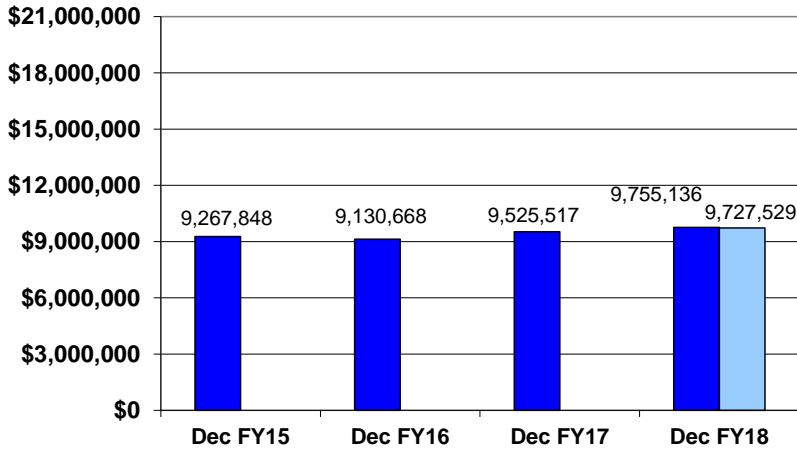
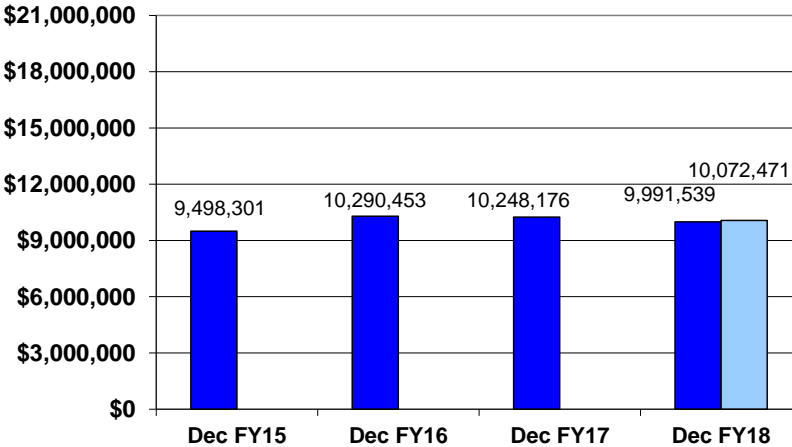


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY  
HISTORICAL TREND ANALYSIS - DECEMBER 2017 FYTD  
GENERAL FUND (001)**

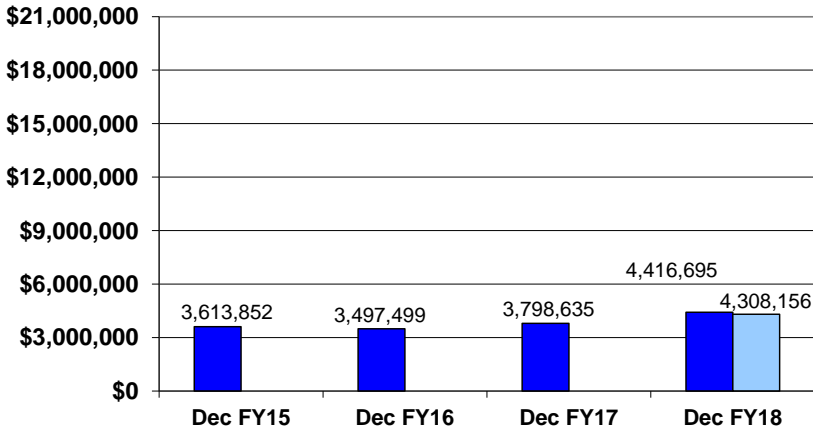
**Total Revenues - December FYTD**  
(SM-2 Line 2.08)



**Total Expenses - December FYTD**  
(SM-2 Line 5.05)



**Ending Cash Balance - December FYTD**  
(SM-2 Line 7.02)



**FINANCIAL HIGHLIGHTS - December 2017 FYTD**

**Total Revenues (Line 2.08)**

- Total revenues were \$628,204 in December and \$9,755,136 FYTD.
- FYTD actual revenues were \$28k (0%) favorable to plan.
- The district received \$603,310 in unrestricted state grants in December and \$3,709,970 FYTD.

