675	182,907	119,625	125,491
4.050 Debt Service Principal HB264	100,000	100,000	101,000	101,000	100,500
4.060 Debt Service Interest	36,024	31,284	26,520	21,733	28,890
4.300 Other Objects	165,584	220,748	234,252	292,640	228,306
4.500 Total Expenditures	16,772,295	16,329,362	17,570,434	18,327,540	17,249,908
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	3,003,000	10,500	3,000	754,875
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	3,092,581	108,828	161,698	858,677
5.050 Total Expend. & Other Financ Uses	16,843,897	19,421,943	17,679,262	18,489,238	18,108,585
6.010 Operating Surplus/(Deficit)	2,969,340	-105,943	2,116,016	2,286,196	1,816,402
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	13,570,035	13,238,865	15,260,248	16,004,561	14,518,427

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	\$ 1,574,380.45	\$ 20,775,433.77	\$ 2,118,586.14	\$ 18,489,237.79	\$ 16,004,561.05	\$ 1,167,290.87	\$ 14,837,270.18
Fund:	002	\$ 2,694,449.20	\$ 37,625.46	\$ 2,480,480.04	\$ 473,043.27	\$ 2,330,374.80	\$ 2,844,554.44	\$ 0.00	\$ 2,844,554.44
Fund:	003	\$ 1,443,965.92	\$ 14,744.00	\$ 266,675.60	\$ 32.54	\$ 4,936.06	\$ 1,705,705.46	\$ 0.00	\$ 1,705,705.46
Fund:	004	\$ 8,023,682.62	\$ 30,815.45	\$ 242,798.08	\$ 11,166.63	\$ 120,985.46	\$ 8,145,495.24	\$ 1,448,010.62	\$ 6,697,484.62
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	\$ 14,573.50	\$ 29,197.04	\$ 3,123.98	\$ 23,801.92	\$ 175,320.98	\$ 4,353.21	\$ 170,967.77
Fund:	010	\$ 0.00	\$ 4,949.24	\$ 1,900,494.05	\$ 46,343.84	\$ 871,151.92	\$ 1,029,342.13	\$ 25,583,055.08	\$ (24,553,712.95)
Fund:	018	\$ 14,231.18	\$ 6,200.50	\$ 25,847.46	\$ 10,194.55	\$ 12,948.57	\$ 27,130.07	\$ 2,811.77	\$ 24,318.30
Fund:	019	\$ 1,196,058.32	\$ 25,282.24	\$ 120,763.35	\$ 13,268.03	\$ 110,140.66	\$ 1,206,681.01	\$ 22,888.05	\$ 1,183,792.96
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	\$ 956.03	\$ 102,475.40	\$ 0.00	\$ 1,367.79	\$ 451,143.54	\$ 0.00	\$ 451,143.54
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	\$ 315.50	\$ 15,587.54	\$ 4,419.99	\$ 16,386.17	\$ 39,114.54	\$ 3,807.02	\$ 35,307.52
Fund:	300	\$ 143,429.09	\$ 8,062.96	\$ 111,195.52	\$ 15,724.56	\$ 117,725.84	\$ 136,898.77	\$ 26,761.02	\$ 110,137.75
Fund:	401	\$ 20,634.51	\$ 40.81	\$ 290,838.04	\$ 22,324.62	\$ 263,590.89	\$ 47,881.66	\$ 1,861.57	\$ 46,020.09
Fund:	451	\$ 0.00	\$ 0.00	\$ 3,995.06	\$ 869.98	\$ 3,600.00	\$ 395.06	\$ 0.00	\$ 395.06
Fund:	499	\$ 0.00	\$ 0.00	\$ 0.00	\$ 127,500.00	\$ 127,500.00	\$ (127,500.00)	\$ 0.00	\$ (127,500.00)
Fund:	507	\$ 0.00	\$ 55,944.77	\$ 643,845.25	\$ 271,488.13	\$ 845,251.87	\$ (201,406.62)	\$ 73,229.07	\$ (274,635.69)
Fund:	516	\$ 0.00	\$ 45,945.55	\$ 603,379.56	\$ 52,022.35	\$ 606,730.91	\$ (3,351.35)	\$ 12,784.88	\$ (16,136.23)
Fund:	551	\$ 0.00	\$ 297.10	\$ 18,616.71	\$ 333.10	\$ 16,534.81	\$ 2,081.90	\$ 0.00	\$ 2,081.90
Fund:	572	\$ 0.00	\$ 21,027.48	\$ 251,234.82	\$ 41,967.78	\$ 267,086.60	\$ (15,851.78)	\$ 12,071.93	\$ (27,923.71)
Fund:	584	\$ 0.00	\$ 8,411.40	\$ 18,960.03	\$ 3,880.94	\$ 22,840.97	\$ (3,880.94)	\$ 4,808.76	\$ (8,689.70)
Fund:	587	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,895.52	\$ 7,895.52	\$ (7,895.52)	\$ 0.00	\$ (7,895.52)
Fund:	590	\$ 61.03	\$ 0.00	\$ 35,967.21	\$ 8,750.45	\$ 33,188.09	\$ 2,840.15	\$ 12,528.99	\$ (9,688.84)
Fund:	599	\$ 85,472.03	\$ 5,250.10	\$ 11,334.10	\$ 0.00	\$ 47,396.99	\$ 49,409.14	\$ 44,159.04	\$ 5,250.10
Grand Total		\$ 29,409,023.45	\$ 1,854,822.54	\$ 27,949,118.63	\$ 3,232,936.40	\$ 24,340,673.63	\$ 33,017,468.45	\$ 28,420,421.88	\$ 4,597,046.57

