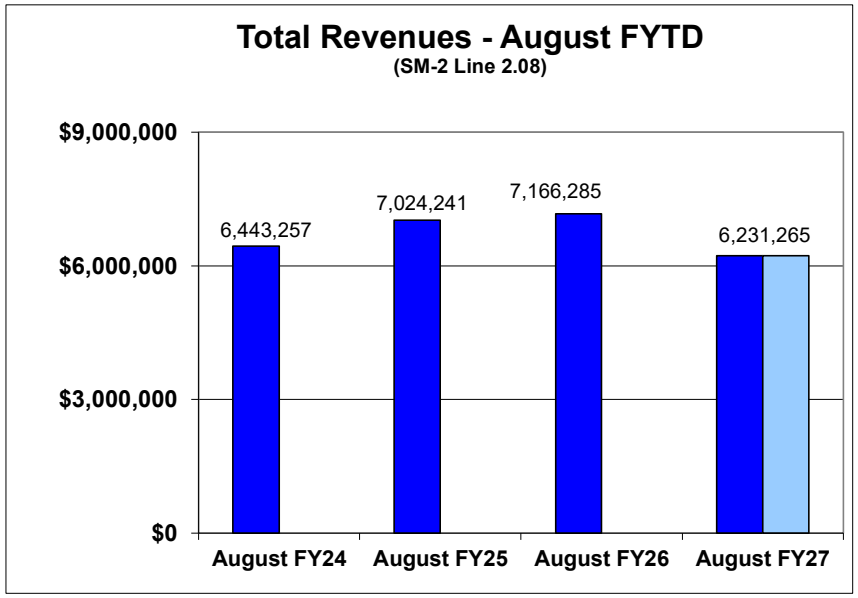
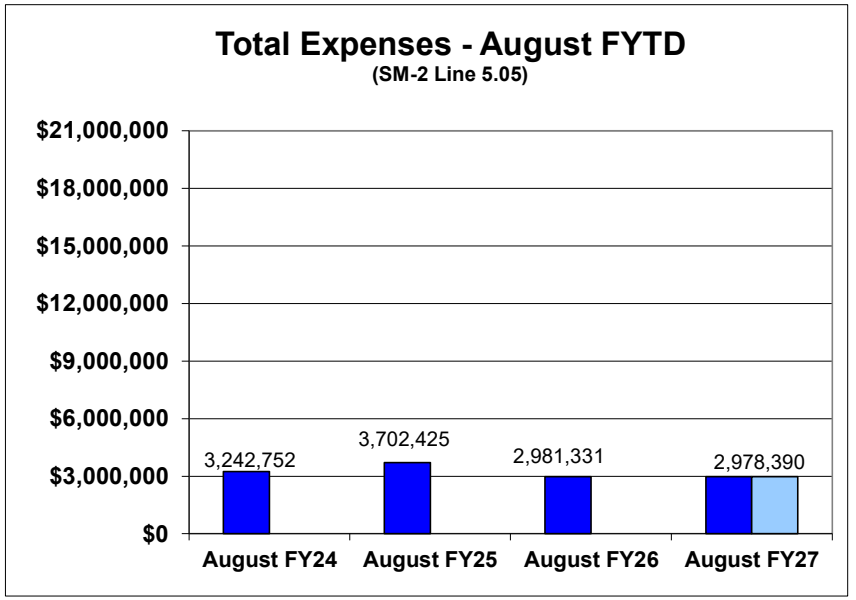
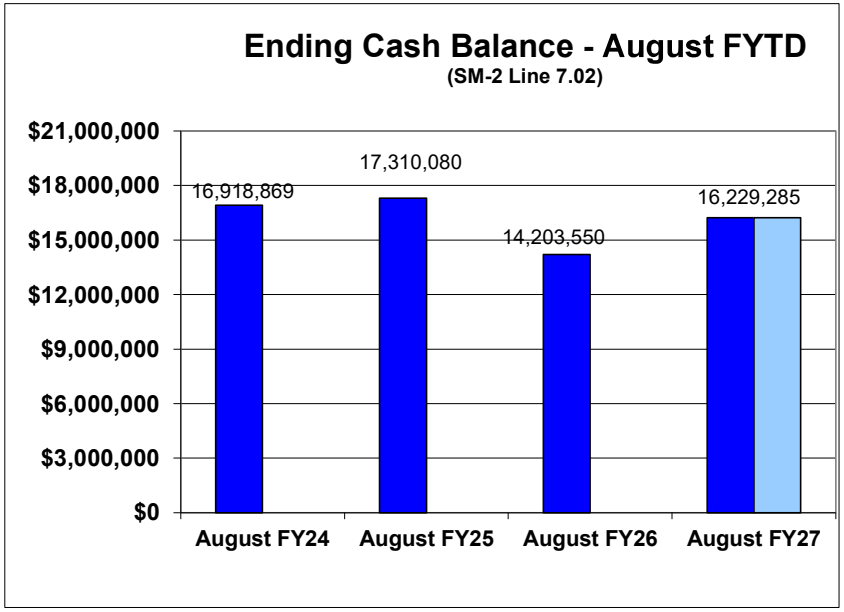
FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS -AUGUST 2026 FYTD
GENERAL FUND (001)







