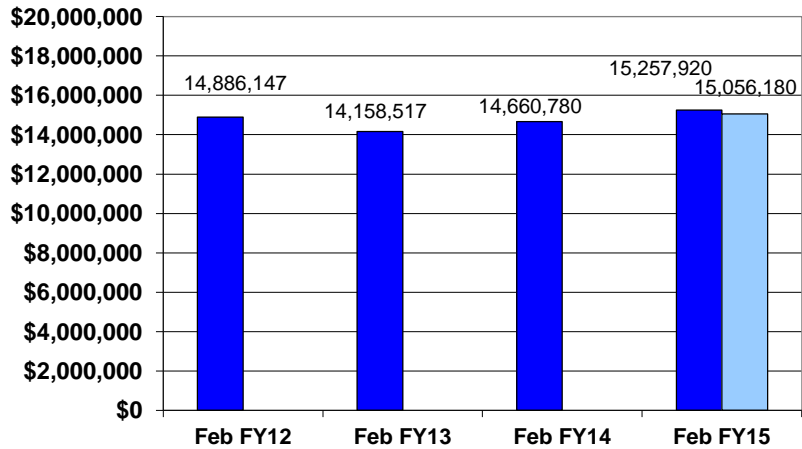
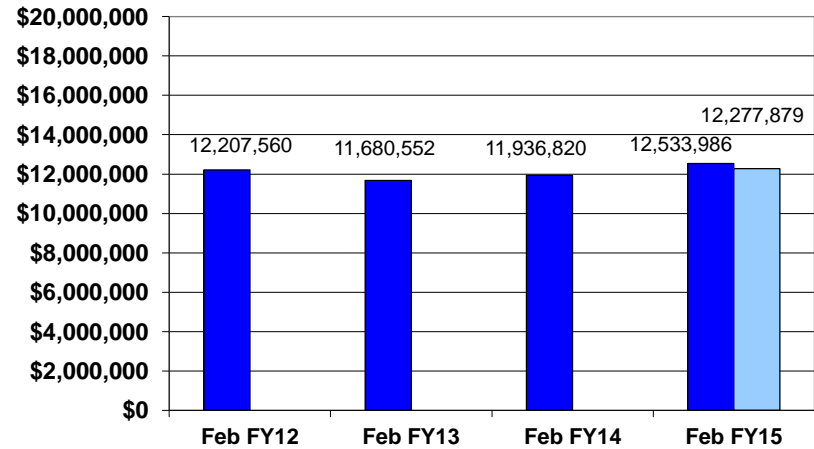


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY  
HISTORICAL TREND ANALYSIS - FEBRUARY 2015 FYTD  
GENERAL FUND (001)**

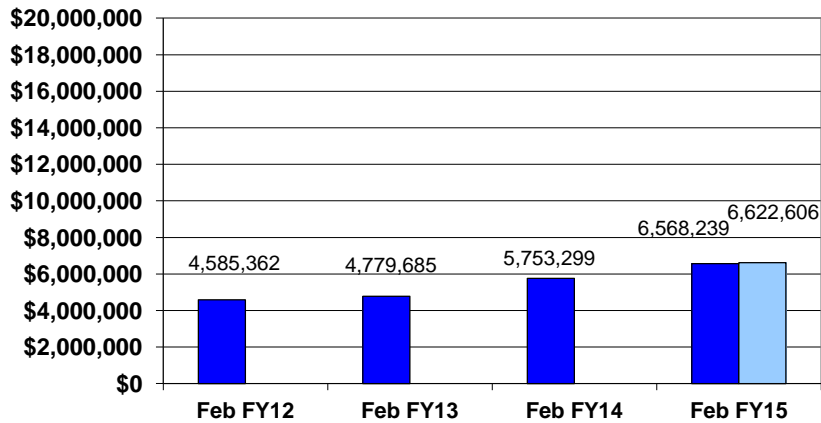
**Total Revenues - February FYTD**  
(SM-2 Line 2.08)



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



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



**FINANCIAL HIGHLIGHTS - February 2015 FYTD**

**Total Revenues (Line 2.08)**

- Total revenues were \$2,631,165 in February and \$15,257,920 FYTD.
- Real estate tax is favorable by \$74k; a timing issue.
- Unrestricted Grants are favorable by \$87k.
- All Other Operating is unfavorable by \$47k; a timing issue.
- All Other Financing Sources at \$130,798 FYTD is \$87k favorable due to large SERS, E-rate and workers' compensation FY14 refunds.

