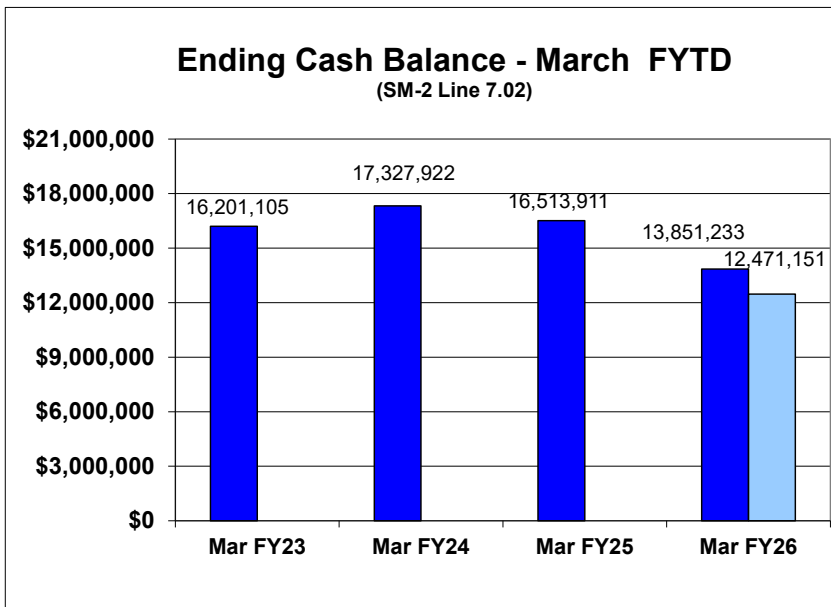
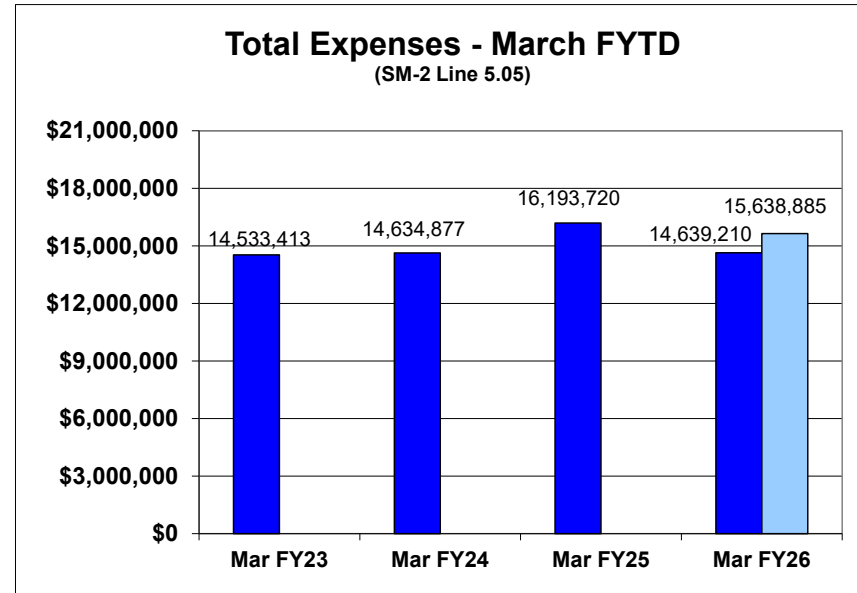
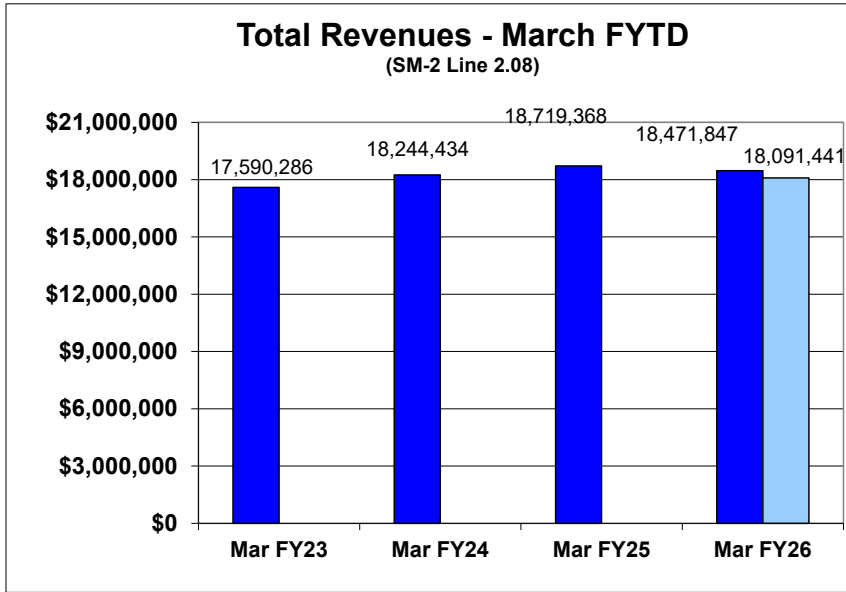


