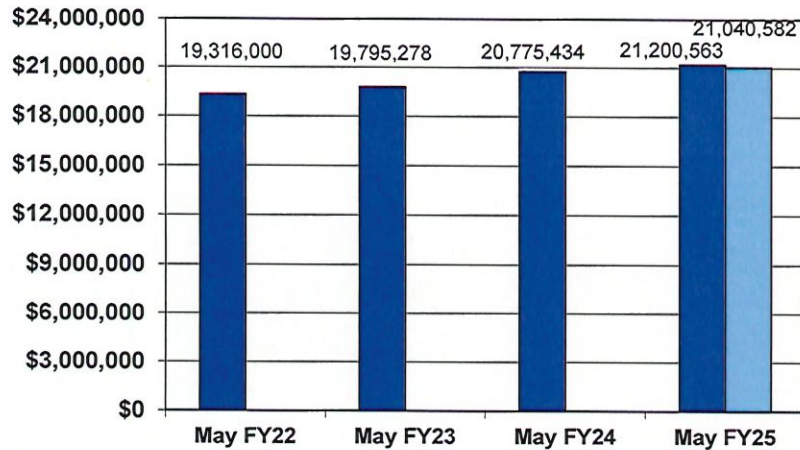
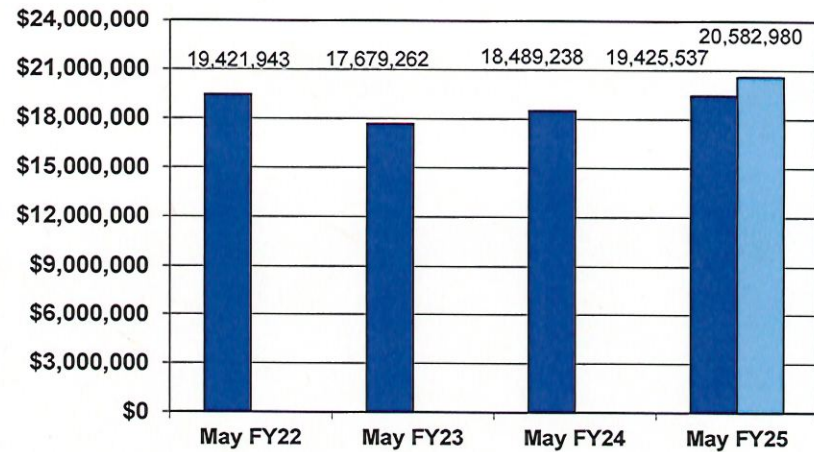


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - MAY 2025 FYTD
GENERAL FUND (001)**

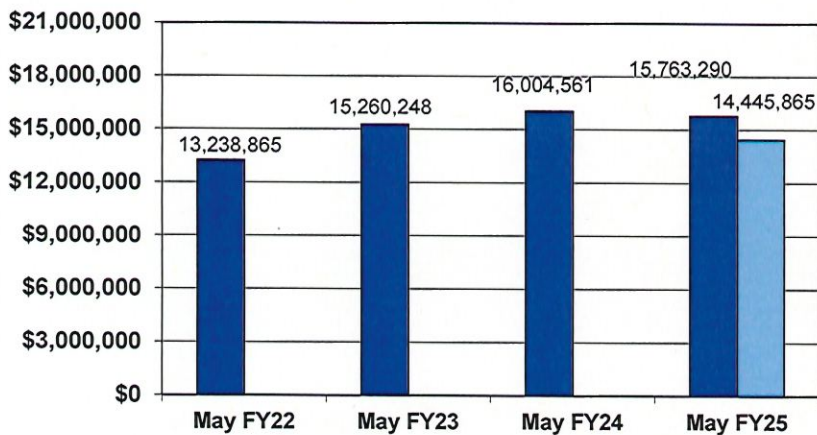
Total Revenues - MAY FYTD
(SM-2 Line 2.08)



Total Expenses - MAY FYTD
(SM-2 Line 5.05)



Ending Cash Balance - MAY FYTD
(SM-2 Line 7.02)



FINANCIAL HIGHLIGHTS - May 2025 FYTD

Total Revenues (Line 2.08)