FINANCIAL HIGHLIGHTS - August 2026 FYTD

Total Revenues (Line 2.08)
- Total revenues were $2,539,480 in August and $6,231,265 FYTD.
- Unrestricted state grants received totaled $505,459.
- Restricted State grants totaled $86,982.
- All other financial sources were $35,892.

Total Expenditures (Line 5.05)
- Total expenditures were $1,566,377.86 for August and $2,976,390 FYTD.
- Salaries totaled $931,501 in August and $1,798,166 fiscal year to date.
- Benefits totaled $294,390 in August and $578,032 fiscal year to date.
- Purchase Services equaled $263,435 for the month and $498,552 FYTD.

Cash Balance (Line 7.02)
- Revenues exceeded expenditures for the month by $971,102.
- Fiscal year to date, revenues exceed expenditures by $3,252,875.
- Ending cash balance was $16,229,285

CHART LEGEND Actual Budget

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

	Month			Fiscal Year		
	Monthly Estimate	Monthly Actual	Monthly Difference	Fiscal YTD Estimate	Fiscal YTD Actual	Fiscal YTD Difference
REVENUES						
01.010 General Property (Real Estate)	1,815,000	1,815,000	0	4,855,000	4,855,000	0
01.020 Tangible Personal Property Tax	0	0	0	0	0	0
01.030 Income Tax	0	0	0	0	0	0
01.035 Unrestricted Grants-in-Aid	505,459	505,459	0	969,258	969,258	0
01.040 Restricted Grants-in-Aid	86,982	86,982	0	173,999	173,999	0
01.045 Restricted Federal Grants-in-Aid	0	0	0	0	0	0
01.050 State Reimbursement for Propert	0	0	0	0	0	0
01.060 All Other Operating Revenue	96,147	96,147	0	180,293	180,293	0
01.070 Total Revenue	2,503,588	2,503,588	0	6,178,549	6,178,549	0
OTHER FINANCING SOURCES						
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0
02.020 State Emergency Loans & Advan	0	0	0	0	0	0
02.040 Operating Transfers-In	0	0	0	0	0	0
02.050 Advances-In	0	0	0	0	0	0
02.060 All Other Financial Sources	35,892	35,892	0	52,715	52,715	0
02.070 Total Other Financing Sources	35,892	35,892	0	52,715	52,715	0
02.080 Total Revenues and Other Financ	2,539,480	2,539,480	0	6,231,265	6,231,265	0
EXPENDITURES						
03.010 Personal Services	931,501	931,501	0	1,798,166	1,798,166	0
03.020 Employee Benefits	294,390	294,390	0	578,032	578,032	0
03.030 Purchased Services	263,435	263,435	0	498,552	498,551	-1
03.040 Supplies and Materials	75,573	75,573	0	86,328	86,328	0
03.050 Capital Outlay	592	592	0	12,277	12,277	0
04.050 Debt Service Principal HB264	0	0	0	0	0	0
04.060 Debt Service Interest	0	0	0	0	0	0
04.300 Other Objects	886	886	0	3,034	3,034	0
04.500 Total Expenditures	1,566,378	1,566,378	0	2,976,390	2,976,389	-1
OTHER FINANCING USES						
05.010 Operational Transfers - Out	2,000	2,000	0	2,000	2,000	0
05.020 Advances - Out	0	0	0	0	0	0
05.030 All Other Financing Uses	0	0	0	0	0	0
05.040 Total Other Financing Uses	2,000	2,000	0	2,000	2,000	0
05.050 Total Expend. & Other Uses	1,568,378	1,568,378	0	2,978,390	2,978,389	-1
6.010 Operating Surplus/(Deficit)	971,102	971,102	0	3,252,875	3,252,876	1
07.010 Beginning Cash Balance	0	15,258,183	15,258,183	12,976,410	12,976,410	0
07.020 Ending Cash Balance	971,102	16,229,285	15,258,183	16,229,285	16,229,285	0
08.010 Outstanding Encumbrances	0	3,516,786	-3,516,786	0	3,516,786	-3,516,786

