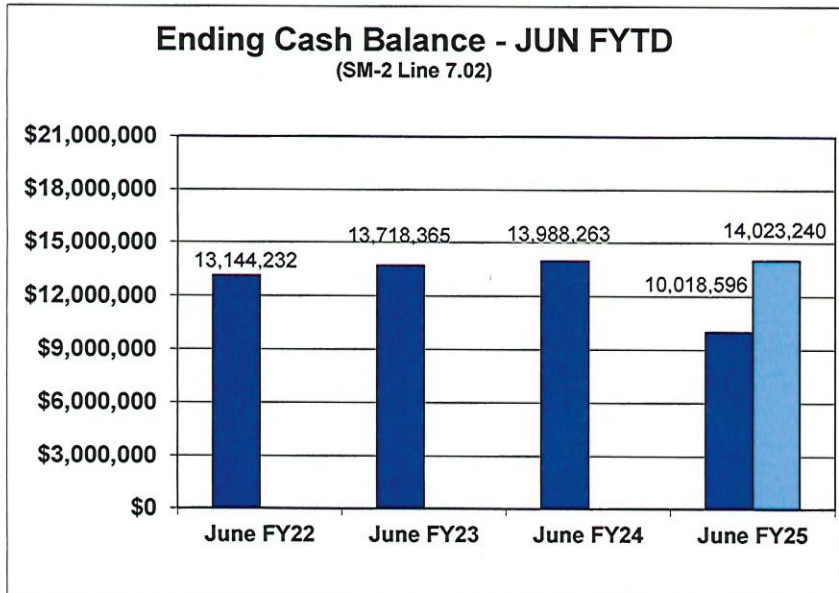
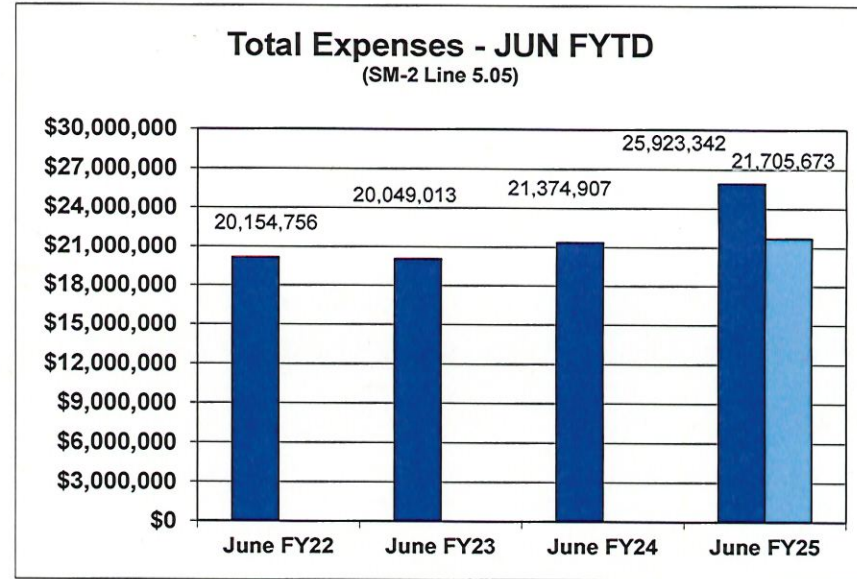
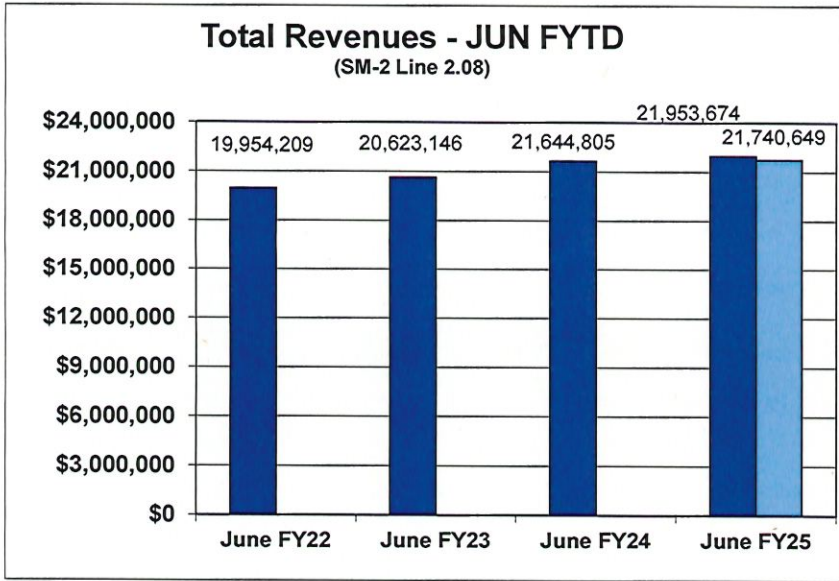


