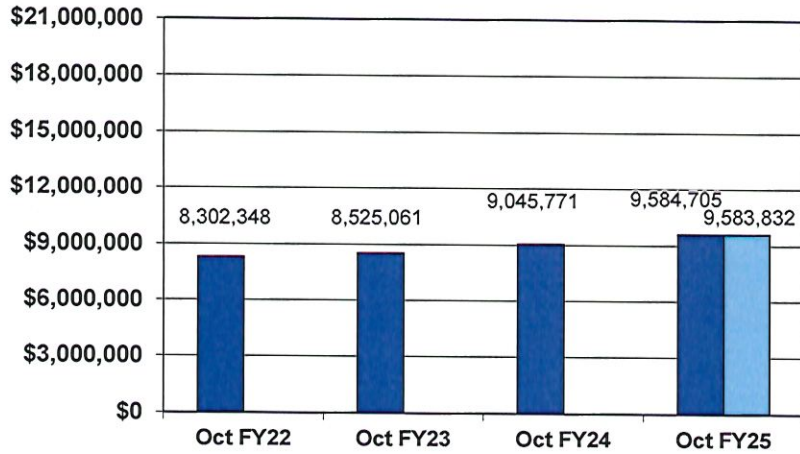


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - OCTOBER 2024 FYTD
GENERAL FUND (001)**

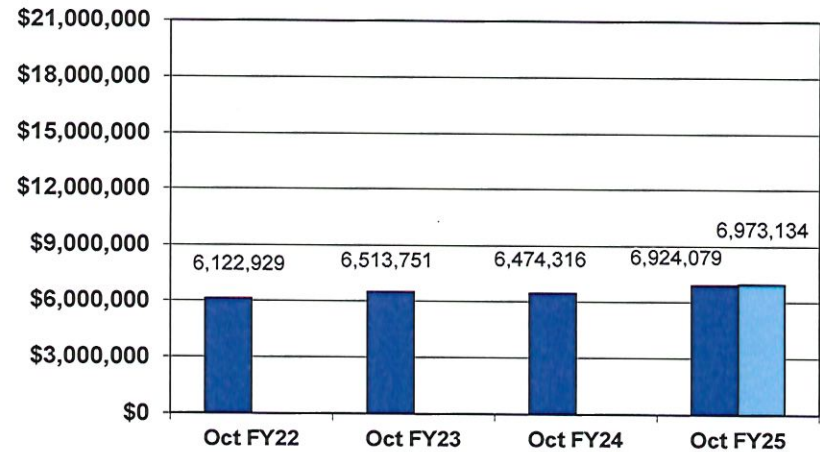
Total Revenues - October FYTD

(SM-2 Line 2.08)



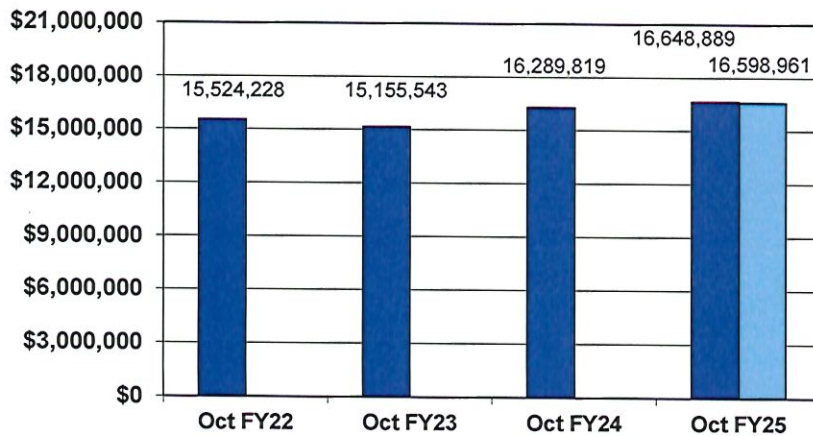
Total Expenses - October FYTD

(SM-2 Line 5.05)



