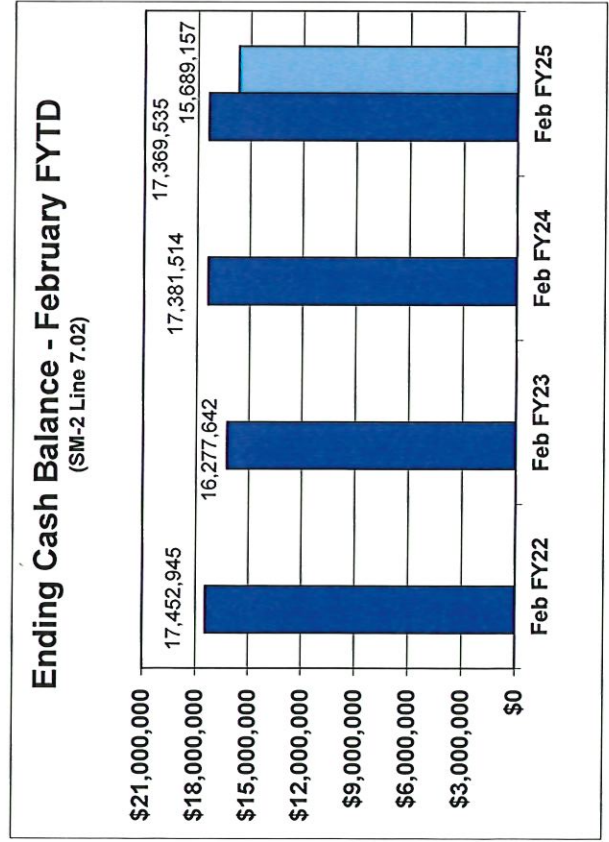
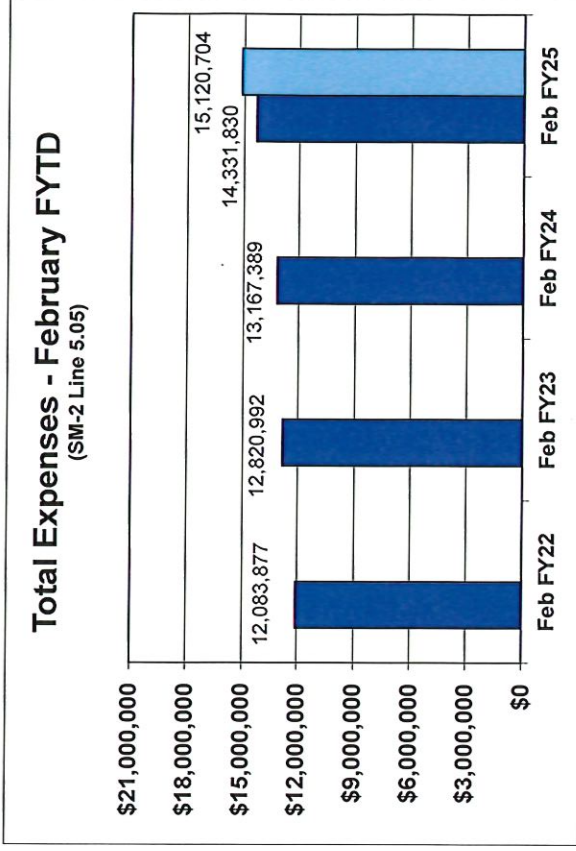
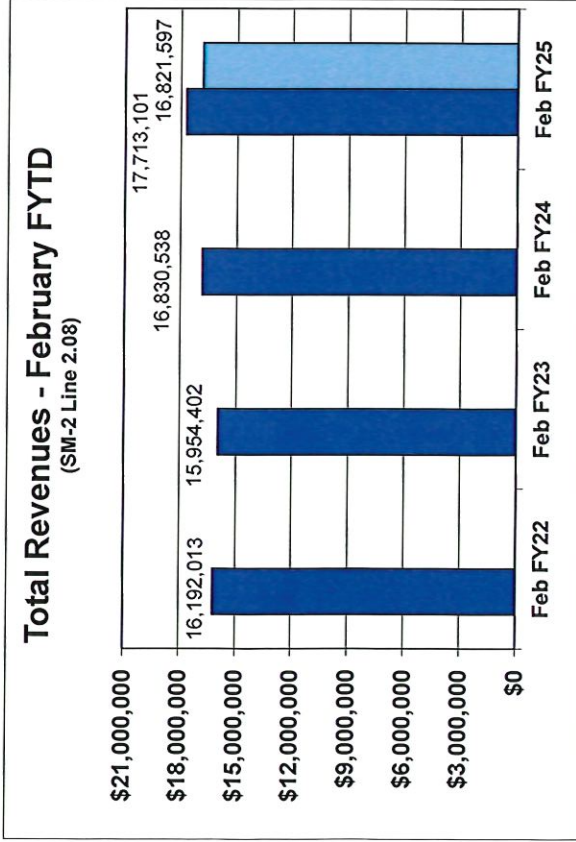