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - JUNE 2025 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - June 2025 Fiscal Year End Wrap-Up

Total Revenues (Line 2.08) \$21,953,674

- Real Estate tax at \$9,954,737 was unfavorable by \$152K (2%).
- Tangible Pers. Prop. Tax at \$1,376,255 was favorable by \$32K (2%).
- State Grants (Unrestricted & Restricted) at \$6,713,781 were favorable by \$83K (1%).
- Property Tax Allocation at \$1,389,210 was \$8K (1%) favorable to plan.
- All Other Operating Revenue at \$2,140,750 was \$395K (23%) favorable to plan.
- Total actual revenues and sources were \$213K (1%) favorable to plan.

Total Expenditures (Line 5.05) \$25,923,343

- Salaries at \$11,387,478 were \$319K (3%) unfavorable to plan.
- Benefits at \$3,390,791 were \$233K (6%) favorable to plan.
- Purchase Services at \$4,600,684 were \$279K (6%) favorable to plan.
- Supplies at \$371,647 were \$132K (26%) favorable to plan.
- Capital Outlay at \$401,600 was \$186K (86%) unfavorable to plan.
- Other Objects at \$210,448 were \$25K (10%) favorable to plan.
- Transfers Out at \$4,580,290 were \$3,578K (357%) unfavorable to plan.
- Total actual expenditure and uses were \$4,218K (19%) unfavorable to plan.

Ending Cash Balance (Line 7.02) \$10,018,596

- FYTD expenditures exceeded revenues by \$4,004,645.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
JUN 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	483,096	487,930	4,834	5,420,401	5,465,972	45,571
1.040 Restricted State Grants	101,766	158,868	57,102	1,210,800	1,247,809	37,010
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	1,381,300	1,389,210	7,910
1.060 All Other Revenues	55,205	106,177	50,972	1,745,420	2,140,749	395,330
1.070 Total Revenue	<u>640,067</u>	<u>752,974</u>	<u>112,907</u>	<u>21,208,850</u>	<u>21,574,733</u>	<u>365,883</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	60,000	0	-60,000	60,000	0	-60,000
2.060 All Other Financial Sources	0	137	137	471,800	378,942	-92,858
2.070 Total Other Financing Sources	<u>60,000</u>	<u>137</u>	<u>-59,863</u>	<u>531,800</u>	<u>378,942</u>	<u>-152,858</u>
2.080 Total Revenue & Other Sources	<u>700,067</u>	<u>753,111</u>	<u>53,044</u>	<u>21,740,649</u>	<u>21,953,675</u>	<u>213,025</u>
EXPENDITURES						
3.010 Personal Services	101,807	892,125	-790,318	11,068,199	11,387,478	-319,278
3.020 Employee Benefits	296,330	276,415	19,915	3,624,000	3,390,791	233,209
3.030 Purchased Services	587,592	720,694	-133,102	4,879,425	4,600,684	278,741
3.040 Supplies and Materials	85,680	52,485	33,195	503,295	371,647	131,648
3.050 Capital Outlay	43,026	260,600	-217,574	215,750	401,600	-185,850
4.050 Debt Service Principal HB264	0	0	0	101,000	101,000	0
4.060 Debt Service Interest	0	0	0	16,946	16,946	0
4.300 Other Objects	8,257	3,029	5,228	235,056	210,449	24,607
4.500 Total Expenditures	<u>1,122,692</u>	<u>2,205,348</u>	<u>-1,082,656</u>	<u>20,643,671</u>	<u>20,480,595</u>	<u>163,077</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	3,430,000	-3,430,000	1,002,000	4,580,291	-3,578,291
5.020 Advances - Out	0	862,457	-862,457	60,000	862,457	-802,457
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>0</u>	<u>4,292,457</u>	<u>-4,292,457</u>	<u>1,062,000</u>	<u>5,442,748</u>	<u>-4,380,748</u>
5.050 Total Expend. & Other Uses	<u>1,122,692</u>	<u>6,497,805</u>	<u>-5,375,113</u>	<u>21,705,671</u>	<u>25,923,343</u>	<u>-4,217,672</u>
6.010 Operating Surplus/(Deficit)	<u>-422,625</u>	<u>-5,744,694</u>	<u>-5,322,069</u>	<u>34,978</u>	<u>-3,969,668</u>	<u>-4,004,647</u>
7.010 Beginning Cash Balance	14,445,865	15,763,290	1,317,425	13,988,263	13,988,263	0
7.020 Ending Cash Balance	<u>14,023,240</u>	<u>10,018,596</u>	<u>-4,004,644</u>	<u>14,023,241</u>	<u>10,018,595</u>	<u>-4,004,647</u>
8.010 Outstanding Encumbrances	0	0	0	0	0	0