Ending Cash Balance - October FYTD

(SM-2 Line 7.02)



FINANCIAL HIGHLIGHTS - October 2024 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$864,128 in October and \$9,584,705 FYTD.
- Unrestricted state aid totaled \$452,570 in October.
- Restricted state aid totaled \$257,772 in October.
- All Other Operating Revenue totaled \$153,787 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,626,645 in October and \$6,924,079 FYTD.
- Salaries totaled \$876,797 in October and \$4,357,690 fiscal year to date.
- Benefits totaled \$287,304 in October and \$1,131,474 fiscal year to date.
- Purchase Services totaled \$422,465 in October and \$1,120,198 FYTD.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$762,517.
- Fiscal year to date, revenues exceed expenditures by \$2,660,626.
- Ending cash balance was \$16,648,889.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
October 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	451,697	452,570	873	1,968,505	1,969,378	873
1.040 Restricted State Grants	257,772	257,772	0	398,534	398,534	0
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	691,376	691,376	0
1.060 All Other Revenues	153,787	153,787	0	876,415	876,414	0
1.070 Total Revenue	<u>863,256</u>	<u>864,128</u>	<u>872</u>	<u>9,390,158</u>	<u>9,391,030</u>	<u>872</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>863,256</u>	<u>864,128</u>	<u>872</u>	<u>9,583,832</u>	<u>9,584,705</u>	<u>872</u>
EXPENDITURES						
3.010 Personal Services	900,700	876,797	23,903	4,381,592	4,357,690	23,903
3.020 Employee Benefits	305,000	287,304	17,696	1,149,170	1,131,474	17,696
3.030 Purchased Services	422,500	422,465	35	1,120,233	1,120,198	35
3.040 Supplies and Materials	36,600	36,603	-3	206,215	206,218	-3
3.050 Capital Outlay	1,800	1,835	-35	32,424	32,459	-35
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	1,600	1,641	-41	73,999	74,040	-41
4.500 Total Expenditures	<u>1,668,200</u>	<u>1,626,645</u>	<u>41,555</u>	<u>6,963,633</u>	<u>6,922,078</u>	<u>41,555</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	2,000	2,000	0
5.020 Advances - Out	7,500	0	7,500	7,500	0	7,500
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>7,500</u>	<u>0</u>	<u>7,500</u>	<u>9,500</u>	<u>2,000</u>	<u>7,500</u>
5.050 Total Expend. & Other Uses	<u>1,675,700</u>	<u>1,626,645</u>	<u>49,055</u>	<u>6,973,133</u>	<u>6,924,078</u>	<u>49,055</u>
6.010 Operating Surplus/(Deficit)	<u>-812,444</u>	<u>-762,517</u>	<u>49,927</u>	<u>2,610,699</u>	<u>2,660,626</u>	<u>49,927</u>
7.010 Beginning Cash Balance	17,411,406	17,411,406	0	13,988,263	13,988,263	0
7.020 Ending Cash Balance	<u>16,598,962</u>	<u>16,648,889</u>	<u>49,927</u>	<u>16,598,962</u>	<u>16,648,889</u>	<u>49,927</u>
8.010 Outstanding Encumbrances	3,600,000	3,554,433	45,567	3,600,000	3,554,433	45,567