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,590,760 for December and \$9,991,539 for the fiscal year.
- FYTD actual expenditures were 81k (1%) favorable to plan.
- Salaries, at \$5,864,149 FYTD, are \$10k favorable to plan.
- Benefits, at \$1,613,497 FYTD, are \$18k unfavorable to plan.

**Cash Balance (Line 7.02)**

- Expenditures exceeded revenues for the month by \$962,556.
- Fiscal year to date, expenditures exceed revenues by \$236,403.
- Ending cash balance was \$4,416,695.

CHART LEGEND       Actual       Budget

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

	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	0	0	0	4,229,909	4,229,909	0
1.020 Tangible Personal Property Tax	0	0	0	437,591	437,591	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	584,500	603,310	18,810	3,695,694	3,709,970	14,276
1.040 Restricted State Grants	1,100	8,822	7,722	71,691	86,238	14,547
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	742,189	742,189	0
1.060 All Other Revenues	21,500	16,072	-5,428	500,432	499,556	-876
1.070 Total Revenue	<u>607,100</u>	<u>628,204</u>	<u>21,104</u>	<u>9,677,506</u>	<u>9,705,453</u>	<u>27,947</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	0	0	0
2.060 All Other Financial Sources	340	0	-340	50,023	49,683	-340
2.070 Total Other Financing Sources	<u>340</u>	<u>0</u>	<u>-340</u>	<u>50,023</u>	<u>49,683</u>	<u>-340</u>
2.080 Total Revenue & Other Sources	<u>607,440</u>	<u>628,204</u>	<u>20,764</u>	<u>9,727,529</u>	<u>9,755,136</u>	<u>27,607</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	787,800	787,140	660	5,874,042	5,864,149	9,893
3.020 Employee Benefits	314,000	332,299	-18,299	1,595,014	1,613,497	-18,483
3.030 Purchased Services	416,600	437,426	-20,826	2,083,000	2,019,411	63,589
3.040 Supplies and Materials	33,400	14,120	19,280	243,500	197,068	46,432
3.050 Capital Outlay	9,700	18,165	-8,465	38,900	68,260	-29,360
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	0	0	0	26,307	26,307	0
4.300 Other Objects	11,400	1,610	9,790	93,708	89,847	3,861
4.500 Total Expenditures	<u>1,572,900</u>	<u>1,590,760</u>	<u>-17,860</u>	<u>10,054,471</u>	<u>9,978,539</u>	<u>75,932</u>
<b>OTHER FINANCING USES</b>						
5.010 Operational Transfers - Out	0	0	0	13,000	13,000	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>18,000</u>	<u>13,000</u>	<u>5,000</u>
5.050 Total Expend. & Other Uses	<u>1,575,400</u>	<u>1,590,760</u>	<u>-15,360</u>	<u>10,072,471</u>	<u>9,991,539</u>	<u>80,932</u>
6.010 Operating Surplus/(Deficit)	<u>-967,960</u>	<u>-962,556</u>	<u>5,404</u>	<u>-344,942</u>	<u>-236,403</u>	<u>108,539</u>
7.010 Beginning Cash Balance	5,276,116	5,379,251	103,135	4,653,098	4,653,098	0
7.020 Ending Cash Balance	<u>4,308,156</u>	<u>4,416,695</u>	<u>108,539</u>	<u>4,308,156</u>	<u>4,416,695</u>	<u>108,539</u>
8.010 Outstanding Encumbrances	2,600,000	2,460,065	139,935	2,600,000	2,460,065	139,935

EMIS	Oct wk1 Student Headcount [FLSD educated]	FY18	1,476	FLSD only
ODE	SFPR Final Funded Student Count [FLSD resident]			FLSD + Charter School
ODE	SFPR Final Funded Student ADM [FLSD resident]			FLSD + Charter School

