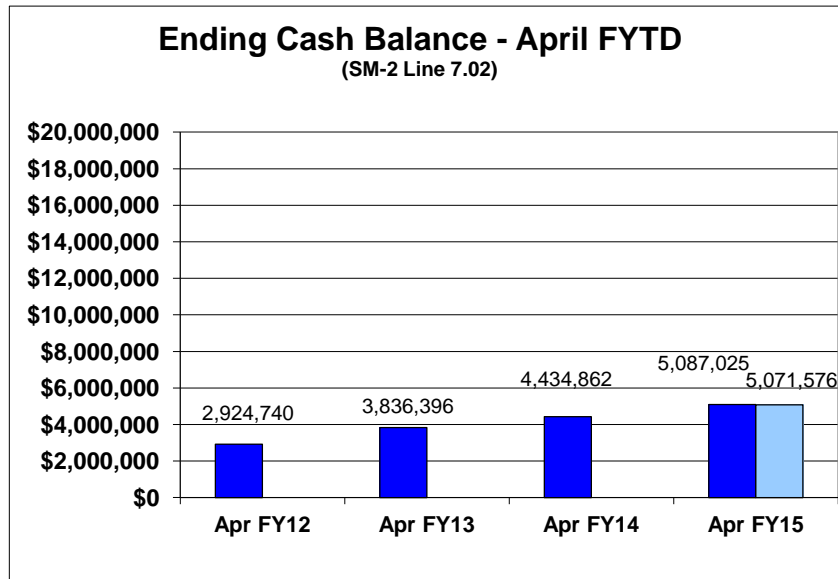
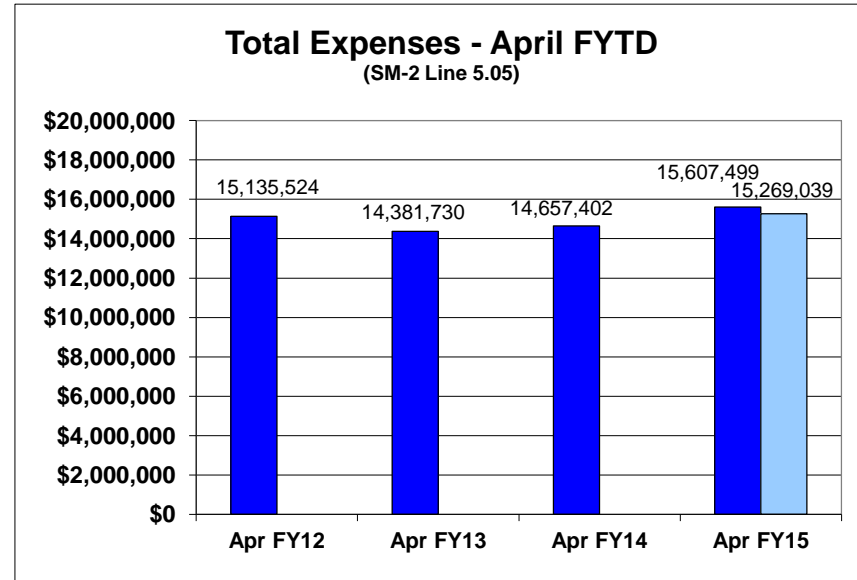
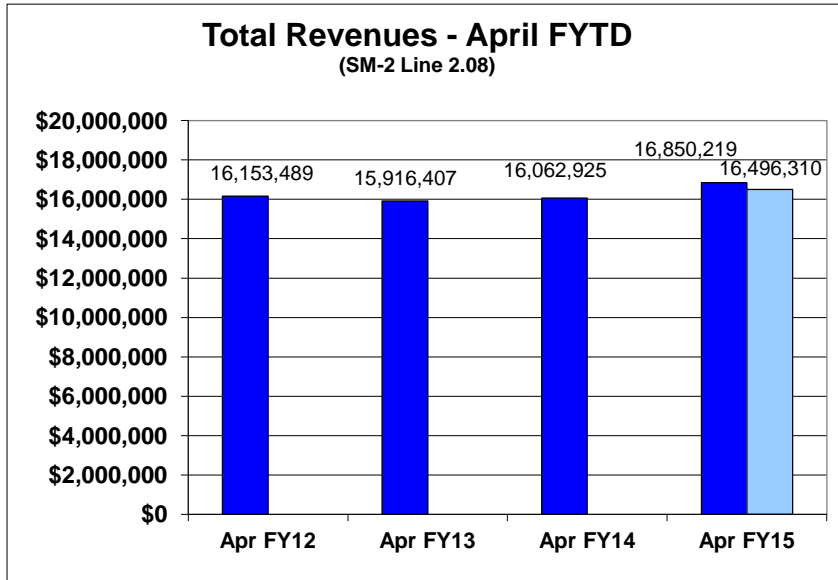


## FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - APRIL 2015 FYTD GENERAL FUND (001)



#### FINANCIAL HIGHLIGHTS - April 2015 FYTD

**Total Revenues (Line 2.08)**

- Total revenues were \$811,477 in April and \$16,850,219 FYTD.
- Real estate is \$116K or 1.3% unfavorable (final).
- Tangible Personal Property Tax is \$29K or 4.0% favorable (final).
- Unrestricted Grants are favorable by \$286k, due to a 45 student ADM increase and a funding adjust for a decrease in relative wealth/pupil.
- All Other Financing Sources is \$79k favorable due to large refunds.

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,561,319 for April and \$15,607,499 FYTD.
- Salaries, at \$8,862,402 FYTD, are \$10k favorable to plan.
- Benefits, at \$2,550,727 FYTD, are \$133k favorable to plan.
- Purchase Services are 350k unfavorable to plan (bus service, mechanic)
- Capital Outlay is \$155k unfavorable to plan (school bus, gator, calculators)

**Cash Balance (Line 7.02)**

- Expenditures exceeded revenues for the month by \$749,842.
- Fiscal year to date, revenues exceed expenditures by \$1,242,720.
- Ending cash balance was \$5,087,025.

CHART LEGEND ■ Actual ■ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL FUND (001)  
SM-2 - MONTHLY FY14/15  
April 2015

	Month			Fiscal Year		
	Monthly Estimate	Monthly Actual	Monthly Difference	Fiscal YTD Estimate	Fiscal YTD Actual	Fiscal YTD Difference
<b>REVENUES</b>						
1.010 Real Estate Property Tax	-67,697	-228,620	-160,923	9,243,220	9,126,997	-116,223
1.020 Tangible Personal Property Tax	358,851	387,483	28,632	710,220	738,852	28,632
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	467,948	490,396	22,448	4,765,526	5,051,448	285,922
1.040 Restricted State Grants	13,536	6,444	-7,092	392,645	382,784	-9,861
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	775,237	775,237	0
1.060 All Other Revenues	67,810	155,774	87,964	564,502	643,094	78,592
1.070 Total Revenue	<u>840,448</u>	<u>811,477</u>	<u>-28,971</u>	<u>16,451,350</u>	<u>16,718,412</u>	<u>267,062</u>
<b>OTHER FINANCING SOURCES</b>						
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	960	960	0
2.060 All Other Financial Sources	0	0	0	44,000	130,847	86,847
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,960</u>	<u>131,807</u>	<u>86,847</u>
2.080 Total Revenue & Other Sources	<u>840,448</u>	<u>811,477</u>	<u>-28,971</u>	<u>16,496,310</u>	<u>16,850,219</u>	<u>353,909</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	798,445	791,781	6,664	8,872,061	8,862,402	9,659
3.020 Employee Benefits	278,908	257,324	21,584	2,683,823	2,550,727	133,096
3.030 Purchased Services	292,200	410,702	-118,502	2,629,500	2,979,740	-350,240
3.040 Supplies and Materials	23,700	12,775	10,925	335,900	308,328	27,572
3.050 Capital Outlay	23,900	575	23,325	382,700	537,974	-155,274
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	0	0	0	33,417	33,417	0
4.300 Other Objects	58,900	88,162	-29,262	207,200	211,900	-4,700
4.500 Total Expenditures	<u>1,476,053</u>	<u>1,561,319</u>	<u>-85,266</u>	<u>15,244,601</u>	<u>15,584,488</u>	<u>-339,887</u>
<b>OTHER FINANCING USES</b>						
5.010 Operational Transfers - Out	0	0	0	5,700	2,000	3,700
5.020 Advances - Out	633	0	633	18,738	21,011	-2,273
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>633</u>	<u>0</u>	<u>633</u>	<u>24,438</u>	<u>23,011</u>	<u>1,427</u>
5.050 Total Expend. & Other Uses	<u>1,476,686</u>	<u>1,561,319</u>	<u>-84,633</u>	<u>15,269,039</u>	<u>15,607,499</u>	<u>-338,460</u>
6.010 Operating Surplus/(Deficit)	<u>-636,238</u>	<u>-749,842</u>	<u>-113,604</u>	<u>1,227,271</u>	<u>1,242,720</u>	<u>15,449</u>
7.010 Beginning Cash Balance	5,707,814	5,836,867	129,053	3,844,305	3,844,305	0
7.020 Ending Cash Balance	<u>5,071,576</u>	<u>5,087,025</u>	<u>15,449</u>	<u>5,071,576</u>	<u>5,087,025</u>	<u>15,449</u>
8.010 Outstanding Encumbrances	1,200,000	1,126,258	73,742	1,200,000	1,126,258	73,742