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
 HISTORICAL TREND ANALYSIS - FEBRUARY 2025 FYTD
 GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - February 2025 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$5,148,448 in February and \$17,713,101 FYTD.
- General Property (Real Estate) tax collections were \$4,530,000 in February.
- Unrestricted state aid totaled \$423,256 in February.
- Restricted state aid totaled \$101,643 in February.
- All other operating revenues were \$93,486 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,417,958 for February and \$14,331,830 FYTD.
- Salaries, at \$7,827,360 FYTD were \$244K favorable to plan.
- Benefits, at \$2,274,638 FYTD were \$138K favorable to plan.
- Purchase Services at \$2,529,190 FYTD were \$372K favorable to plan.
- Capital Outlay at \$66,241 were \$68K favorable to plan.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$3,730,491.
- Fiscal year to date, revenues exceed expenditures by \$3,381,272.
- Ending cash balance was \$17,369,535.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
February 2025

	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	3,335,200	4,530,000	1,194,800	9,500,371	10,171,441	671,070
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	423,256	4,856	3,682,105	3,711,291	29,186
1.040 Restricted State Grants	101,500	101,643	143	804,534	812,471	7,937
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	93,486	38,086	1,098,015	1,281,013	182,998
1.070 Total Revenue	<u>3,910,500</u>	<u>5,148,384</u>	<u>1,237,884</u>	<u>16,471,823</u>	<u>17,363,013</u>	<u>891,190</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	64	64	349,775	350,089	314
2.070 Total Other Financing Sources	<u>0</u>	<u>64</u>	<u>64</u>	<u>349,775</u>	<u>350,089</u>	<u>314</u>
2.080 Total Revenue & Other Sources	<u>3,910,500</u>	<u>5,148,448</u>	<u>1,237,948</u>	<u>16,821,597</u>	<u>17,713,102</u>	<u>891,504</u>
EXPENDITURES						
3.010 Personal Services	904,300	847,058	57,242	8,071,592	7,827,360	244,232
3.020 Employee Benefits	305,400	260,207	45,193	2,412,470	2,274,638	137,832
3.030 Purchased Services	390,400	279,643	110,757	2,901,233	2,529,191	372,043
3.040 Supplies and Materials	25,200	19,061	6,139	342,115	269,706	72,409
3.050 Capital Outlay	21,600	11,174	10,426	133,824	66,241	67,583
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	4,700	815	3,885	109,299	103,734	5,564
4.500 Total Expenditures	<u>1,651,600</u>	<u>1,417,958</u>	<u>233,642</u>	<u>14,081,203</u>	<u>13,181,539</u>	<u>899,664</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	1,002,000	1,150,291	-148,291
5.020 Advances - Out	7,500	0	7,500	37,500	0	37,500
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>1,039,500</u>	<u>1,150,291</u>	<u>-110,791</u>
5.050 Total Expend. & Other Uses	<u>1,659,100</u>	<u>1,417,958</u>	<u>241,142</u>	<u>15,120,703</u>	<u>14,331,830</u>	<u>788,873</u>
6.010 Operating Surplus/(Deficit)	<u>2,251,400</u>	<u>3,730,491</u>	<u>1,479,091</u>	<u>1,700,894</u>	<u>3,381,272</u>	<u>1,680,378</u>
7.010 Beginning Cash Balance	13,437,757	13,639,044	201,287	13,988,263	13,988,263	0
7.020 Ending Cash Balance	<u>15,689,157</u>	<u>17,369,535</u>	<u>1,680,378</u>	<u>15,689,157</u>	<u>17,369,535</u>	<u>1,680,378</u>
8.010 Outstanding Encumbrances	2,251,400	2,231,116	20,284	2,251,400	2,231,116	20,284

FINNETOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
February 2025

Monthly Actuals

	FY22	FY23	FY24	FY25	4 yr Average
	Feb mo.	Feb mo.	Feb mo.	Feb mo.	
REVENUES					
1.010 General Property (Real Estate)	4,245,000	2,370,000	5,184,000	4,530,000	4,082,250
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	440,894	492,899	461,989	423,256	454,759
1.040 Restricted Grants-in-Aid	26,369	58,119	51,516	101,643	59,412
1.045 Restricted Grants-in-Aid - SFSS	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0
1.060 All Other Operating Revenue	24,538	138,778	117,394	93,486	93,549
1.070 Total Revenue	<u>4,736,800</u>	<u>3,059,797</u>	<u>5,814,899</u>	<u>5,148,384</u>	<u>4,689,970</u>

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	4,810	64	1,218
2.070 Total Other Financing Sources	0	0	4,810	64	1,218
2.080 Total Revenue & Other Financ Sres	<u>4,736,800</u>	<u>3,059,797</u>	<u>5,819,708</u>	<u>5,148,448</u>	<u>4,691,188</u>

EXPENDITURES

3.010 Personal Services	769,116	797,182	823,963	847,058	809,330
3.020 Employee's Retirement/Insur. Benefits	199,930	264,183	264,720	260,207	247,260
3.030 Purchased Services	285,773	322,725	628,884	279,643	379,256
3.040 Supplies and Materials	10,268	18,877	13,079	19,061	15,321
3.050 Capital Outlay	55,150	3,338	497	11,174	17,540
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	3,799	2,177	9,842	815	4,158
4.500 Total Expenditures	<u>1,324,035</u>	<u>1,408,481</u>	<u>1,740,984</u>	<u>1,417,958</u>	<u>1,472,865</u>

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	<u>1,324,035</u>	<u>1,408,481</u>	<u>1,740,984</u>	<u>1,417,958</u>	<u>1,472,865</u>
6.010 Operating Surplus/(Deficit)	<u>3,412,765</u>	<u>1,651,315</u>	<u>4,078,724</u>	<u>3,730,491</u>	<u>3,218,324</u>

7.010 Beginning Cash Balance

7.010 Beginning Cash Balance	14,040,180	14,626,327	13,302,790	13,639,044	13,902,085
7.020 Ending Cash Balance	<u>17,452,945</u>	<u>16,277,642</u>	<u>17,381,514</u>	<u>17,369,535</u>	<u>17,120,409</u>

EMIS Annual Avg. Student Headcount
FLSD educated

FY22	FY23	FY24	FY25
1,235	1,227	1,235	1,223

Fiscal Year To Date Actuals

	FY22	FY23	FY24	FY25	4 yr Average
	Feb FYTD	Feb FYTD	Feb FYTD	Feb FYTD	
9,543,579	9,318,483	9,681,267	10,171,441	9,678,692	
557,590	586,067	603,162	695,422	610,560	
0	0	0	0	0	
4,580,164	4,064,241	4,018,211	3,711,290	4,093,477	
280,168	364,587	412,906	812,470	467,533	
0	0	0	0	0	
696,061	693,954	694,443	691,376	693,959	
419,666	904,712	1,273,194	1,281,013	969,646	
<u>16,077,229</u>	<u>15,932,044</u>	<u>16,683,183</u>	<u>17,363,013</u>	<u>16,513,867</u>	

0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
82,170	20,008	0	0	0	25,544
32,614	2,350	147,356	350,089	133,102	
<u>114,784</u>	<u>22,358</u>	<u>147,356</u>	<u>350,089</u>	<u>158,647</u>	
<u>16,192,013</u>	<u>15,954,402</u>	<u>16,830,538</u>	<u>17,713,101</u>	<u>16,672,514</u>	

