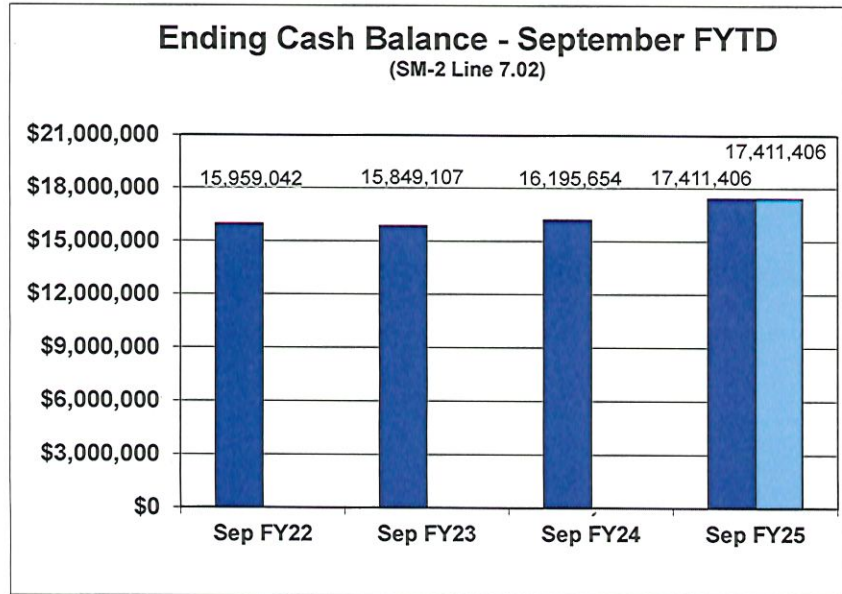
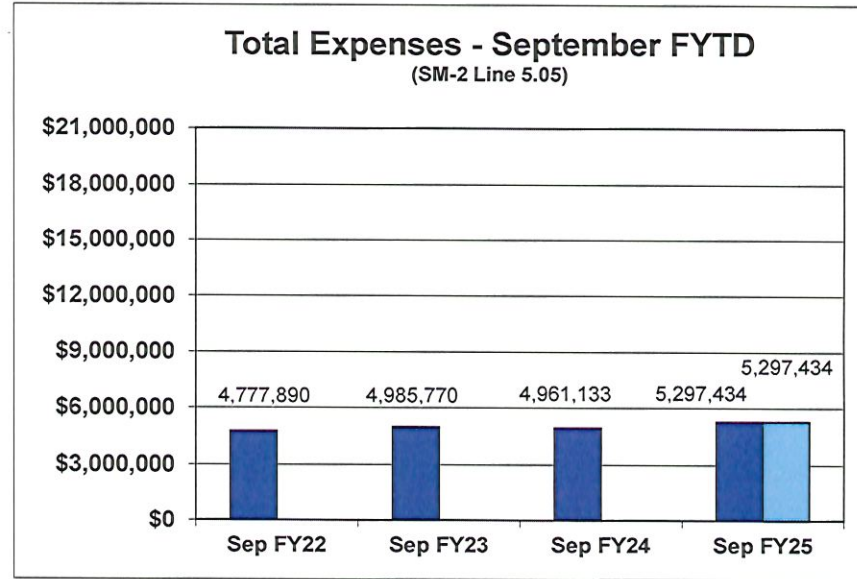
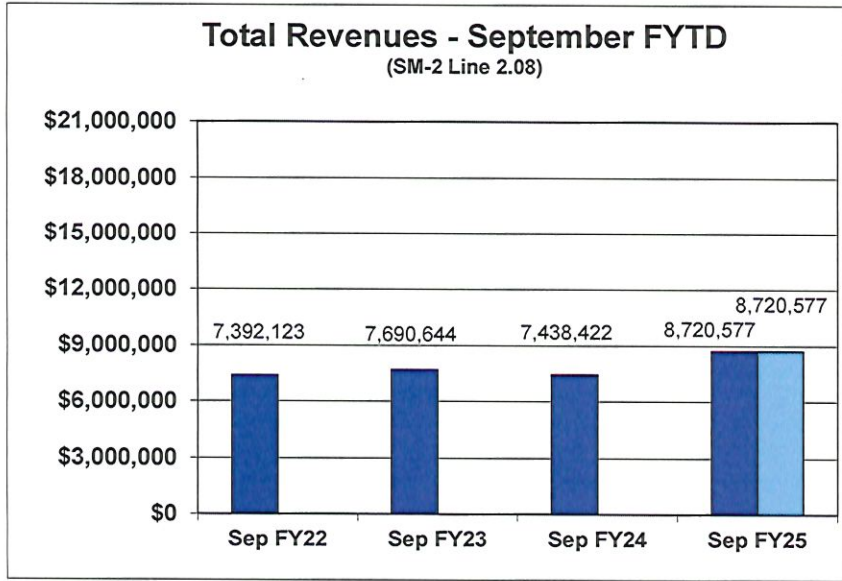


