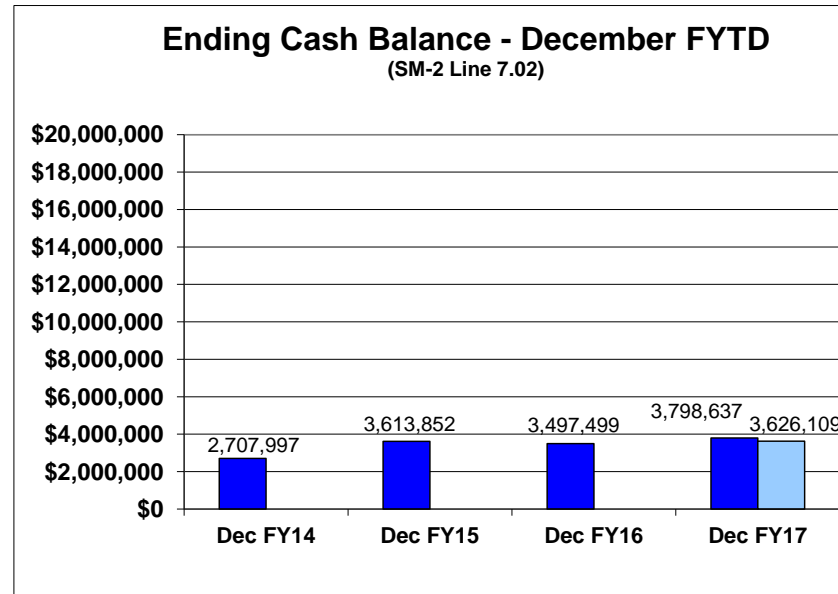
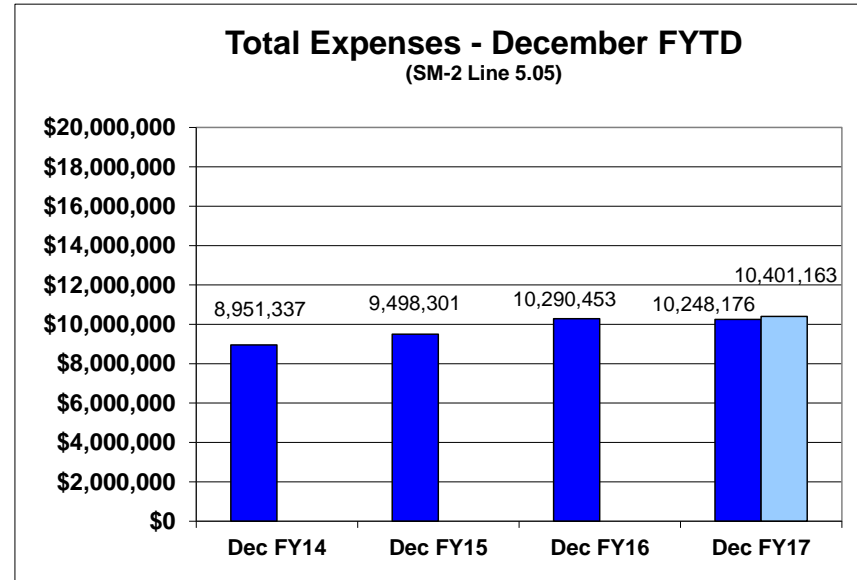
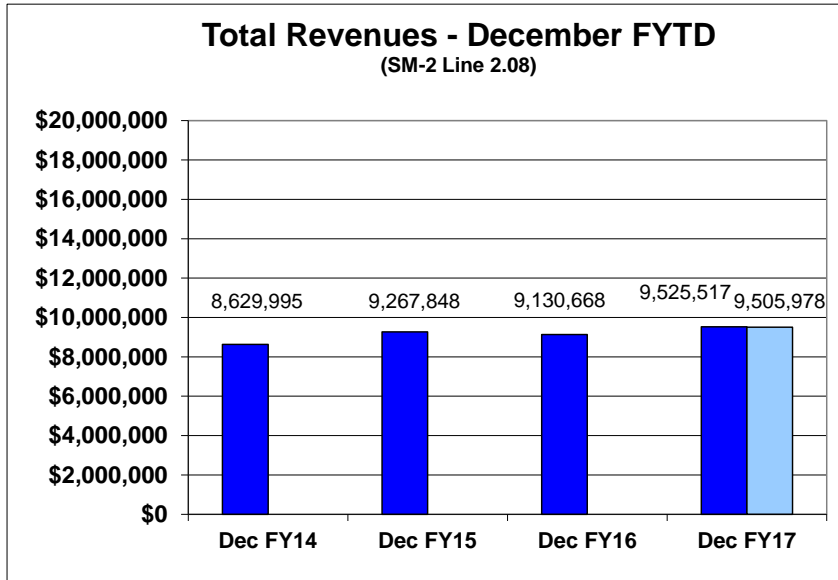


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - DECEMBER 2016 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - December 2016 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$659,374 in December and \$9,525,517 FYTD.
- The district received \$600,004 in unrestricted state grants in December and \$3,423,093 FYTD.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,684,753 for December and \$10,248,176 for the fiscal year.
- Salaries, at \$6,158,690 FYTD, are \$19k favorable to plan.
- Benefits, at \$1,723,494 FYTD, are \$29k favorable to plan.

