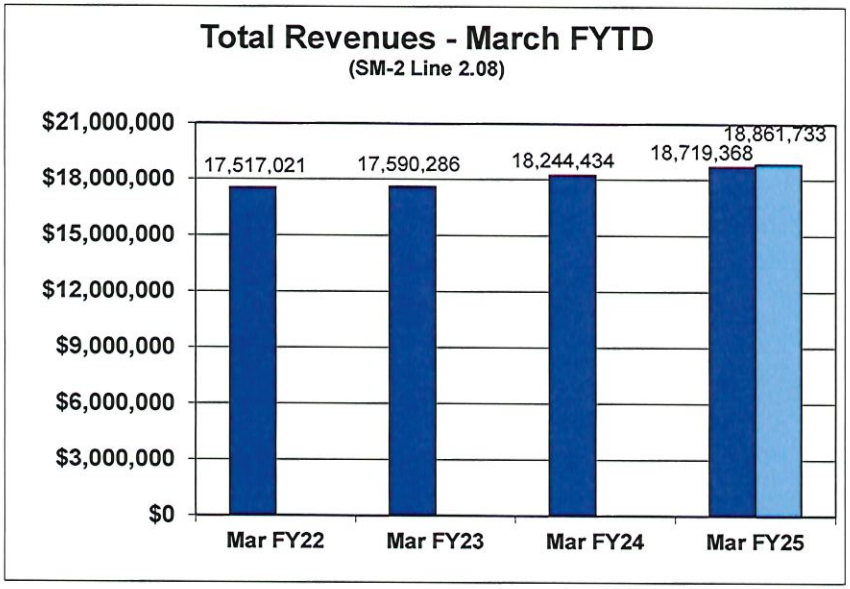
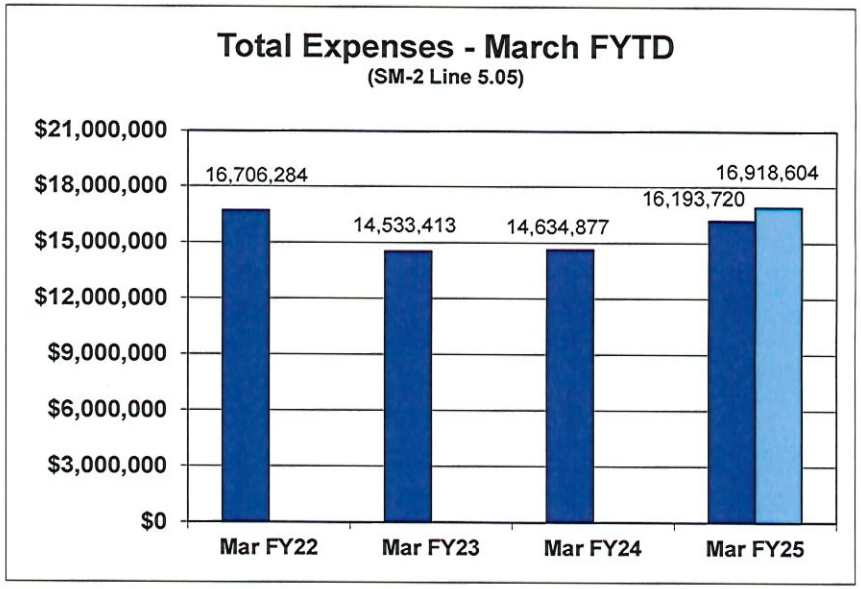
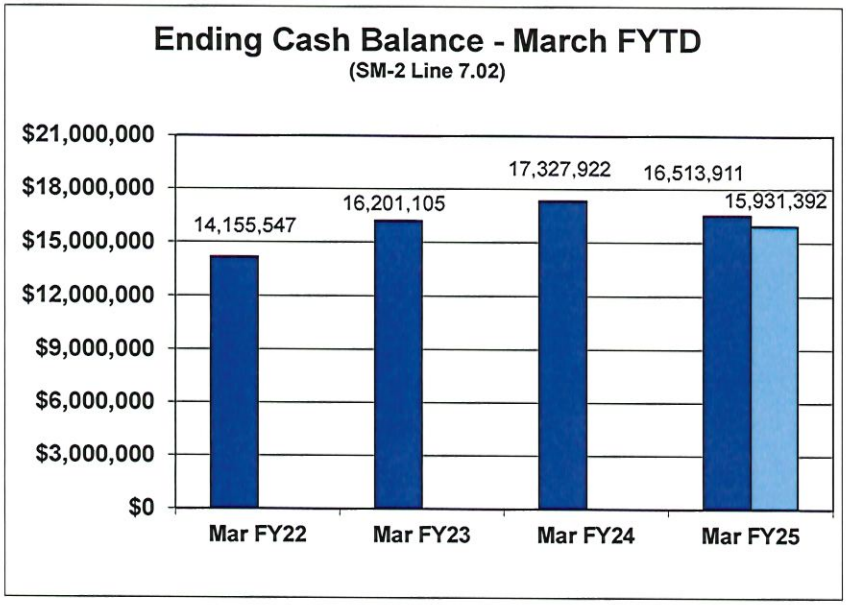
FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - MARCH 2025 FYTD
GENERAL FUND (001)