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

Monthly Actuals

	FY22 June mo.	FY23 June mo.	FY24 June mo.	FY25 June 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	400,670	566,037	529,097	487,930	495,933
1.040 Restricted Grants-in-Aid	182,725	45,230	45,646	158,868	108,117
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	42,181	117,446	119,765	106,177	96,392
1.070 Total Revenue	625,576	728,713	694,508	752,974	700,443
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	3,594	98,328	158,698	0	65,155
2.060 All Other Financial Sources	9,039	827	16,166	137	6,542
2.070 Total Other Financing Sources	12,633	99,155	174,864	137	71,697
2.080 Total Revenue & Other Financ Srces	638,209	827,868	869,372	753,111	772,140
EXPENDITURES					
3.010 Personal Services	47,781	101,600	45,914	892,125	271,855
3.020 Employee's Retirement/Insur. Benefits	197,455	252,399	254,277	276,415	245,137
3.030 Purchased Services	450,033	471,483	485,371	720,694	531,895
3.040 Supplies and Materials	72,340	52,139	69,243	52,485	61,552
3.050 Capital Outlay	-36,501	3,254	16,220	260,600	60,894
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	-14,457	-11,125	14,644	3,029	-1,977
4.500 Total Expenditures	716,652	869,751	885,669	2,205,348	1,169,355
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	1,500,000	2,000,000	3,430,000	1,732,500
5.020 Advances - Out	16,190	0	0	862,457	219,662
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	16,190	1,500,000	2,000,000	4,292,457	1,952,162
5.050 Total Expend. & Other Financ Uses	732,843	2,369,751	2,885,669	6,497,805	3,121,517
6.010 Operating Surplus/(Deficit)	-94,633	-1,541,883	-2,016,298	-5,744,694	-2,349,377
7.010 Beginning Cash Balance	13,238,865	15,260,248	16,004,561	15,763,290	15,066,741
7.020 Ending Cash Balance	13,144,232	13,718,365	13,988,263	10,018,596	12,717,364

