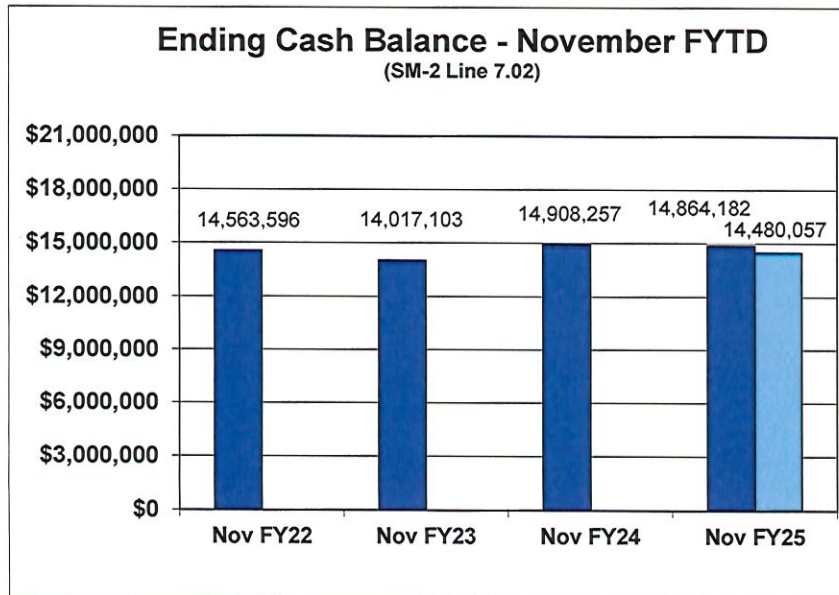
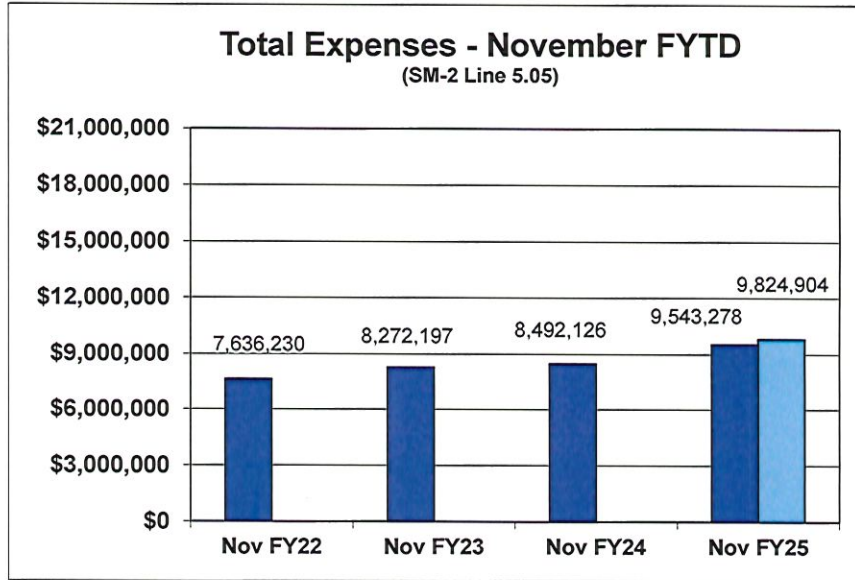
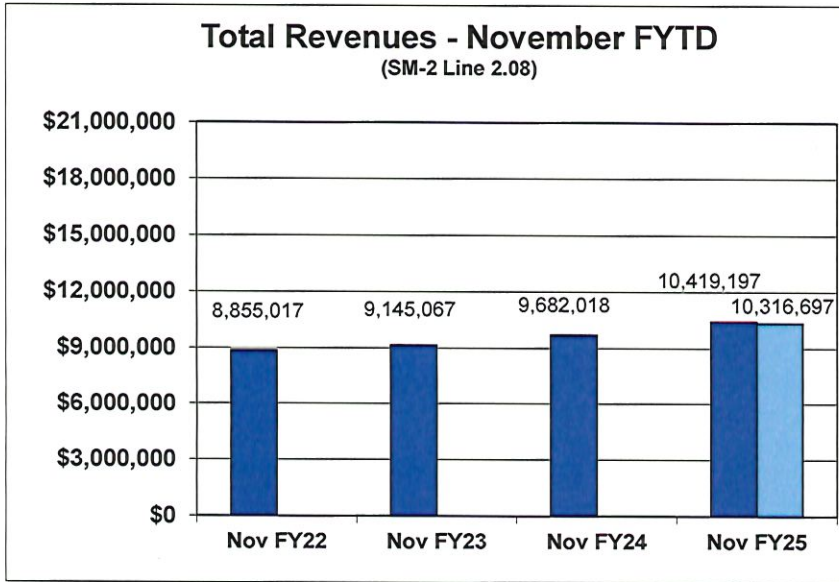