FINANCIAL HIGHLIGHTS - March 2025 FYTD

Total Revenues (Line 2.08)
- Total revenue was $1,006,267 in March and $18,719,368 FYTD.
- Real Estate and Tangible Personal Property Tax combined, at $11,031,863 FYTD, is $419K unfavorable to plan.
- Unrestricted state grants, at $4,136,727 is $36K favorable to plan.
- All Other Operating Revenue at $1,602,927 is $240K favorable to plan.

Total Expenditures (Line 5.05)
- Total expenditures were $1,861,891 for March and $16,193,720 FYTD.
- Salaries, at $8,738,225 FYTD, are $265K favorable to plan.
- Benefits, at $2,532,599 FYTD, are 182K favorable to plan.
- Purchase Services at $3,185,150 are $204K favorable to plan.
- Capital Outlay at $75,737 is $60K favorable to plan.

Cash Balance (Line 7.02)
- Expenditures exceeded revenues for the month by $855,624.
- Fiscal year to date, revenues exceed expenditures by $2,525,648.
- Ending cash balance was $16,513,911.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
March 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	606,428	165,000	-441,428	10,106,799	10,336,441	229,642
1.020	Tangible Personal Property Tax	648,708	0	-648,708	1,344,130	695,422	-648,708
1.030	Income Tax	0	0	0	0	0	0
1.035	Unrestricted State Grants	418,400	425,437	7,037	4,100,505	4,136,727	36,222
1.040	Restricted State Grants	101,500	93,916	-7,584	906,034	906,387	353
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	265,100	321,914	56,814	1,363,115	1,602,927	239,812
1.070	Total Revenue	2,040,136	1,006,267	-1,033,869	18,511,959	18,369,280	-142,679
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	350,089	314
2.070	Total Other Financing Sources	0	0	0	349,775	350,089	314
2.080	Total Revenue &Other Sources	2,040,136	1,006,267	-1,033,869	18,861,733	18,719,369	-142,365
EXPENDITURES							
3.010	Personal Services	931,500	910,865	20,635	9,003,092	8,738,225	264,867
3.020	Employee Benefits	305,400	257,962	47,438	2,717,870	2,532,600	185,270
3.030	Purchased Services	487,900	655,960	-168,060	3,389,133	3,185,151	203,983
3.040	Supplies and Materials	35,200	11,942	23,258	377,315	281,648	95,667
3.050	Capital Outlay	2,200	9,496	-7,296	136,024	75,737	60,287
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	28,200	15,666	12,534	137,499	119,400	18,098
4.500	Total Expenditures	1,790,400	1,861,891	-71,491	15,871,603	15,043,430	828,173
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	45,000	0	45,000
5.030	All Other Financing Uses	0	0	0	0	0	0
5.040	Total Other Financing Uses	7,500	0	7,500	1,047,000	1,150,291	-103,291
5.050	Total Expend. & Other Uses	1,797,900	1,861,891	-63,991	16,918,603	16,193,721	724,882
6.010	Operating Surplus/(Deficit)	242,236	-855,624	-1,097,860	1,943,130	2,525,648	582,518
7.010	Beginning Cash Balance	15,689,157	17,369,535	1,680,378	13,988,263	13,988,263	0
7.020	Ending Cash Balance	15,931,393	16,513,911	582,518	15,931,393	16,513,911	582,518
8.010	Outstanding Encumbrances	1,816,000	1,674,598	141,402	1,816,000	1,674,598	141,402

