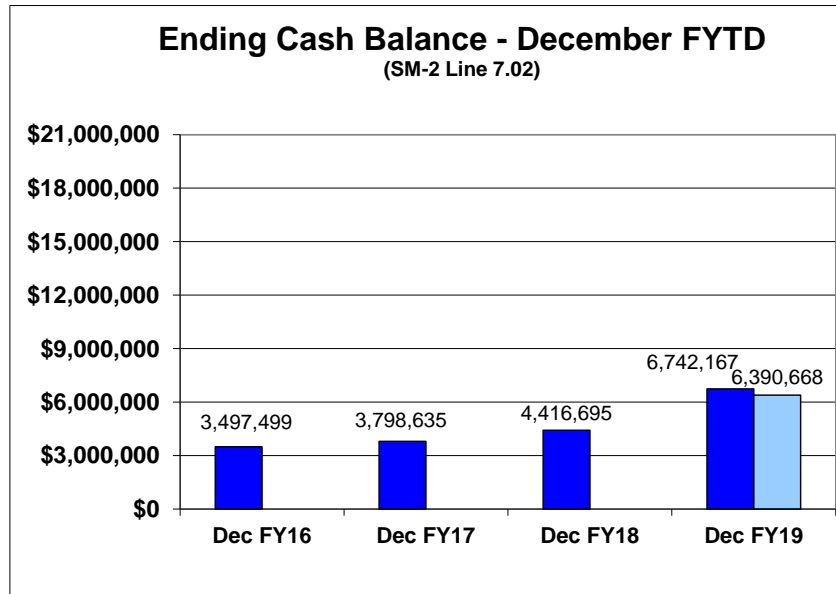
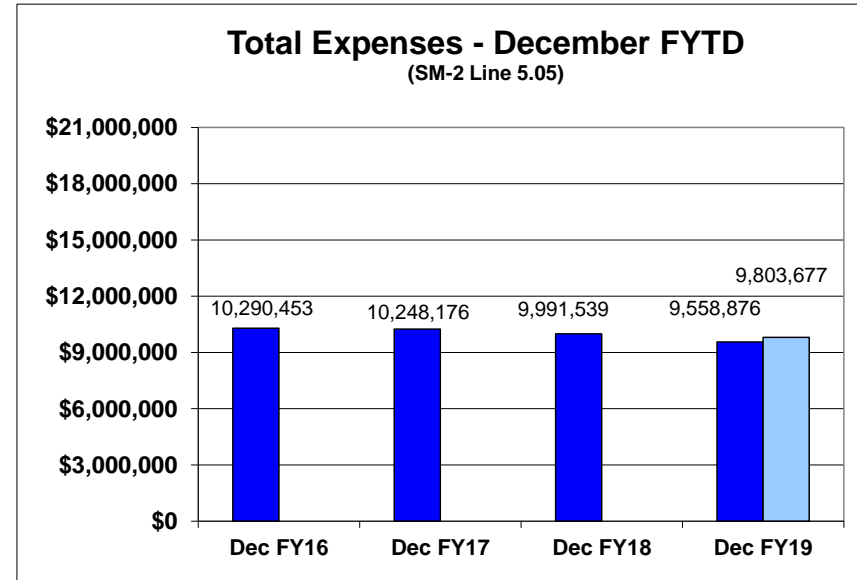
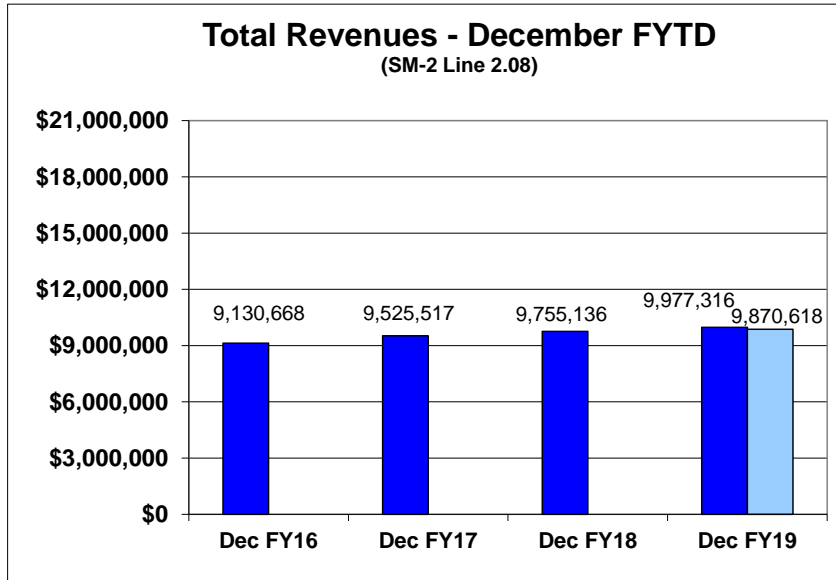


## FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - DECEMBER 2018 FYTD GENERAL FUND (001)



**FINANCIAL HIGHLIGHTS - December 2018 FYTD**

**Total Revenues (Line 2.08)**

- Total revenues were \$691,630 in December and \$9,977,316 FYTD.
- FYTD actual revenues were \$107k (1.1%) favorable to plan.
- The district received \$647,354 in unrestricted state grants in December and \$3,747,001 FYTD.

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,632,028 for December and \$9,558,876 for the fiscal year.
- FYTD actual expenditures were 245k (2.5%) favorable to plan.
- Salaries, at \$5,491,918 FYTD, are \$31k favorable to plan.
- Benefits, at \$1,487,902 FYTD, are \$5k unfavorable to plan.

**Cash Balance (Line 7.02)**

- Expenditures exceeded revenues for the month by \$940,398.
- Fiscal year to date, revenues exceed expenditures by \$418,440.
- Ending cash balance was \$6,742,167.

CHART LEGEND      ■ Actual      ■ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL FUND (001)  
SM-2 - MONTHLY FY18/19  
December 2018

	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	4,184,487	4,184,487	0
1.020 Tangible Personal Property Tax	0	0	0	471,064	471,064	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	599,500	647,354	47,854	3,672,401	3,747,001	74,600
1.040 Restricted State Grants	17,600	16,563	-1,037	105,671	112,098	6,427
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	726,528	726,528	0
1.060 All Other Revenues	23,800	27,713	3,913	402,330	428,268	25,938
1.070 Total Revenue	<u>640,900</u>	<u>691,630</u>	<u>50,730</u>	<u>9,562,481</u>	<u>9,669,446</u>	<u>106,965</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	200	0	-200	308,137	307,870	-267
2.070 Total Other Financing Sources	<u>200</u>	<u>0</u>	<u>-200</u>	<u>308,137</u>	<u>307,870</u>	<u>-267</u>
2.080 Total Revenue & Other Sources	<u>641,100</u>	<u>691,630</u>	<u>50,530</u>	<u>9,870,618</u>	<u>9,977,316</u>	<u>106,698</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	781,100	767,648	13,452	5,522,744	5,491,918	30,826
3.020 Employee Benefits	304,400	309,348	-4,948	1,483,246	1,487,902	-4,656
3.030 Purchased Services	424,700	430,456	-5,756	2,123,451	2,030,052	93,399
3.040 Supplies and Materials	30,900	22,398	8,502	225,249	158,207	67,042
3.050 Capital Outlay	59,800	566	59,234	239,160	91,549	147,611
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	0	0	0	23,937	23,937	0
4.300 Other Objects	9,500	22,411	-12,911	77,890	93,110	-15,220
4.500 Total Expenditures	<u>1,610,400</u>	<u>1,552,827</u>	<u>57,573</u>	<u>9,795,677</u>	<u>9,476,675</u>	<u>319,002</u>
<b>OTHER FINANCING USES</b>						
5.010 Operational Transfers - Out	0	0	0	3,000	3,000	0
5.020 Advances - Out	2,500	79,201	-76,701	5,000	79,201	-74,201
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>2,500</u>	<u>79,201</u>	<u>-76,701</u>	<u>8,000</u>	<u>82,201</u>	<u>-74,201</u>
5.050 Total Expend. & Other Uses	<u>1,612,900</u>	<u>1,632,028</u>	<u>-19,128</u>	<u>9,803,677</u>	<u>9,558,876</u>	<u>244,801</u>
6.010 Operating Surplus/(Deficit)	<u>-971,800</u>	<u>-940,398</u>	<u>31,402</u>	<u>66,941</u>	<u>418,440</u>	<u>351,499</u>
7.010 Beginning Cash Balance	7,362,468	7,682,565	320,097	6,323,727	6,323,727	0
7.020 Ending Cash Balance	<u>6,390,668</u>	<u>6,742,167</u>	<u>351,499</u>	<u>6,390,668</u>	<u>6,742,167</u>	<u>351,499</u>
8.010 Outstanding Encumbrances	2,600,000	2,834,146	-234,146	2,600,000	2,834,146	-234,146

