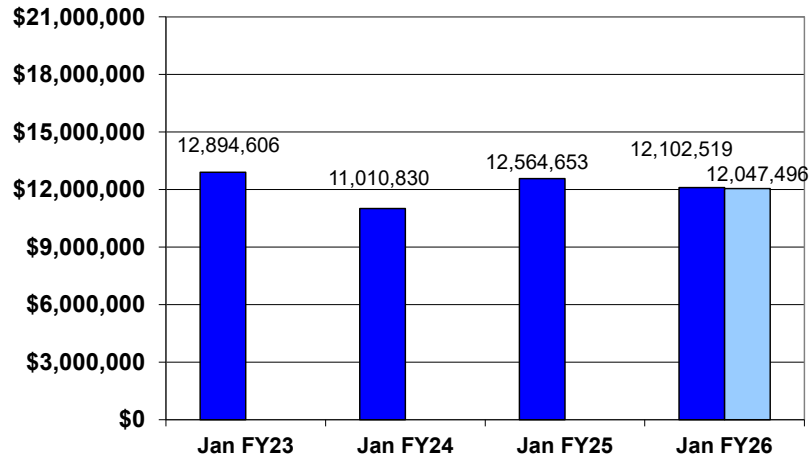


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - JANUARY 2026 FYTD GENERAL FUND (001)

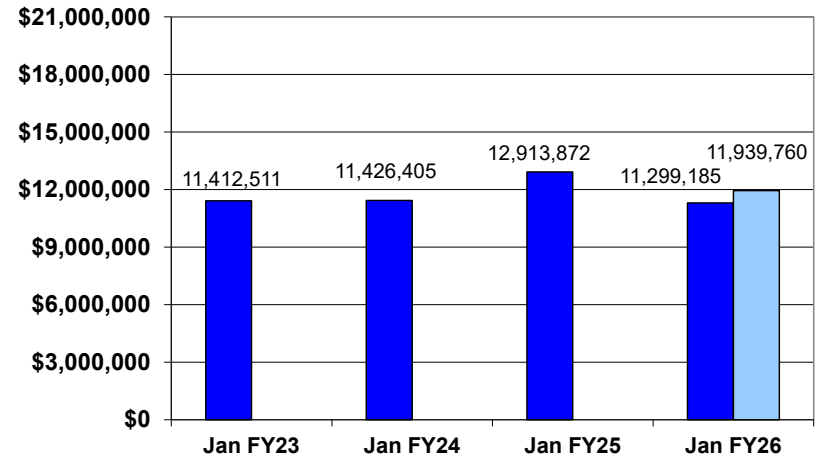
Total Revenues - January FYTD

(SM-2 Line 2.08)



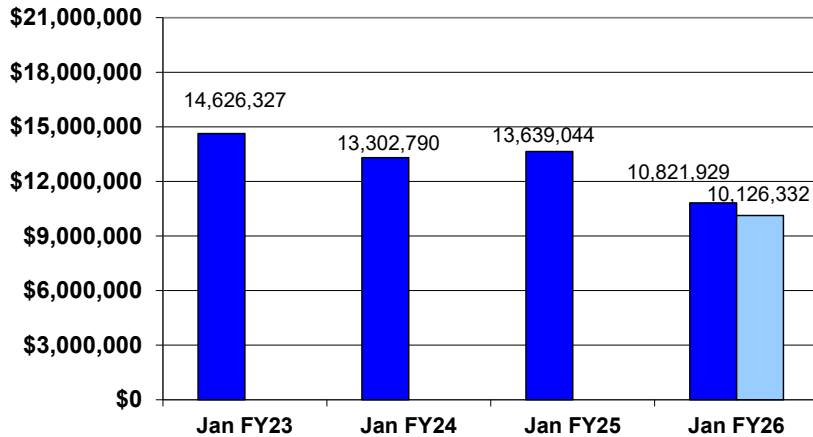
Total Expenses - January FYTD

(SM-2 Line 5.05)



Ending Cash Balance - January FYTD

(SM-2 Line 7.02)



FINANCIAL HIGHLIGHTS - JANUARY 2026 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$910,787.93 in January and \$12,102,518.58 FYTD.
- Unrestricted state aid totalled \$479,469.60 in January.
- Restricted state aid totalled \$89,545.66 in January.
- All Other Operating Revenue totalled a \$81,772.67 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,755,719.18 for January and \$11,299,185.16 FYTD.
- Salaries totalled \$877,487.24 in January and \$6,256,539.18 fiscal year to date.
- Benefits totalled \$330,070.67 in January and \$2,052,300.85 fiscal year to date.
- Purchase Services totalled \$515,623.25 in January and \$2,408,551.58 FYTD.
- Supplies totalled \$23,182.79 in January and \$257,318.75 FYTD.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$844,931.25.
- Fiscal year to date, revenues exceed expenditures by \$803,333.42.
- Ending cash balance was \$10,821,929.01.