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$1,025,379.
- Fiscal year to date, expenditures exceed revenues by \$722,659.
- Ending cash balance was \$3,798,637.

CHART LEGEND ■ Actual ■ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
 GENERAL FUND (001)
 SM-2 - MONTHLY FY16/17
 December 2016

	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	0	0	0	4,309,406	4,309,406	0
1.020 Tangible Personal Property Tax	0	0	0	393,000	388,445	-4,555
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	557,505	600,004	42,499	3,391,796	3,423,093	31,297
1.040 Restricted State Grants	21,328	19,354	-1,974	128,089	132,095	4,006
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	761,820	0	-761,820	761,820	751,793	-10,027
1.060 All Other Revenues	15,736	40,016	24,280	505,110	505,548	438
1.070 Total Revenue	<u>1,356,389</u>	<u>659,374</u>	<u>-697,015</u>	<u>9,489,221</u>	<u>9,510,380</u>	<u>21,159</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	540	0	-540	16,757	15,137	-1,620
2.070 Total Other Financing Sources	<u>540</u>	<u>0</u>	<u>-540</u>	<u>16,757</u>	<u>15,137</u>	<u>-1,620</u>
2.080 Total Revenue & Other Sources	<u>1,356,929</u>	<u>659,374</u>	<u>-697,555</u>	<u>9,505,978</u>	<u>9,525,517</u>	<u>19,539</u>
EXPENDITURES						
3.010 Personal Services	919,075	886,702	32,373	6,178,115	6,158,690	19,425
3.020 Employee Benefits	372,442	353,083	19,359	1,752,571	1,723,494	29,077
3.030 Purchased Services	352,800	419,110	-66,310	1,675,700	1,726,442	-50,742
3.040 Supplies and Materials	38,300	19,083	19,217	306,600	311,066	-4,466
3.050 Capital Outlay	27,600	0	27,600	252,800	113,261	139,539
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	0	0	0	28,677	28,677	0
4.300 Other Objects	12,900	6,775	6,125	98,700	83,546	15,154
4.500 Total Expenditures	<u>1,723,117</u>	<u>1,684,753</u>	<u>38,364</u>	<u>10,393,163</u>	<u>10,245,176</u>	<u>147,987</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	3,000	3,000	0
5.020 Advances - Out	2,500	0	2,500	5,000	0	5,000
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>8,000</u>	<u>3,000</u>	<u>5,000</u>
5.050 Total Expend. & Other Uses	<u>1,725,617</u>	<u>1,684,753</u>	<u>40,864</u>	<u>10,401,163</u>	<u>10,248,176</u>	<u>152,987</u>
6.010 Operating Surplus/(Deficit)	<u>-368,688</u>	<u>-1,025,379</u>	<u>-656,691</u>	<u>-895,185</u>	<u>-722,659</u>	<u>172,526</u>
7.010 Beginning Cash Balance	3,994,797	4,824,016	829,219	4,521,296	4,521,296	0
7.020 Ending Cash Balance	<u>3,626,109</u>	<u>3,798,637</u>	<u>172,528</u>	<u>3,626,109</u>	<u>3,798,637</u>	<u>172,528</u>
8.010 Outstanding Encumbrances	2,210,000	2,148,867	61,133	2,210,000	2,148,867	61,133

		FY17	
EMIS	Oct wk1 Student Headcount [FLSD educated]	1,489	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

