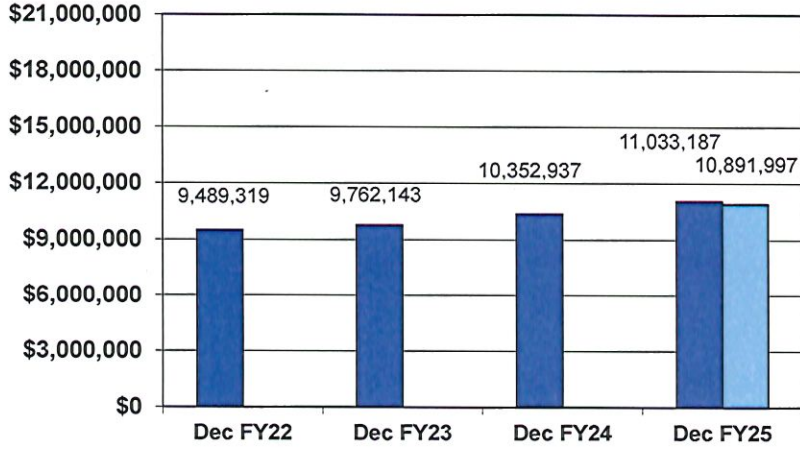


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - DECEMBER 2024 FYTD
GENERAL FUND (001)**

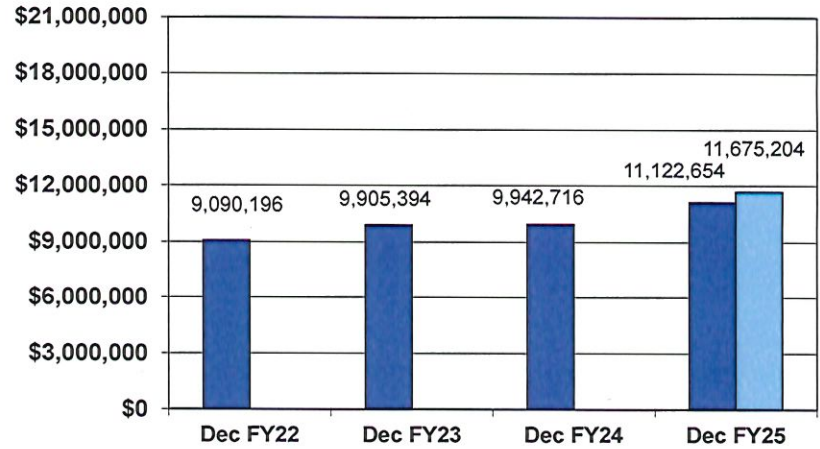
Total Revenues - December FYTD

(SM-2 Line 2.08)



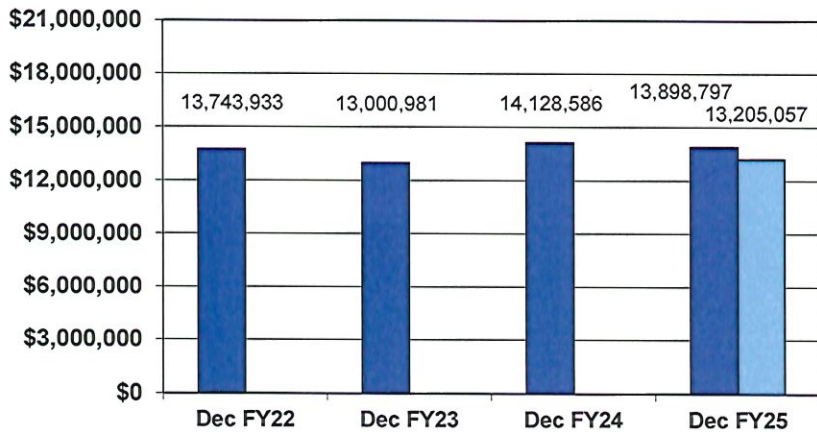
Total Expenses - December FYTD

(SM-2 Line 5.05)



Ending Cash Balance - December FYTD

(SM-2 Line 7.02)



