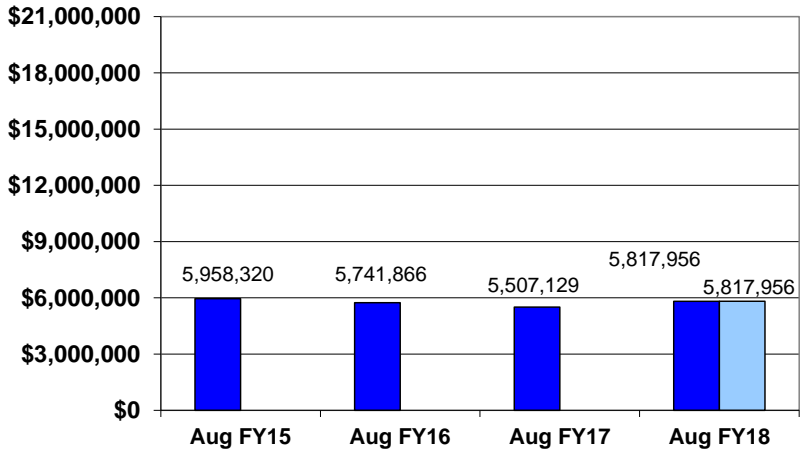
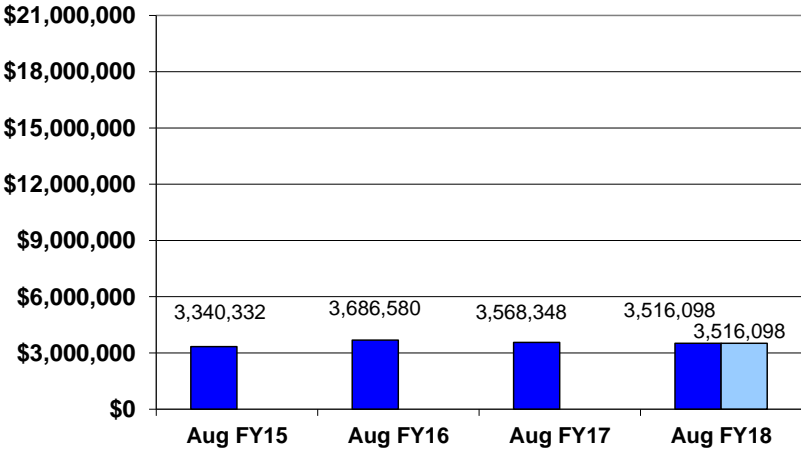


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - AUGUST 2017 FYTD
GENERAL FUND (001)**

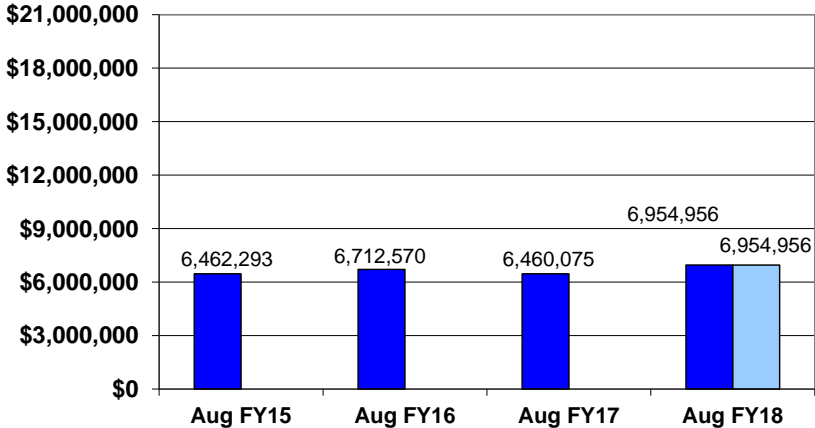
Total Revenues - August FYTD
(SM-2 Line 2.08)



Total Expenses - August FYTD
(SM-2 Line 5.05)



