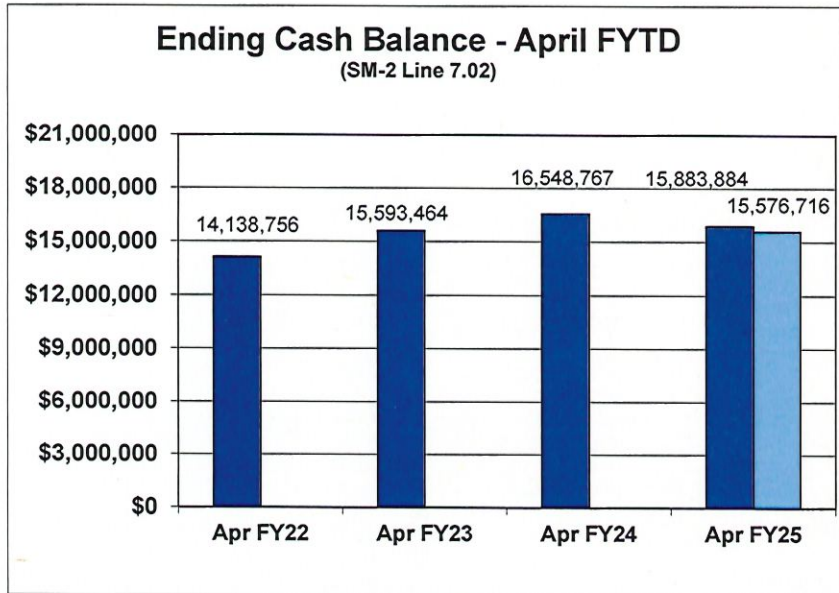
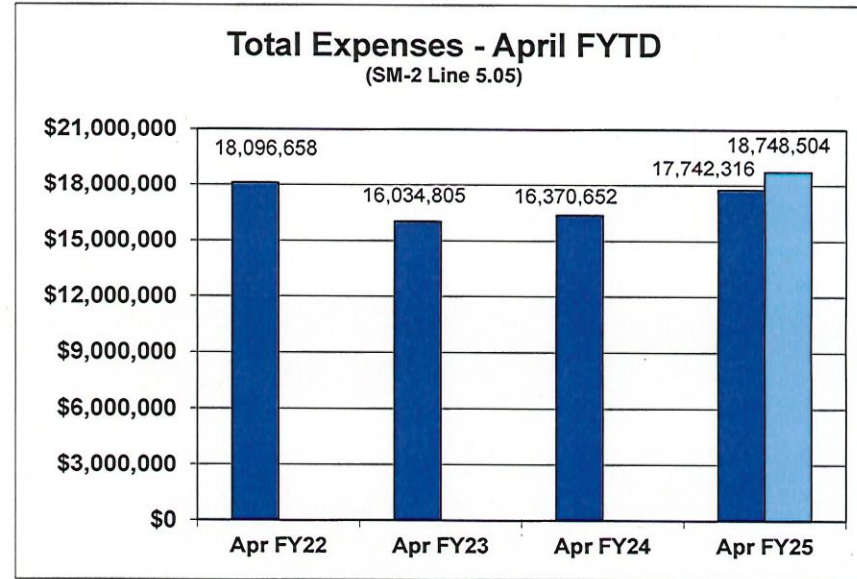
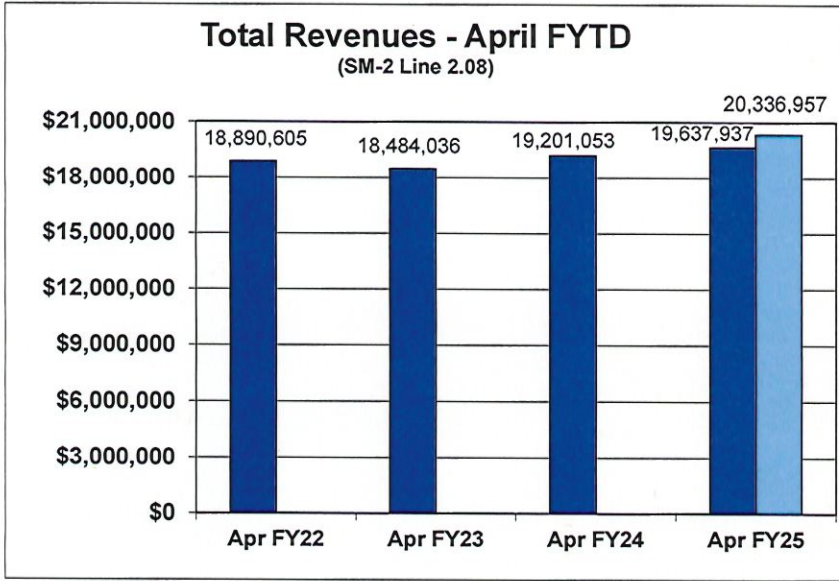