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - NOVEMBER 2024 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - November 2024 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$834,492 in November and \$10,419,197 FYTD.
- Unrestricted state aid totalled \$434,269 in November.
- Restricted state aid totalled \$127,294 in November.
- All Other Operating Revenue totalled a \$116,579 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$2,619,199 for November and \$9,543,278 FYTD.
- Salaries totalled \$898,524 in November and \$5,256,214 fiscal year to date.
- Benefits totalled \$292,589 in November and \$1,424,062 fiscal year to date.
- Purchase Services totalled \$287,776 in November and \$1,407,974 FYTD.
- Debt Service principal and interest payments totalled \$110,670 in November.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$1,784,707.
- Fiscal year to date, revenues exceed expenditures by \$875,919.
- Ending cash balance was \$14,864,182.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
November 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	1,465	0	-1,465	4,761,371	4,759,906	-1,465
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	418,400	434,269	15,869	2,386,905	2,403,647	16,742
1.040 Restricted State Grants	101,500	127,294	25,794	500,034	525,828	25,794
1.045 Restricted Grants-in-Aid - SFSP	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	691,376	691,376	0
1.060 All Other Revenues	55,400	116,579	61,179	931,815	992,993	61,179
1.070 Total Revenue	<u>576,765</u>	<u>678,142</u>	<u>101,377</u>	<u>9,966,923</u>	<u>10,069,172</u>	<u>102,249</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	156,100	156,350	250	349,775	350,025	250
2.070 Total Other Financing Sources	<u>156,100</u>	<u>156,350</u>	<u>250</u>	<u>349,775</u>	<u>350,025</u>	<u>250</u>
2.080 Total Revenue & Other Sources	<u>732,865</u>	<u>834,492</u>	<u>101,627</u>	<u>10,316,697</u>	<u>10,419,197</u>	<u>102,499</u>
EXPENDITURES						
3.010 Personal Services	920,800	898,524	22,276	5,302,392	5,256,214	46,179
3.020 Employee Benefits	305,400	292,589	12,811	1,454,570	1,424,063	30,507
3.030 Purchased Services	429,400	287,776	141,624	1,549,633	1,407,974	141,659
3.040 Supplies and Materials	45,300	17,583	27,717	251,515	223,801	27,714
3.050 Capital Outlay	28,000	6,053	21,947	60,424	38,512	21,912
4.050 Debt Service Principal HB264	101,000	101,000	0	101,000	101,000	0
4.060 Debt Service Interest	9,670	9,670	0	9,670	9,670	0
4.300 Other Objects	4,700	6,005	-1,305	78,699	80,045	-1,346
4.500 Total Expenditures	<u>1,844,270</u>	<u>1,619,200</u>	<u>225,070</u>	<u>8,807,903</u>	<u>8,541,278</u>	<u>266,625</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	1,000,000	1,000,000	0	1,002,000	1,002,000	0
5.020 Advances - Out	7,500	0	7,500	15,000	0	15,000
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>1,007,500</u>	<u>1,000,000</u>	<u>7,500</u>	<u>1,017,000</u>	<u>1,002,000</u>	<u>15,000</u>
5.050 Total Expend. & Other Uses	<u>2,851,770</u>	<u>2,619,200</u>	<u>232,570</u>	<u>9,824,903</u>	<u>9,543,278</u>	<u>281,625</u>
6.010 Operating Surplus/(Deficit)	<u>-2,118,905</u>	<u>-1,784,708</u>	<u>334,197</u>	<u>491,794</u>	<u>875,918</u>	<u>384,124</u>
7.010 Beginning Cash Balance	16,598,961	16,648,889	49,928	13,988,263	13,988,263	0
7.020 Ending Cash Balance	<u>14,480,056</u>	<u>14,864,181</u>	<u>384,125</u>	<u>14,480,057</u>	<u>14,864,181</u>	<u>384,124</u>
8.010 Outstanding Encumbrances	3,230,000	3,249,324	-19,324	3,230,000	3,249,324	-19,324

