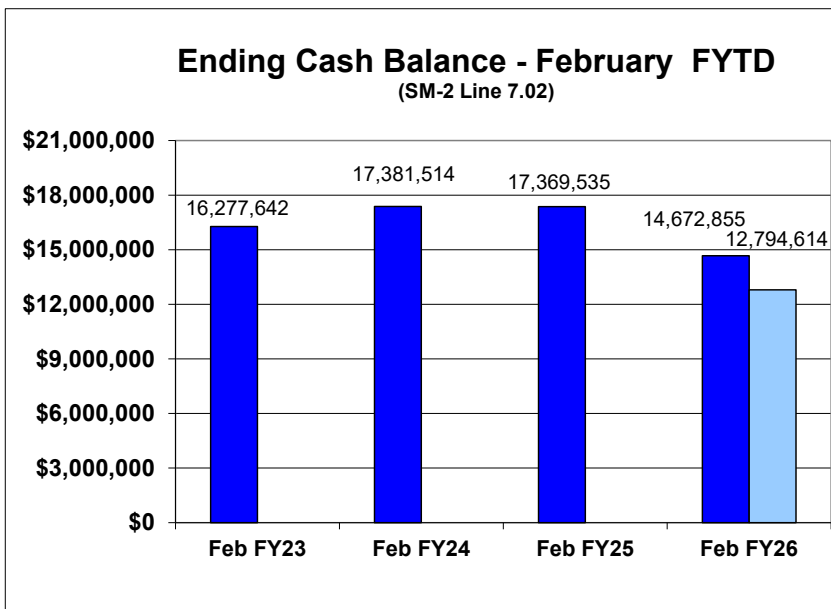
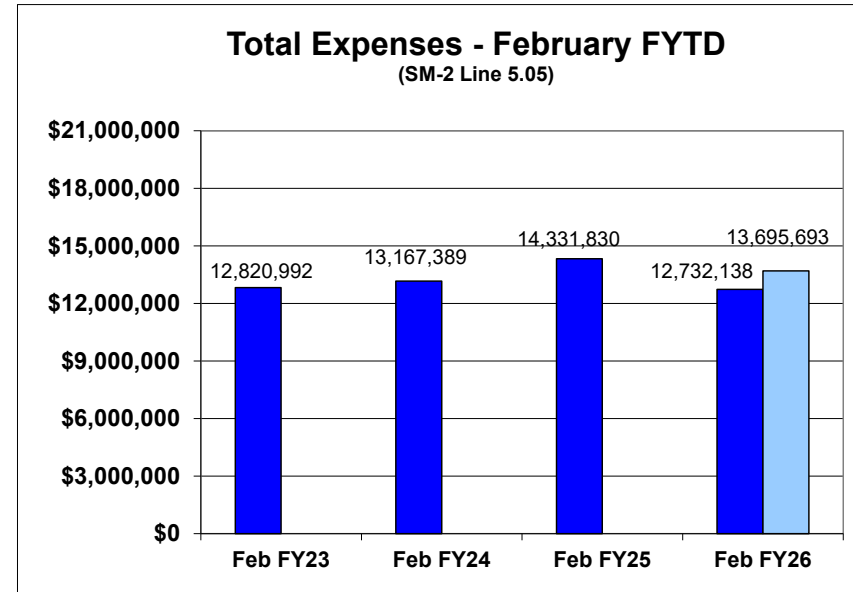
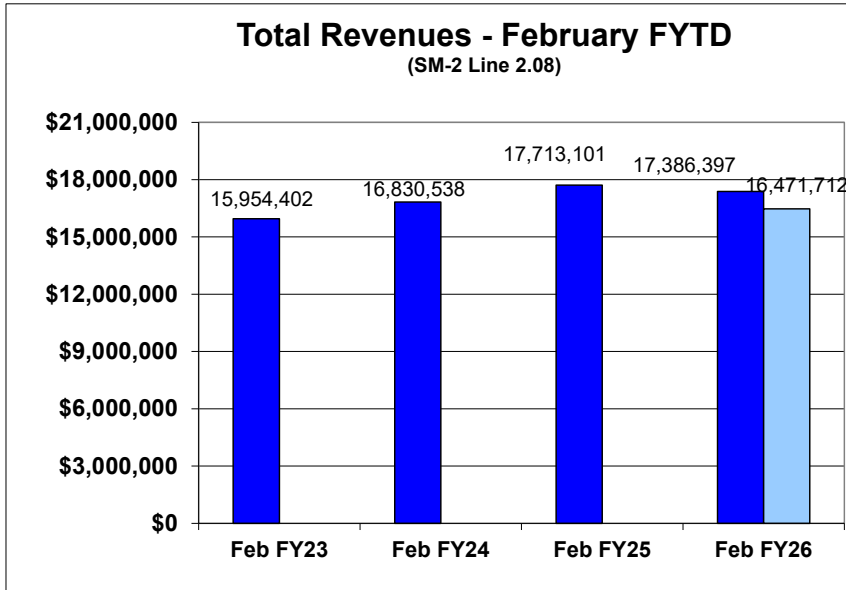