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - APRIL 2025 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - April 2025 FYTD

Total Revenues (Line 2.08)

- Total revenue was \$918,569 in April and \$19,637,937 FYTD.
- Real Estate tax at \$9,954,737 was unfavorable by \$152K (final).
- Tangible Pers. Prop. tax at \$1,376,255 was favorable by \$32K (final).
- Unrestricted state grants at \$4,556,963 is \$38K favorable to plan.
- All Other Operating Revenue at \$1,710,082 is \$82K favorable to plan.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,548,596 for April and \$17,742,316 FYTD.
- Salaries at \$9,578,384 FYTD are \$338K favorable to plan.
- Benefits at \$2,810,132 FYTD are 213K favorable to plan.
- Purchase Services at \$3,503,046 are \$374K favorable to plan.
- Capital Outlay at \$76,233 is \$71K favorable to plan.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$630,027.
- Fiscal year to date, revenues exceed expenditures by \$1,895,621.
- Ending cash balance was \$15,883,884.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
April 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	0	-381,703	-381,703	10,106,799	9,954,738	-152,061
1.020 Tangible Personal Property Tax	0	680,832	680,832	1,344,130	1,376,254	32,124
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	418,400	420,236	1,836	4,518,905	4,556,963	38,058
1.040 Restricted State Grants	101,500	92,049	-9,451	1,007,534	998,436	-9,098
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	689,924	0	-689,924	1,381,300	691,376	-689,924
1.060 All Other Revenues	265,400	107,155	-158,245	1,628,515	1,710,082	81,567
1.070 Total Revenue	<u>1,475,224</u>	<u>918,569</u>	<u>-556,655</u>	<u>19,987,183</u>	<u>19,287,849</u>	<u>-699,334</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	350,089	314
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>349,775</u>	<u>350,089</u>	<u>314</u>
2.080 Total Revenue & Other Sources	<u>1,475,224</u>	<u>918,569</u>	<u>-556,655</u>	<u>20,336,957</u>	<u>19,637,938</u>	<u>-699,020</u>
EXPENDITURES						
3.010 Personal Services	912,900	840,159	72,741	9,915,992	9,578,384	337,608
3.020 Employee Benefits	305,400	277,533	27,867	3,023,270	2,810,133	213,137
3.030 Purchased Services	487,900	317,895	170,005	3,877,033	3,503,046	373,988
3.040 Supplies and Materials	30,200	27,872	2,328	407,515	309,520	97,995
3.050 Capital Outlay	10,800	496	10,304	146,824	76,233	70,591
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	75,200	84,641	-9,441	212,699	204,041	8,657
4.500 Total Expenditures	<u>1,822,400</u>	<u>1,548,596</u>	<u>273,804</u>	<u>17,694,003</u>	<u>16,592,026</u>	<u>1,101,977</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	52,500	0	52,500
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>1,054,500</u>	<u>1,150,291</u>	<u>-95,791</u>
5.050 Total Expend. & Other Uses	<u>1,829,900</u>	<u>1,548,596</u>	<u>281,304</u>	<u>18,748,503</u>	<u>17,742,317</u>	<u>1,006,186</u>
6.010 Operating Surplus/(Deficit)	<u>-354,676</u>	<u>-630,027</u>	<u>-275,351</u>	<u>1,588,454</u>	<u>1,895,621</u>	<u>307,167</u>
7.010 Beginning Cash Balance	15,931,392	16,513,911	582,519	13,988,263	13,988,263	0
7.020 Ending Cash Balance	<u>15,576,716</u>	<u>15,883,884</u>	<u>307,168</u>	<u>15,576,717</u>	<u>15,883,884</u>	<u>307,167</u>
8.010 Outstanding Encumbrances	1,476,000	1,557,673	-81,673	1,476,000	1,557,673	-81,673