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,403,044 for February and \$12,533,986 FYTD.
- Salaries, at \$7,247,025 FYTD, are \$23k favorable to plan.
- Benefits, at \$2,042,524 FYTD, are \$83k favorable to plan.
- Purchase Services are 269K unfavorable to plan.
- Capital Outlay is \$127k unfavorable to plan.

**Cash Balance (Line 7.02)**

- Revenues exceeded expenditures for the month by \$1,228,121.
- Fiscal year to date, revenues exceed expenditures by \$2,723,934.
- Ending cash balance was \$6,568,239.

CHART LEGEND  Actual  Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL FUND (001)  
SM-2 - MONTHLY FY14/15  
February 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	2,499,700	2,050,000	-449,700	9,206,517	9,280,617	74,100
1.020 Tangible Personal Property Tax	0	0	0	351,369	351,369	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	467,948	556,753	88,805	3,829,630	3,917,065	87,435
1.040 Restricted State Grants	13,537	13,663	126	365,572	365,806	234
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	49,297	10,749	-38,548	482,895	436,019	-46,876
1.070 Total Revenue	<u>3,030,482</u>	<u>2,631,165</u>	<u>-399,317</u>	<u>15,011,220</u>	<u>15,126,113</u>	<u>114,893</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>3,030,482</u>	<u>2,631,165</u>	<u>-399,317</u>	<u>15,056,180</u>	<u>15,257,920</u>	<u>201,740</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	836,532	813,139	23,393	7,270,283	7,247,025	23,258
3.020 Employee Benefits	278,908	254,623	24,285	2,126,007	2,042,524	83,483
3.030 Purchased Services	292,100	306,121	-14,021	1,972,100	2,241,443	-269,343
3.040 Supplies and Materials	33,100	10,664	22,436	288,600	262,414	26,186
3.050 Capital Outlay	23,900	8,579	15,321	334,800	461,350	-126,550
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	7,100	4,947	2,153	129,500	122,802	6,698
4.500 Total Expenditures	<u>1,471,640</u>	<u>1,398,073</u>	<u>73,567</u>	<u>12,254,707</u>	<u>12,510,975</u>	<u>-256,268</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	4,971	-4,338	17,472	21,011	-3,539
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>633</u>	<u>4,971</u>	<u>-4,338</u>	<u>23,172</u>	<u>23,011</u>	<u>161</u>
5.050 Total Expend. & Other Uses	<u>1,472,273</u>	<u>1,403,044</u>	<u>69,229</u>	<u>12,277,879</u>	<u>12,533,986</u>	<u>-256,107</u>
6.010 Operating Surplus/(Deficit)	<u>1,558,209</u>	<u>1,228,121</u>	<u>-330,088</u>	<u>2,778,301</u>	<u>2,723,934</u>	<u>-54,367</u>
7.010 Beginning Cash Balance	5,064,397	5,340,118	275,721	3,844,305	3,844,305	0
7.020 Ending Cash Balance	<u>6,622,606</u>	<u>6,568,239</u>	<u>-54,367</u>	<u>6,622,606</u>	<u>6,568,239</u>	<u>-54,367</u>
8.010 Outstanding Encumbrances	1,600,000	1,799,510	-199,510	1,600,000	1,799,510	-199,510

EMIS October Wk 1 Student Headcount [FLSD educated] FY15 1,512  
SFPR PASS Final Funded Student Count [FLSD resident]  
SFPR PASS Final Funded Student ADM [FLSD resident]