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

Monthly Actuals

	FY22 Oct mo.	FY23 Oct mo.	FY24 Oct mo.	FY25 Oct 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	523,225	518,548	570,123	452,570	516,116
1.040 Restricted Grants-in-Aid	18,799	42,710	51,111	257,772	92,598
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	0	0	694,443	0	173,611
1.060 All Other Operating Revenue	363,989	253,152	289,556	153,787	265,121
1.070 Total Revenue	906,013	814,410	1,605,233	864,128	1,047,446
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	20,008	0	0	5,002
2.060 All Other Financial Sources	4,212	0	2,115	0	1,582
2.070 Total Other Financing Sources	4,212	20,008	2,115	0	6,584
2.080 Total Revenue & Other Financ Srces	910,225	834,417	1,607,348	864,128	1,054,030
EXPENDITURES					
3.010 Personal Services	751,612	805,722	812,597	876,797	811,682
3.020 Employee's Retirement/Insur. Benefits	247,799	260,639	264,424	287,304	265,042
3.030 Purchased Services	265,958	377,975	365,824	422,465	358,056
3.040 Supplies and Materials	50,471	34,095	23,713	36,603	36,220
3.050 Capital Outlay	23,599	35,075	1,125	1,835	15,408
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	5,600	1,802	-9,045	1,641	0
4.500 Total Expenditures	1,345,039	1,515,310	1,458,637	1,626,645	1,486,408
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	0	12,671	54,547	0	16,804
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	12,671	54,547	0	16,804
5.050 Total Expend. & Other Financ Uses	1,345,039	1,527,980	1,513,183	1,626,645	1,503,212
6.010 Operating Surplus/(Deficit)	-434,814	-693,563	94,165	-762,517	-449,182
7.010 Beginning Cash Balance	15,959,042	15,849,107	16,195,654	17,411,406	16,353,802
7.020 Ending Cash Balance	15,524,228	15,155,543	16,289,819	16,648,889	15,904,620

Fiscal Year To Date Actuals

	FY22 Oct FYTD	FY23 Oct FYTD	FY24 Oct FYTD	FY25 Oct FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	4,435,179	4,464,483	4,497,267	4,759,906	4,539,209
1.020 Tangible Personal Property Tax	557,590	586,067	603,162	695,422	610,560
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	2,125,904	2,050,099	2,103,065	1,969,378	2,062,111
1.040 Restricted Grants-in-Aid	75,196	173,608	193,877	398,534	210,304
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	696,061	693,954	694,443	691,376	693,959
1.060 All Other Operating Revenue	371,313	536,843	818,603	876,415	650,793
1.070 Total Revenue	8,261,243	8,505,054	8,910,417	9,391,030	8,766,936
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	20,008	0	0	5,002
2.060 All Other Financial Sources	41,105	0	135,354	193,675	92,533
2.070 Total Other Financing Sources	41,105	20,008	135,354	193,675	97,535
2.080 Total Revenue & Other Financ Srces	8,302,348	8,525,061	9,045,771	9,584,705	8,864,471
EXPENDITURES					
3.010 Personal Services	3,907,899	4,065,162	4,130,193	4,357,690	4,115,236
3.020 Employee's Retirement/Insur. Benefits	1,008,040	1,085,103	1,059,075	1,131,474	1,070,923
3.030 Purchased Services	825,715	942,250	853,986	1,120,198	935,538
3.040 Supplies and Materials	159,242	150,409	189,337	206,218	176,302
3.050 Capital Outlay	53,635	93,587	10,444	32,459	47,531
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	75,817	68,412	69,584	74,040	71,963
4.500 Total Expenditures	6,030,348	6,404,923	6,312,618	6,922,079	6,417,492
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	10,500	3,000	2,000	4,625
5.020 Advances - Out	89,581	98,328	158,698	0	86,652
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	92,581	108,828	161,698	2,000	91,277
5.050 Total Expend. & Other Financ Uses	6,122,929	6,513,751	6,474,316	6,924,079	6,508,769
6.010 Operating Surplus/(Deficit)	2,179,419	2,011,311	2,571,454	2,660,626	2,355,703
7.010 Beginning Cash Balance	13,344,809	13,144,232	13,718,365	13,988,263	13,548,917
7.020 Ending Cash Balance	15,524,228	15,155,543	16,289,819	16,648,889	15,904,620

