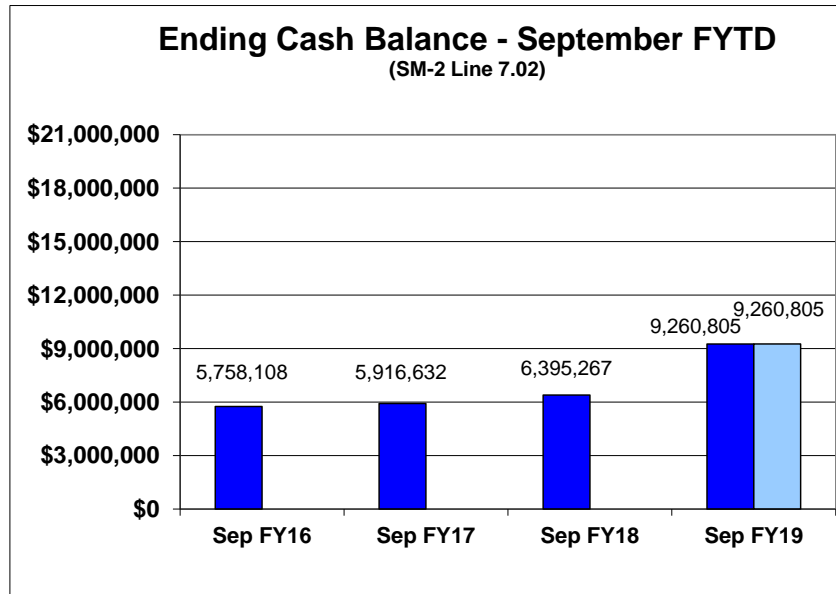
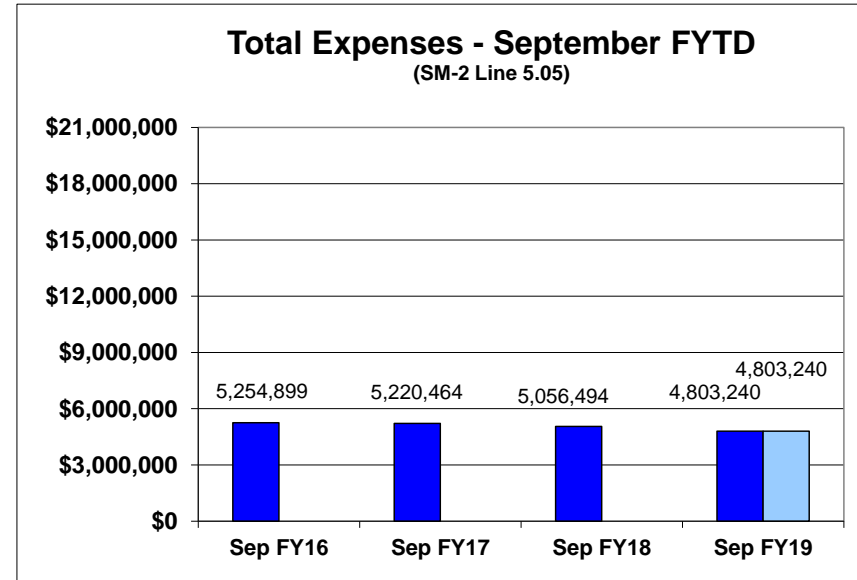
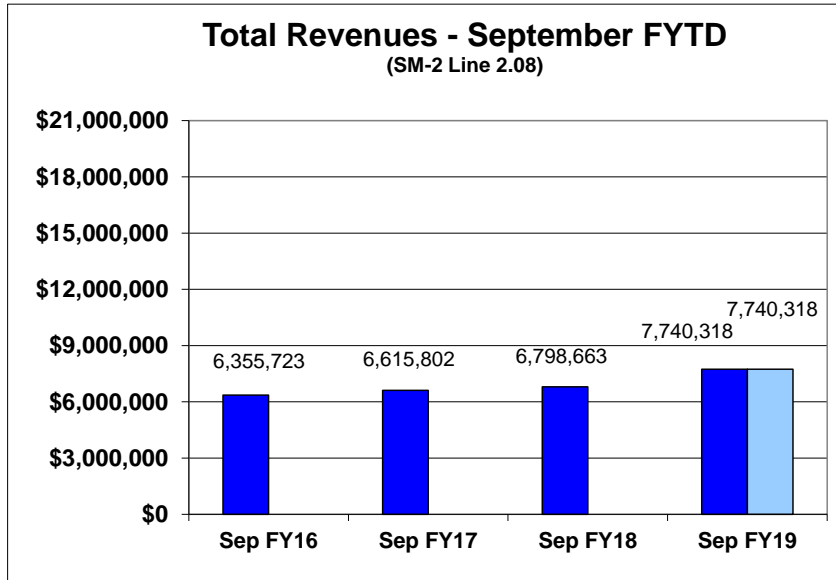


**FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY
HISTORICAL TREND ANALYSIS - SEPTEMBER 2018 FYTD
GENERAL FUND (001)**



FINANCIAL HIGHLIGHTS - September 2018 FYTD

Total Revenues (Line 2.08)

- Total revenues were \$1,539,145 in September and \$7,740,318 FYTD.
- Unrestricted state aid totalled \$632,457 in September.
- Rollback and Homestead payments (Prop Tax Alloc) totalled \$726,528.
- All Other Operating Revenue included a \$131,960 Springfield Township Payment in Lieu of Taxes (PILOT) payment.