7,079,656	7,339,242	7,636,180	7,827,360	7,470,610	
2,019,439	2,232,893	2,183,826	2,274,638	2,177,699	
2,265,014	2,609,784	2,590,641	2,529,190	2,498,657	
231,987	221,090	343,693	269,706	266,619	
176,588	102,591	26,749	66,241	93,042	
100,000	101,000	101,000	101,000	100,750	
16,827	14,457	12,063	9,670	13,254	
101,786	91,108	111,538	103,734	102,041	
<u>11,991,296</u>	<u>12,712,165</u>	<u>13,005,691</u>	<u>13,181,539</u>	<u>12,722,673</u>	

3,000	10,500	3,000	1,150,291	291,698	
89,581	98,328	158,698	0	86,652	
0	0	0	0	0	
92,581	108,828	161,698	1,150,291	378,349	
<u>12,083,877</u>	<u>12,820,992</u>	<u>13,167,389</u>	<u>14,331,830</u>	<u>13,101,022</u>	

4,108,136	3,133,410	3,663,149	3,381,272	3,571,492	
13,344,809	13,144,232	13,718,365	13,988,263	13,548,917	
<u>17,452,945</u>	<u>16,277,642</u>	<u>17,381,514</u>	<u>17,369,535</u>	<u>17,120,409</u>	

FINNEYTOWN LOCAL SCHOOLS

Cash Summary Report by Fund

	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Uncumbered Balance
Fund: 001	\$ 13,988,263.41	\$ 5,148,448.38	\$ 17,713,101.47	\$ 1,417,957.70	\$ 14,331,829.75	\$ 17,369,535.13	\$ 2,231,116.25	\$ 15,138,418.88
Fund: 002	\$ 2,844,554.44	\$ 600,000.00	\$ 1,732,394.44	\$ 0.00	\$ 1,886,627.03	\$ 2,690,321.85	\$ 457,488.00	\$ 2,232,833.85
Fund: 003	\$ 1,705,705.46	\$ 95,000.00	\$ 238,039.59	\$ 0.00	\$ 23,670.25	\$ 1,920,074.80	\$ 0.00	\$ 1,920,074.80
Fund: 004	\$ 8,045,571.70	\$ 21,810.18	\$ 196,647.01	\$ 3,334.20	\$ 56,344.54	\$ 8,185,874.17	\$ 2,913,204.62	\$ 5,272,669.55
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	\$ 7,650.00	\$ 24,990.46	\$ 792.67	\$ 15,284.63	\$ 183,935.72	\$ 3,414.59	\$ 180,521.13
Fund: 010	\$ 996,685.55	\$ 14,007.83	\$ 3,772,574.60	\$ 471,951.51	\$ 973,662.33	\$ 3,795,597.82	\$ 1,042,166.15	\$ 2,753,431.67
Fund: 018	\$ 24,898.36	\$ 809.10	\$ 15,352.88	\$ 667.21	\$ 7,668.77	\$ 32,582.47	\$ 200.00	\$ 32,382.47
Fund: 019	\$ 1,215,576.59	\$ 0.00	\$ 92,961.47	\$ 16,897.23	\$ 112,488.93	\$ 1,196,049.13	\$ 15,910.67	\$ 1,180,138.46
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	\$ 35,000.00	\$ 91,819.24	\$ 0.00	\$ 544.19	\$ 542,418.59	\$ 0.00	\$ 542,418.59
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	\$ 848.00	\$ 5,141.50	\$ 345.00	\$ 2,716.89	\$ 39,534.74	\$ 5,491.72	\$ 34,043.02
Fund: 300	\$ 157,485.98	\$ 8,771.00	\$ 71,405.48	\$ 6,287.31	\$ 104,198.20	\$ 124,693.26	\$ 20,529.27	\$ 104,163.99
Fund: 401	\$ 46,739.21	\$ 159,352.21	\$ 318,312.47	\$ 1,746.89	\$ 145,366.95	\$ 219,684.73	\$ 101,894.96	\$ 117,789.77
Fund: 451	\$ 0.00	\$ 0.00	\$ 2,000.00	\$ 0.00	\$ 1,989.00	\$ 11.00	\$ 1,611.00	\$ (1,600.00)
Fund: 499	\$ (127,500.00)	\$ 0.00	\$ 127,500.00	\$ 0.00	\$ 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)	\$ 72,222.68	\$ 474,552.55	\$ 70,304.17	\$ 541,595.81	\$ (70,304.17)	\$ 10,389.80	\$ (80,693.97)
Fund: 551	\$ 0.00	\$ 2,756.07	\$ 13,669.66	\$ 1,233.22	\$ 14,902.88	\$ (1,233.22)	\$ 2,164.00	\$ (3,397.22)
Fund: 572	\$ 0.00	\$ 30,677.20	\$ 229,994.06	\$ 32,021.80	\$ 262,015.86	\$ (32,021.80)	\$ 25,006.93	\$ (57,028.73)
Fund: 584	\$ 0.00	\$ 1,875.00	\$ 19,331.81	\$ 7,059.85	\$ 26,391.66	\$ (7,059.85)	\$ 12,773.87	\$ (19,833.72)
Fund: 587	\$ 0.00	\$ 1,500.00	\$ 5,849.49	\$ 0.00	\$ 5,849.49	\$ 0.00	\$ 2,000.00	\$ (2,000.00)
Fund: 590	\$ (5,646.75)	\$ 7,553.21	\$ 18,992.99	\$ 2,310.00	\$ 15,656.24	\$ (2,310.00)	\$ 22,108.14	\$ (24,418.14)
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	\$ 6,208,280.86	\$ 26,327,023.56	\$ 2,032,903.76	\$ 18,885,518.53	\$ 40,546,280.29	\$ 7,631,009.97	\$ 32,915,270.32