Ending Cash Balance - August FYTD
(SM-2 Line 7.02)



FINANCIAL HIGHLIGHTS - August 2017 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$1,322,314 in August and \$5,817,956 FYTD.
- Unrestricted state aid totalled \$632,384 in August.
- Restricted state aid totalled \$19,970 for the month.
- All Other Operating Revenue totalled \$84,960.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,409,383 for August and \$3,516,098 FYTD.
- Salaries totalled \$852,899 in August and \$2,574,770 fiscal year to date.
- Benefits totalled \$249,346 in August and \$458,838 fiscal year to date.
- Transfers totalled \$3,000 in August

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$87,069.
- Fiscal year to date, revenues exceed expenditures by \$2,301,858.
- Ending cash balance was \$6,954,956.

CHART LEGEND Actual Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
 GENERAL FUND (001)
 SM-2 - MONTHLY FY17/18
 August 2017

| | 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 | 585,000 | 585,000 | 0 | 4,375,000 | 4,375,000 | 0 |
| 1.020 Tangible Personal Property Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.030 Income Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.035 Unrestricted State Grants | 632,384 | 632,384 | 0 | 1,189,618 | 1,189,618 | 0 |
| 1.040 Restricted State Grants | 19,970 | 19,970 | 0 | 40,262 | 40,262 | 0 |
| 1.045 Restricted Grants-in-Aid - SFSF | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.050 Property Tax Allocation | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.060 All Other Revenues | 84,960 | 84,960 | 0 | 211,448 | 211,448 | 0 |
| 1.070 Total Revenue | <u>1,322,314</u> | <u>1,322,314</u> | <u>0</u> | <u>5,816,328</u> | <u>5,816,328</u> | <u>0</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 | 0 | 0 |
| 2.060 All Other Financial Sources | 0 | 0 | 0 | 1,628 | 1,628 | 0 |
| 2.070 Total Other Financing Sources | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,628</u> | <u>1,628</u> | <u>0</u> |
| 2.080 Total Revenue & Other Sources | <u>1,322,314</u> | <u>1,322,314</u> | <u>0</u> | <u>5,817,956</u> | <u>5,817,956</u> | <u>0</u> |
| EXPENDITURES | | | | | | |
| 3.010 Personal Services | 852,899 | 852,899 | 0 | 2,574,770 | 2,574,770 | 0 |
| 3.020 Employee Benefits | 249,346 | 249,346 | 0 | 458,838 | 458,838 | 0 |
| 3.030 Purchased Services | 212,960 | 212,960 | 0 | 367,380 | 367,380 | 0 |
| 3.040 Supplies and Materials | 70,307 | 70,307 | 0 | 88,249 | 88,249 | 0 |
| 3.050 Capital Outlay | 11,134 | 11,134 | 0 | 11,129 | 11,129 | 0 |
| 4.050 Debt Service Principal HB264 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.060 Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.300 Other Objects | 9,737 | 9,737 | 0 | 12,732 | 12,732 | 0 |
| 4.500 Total Expenditures | <u>1,406,383</u> | <u>1,406,383</u> | <u>0</u> | <u>3,513,098</u> | <u>3,513,098</u> | <u>0</u> |
| OTHER FINANCING USES | | | | | | |
| 5.010 Operational Transfers - Out | 3,000 | 3,000 | 0 | 3,000 | 3,000 | 0 |
| 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>3,000</u> | <u>3,000</u> | <u>0</u> | <u>3,000</u> | <u>3,000</u> | <u>0</u> |
| 5.050 Total Expend. & Other Uses | <u>1,409,383</u> | <u>1,409,383</u> | <u>0</u> | <u>3,516,098</u> | <u>3,516,098</u> | <u>0</u> |
| 6.010 Operating Surplus/(Deficit) | <u>-87,069</u> | <u>-87,069</u> | <u>0</u> | <u>2,301,858</u> | <u>2,301,858</u> | <u>0</u> |
| 7.010 Beginning Cash Balance | 7,042,025 | 7,042,025 | 0 | 4,653,098 | 4,653,098 | 0 |
| 7.020 Ending Cash Balance | <u>6,954,956</u> | <u>6,954,956</u> | <u>0</u> | <u>6,954,956</u> | <u>6,954,956</u> | <u>0</u> |
| 8.010 Outstanding Encumbrances | 3,692,135 | 3,692,135 | 0 | 3,692,135 | 3,692,135 | 0 |