Total Expenditures (Line 5.05)

- Total expenditures were \$1,376,430 for September and \$4,803,240 for the fiscal year.
- Salaries were \$785,481 in September and \$3,135,344 fiscal year to date.
- Benefits totalled \$251,954 in September and \$683,446 fiscal year to date.

Cash Balance (Line 7.02)

- Revenues exceeded expenditures for the month by \$162,715.
- Fiscal year to date, revenues exceed expenditures by \$2,937,078.
- Ending cash balance was \$9,260,805.

CHART LEGEND ■ Actual ■ Budget

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

| | 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 | 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 | 632,457 | 632,457 | 0 | 1,873,901 | 1,873,901 | 0 |
| 1.040 Restricted State Grants | 17,625 | 17,625 | 0 | 52,871 | 52,871 | 0 |
| 1.045 Restricted Grants-in-Aid - SFSF | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.050 Property Tax Allocation | 726,528 | 726,528 | 0 | 726,528 | 726,528 | 0 |
| 1.060 All Other Revenues | 162,535 | 162,535 | 0 | 310,330 | 310,330 | 0 |
| 1.070 Total Revenue | <u>1,539,145</u> | <u>1,539,145</u> | <u>0</u> | <u>7,619,181</u> | <u>7,619,181</u> | <u>0</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 | 0 | 0 | 0 |
| 2.060 All Other Financial Sources | 0 | 0 | 0 | 121,137 | 121,137 | 0 |
| 2.070 Total Other Financing Sources | <u>0</u> | <u>0</u> | <u>0</u> | <u>121,137</u> | <u>121,137</u> | <u>0</u> |
| 2.080 Total Revenue & Other Sources | <u>1,539,145</u> | <u>1,539,145</u> | <u>0</u> | <u>7,740,318</u> | <u>7,740,318</u> | <u>0</u> |
| EXPENDITURES | | | | | | |
| 3.010 Personal Services | 785,481 | 785,481 | 0 | 3,135,344 | 3,135,344 | 0 |
| 3.020 Employee Benefits | 251,954 | 251,954 | 0 | 683,446 | 683,446 | 0 |
| 3.030 Purchased Services | 266,097 | 266,097 | 0 | 775,851 | 775,851 | 0 |
| 3.040 Supplies and Materials | 33,768 | 33,768 | 0 | 86,249 | 86,249 | 0 |
| 3.050 Capital Outlay | 37,507 | 37,507 | 0 | 60,260 | 60,260 | 0 |
| 4.050 Debt Service Principal HB264 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.060 Debt Service Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.300 Other Objects | 1,623 | 1,623 | 0 | 59,090 | 59,090 | 0 |
| 4.500 Total Expenditures | <u>1,376,430</u> | <u>1,376,430</u> | <u>0</u> | <u>4,800,240</u> | <u>4,800,240</u> | <u>0</u> |
| OTHER FINANCING USES | | | | | | |
| 5.010 Operational Transfers - Out | 0 | 0 | 0 | 3,000 | 3,000 | 0 |
| 5.020 Advances - Out | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.030 All Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.040 Total Other Financing Uses | <u>0</u> | <u>0</u> | <u>0</u> | <u>3,000</u> | <u>3,000</u> | <u>0</u> |
| 5.050 Total Expend. & Other Uses | <u>1,376,430</u> | <u>1,376,430</u> | <u>0</u> | <u>4,803,240</u> | <u>4,803,240</u> | <u>0</u> |
| 6.010 Operating Surplus/(Deficit) | <u>162,715</u> | <u>162,715</u> | <u>0</u> | <u>2,937,078</u> | <u>2,937,078</u> | <u>0</u> |
| 7.010 Beginning Cash Balance | 6,323,727 | 9,098,090 | 2,774,363 | 6,323,727 | 6,323,727 | 0 |
| 7.020 Ending Cash Balance | <u>6,486,442</u> | <u>9,260,805</u> | <u>2,774,363</u> | <u>9,260,805</u> | <u>9,260,805</u> | <u>0</u> |
| 8.010 Outstanding Encumbrances | 3,749,043 | 3,749,043 | 0 | 3,749,043 | 3,749,043 | 0 |