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - SEPTEMBER 2024 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - September 2024 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$1,696,335 in September and \$8,720,577 FYTD.
- Unrestricted state aid totalled \$488,741 in September.
- Rollback and Homestead payments (Prop Tax Alloc) totalled \$691,376.
- All Other Operating Revenue totalled \$469,299 in September, including a \$186,008 PILOT receipt from Springfield Township Winton Road Corridor TIF.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,595,009 for September and \$5,297,434 for the fiscal year.
- Salaries were \$978,794 in September and \$3,480,893 fiscal year to date.
- Benefits totalled \$279,266 in September and \$844,170 FYTD.
- Purchase Services were \$281,392 in September and \$697,734 FYTD.
- Capital Outlay was \$21,958 for the month and \$30,624 FYTD.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$101,326.
- Fiscal year to date, revenues exceed expenditures by \$3,423,143.
- Ending cash balance was \$17,411,406.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
September 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	4,759,906	4,759,906	0
1.020 Tangible Personal Property Tax	0	0	0	695,422	695,422	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	488,741	488,741	0	1,516,808	1,516,808	0
1.040 Restricted State Grants	46,919	46,919	0	140,762	140,762	0
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	691,376	691,376	0	691,376	691,376	0
1.060 All Other Revenues	469,299	469,299	0	722,628	722,628	0
1.070 Total Revenue	<u>1,696,335</u>	<u>1,696,335</u>	<u>0</u>	<u>8,526,902</u>	<u>8,526,902</u>	<u>0</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	0	0	193,675	193,675	0
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>193,675</u>	<u>193,675</u>	<u>0</u>
2.080 Total Revenue & Other Sources	<u>1,696,335</u>	<u>1,696,335</u>	<u>0</u>	<u>8,720,576</u>	<u>8,720,576</u>	<u>0</u>
EXPENDITURES						
3.010 Personal Services	978,794	978,794	0	3,480,892	3,480,892	0
3.020 Employee Benefits	279,266	279,266	0	844,170	844,170	0
3.030 Purchased Services	281,392	281,392	0	697,733	697,733	0
3.040 Supplies and Materials	30,648	30,648	0	169,615	169,615	0
3.050 Capital Outlay	21,958	21,958	0	30,624	30,624	0
4.050 Debt Service Principal HB264	0	0	0	0	0	0
4.060 Debt Service Interest	0	0	0	0	0	0
4.300 Other Objects	2,952	2,952	0	72,399	72,399	0
4.500 Total Expenditures	<u>1,595,009</u>	<u>1,595,009</u>	<u>0</u>	<u>5,295,433</u>	<u>5,295,433</u>	<u>0</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	2,000	2,000	0
5.020 Advances - Out	0	0	0	0	0	0
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>2,000</u>	<u>2,000</u>	<u>0</u>
5.050 Total Expend. & Other Uses	<u>1,595,009</u>	<u>1,595,009</u>	<u>0</u>	<u>5,297,433</u>	<u>5,297,433</u>	<u>0</u>
6.010 Operating Surplus/(Deficit)	<u>101,326</u>	<u>101,326</u>	<u>0</u>	<u>3,423,143</u>	<u>3,423,143</u>	<u>0</u>
7.010 Beginning Cash Balance	17,310,080	17,310,080	0	13,988,263	13,988,263	0
7.020 Ending Cash Balance	<u>17,411,406</u>	<u>17,411,406</u>	<u>0</u>	<u>17,411,406</u>	<u>17,411,406</u>	<u>0</u>
8.010 Outstanding Encumbrances	3,950,148	3,950,148	0	3,950,148	3,950,148	0