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS -MARCH 2026 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - March 2026 FYTD

Total Revenues (Line 2.08)

- Total revenue was \$1,085,450 in March and \$18,471,847 FYTD.
- Real Estate Tax YTD revenue at \$10,319,152 and \$342,000 favorable to Plan.
- Unrestricted state grants, at \$4,182,370 is \$111K favorable to plan.
- All Other Operating Revenue at \$1,407,506 is \$315K favorable to plan.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,907,072 for March and \$14,637,210 FYTD.
- Salaries, at \$8,062,635 FYTD, are \$514K favorable to plan.
- Benefits, at \$2,629,597 FYTD, are \$93K unfavorable to plan.
- Purchase Services at \$3,317,175 are \$265K favorable to plan.
- Capital Outlay at \$112,431 is \$232K favorable to plan.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$821,622.
- Fiscal year to date, revenues exceed expenditures by \$3,832,637.
- Ending cash balance was \$13,851,233.

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	157,998	312,000	154,002	9,976,609	10,319,152	342,543
1.020 Tangible Personal Property Tax	777,358	0	-777,358	1,458,191	680,832	-777,358
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	430,030	444,948	14,918	4,070,908	4,182,370	111,462
1.040 Restricted State Grants	72,902	90,304	17,402	800,799	865,336	64,537
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	181,441	238,198	56,757	1,092,178	1,407,506	315,328
1.070 Total Revenue	<u>1,619,730</u>	<u>1,085,450</u>	<u>-534,280</u>	<u>18,091,441</u>	<u>18,151,263</u>	<u>59,822</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	221,667	221,667
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>320,584</u>	<u>320,584</u>
2.080 Total Revenue & Other Sources	<u>1,619,730</u>	<u>1,085,450</u>	<u>-534,280</u>	<u>18,091,441</u>	<u>18,471,847</u>	<u>380,406</u>
EXPENDITURES						
3.010 Personal Services	1,024,868	920,412	104,456	8,577,288	8,062,635	-514,652
3.020 Employee Benefits	287,865	284,755	3,110	2,536,550	2,629,597	93,048
3.030 Purchased Services	534,262	677,183	-142,920	3,582,477	3,317,175	-265,302
3.040 Supplies and Materials	20,898	16,082	4,816	314,198	283,432	-30,766
3.050 Capital Outlay	38,628	-5	38,633	344,930	112,431	-232,500
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	36,672	8,645	28,027	165,324	122,663	-42,660
4.500 Total Expenditures	<u>1,943,192</u>	<u>1,907,072</u>	<u>36,120</u>	<u>15,638,885</u>	<u>14,637,210</u>	<u>-1,001,675</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>1,943,192</u>	<u>1,907,072</u>	<u>36,120</u>	<u>15,638,885</u>	<u>14,639,210</u>	<u>-999,675</u>
6.010 Operating Surplus/(Deficit)	<u>-323,463</u>	<u>-821,622</u>	<u>-498,159</u>	<u>2,452,557</u>	<u>3,832,637</u>	<u>1,380,081</u>
7.010 Beginning Cash Balance	0	14,672,855	14,672,855	10,018,596	10,018,596	0
7.020 Ending Cash Balance	<u>-323,463</u>	<u>13,851,233</u>	<u>14,174,695</u>	<u>12,471,151</u>	<u>13,851,233</u>	<u>1,380,081</u>
8.010 Outstanding Encumbrances	0	2,078,692	-2,078,692	0	2,078,692	-2,078,692