- Total revenue was \$1,562,626 in May and \$21,200,564 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).
- State Grants (Restricted & Unrestricted) at \$6,066,983 were \$21K favorable to plan.
- All Other Operating Revenue at \$2,034,573 is \$344K favorable to plan.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,683,221 for May and \$19,425,537 FYTD.
- Salaries at \$10,495,353 FYTD are \$471K favorable to plan.
- Benefits at \$3,114,376 FYTD are \$213K favorable to plan.
- Purchase Services at \$3,879,990 are \$412K favorable to plan.
- Supplies and Materials at \$319,162 are \$98K favorable to plan.
- Capital Outlay at \$141,000 is \$32K favorable to plan.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$120,594.
- Fiscal year to date, revenues exceeded expenditures by \$1,775,027.
- Ending cash balance was \$15,763,290.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
MAY 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	0	0	10,106,799	9,954,738	-152,061
1.020 Tangible Personal Property Tax	0	0	0	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	421,079	2,679	4,937,305	4,978,042	40,737
1.040 Restricted State Grants	101,500	90,506	-10,994	1,109,034	1,088,942	-20,092
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	697,834	697,834	1,381,300	1,389,210	7,910
1.060 All Other Revenues	61,700	324,491	262,791	1,690,215	2,034,573	344,358
1.070 Total Revenue	<u>581,600</u>	<u>1,533,910</u>	<u>952,310</u>	<u>20,568,783</u>	<u>20,821,759</u>	<u>252,976</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	122,025	28,716	-93,309	471,800	378,805	-92,995
2.070 Total Other Financing Sources	<u>122,025</u>	<u>28,716</u>	<u>-93,309</u>	<u>471,800</u>	<u>378,805</u>	<u>-92,995</u>
2.080 Total Revenue & Other Sources	<u>703,625</u>	<u>1,562,626</u>	<u>859,001</u>	<u>21,040,582</u>	<u>21,200,564</u>	<u>159,982</u>
EXPENDITURES						
3.010 Personal Services	1,050,400	916,969	133,431	10,966,392	10,495,352	471,040
3.020 Employee Benefits	304,400	304,244	156	3,327,670	3,114,376	213,294
3.030 Purchased Services	414,800	376,945	37,855	4,291,833	3,879,990	411,843
3.040 Supplies and Materials	10,100	9,642	458	417,615	319,162	98,453
3.050 Capital Outlay	25,900	64,767	-38,867	172,724	141,000	31,724
4.050 Debt Service Principal HB264	0	0	0	101,000	101,000	0
4.060 Debt Service Interest	7,276	7,276	0	16,946	16,946	0
4.300 Other Objects	14,100	3,379	10,721	226,799	207,420	19,378
4.500 Total Expenditures	<u>1,826,976</u>	<u>1,683,221</u>	<u>143,755</u>	<u>19,520,979</u>	<u>18,275,247</u>	<u>1,245,732</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	60,000	0	60,000
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>1,062,000</u>	<u>1,150,291</u>	<u>-88,291</u>
5.050 Total Expend. & Other Uses	<u>1,834,476</u>	<u>1,683,221</u>	<u>151,255</u>	<u>20,582,979</u>	<u>19,425,538</u>	<u>1,157,441</u>
6.010 Operating Surplus/(Deficit)	<u>-1,130,851</u>	<u>-120,595</u>	<u>1,010,256</u>	<u>457,603</u>	<u>1,775,026</u>	<u>1,317,423</u>
7.010 Beginning Cash Balance	15,576,716	15,883,884	307,168	13,988,263	13,988,263	0
7.020 Ending Cash Balance	<u>14,445,865</u>	<u>15,763,290</u>	<u>1,317,425</u>	<u>14,445,866</u>	<u>15,763,289</u>	<u>1,317,423</u>
8.010 Outstanding Encumbrances	1,208,000	1,251,974	-43,974	1,208,000	1,251,974	-43,974

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

Monthly Actuals

	FY22 May mo.	FY23 May mo.	FY24 May mo.	FY25 May 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	246,254	461,190	463,607	421,079	398,033
1.040 Restricted Grants-in-Aid	26,194	46,880	67,030	90,506	57,652
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	0	686,673	693,837	697,834	519,586
1.060 All Other Operating Revenue	17,642	116,257	349,907	324,491	202,074
1.070 Total Revenue	290,090	1,310,999	1,574,380	1,533,910	1,177,345
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	135,304	242	0	28,716	41,066
2.070 Total Other Financing Sources	135,304	242	0	28,716	41,066
2.080 Total Revenue & Other Financ Sroces	425,395	1,311,241	1,574,380	1,562,626	1,218,411
EXPENDITURES					
3.010 Personal Services	865,492	855,849	1,192,778	916,969	957,772
3.020 Employee's Retirement/Insur. Benefits	222,197	273,884	310,071	304,244	277,599
3.030 Purchased Services	172,059	427,958	517,412	376,945	373,593
3.040 Supplies and Materials	26,012	-25,393	-67,511	9,642	-14,313
3.050 Capital Outlay	2,476	57,055	79,539	64,767	50,959
4.050 Debt Service Principal HB264	0	0	0	0	0
4.060 Debt Service Interest	14,457	12,063	9,670	7,276	10,866
4.300 Other Objects	22,592	43,042	76,627	3,379	36,410
4.500 Total Expenditures	1,325,285	1,644,457	2,118,586	1,683,221	1,692,887
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	1,325,285	1,644,457	2,118,586	1,683,221	1,692,887
6.010 Operating Surplus/(Deficit)	-899,890	-333,216	-544,206	-120,594	-474,477
7.010 Beginning Cash Balance	14,138,756	15,593,464	16,548,767	15,883,884	15,541,218
7.020 Ending Cash Balance	13,238,865	15,260,248	16,004,561	15,763,290	15,066,741

