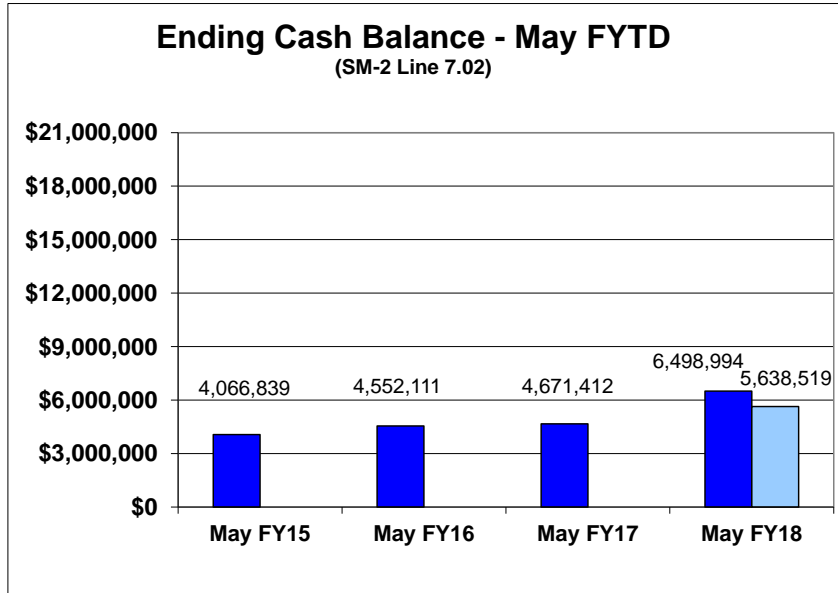
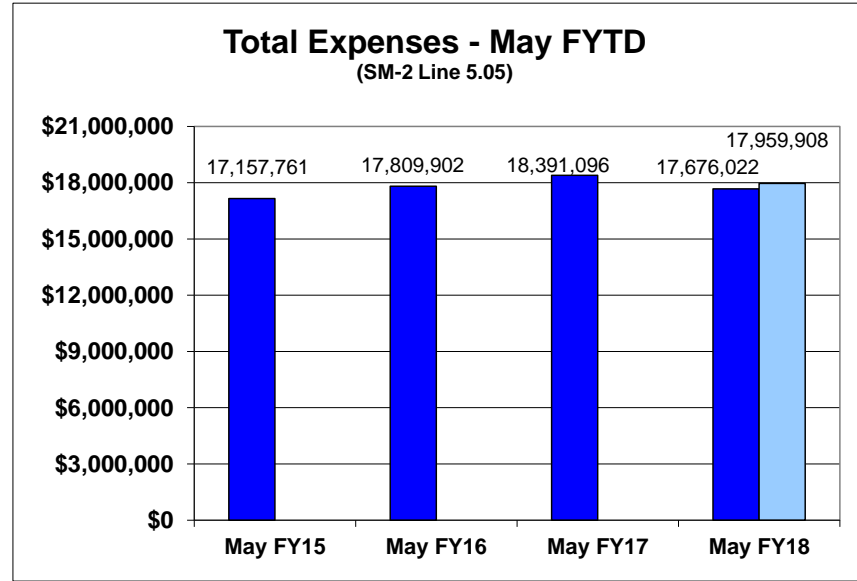
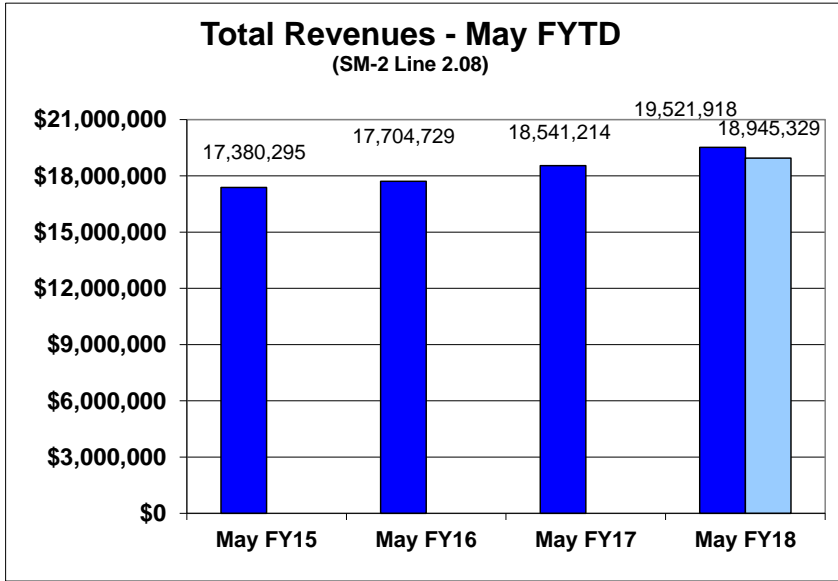


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY  
HISTORICAL TREND ANALYSIS - MAY 2018 FYTD  
GENERAL FUND (001)**



**FINANCIAL HIGHLIGHTS - May 2018 FYTD**

**Total Revenues (Line 2.08)**

- Total revenues were \$1,548,284 in May and \$19,521,918 FYTD.
- Real Estate tax at \$9,167,568 is favorable by \$300K (final).
- Tangible Pers. Prop. tax at \$913,197 is favorable by \$36K (final).
- State Grants (Restricted & Unrestricted) are \$93K unfavorable (timing).
- All Other Operating Revenue at \$1,048,270 is \$264K favorable to plan due to an additional half year of state foster student tuition transfer payments.