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

		Monthly Actuals					Fiscal Year To Date Actuals				
		FY24 August mo.	FY25 August mo.	FY26 August mo.	FY27 August mo.	4 yr Average	FY24 August FYTD	FY25 August FYTD	FY26 August FYTD	FY27 August FYTD	4 yr Average
	REVENUES										
1.010	General Property (Real Estate)	560,000	429,906	0	1,815,000	701,227	4,955,000	4,759,906	5,490,000	4,855,000	5,014,977
1.020	Tangible Personal Property Tax	0	695,422	0	0	173,856	0	695,422	0	0	173,856
1.030	Income Tax	0	0	0	0	0	0	0	0	0	0
1.035	Unrestricted Grants-in-Aid	550,758	529,442	481,558	505,459	516,804	1,042,754	1,028,067	921,723	969,258	990,450
1.040	Restricted Grants-in-Aid	48,826	46,919	99,733	86,982	70,615	95,787	93,842	199,458	173,999	140,772
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	0	0	0	0	0
1.060	All Other Operating Revenue	123,763	134,072	115,622	96,147	117,401	216,534	253,329	235,983	180,293	221,535
1.070	Total Revenue	1,283,347	1,835,762	696,913	2,503,588	1,579,902	6,310,075	6,830,567	6,847,164	6,178,549	6,541,589
	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	98,917	0	24,729	0	0	98,917	0	24,729
2.060	All Other Financial Sources	133,018	74,151	211,139	35,892	113,550	133,182	193,675	220,204	52,715	149,944
2.070	Total Other Financing Sources	133,018	74,151	310,056	35,892	138,279	133,182	193,675	319,121	52,715	174,673
2.080	Total Revenue &Other Financ Srces	1,416,365	1,909,912	1,006,969	2,539,480	1,718,181	6,443,257	7,024,241	7,166,285	6,231,265	6,716,262
	EXPENDITURES										
3.010	Personal Services	841,941	866,283	908,703	931,501	887,107	2,409,473	2,502,099	1,762,836	1,798,166	2,118,143
3.020	Employee's Retiremnt/Insur. Benefits	249,570	274,386	271,394	294,390	272,435	506,268	564,904	556,838	578,032	551,511
3.030	Purchased Services	196,976	295,378	470,882	263,435	306,668	199,778	416,341	513,914	498,551	407,146
3.040	Supplies and Materials	118,870	92,977	85,910	75,573	93,333	118,870	138,968	127,481	86,328	117,912
3.050	Capital Outlay	4,517	8,466	13,845	592	6,855	4,517	8,666	13,845	12,277	9,826
4.050	Debt Service Principal HB264	0	0	0	0	0	0	0	0	0	0
4.060	Debt Service Interest	0	0	0	0	0	0	0	0	0	0
4.300	Other Objects	2,163	64,098	3,248	886	17,599	3,473	69,447	6,417	3,034	20,593
4.500	Total Expenditures	1,414,036	1,601,589	1,753,983	1,566,378	1,583,996	3,242,378	3,700,425	2,981,331	2,976,389	3,225,130
	OTHER FINANCING USES										
5.010	Operational Transfers - Out	0	0	0	2,000	500	0	2,000	0	2,000	1,000
5.020	Advances - Out	0	0	0	0	0	374	0	0	0	94
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	2,000	500	374	2,000	0	2,000	341,277
5.050	Total Expend. & Other Financ Uses	1,414,036	1,601,589	1,753,983	1,568,378	1,584,496	3,242,752	3,702,425	2,981,331	2,978,389	3,566,407
6.010	Operating Surplus/(Deficit)	2,329	308,323	-747,015	971,102	133,685	3,200,504	3,321,817	4,184,954	3,252,876	3,490,038
7.010	Beginning Cash Balance	16,916,541	17,001,757	14,950,565	15,258,183	16,031,761	13,718,365	13,988,263	10,018,596	12,976,410	12,675,408
7.020	Ending Cash Balance	16,918,869	17,310,080	14,203,550	16,229,285	16,165,446	16,916,541	17,001,757	14,950,565	16,229,285	16,274,537

