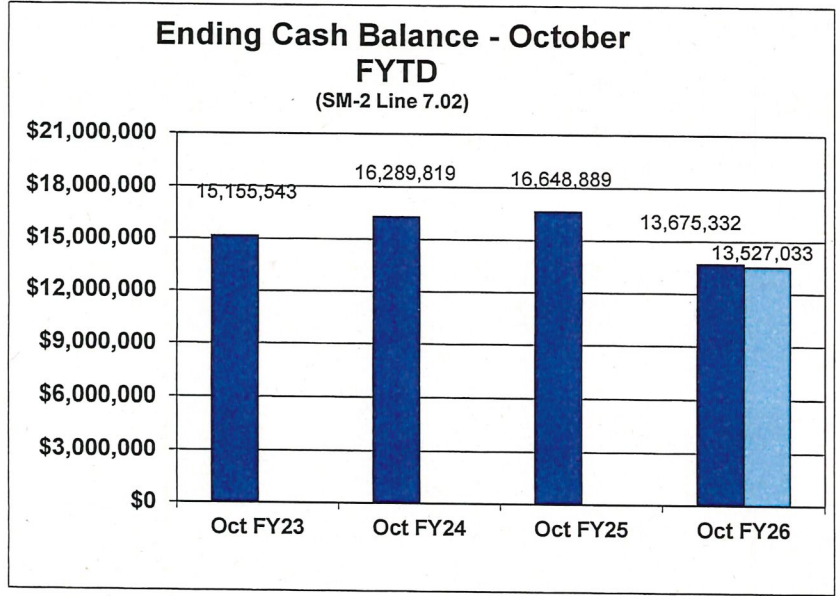
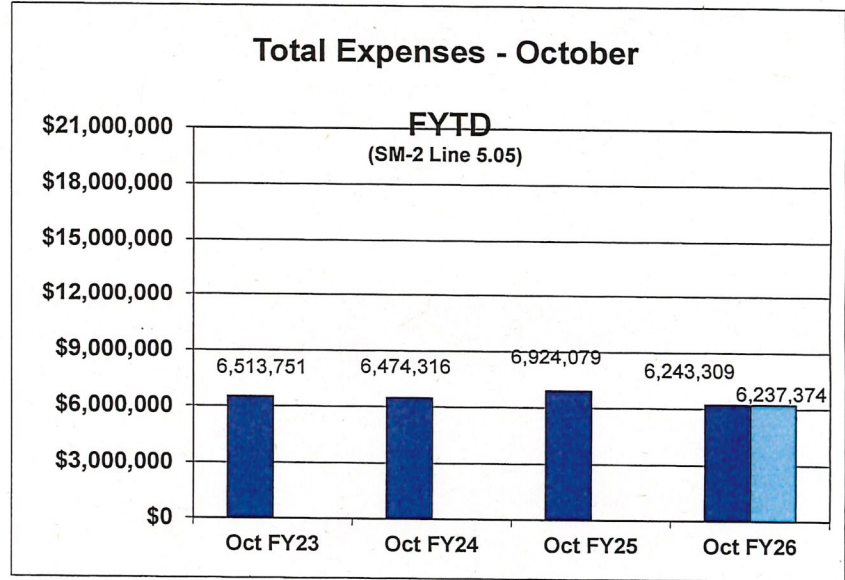
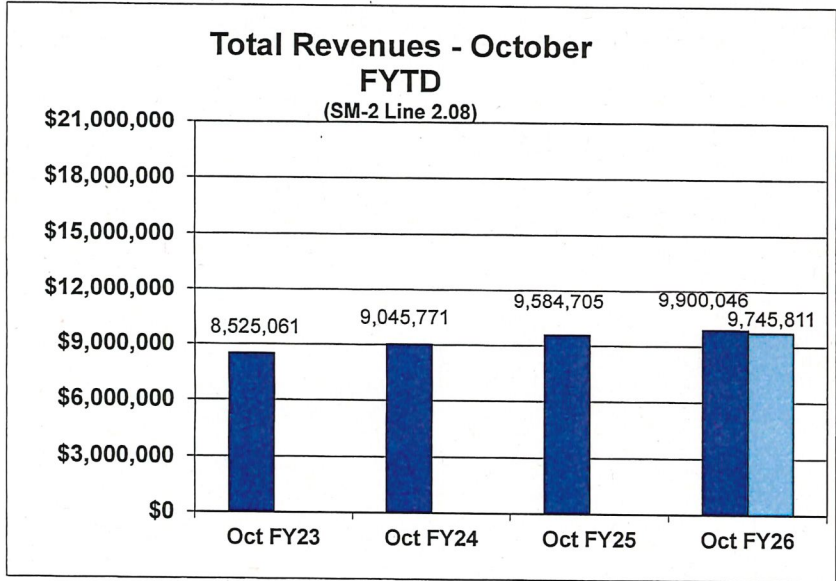