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

Monthly Actuals

	FY22 Nov mo.	FY23 Nov mo.	FY24 Nov mo.	FY25 Nov 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	523,739	489,338	476,291	434,269	480,909
1.040 Restricted Grants-in-Aid	18,799	47,157	48,718	127,294	60,492
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	10,132	83,510	111,239	116,579	80,365
1.070 Total Revenue	552,669	620,006	636,248	678,142	621,766
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	0	0	0	156,350	39,088
2.070 Total Other Financing Sources	0	0	0	156,350	39,088
2.080 Total Revenue & Other Financ Srces	552,669	620,006	636,248	834,492	660,853
EXPENDITURES					
3.010 Personal Services	795,221	846,568	1,040,766	898,524	895,270
3.020 Employee's Retirement/Insur. Benefits	255,211	290,901	293,231	292,589	282,983
3.030 Purchased Services	337,883	479,304	462,141	287,776	391,776
3.040 Supplies and Materials	11,538	20,646	88,364	17,583	34,533
3.050 Capital Outlay	1,090	4,802	10,871	6,053	5,704
4.050 Debt Service Principal HB264	100,000	101,000	101,000	101,000	100,750
4.060 Debt Service Interest	16,827	14,457	12,063	9,670	13,254
4.300 Other Objects	-4,468	769	9,373	6,005	2,919
4.500 Total Expenditures	1,513,301	1,758,446	2,017,809	1,619,199	1,727,189
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	1,000,000	250,000
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	0	0	1,000,000	250,000
5.050 Total Expend. & Other Financ Uses	1,513,301	1,758,446	2,017,809	2,619,199	1,977,189
6.010 Operating Surplus/(Deficit)	-960,632	-1,138,440	-1,381,562	-1,784,707	-1,316,335
7.010 Beginning Cash Balance	15,524,228	15,155,543	16,289,819	16,648,889	15,904,620
7.020 Ending Cash Balance	14,563,596	14,017,103	14,908,257	14,864,182	14,588,284

Fiscal Year To Date Actuals

	FY22 Nov FYTD	FY23 Nov FYTD	FY24 Nov FYTD	FY25 Nov 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	2,649,643	2,539,437	2,579,356	2,403,647	2,543,021
1.040 Restricted Grants-in-Aid	93,995	220,765	242,595	525,827	270,795
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	381,445	620,352	929,842	992,993	731,158
1.070 Total Revenue	8,813,912	9,125,060	9,546,664	10,069,172	9,388,702
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	350,025	131,621
2.070 Total Other Financing Sources	41,105	20,008	135,354	350,025	136,623
2.080 Total Revenue & Other Financ Srces	8,855,017	9,145,067	9,682,018	10,419,197	9,525,325
EXPENDITURES					
3.010 Personal Services	4,703,120	4,911,729	5,170,960	5,256,214	5,010,506
3.020 Employee's Retirement/Insur. Benefits	1,263,251	1,376,004	1,352,306	1,424,062	1,353,906
3.030 Purchased Services	1,163,598	1,421,554	1,316,127	1,407,974	1,327,313
3.040 Supplies and Materials	170,780	171,055	277,701	223,801	210,834
3.050 Capital Outlay	54,725	98,389	21,315	38,512	53,235
4.050 Debt Service Principal HB264	100,000	101,000	101,000	101,000	100,750
4.060 Debt Service Interest	16,827	14,457	12,063	9,670	13,254
4.300 Other Objects	71,349	69,181	78,957	80,044	74,883
4.500 Total Expenditures	7,543,649	8,163,369	8,330,428	8,541,278	8,144,681
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,000	10,500	3,000	1,002,000	254,625
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	1,002,000	341,277
5.050 Total Expend. & Other Financ Uses	7,636,230	8,272,197	8,492,126	9,543,278	8,485,958
6.010 Operating Surplus/(Deficit)	1,218,787	872,870	1,189,892	875,919	1,039,367
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	14,563,596	14,017,103	14,908,257	14,864,182	14,588,284