FINANCIAL HIGHLIGHTS - December 2024 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$613,991 in December and \$11,033,187 FYTD.
- Unrestricted state aid totalled \$423,982 in December.
- Restricted state aid totalled \$90,681 in December.
- All Other Operating Revenue totalled a \$100,794 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,579,376 for December and \$11,122,654 FYTD.
- Salaries totalled \$869,916 in December and \$6,126,130 fiscal year to date.
- Benefits totalled \$308,457 in December and \$1,732,520 fiscal year to date.
- Purchase Services totalled \$370,265 in December and \$1,778,239 FYTD.
- Supplies totalled \$13,172 in December and \$236,973 FYTD.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$965,385.
- Fiscal year to date, expenditures exceed revenues by \$89,467.
- Ending cash balance was \$13,898,797.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
December 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	-1,465	-1,465	4,761,371	4,758,441	-2,930
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	423,982	5,582	2,805,305	2,827,629	22,324
1.040 Restricted State Grants	101,500	90,681	-10,819	601,534	616,509	14,975
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	55,400	100,793	45,393	987,215	1,093,786	106,572
1.070 Total Revenue	<u>575,300</u>	<u>613,991</u>	<u>38,691</u>	<u>10,542,223</u>	<u>10,683,163</u>	<u>140,940</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	349,775	350,025	250
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>349,775</u>	<u>350,025</u>	<u>250</u>
2.080 Total Revenue & Other Sources	<u>575,300</u>	<u>613,991</u>	<u>38,691</u>	<u>10,891,997</u>	<u>11,033,188</u>	<u>141,190</u>
EXPENDITURES						
3.010 Personal Services	964,700	869,916	94,784	6,267,092	6,126,130	140,963
3.020 Employee Benefits	347,900	308,457	39,443	1,802,470	1,732,520	69,950
3.030 Purchased Services	473,300	370,265	103,035	2,022,933	1,778,239	244,694
3.040 Supplies and Materials	30,200	13,172	17,028	281,715	236,973	44,742
3.050 Capital Outlay	17,300	317	16,983	77,724	38,829	38,895
4.050 Debt Service Principal HB264	0	0	0	101,000	101,000	0
4.060 Debt Service Interest	0	0	0	9,670	9,670	0
4.300 Other Objects	9,400	17,249	-7,849	88,099	97,294	-9,195
4.500 Total Expenditures	<u>1,842,800</u>	<u>1,579,376</u>	<u>263,424</u>	<u>10,650,703</u>	<u>10,120,654</u>	<u>530,049</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	1,002,000	1,002,000	0
5.020 Advances - Out	7,500	0	7,500	22,500	0	22,500
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>1,024,500</u>	<u>1,002,000</u>	<u>22,500</u>
5.050 Total Expend. & Other Uses	<u>1,850,300</u>	<u>1,579,376</u>	<u>270,924</u>	<u>11,675,203</u>	<u>11,122,654</u>	<u>552,549</u>
6.010 Operating Surplus/(Deficit)	<u>-1,275,000</u>	<u>-965,385</u>	<u>309,615</u>	<u>-783,206</u>	<u>-89,467</u>	<u>693,739</u>
7.010 Beginning Cash Balance	14,480,057	14,864,182	384,125	13,988,263	13,988,263	0
7.020 Ending Cash Balance	<u>13,205,057</u>	<u>13,898,797</u>	<u>693,740</u>	<u>13,205,057</u>	<u>13,898,796</u>	<u>693,739</u>
8.010 Outstanding Encumbrances	2,826,000	2,829,703	-3,703	2,826,000	2,829,703	-3,703

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

Monthly Actuals

	FY22 Dec mo.	FY23 Dec mo.	FY24 Dec mo.	FY25 Dec mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	0	0	0	-1,465	-366
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	518,996	502,105	474,166	423,982	479,812
1.040 Restricted Grants-in-Aid	18,799	42,938	68,422	90,681	55,210
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	7,435	69,683	121,139	100,794	74,763
1.070 Total Revenue	545,230	614,725	663,726	613,991	609,418
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	82,170	0	0	0	20,542
2.060 All Other Financial Sources	6,902	2,350	7,192	0	4,111
2.070 Total Other Financing Sources	89,072	2,350	7,192	0	24,654
2.080 Total Revenue & Other Financ Srces	634,302	617,075	670,919	613,991	634,072
EXPENDITURES					
3.010 Personal Services	837,452	835,005	817,146	869,916	839,880
3.020 Employee's Retirement/Insur. Benefits	300,292	271,308	301,972	308,457	295,507
3.030 Purchased Services	288,083	501,203	287,910	370,265	361,865
3.040 Supplies and Materials	26,275	17,519	21,221	13,172	19,547
3.050 Capital Outlay	679	825	3,658	317	1,370
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	1,185	7,337	18,683	17,249	11,114
4.500 Total Expenditures	1,453,966	1,633,197	1,450,590	1,579,376	1,529,282
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	1,453,966	1,633,197	1,450,590	1,579,376	1,529,282
6.010 Operating Surplus/(Deficit)	-819,663	-1,016,122	-779,672	-965,385	-895,210
7.010 Beginning Cash Balance	14,563,596	14,017,103	14,908,257	14,864,182	14,588,284
7.020 Ending Cash Balance	13,743,933	13,000,981	14,128,586	13,898,797	13,693,074