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
March 2025

		Monthly Actuals					Fiscal Year To Date Actuals				
		FY22 Mar mo.	FY23 Mar mo.	FY24 Mar mo.	FY25 Mar mo.	4 yr Average	FY22 Mar FYTD	FY23 Mar FYTD	FY24 Mar FYTD	FY25 Mar FYTD	4 yr Average
	REVENUES										
1.010	General Property (Real Estate)	-21,291	120,901	573,000	165,000	209,402	9,522,288	9,439,384	10,254,267	10,336,441	9,888,095
1.020	Tangible Personal Property Tax	586,351	603,466	0	0	297,454	1,143,941	1,189,533	603,162	695,422	908,015
1.030	Income Tax	0	0	0	0	0	0	0	0	0	0
1.035	Unrestricted Grants-in-Aid	443,963	491,689	462,948	425,437	456,009	5,024,128	4,555,930	4,481,159	4,136,727	4,549,486
1.040	Restricted Grants-in-Aid	26,232	45,089	49,282	93,916	53,630	306,400	409,676	462,188	906,386	521,163
1.045	Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0	0	0	0	0
1.050	Property Tax Allocation	0	0	0	0	0	696,061	693,954	694,443	691,376	693,959
1.060	All Other Operating Revenue	289,753	374,739	328,361	321,914	328,692	709,419	1,279,451	1,601,555	1,602,927	1,298,338
1.070	Total Revenue	1,325,009	1,635,884	1,413,592	1,006,267	1,345,188	17,402,238	17,567,928	18,096,774	18,369,279	17,859,055
	OTHER FINANCING SOURCES										
2.010	Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0
2.020	State Emergency Loans & Advances	0	0	0	0	0	0	0	0	0	0
2.040	Operating Transfers-In	0	0	0	0	0	0	0	0	0	0
2.050	Advances-In	0	0	0	0	0	82,170	20,008	0	0	25,544
2.060	All Other Financial Sources	0	0	304	0	76	32,614	2,350	147,660	350,089	133,178
2.070	Total Other Financing Sources	0	0	304	0	76	114,784	22,358	147,660	350,089	158,723
2.080	Total Revenue &Other Financ Srces	1,325,009	1,635,884	1,413,896	1,006,267	1,345,264	17,517,021	17,590,286	18,244,434	18,719,368	18,017,777
	EXPENDITURES										
3.010	Personal Services	799,930	841,185	861,071	910,865	853,263	7,879,586	8,180,427	8,497,251	8,738,225	8,323,872
3.020	Employee's Retiremnt/Insur. Benefits	207,981	277,831	268,763	257,962	253,134	2,227,420	2,510,724	2,452,589	2,532,599	2,430,833
3.030	Purchased Services	495,176	456,211	313,599	655,960	480,237	2,760,190	3,065,995	2,904,241	3,185,150	2,978,894
3.040	Supplies and Materials	18,066	16,827	19,546	11,942	16,595	250,053	237,917	363,239	281,648	283,214
3.050	Capital Outlay	6,007	21,443	672	9,496	9,405	182,595	124,035	27,421	75,737	102,447
4.050	Debt Service Principal HB264	0	0	0	0	0	100,000	101,000	101,000	101,000	100,750
4.060	Debt Service Interest	0	0	0	0	0	16,827	14,457	12,063	9,670	13,254
4.300	Other Objects	95,246	98,923	3,837	15,666	53,418	197,032	190,031	115,375	119,400	155,459
4.500	Total Expenditures	1,622,407	1,712,421	1,467,488	1,861,891	1,666,052	13,613,703	14,424,586	14,473,180	15,043,429	14,388,724
	OTHER FINANCING USES										
5.010	Operational Transfers - Out	3,000,000	0	0	0	750,000	3,003,000	10,500	3,000	1,150,291	1,041,698
5.020	Advances - Out	0	0	0	0	0	89,581	98,328	158,698	0	86,652
5.030	All Other Financing Uses	0	0	0	0	0	0	0	0	0	0
5.040	Total Other Financing Uses	3,000,000	0	0	0	750,000	3,092,581	108,828	161,698	1,150,291	1,128,349
5.050	Total Expend. & Other Financ Uses	4,622,407	1,712,421	1,467,488	1,861,891	2,416,052	16,706,284	14,533,413	14,634,877	16,193,720	15,517,074
6.010	Operating Surplus/(Deficit)	-3,297,398	-76,537	-53,593	-855,624	-1,070,788	810,738	3,056,873	3,609,557	2,525,648	2,500,704
7.010	Beginning Cash Balance	17,452,945	16,277,642	17,381,514	17,369,535	17,120,409	13,344,809	13,144,232	13,718,365	13,988,263	13,548,917
7.020	Ending Cash Balance	14,155,547	16,201,105	17,327,922	16,513,911	16,049,621	14,155,547	16,201,105	17,327,922	16,513,911	16,049,621