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 FEB 2025

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	0	1,175,566	58,250	112,027		136,330	306,607	868,959		868,959
Overbudget K-6 LFI	0	0	0	0					0	0	298,500	(298,500)
PALFI K-6	0	2,132,586		2,132,586		2,132,586			2,132,586	0		0
Less: Allow waivers K-6	(355,671)			(355,671)						(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	267,544	22,834,418	63,382	298,500	(235,118)
Secondary 7-12	26,964,857	(1,643,080)	0	25,321,777	1,201,754	82,703		21,982	1,306,439	24,015,338	3,470,192	20,545,146
Secondary LFI	0	1,378,830		1,378,830				20,197	20,197	1,358,633	0	1,358,633
Overbudget 7-12 LFI	0	0	0	0			163,064	2,489	165,563	0	0	0
Secondary LFO		1,643,080	165,563	1,643,080		369,093			575,617	1,643,080	0	1,643,080
PALFI 7-12	2,759,172			2,759,172	206,524	369,093			575,617	2,183,555	186,680	1,996,875
Demolition/Abatement					1,408,278	451,796	163,064	44,678	2,067,816	29,200,606	3,656,872	25,543,734
Subtotal 7-12	29,724,029	1,378,830	165,563	31,268,422	1,408,278	451,796	163,064	44,678	2,067,816	29,200,606	3,656,872	25,543,734
Total Co-Funded	51,446,263	2,554,396	165,563	54,166,222	3,299,954	20,163,795	1,126,263	312,222	24,902,234	29,263,988	3,955,372	25,308,616
Plus: Budget Amendmt				0					0	0	0	0
Other				0					0	0	0	0
Tot. Adj. Co-Funded	51,446,263	2,554,396	165,563	54,166,222	3,299,954	20,163,795	1,126,263	312,222	24,902,234	29,263,988	3,955,372	25,308,616
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									0			
Interest Earned 004-9020									0	3,411,374		3,411,374
Interest Earned 010-9010&9012									0	861,778		861,778
LFO Proj Cost	0	0	4,433,558	4,433,558	0	0	0	0	0	160,407	0	160,407
LFO Alloc Transfer 004-9022									0	4,433,558	0	4,433,558
Grand Total	51,446,263	5,514,705	4,433,558	61,394,526	3,332,454	21,064,697	1,129,963	312,222	25,839,336	35,555,190	3,955,372	31,599,818

TOTAL PROCEEDS:	61,394,526
TOTAL EXPENDED:	25,839,336
CASH AVAILABLE:	35,555,190
LFI EXPENDED:	4,202,069
LFI ENCUMBERED:	2,900,020
LFI UNCOMMITTED:	2,188,282
TOTAL LFI:	9,290,371
OPEN PURCHASE ORDERS/COMMITMENTS:	3,955,372
TOTAL UNCOMMITTED:	31,599,818