			FY15	
EMIS	Oct wk1 Student Headcount [FLSD educated]		1,512	FLSD only
SFPR	PASS Final Funded Student Count [FLSD resident]			FLSD + Charter School
SFPR	PASS Final Funded Student ADM [FLSD resident]			FLSD + Charter School

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL, PBA, EDUCATION JOBS & SFS FUNDS (001, 494, 504, 532)  
SM-2 - ANNUAL TREND REPORT

April 2015

Monthly Actuals

Fiscal Year To Date Actuals

	FY12 Apr mo.	FY13 Apr mo.	FY14 Apr mo.	FY15 Apr mo.	4 yr Average	FY12 Apr FYTD	FY13 Apr FYTD	FY14 Apr FYTD	FY15 Apr FYTD	4 yr Average
<b>REVENUES</b>										
1.010 General Property (Real Estate)	-10,949	-50,043	-165,177	-228,620	-113,697	9,551,656	9,219,461	9,236,233	9,126,997	9,283,587
1.020 Tangible Personal Property Tax	289,228	50,043	366,328	387,483	273,270	535,183	631,939	688,856	738,852	648,708
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	408,517	481,801	375,726	490,396	439,110	4,545,881	4,584,911	4,749,373	5,051,448	4,732,903
1.040 Restricted Grants-in-Aid	725	725	134,534	6,444	35,607	7,249	7,250	135,694	382,784	133,244
1.045 Restricted Grants-in-Aid - SFSF	24,542	0	0	0	6,136	172,464	85,324	0	0	64,447
1.050 Property Tax Allocation	0	0	0	0	0	787,737	779,837	776,253	775,237	779,766
1.060 All Other Operating Revenue	16,255	57,653	15,774	155,774	61,364	492,731	431,776	406,408	643,094	493,502
1.070 Total Revenue	<u>728,318</u>	<u>540,179</u>	<u>727,185</u>	<u>811,477</u>	<u>701,790</u>	<u>16,092,901</u>	<u>15,740,499</u>	<u>15,992,817</u>	<u>16,718,412</u>	<u>16,136,157</u>
<b>OTHER FINANCING SOURCES</b>										
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	0	0	0	0	960	240
2.060 All Other Financial Sources	158	0	14,679	0	3,709	60,588	175,908	70,108	130,847	109,363
2.070 Total Other Financing Sources	<u>158</u>	<u>0</u>	<u>14,679</u>	<u>0</u>	<u>3,709</u>	<u>60,588</u>	<u>175,908</u>	<u>70,108</u>	<u>131,807</u>	<u>109,603</u>
2.080 Total Revenue & Other Financ Srces	<u>728,476</u>	<u>540,179</u>	<u>741,864</u>	<u>811,477</u>	<u>705,499</u>	<u>16,153,489</u>	<u>15,916,407</u>	<u>16,062,925</u>	<u>16,850,219</u>	<u>16,245,760</u>
<b>EXPENDITURES</b>										
3.010 Personal Services	808,118	759,373	753,180	791,781	778,113	9,333,356	8,828,420	8,701,446	8,862,402	8,931,406
