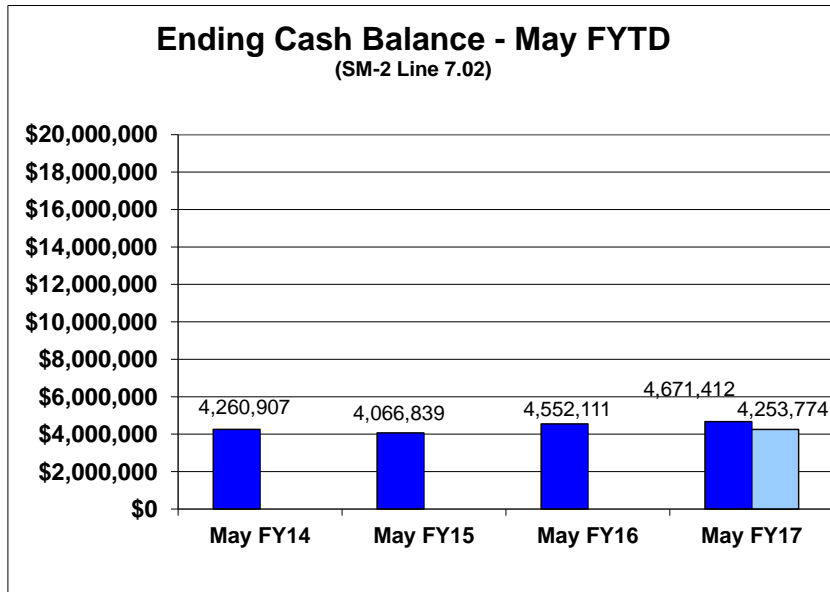
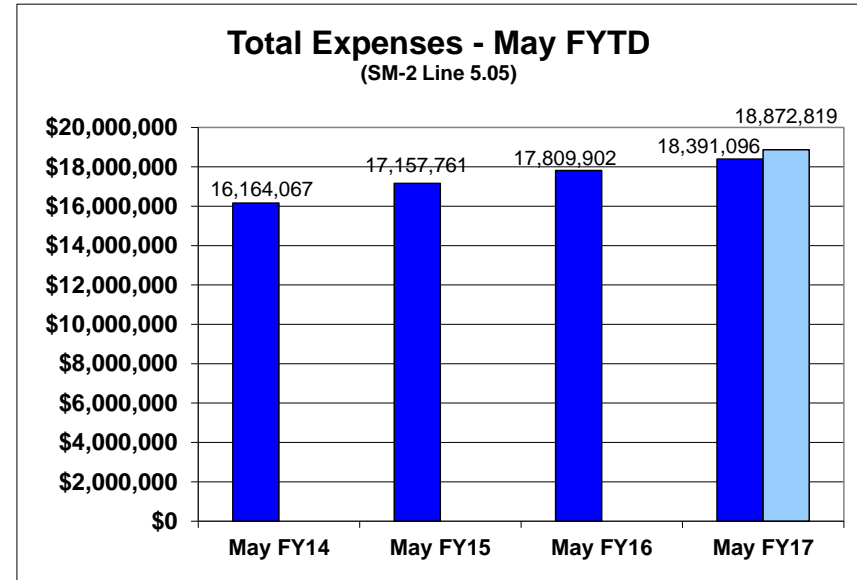
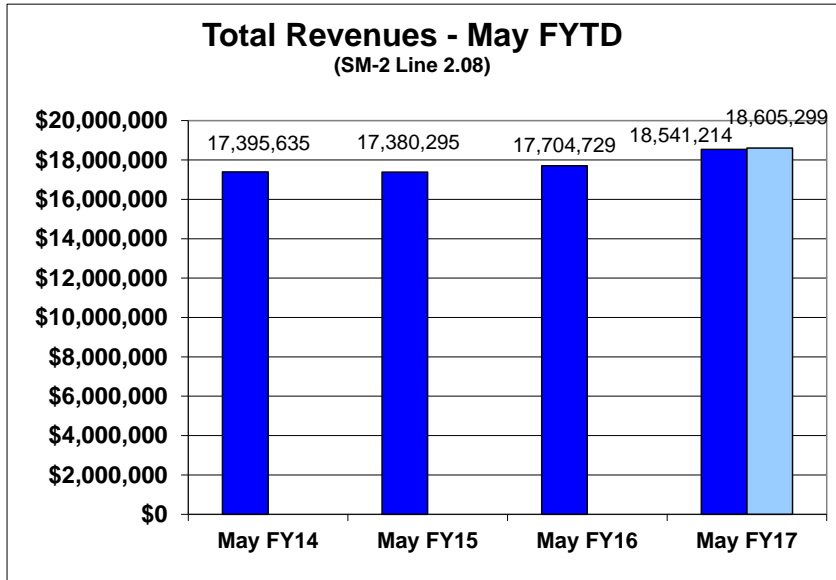


## FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - MAY 2017 FYTD GENERAL FUND (001)



### FINANCIAL HIGHLIGHTS - May 2017 FYTD

**Total Revenues (Line 2.08)**

- Total revenues were \$1,450,044 in May and \$18,541,214 FYTD.
- Real Estate tax at \$8,978,061 is favorable by \$81K (final).
- Tangible Pers. Prop. tax at \$831,761 is favorable by \$45K (final).
- State Restricted Grants is \$196K unfavorable (catastrophic cost timing).
- Property Tax Allocation at \$1,490,144 is \$21K unfavorable (final).
- All Other Operating Revenue at \$824,522 is \$73K favorable (timing).

