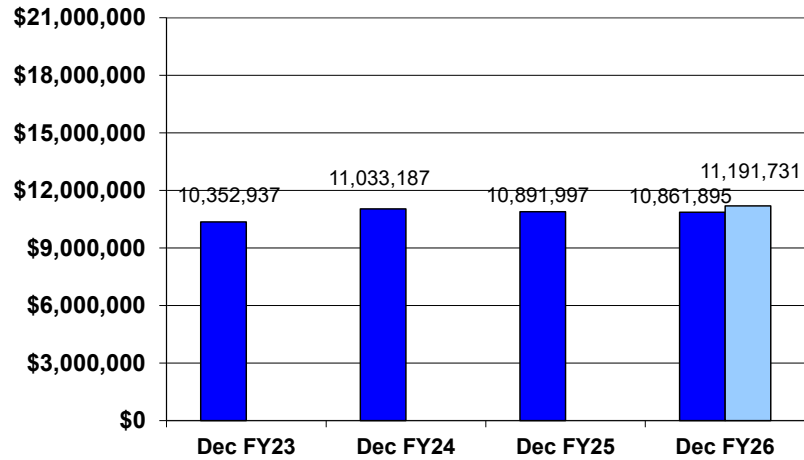
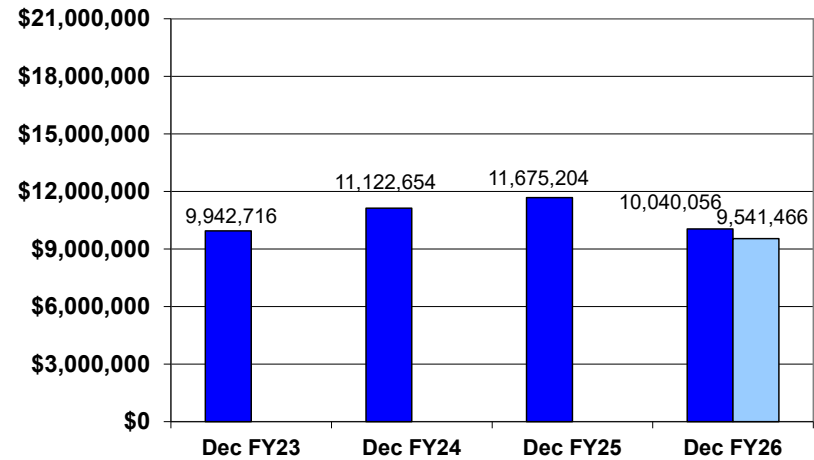


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - DECEMBER 2025 FYTD
GENERAL FUND (001)**

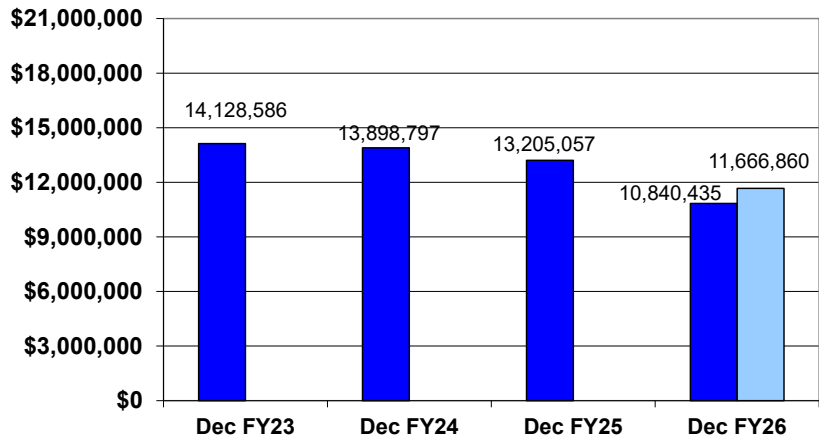
Total Revenues - December FYTD
(SM-2 Line 2.08)



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



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



FINANCIAL HIGHLIGHTS - December 2025 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$643,438.09 in December and \$11,191,730.65 FYTD.
- Unrestricted state aid totalled \$440,874.11 in December.
- Restricted state aid totalled \$115,701.76 in December.
- All Other Operating Revenue totalled a \$86,862.22 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,615,383.05 for December and \$9,543,465.98 FYTD.
- Salaries totalled \$930,392.18 in December and \$5,379,051.94 fiscal year to date.
- Benefits totalled \$287,397.17 in December and \$1,722,230.18 fiscal year to date.
- Purchase Services totalled \$281,638.30 in December and \$1,892,928.33 FYTD.
- Supplies totalled \$26,550.37 in December and \$234,135.96 FYTD.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$971,944.96
- Fiscal year to date, revenues exceed expenditures by \$1,648,264.67.
- Ending cash balance was \$11,666,860.26.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY24/25
December 2024