Fiscal Year To Date Actuals

	FY22 June FYTD	FY23 June FYTD	FY24 June FYTD	FY25 June 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	6,111,785	6,103,302	5,937,347	5,465,972	5,904,601
1.040 Restricted Grants-in-Aid	541,503	561,956	686,823	1,247,809	759,523
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	978,539	1,814,781	2,195,240	2,140,750	1,782,327
1.070 Total Revenue	19,691,488	20,489,583	21,318,400	21,574,732	20,768,551
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	85,764	118,335	158,698	0	90,699
2.060 All Other Financial Sources	176,958	15,228	167,708	378,942	184,709
2.070 Total Other Financing Sources	262,721	133,563	326,406	378,942	275,408
2.080 Total Revenue & Other Financ Srces	19,954,209	20,623,146	21,644,805	21,953,674	21,043,959
EXPENDITURES					
3.010 Personal Services	9,572,153	9,926,884	10,575,636	11,387,478	10,365,538
3.020 Employee's Retirement/Insur. Benefits	2,860,077	3,310,363	3,283,174	3,390,791	3,211,102
3.030 Purchased Services	3,755,939	4,329,504	4,407,410	4,600,684	4,273,384
3.040 Supplies and Materials	366,095	336,626	381,127	371,647	363,874
3.050 Capital Outlay	154,174	186,161	135,845	401,600	219,445
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	206,291	223,127	307,284	210,448	236,788
4.500 Total Expenditures	17,046,014	18,440,185	19,213,209	20,480,594	18,795,001
OTHER FINANCING USES					
5.010 Operational Transfers - Out	3,003,000	1,510,500	2,003,000	4,580,291	2,774,198
5.020 Advances - Out	105,771	98,328	158,698	862,457	306,314
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	3,108,771	1,608,828	2,161,698	5,442,748	3,080,511
5.050 Total Expend. & Other Financ Uses	20,154,786	20,049,013	21,374,907	25,923,342	21,875,512
6.010 Operating Surplus/(Deficit)	-200,577	574,133	269,898	-3,969,668	-831,553
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	13,144,232	13,718,365	13,988,263	10,018,596	12,717,364

EMIS	FY22	FY23	FY24	FY25
Annual Avg. Student Headcount	1,235	1,227	1,235	1,225
FLSD educated				

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	\$ 753,110.73	\$ 21,953,674.20	\$ 6,497,805.15	\$ 25,923,342.02	\$ 10,018,595.59	\$ 0.00	\$ 10,018,595.59
Fund:	002	\$ 2,844,554.44	\$ 0.00	\$ 1,808,417.76	\$ 0.00	\$ 2,355,598.97	\$ 2,297,373.23	\$ 0.00	\$ 2,297,373.23
Fund:	003	\$ 1,705,705.46	\$ 0.00	\$ 265,331.87	\$ 0.00	\$ 25,485.28	\$ 1,945,552.05	\$ 309,845.00	\$ 1,635,707.05
Fund:	004	\$ 8,045,571.70	\$ 23,421.52	\$ 297,057.38	\$ 8,359.58	\$ 101,281.89	\$ 8,241,347.19	\$ 6,805,574.93	\$ 1,435,772.26
Fund:	006	\$ 2,812.89	\$ 970.48	\$ 970.48	\$ 0.00	\$ 0.00	\$ 3,783.37	\$ 0.00	\$ 3,783.37
Fund:	009	\$ 174,229.89	\$ 518.00	\$ 40,927.58	\$ 1,187.70	\$ 24,168.87	\$ 190,988.60	\$ 0.00	\$ 190,988.60
Fund:	010	\$ 996,685.55	\$ 13,786.31	\$ 3,929,157.48	\$ 36,059.00	\$ 1,097,678.07	\$ 3,828,164.96	\$ 26,116,551.05	\$ (22,288,386.09)
Fund:	018	\$ 24,898.36	\$ 435.00	\$ 28,093.45	\$ 11,726.55	\$ 22,677.75	\$ 30,314.06	\$ 0.00	\$ 30,314.06
Fund:	019	\$ 1,215,576.59	\$ 39,712.62	\$ 164,567.22	\$ 22,696.38	\$ 177,898.14	\$ 1,202,245.67	\$ 276,200.00	\$ 926,045.67
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	\$ 101,750.74	\$ 0.00	\$ 1,300.78	\$ 551,593.50	\$ 0.00	\$ 551,593.50
Fund:	035	\$ 0.00	\$ 180,000.00	\$ 180,000.00	\$ 0.00	\$ 0.00	\$ 180,000.00	\$ 0.00	\$ 180,000.00
Fund:	070	\$ 3,500,000.00	\$ 3,250,000.00	\$ 4,250,000.00	\$ 0.00	\$ 0.00	\$ 7,750,000.00	\$ 0.00	\$ 7,750,000.00
Fund:	200	\$ 37,110.13	\$ 267.00	\$ 16,878.68	\$ 1,035.42	\$ 10,332.49	\$ 43,656.32	\$ 0.00	\$ 43,656.32
Fund:	300	\$ 157,485.98	\$ 7,510.00	\$ 124,289.15	\$ 4,779.36	\$ 137,912.06	\$ 143,863.07	\$ 11,522.24	\$ 132,340.83
Fund:	401	\$ 46,739.21	\$ 76.81	\$ 318,757.32	\$ 75,900.64	\$ 348,886.34	\$ 16,610.19	\$ 12,414.02	\$ 4,196.17
Fund:	451	\$ 0.00	\$ 0.00	\$ 3,982.28	\$ 1,193.28	\$ 3,982.28	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	499	\$ (127,500.00)	\$ 150,000.00	\$ 277,500.00	\$ 0.00	\$ 150,000.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	507	\$ 0.00	\$ 763,540.00	\$ 925,932.39	\$ 0.00	\$ 925,932.39	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	516	\$ (3,260.91)	\$ 156,949.65	\$ 847,371.59	\$ 84,736.20	\$ 844,110.68	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	551	\$ 0.00	\$ 5,910.15	\$ 21,110.15	\$ 729.77	\$ 21,110.15	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	572	\$ 0.00	\$ 88,808.72	\$ 413,176.37	\$ 36,712.40	\$ 413,176.37	\$ 0.00	\$ 798.89	\$ (798.89)
Fund:	584	\$ 0.00	\$ 8,822.99	\$ 40,353.21	\$ 7,327.99	\$ 40,353.21	\$ 0.00	\$ 1,880.00	\$ (1,880.00)
Fund:	587	\$ 0.00	\$ 2,004.54	\$ 7,854.03	\$ 2,004.54	\$ 7,854.03	\$ 0.00	\$ 0.00	\$ 0.00
Fund:	590	\$ (5,646.75)	\$ 24,166.20	\$ 62,546.23	\$ 14,181.12	\$ 56,899.48	\$ 0.00	\$ 111.32	\$ (111.32)
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	\$ 5,470,010.72	\$ 36,079,699.56	\$ 6,806,435.08	\$ 32,734,400.39	\$ 36,450,074.43	\$ 33,534,897.45	\$ 2,915,176.98