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,632,650 for May and \$17,676,022 FYTD.
- Salaries, at \$9,804,533 FYTD, are \$145k favorable to plan.
- Benefits, at \$2,823,780 FYTD, are \$39k favorable to plan.
- Purchase Services at \$4,295,893 are \$26K unfavorable to plan.
- Supplies & Materials at \$310,586 are \$90K favorable to plan.

**Cash Balance (Line 7.02)**

- Expenditures exceeded revenues for the month by \$84,366.
- Fiscal year to date, revenues exceed expenditures by \$1,845,896.
- Ending cash balance was \$6,498,994.

CHART LEGEND ■ Actual ■ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL FUND (001)  
SM-2 - MONTHLY FY17/18  
May 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	8,867,750	9,167,568	299,818
1.020 Tangible Personal Property Tax	0	0	0	877,443	913,197	35,754
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	584,500	573,620	-10,880	6,653,194	6,599,332	-53,862
1.040 Restricted State Grants	151,100	17,032	-134,068	227,191	187,765	-39,426
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	741,807	723,795	-18,012	1,483,996	1,465,984	-18,012
1.060 All Other Revenues	153,200	233,837	80,637	784,032	1,048,270	264,238
1.070 Total Revenue	<u>1,630,607</u>	<u>1,548,284</u>	<u>-82,323</u>	<u>18,893,606</u>	<u>19,382,116</u>	<u>488,510</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	51,723	139,802	88,079
2.070 Total Other Financing Sources	<u>340</u>	<u>0</u>	<u>-340</u>	<u>51,723</u>	<u>139,802</u>	<u>88,079</u>
2.080 Total Revenue & Other Sources	<u>1,630,947</u>	<u>1,548,284</u>	<u>-82,663</u>	<u>18,945,329</u>	<u>19,521,918</u>	<u>576,589</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	855,800	816,052	39,748	9,949,742	9,804,533	145,209
3.020 Employee Benefits	253,500	225,517	27,983	2,862,514	2,823,780	38,734
3.030 Purchased Services	468,700	542,977	-74,277	4,270,200	4,295,893	-25,693
3.040 Supplies and Materials	47,700	19,861	27,839	401,000	310,586	90,414
3.050 Capital Outlay	9,800	2,545	7,255	87,600	73,416	14,184
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	23,937	23,937	0	50,244	50,244	0
4.300 Other Objects	9,200	1,761	7,439	208,108	204,570	3,538
4.500 Total Expenditures	<u>1,668,637</u>	<u>1,632,650</u>	<u>35,987</u>	<u>17,929,408</u>	<u>17,663,022</u>	<u>266,386</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	17,500	0	17,500
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>30,500</u>	<u>13,000</u>	<u>17,500</u>
5.050 Total Expend. & Other Uses	<u>1,671,137</u>	<u>1,632,650</u>	<u>38,487</u>	<u>17,959,908</u>	<u>17,676,022</u>	<u>283,886</u>
6.010 Operating Surplus/(Deficit)	<u>-40,190</u>	<u>-84,366</u>	<u>-44,176</u>	<u>985,421</u>	<u>1,845,896</u>	<u>860,475</u>
7.010 Beginning Cash Balance	5,678,709	6,583,360	904,651	4,653,098	4,653,098	0
7.020 Ending Cash Balance	<u>5,638,519</u>	<u>6,498,994</u>	<u>860,475</u>	<u>5,638,519</u>	<u>6,498,994</u>	<u>860,475</u>
8.010 Outstanding Encumbrances	1,000,000	835,900	164,100	1,000,000	835,900	164,100
<b>FY18</b>						
EMIS Oct wk1 Student Headcount [FLSD educated]				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  
May 2018