Fiscal Year To Date Actuals

	FY22 Dec FYTD	FY23 Dec FYTD	FY24 Dec FYTD	FY25 Dec FYTD	4 yr Average
REVENUES					
4,435,179	4,464,483	4,497,267	4,758,441	4,538,842	
557,590	586,067	603,162	695,422	610,560	
0	0	0	0	0	
3,168,639	3,041,542	3,053,521	2,827,629	3,022,833	
112,794	263,703	311,016	616,508	326,005	
0	0	0	0	0	
696,061	693,954	694,443	691,376	693,959	
388,880	690,035	1,050,981	1,093,787	805,921	
9,359,143	9,739,785	10,210,391	10,683,163	9,998,120	
OTHER FINANCING SOURCES					
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
82,170	20,008	0	0	25,544	
48,007	2,350	142,546	350,025	135,732	
130,177	22,358	142,546	350,025	161,276	
9,489,319	9,762,143	10,352,937	11,033,187	10,159,397	
EXPENDITURES					
5,540,572	5,746,734	5,988,106	6,126,130	5,850,386	
1,563,542	1,647,312	1,654,278	1,732,520	1,649,413	
1,451,681	1,922,757	1,604,037	1,778,239	1,689,178	
197,055	188,574	298,922	236,973	230,381	
55,404	99,214	24,972	38,829	54,605	
100,000	101,000	101,000	101,000	100,750	
16,827	14,457	12,063	9,670	13,254	
72,534	76,518	97,639	97,294	85,996	
8,997,615	9,796,566	9,781,018	10,120,654	9,673,963	
OTHER FINANCING USES					
3,000	10,500	3,000	1,002,000	254,625	
89,581	98,328	158,698	0	86,652	
0	0	0	0	0	
92,581	108,828	161,698	1,002,000	341,277	
9,090,196	9,905,394	9,942,716	11,122,654	10,015,240	
Operating Surplus/(Deficit)					
399,124	-143,251	410,221	-89,467	144,157	
Cash Balance					
13,344,809	13,144,232	13,718,365	13,988,263	13,548,917	
13,743,933	13,000,981	14,128,586	13,898,797	13,693,074	

EMIS	FY22	FY23	FY24	FY25
Annual Avg. Student Headcount				
FLSD educated	1,235	1,227	1,235	1,222

