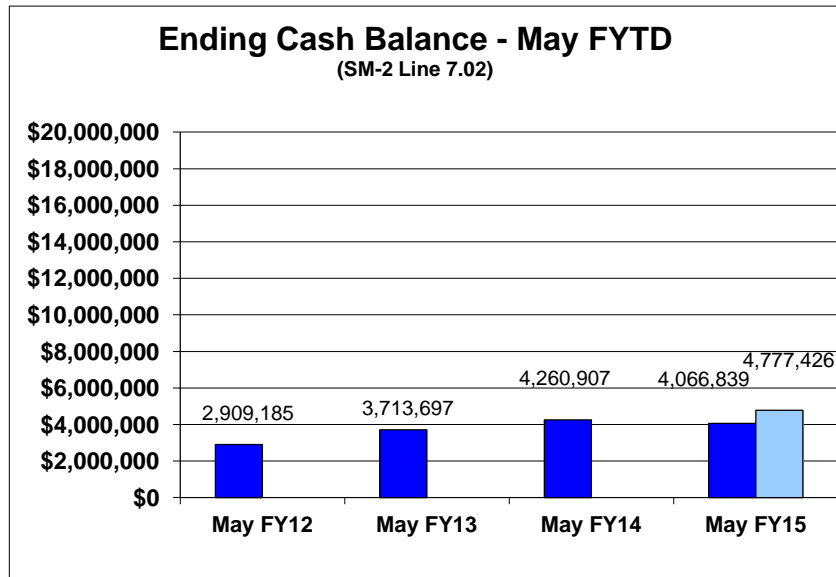
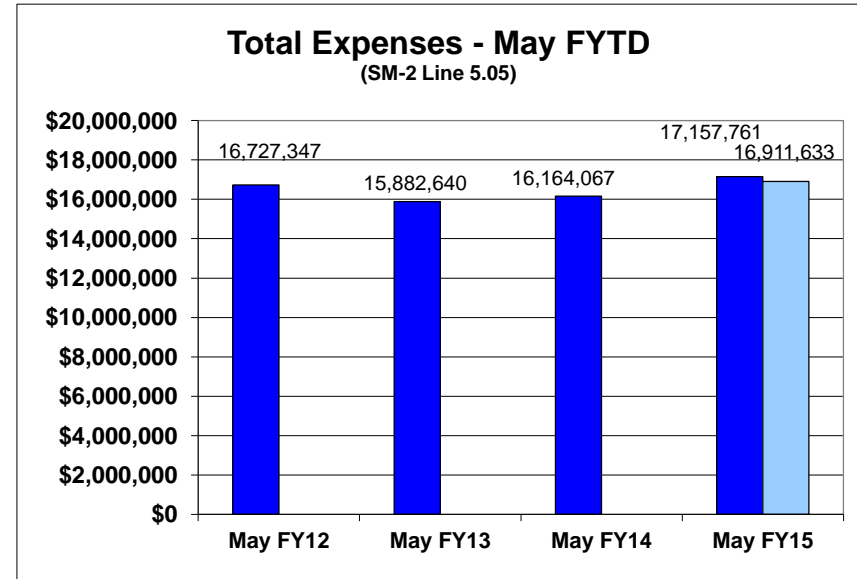
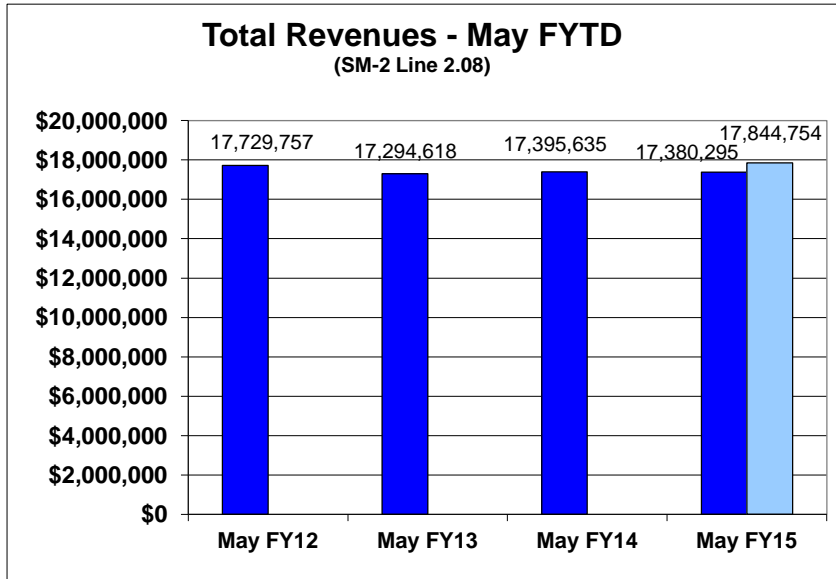


FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - MAY 2015 FYTD GENERAL FUND (001)