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

Monthly Actuals

	FY22 Sep mo.	FY23 Sep mo.	FY24 Sep mo.	FY25 Sep mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	0	0	-457,733	0	-114,433
1.020 Tangible Personal Property Tax	0	0	603,162	0	150,790
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	515,737	491,999	490,189	488,741	496,666
1.040 Restricted Grants-in-Aid	18,799	43,631	46,978	46,919	39,082
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	696,061	693,954	0	691,376	520,348
1.060 All Other Operating Revenue	2,643	213,941	312,513	469,299	249,599
1.070 Total Revenue	1,233,240	1,443,526	995,109	1,696,335	1,342,052
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	12,387	0	57	0	3,111
2.070 Total Other Financing Sources	12,387	0	57	0	3,111
2.080 Total Revenue & Other Financ Srces	1,245,627	1,443,526	995,165	1,696,335	1,345,163
EXPENDITURES					
3.010 Personal Services	839,192	896,314	908,124	978,794	905,606
3.020 Employee's Retirement/Insur. Benefits	243,175	262,051	288,383	279,266	268,219
3.030 Purchased Services	216,848	374,531	288,384	281,392	290,289
3.040 Supplies and Materials	44,557	39,041	46,754	30,648	40,250
3.050 Capital Outlay	7,419	32,999	4,802	21,958	16,794
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	7,251	4,060	75,157	2,952	22,355
4.500 Total Expenditures	1,358,442	1,608,995	1,611,604	1,595,009	1,543,512
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	7,500	3,000	0	2,625
5.020 Advances - Out	0	71,697	103,777	0	43,869
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	79,197	106,777	0	46,494
5.050 Total Expend. & Other Financ Uses	1,358,442	1,688,193	1,718,381	1,595,009	1,590,006
6.010 Operating Surplus/(Deficit)	-112,815	-244,667	-723,215	101,326	-244,843
7.010 Beginning Cash Balance	16,071,857	16,093,774	16,918,869	17,310,080	16,598,645
7.020 Ending Cash Balance	15,959,042	15,849,107	16,195,654	17,411,406	16,353,802

Fiscal Year To Date Actuals

	FY22 Sep FYTD	FY23 Sep FYTD	FY24 Sep FYTD	FY25 Sep FYTD	4 yr Average
REVENUES					
4,435,179	4,464,483	4,497,267	4,759,906	4,539,209	
557,590	586,067	603,162	695,422	610,560	
0	0	0	0	0	
1,602,679	1,531,550	1,532,942	1,516,808	1,545,995	
56,397	130,898	142,766	140,762	117,706	
0	0	0	0	0	
696,061	693,954	0	691,376	520,348	
7,324	283,691	529,046	722,628	385,672	
7,355,230	7,690,644	7,305,183	8,526,902	7,719,490	
OTHER FINANCING SOURCES					
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
36,893	0	133,239	193,675	90,952	
36,893	0	133,239	193,675	90,952	
7,392,123	7,690,644	7,438,422	8,720,577	7,810,441	
EXPENDITURES					
3,156,287	3,259,440	3,317,596	3,480,893	3,303,554	
760,241	824,464	794,651	844,170	805,881	
559,757	564,275	488,162	697,734	577,482	
108,771	116,314	165,624	169,615	140,081	
30,036	58,511	9,319	30,624	32,123	
0	0	0	0	0	
0	0	0	0	0	
70,217	66,610	78,629	72,399	71,964	
4,685,309	4,889,613	4,853,981	5,295,434	4,931,084	
OTHER FINANCING USES					
3,000	10,500	3,000	2,000	4,625	
89,581	85,657	104,151	0	69,847	
0	0	0	0	0	
92,581	96,157	107,151	2,000	74,472	
4,777,890	4,985,770	4,961,133	5,297,434	5,005,557	
OTHER FINANCING USES					
2,614,233	2,704,874	2,477,289	3,423,143	2,804,885	
13,344,809	13,144,232	13,718,365	13,988,263	13,548,917	
15,959,042	15,849,107	16,195,654	17,411,406	16,353,802	