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 JUN 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		67,641	1,422,082	26,384,212	29,577,279	(3,193,067)
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	28,740	213,129	2,371,346	1,150,654	1,220,692
Subtotal 7-12	29,668,544	2,584,475	0	32,253,019	1,271,738	82,703	184,389	96,381	1,635,211	30,617,808	32,475,677	(1,857,869)
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	96,381	2,222,801	31,979,123	32,650,384	(671,261)
OFCC Bldg & Demo	53,339,683	3,760,041	0	57,099,724	3,381,911	20,163,795	1,147,588	377,894	25,071,188	32,028,536	32,922,128	(893,592)
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			3,459,871	3,459,871					0	3,459,871		3,459,871
Interest Earned 004-9020			913,691	913,691					0	913,691		913,691
Interest Earned 010-9010&9012			216,989	216,989					0	216,989		216,989
LFO Proj Cost	0	0	4,590,550	4,590,550	0	0	0	0	0	4,590,550	0	4,590,550
LFO Alloc Transfer 004-9022				0					0	0		0
Grand Total	53,339,683	5,410,041	4,590,550	63,340,274	3,414,411	21,064,697	1,151,288	377,894	26,008,290	37,331,984	32,922,128	4,409,856

TOTAL PROCEEDS:	<u>63,340,274</u>	LFI EXPENDED:	3,553,980
TOTAL EXPENDED:	<u>26,008,290</u>	LFI ENCUMBERED:	3,991,863
CASH AVAILABLE:	<u>37,331,984</u>	OPEN PURCHASE ORDERS/COMMITMENTS:	<u>32,922,128</u>
		TOTAL UNCOMMITTED:	<u>4,409,856</u>
		TOTAL LFI	<u>9,290,271</u>