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

Monthly Actuals

Fiscal Year To Date Actuals

	FY23 Mar mo.	FY24 Mar mo.	FY25 Mar mo.	FY26 Mar mo.	4 yr Average
REVENUES					
1.010 General Property (Real Estate)	120,901	573,000	165,000	312,000	292,725
1.020 Tangible Personal Property Tax	603,466	0	0	0	150,866
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	491,689	462,948	425,437	444,948	456,255
1.040 Restricted Grants-in-Aid	45,089	49,282	93,916	90,304	69,648
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	374,739	328,361	321,914	238,198	315,803
1.070 Total Revenue	1,635,884	1,413,592	1,006,267	1,085,450	1,285,298
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	0	0	0	0	0
2.060 All Other Financial Sources	0	304	0	0	76
2.070 Total Other Financing Sources	0	304	0	0	76
2.080 Total Revenue & Other Financ Srces	1,635,884	1,413,896	1,006,267	1,085,450	1,285,374
EXPENDITURES					
3.010 Personal Services	841,185	861,071	910,865	920,412	883,383
3.020 Employee's Retiremnt/Insur. Benefits	277,831	268,763	257,962	284,755	272,328
3.030 Purchased Services	456,211	313,599	655,960	677,183	525,738
3.040 Supplies and Materials	16,827	19,546	11,942	16,082	16,099
3.050 Capital Outlay	21,443	672	9,496	-5	7,902
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	98,923	3,837	15,666	8,645	31,768
4.500 Total Expenditures	1,712,421	1,467,488	1,861,891	1,907,072	1,737,218
OTHER FINANCING USES					
5.010 Operational Transfers - Out	0	0	0	0	0
5.020 Advances - Out	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0
5.050 Total Expend. & Other Financ Uses	1,712,421	1,467,488	1,861,891	1,907,072	1,737,218
6.010 Operating Surplus/(Deficit)	-76,537	-53,593	-855,624	-821,622	-451,844
7.010 Beginning Cash Balance	16,277,642	17,381,514	17,369,535	14,672,855	16,425,387
7.020 Ending Cash Balance	16,201,105	17,327,922	16,513,911	13,851,233	15,973,543

	FY23 Mar FYTD	FY24 Mar FYTD	FY25 Mar FYTD	FY26 Mar FYTD	4 yr Average
9,439,384	10,254,267	10,336,441	10,319,152	10,087,311	
1,189,533	603,162	695,422	680,832	792,237	
0	0	0	0	0	
4,555,930	4,481,159	4,136,727	4,182,370	4,339,046	
409,676	462,188	906,386	865,336	660,897	
0	0	0	0	0	
693,954	694,443	691,376	696,066	693,960	
1,279,451	1,601,555	1,602,927	1,407,506	1,472,860	
17,567,928	18,096,774	18,369,279	18,151,263	18,046,311	
OTHER FINANCING SOURCES					
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
20,008	0	0	98,917	29,731	
2,350	147,660	350,089	221,667	180,441	
22,358	147,660	350,089	320,584	210,173	
17,590,286	18,244,434	18,719,368	18,471,847	18,256,484	
EXPENDITURES					
8,180,427	8,497,251	8,738,225	8,062,635	8,369,635	
2,510,724	2,452,589	2,532,599	2,629,597	2,531,377	
3,065,995	2,904,241	3,185,150	3,317,175	3,118,140	
237,917	363,239	281,648	283,432	291,559	
124,035	27,421	75,737	112,431	84,906	
101,000	101,000	101,000	109,276	103,069	
14,457	12,063	9,670	0	9,047	
190,031	115,375	119,400	122,663	136,867	
14,424,586	14,473,180	15,043,429	14,637,210	14,644,601	
OTHER FINANCING USES					
10,500	3,000	1,150,291	2,000	291,448	
98,328	158,698	0	0	64,256	
0	0	0	0	0	
108,828	161,698	1,150,291	2,000	341,277	
14,533,413	14,634,877	16,193,720	14,639,210	14,985,878	
3,056,873	3,609,557	2,525,648	3,832,637	3,256,179	
13,144,232	13,718,365	13,988,263	10,018,596	12,717,364	
14,626,327	13,302,790	13,639,044	13,851,233	13,854,849	

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
 MAR 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	820,235			1,092,681	856,224	174,707	681,517
Subtotal Phase II	31,617,449	2,584,475	0	34,201,924	1,729,152	9,700,125	268,235	122,175	11,819,688	22,382,236	32,650,384	(10,268,148)
OFCC Bldg & Demo	53,339,683	3,760,041	0	57,099,724	3,620,828	29,412,124	1,231,434	403,688	34,668,075	22,431,649	32,922,128	(10,490,479)
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			283,374	283,374					0	283,374		283,374
LFO Proj Cost	0	0	4,746,616	4,746,616	0	0	0	0	0	4,746,616	0	4,746,616
LFO Alloc Transfer 004-9022				0					0	0		0
Grand Total	53,339,683	5,410,041	4,746,616	63,496,340	3,653,328	30,313,026	1,235,134	403,688	35,605,177	27,891,163	32,922,128	(5,030,965)

TOTAL PROCEEDS: 63,496,340
 TOTAL EXPENDED: 35,605,177
 CASH AVAILABLE: 27,891,163

OPEN PURCHASE ORDERS/COMMITMENTS: 32,922,128
 TOTAL UNCOMMITTED: (5,030,965)

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