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

Monthly Actuals

	FY22 Apr mo.	FY23 Apr mo.	FY24 Apr mo.	FY25 Apr mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	0	0	-442,479	-381,703	-206,046
1.020 Tangible Personal Property Tax	0	0	695,761	680,832	344,148
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	440,733	520,145	463,485	420,236	461,150
1.040 Restricted Grants-in-Aid	26,184	60,169	111,958	92,050	72,590
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	697,370	0	0	0	174,343
1.060 All Other Operating Revenue	209,297	301,627	124,013	107,155	185,523
1.070 Total Revenue	1,373,584	881,942	952,737	918,569	1,031,708
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	11,809	3,882	0	3,923
2.070 Total Other Financing Sources	0	11,809	3,882	0	3,923
2.080 Total Revenue & Other Financ Srces	1,373,584	893,751	956,619	918,569	1,035,631
EXPENDITURES					
3.010 Personal Services	779,294	789,008	839,692	840,159	812,038
3.020 Employee's Retirement/Insur. Benefits	213,004	273,356	266,238	277,533	257,533
3.030 Purchased Services	373,657	364,069	500,387	317,895	389,002
3.040 Supplies and Materials	17,691	71,962	16,155	27,872	33,420
3.050 Capital Outlay	5,605	1,817	12,665	496	5,145
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	1,124	1,179	100,638	84,641	46,895
4.500 Total Expenditures	1,390,374	1,501,392	1,735,774	1,548,596	1,544,034
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	1,390,374	1,501,392	1,735,774	1,548,596	1,544,034
6.010 Operating Surplus/(Deficit)	-16,791	-607,641	-779,155	-630,027	-508,403
7.010 Beginning Cash Balance	14,155,547	16,201,105	17,327,922	16,513,911	16,049,621
7.020 Ending Cash Balance	14,138,756	15,593,464	16,548,767	15,883,884	15,541,218

Fiscal Year To Date Actuals

	FY22 Apr FYTD	FY23 Apr FYTD	FY24 Apr FYTD	FY25 Apr FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	9,522,288	9,439,384	9,811,788	9,954,737	9,682,049
1.020 Tangible Personal Property Tax	1,143,941	1,189,533	1,298,923	1,376,255	1,252,163
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	5,464,860	5,076,075	4,944,643	4,556,963	5,010,635
1.040 Restricted Grants-in-Aid	332,585	469,845	574,146	998,436	593,753
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	1,393,431	693,954	694,443	691,376	868,301
1.060 All Other Operating Revenue	918,716	1,581,079	1,725,568	1,710,082	1,483,861
1.070 Total Revenue	18,775,821	18,449,870	19,049,512	19,287,848	18,890,763
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	20,008	0	0	25,544
2.060 All Other Financial Sources	32,614	14,159	151,542	350,089	137,101
2.070 Total Other Financing Sources	114,784	34,166	151,542	350,089	162,645
2.080 Total Revenue & Other Financ Srces	18,890,605	18,484,036	19,201,053	19,637,937	19,053,408
EXPENDITURES					
3.010 Personal Services	8,658,880	8,969,435	9,336,943	9,578,384	9,135,911
3.020 Employee's Retirement/Insur. Benefits	2,440,425	2,784,080	2,718,827	2,810,132	2,688,366
3.030 Purchased Services	3,133,847	3,430,064	3,404,627	3,503,046	3,367,896
3.040 Supplies and Materials	267,743	309,880	379,395	309,520	316,634
3.050 Capital Outlay	188,199	125,852	40,086	76,233	107,592
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	198,156	191,210	216,013	204,041	202,355
4.500 Total Expenditures	15,004,077	15,925,977	16,208,954	16,592,025	15,932,758
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,003,000	10,500	3,000	1,150,291	1,041,698
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	3,092,581	108,828	161,698	1,150,291	1,128,349
5.050 Total Expend. & Other Financ Uses	18,096,658	16,034,805	16,370,652	17,742,316	17,061,108
6.010 Operating Surplus/(Deficit)	793,947	2,449,232	2,830,402	1,895,621	1,992,300
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	14,138,756	15,593,464	16,548,767	15,883,884	15,541,218