| | | | |
|------|---|---------------|-----------------------|
| EMIS | Oct wk1 Student Headcount [FLSD educated] | FY18 1,487 | FLSD only |
| ODE | SFPR Final Funded Student Count [FLSD resident] | | FLSD + Charter School |
| ODE | SRPR Final Funded Student ADM [FLSD resident] | | FLSD + Charter School |

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
Aug 2017

Monthly Actuals

Fiscal Year To Date Actuals

REVENUES

| | FY15 Aug mo. | FY16 Aug mo. | FY17 Aug mo. | FY18 Aug mo. | 4 yr Average |
|---------------------------------------|-----------------|-----------------|------------------|------------------|-----------------|
| 1.010 General Property (Real Estate) | 0 | -178,594 | 415,000 | 585,000 | 205,352 |
| 1.020 Tangible Personal Property Tax | 0 | 375,337 | 0 | 0 | 93,834 |
| 1.030 Income Tax | 0 | 0 | 0 | 0 | 0 |
| 1.035 Unrestricted Grants-in-Aid | 507,244 | 529,221 | 600,295 | 632,384 | 567,286 |
| 1.040 Restricted Grants-in-Aid | 13,607 | 12,007 | 21,738 | 19,970 | 16,831 |
| 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 | 13,685 | 5,496 | 22,086 | 84,960 | 31,557 |
| 1.070 Total Revenue | <u>534,536</u> | <u>743,467</u> | <u>1,059,119</u> | <u>1,322,314</u> | <u>914,859</u> |

| | FY15 Aug FYTD | FY16 Aug FYTD | FY17 Aug FYTD | FY18 Aug FYTD | 4 yr Average |
|--|------------------|------------------|------------------|------------------|------------------|
| | 4,550,000 | 4,311,406 | 4,115,000 | 4,375,000 | 4,337,852 |
| | 0 | 375,337 | 0 | 0 | 93,834 |
| | 0 | 0 | 0 | 0 | 0 |
| | 977,933 | 1,023,940 | 1,163,457 | 1,189,618 | 1,088,737 |
| | 269,188 | 24,104 | 42,737 | 40,262 | 94,073 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 139,455 | 7,079 | 182,415 | 211,448 | 135,099 |
| | <u>5,936,576</u> | <u>5,741,866</u> | <u>5,503,609</u> | <u>5,816,328</u> | <u>5,749,595</u> |

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 | 0 | 0 | 0 | 0 |
| 2.070 Total Other Financing Sources | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 2.080 Total Revenue & Other Financ Srces | <u>534,536</u> | <u>743,467</u> | <u>1,059,119</u> | <u>1,322,314</u> | <u>914,859</u> |

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 21,744 | 0 | 3,520 | 1,628 | 6,723 |
| | <u>21,744</u> | <u>0</u> | <u>3,520</u> | <u>1,628</u> | <u>6,723</u> |
| | <u>5,958,320</u> | <u>5,741,866</u> | <u>5,507,129</u> | <u>5,817,956</u> | <u>5,756,318</u> |