	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	5,490,000	5,082,152	-407,848
1.020 Tangible Personal Property Tax	0	0	0	680,832	680,832	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	439,347	440,874	1,527	2,698,555	2,809,607	111,052
1.040 Restricted State Grants	74,044	115,702	41,658	546,103	596,736	50,633
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	692,756	696,066	3,311
1.060 All Other Revenues	54,469	86,862	32,393	753,649	1,006,865	253,216
1.070 Total Revenue	<u>567,860</u>	<u>643,438</u>	<u>75,578</u>	<u>10,861,895</u>	<u>10,872,259</u>	<u>10,363</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	220,555	220,555
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>319,472</u>	<u>319,472</u>
2.080 Total Revenue & Other Sources	<u>567,860</u>	<u>643,438</u>	<u>75,578</u>	<u>10,861,895</u>	<u>11,191,731</u>	<u>329,835</u>
EXPENDITURES						
3.010 Personal Services	981,508	930,392	51,115	5,630,279	5,379,052	-251,227
3.020 Employee Benefits	281,165	287,397	-6,232	1,692,670	1,722,230	29,561
3.030 Purchased Services	490,400	281,638	208,762	2,077,531	1,892,928	-184,603
3.040 Supplies and Materials	20,447	26,550	-6,104	256,116	234,136	-21,981
3.050 Capital Outlay	78,266	78,253	13	165,404	104,910	-60,494
4.050 Debt Service Principal HB264	0	0	0	118,118	109,276	-8,842
4.060 Debt Service Interest	0	0	0	0	0	0
4.300 Other Objects	12,826	11,152	1,674	99,936	98,934	-1,003
4.500 Total Expenditures	<u>1,864,612</u>	<u>1,615,383</u>	<u>249,229</u>	<u>10,040,055</u>	<u>9,541,466</u>	<u>-498,589</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>1,864,612</u>	<u>1,615,383</u>	<u>249,229</u>	<u>10,040,055</u>	<u>9,543,466</u>	<u>-496,589</u>
6.010 Operating Surplus/(Deficit)	<u>-1,296,752</u>	<u>-971,945</u>	<u>324,807</u>	<u>821,841</u>	<u>1,648,265</u>	<u>826,424</u>
7.010 Beginning Cash Balance	0	12,638,505	#####	13,988,263	13,988,263	0
7.020 Ending Cash Balance	<u>-1,296,752</u>	<u>11,666,560</u>	<u>#####</u>	<u>14,810,104</u>	<u>15,636,528</u>	<u>826,424</u>
8.010 Outstanding Encumbrances	0	3,296,116	-3,296,116	0	3,296,116	-3,296,116