FLSD only  
FLSD + Charter School  
FLSD + Charter School

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

February 2015

Monthly Actuals

Fiscal Year To Date Actuals

	FY12 Feb mo.	FY13 Feb mo.	FY14 Feb mo.	FY15 Feb mo.	4 yr Average	FY12 Feb FYTD	FY13 Feb FYTD	FY14 Feb FYTD	FY15 Feb FYTD	4 yr Average
<b>REVENUES</b>										
1.010 General Property (Real Estate)	2,140,000	3,535,000	2,020,000	2,050,000	2,436,250	9,562,605	8,853,256	9,401,410	9,280,617	9,274,472
1.020 Tangible Personal Property Tax	0	0	0	0	0	245,955	292,669	322,528	351,369	303,130
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	546,171	438,594	492,799	556,753	508,579	3,741,098	3,639,570	3,876,639	3,917,065	3,793,593
1.040 Restricted Grants-in-Aid	725	725	86	13,663	3,800	5,799	5,800	925	365,806	94,583
1.045 Restricted Grants-in-Aid - SFSF	25,277	0	0	0	6,319	123,235	85,324	0	0	52,140
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	18,989	12,389	10,589	10,749	13,179	359,288	326,153	227,998	436,019	337,365
1.070 Total Revenue	<u>2,731,162</u>	<u>3,986,708</u>	<u>2,523,474</u>	<u>2,631,165</u>	<u>2,968,127</u>	<u>14,825,717</u>	<u>13,982,609</u>	<u>14,605,753</u>	<u>15,126,113</u>	<u>14,635,048</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	492	0	300	0	198	60,430	175,908	55,027	130,847	105,553
2.070 Total Other Financing Sources	<u>492</u>	<u>0</u>	<u>300</u>	<u>0</u>	<u>198</u>	<u>60,430</u>	<u>175,908</u>	<u>55,027</u>	<u>131,807</u>	<u>105,793</u>
2.080 Total Revenue & Other Financ Srces	<u>2,731,654</u>	<u>3,986,708</u>	<u>2,523,774</u>	<u>2,631,165</u>	<u>2,968,325</u>	<u>14,886,147</u>	<u>14,158,517</u>	<u>14,660,780</u>	<u>15,257,920</u>	<u>14,740,841</u>
<b>EXPENDITURES</b>										
3.010 Personal Services	845,128	827,012	821,764	813,139	826,761	7,704,283	7,301,152	7,191,228	7,247,025	7,360,922
3.020 Employee's Retirement/Insur. Benefits	263,882	246,551	300,926	254,623	266,496	2,186,215	2,073,951	1,992,664	2,042,524	2,073,839
3.030 Purchased Services	266,439	285,490	291,168	306,121	287,305	1,792,508	1,820,651	2,085,905	2,241,443	1,985,127
3.040 Supplies and Materials	63,326	12,139	46,458	10,664	33,147	241,559	242,327	249,145	262,414	248,861
3.050 Capital Outlay	1,051	12,522	33,667	8,579	13,955	142,609	99,692	141,708	461,350	211,340
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	5,686	6,005	11,438	4,947	7,019	131,296	128,779	108,848	122,802	122,931
4.500 Total Expenditures	<u>1,445,512</u>	<u>1,389,719</u>	<u>1,505,421</u>	<u>1,398,073</u>	<u>1,434,681</u>	<u>12,198,470</u>	<u>11,666,552</u>	<u>11,905,285</u>	<u>12,510,975</u>	<u>12,070,321</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	630	0	0	4,971	1,400	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>630</u>	<u>0</u>	<u>0</u>	<u>4,971</u>	<u>1,400</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>1,446,142</u>	<u>1,389,719</u>	<u>1,505,421</u>	<u>1,403,044</u>	<u>1,436,082</u>	<u>12,207,560</u>	<u>11,680,552</u>	<u>11,936,820</u>	<u>12,533,986</u>	<u>12,089,730</u>
6.010 Operating Surplus/(Deficit)	<u>1,285,512</u>	<u>2,596,989</u>	<u>1,018,353</u>	<u>1,228,121</u>	<u>1,532,244</u>	<u>2,678,587</u>	<u>2,477,965</u>	<u>2,723,960</u>	<u>2,723,934</u>	<u>2,651,112</u>
7.010 Beginning Cash Balance	3,299,850	2,182,696	4,734,946	5,340,118	3,889,402	1,906,775	2,301,720	3,029,339	3,844,305	2,770,535
7.020 Ending Cash Balance	<u>4,585,362</u>	<u>4,779,685</u>	<u>5,753,299</u>	<u>6,568,239</u>	<u>5,421,646</u>	<u>4,585,362</u>	<u>4,779,685</u>	<u>5,753,299</u>	<u>6,568,239</u>	<u>5,421,646</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