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	\$ 834,491.62	\$ 10,419,196.58	\$ 2,619,199.09	\$ 9,543,278.06	\$ 14,864,181.93	\$ 3,249,323.88	\$ 11,614,858.05
Fund:	002	\$ 2,844,554.44	\$ 25.47	\$ 1,006,394.44	\$ 1,491,706.98	\$ 1,503,966.93	\$ 2,346,981.95	\$ 840,148.00	\$ 1,506,833.95
Fund:	003	\$ 1,705,705.46	\$ 2.95	\$ 128,039.59	\$ 749.13	\$ 21,720.25	\$ 1,812,024.80	\$ 1,950.00	\$ 1,810,074.80
Fund:	004	\$ 8,045,571.70	\$ 31,493.54	\$ 125,154.30	\$ 434.05	\$ 8,463.32	\$ 8,162,262.68	\$ 2,957,517.12	\$ 5,204,745.56
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	\$ 798.50	\$ 16,721.96	\$ 1,311.55	\$ 12,196.90	\$ 178,754.95	\$ 4,647.32	\$ 174,107.63
Fund:	010	\$ 996,685.55	\$ 16,257.64	\$ 3,505,508.26	\$ 0.00	\$ 410,057.05	\$ 4,092,136.76	\$ 1,605,771.43	\$ 2,486,365.33
Fund:	018	\$ 24,898.36	\$ 4,862.89	\$ 10,563.53	\$ 1,411.62	\$ 2,721.94	\$ 32,739.95	\$ 7,390.19	\$ 25,349.76
Fund:	019	\$ 1,215,576.59	\$ 0.00	\$ 72,986.47	\$ 15,571.23	\$ 59,880.45	\$ 1,228,682.61	\$ 33,852.20	\$ 1,194,830.41
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	\$ 1.14	\$ 48,819.24	\$ 544.19	\$ 544.19	\$ 499,418.59	\$ 0.00	\$ 499,418.59
Fund:	070	\$ 3,500,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 0.00	\$ 0.00	\$ 4,500,000.00	\$ 0.00	\$ 4,500,000.00
Fund:	200	\$ 37,110.13	\$ 635.00	\$ 3,125.00	\$ 380.30	\$ 2,061.86	\$ 38,173.27	\$ 1,101.75	\$ 37,071.52
Fund:	300	\$ 157,485.98	\$ 2,322.00	\$ 44,733.32	\$ 16,077.75	\$ 70,604.41	\$ 131,614.89	\$ 34,894.83	\$ 96,720.06
Fund:	401	\$ 46,739.21	\$ 83,166.08	\$ 158,775.56	\$ 3,531.14	\$ 47,175.33	\$ 158,339.44	\$ 194,196.76	\$ (35,857.32)
Fund:	451	\$ 0.00	\$ 0.00	\$ 2,000.00	\$ 1,568.01	\$ 1,568.01	\$ 431.99	\$ 2,031.99	\$ (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)	\$ 53,805.31	\$ 240,202.37	\$ 48,611.73	\$ 285,553.19	\$ (48,611.73)	\$ 15,584.70	\$ (64,196.43)
Fund:	551	\$ 0.00	\$ 2,757.66	\$ 5,403.05	\$ 2,754.47	\$ 8,157.52	\$ (2,754.47)	\$ 0.00	\$ (2,754.47)
Fund:	572	\$ 0.00	\$ 25,235.68	\$ 127,018.95	\$ 26,096.78	\$ 153,068.14	\$ (26,049.19)	\$ 24,866.93	\$ (50,916.12)
Fund:	584	\$ 0.00	\$ 13,312.13	\$ 14,887.13	\$ 0.00	\$ 14,887.13	\$ 0.00	\$ 21,859.87	\$ (21,859.87)
Fund:	587	\$ 0.00	\$ 0.00	\$ 4,349.49	\$ 0.00	\$ 4,349.49	\$ 0.00	\$ 3,500.00	\$ (3,500.00)
Fund:	590	\$ (5,646.75)	\$ 4,125.00	\$ 11,092.29	\$ 486.00	\$ 5,663.04	\$ (217.50)	\$ 23,318.13	\$ (23,535.63)
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	\$ 2,073,292.61	\$ 17,234,863.92	\$ 4,230,434.02	\$ 12,362,632.34	\$ 37,977,006.84	\$ 9,935,495.10	\$ 28,041,511.74