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - FEBRUARY 2026 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - February 2026 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$5,283,878 in February and \$17,386,397 FYTD.
- General Property (Real Estate) tax collections were \$4,665,000 in February.
- Unrestricted state aid totaled \$448,346 in February.
- Restricted state aid totaled \$88,750 in February.
- All other operating revenues were \$80,670 for the month.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,432,953 for February and \$12,730,138 FYTD.
- Salaries, at \$7,142,223 FYTD were \$411K favorable to plan.
- Benefits, at \$2,344,842 FYTD were \$96K unfavorable to plan.
- Purchase Services at \$2,639,993 FYTD were \$408K favorable to plan.
- Capital Outlay at \$112,436 were \$194K favorable to plan.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$3,850,926.
- Fiscal year to date, revenues exceed expenditures by \$4,654,259.
- Ending cash balance was \$14,672,855.

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	3,822,937	4,665,000	842,063	9,818,611	10,007,152	188,541
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	436,786	448,346	11,560	3,640,878	3,737,422	96,544
1.040 Restricted State Grants	77,780	88,750	10,970	727,897	775,032	47,135
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	86,713	80,670	-6,043	910,737	1,169,308	258,571
1.070 Total Revenue	<u>4,424,216</u>	<u>5,282,766</u>	<u>858,551</u>	<u>16,471,712</u>	<u>17,065,813</u>	<u>594,101</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	1,112	1,112	0	221,667	221,667
2.070 Total Other Financing Sources	<u>0</u>	<u>1,112</u>	<u>1,112</u>	<u>0</u>	<u>320,584</u>	<u>320,584</u>
2.080 Total Revenue & Other Sources	<u>4,424,216</u>	<u>5,283,878</u>	<u>859,663</u>	<u>16,471,712</u>	<u>17,386,397</u>	<u>914,685</u>
EXPENDITURES						
3.010 Personal Services	957,304	885,684	71,620	7,552,420	7,142,223	-410,197
3.020 Employee Benefits	277,426	292,542	-15,116	2,248,685	2,344,842	96,157
3.030 Purchased Services	457,461	231,441	226,020	3,048,215	2,639,993	-408,222
3.040 Supplies and Materials	17,158	10,031	7,126	293,300	267,350	-25,951
3.050 Capital Outlay	35,423	7,466	27,958	306,303	112,436	-193,867
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	11,162	5,789	5,372	128,652	114,018	-14,634
4.500 Total Expenditures	<u>1,755,933</u>	<u>1,432,953</u>	<u>322,981</u>	<u>13,695,692</u>	<u>12,730,138</u>	<u>-965,555</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>1,755,933</u>	<u>1,432,953</u>	<u>322,981</u>	<u>13,695,692</u>	<u>12,732,138</u>	<u>-963,555</u>
6.010 Operating Surplus/(Deficit)	<u>2,668,282</u>	<u>3,850,926</u>	<u>1,182,643</u>	<u>2,776,019</u>	<u>4,654,259</u>	<u>1,878,240</u>
7.010 Beginning Cash Balance	0	10,821,929	10,821,929	10,018,596	10,018,596	0
7.020 Ending Cash Balance	<u>2,668,282</u>	<u>14,672,855</u>	<u>12,004,572</u>	<u>12,794,614</u>	<u>14,672,855</u>	<u>1,878,241</u>
8.010 Outstanding Encumbrances	0	2,673,376	-2,673,376	0	2,673,376	-2,673,376