EMIS Annual Avg. Student Headcount
FLSD educated

FY22	FY23	FY24	FY25
1,235	1,227	1,235	1,224

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	\$ 918,568.95	\$ 19,637,937.09	\$ 1,548,595.63	\$ 17,742,316.07	\$ 15,883,884.43	\$ 1,557,672.73	\$ 14,326,211.70
Fund:	002	\$ 2,844,554.44	\$ 39,681.88	\$ 1,792,076.32	\$ 11,484.44	\$ 1,898,111.47	\$ 2,738,519.29	\$ 457,488.00	\$ 2,281,031.29
Fund:	003	\$ 1,705,705.46	\$ 7,460.26	\$ 250,499.85	\$ 1,778.09	\$ 25,448.34	\$ 1,930,756.97	\$ 309,845.00	\$ 1,620,911.97
Fund:	004	\$ 8,045,571.70	\$ 23,377.02	\$ 244,065.02	\$ 21,753.01	\$ 91,306.77	\$ 8,198,329.95	\$ 5,660,439.87	\$ 2,537,890.08
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	\$ 1,184.99	\$ 26,854.53	\$ 3,876.43	\$ 19,509.08	\$ 181,575.34	\$ 4,771.50	\$ 176,803.84
Fund:	010	\$ 996,685.55	\$ 114,074.61	\$ 3,901,105.94	\$ 68,976.52	\$ 1,042,638.85	\$ 3,855,152.64	\$ 26,135,531.27	\$ (22,280,378.63)
Fund:	018	\$ 24,898.36	\$ 5,044.25	\$ 22,638.38	\$ 166.54	\$ 8,781.69	\$ 38,755.05	\$ 855.65	\$ 37,899.40
Fund:	019	\$ 1,215,576.59	\$ 0.00	\$ 92,961.47	\$ 14,022.83	\$ 140,878.78	\$ 1,167,659.28	\$ 5,069.81	\$ 1,162,589.47
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	\$ 8,926.48	\$ 100,745.72	\$ 756.59	\$ 1,300.78	\$ 550,588.48	\$ 0.00	\$ 550,588.48
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	\$ 9,850.53	\$ 16,260.03	\$ 1,950.67	\$ 5,531.52	\$ 47,838.64	\$ 5,407.01	\$ 42,431.63
Fund:	300	\$ 157,485.98	\$ 21,999.08	\$ 102,201.62	\$ 12,377.41	\$ 127,631.00	\$ 132,056.60	\$ 17,716.67	\$ 114,339.93
Fund:	401	\$ 46,739.21	\$ 96.74	\$ 318,592.28	\$ 10,303.86	\$ 259,460.74	\$ 105,870.75	\$ 4,896.77	\$ 100,973.98
Fund:	451	\$ 0.00	\$ 0.00	\$ 3,982.28	\$ 800.00	\$ 2,789.00	\$ 1,193.28	\$ 811.00	\$ 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	\$ 0.00	\$ 925,932.39	\$ (763,540.00)	\$ 0.00	\$ (763,540.00)
Fund:	516	\$ (3,260.91)	\$ 74,728.01	\$ 619,584.73	\$ 70,837.21	\$ 687,161.03	\$ (70,837.21)	\$ 5,194.90	\$ (76,032.11)
Fund:	551	\$ 0.00	\$ 297.12	\$ 15,200.00	\$ 0.00	\$ 15,200.00	\$ 0.00	\$ 2,164.00	\$ (2,164.00)
Fund:	572	\$ 0.00	\$ 0.00	\$ 262,210.64	\$ 31,205.94	\$ 324,367.65	\$ (62,157.01)	\$ 24,866.93	\$ (87,023.94)
Fund:	584	\$ 0.00	\$ 5,138.56	\$ 31,530.22	\$ 0.00	\$ 31,530.22	\$ 0.00	\$ 10,282.87	\$ (10,282.87)
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)	\$ 0.00	\$ 21,302.99	\$ 7,569.84	\$ 32,733.28	\$ (17,077.04)	\$ 17,772.75	\$ (34,849.79)
Fund:	599	\$ 44,419.14	\$ 0.00	\$ 0.00	\$ 0.00	\$ 44,419.14	\$ 0.00	\$ 0.00	\$ 0.00
Grand Total		\$ 33,104,775.26	\$ 1,230,428.48	\$ 28,755,490.99	\$ 1,806,455.01	\$ 23,582,897.29	\$ 38,277,368.96	\$ 34,222,791.27	\$ 4,054,577.69