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - OCTOBER 2025 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - October 2025 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$1,423,062 in October and \$9,900,046 FYTD.
- Unrestricted state aid totaled \$543,671 in October.
- Restricted state aid totaled \$85,832 in October.
- All Other Operating Revenue totaled \$97,456 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,810,204 in October and \$6,243,309 FYTD.
- Salaries totaled \$875,504 in October and \$3,523,681 fiscal year to date.
- Benefits totaled \$300,482 in October and \$1,143,850 fiscal year to date.
- Purchase Services totaled \$583,174 in October and \$1,278,534 FYTD.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$387,142.
- Fiscal year to date, revenues exceed expenditures by \$3,656,737.
- Ending cash balance was \$13,675,332.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
 GENERAL FUND (001)
 SM-2 - MONTHLY FY26
 October 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	9,976,609	5,082,152	-4,894,457
1.020 Tangible Personal Property Tax	0	0	0	1,458,191	680,832	-777,358
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	456,689	543,671	86,982	5,333,174	1,905,293	-3,427,880
1.040 Restricted State Grants	90,113	85,832	-4,281	1,196,749	392,520	-804,229
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	696,066	696,066	1,385,000	696,066	-688,934
1.060 All Other Revenues	53,228	97,456	44,228	1,231,800	824,024	-407,776
1.070 Total Revenue	<u>600,030</u>	<u>1,423,025</u>	<u>822,996</u>	<u>20,581,523</u>	<u>9,580,888</u>	<u>-11,000,635</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	98,917	98,917
2.060 All Other Financial Sources	0	0	0	0	220,204	220,204
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>319,121</u>	<u>319,121</u>
2.080 Total Revenue & Other Sources	<u>600,030</u>	<u>1,423,025</u>	<u>822,996</u>	<u>20,581,523</u>	<u>9,900,009</u>	<u>-10,681,514</u>
EXPENDITURES						
3.010 Personal Services	988,794	875,504	-113,291	11,563,641	3,523,681	8,039,960
3.020 Employee Benefits	282,291	300,482	18,191	3,386,508	1,143,850	2,242,659
3.030 Purchased Services	447,242	583,174	135,931	5,159,719	1,278,534	3,881,186
3.040 Supplies and Materials	42,307	25,682	-16,626	424,577	183,481	241,096
3.050 Capital Outlay	36,932	10,351	-26,582	488,387	25,585	462,802
4.050 Debt Service Principal HB264	0	0	0	101,000	0	101,000
4.060 Debt Service Interest	0	0	0	30,000	0	30,000
4.300 Other Objects	8,765	15,012	6,247	251,709	86,179	165,530
4.500 Total Expenditures	<u>1,806,332</u>	<u>1,810,204</u>	<u>3,872</u>	<u>21,405,541</u>	<u>6,241,309</u>	<u>15,164,232</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	0	2,000	-2,000
5.020 Advances - Out	0	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>-2,000</u>
5.050 Total Expend. & Other Uses	<u>1,806,332</u>	<u>1,810,204</u>	<u>3,872</u>	<u>21,405,541</u>	<u>6,243,309</u>	<u>15,162,232</u>
6.010 Operating Surplus/(Deficit)	<u>-1,206,302</u>	<u>-387,179</u>	<u>819,123</u>	<u>-824,018</u>	<u>3,656,700</u>	<u>4,480,718</u>
7.010 Beginning Cash Balance	10,018,586	14,062,474	4,043,889	10,018,596	10,018,596	0
7.020 Ending Cash Balance	<u>9,194,577</u>	<u>13,675,296</u>	<u>4,480,718</u>	<u>9,194,577</u>	<u>13,701,418</u>	<u>4,506,840</u>
8.010 Outstanding Encumbrances	0	3,822,528	-3,822,528	0	3,834,556	-3,834,556

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

Monthly Actuals

	FY23 Oct mo.	FY24 Oct mo.	FY25 Oct mo.	FY26 Oct 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	518,548	570,123	452,570	543,671	521,228
1.040 Restricted Grants-in-Aid	42,710	51,111	257,772	85,832	109,356
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	0	694,443	0	696,066	347,627
1.060 All Other Operating Revenue	253,152	289,556	153,787	97,456	198,488
1.070 Total Revenue	814,410	1,605,233	864,128	1,423,025	1,176,699
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	20,008	0	0	0	5,002
2.060 All Other Financial Sources	0	2,115	0	0	529
2.070 Total Other Financing Sources	20,008	2,115	0	0	5,531
2.080 Total Revenue & Other Financ Srces	834,417	1,607,348	864,128	1,423,025	1,182,230
EXPENDITURES					
3.010 Personal Services	805,722	812,597	876,797	875,504	842,655
3.020 Employee's Retirement/Insur. Benefits	260,639	264,424	287,304	300,482	278,212
3.030 Purchased Services	377,975	365,824	422,465	583,174	437,360
3.040 Supplies and Materials	34,095	23,713	36,603	25,682	30,023
3.050 Capital Outlay	35,075	1,125	1,835	10,351	12,096
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	1,802	-9,045	1,641	15,012	2,353
4.500 Total Expenditures	1,515,310	1,458,637	1,626,645	1,810,204	1,602,699
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	12,671	54,547	0	0	16,804
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	12,671	54,547	0	0	16,804
5.050 Total Expend. & Other Financ Uses	1,527,980	1,513,183	1,626,645	1,810,204	1,619,503
6.010 Operating Surplus/(Deficit)	-693,563	94,165	-762,517	-387,179	-437,274
7.010 Beginning Cash Balance	15,849,107	16,195,654	17,411,406	14,062,474	15,879,660
7.020 Ending Cash Balance	15,155,543	16,289,819	16,648,889	13,675,296	15,442,387