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

TABLE I - OFCC TOTAL PROJECT BUDGET ANALYSIS

<u>PACKAGE</u>	<u>OFCC BASE BUDGET</u>	<u>FLSD LFI BUDGET</u>	<u>INT & TRNSF AVAILABLE</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>	<u>CASH \$ BALANCE</u>	<u>OPEN PO's & COMMIT</u>	<u>UNENCUMB BALANCE</u>
Elementary K-6	22,077,905			22,077,905	1,833,426	19,599,972	963,199	131,214	22,527,811	(449,906)		(449,906)
Elementary LFI	0	1,175,566		1,175,566		112,027	10,750	5,850	128,627	1,046,939	307,750	739,189
Total K-6	22,077,905	1,175,566	0	23,253,471	1,833,426	19,711,999	973,949	137,064	22,656,438	597,033	307,750	289,283
Secondary K-6	26,964,857			26,964,857	859,919			11,233	871,152	26,093,705	25,188,855	904,850
Secondary LFI	0	1,378,830		1,378,830					0	1,378,830	957,815	421,015
Total 7-12	26,964,857	1,378,830	0	28,343,687	859,919	0	0	11,233	871,152	27,472,535	26,146,670	1,325,865
Whitaker Demo	617,500			617,500					0	617,500	394,200	223,300
Brent Demo	388,035			388,035					0	388,035		388,035
Secondary Demo	1,753,637			1,753,637					0	1,753,637		1,753,637
Total Demo	2,759,172	0	0	2,759,172	0	0	0	0	0	2,759,172	394,200	2,364,972
Storm Shelter Ded	(355,671)			(355,671)					0	(355,671)		(355,671)
Emerg Rspnd Ded				0					0	0		0
Total Allow Deduc	(355,671)	0	0	(355,671)	0	0	0	0	0	(355,671)	0	(355,671)
Local PALFI		[4,636,056]		0	included above	[2,132,586]	included above	included above	0	0	1,643,080	(1,643,080)
Stadium turf LFI		1,000,000		1,000,000	32,500	900,902	3,700		937,102	62,898		62,898
Ballfield/PAC LFI		1,099,919		1,099,919					0	1,099,919		1,099,919
Gen/Misc. LFI Ph1				0	58,250			108,199	166,449	(166,449)		(166,449)
Gen/Misc. LFI Ph2				0				17,336	17,336	(17,336)	18,590	(35,926)
Subtotal LFIs	0	2,099,919	0	2,099,919	90,750	900,902	3,700	125,535	1,120,887	979,032	1,661,670	(682,638)
Interest Earned			741,613	741,613					0	741,613		741,613
Local Transfer			3,260,502	3,260,502					0	3,260,502		3,260,502
	0	0	4,002,115	4,002,115	0	0	0	0	0	4,002,115	0	4,002,115
Grand Total	51,446,263	4,654,315	4,002,115	60,102,693	2,784,095	20,612,901	977,649	273,832	24,648,477	35,454,216	28,510,290	6,943,926

TOTAL PROCEEDS: 60,102,693
TOTAL EXPENDED: 24,648,477

CASH BALANCE: 35,454,216
OPEN PURCHASE ORDERS/COMMITMENTS: 28,510,290
TOTAL UNCOMMITTED: 6,943,926

LFI EXPENDED: 3,198,315
LFI ENCUMBERED: 2,908,645
LFI UNCOMMITTED: 2,323,021