		FY22	FY23	FY24	FY25
EMIS	Annual Avg. Student Headcount FLSD educated	1,235	1,227	1,235	1,223

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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	$ 1,006,266.67	$ 18,719,368.14	$ 1,861,890.69	$ 16,193,720.44	$ 16,513,911.11	$ 1,674,598.14	$ 14,839,312.97
Fund:	002	$ 2,844,554.44	$ 20,000.00	$ 1,752,394.44	$ 0.00	$ 1,886,627.03	$ 2,710,321.85	$ 457,488.00	$ 2,252,833.85
Fund:	003	$ 1,705,705.46	$ 5,000.00	$ 243,039.59	$ 0.00	$ 23,670.25	$ 1,925,074.80	$ 309,845.00	$ 1,615,229.80
Fund:	004	$ 8,045,571.70	$ 24,040.99	$ 220,688.00	$ 13,209.22	$ 69,553.76	$ 8,196,705.94	$ 2,874,272.10	$ 5,322,433.84
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	$ 679.08	$ 25,669.54	$ 348.02	$ 15,632.65	$ 184,266.78	$ 4,543.00	$ 179,723.78
Fund:	010	$ 996,685.55	$ 14,456.73	$ 3,787,031.33	$ 0.00	$ 973,662.33	$ 3,810,054.55	$ 1,042,166.15	$ 2,767,888.40
Fund:	018	$ 24,898.36	$ 2,241.25	$ 17,594.13	$ 946.38	$ 8,615.15	$ 33,877.34	$ 239.96	$ 33,637.38
Fund:	019	$ 1,215,576.59	$ 0.00	$ 92,961.47	$ 14,367.02	$ 126,855.95	$ 1,181,682.11	$ 10,420.61	$ 1,171,261.50
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	$ 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	$ 1,268.00	$ 6,409.50	$ 863.96	$ 3,580.85	$ 39,938.78	$ 4,627.76	$ 35,311.02
Fund:	300	$ 157,485.98	$ 8,797.06	$ 80,202.54	$ 11,055.39	$ 115,253.59	$ 122,434.93	$ 11,037.33	$ 111,397.60
Fund:	401	$ 46,739.21	$ 183.07	$ 318,495.54	$ 103,789.93	$ 249,156.88	$ 116,077.87	$ 11,698.75	$ 104,379.12
Fund:	451	$ 0.00	$ 1,982.28	$ 3,982.28	$ 0.00	$ 1,989.00	$ 1,993.28	$ 1,611.00	$ 382.28
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	$ 763,540.00	$ 925,932.39	$ (763,540.00)	$ 0.00	$ (763,540.00)
Fund:	516	$ (3,260.91)	$ 70,304.17	$ 544,856.72	$ 74,728.01	$ 616,323.82	$ (74,728.01)	$ 5,194.90	$ (79,922.91)
Fund:	551	$ 0.00	$ 1,233.22	$ 14,902.88	$ 297.12	$ 15,200.00	$ (297.12)	$ 2,164.00	$ (2,461.12)
Fund:	572	$ 0.00	$ 32,216.58	$ 262,210.64	$ 31,145.85	$ 293,161.71	$ (30,951.07)	$ 24,866.93	$ (55,818.00)
Fund:	584	$ 0.00	$ 7,059.85	$ 26,391.66	$ 5,138.56	$ 31,530.22	$ (5,138.56)	$ 7,218.87	$ (12,357.43)
Fund:	587	$ 0.00	$ 0.00	$ 5,849.49	$ 0.00	$ 5,849.49	$ 0.00	$ 2,004.54	$ (2,004.54)
Fund:	590	$ (5,646.75)	$ 2,310.00	$ 21,302.99	$ 9,507.20	$ 25,163.44	$ (9,507.20)	$ 28,117.25	$ (37,624.45)
Fund:	599	$ 44,419.14	$ 0.00	$ 0.00	$ 96.40	$ 44,419.14	$ 0.00	$ 0.00	$ 0.00
Grand Total		**$ 33,104,775.26**	**$ 1,198,038.95**	**$ 27,525,062.51**	**$ 2,890,923.75**	**$ 21,776,442.28**	**$ 38,853,395.49**	**$ 6,472,114.29**	**$ 32,381,281.20**