FINANCIAL HIGHLIGHTS - May 2015 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$530,076 in May and \$17,380,295 FYTD.
- Real estate is \$116K or 1.3% unfavorable (final).
- Tangible Personal Property Tax is \$29K or 4.0% favorable (final).
- Unrestricted Grants are favorable by \$303k, due to a +45 student ADM.
- Property Tax Allocation is \$773k unfavorable due to timing.
- All Other Financing Sources is \$87k favorable due to large refunds.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,550,262 for May and \$17,157,761 FYTD.
- Salaries, at \$9,708,056 FYTD, are \$27k favorable to plan.
- Benefits, at \$2,799,770 FYTD, are \$163k favorable to plan.
- Purchase Services are 367k unfavorable to plan (bus service, mechanic)
- Capital Outlay is \$140k unfavorable to plan (school bus, gator, calculators)

Cash Balance (Line 7.02)

- Expenditures exceeded revenues for the month by \$1,020,186.
- Fiscal year to date, revenues exceed expenditures by \$222,534.
- Ending cash balance was \$4,066,839.

CHART LEGEND ■ Actual ■ Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - MONTHLY FY14/15
May 2015

	Month			Fiscal Year		
	Monthly Estimate	Monthly Actual	Monthly Difference	Fiscal YTD Estimate	Fiscal YTD Actual	Fiscal YTD Difference
REVENUES						
1.010 Real Estate Property Tax	0	0	0	9,243,220	9,126,997	-116,223
1.020 Tangible Personal Property Tax	0	0	0	710,220	738,852	28,632
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	467,948	484,717	16,769	5,233,474	5,536,165	302,691
1.040 Restricted State Grants	13,536	5,390	-8,146	406,181	388,174	-18,007
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	772,563	0	-772,563	1,547,800	775,237	-772,563
1.060 All Other Revenues	94,397	39,969	-54,428	658,899	683,063	24,164
1.070 Total Revenue	<u>1,348,444</u>	<u>530,076</u>	<u>-818,368</u>	<u>17,799,794</u>	<u>17,248,488</u>	<u>-551,306</u>
OTHER FINANCING SOURCES						
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>1,348,444</u>	<u>530,076</u>	<u>-818,368</u>	<u>17,844,754</u>	<u>17,380,295</u>	<u>-464,459</u>
EXPENDITURES						
3.010 Personal Services	862,607	845,654	16,953	9,734,668	9,708,056	26,612
3.020 Employee Benefits	278,908	249,043	29,865	2,962,731	2,799,770	162,961
3.030 Purchased Services	365,200	382,138	-16,938	2,994,700	3,361,878	-367,178
3.040 Supplies and Materials	56,800	29,576	27,224	392,700	337,904	54,796
3.050 Capital Outlay	23,900	8,251	15,649	406,600	546,225	-139,625
4.050 Debt Service Principal HB264	0	0	0	100,000	100,000	0
4.060 Debt Service Interest	31,047	31,047	0	64,464	64,464	0
4.300 Other Objects	23,500	4,553	18,947	230,700	216,453	14,247
4.500 Total Expenditures	<u>1,641,962</u>	<u>1,550,262</u>	<u>91,700</u>	<u>16,886,563</u>	<u>17,134,750</u>	<u>-248,187</u>
OTHER FINANCING USES						
5.010 Operational Transfers - Out	0	0	0	5,700	2,000	3,700
5.020 Advances - Out	632	0	632	19,370	21,011	-1,641
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>632</u>	<u>0</u>	<u>632</u>	<u>25,070</u>	<u>23,011</u>	<u>2,059</u>
5.050 Total Expend. & Other Uses	<u>1,642,594</u>	<u>1,550,262</u>	<u>92,332</u>	<u>16,911,633</u>	<u>17,157,761</u>	<u>-246,128</u>
6.010 Operating Surplus/(Deficit)	<u>-294,150</u>	<u>-1,020,186</u>	<u>-726,036</u>	<u>933,121</u>	<u>222,534</u>	<u>-710,587</u>
7.010 Beginning Cash Balance	5,071,576	5,087,025	15,449	3,844,305	3,844,305	0
7.020 Ending Cash Balance	<u>4,777,426</u>	<u>4,066,839</u>	<u>-710,587</u>	<u>4,777,426</u>	<u>4,066,839</u>	<u>-710,587</u>
8.010 Outstanding Encumbrances	1,000,000	911,404	88,596	1,000,000	911,404	88,596

			FY15	
EMIS	Oct wk1 Student Headcount [FLSD educated]		1,512	FLSD only
SFPR	PASS Final Funded Student Count [FLSD resident]			FLSD + Charter School
SFPR	PASS Final Funded Student ADM [FLSD resident]			FLSD + Charter School