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

Monthly Actuals

	FY15 Dec mo.	FY16 Dec mo.	FY17 Dec mo.	FY18 Dec mo.	4 yr Average
<b>REVENUES</b>					
1.010 General Property (Real Estate)	0	0	0	0	0
1.020 Tangible Personal Property Tax	0	0	0	0	0
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	467,705	570,382	600,004	603,310	560,350
1.040 Restricted Grants-in-Aid	13,591	11,882	19,354	8,822	13,412
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	10,745	11,891	40,016	16,072	19,681
1.070 Total Revenue	492,041	594,155	659,374	628,204	593,444
<b>OTHER FINANCING SOURCES</b>					
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	44,980	0	0	0	11,245
2.070 Total Other Financing Sources	44,980	0	0	0	11,245
2.080 Total Revenue & Other Financ Srces	537,021	594,155	659,374	628,204	604,689
<b>EXPENDITURES</b>					
3.010 Personal Services	798,440	840,984	886,702	787,140	828,317
3.020 Employee's Retirement/Insur. Benefits	230,473	239,135	353,083	332,299	288,748
3.030 Purchased Services	345,199	374,339	419,110	437,426	394,019
3.040 Supplies and Materials	30,255	13,367	19,083	14,120	19,206
3.050 Capital Outlay	68,161	15,716	0	18,165	25,511
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	14,110	5,894	6,775	1,610	7,097
4.500 Total Expenditures	1,486,638	1,489,435	1,684,753	1,590,760	1,562,897
<b>OTHER FINANCING USES</b>					
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	1,486,638	1,489,435	1,684,753	1,590,760	1,562,897
6.010 Operating Surplus/(Deficit)	-949,617	-895,280	-1,025,379	-962,556	-958,208
7.010 Beginning Cash Balance	4,563,469	4,392,779	4,824,014	5,379,251	4,789,878
7.020 Ending Cash Balance	3,613,852	3,497,499	3,798,635	4,416,695	3,831,670

Fiscal Year To Date Actuals

	FY15 Dec FYTD	FY16 Dec FYTD	FY17 Dec FYTD	FY18 Dec FYTD	4 yr Average
<b>REVENUES</b>					
1.010 General Property (Real Estate)	4,400,617	4,311,406	4,309,406	4,229,909	4,312,835
1.020 Tangible Personal Property Tax	351,369	375,337	388,445	437,591	388,185
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	2,854,860	3,297,066	3,423,093	3,709,970	3,321,247
1.040 Restricted Grants-in-Aid	338,552	71,713	132,095	86,238	157,150
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0
1.050 Property Tax Allocation	775,237	766,928	751,793	742,189	759,037
1.060 All Other Operating Revenue	415,455	303,280	505,548	499,556	430,960
1.070 Total Revenue	9,136,090	9,125,730	9,510,380	9,705,453	9,369,413
<b>OTHER FINANCING SOURCES</b>					
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	960	4,510	0	0	1,368
2.060 All Other Financial Sources	130,798	428	15,137	49,683	49,012
2.070 Total Other Financing Sources	131,758	4,938	15,137	49,683	50,379
2.080 Total Revenue & Other Financ Srces	9,267,848	9,130,668	9,525,517	9,755,136	9,419,792
<b>EXPENDITURES</b>					
3.010 Personal Services	5,596,840	5,838,099	6,158,690	5,864,149	5,864,445
3.020 Employee's Retirement/Insur. Benefits	1,438,910	1,532,121	1,723,494	1,613,497	1,577,006
3.030 Purchased Services	1,600,965	1,645,807	1,726,442	2,019,411	1,748,156
3.040 Supplies and Materials	245,067	414,247	311,066	197,068	291,862
3.050 Capital Outlay	356,284	628,738	113,261	68,260	291,636
4.050 Debt Service Principal HB264	100,000	100,000	100,000	100,000	100,000
4.060 Debt Service Interest	33,417	31,047	28,677	26,307	29,862
4.300 Other Objects	109,878	92,559	83,546	89,847	93,958
4.500 Total Expenditures	9,481,361	10,282,618	10,245,176	9,978,539	9,996,924
<b>OTHER FINANCING USES</b>					
5.010 Operational Transfers - Out	2,000	3,000	3,000	13,000	5,250
5.020 Advances - Out	14,940	4,835	0	0	4,944
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	16,940	7,835	3,000	13,000	10,194
5.050 Total Expend. & Other Financ Uses	9,498,301	10,290,453	10,248,176	9,991,539	10,007,117
6.010 Operating Surplus/(Deficit)	-230,453	-1,159,785	-722,659	-236,403	-587,325
7.010 Beginning Cash Balance	3,844,305	4,657,284	4,521,294	4,653,098	4,418,995
7.020 Ending Cash Balance	3,613,852	3,497,499	3,798,635	4,416,695	3,831,670

	FY15	FY16	FY17	FY18	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD e	1,512	1,480	1,480	1,476	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