FINNEYTOWN LOCAL SCHOOL DISTRICT
CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
MAR 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)
PALFI K-6		2,132,586		2,132,586		2,132,586			2,132,586	0		0
Elementary LFI	0	1,175,566		1,175,566	58,250	112,027		149,112	319,389	856,177	272,931	583,246
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**	**280,326**	**22,847,200**	**50,600**	**272,931**	**(222,331)**
Secondary 7-12	29,554,038	(1,755,380)	0	27,798,658	1,201,754	82,703		21,982	1,306,439	26,492,219	1,813,748	24,678,471
PALFI 7-12		1,755,380		1,755,380					0	1,755,380	1,643,080	112,300
Fund 010 Interest	114,506			114,506					0	114,506		114,506
Overbudget 7-12 LFI		2,576,839	1,152,480	3,729,319					0	3,729,319	0	3,729,319
Secondary LFI			186,188	186,188			163,064	23,124	186,188	0	0	0
Subtotal 7-12	**29,668,544**	**2,576,839**	**1,338,668**	**33,584,051**	**1,201,754**	**82,703**	**163,064**	**45,106**	**1,492,627**	**32,091,424**	**3,456,828**	**28,634,596**
Abate & Demo	1,948,905			1,948,905	206,524	369,093			575,617	1,373,288	186,680	1,186,608
Subtotal Phase II	**31,617,449**	**2,576,839**	**1,338,668**	**35,532,956**	**1,408,278**	**451,796**	**163,064**	**45,106**	**2,068,244**	**33,464,712**	**3,643,508**	**29,821,204**
OFCC Bldg & Demo	**53,339,683**	**3,752,405**	**1,338,668**	**58,430,756**	**3,299,954**	**20,163,795**	**1,126,263**	**325,432**	**24,915,444**	**33,515,312**	**3,916,439**	**29,598,873**
Project LFIs												
Stadium turf LFI		1,000,000		1,000,000	32,500	900,902	3,700		937,102	62,898		62,898
Ballfield/PAC LFI		650,000		650,000					0	650,000		650,000
Subtotal LFIs	0	1,650,000	0	1,650,000	32,500	900,902	3,700	0	937,102	712,898	0	712,898
Project LFOs												
Local Transf &Int 004-9022			3,423,676	3,423,676					0	3,423,676		3,423,676
Interest Earned 004-9020			873,517	873,517					0	873,517		873,517
Interest Earned 010-9010&9012			174,863	174,863					0	174,863		174,863
LFO Proj Cost	0	0	4,472,056	4,472,056	0	0	0	0	0	4,472,056	0	4,472,056
LFO Alloc Trnsfer 004-9022			(1,338,668)	(1,338,668)					0	(1,338,668)		(1,338,668)
Grand Total	**53,339,683**	**5,402,405**	**4,472,056**	**63,214,144**	**3,332,454**	**21,064,697**	**1,129,963**	**325,432**	**25,852,546**	**37,361,598**	**3,916,439**	**33,445,159**

TOTAL PROCEEDS:	63,214,144
TOTAL EXPENDED:	25,852,546
CASH AVAILABLE:	37,361,598

OPEN PURCHASE ORDERS/COMMITMENTS:	3,916,439
TOTAL UNCOMMITTED:	33,445,159

LFI EXPENDED:	4,194,654
LFI ENCUMBERED:	2,873,826
LFI UNCOMMITTED:	2,221,791
TOTAL LFI	9,290,271