EMIS	Annual Avg. Student Headcount FLSD educated	FY22	FY23	FY24	FY25
		1,235	1,227	1,235	1,228

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	\$ 13,988,263.41	\$ 1,696,335.14	\$ 8,720,576.54	\$ 1,595,009.24	\$ 5,297,433.75	\$ 17,411,406.20	\$ 3,950,148.02	\$ 13,461,258.18
Fund:	002	\$ 2,844,554.44	\$ 37,128.91	\$ 1,006,368.97	\$ 47.78	\$ 12,259.95	\$ 3,838,663.46	\$ 2,333,148.00	\$ 1,505,515.46
Fund:	003	\$ 1,705,705.46	\$ 14,691.72	\$ 128,036.64	\$ 20,426.93	\$ 20,971.12	\$ 1,812,770.98	\$ 1,950.00	\$ 1,810,820.98
Fund:	004	\$ 8,045,571.70	\$ 22,823.68	\$ 71,111.57	\$ 433.91	\$ 6,470.24	\$ 8,110,213.03	\$ 2,958,642.12	\$ 5,151,570.91
Fund:	006	\$ 2,812.89	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,812.89	\$ 0.00	\$ 2,812.89
Fund:	009	\$ 174,229.89	\$ 11,386.96	\$ 13,202.96	\$ 2,556.90	\$ 10,337.36	\$ 177,095.49	\$ 4,207.84	\$ 172,887.65
Fund:	010	\$ 996,685.55	\$ 9,230.53	\$ 1,355,639.95	\$ 246,228.80	\$ 303,495.70	\$ 2,048,829.80	\$ 1,712,332.78	\$ 336,497.02
Fund:	018	\$ 24,898.36	\$ 1,727.16	\$ 2,393.64	\$ 939.86	\$ 939.86	\$ 26,352.14	\$ 200.00	\$ 26,152.14
Fund:	019	\$ 1,215,576.59	\$ 61,250.00	\$ 72,786.47	\$ 12,472.60	\$ 28,809.79	\$ 1,259,553.27	\$ 45,159.99	\$ 1,214,393.28
Fund:	022	\$ 5,986.63	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,986.63	\$ 0.00	\$ 5,986.63
Fund:	034	\$ 451,143.54	\$ 933.38	\$ 48,818.10	\$ 0.00	\$ 0.00	\$ 499,961.64	\$ 0.00	\$ 499,961.64
Fund:	070	\$ 3,500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,500,000.00	\$ 0.00	\$ 3,500,000.00
Fund:	200	\$ 37,110.13	\$ 1,820.00	\$ 1,820.00	\$ 380.69	\$ 380.69	\$ 38,549.44	\$ 1,075.24	\$ 37,474.20
Fund:	300	\$ 157,485.98	\$ 15,100.84	\$ 34,584.26	\$ 12,788.75	\$ 35,473.47	\$ 156,596.77	\$ 47,982.04	\$ 108,614.73
Fund:	401	\$ 46,739.21	\$ 76.83	\$ 75,532.58	\$ 9,062.76	\$ 29,992.50	\$ 92,279.29	\$ 209,799.86	\$ (117,520.57)
Fund:	451	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,600.00	\$ (3,600.00)
Fund:	499	\$ (127,500.00)	\$ 0.00	\$ 127,500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	507	\$ 0.00	\$ 105,728.78	\$ 162,392.39	\$ 0.00	\$ 162,392.39	\$ 0.00	\$ 763,540.00	\$ (763,540.00)
Fund:	516	\$ (3,260.91)	\$ 48,970.09	\$ 128,833.97	\$ 57,738.09	\$ 183,136.15	\$ (57,563.09)	\$ 20,779.60	\$ (78,342.69)
Fund:	551	\$ 0.00	\$ 0.00	\$ 279.30	\$ 2,459.09	\$ 2,645.39	\$ (2,366.09)	\$ 0.00	\$ (2,366.09)
Fund:	572	\$ 0.00	\$ 29,768.41	\$ 76,466.99	\$ 25,316.28	\$ 101,783.27	\$ (25,316.28)	\$ 25,414.81	\$ (50,731.09)
Fund:	584	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,575.00	\$ 1,575.00	\$ (1,575.00)	\$ 30,525.00	\$ (32,100.00)
Fund:	587	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,349.49	\$ 4,349.49	\$ (4,349.49)	\$ 3,500.00	\$ (7,849.49)
Fund:	590	\$ (5,646.75)	\$ 1,320.54	\$ 6,967.29	\$ 0.00	\$ 1,052.04	\$ 268.50	\$ 21,228.39	\$ (20,959.89)
Fund:	599	\$ 44,419.14	\$ 0.00	\$ 0.00	\$ 44,322.74	\$ 44,322.74	\$ 96.40	\$ (19,702.88)	\$ 19,799.28
Grand Total		\$ 33,104,775.26	\$ 2,058,292.97	\$ 12,033,311.62	\$ 2,036,108.91	\$ 6,247,820.90	\$ 38,890,265.98	\$ 12,113,530.81	\$ 26,776,735.17