EXPENDITURES

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| 3.010 Personal Services | 782,527 | 816,236 | 864,321 | 852,899 | 828,996 |
| 3.020 Employee's Retirement/Insur. Benefits | 232,186 | 243,424 | 272,648 | 249,346 | 249,401 |
| 3.030 Purchased Services | 209,947 | 264,993 | 170,761 | 212,960 | 214,665 |
| 3.040 Supplies and Materials | 56,573 | 55,942 | 52,315 | 70,307 | 58,784 |
| 3.050 Capital Outlay | 79,070 | 118,602 | 33,999 | 11,134 | 60,701 |
| 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 | 3,982 | 65,941 | 6,139 | 9,737 | 21,450 |
| 4.500 Total Expenditures | <u>1,364,285</u> | <u>1,565,138</u> | <u>1,400,183</u> | <u>1,406,383</u> | <u>1,433,997</u> |

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | 2,315,017 | 2,366,094 | 2,531,750 | 2,574,770 | 2,446,908 |
| | 480,742 | 513,832 | 545,818 | 458,838 | 499,808 |
| | 354,826 | 409,683 | 343,488 | 367,380 | 368,844 |
| | 93,946 | 196,249 | 94,996 | 88,249 | 118,360 |
| | 79,070 | 123,102 | 37,940 | 11,129 | 62,810 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 8,361 | 69,785 | 11,356 | 12,732 | 25,559 |
| | <u>3,331,962</u> | <u>3,678,745</u> | <u>3,565,348</u> | <u>3,513,098</u> | <u>3,522,288</u> |

OTHER FINANCING USES

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| 5.010 Operational Transfers - Out | 0 | 3,000 | 0 | 3,000 | 1,500 |
| 5.020 Advances - Out | 5,305 | 0 | 0 | 0 | 1,326 |
| 5.030 All Other Financing Uses | 0 | 0 | 0 | 0 | 0 |
| 5.040 Total Other Financing Uses | <u>5,305</u> | <u>3,000</u> | <u>0</u> | <u>3,000</u> | <u>2,826</u> |
| 5.050 Total Expend. & Other Financ Uses | <u>1,369,590</u> | <u>1,568,138</u> | <u>1,400,183</u> | <u>1,409,383</u> | <u>1,436,824</u> |
| 6.010 Operating Surplus/(Deficit) | <u>-835,054</u> | <u>-824,671</u> | <u>-341,064</u> | <u>-87,069</u> | <u>-521,965</u> |
| 7.010 Beginning Cash Balance | <u>7,297,347</u> | <u>7,537,241</u> | <u>6,801,139</u> | <u>7,042,025</u> | <u>7,169,438</u> |
| 7.020 Ending Cash Balance | <u>6,462,293</u> | <u>6,712,570</u> | <u>6,460,075</u> | <u>6,954,956</u> | <u>6,647,474</u> |

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | 2,000 | 3,000 | 3,000 | 3,000 | 2,750 |
| | 6,370 | 4,835 | 0 | 0 | 2,801 |
| | 0 | 0 | 0 | 0 | 0 |
| | <u>8,370</u> | <u>7,835</u> | <u>3,000</u> | <u>3,000</u> | <u>5,551</u> |
| | <u>3,340,332</u> | <u>3,686,580</u> | <u>3,568,348</u> | <u>3,516,098</u> | <u>3,527,840</u> |
| | <u>2,617,988</u> | <u>2,055,286</u> | <u>1,938,781</u> | <u>2,301,858</u> | <u>2,228,478</u> |
| | <u>3,844,305</u> | <u>4,657,284</u> | <u>4,521,294</u> | <u>4,653,098</u> | <u>4,418,995</u> |
| | <u>6,462,293</u> | <u>6,712,570</u> | <u>6,460,075</u> | <u>6,954,956</u> | <u>6,647,474</u> |

| | FY15 | FY16 | FY17 | FY18 | |
|--|-------|-------|-------|-------|---|
| EMIS August Student Headcount [FLSD educater | 1,512 | 1,480 | 1,480 | 1,487 | FLSD only (includes Oaks satellite count) |
| ODE SFPR Student Total ADM Count [FLSD resident] | | | | | FLSD + Charter School |
| ODE SFPR Student Formula ADM [FLSD resident] | | | | | FLSD + Charter School |