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

May 2015

Monthly Actuals

Fiscal Year To Date Actuals

	FY12 May mo.	FY13 May mo.	FY14 May mo.	FY15 May mo.	4 yr Average	FY12 May FYTD	FY13 May FYTD	FY14 May FYTD	FY15 May FYTD	4 yr Average
REVENUES										
1.010 General Property (Real Estate)	0	0	0	0	0	9,551,656	9,219,461	9,236,233	9,126,997	9,283,587
1.020 Tangible Personal Property Tax	0	0	0	0	0	535,183	631,939	688,856	738,852	648,708
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	398,892	441,844	449,593	484,717	443,762	4,944,773	5,026,755	5,198,966	5,536,165	5,176,665
1.040 Restricted Grants-in-Aid	69,834	725	12,918	5,390	22,217	77,083	7,975	148,612	388,174	155,461
1.045 Restricted Grants-in-Aid - SFSF	24,688	0	0	0	6,172	197,152	85,324	0	0	70,619
1.050 Property Tax Allocation	772,446	773,858	776,185	0	580,622	1,560,183	1,553,695	1,552,438	775,237	1,360,388
1.060 All Other Operating Revenue	298,799	159,763	94,014	39,969	148,136	791,530	591,539	500,422	683,063	641,639
1.070 Total Revenue	<u>1,564,659</u>	<u>1,376,190</u>	<u>1,332,710</u>	<u>530,076</u>	<u>1,200,909</u>	<u>17,657,560</u>	<u>17,116,689</u>	<u>17,325,527</u>	<u>17,248,488</u>	<u>17,337,066</u>
OTHER FINANCING SOURCES										
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	11,609	2,021	0	0	3,408	72,197	177,929	70,108	130,847	112,770
2.070 Total Other Financing Sources	<u>11,609</u>	<u>2,021</u>	<u>0</u>	<u>0</u>	<u>3,408</u>	<u>72,197</u>	<u>177,929</u>	<u>70,108</u>	<u>131,807</u>	<u>113,010</u>
2.080 Total Revenue & Other Financ Srces	<u>1,576,268</u>	<u>1,378,211</u>	<u>1,332,710</u>	<u>530,076</u>	<u>1,204,316</u>	<u>17,729,757</u>	<u>17,294,618</u>	<u>17,395,635</u>	<u>17,380,295</u>	<u>17,450,076</u>
EXPENDITURES										
3.010 Personal Services	883,926	851,786	819,270	845,654	850,159	10,217,282	9,680,206	9,520,716	9,708,056	9,781,565
3.020 Employee's Retirement/Insur. Benefits	258,964	241,977	233,039	249,043	245,756	2,964,723	2,804,968	2,687,450	2,799,770	2,814,228
3.030 Purchased Services	316,815	304,723	356,677	382,138	340,088	2,742,433	2,656,770	3,062,559	3,361,878	2,955,910
3.040 Supplies and Materials	105,893	17,953	47,045	29,576	50,117	374,992	299,937	316,247	337,904	332,270
3.050 Capital Outlay	13,668	26,901	4,626	8,251	13,362	167,680	131,273	152,222	546,225	249,350
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	47,517	33,417	31,047	27,995	0	47,517	69,204	64,464	45,296
4.300 Other Objects	12,557	10,053	12,591	4,553	9,939	251,147	247,969	224,134	216,453	234,926
4.500 Total Expenditures	<u>1,591,823</u>	<u>1,500,910</u>	<u>1,506,665</u>	<u>1,550,262</u>	<u>1,537,415</u>	<u>16,718,257</u>	<u>15,868,640</u>	<u>16,132,532</u>	<u>17,134,750</u>	<u>16,463,545</u>
OTHER FINANCING USES										
5.010 Operational Transfers - Out	0	0	0	0	0	2,200	2,000	3,500	2,000	2,425
5.020 Advances - Out	0	0	0	0	0	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>1,591,823</u>	<u>1,500,910</u>	<u>1,506,665</u>	<u>1,550,262</u>	<u>1,537,415</u>	<u>16,727,347</u>	<u>15,882,640</u>	<u>16,164,067</u>	<u>17,157,761</u>	<u>16,482,954</u>
6.010 Operating Surplus/(Deficit)	<u>-15,555</u>	<u>-122,699</u>	<u>-173,955</u>	<u>-1,020,186</u>	<u>-333,099</u>	<u>1,002,410</u>	<u>1,411,978</u>	<u>1,231,568</u>	<u>222,534</u>	<u>967,122</u>
7.010 Beginning Cash Balance	<u>2,924,740</u>	<u>3,836,396</u>	<u>4,434,862</u>	<u>5,087,025</u>	<u>4,070,756</u>	<u>1,906,775</u>	<u>2,301,720</u>	<u>3,029,339</u>	<u>3,844,305</u>	<u>2,770,535</u>
7.020 Ending Cash Balance	<u>2,909,185</u>	<u>3,713,697</u>	<u>4,260,907</u>	<u>4,066,839</u>	<u>3,737,657</u>	<u>2,909,185</u>	<u>3,713,697</u>	<u>4,260,907</u>	<u>4,066,839</u>	<u>3,737,657</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