12,638,505
12,963,312

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
December 2024

Monthly Actuals

Fiscal Year To Date Actuals

	FY23 Dec mo.	FY24 Dec mo.	FY25 Dec mo.	FY26 Dec mo.	4 yr Average	FY23 Dec FYTD	FY24 Dec FYTD	FY25 Dec FYTD	FY26 Dec FYTD	4 yr Average
REVENUES										
1.010 General Property (Real Estate)	0	0	-1,465	0	-366	4,464,483	4,497,267	4,758,441	5,082,152	4,700,586
1.020 Tangible Personal Property Tax	0	0	0	0	0	586,067	603,162	695,422	680,832	641,371
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	502,105	474,166	423,982	440,874	460,282	3,041,542	3,053,521	2,827,629	2,809,607	2,933,075
1.040 Restricted Grants-in-Aid	42,938	68,422	90,681	115,702	79,435	263,703	311,016	616,508	596,736	446,991
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	693,954	694,443	691,376	696,066	693,960
1.060 All Other Operating Revenue	69,683	121,139	100,794	86,862	94,619	690,035	1,050,981	1,093,787	1,006,865	960,417
1.070 Total Revenue	545,230	614,725	663,726	643,438	633,970	9,739,785	10,210,391	10,683,163	10,872,259	10,376,399
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	20,542	20,008	0	0	98,917	29,731
2.060 All Other Financial Sources	2,350	7,192	0	0	4,111	2,350	142,546	350,025	220,555	178,869
2.070 Total Other Financing Sources	2,350	7,192	0	0	24,654	22,358	142,546	350,025	319,472	208,600
2.080 Total Revenue & Other Financ Srces	617,075	670,919	613,991	643,438	634,072	9,762,143	10,352,937	11,033,187	11,191,731	10,584,999
EXPENDITURES										
3.010 Personal Services	835,005	817,146	869,916	930,392	839,880	5,746,734	5,988,106	6,126,130	5,379,052	5,810,006
3.020 Employee's Retirement/Insur. Benefits	271,308	301,972	308,457	287,397	295,507	1,647,312	1,654,278	1,732,520	1,722,230	1,689,085
3.030 Purchased Services	501,203	287,910	370,265	281,638	361,865	1,922,757	1,604,037	1,778,239	1,892,928	1,799,490
3.040 Supplies and Materials	17,519	21,221	13,172	26,550	19,547	188,574	298,922	236,973	234,136	239,651
3.050 Capital Outlay	825	3,658	317	78,253	1,370	99,214	24,972	38,829	104,910	66,981
4.050 Debt Service Principal HB264	0	0	0	0	0	101,000	101,000	101,000	109,276	103,069
4.060 Debt Service Interest	0	0	0	0	0	14,457	12,063	9,670	0	9,047
4.300 Other Objects	7,337	18,683	17,249	11,152	11,114	76,518	97,639	97,294	98,934	92,596
4.500 Total Expenditures	1,633,197	1,450,590	1,579,376	1,615,383	1,529,282	9,796,566	9,781,018	10,120,654	9,541,466	9,809,926
OTHER FINANCING USES										
5.010 Operational Transfers - Out	0	0	0	0	0	10,500	3,000	1,002,000	2,000	254,375
5.020 Advances - Out	0	0	0	0	0	98,328	158,698	0	0	64,256
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0	108,828	161,698	1,002,000	2,000	341,277
5.050 Total Expend. & Other Financ Uses	1,633,197	1,450,590	1,579,376	1,615,383	1,529,282	9,905,394	9,942,716	11,122,654	9,543,466	10,151,203
6.010 Operating Surplus/(Deficit)	-1,016,122	-779,672	-965,385	-971,945	-895,210	-143,251	410,221	-89,467	1,648,265	456,442
7.010 Beginning Cash Balance	14,017,103	14,908,257	14,864,182	12,638,505	14,588,284	13,144,232	13,718,365	13,988,263	13,988,263	13,709,781
7.020 Ending Cash Balance	13,000,981	14,128,586	13,898,797	11,666,560	13,693,074	13,000,981	14,128,586	13,898,797	15,636,528	14,166,223

EMIS Annual Avg. Student Headcount FLSD educated	FY22	FY23	FY24	FY25
	1,235	1,227	1,235	1,222

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 DEC 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	1,401,860	7,097,234		77,935	8,577,030	19,229,264	29,577,279	(10,348,015)
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			268,235	36,026	304,261	2,280,214	1,150,654	1,129,560
Subtotal 7-12	29,668,544	2,584,475	0	32,253,019	1,401,860	7,097,234	268,235	113,961	8,881,291	23,371,728	32,475,677	(9,103,949)
Abate & Demo	1,948,905			1,948,905	268,747	810,235			1,078,982	869,923	174,707	695,216
Subtotal Phase II	31,617,449	2,584,475	0	34,201,924	1,670,607	7,907,470	268,235	113,961	9,960,273	24,241,651	32,650,384	(8,408,733)
OFCC Bldg & Demo	53,339,683	3,760,041	0	57,099,724	3,562,283	27,619,469	1,231,434	395,474	32,808,660	24,291,064	32,922,128	(8,631,064)
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			3,482,381	3,482,381					0	3,482,381		3,482,381
Interest Earned 004-9020			944,612	944,612					0	944,612		944,612
Interest Earned 010-9010&9012			254,472	254,472					0	254,472		254,472
LFO Proj Cost	0	0	4,681,465	4,681,465	0	0	0	0	0	4,681,465	0	4,681,465
LFO Alloc Transfer 004-9022				0					0	0		0
Grand Total	53,339,683	5,410,041	4,681,465	63,431,189	3,594,783	28,520,371	1,235,134	395,474	33,745,762	29,685,427	32,922,128	(3,236,701)

TOTAL PROCEEDS: 63,431,189
 TOTAL EXPENDED: 33,745,762
 CASH AVAILABLE: 29,685,427

OPEN PURCHASE ORDERS/COMMITMENTS: 32,922,128
 TOTAL UNCOMMITTED: (3,236,701)

LFI EXPENDED: 3,645,112
 LFI ENCUMBERED: 11,237,943
 LFI UNCOMMITTED: (5,592,784)
 TOTAL LFI 9,290,271