EMIS Annual Avg. Student Headcount
FLSD educated

FY22	FY23	FY24	FY25
1,235	1,227	1,235	1,225

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	\$ 864,128.42	\$ 9,584,704.96	\$ 1,626,645.22	\$ 6,924,078.97	\$ 16,648,889.40	\$ 3,554,432.70	\$ 13,094,456.70
Fund:	002	\$ 2,844,554.44	\$ 0.00	\$ 1,006,368.97	\$ 0.00	\$ 12,259.95	\$ 3,838,663.46	\$ 2,333,148.00	\$ 1,505,515.46
Fund:	003	\$ 1,705,705.46	\$ 0.00	\$ 128,036.64	\$ 0.00	\$ 20,971.12	\$ 1,812,770.98	\$ 1,950.00	\$ 1,810,820.98
Fund:	004	\$ 8,045,571.70	\$ 13,813.13	\$ 84,924.70	\$ 1,559.03	\$ 8,029.27	\$ 8,122,467.13	\$ 2,957,517.12	\$ 5,164,950.01
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	\$ 2,720.50	\$ 15,923.46	\$ 547.99	\$ 10,885.35	\$ 179,268.00	\$ 5,393.68	\$ 173,874.32
Fund:	010	\$ 996,685.55	\$ 2,142,346.73	\$ 3,497,986.68	\$ 106,561.35	\$ 410,057.05	\$ 4,084,615.18	\$ 1,605,771.43	\$ 2,478,843.75
Fund:	018	\$ 24,898.36	\$ 3,307.00	\$ 5,700.64	\$ 370.46	\$ 1,310.32	\$ 29,288.68	\$ 955.75	\$ 28,332.93
Fund:	019	\$ 1,215,576.59	\$ 200.00	\$ 72,986.47	\$ 15,499.43	\$ 44,309.22	\$ 1,244,253.84	\$ 39,697.34	\$ 1,204,556.50
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	\$ 0.00	\$ 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	\$ 670.00	\$ 2,490.00	\$ 1,300.87	\$ 1,681.56	\$ 37,918.57	\$ 1,100.00	\$ 36,818.57
Fund:	300	\$ 157,485.98	\$ 7,827.06	\$ 42,411.32	\$ 19,053.19	\$ 54,526.66	\$ 145,370.64	\$ 36,937.39	\$ 108,433.25
Fund:	401	\$ 46,739.21	\$ 76.90	\$ 75,609.48	\$ 13,651.69	\$ 43,644.19	\$ 78,704.50	\$ 196,840.02	\$ (118,135.52)
Fund:	451	\$ 0.00	\$ 2,000.00	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 2,000.00	\$ 3,600.00	\$ (1,600.00)
Fund:	499	\$ (127,500.00)	\$ 0.00	\$ 127,500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 150,000.00	\$ (150,000.00)
Fund:	507	\$ 0.00	\$ 0.00	\$ 162,392.39	\$ 0.00	\$ 162,392.39	\$ 0.00	\$ 763,540.00	\$ (763,540.00)
Fund:	516	\$ (3,260.91)	\$ 57,563.09	\$ 186,397.06	\$ 53,805.31	\$ 236,941.46	\$ (53,805.31)	\$ 15,584.70	\$ (69,390.01)
Fund:	551	\$ 0.00	\$ 2,366.09	\$ 2,645.39	\$ 2,757.66	\$ 5,403.05	\$ (2,757.66)	\$ 0.00	\$ (2,757.66)
Fund:	572	\$ 0.00	\$ 25,316.28	\$ 101,783.27	\$ 25,188.09	\$ 126,971.36	\$ (25,188.09)	\$ 25,669.31	\$ (50,857.40)
Fund:	584	\$ 0.00	\$ 1,575.00	\$ 1,575.00	\$ 13,312.13	\$ 14,887.13	\$ (13,312.13)	\$ 17,507.87	\$ (30,820.00)
Fund:	587	\$ 0.00	\$ 4,349.49	\$ 4,349.49	\$ 0.00	\$ 4,349.49	\$ 0.00	\$ 3,500.00	\$ (3,500.00)
Fund:	590	\$ (5,646.75)	\$ 0.00	\$ 6,967.29	\$ 4,125.00	\$ 5,177.04	\$ (3,856.50)	\$ 17,801.39	\$ (21,657.89)
Fund:	599	\$ 44,419.14	\$ 0.00	\$ 0.00	\$ 0.00	\$ 44,322.74	\$ 96.40	\$ 0.00	\$ 96.40
Grand Total		\$ 33,104,775.26	\$ 3,128,259.69	\$ 15,161,571.31	\$ 1,884,377.42	\$ 8,132,198.32	\$ 40,134,148.25	\$ 11,730,946.70	\$ 28,403,201.55