Fiscal Year To Date Actuals

	FY23 Oct FYTD	FY24 Oct FYTD	FY25 Oct FYTD	FY26 Oct FYTD	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	4,464,483	4,497,267	4,759,906	5,082,152	4,700,952
1.020 Tangible Personal Property Tax	586,067	603,162	695,422	680,832	641,371
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	2,050,099	2,103,065	1,969,378	1,905,293	2,006,959
1.040 Restricted Grants-in-Aid	173,608	193,877	398,534	392,520	289,634
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	693,954	694,443	691,376	696,066	693,960
1.060 All Other Operating Revenue	536,843	818,603	876,415	824,024	763,971
1.070 Total Revenue	8,505,054	8,910,417	9,391,030	9,580,888	9,096,847
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	20,008	0	0	98,917	29,731
2.060 All Other Financial Sources	0	135,354	193,675	220,204	137,308
2.070 Total Other Financing Sources	20,008	135,354	193,675	319,121	167,039
2.080 Total Revenue & Other Financ Srces	8,525,061	9,045,771	9,584,705	9,900,009	9,263,887
EXPENDITURES					
3.010 Personal Services	4,065,162	4,130,193	4,357,690	3,523,681	4,019,181
3.020 Employee's Retirement/Insur. Benefits	1,085,103	1,059,075	1,131,474	1,143,850	1,104,875
3.030 Purchased Services	942,250	853,986	1,120,198	1,278,534	1,048,742
3.040 Supplies and Materials	150,409	189,337	206,218	183,481	182,361
3.050 Capital Outlay	93,587	10,444	32,459	25,585	40,518
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	68,412	69,584	74,040	86,179	74,554
4.500 Total Expenditures	6,404,923	6,312,618	6,922,079	6,241,309	6,470,232
OTHER FINANCING USES					
5.010 Operational Transfers - Out	10,500	3,000	2,000	2,000	4,375
5.020 Advances - Out	98,328	158,698	0	0	64,256
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	108,828	161,698	2,000	2,000	68,631
5.050 Total Expend. & Other Financ Uses	6,513,751	6,474,316	6,924,079	6,243,309	6,538,864
6.010 Operating Surplus/(Deficit)	2,011,311	2,571,454	2,660,626	3,656,700	2,725,023
7.010 Beginning Cash Balance	13,144,232	13,718,365	13,988,263	10,018,596	12,717,364
7.020 Ending Cash Balance	15,155,543	16,289,819	16,648,889	13,701,418	15,448,917

EMIS	Annual Avg. Student Headcount FLSD educated	FY23	FY24	FY25	FY26
		1,227	1,235	1,228	1,228

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 OCT 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	854,990	271,744	583,246
Less: Allow waivers K-6	(355,671)			(355,671)					320,576	(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	1,311,750	1,936,968		70,718	3,319,435	24,486,859	29,577,279	(5,090,420)
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			196,338	33,159	229,498	2,354,977	1,150,654	1,204,323
Subtotal 7-12	29,668,544	2,584,475	0	32,253,019	1,311,750	1,936,968	196,338	103,877	3,548,933	28,704,086	32,475,677	(3,771,591)
Abate & Demo	1,948,905			1,948,905	268,747	779,261			1,048,008	900,897	174,707	726,190
Subtotal Phase II	31,617,449	2,584,475	0	34,201,924	1,580,497	2,716,229	196,338	103,877	4,596,940	29,604,983	32,650,384	(3,045,401)
OFCC Bldg & Demo	53,339,683	3,760,041	0	57,099,724	3,472,173	22,428,228	1,159,537	385,390	27,445,327	29,654,396	32,922,128	(3,267,732)
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			3,471,899	3,471,899					0	3,471,899		3,471,899
Interest Earned 004-9020			925,216	925,216					0	925,216		925,216
Interest Earned 010-9010&9012			235,714	235,714					0	235,714		235,714
LFO Proj Cost	0	0	4,632,829	4,632,829	0	0	0	0	0	4,632,829	0	4,632,829
LFO Alloc Transfer 004-9022				0					0	0		0
Grand Total	53,339,683	5,410,041	4,632,829	63,382,552	3,504,673	23,329,130	1,163,237	385,390	28,382,429	35,000,123	32,922,128	2,077,995

TOTAL PROCEEDS: 63,382,552
 TOTAL EXPENDED: 28,382,429
 CASH AVAILABLE: 35,000,123

OPEN PURCHASE ORDERS/COMMITMENTS: 32,922,128
 TOTAL UNCOMMITTED: 2,077,995

LFI EXPENDED: 3,570,349
 LFI ENCUMBERED: 5,905,585
 LFI UNCOMMITTED: (185,662)
 TOTAL LFI: 9,290,271