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

Monthly Actuals

Fiscal Year To Date Actuals

	FY23 Feb mo.	FY24 Feb mo.	FY25 Feb mo.	FY26 Feb mo.	4 yr Average	FY23 Feb FYTD	FY24 Feb FYTD	FY25 Feb FYTD	FY26 Feb FYTD	4 yr Average
REVENUES										
1.010 General Property (Real Estate)	2,370,000	5,184,000	4,530,000	4,665,000	4,187,250	6,948,483	4,497,267	5,641,441	10,007,152	6,773,586
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	492,899	461,989	423,256	448,346	456,622	3,571,342	3,556,222	3,288,035	3,737,422	3,538,255
1.040 Restricted Grants-in-Aid	58,119	51,516	101,643	88,750	75,007	306,468	361,389	710,827	775,032	538,429
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	138,778	117,394	93,486	80,670	107,582	765,933	1,155,800	1,187,528	1,169,308	1,069,642
1.070 Total Revenue	<u>3,059,797</u>	<u>5,814,899</u>	<u>5,148,384</u>	<u>5,282,766</u>	<u>4,826,461</u>	<u>12,872,248</u>	<u>10,868,284</u>	<u>12,214,628</u>	<u>17,065,813</u>	<u>13,255,243</u>
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	4,810	64	1,112	4,111	2,350	142,546	350,025	221,667	179,147
2.070 Total Other Financing Sources	<u>0</u>	<u>4,810</u>	<u>64</u>	<u>1,112</u>	<u>24,654</u>	<u>22,358</u>	<u>142,546</u>	<u>350,025</u>	<u>320,584</u>	<u>208,878</u>
2.080 Total Revenue & Other Financ Srces	<u>3,059,797</u>	<u>5,819,708</u>	<u>5,148,448</u>	<u>5,283,878</u>	<u>634,072</u>	<u>12,894,606</u>	<u>11,010,830</u>	<u>12,564,653</u>	<u>17,386,397</u>	<u>13,464,121</u>
EXPENDITURES										
3.010 Personal Services	797,182	823,963	847,058	885,684	839,880	6,542,060	6,812,218	6,980,302	7,142,223	6,869,201
3.020 Employee's Retirement/Insur. Benefits	264,183	264,720	260,207	292,542	295,507	1,968,710	1,919,106	2,014,430	2,344,842	2,061,772
3.030 Purchased Services	322,725	628,884	279,643	231,441	361,865	2,287,060	1,961,757	2,249,548	2,639,993	2,284,589
3.040 Supplies and Materials	18,877	13,079	19,061	10,031	19,547	202,213	330,615	250,645	267,350	262,706
3.050 Capital Outlay	3,338	497	11,174	7,466	1,370	99,254	26,252	55,067	112,436	73,252
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	2,177	9,842	815	5,789	11,114	88,930	101,697	102,919	114,018	101,891
4.500 Total Expenditures	<u>1,408,481</u>	<u>1,740,984</u>	<u>1,417,958</u>	<u>1,432,953</u>	<u>1,529,282</u>	<u>11,303,683</u>	<u>11,264,707</u>	<u>11,763,581</u>	<u>12,730,138</u>	<u>11,765,527</u>
OTHER FINANCING USES										
5.010 Operational Transfers - Out	0	0	0	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108,828</u>	<u>161,698</u>	<u>1,150,291</u>	<u>2,000</u>	<u>341,277</u>
5.050 Total Expend. & Other Financ Uses	<u>1,408,481</u>	<u>1,740,984</u>	<u>1,417,958</u>	<u>1,432,953</u>	<u>1,529,282</u>	<u>11,412,511</u>	<u>11,426,405</u>	<u>12,913,872</u>	<u>12,732,138</u>	<u>12,106,804</u>
6.010 Operating Surplus/(Deficit)	<u>1,651,315</u>	<u>4,078,724</u>	<u>3,730,491</u>	<u>3,850,926</u>	<u>-895,210</u>	<u>1,482,095</u>	<u>-415,575</u>	<u>-349,219</u>	<u>4,654,259</u>	<u>1,342,890</u>
7.010 Beginning Cash Balance	14,626,327	13,302,790	13,639,044	10,821,929	14,588,284	13,144,232	13,718,365	13,988,263	10,018,596	12,717,364
7.020 Ending Cash Balance	<u>16,277,642</u>	<u>17,381,514</u>	<u>17,369,535</u>	<u>14,672,855</u>	<u>13,693,074</u>	<u>14,626,327</u>	<u>13,302,790</u>	<u>13,639,044</u>	<u>14,672,855</u>	<u>14,060,254</u>

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
FEB 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	1,456,707	8,879,890		80,297	10,416,894	17,389,400	29,577,279	(12,187,879)
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	41,879	310,114	2,274,361	1,150,654	1,123,707
Subtotal 7-12	29,668,544	2,584,475	0	32,253,019	1,456,707	8,879,890	268,235	122,175	10,727,007	21,526,011	32,475,677	(10,949,666)
Abate & Demo	1,948,905			1,948,905	272,445	810,235			1,082,681	866,224	174,707	691,517
Subtotal Phase II	31,617,449	2,584,475	0	34,201,924	1,729,152	9,690,125	268,235	122,175	11,809,688	22,392,236	32,650,384	(10,258,148)
OFCC Bldg & Demo	53,339,683	3,760,041	0	57,099,724	3,620,828	29,402,124	1,231,434	403,688	34,658,075	22,441,649	32,922,128	(10,480,479)
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	3,653,328	30,303,026	1,235,134	403,688	35,595,177	27,893,647	32,922,128	(5,028,481)

TOTAL PROCEEDS: 63,488,824
TOTAL EXPENDED: 35,595,177
CASH AVAILABLE: 27,893,647

OPEN PURCHASE ORDERS/COMMITMENTS: 32,922,128
TOTAL UNCOMMITTED: (5,028,481)

LFI EXPENDED: 3,650,965
LFI ENCUMBERED: 13,083,660
LFI UNCOMMITTED: (7,444,353)
TOTAL LFI 9,290,271