CHART LEGEND

Actual

Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY25/26
January 2026

| | 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 | 505,674 | 260,000 | -245,674 | 5,995,674 | 5,342,152 | -653,522 |
| 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 | 505,537 | 479,470 | -26,067 | 3,204,092 | 3,289,077 | 84,984 |
| 1.040 Restricted State Grants | 104,014 | 89,546 | -14,468 | 650,117 | 686,282 | 36,165 |
| 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 | 70,375 | 81,773 | 11,398 | 824,024 | 1,088,637 | 264,613 |
| 1.070 Total Revenue | <u>1,185,601</u> | <u>910,788</u> | <u>-274,813</u> | <u>12,047,496</u> | <u>11,783,047</u> | <u>-264,449</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>1,185,601</u> | <u>910,788</u> | <u>-274,813</u> | <u>12,047,496</u> | <u>12,102,519</u> | <u>55,023</u> |
| EXPENDITURES | | | | | | |
| 3.010 Personal Services | 964,837 | 877,487 | 87,349 | 6,595,116 | 6,256,539 | -338,577 |
| 3.020 Employee Benefits | 278,590 | 330,071 | -51,481 | 1,971,259 | 2,052,301 | 81,042 |
| 3.030 Purchased Services | 513,223 | 515,623 | -2,401 | 2,590,754 | 2,408,552 | -182,202 |
| 3.040 Supplies and Materials | 20,026 | 23,183 | -3,156 | 276,143 | 257,319 | -18,824 |
| 3.050 Capital Outlay | 105,475 | 60 | 105,415 | 270,880 | 104,970 | -165,909 |
| 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 | 17,554 | 9,295 | 8,259 | 117,490 | 108,229 | -9,261 |
| 4.500 Total Expenditures | <u>1,899,704</u> | <u>1,755,719</u> | <u>143,985</u> | <u>11,939,759</u> | <u>11,297,185</u> | <u>-642,574</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>1,899,704</u> | <u>1,755,719</u> | <u>143,985</u> | <u>11,939,759</u> | <u>11,299,185</u> | <u>-640,574</u> |
| 6.010 Operating Surplus/(Deficit) | <u>-714,104</u> | <u>-844,931</u> | <u>-130,827</u> | <u>107,737</u> | <u>803,333</u> | <u>695,597</u> |
| 7.010 Beginning Cash Balance | 0 | 11,666,860 | 11,666,860 | 10,018,596 | 10,018,596 | 0 |
| 7.020 Ending Cash Balance | <u>-714,104</u> | <u>10,821,929</u> | <u>11,536,033</u> | <u>10,126,332</u> | <u>10,821,929</u> | <u>695,597</u> |
| 8.010 Outstanding Encumbrances | 0 | 3,296,116 | -3,296,116 | 0 | 2,804,466 | -2,804,466 |