Monthly Actuals

Fiscal Year To Date Actuals

	FY15 May mo.	FY16 May mo.	FY17 May mo.	FY18 May 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	484,717	488,790	534,372	573,620	520,375
1.040 Restricted Grants-in-Aid	5,390	18,102	19,509	17,032	15,008
1.045 Restricted Grants-in-Aid - SFSS	0	0	0	0	0
1.050 Property Tax Allocation	0	750,324	738,351	723,795	553,118
1.060 All Other Operating Revenue	39,969	44,643	157,427	233,837	118,969
1.070 Total Revenue	<u>530,076</u>	<u>1,301,859</u>	<u>1,449,659</u>	<u>1,548,284</u>	<u>1,207,470</u>
<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	0	0	385	0	96
2.070 Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>385</u>	<u>0</u>	<u>96</u>
2.080 Total Revenue & Other Financ Srces	<u>530,076</u>	<u>1,301,859</u>	<u>1,450,044</u>	<u>1,548,284</u>	<u>1,207,566</u>
<b>EXPENDITURES</b>					
3.010 Personal Services	845,654	888,581	945,111	816,052	873,850
3.020 Employee's Retirement/Insur. Benefits	249,043	248,870	268,273	225,517	247,926
3.030 Purchased Services	382,138	349,896	339,315	542,977	403,582
3.040 Supplies and Materials	29,576	11,853	26,348	19,861	21,910
3.050 Capital Outlay	8,251	301	4,625	2,545	3,931
4.050 Debt Service Principal HB264	0	0	0	0	0
4.060 Debt Service Interest	31,047	28,677	26,307	23,937	27,492
4.300 Other Objects	4,553	8,068	7,548	1,761	5,483
4.500 Total Expenditures	<u>1,550,262</u>	<u>1,536,246</u>	<u>1,617,527</u>	<u>1,632,650</u>	<u>1,584,171</u>
<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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5.050 Total Expend. & Other Financ Uses	<u>1,550,262</u>	<u>1,536,246</u>	<u>1,617,527</u>	<u>1,632,650</u>	<u>1,584,171</u>
6.010 Operating Surplus/(Deficit)	<u>-1,020,186</u>	<u>-234,387</u>	<u>-167,483</u>	<u>-84,366</u>	<u>-376,606</u>
7.010 Beginning Cash Balance	<u>5,087,025</u>	<u>4,786,498</u>	<u>4,838,895</u>	<u>6,583,360</u>	<u>5,323,944</u>
7.020 Ending Cash Balance	<u>4,066,839</u>	<u>4,552,111</u>	<u>4,671,412</u>	<u>6,498,994</u>	<u>4,947,339</u>

	FY15 May FYTD	FY16 May FYTD	FY17 May FYTD	FY18 May FYTD	4 yr Average
<b>REVENUES</b>					
1.010 General Property (Real Estate)	9,126,997	9,148,806	8,978,061	9,167,568	9,105,358
1.020 Tangible Personal Property Tax	738,852	375,337	831,761	913,197	714,787
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	5,536,165	5,970,656	6,173,992	6,599,332	6,070,036
1.040 Restricted Grants-in-Aid	388,174	223,883	227,212	187,765	256,759
1.045 Restricted Grants-in-Aid - SFSS	0	0	0	0	0
1.050 Property Tax Allocation	775,237	1,517,252	1,490,144	1,465,984	1,312,154
1.060 All Other Operating Revenue	683,063	462,958	824,522	1,048,270	754,703
1.070 Total Revenue	<u>17,248,488</u>	<u>17,698,892</u>	<u>18,525,692</u>	<u>19,382,116</u>	<u>18,213,797</u>
<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	130,847	1,327	15,522	139,802	71,875
2.070 Total Other Financing Sources	<u>131,807</u>	<u>5,837</u>	<u>15,522</u>	<u>139,802</u>	<u>73,242</u>
2.080 Total Revenue & Other Financ Srces	<u>17,380,295</u>	<u>17,704,729</u>	<u>18,541,214</u>	<u>19,521,918</u>	<u>18,287,039</u>
<b>EXPENDITURES</b>					
3.010 Personal Services	9,708,056	10,112,580	10,668,753	9,804,533	10,073,481
3.020 Employee's Retirement/Insur. Benefits	2,799,770	2,863,405	3,098,365	2,823,780	2,896,330
3.030 Purchased Services	3,361,878	3,307,224	3,544,713	4,295,893	3,627,427
3.040 Supplies and Materials	337,904	527,251	459,419	310,586	408,790
3.050 Capital Outlay	546,225	700,232	205,135	73,416	381,252
4.050 Debt Service Principal HB264	100,000	100,000	100,000	100,000	100,000
4.060 Debt Service Interest	64,464	59,724	54,984	50,244	57,354
4.300 Other Objects	216,453	131,651	193,412	204,570	186,522
4.500 Total Expenditures	<u>17,134,750</u>	<u>17,802,067</u>	<u>18,324,781</u>	<u>17,663,022</u>	<u>17,731,155</u>
<b>OTHER FINANCING USES</b>					
5.010 Operational Transfers - Out	2,000	3,000	3,000	13,000	5,250
5.020 Advances - Out	21,011	4,835	63,315	0	22,290
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	<u>23,011</u>	<u>7,835</u>	<u>66,315</u>	<u>13,000</u>	<u>27,540</u>
5.050 Total Expend. & Other Financ Uses	<u>17,157,761</u>	<u>17,809,902</u>	<u>18,391,096</u>	<u>17,676,022</u>	<u>17,758,695</u>
6.010 Operating Surplus/(Deficit)	<u>222,534</u>	<u>-105,173</u>	<u>150,118</u>	<u>1,845,896</u>	<u>528,344</u>
7.010 Beginning Cash Balance	<u>3,844,305</u>	<u>4,657,284</u>	<u>4,521,294</u>	<u>4,653,098</u>	<u>4,418,995</u>
7.020 Ending Cash Balance	<u>4,066,839</u>	<u>4,552,111</u>	<u>4,671,412</u>	<u>6,498,994</u>	<u>4,947,339</u>

	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