		FY24	FY25	FY 26
EMIS	Annual Avg. Student Headcount			
	FLSD educated	1,235	1,228	1228

FINNEYTOWN LOCAL SCHOOL DISTRICT
CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010
AUGUST 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	1,651,109	20,826,039		69,348	22,546,496	5,259,797	29,577,279	(24,317,481)
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		2,828,207	269,760	79,146	3,177,113	(592,638)	1,150,654	(1,743,292)
Subtotal 7-12	**29,668,544**	**2,584,475**	**0**	**32,253,019**	**1,651,109**	**23,654,247**	**269,760**	**148,494**	**25,723,610**	**6,529,409**	**32,475,677**	**(25,946,268)**
Abate & Demo				0	272,444	491,961	395,940		1,160,345	(1,160,345)	174,707	(1,335,052)
									0			
Subtotal Phase II	**29,668,544**	**2,584,475**	**0**	**32,253,019**	**1,923,553**	**24,146,208**	**665,700**	**148,494**	**26,883,955**	**5,369,064**	**32,650,384**	**(27,281,320)**
OFCC Bldg & Demo	**51,390,778**	**3,760,041**	**0**	**55,150,819**	**3,815,229**	**43,858,207**	**1,628,899**	**430,007**	**49,732,342**	**5,418,477**	**32,922,128**	**(27,503,651)**
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			3,547,846	3,547,846					0	3,547,846		3,547,846
Interest Earned 004-9020			1,008,244	1,008,244					0	1,008,244		1,008,244
Interest Earned 010-9010&9012			353,241	353,241					0	353,241		353,241
LFO Proj Cost	0	0	4,909,331	4,909,331	0	0	0	0	0	4,909,331	0	4,909,331
LFO Alloc Trnsfer 004-9022				0					0	0		0
Grand Total	**51,390,778**	**5,410,041**	**4,909,331**	**61,710,150**	**3,847,729**	**44,759,109**	**1,632,599**	**430,007**	**50,669,444**	**11,040,706**	**32,922,128**	**(21,881,422)**

					LFI EXPENDED:	6,517,964
TOTAL PROCEEDS:	61,710,150				LFI ENCUMBERED:	28,080,262
TOTAL EXPENDED:	50,669,444	OPEN PURCHASE ORDERS/COMMITMENTS:	32,922,128		LFI UNCOMMITTED:	(25,307,955)
CASH AVAILABLE:	11,040,706	TOTAL UNCOMMITTED:	(21,881,422)		TOTAL LFI	9,290,271