3.020 Employee's Retirement/Insur. Benefits	259,030	245,231	230,752	257,324	248,084	2,705,759	2,562,991	2,454,411	2,550,727	2,568,472
3.030 Purchased Services	289,681	262,217	268,886	410,702	307,872	2,425,618	2,352,047	2,705,882	2,979,740	2,615,822
3.040 Supplies and Materials	12,667	21,848	10,870	12,775	14,540	269,099	281,984	269,202	308,328	282,153
3.050 Capital Outlay	1,519	961	2,300	575	1,339	154,012	104,372	147,596	537,974	235,989
4.050 Debt Service Principal HB264	0	0	0	0	0	0	0	100,000	100,000	50,000
4.060 Debt Service Interest	0	0	0	0	0	0	0	35,787	33,417	17,301
4.300 Other Objects	102,505	15,256	91,599	88,162	74,381	238,590	237,916	211,543	211,900	224,987
4.500 Total Expenditures	<u>1,473,520</u>	<u>1,304,886</u>	<u>1,357,587</u>	<u>1,561,319</u>	<u>1,424,328</u>	<u>15,126,434</u>	<u>14,367,730</u>	<u>14,625,867</u>	<u>15,584,488</u>	<u>14,926,130</u>
<b>OTHER FINANCING USES</b>										
5.010 Operational Transfers - Out	0	0	0	0	0	2,200	2,000	3,500	2,000	2,425
5.020 Advances - Out	0	0	0	0	0	6,890	12,000	28,035	21,011	16,984
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>9,090</u>	<u>14,000</u>	<u>31,535</u>	<u>23,011</u>	<u>19,409</u>
5.050 Total Expend. & Other Financ Uses	<u>1,473,520</u>	<u>1,304,886</u>	<u>1,357,587</u>	<u>1,561,319</u>	<u>1,424,328</u>	<u>15,135,524</u>	<u>14,381,730</u>	<u>14,657,402</u>	<u>15,607,499</u>	<u>14,945,539</u>
6.010 Operating Surplus/(Deficit)	<u>-745,044</u>	<u>-764,707</u>	<u>-615,723</u>	<u>-749,842</u>	<u>-718,829</u>	<u>1,017,965</u>	<u>1,534,677</u>	<u>1,405,523</u>	<u>1,242,720</u>	<u>1,300,221</u>
7.010 Beginning Cash Balance	3,669,784	4,601,103	5,050,585	5,836,867	4,789,585	1,906,775	2,301,720	3,029,339	3,844,305	2,770,535
7.020 Ending Cash Balance	<u>2,924,740</u>	<u>3,836,396</u>	<u>4,434,862</u>	<u>5,087,025</u>	<u>4,070,756</u>	<u>2,924,740</u>	<u>3,836,396</u>	<u>4,434,862</u>	<u>5,087,025</u>	<u>4,070,756</u>

	FY12	FY13	FY14	FY15	
EMIS October Wk 1 Student Headcount [FLSD ec	1,446	1,479	1,504	1,512	FLSD only (includes Oaks satellite count)
ODE Bridge Student Total ADM Count [FLSD res	1,512	1,566	1,541		FLSD + Charter School
ODE Bridge Student Formula ADM [FLSD resid	1,470	1,514	1,504		FLSD + Charter School