December 2016

Monthly Actuals

Fiscal Year To Date Actuals

	FY14 Dec mo.	FY15 Dec mo.	FY16 Dec mo.	FY17 Dec mo.	4 yr Average	FY14 Dec FYTD	FY15 Dec FYTD	FY16 Dec FYTD	FY17 Dec FYTD	4 yr Average
REVENUES										
1.010 General Property (Real Estate)	0	0	0	0	0	4,391,410	4,400,617	4,311,406	4,309,406	4,353,210
1.020 Tangible Personal Property Tax	0	0	0	0	0	322,528	351,369	375,337	388,445	359,420
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	583,662	467,705	570,382	600,004	555,438	2,881,766	2,854,860	3,297,066	3,423,093	3,114,196
1.040 Restricted Grants-in-Aid	114	13,591	11,882	19,354	11,235	726	338,552	71,713	132,095	135,772
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	776,253	775,237	766,928	751,793	767,553
1.060 All Other Operating Revenue	13,470	10,745	11,891	40,016	19,031	202,610	415,455	303,280	505,548	356,723
1.070 Total Revenue	<u>597,246</u>	<u>492,041</u>	<u>594,155</u>	<u>659,374</u>	<u>585,704</u>	<u>8,575,293</u>	<u>9,136,090</u>	<u>9,125,730</u>	<u>9,510,380</u>	<u>9,086,873</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	0	0	960	4,510	0	1,368
2.060 All Other Financial Sources	0	44,980	0	0	11,245	54,702	130,798	428	15,137	50,266
2.070 Total Other Financing Sources	<u>0</u>	<u>44,980</u>	<u>0</u>	<u>0</u>	<u>11,245</u>	<u>54,702</u>	<u>131,758</u>	<u>4,938</u>	<u>15,137</u>	<u>51,634</u>
2.080 Total Revenue & Other Financ Srces	<u>597,246</u>	<u>537,021</u>	<u>594,155</u>	<u>659,374</u>	<u>596,949</u>	<u>8,629,995</u>	<u>9,267,848</u>	<u>9,130,668</u>	<u>9,525,517</u>	<u>9,138,507</u>
EXPENDITURES										
3.010 Personal Services	749,194	798,440	840,984	886,702	818,830	5,600,153	5,596,840	5,838,099	6,158,690	5,798,446
3.020 Employee's Retirement/Insur. Benefits	243,420	230,473	239,135	353,083	266,528	1,470,658	1,438,910	1,532,121	1,723,494	1,541,296
3.030 Purchased Services	309,735	345,199	374,339	419,110	362,096	1,378,650	1,600,965	1,645,807	1,726,442	1,587,966
3.040 Supplies and Materials	54,429	30,255	13,367	19,083	29,284	164,209	245,067	414,247	311,066	283,647
3.050 Capital Outlay	15,942	68,161	15,716	0	24,955	82,953	356,284	628,738	113,261	295,309
4.050 Debt Service Principal HB264	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000
4.060 Debt Service Interest	0	0	0	0	0	35,787	33,417	31,047	28,677	32,232
4.300 Other Objects	936	14,110	5,894	6,775	6,929	88,807	109,878	92,559	83,546	93,698
4.500 Total Expenditures	<u>1,373,656</u>	<u>1,486,638</u>	<u>1,489,435</u>	<u>1,684,753</u>	<u>1,508,621</u>	<u>8,921,217</u>	<u>9,481,361</u>	<u>10,282,618</u>	<u>10,245,176</u>	<u>9,732,593</u>
OTHER FINANCING USES										
5.010 Operational Transfers - Out	0	0	0	0	0	3,500	2,000	3,000	3,000	2,875
5.020 Advances - Out	0	0	0	0	0	26,620	14,940	4,835	0	11,599
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>30,120</u>	<u>16,940</u>	<u>7,835</u>	<u>3,000</u>	<u>14,474</u>
5.050 Total Expend. & Other Financ Uses	<u>1,373,656</u>	<u>1,486,638</u>	<u>1,489,435</u>	<u>1,684,753</u>	<u>1,508,621</u>	<u>8,951,337</u>	<u>9,498,301</u>	<u>10,290,453</u>	<u>10,248,176</u>	<u>9,747,067</u>
6.010 Operating Surplus/(Deficit)	<u>-776,410</u>	<u>-949,617</u>	<u>-895,280</u>	<u>-1,025,379</u>	<u>-911,672</u>	<u>-321,342</u>	<u>-230,453</u>	<u>-1,159,785</u>	<u>-722,659</u>	<u>-608,560</u>
7.010 Beginning Cash Balance	3,484,407	4,563,469	4,392,779	4,824,014	4,316,167	3,029,339	3,844,305	4,657,284	4,521,294	4,013,056
7.020 Ending Cash Balance	<u>2,707,997</u>	<u>3,613,852</u>	<u>3,497,499</u>	<u>3,798,635</u>	<u>3,404,496</u>	<u>2,707,997</u>	<u>3,613,852</u>	<u>3,497,499</u>	<u>3,798,635</u>	<u>3,404,496</u>

	FY14	FY15	FY16	FY17	
EMIS October Wk 1 Student Headcount [FLSD ec	1,504	1,508	1,470	1,489	FLSD only (includes Oaks satellite count)
ODE SFPR Student Total ADM Count [FLSD res	1,541	1,572	1,547		FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resid	1,504	1,540	1,500		FLSD + Charter School