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
January 2026

Monthly Actuals

Fiscal Year To Date Actuals

| | FY23 Jan mo. | FY24 Jan mo. | FY25 Jan mo. | FY26 Jan mo. | 4 yr Average | FY23 Jan FYTD | FY24 Jan FYTD | FY25 Jan FYTD | FY26 Jan FYTD | 4 yr Average |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------|
| REVENUES | | | | | | | | | | |
| 1.010 General Property (Real Estate) | 2,484,000 | 0 | 883,000 | 260,000 | 906,750 | 6,948,483 | 4,497,267 | 5,641,441 | 5,342,152 | 5,607,336 |
| 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 | 529,799 | 502,701 | 460,406 | 479,470 | 493,094 | 3,571,342 | 3,556,222 | 3,288,035 | 3,289,077 | 3,426,169 |
| 1.040 Restricted Grants-in-Aid | 42,765 | 50,373 | 94,319 | 89,546 | 69,251 | 306,468 | 361,389 | 710,827 | 686,282 | 516,242 |
| 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 | 75,898 | 104,819 | 93,741 | 81,773 | 89,058 | 765,933 | 1,155,800 | 1,187,528 | 1,088,637 | 1,049,475 |
| 1.070 Total Revenue | 3,132,463 | 657,893 | 1,531,466 | 910,788 | 1,558,152 | 12,872,248 | 10,868,284 | 12,214,628 | 11,783,047 | 11,934,552 |
| 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 | 0 | 0 | 0 | 0 | 4,111 | 2,350 | 142,546 | 350,025 | 220,555 | 178,869 |
| 2.070 Total Other Financing Sources | 0 | 0 | 0 | 0 | 24,654 | 22,358 | 142,546 | 350,025 | 319,472 | 208,600 |
| 2.080 Total Revenue & Other Financ Srces | 3,132,463 | 657,893 | 1,531,466 | 910,788 | 634,072 | 12,894,606 | 11,010,830 | 12,564,653 | 12,102,519 | 12,143,152 |
| EXPENDITURES | | | | | | | | | | |
| 3.010 Personal Services | 795,326 | 824,112 | 854,172 | 877,487 | 839,880 | 6,542,060 | 6,812,218 | 6,980,302 | 6,256,539 | 6,647,780 |
| 3.020 Employee's Retirement/Insur. Benefits | 321,398 | 264,828 | 281,911 | 330,071 | 295,507 | 1,968,710 | 1,919,106 | 2,014,430 | 2,052,301 | 1,988,637 |
| 3.030 Purchased Services | 364,303 | 357,720 | 471,309 | 515,623 | 361,865 | 2,287,060 | 1,961,757 | 2,249,548 | 2,408,552 | 2,226,729 |
| 3.040 Supplies and Materials | 13,639 | 31,693 | 13,672 | 23,183 | 19,547 | 202,213 | 330,615 | 250,645 | 257,319 | 260,198 |
| 3.050 Capital Outlay | 40 | 1,280 | 16,238 | 60 | 1,370 | 99,254 | 26,252 | 55,067 | 104,970 | 71,386 |
| 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 | 12,412 | 4,057 | 5,625 | 9,295 | 11,114 | 88,930 | 101,697 | 102,919 | 108,229 | 100,444 |
| 4.500 Total Expenditures | 1,507,117 | 1,483,689 | 1,642,927 | 1,755,719 | 1,529,282 | 11,303,683 | 11,264,707 | 11,763,581 | 11,297,185 | 11,407,289 |
| OTHER FINANCING USES | | | | | | | | | | |
| 5.010 Operational Transfers - Out | 0 | 0 | 148,291 | 0 | 0 | 10,500 | 3,000 | 1,150,291 | 2,000 | 291,448 |
| 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 | 148,291 | 0 | 0 | 108,828 | 161,698 | 1,150,291 | 2,000 | 341,277 |
| 5.050 Total Expend. & Other Financ Uses | 1,507,117 | 1,483,689 | 1,791,218 | 1,755,719 | 1,529,282 | 11,412,511 | 11,426,405 | 12,913,872 | 11,299,185 | 11,748,566 |
| 6.010 Operating Surplus/(Deficit) | 1,625,346 | -825,796 | -259,752 | -844,931 | -895,210 | 1,482,095 | -415,575 | -349,219 | 803,333 | 380,158 |
| 7.010 Beginning Cash Balance | 13,000,981 | 14,128,586 | 13,898,797 | 11,666,860 | 14,588,284 | 13,144,232 | 13,718,365 | 13,988,263 | 10,018,596 | 12,717,364 |
| 7.020 Ending Cash Balance | 14,626,327 | 13,302,790 | 13,639,044 | 10,821,929 | 13,693,074 | 14,626,327 | 13,302,790 | 13,639,044 | 10,821,929 | 13,097,523 |

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

FINNEYTOWN LOCAL SCHOOL DISTRICT
 CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
 JAN 2026

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 | 1,428,541 | 7,128,209 | | 80,297 | 8,637,047 | 19,169,247 | 29,577,279 | (10,408,032) |
| 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 | 1,428,541 | 7,128,209 | 268,235 | 116,322 | 8,941,307 | 23,311,711 | 32,475,677 | (9,163,966) |
| 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 | 1,697,288 | 7,938,444 | 268,235 | 116,322 | 10,020,289 | 24,181,634 | 32,650,384 | (8,468,750) |
| OFCC Bldg & Demo | 53,339,683 | 3,760,041 | 0 | 57,099,724 | 3,588,964 | 27,650,443 | 1,231,434 | 397,835 | 32,868,676 | 24,231,047 | 32,922,128 | (8,691,081) |
| 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 | | | 3,503,752 | 3,503,752 | | | | | 0 | 3,503,752 | | 3,503,752 |
| Interest Earned 004-9020 | | | 959,490 | 959,490 | | | | | 0 | 959,490 | | 959,490 |
| Interest Earned 010-9010&9012 | | | 275,859 | 275,859 | | | | | 0 | 275,859 | | 275,859 |
| LFO Proj Cost | 0 | 0 | 4,739,100 | 4,739,100 | 0 | 0 | 0 | 0 | 0 | 4,739,100 | 0 | 4,739,100 |
| LFO Alloc Transfer 004-9022 | | | | 0 | | | | | 0 | 0 | | 0 |
| Grand Total | 53,339,683 | 5,410,041 | 4,739,100 | 63,488,824 | 3,621,464 | 28,551,345 | 1,235,134 | 397,835 | 33,805,778 | 29,683,046 | 32,922,128 | (3,239,082) |

TOTAL PROCEEDS: 63,488,824
 TOTAL EXPENDED: 33,805,778
 CASH AVAILABLE: 29,683,046

OPEN PURCHASE ORDERS/COMMITMENTS: 32,922,128
 TOTAL UNCOMMITTED: (3,239,082)

LFI EXPENDED: 3,645,112
 LFI ENCUMBERED: 11,297,960
 LFI UNCOMMITTED: (5,652,800)
 TOTAL LFI 9,290,271