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

TABLE I - TOTAL PROJECT BUDGET ANALYSIS (TOTAL AVAILABLE vs. EXPENDITURES)

PACKAGE	OFCC BASE BUDGET	FLSD LFI BUDGET	INT & TRNSF AVAILABLE	TOTAL AVAILABLE	DESIGN \$ EXPENDED	CONSTR \$ EXPENDED	OTHER \$ EXPENDED	SOFT \$ EXPENDED	TOTAL \$ EXPENDED	CASH \$ BALANCE	OPEN PO's & COMMIT	UNENCUMB BALANCE
Elementary K-6	22,077,905			22,077,905	1,833,426	19,599,971	963,199	131,213	22,527,809	(449,904)		(449,904)
Elementary LFI	0	1,175,566		1,175,566		112,027		21,913	133,940	1,041,626	302,437	739,189
Gen/Misc. Phase1				0	58,250			108,198	166,448	(166,448)		(166,448)
Phase1 Allow waiv	(355,671)			(355,671)					0	(355,671)		(355,671)
Total K-6	21,722,234	1,175,566	0	22,897,800	1,891,676	19,711,998	963,199	261,324	22,828,197	69,603	302,437	(232,834)
Secondary 7-12	26,964,857			26,964,857	1,018,695			11,233	1,029,928	25,934,929	1,359,632	24,575,297
Secondary LFI	0	1,378,830		1,378,830			121,564		121,564	1,257,266	957,815	299,451
Gen/Misc. Phase2				0				20,541	20,541	(20,541)	13,810	(34,351)
Phase2 Allow waiv				0					0	0		0
Total 7-12	26,964,857	1,378,830	0	28,343,687	1,018,695	0	121,564	31,774	1,172,033	27,171,654	2,331,257	24,840,397
Whitaker Demo	617,500			617,500	68,682				68,682	548,818	394,200	154,618
Brent Demo	388,035			388,035	36,752				36,752	351,283		351,283
Secondary Demo	1,753,637			1,753,637	76,526				76,526	1,677,111		1,677,111
Total Demo	2,759,172	0	0	2,759,172	181,960	0	0	0	181,960	2,577,212	394,200	2,183,012
PALFI revised		[3,775,666]		0	included above	[2,132,586]	included above	included above	0	0	1,643,080	(1,643,080)
PALFI released		860,340		860,340					0	860,340		860,340
Stadium turf LFI		1,000,000		1,000,000	32,500	900,902	3,700		937,102	62,898		62,898
Ballfield/PAC LFI		1,099,969		1,099,969					0	1,099,969		1,099,969
Subtotal LFIs	0	2,960,309	0	2,960,309	32,500	900,902	3,700	0	937,102	2,023,207	1,643,080	380,127
Interest Earned			799,473	799,473					0	799,473		799,473
Local Transf &Int			3,348,143	3,348,143					0	3,348,143		3,348,143
	0	0	4,147,616	4,147,616	0	0	0	0	0	4,147,616	0	4,147,616
Grand Total	51,446,263	5,514,705	4,147,616	61,108,584	3,124,831	20,612,900	1,088,463	293,098	25,119,292	35,989,292	4,670,974	31,318,318