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 NOV 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 \$ BAL/AVAIL	OPEN PO's & COMMIT	UNENCUMB BALANCE
Elementary K-6	22,077,905	(2,132,586)		19,945,319	1,833,426	17,467,386	963,199	131,214	20,395,225	(449,906)		(449,906)
Elementary LFI	0	1,175,566		1,175,566	58,250	112,027		131,237	301,514	874,052		874,052
Overbudget K-6 LFI	0	0	0	0					0	0	301,312	(301,312)
PALFI K-6		2,132,586		2,132,586		2,132,586			2,132,586	0		0
Less: Allow waivers K-6	(355,671)			(355,671)					0	(355,671)		(355,671)
Subtotal K-6	21,722,234	1,175,566	0	22,897,800	1,891,676	19,711,999	963,199	262,451	22,829,325	68,475	301,312	(232,837)
Secondary 7-12	26,964,857	(1,643,080)	0	25,321,777	1,111,030			21,982	1,133,012	24,188,765	3,685,119	20,503,646
Secondary LFI	0	1,378,830		1,378,830				18,910	18,910	1,359,920	0	1,359,920
Overbudget 7-12 LFI	0	0	0	0					0	0	0	0
Secondary LFO			124,063	124,063			121,564	2,499	124,063	0		0
PALFI 7-12		1,643,080		1,643,080					0	1,643,080	0	1,643,080
Demolition/Abatement	2,759,172			2,759,172	185,438				185,438	2,573,734	576,858	1,996,876
Subtotal 7-12	29,724,029	1,378,830	124,063	31,226,922	1,296,468	0	121,564	43,391	1,461,423	29,765,499	4,261,977	25,503,522
Total Co-Funded	51,446,263	2,554,396	124,063	54,124,722	3,188,144	19,711,999	1,084,763	305,842	24,290,748	29,833,974	4,563,289	25,270,685
Plus: Budget Amendmt				0					0	0		0
Other				0					0	0		0
Tot. Adj. Co-Funded	51,446,263	2,554,396	124,063	54,124,722	3,188,144	19,711,999	1,084,763	305,842	24,290,748	29,833,974	4,563,289	25,270,685
Project LFIs												
Released LFI PALFI		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	0	2,023,207
Project LFOs												
Local Transf & Int 004-9022			3,374,780	3,374,780					0	3,374,780		3,374,780
Interest Earned 004-9020			826,879	826,879					0	826,879		826,879
Interest Earned 010-9001				0					0	0		0
LFO Proj Cost	0	0	4,201,659	4,201,659	0	0	0	0	0	4,201,659	0	4,201,659
LFO Alloc Transfer 004-9022			(124,063)	(124,063)					0	(124,063)		(124,063)
Grand Total	51,446,263	5,514,705	4,201,659	61,162,627	3,220,644	20,612,901	1,088,463	305,842	25,227,850	35,934,777	4,563,289	31,371,488

LFI SUPPLEMENTARY SCHEDULE

	OFCC BASE BUDGET	FLSD LFI BUDGET	INT & TRNSF AVAILABLE	TOTAL AVAILABLE	DESIGN \$ EXPENDED	CONSTR \$ EXPENDED	OTH HARD \$ EXPENDED	SOFT \$ EXPENDED	TOTAL \$ EXPENDED	CASH \$ BAL/AVAIL	OPEN PO's & COMMIT	UNENCUMB BALANCE
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	805,577	131,237	1,107,091	68,475	301,312	(232,837)
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	809,277	149,713	4,195,255	5,095,116	2,902,207	2,192,909

TOTAL PROCEEDS: 61,162,627

TOTAL EXPENDED: 25,227,850

CASH AVAILABLE: 35,934,777

OPEN PURCHASE ORDERS/COMMITMENTS: 4,563,289

TOTAL UNCOMMITTED: 31,371,488

LFI EXPENDED: 4,195,255

LFI ENCUMBERED: 2,902,207

LFI UNCOMMITTED: 2,192,909

TOTAL LFI 9,290,371