Fiscal Year To Date Actuals

	FY22 May FYTD	FY23 May FYTD	FY24 May FYTD	FY25 May 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	5,711,115	5,537,265	5,408,250	4,978,042	5,408,668
1.040 Restricted Grants-in-Aid	358,778	516,725	641,176	1,088,941	651,405
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	1,393,431	1,380,627	1,388,280	1,389,210	1,387,887
1.060 All Other Operating Revenue	936,358	1,697,336	2,075,475	2,034,573	1,685,936
1.070 Total Revenue	19,065,912	19,760,870	20,623,892	20,821,758	20,068,108
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	167,918	14,401	151,542	378,805	178,166
2.070 Total Other Financing Sources	250,088	34,408	151,542	378,805	203,711
2.080 Total Revenue & Other Financ Sroces	19,316,000	19,795,278	20,775,434	21,200,563	20,271,819
EXPENDITURES					
3.010 Personal Services	9,524,373	9,825,284	10,529,722	10,495,353	10,093,683
3.020 Employee's Retirement/Insur. Benefits	2,662,622	3,057,964	3,028,898	3,114,376	2,965,965
3.030 Purchased Services	3,305,905	3,858,021	3,922,039	3,879,990	3,741,489
3.040 Supplies and Materials	293,755	284,486	311,884	319,162	302,322
3.050 Capital Outlay	190,675	182,907	119,625	141,000	158,552
4.050 Debt Service Principal HB264	100,000	101,000	101,000	101,000	100,750
4.060 Debt Service Interest	31,284	26,520	21,733	16,946	24,121
4.300 Other Objects	220,748	234,252	292,640	207,419	238,765
4.500 Total Expenditures	16,329,362	17,570,434	18,327,540	18,275,246	17,625,646
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	19,421,943	17,679,262	18,489,238	19,425,537	18,753,995
6.010 Operating Surplus/(Deficit)	-105,943	2,116,016	2,286,196	1,775,027	1,517,824
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	13,238,865	15,260,248	16,004,561	15,763,290	15,066,741