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 OCT 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	OTH HARD \$ 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	19,599,972	963,199	131,214	22,527,811	(449,906)	0	(449,906)
Secondary 7-12	26,964,857		0	26,964,857	1,111,030			21,982	1,133,012	25,831,845	2,671,994	23,159,851
Demolition/Abatement	2,759,172			2,759,172	185,438				185,438	2,573,734	576,858	1,996,876
Total Co-Funded	51,801,934	0	0	51,801,934	3,129,894	19,599,972	963,199	153,196	23,846,261	27,955,673	3,248,852	24,706,821
Less: Allow waivers K-6	(355,671)			(355,671)			(355,671)		(355,671)	0		0
Less: Allow waivers 7-12				0					0			0
Less: Overbudget K-6				0			(449,906)		(449,906)	449,906		449,906
Less: Overbudget 7-12				0					0	0		0
Tot. Adj. Co-Funded	51,446,263	0	0	51,446,263	3,129,894	19,599,972	157,622	153,196	23,040,684	28,405,579	3,248,852	25,156,727
PALFI K-6		2,132,586		2,132,586		2,132,586			2,132,586	0		0
PALFI 7-12		1,643,080		1,643,080					0	1,643,080	1,643,080	0
Released LFI PALFI		860,340		860,340					0	860,340		860,340
Elementary LFI	0	1,175,566		1,175,566	58,250	112,027	355,671	131,237	657,185	518,381	302,437	215,944
Secondary LFI	0	1,378,830		1,378,830				18,476	18,476	1,360,354	957,815	402,539
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	9,290,371	0	9,290,371	90,750	3,145,515	359,371	149,713	3,745,349	5,545,022	2,903,332	2,641,690
Plus: Overbudget K-6	0	0	0	0	0	0	449,906	0	449,906	(449,906)	0	(449,906)
Plus: Overbudget 7-12	0	0	0	0	0	0	0	0	0	0	0	0
Adj. Proj LFI Cost	0	9,290,371	0	9,290,371	90,750	3,145,515	809,277	149,713	4,195,255	5,095,116	2,903,332	2,191,784
Less: PALFI	0	(3,775,666)	0	(3,775,666)	0	(2,132,586)	0	0	(2,132,586)	(1,643,080)	(1,643,080)	0
Interest Earned 004-9020			799,551	799,551					0	799,551		799,551
Interest Earned 010-9001				0					0	0		0
Total Interest	0	0	799,551	799,551	0	0	0	0	0	799,551	0	799,551
Project LFOs												
Local Transf & Int 004-9022			3,361,878	3,361,878			121,564	2,499	124,063	3,237,815	55,310	3,182,505
Other				0					0	0		0
LFO Proj Cost	0	0	4,960,981	4,960,981	0	0	121,564	2,499	124,063	4,836,918	55,310	4,781,608
Grand Total	51,446,263	5,514,705	10,721,512	62,721,500	3,220,644	20,612,901	1,210,027	305,408	25,227,416	36,694,532	4,564,414	37,711,278

TOTAL PROCEEDS: 62,721,500
 TOTAL EXPENDED: 25,227,416
 CASH BALANCE: 36,694,532

OPEN PURCHASE ORDERS/COMMITMENTS: 4,564,414
 TOTAL UNCOMMITTED: 37,711,278

LFI EXPENDED: 4,195,255
 LFI ENCUMBERED: 2,903,332
 LFI UNCOMMITTED: 2,191,784
 TOTAL LFI: 9,290,371