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,617,527 for May and \$18,391,096 FYTD.
- Salaries, at \$10,668,753 FYTD, are \$236k favorable to plan.
- Benefits, at \$3,098,365 FYTD, are \$67k favorable to plan.
- Supplies at \$459,419 are \$42K favorable to plan.
- Capital Outlay at \$205,135 is \$153K favorable to plan.

**Cash Balance (Line 7.02)**

- Expenditures exceeded revenues for the month by \$167,483.
- Fiscal year to date, revenues exceed expenditures by \$150,118.
- Ending cash balance was \$4,671,414.

CHART LEGEND: ■ Actual ■ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL FUND (001)  
SM-2 - MONTHLY FY16/17  
May 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	8,896,831	8,978,061	81,230
1.020 Tangible Personal Property Tax	0	0	0	786,514	831,761	45,247
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	557,505	534,372	-23,133	6,216,338	6,173,992	-42,346
1.040 Restricted State Grants	210,056	19,509	-190,547	423,457	227,212	-196,245
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	749,728	738,351	-11,377	1,511,548	1,490,144	-21,404
1.060 All Other Revenues	38,323	157,427	119,104	751,154	824,522	73,368
1.070 Total Revenue	<u>1,555,612</u>	<u>1,449,659</u>	<u>-105,953</u>	<u>18,585,842</u>	<u>18,525,692</u>	<u>-60,150</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	540	385	-155	19,457	15,522	-3,935
2.070 Total Other Financing Sources	<u>540</u>	<u>385</u>	<u>-155</u>	<u>19,457</u>	<u>15,522</u>	<u>-3,935</u>
2.080 Total Revenue & Other Sources	<u>1,556,152</u>	<u>1,450,044</u>	<u>-106,108</u>	<u>18,605,299</u>	<u>18,541,214</u>	<u>-64,085</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	981,063	945,111	35,952	10,904,719	10,668,753	235,966
3.020 Employee Benefits	282,649	268,273	14,376	3,165,816	3,098,365	67,451
3.030 Purchased Services	396,900	339,315	57,585	3,571,900	3,544,713	27,187
3.040 Supplies and Materials	70,800	26,348	44,452	501,200	459,419	41,781
3.050 Capital Outlay	13,800	4,625	9,175	358,500	205,135	153,365
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	26,307	26,307	0	54,984	54,984	0
4.300 Other Objects	8,600	7,548	1,052	195,200	193,412	1,788
4.500 Total Expenditures	<u>1,780,119</u>	<u>1,617,527</u>	<u>162,592</u>	<u>18,852,319</u>	<u>18,324,781</u>	<u>527,538</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	0	2,500	17,500	63,315	-45,815
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>20,500</u>	<u>66,315</u>	<u>-45,815</u>
5.050 Total Expend. & Other Uses	<u>1,782,619</u>	<u>1,617,527</u>	<u>165,092</u>	<u>18,872,819</u>	<u>18,391,096</u>	<u>481,723</u>
6.010 Operating Surplus/(Deficit)	<u>-226,467</u>	<u>-167,483</u>	<u>58,984</u>	<u>-267,520</u>	<u>150,118</u>	<u>417,638</u>
7.010 Beginning Cash Balance	4,480,241	4,838,897	358,656	4,521,296	4,521,296	0
7.020 Ending Cash Balance	<u>4,253,774</u>	<u>4,671,414</u>	<u>417,640</u>	<u>4,253,774</u>	<u>4,671,414</u>	<u>417,640</u>
8.010 Outstanding Encumbrances	871,000	940,859	-69,859	871,000	940,859	-69,859

FY17

EMIS Oct wk1 Student Headcount [FLSD educated]	1,492	FLSD only
ODE SFPR Final Funded Student Count [FLSD resident]	1,575	FLSD + Charter School
ODE SRPR Final Funded Student ADM [FLSD resident]	1,526	FLSD + Charter School