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	\$ 1,562,626.38	\$ 21,200,563.47	\$ 1,683,220.80	\$ 19,425,536.87	\$ 15,763,290.01	\$ 1,251,974.39	\$ 14,511,315.62
Fund:	002	\$ 2,844,554.44	\$ 16,341.44	\$ 1,808,417.76	\$ 457,487.50	\$ 2,355,598.97	\$ 2,297,373.23	\$ 0.00	\$ 2,297,373.23
Fund:	003	\$ 1,705,705.46	\$ 14,832.02	\$ 265,331.87	\$ 36.94	\$ 25,485.28	\$ 1,945,552.05	\$ 560,855.00	\$ 1,384,697.05
Fund:	004	\$ 8,045,571.70	\$ 29,570.84	\$ 273,635.86	\$ 1,615.54	\$ 92,922.31	\$ 8,226,285.25	\$ 5,659,252.37	\$ 2,567,032.88
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	\$ 13,550.05	\$ 40,409.58	\$ 3,472.09	\$ 22,981.17	\$ 191,658.30	\$ 6,450.52	\$ 185,207.78
Fund:	010	\$ 996,685.55	\$ 14,265.23	\$ 3,915,371.17	\$ 18,980.22	\$ 1,061,619.07	\$ 3,850,437.65	\$ 26,116,551.05	\$ (22,266,113.40)
Fund:	018	\$ 24,898.36	\$ 5,020.07	\$ 27,658.45	\$ 2,169.51	\$ 10,951.20	\$ 41,605.61	\$ 9,840.32	\$ 31,765.29
Fund:	019	\$ 1,215,576.59	\$ 31,893.13	\$ 124,854.60	\$ 14,322.98	\$ 155,201.76	\$ 1,185,229.43	\$ 285,948.77	\$ 899,280.66
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	\$ 1,005.02	\$ 101,750.74	\$ 0.00	\$ 1,300.78	\$ 551,593.50	\$ 0.00	\$ 551,593.50
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	\$ 356.65	\$ 16,611.68	\$ 3,765.55	\$ 9,297.07	\$ 44,424.74	\$ 1,032.02	\$ 43,392.72
Fund:	300	\$ 157,485.98	\$ 14,577.53	\$ 116,779.15	\$ 5,501.70	\$ 133,132.70	\$ 141,132.43	\$ 15,988.62	\$ 125,143.81
Fund:	401	\$ 46,739.21	\$ 88.23	\$ 318,680.51	\$ 13,524.96	\$ 272,985.70	\$ 92,434.02	\$ 75,095.81	\$ 17,338.21
Fund:	451	\$ 0.00	\$ 0.00	\$ 3,982.28	\$ 0.00	\$ 2,789.00	\$ 1,193.28	\$ 1,193.28	\$ 0.00
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	\$ 925,932.39	\$ (763,540.00)	\$ 0.00	\$ (763,540.00)
Fund:	516	\$ (3,260.91)	\$ 70,837.21	\$ 690,421.94	\$ 72,213.45	\$ 759,374.48	\$ (72,213.45)	\$ 13,957.90	\$ (86,171.35)
Fund:	551	\$ 0.00	\$ 0.00	\$ 15,200.00	\$ 5,180.38	\$ 20,380.38	\$ (5,180.38)	\$ 776.20	\$ (5,956.58)
Fund:	572	\$ 0.00	\$ 62,157.01	\$ 324,367.65	\$ 52,096.32	\$ 376,463.97	\$ (52,096.32)	\$ 6,118.87	\$ (58,215.19)
Fund:	584	\$ 0.00	\$ 0.00	\$ 31,530.22	\$ 1,495.00	\$ 33,025.22	\$ (1,495.00)	\$ 9,327.87	\$ (10,822.87)
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)	\$ 17,077.04	\$ 38,380.03	\$ 9,985.08	\$ 42,718.36	\$ (9,985.08)	\$ 14,587.17	\$ (24,572.25)
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	\$ 1,854,197.85	\$ 30,609,688.84	\$ 2,345,068.02	\$ 25,927,965.31	\$ 37,786,498.79	\$ 34,030,954.70	\$ 3,755,544.09

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 MAY 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		150,299	320,576	854,990	271,744	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	281,513	22,848,387	49,413	271,744	(222,331)
Secondary 7-12	29,554,038	(1,747,744)	0	27,806,294	1,271,738	82,703		27,982	1,382,423	26,423,871	29,581,610	(3,157,739)
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	23,980	208,369	2,376,106		2,376,106
Subtotal 7-12	29,668,544	2,584,475	0	32,253,019	1,271,738	82,703	184,389	51,962	1,590,792	30,662,227	31,329,354	(667,127)
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	1,490,235	451,796	184,389	51,962	2,178,382	32,023,542	31,504,061	519,481
OFCC Bldg & Demo	53,339,683	3,760,041	0	57,099,724	3,381,911	20,163,795	1,147,588	333,475	25,026,769	32,072,955	31,775,805	297,150
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			3,447,956	3,447,956					0	3,447,956		3,447,956
Interest Earned 004-9020			902,184	902,184					0	902,184		902,184
Interest Earned 010-9010&9012			203,202	203,202					0	203,202		203,202
LFO Proj Cost	0	0	4,553,343	4,553,343	0	0	0	0	0	4,553,343	0	4,553,343
LFO Alloc Tmsfer 004-9022				0					0	0		0
Grand Total	53,339,683	5,410,041	4,553,343	63,303,066	3,414,411	21,064,697	1,151,288	333,475	25,963,871	37,339,195	31,775,805	5,563,390

TOTAL PROCEEDS:	<u>63,303,066</u>	LFI EXPENDED:	3,549,220
TOTAL EXPENDED:	<u>25,963,871</u>	LFI ENCUMBERED:	2,801,121
CASH AVAILABLE:	<u>37,339,195</u>	OPEN PURCHASE ORDERS/COMMITMENTS:	<u>31,775,805</u>
		TOTAL UNCOMMITTED:	<u>5,563,390</u>
		TOTAL LFI	<u>9,290,271</u>

MAY 2025

LFI SUPPLEMENTARY SCHEDULE

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
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	(49,413)	150,299	271,163	904,403	271,744	632,659
Secondary LFI	0	2,576,739		2,576,739	0	0	184,389	23,980	208,369	2,368,370	781,633	1,586,737
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	138,676	174,279	3,549,220	5,741,051	2,801,121	2,939,930