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 APR 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
LFI/Overbgt K-6 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	(1,747,744)	0	27,806,294	1,252,757	82,703		27,982	1,363,442	26,442,852	29,600,590	(3,157,738)
PALFI 7-12		1,747,744		1,747,744					0	1,747,744	1,747,744	0
Fund 010 Interest	114,506			114,506					0	114,506		114,506
LFI/Overbgt 7-12 LFI		2,584,475		2,584,475			184,389	23,552	207,941	2,376,534		2,376,534
Subtotal 7-12	29,668,544	2,584,475	0	32,253,019	1,252,757	82,703	184,389	51,534	1,571,383	30,681,636	31,348,334	(666,698)
Abate & Demo	1,948,905			1,948,905	218,497	369,093			587,590	1,361,315	174,707	1,186,608
Subtotal Phase II	31,617,449	2,584,475	0	34,201,924	1,471,254	451,796	184,389	51,534	2,158,973	32,042,951	31,523,041	519,910
OFCC Bldg & Demo	53,339,683	3,760,041	0	57,099,724	3,362,930	20,163,795	1,147,588	331,860	25,006,173	32,093,551	31,795,972	297,579
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			3,435,656	3,435,656					0	3,435,656		3,435,656
Interest Earned 004-9020			884,913	884,913					0	884,913		884,913
Interest Earned 010-9010&9012			188,937	188,937					0	188,937		188,937
LFO Proj Cost	0	0	4,509,507	4,509,507	0	0	0	0	0	4,509,507	0	4,509,507
LFO Alloc Transfer 004-9022				0					0	0		0
Grand Total	53,339,683	5,410,041	4,509,507	63,259,230	3,395,430	21,064,697	1,151,288	331,860	25,943,275	37,315,955	31,795,972	5,519,983

TOTAL PROCEEDS:	<u>63,259,230</u>		LFI EXPENDED:	3,546,418	
TOTAL EXPENDED:	<u>25,943,275</u>	OPEN PURCHASE ORDERS/COMMITMENTS:	<u>31,795,972</u>	LFI ENCUMBERED:	2,801,879
CASH AVAILABLE:	<u>37,315,955</u>	TOTAL UNCOMMITTED:	<u>5,519,983</u>	LFI UNCOMMITTED:	2,941,974
				TOTAL LFI	<u>9,290,271</u>

APR 2025

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		1,755,380		1,755,380					0	1,755,380	1,747,744	7,636
Elementary LFI	0	1,175,566		1,175,566	58,250	112,027	(50,600)	149,112	268,789	906,777	272,931	633,846
Secondary LFI	0	2,576,739		2,576,739	0	0	184,389	23,552	207,941	2,368,798	781,204	1,587,594
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	9,290,271	0	9,290,271	90,750	3,145,515	137,489	172,664	3,546,418	5,743,853	2,801,879	2,941,974