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	\$ 613,990.86	\$ 11,033,187.44	\$ 1,579,376.06	\$ 11,122,654.12	\$ 13,898,796.73	\$ 2,829,702.55	\$ 11,069,094.18
Fund:	002	\$ 2,844,554.44	\$ 0.00	\$ 1,006,394.44	\$ 382,660.00	\$ 1,886,626.93	\$ 1,964,321.95	\$ 457,488.00	\$ 1,506,833.95
Fund:	003	\$ 1,705,705.46	\$ 0.00	\$ 128,039.59	\$ 0.00	\$ 21,720.25	\$ 1,812,024.80	\$ 1,950.00	\$ 1,810,074.80
Fund:	004	\$ 8,045,571.70	\$ 25,342.27	\$ 150,496.57	\$ 431.60	\$ 8,894.92	\$ 8,187,173.35	\$ 2,700,086.12	\$ 5,487,087.23
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	\$ 121.00	\$ 16,842.96	\$ 517.09	\$ 12,713.99	\$ 178,358.86	\$ 2,909.66	\$ 175,449.20
Fund:	010	\$ 996,685.55	\$ 16,196.91	\$ 3,521,705.17	\$ 72,874.57	\$ 482,931.62	\$ 4,035,459.10	\$ 1,532,896.86	\$ 2,502,562.24
Fund:	018	\$ 24,898.36	\$ 3,763.00	\$ 14,326.53	\$ 4,279.62	\$ 7,001.56	\$ 32,223.33	\$ 200.00	\$ 32,023.33
Fund:	019	\$ 1,215,576.59	\$ 650.00	\$ 73,636.47	\$ 15,223.62	\$ 75,104.07	\$ 1,214,108.99	\$ 28,014.85	\$ 1,186,094.14
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	\$ 48,819.24	\$ 0.00	\$ 544.19	\$ 499,418.59	\$ 0.00	\$ 499,418.59
Fund:	070	\$ 3,500,000.00	\$ 0.00	\$ 1,000,000.00	\$ 0.00	\$ 0.00	\$ 4,500,000.00	\$ 0.00	\$ 4,500,000.00
Fund:	200	\$ 37,110.13	\$ 1,168.50	\$ 4,293.50	\$ 260.91	\$ 2,322.77	\$ 39,080.86	\$ 1,240.84	\$ 37,840.02
Fund:	300	\$ 157,485.98	\$ 10,070.92	\$ 54,804.24	\$ 18,392.64	\$ 88,997.05	\$ 123,293.17	\$ 27,066.96	\$ 96,226.21
Fund:	401	\$ 46,739.21	\$ 131.95	\$ 158,907.51	\$ 95,168.88	\$ 142,344.21	\$ 63,302.51	\$ 99,721.78	\$ (36,419.27)
Fund:	451	\$ 0.00	\$ 0.00	\$ 2,000.00	\$ 0.00	\$ 1,568.01	\$ 431.99	\$ 2,031.99	\$ (1,600.00)
Fund:	499	\$ (127,500.00)	\$ 0.00	\$ 127,500.00	\$ 150,000.00	\$ 150,000.00	\$ (150,000.00)	\$ 0.00	\$ (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)	\$ 48,611.73	\$ 288,814.10	\$ 113,515.77	\$ 399,068.96	\$ (113,515.77)	\$ 15,584.70	\$ (129,100.47)
Fund:	551	\$ 0.00	\$ 2,754.47	\$ 8,157.52	\$ 2,756.07	\$ 10,913.59	\$ (2,756.07)	\$ 2,164.00	\$ (4,920.07)
Fund:	572	\$ 0.00	\$ 26,049.19	\$ 153,068.14	\$ 46,248.72	\$ 199,316.86	\$ (46,248.72)	\$ 24,866.93	\$ (71,115.65)
Fund:	584	\$ 0.00	\$ 0.00	\$ 14,887.13	\$ 2,569.68	\$ 17,456.81	\$ (2,569.68)	\$ 21,039.87	\$ (23,609.55)
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)	\$ 217.50	\$ 11,309.79	\$ 129.99	\$ 5,793.03	\$ (129.99)	\$ 23,188.14	\$ (23,318.13)
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	\$ 749,068.30	\$ 17,983,932.22	\$ 2,484,405.22	\$ 14,847,037.56	\$ 36,241,669.92	\$ 8,537,193.25	\$ 27,704,476.67

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 DEC 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	1,142,670	41,234		21,982	1,205,886	24,115,891	3,612,244	20,503,647
Secondary LFI	0	1,378,830		1,378,830				19,341	19,341	1,359,489	0	1,359,489
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	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	1,328,108	41,234	121,564	43,822	1,534,728	29,692,194	4,189,102	25,503,092
Total Co-Funded	51,446,263	2,554,396	124,063	54,124,722	3,219,784	19,753,233	1,084,763	306,273	24,364,053	29,760,669	4,490,414	25,270,255
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	3,219,784	19,753,233	1,084,763	306,273	24,364,053	29,760,669	4,490,414	25,270,255
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			3,387,756	3,387,756					0	3,387,756		3,387,756
Interest Earned 004-9020			839,245	839,245					0	839,245		839,245
Interest Earned 010-9001				0					0	0		0
LFO Proj Cost	0	0	4,227,001	4,227,001	0	0	0	0	0	4,227,001	0	4,227,001
LFO Alloc Transfer 004-9022			(124,063)	(124,063)					0	(124,063)		(124,063)
Grand Total	51,446,263	5,514,705	4,227,001	61,187,969	3,252,284	20,654,135	1,088,463	306,273	25,301,155	35,886,814	4,490,414	31,396,400

TOTAL PROCEEDS: 61,187,969
 TOTAL EXPENDED: 25,301,155
 CASH AVAILABLE: 35,886,814

OPEN PURCHASE ORDERS/COMMITMENTS: 4,490,414
 TOTAL UNCOMMITTED: 31,396,400

LFI EXPENDED: 4,196,120
 LFI ENCUMBERED: 2,902,207
 LFI UNCOMMITTED: 2,192,044
 TOTAL LFI 9,290,371