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

Monthly Actuals

Fiscal Year To Date Actuals

	FY14 May mo.	FY15 May mo.	FY16 May mo.	FY17 May mo.	4 yr Average	FY14 May FYTD	FY15 May FYTD	FY16 May FYTD	FY17 May FYTD	4 yr Average
<b>REVENUES</b>										
1.010 General Property (Real Estate)	0	0	0	0	0	9,236,233	9,126,997	9,148,806	8,978,061	9,122,524
1.020 Tangible Personal Property Tax	0	0	0	0	0	688,856	738,852	375,337	831,761	658,702
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	449,593	484,717	488,790	534,372	489,368	5,198,966	5,536,165	5,970,656	6,173,992	5,719,945
1.040 Restricted Grants-in-Aid	12,918	5,390	18,102	19,509	13,980	148,612	388,174	223,883	227,212	246,970
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0	0	0	0	0
1.050 Property Tax Allocation	776,185	0	750,324	738,351	566,215	1,552,438	775,237	1,517,252	1,490,144	1,333,768
1.060 All Other Operating Revenue	94,014	39,969	44,643	157,427	84,013	500,422	683,063	462,958	824,522	617,741
1.070 Total Revenue	<u>1,332,710</u>	<u>530,076</u>	<u>1,301,859</u>	<u>1,449,659</u>	<u>1,153,576</u>	<u>17,325,527</u>	<u>17,248,488</u>	<u>17,698,892</u>	<u>18,525,692</u>	<u>17,699,650</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	960	4,510	0	1,368
2.060 All Other Financial Sources	0	0	0	385	96	70,108	130,847	1,327	15,522	54,451
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>385</u>	<u>96</u>	<u>70,108</u>	<u>131,807</u>	<u>5,837</u>	<u>15,522</u>	<u>55,819</u>
2.080 Total Revenue & Other Financ Srces	<u>1,332,710</u>	<u>530,076</u>	<u>1,301,859</u>	<u>1,450,044</u>	<u>1,153,672</u>	<u>17,395,635</u>	<u>17,380,295</u>	<u>17,704,729</u>	<u>18,541,214</u>	<u>17,755,468</u>
<b>EXPENDITURES</b>										
3.010 Personal Services	819,270	845,654	888,581	945,111	874,654	9,520,716	9,708,056	10,112,580	10,668,753	10,002,526
3.020 Employee's Retirement/Insur. Benefits	233,039	249,043	248,870	268,273	249,806	2,687,450	2,799,770	2,863,405	3,098,365	2,862,248
3.030 Purchased Services	356,677	382,138	349,896	339,315	357,007	3,062,559	3,361,878	3,307,224	3,544,713	3,319,094
3.040 Supplies and Materials	47,045	29,576	11,853	26,348	28,706	316,247	337,904	527,251	459,419	410,205
3.050 Capital Outlay	4,626	8,251	301	4,625	4,451	152,222	546,225	700,232	205,135	400,954
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	33,417	31,047	28,677	26,307	29,862	69,204	64,464	59,724	54,984	62,094
4.300 Other Objects	12,591	4,553	8,068	7,548	8,190	224,134	216,453	131,651	193,412	191,413
4.500 Total Expenditures	<u>1,506,665</u>	<u>1,550,262</u>	<u>1,536,246</u>	<u>1,617,527</u>	<u>1,552,675</u>	<u>16,132,532</u>	<u>17,134,750</u>	<u>17,802,067</u>	<u>18,324,781</u>	<u>17,348,533</u>
<b>OTHER FINANCING USES</b>										
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	28,035	21,011	4,835	63,315	29,299
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>31,535</u>	<u>23,011</u>	<u>7,835</u>	<u>66,315</u>	<u>32,174</u>
5.050 Total Expend. & Other Financ Uses	<u>1,506,665</u>	<u>1,550,262</u>	<u>1,536,246</u>	<u>1,617,527</u>	<u>1,552,675</u>	<u>16,164,067</u>	<u>17,157,761</u>	<u>17,809,902</u>	<u>18,391,096</u>	<u>17,380,707</u>
6.010 Operating Surplus/(Deficit)	<u>-173,955</u>	<u>-1,020,186</u>	<u>-234,387</u>	<u>-167,483</u>	<u>-399,003</u>	<u>1,231,568</u>	<u>222,534</u>	<u>-105,173</u>	<u>150,118</u>	<u>374,762</u>
7.010 Beginning Cash Balance	<u>4,434,862</u>	<u>5,087,025</u>	<u>4,786,498</u>	<u>4,838,895</u>	<u>4,786,820</u>	<u>3,029,339</u>	<u>3,844,305</u>	<u>4,657,284</u>	<u>4,521,294</u>	<u>4,013,056</u>
7.020 Ending Cash Balance	<u>4,260,907</u>	<u>4,066,839</u>	<u>4,552,111</u>	<u>4,671,412</u>	<u>4,387,817</u>	<u>4,260,907</u>	<u>4,066,839</u>	<u>4,552,111</u>	<u>4,671,412</u>	<u>4,387,817</u>

	FY14	FY15	FY16	FY17	
EMIS October Wk 1 Student Headcount [FLSD ec	1,504	1,508	1,470	1,492	FLSD only (includes Oaks satellite count)
ODE SFPR Student Total ADM Count [FLSD res	1,541	1,572	1,563	1,575	FLSD + Charter School
ODE SFPR Student Formula ADM [FLSD resid	1,504	1,540	1,516	1,526	FLSD + Charter School