FY19

EMIS Oct Wk 1/Ave. Student Headcount [FLSD educated]	1,441	FLSD only
ODE SFPR Student Total ADM Count [FLSD resident]	1,527	FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resident]	1,468	FLSD + Charter School

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

December 2018

Monthly Actuals

Fiscal Year To Date Actuals

	FY16 Dec mo.	FY17 Dec mo.	FY18 Dec mo.	FY19 Dec mo.	4 yr Average	FY16 Dec FYTD	FY17 Dec FYTD	FY18 Dec FYTD	FY19 Dec FYTD	4 yr Average
<b>REVENUES</b>										
1.010 General Property (Real Estate)	0	0	0	0	0	4,311,406	4,309,406	4,229,909	4,184,487	4,258,802
1.020 Tangible Personal Property Tax	0	0	0	0	0	375,337	388,445	437,591	471,064	418,109
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	570,382	600,004	603,310	647,354	605,263	3,297,066	3,423,093	3,709,970	3,747,001	3,544,283
1.040 Restricted Grants-in-Aid	11,882	19,354	8,822	16,563	14,155	71,713	132,095	86,238	112,098	100,536
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	766,928	751,793	742,189	726,528	746,860
1.060 All Other Operating Revenue	11,891	40,016	16,072	27,713	23,923	303,280	505,548	499,556	428,268	434,163
1.070 Total Revenue	594,155	659,374	628,204	691,630	643,341	9,125,730	9,510,380	9,705,453	9,669,446	9,502,752
<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	4,510	0	0	0	1,128
2.060 All Other Financial Sources	0	0	0	0	0	428	15,137	49,683	307,870	93,280
2.070 Total Other Financing Sources	0	0	0	0	0	4,938	15,137	49,683	307,870	94,407
2.080 Total Revenue & Other Financ Srces	594,155	659,374	628,204	691,630	643,341	9,130,668	9,525,517	9,755,136	9,977,316	9,597,159
<b>EXPENDITURES</b>										
3.010 Personal Services	840,984	886,702	787,140	767,648	820,619	5,838,099	6,158,690	5,864,149	5,491,918	5,838,214
3.020 Employee's Retirement/Insur. Benefits	239,135	353,083	332,299	309,348	308,466	1,532,121	1,723,494	1,613,497	1,487,902	1,589,254
3.030 Purchased Services	374,339	419,110	437,426	430,456	415,333	1,645,807	1,726,442	2,019,411	2,030,052	1,855,428
3.040 Supplies and Materials	13,367	19,083	14,120	22,398	17,242	414,247	311,066	197,068	158,207	270,147
3.050 Capital Outlay	15,716	0	18,165	566	8,612	628,738	113,261	68,260	91,549	225,452
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	31,047	28,677	26,307	23,937	27,492
4.300 Other Objects	5,894	6,775	1,610	22,411	9,173	92,559	83,546	89,847	93,110	89,766
4.500 Total Expenditures	1,489,435	1,684,753	1,590,760	1,552,827	1,579,444	10,282,618	10,245,176	9,978,539	9,476,675	9,995,752
<b>OTHER FINANCING USES</b>										
5.010 Operational Transfers - Out	0	0	0	0	0	3,000	3,000	13,000	3,000	5,500
5.020 Advances - Out	0	0	0	79,201	19,800	4,835	0	0	79,201	21,009
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	79,201	19,800	7,835	3,000	13,000	82,201	26,509
5.050 Total Expend. & Other Financ Uses	1,489,435	1,684,753	1,590,760	1,632,028	1,599,244	10,290,453	10,248,176	9,991,539	9,558,876	10,022,261
6.010 Operating Surplus/(Deficit)	-895,280	-1,025,379	-962,556	-940,398	-955,903	-1,159,785	-722,659	-236,403	418,440	-425,102
7.010 Beginning Cash Balance	4,392,779	4,824,014	5,379,251	7,682,565	5,569,652	4,657,284	4,521,294	4,653,098	6,323,727	5,038,851
7.020 Ending Cash Balance	3,497,499	3,798,635	4,416,695	6,742,167	4,613,749	3,497,499	3,798,635	4,416,695	6,742,167	4,613,749

	FY16	FY17	FY18	FY19	
EMIS Oct Wk 1/Ave. Student Headcount [FLSD e	1,480	1,480	1,476	1,441	FLSD only (includes Oaks satellite count)
ODE SFPR Student Total ADM Count [FLSD res	1,555	1,578	1,564	1,527	FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resid	1,508	1,528	1,508	1,468	FLSD + Charter School