TOTAL PROCEEDS: 61,108,584
 TOTAL EXPENDED: 25,119,292
 CASH BALANCE: 35,989,292

OPEN PURCHASE ORDERS/COMMITMENTS: 4,670,974
 TOTAL UNCOMMITTED: 31,318,318

LFI EXPENDED: 4,130,767
 LFI ENCUMBERED: 2,903,332
 LFI UNCOMMITTED: 2,256,272

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, 2024**.

FUND	UNENCUMBERED CASH BALANCE July 1, 2024	PROPERTY TAX	PROPERTY TAX ALLOCATIONS	STATE SOURCES	OTHER SOURCES	TOTAL
GENERAL FUND	\$13,988,263.41	\$11,450,930.00	\$1,381,300.00	\$6,573,000.00	2,018,320.00	35,411,813.41
SPECIAL REVENUE FUNDS	944,235.59	97,872.00	0.00	0.00	3,507,440.53	4,549,548.12
BOND RETIREMENT FUNDS	2,844,554.44	1,850,855.00	0.00	0.00	68,460.00	4,763,869.44
TOTAL CAPITAL PROJECTS	9,527,782.01	236,313.00	0.00	0.00	10,188,991.00	19,953,086.01
TOTAL PROPRIETARY FUNDS	175,822.55	0.00	0.00	0.00	28,000.00	203,822.55
TOTAL FIDUCIARY FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AGENCY FUNDS	43,096.76	0.00	0.00	0.00	16,000.00	59,096.76
TOTAL ALL FUNDS	\$27,523,754.76	\$13,635,970.00	\$1,381,300.00	\$6,573,000.00	\$15,827,211.53	64,941,236.29

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

October 21, 2024

HAMILTON COUNTY BUDGET COMMISSION

HAMILTON COUNTY BUDGET COMMISSION

HAMILTON COUNTY BUDGET COMMISSION

AMENDED CERTIFICATE OF ESTIMATED RESOURCES

October 21, 2024

Finneytown Local

FUND		ESTIMATED UNENCUMBERED BALANCE July 1, 2024	PROPERTY TAXES	PROPERTY TAX ALLOCATIONS	STATE SOURCES	OTHER SOURCES	TOTAL
CAPITAL PROJECTS							
003	000	Permanent Improvement	1,705,705.46	236,313.00		31,210.00	1,973,228.46
004	000	Building Fund	5,124,742.08	0.00		154,250.00	5,278,992.08
010	000	Classroom Facilities	-802,665.53	0.00		9,003,531.00	8,200,865.47
070	000	Capital Projects	3,500,000.00	0.00		1,000,000.00	4,500,000.00
450	000	SchooNet	0.00	0.00		0.00	0.00
000	000		0.00	0.00		0.00	0.00
TOTAL CAPITAL PROJECTS			\$9,527,782.01	\$236,313.00	\$0.00	\$0.00	\$10,188,991.00
PROPRIETARY FUNDS							
ENTERPRISE							
006	000	Food Service	2,812.89			0.00	2,812.89
009	000	Uniform Supplies	173,009.66			28,000.00	201,009.66
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			\$175,822.55			\$28,000.00	\$203,822.55
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			\$175,822.55			\$28,000.00	\$203,822.55
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	37,110.13			16,000.00	53,110.13
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			\$43,096.76			\$16,000.00	\$59,096.76