FY19

EMIS Oct wk1 Student Headcount [FLSD educated]
 ODE SFPR Final Funded Student Count [FLSD resident]
 ODE SFPR Final Funded Student ADM [FLSD resident]

FLSD only
 FLSD + Charter School
 FLSD + Charter School

FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL FUND (001)
SM-2 - ANNUAL TREND REPORT
September 2018

Monthly Actuals

Fiscal Year To Date Actuals

| | FY16 | FY17 | FY18 | FY19 | 4 yr |
|---|-----------|-----------|-----------|-----------|-----------|
| | Sep mo. | Sep mo. | Sep mo. | Sep mo. | Average |
| REVENUES | | | | | |
| 1.010 General Property (Real Estate) | 0 | 380,000 | -145,091 | 0 | 58,727 |
| 1.020 Tangible Personal Property Tax | 0 | 0 | 436,386 | 0 | 109,097 |
| 1.030 Income Tax | 0 | 0 | 0 | 0 | 0 |
| 1.035 Unrestricted Grants-in-Aid | 487,420 | 555,824 | 553,576 | 632,457 | 557,319 |
| 1.040 Restricted Grants-in-Aid | 11,940 | 21,368 | 19,929 | 17,625 | 17,716 |
| 1.045 Restricted Grants-in-Aid - SFSF | 0 | 0 | 0 | 0 | 0 |
| 1.050 Property Tax Allocation | 0 | 0 | 0 | 726,528 | 181,632 |
| 1.060 All Other Operating Revenue | 109,559 | 139,864 | 98,584 | 162,535 | 127,636 |
| 1.070 Total Revenue | 608,919 | 1,097,056 | 963,384 | 1,539,145 | 1,052,126 |
| OTHER FINANCING SOURCES | | | | | |
| 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 | 4,510 | 0 | 0 | 0 | 1,128 |
| 2.060 All Other Financial Sources | 428 | 11,617 | 17,323 | 0 | 7,342 |
| 2.070 Total Other Financing Sources | 4,938 | 11,617 | 17,323 | 0 | 8,470 |
| 2.080 Total Revenue & Other Financ Srces | 613,857 | 1,108,673 | 980,707 | 1,539,145 | 1,060,596 |
| EXPENDITURES | | | | | |
| 3.010 Personal Services | 907,660 | 907,394 | 879,172 | 785,481 | 869,927 |
| 3.020 Employee's Retirement/Insur. Benefits | 274,156 | 288,125 | 311,176 | 251,954 | 281,353 |
| 3.030 Purchased Services | 243,384 | 285,588 | 229,521 | 266,097 | 256,148 |
| 3.040 Supplies and Materials | 89,985 | 119,708 | 45,988 | 33,768 | 72,362 |
| 3.050 Capital Outlay | 27,947 | 34,495 | 6,363 | 37,507 | 26,578 |
| 4.050 Debt Service Principal HB264 | 0 | 0 | 0 | 0 | 0 |
| 4.060 Debt Service Interest | 0 | 0 | 0 | 0 | 0 |
| 4.300 Other Objects | 25,187 | 16,806 | 58,176 | 1,623 | 25,448 |
| 4.500 Total Expenditures | 1,568,319 | 1,652,116 | 1,530,396 | 1,376,430 | 1,531,815 |
| OTHER FINANCING USES | | | | | |
| 5.010 Operational Transfers - Out | 0 | 0 | 10,000 | 0 | 2,500 |
| 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 | 0 | 0 | 10,000 | 0 | 2,500 |
| 5.050 Total Expend. & Other Financ Uses | 1,568,319 | 1,652,116 | 1,540,396 | 1,376,430 | 1,534,315 |
| 6.010 Operating Surplus/(Deficit) | -954,462 | -543,443 | -559,689 | 162,715 | -473,720 |
| 7.010 Beginning Cash Balance | 6,712,570 | 6,460,075 | 6,954,956 | 9,098,090 | 7,306,423 |
| 7.020 Ending Cash Balance | 5,758,108 | 5,916,632 | 6,395,267 | 9,260,805 | 6,832,703 |

| | FY16 | FY17 | FY18 | FY19 | 4 yr |
|---|-----------|-----------|-----------|-----------|-----------|
| | Sep FYTD | Sep FYTD | Sep FYTD | Sep FYTD | Average |
| REVENUES | | | | | |
| 1.010 General Property (Real Estate) | 4,311,406 | 4,495,000 | 4,229,909 | 4,184,487 | 4,305,201 |
| 1.020 Tangible Personal Property Tax | 375,337 | 0 | 436,386 | 471,064 | 320,697 |
| 1.030 Income Tax | 0 | 0 | 0 | 0 | 0 |
| 1.035 Unrestricted Grants-in-Aid | 1,511,360 | 1,719,281 | 1,743,194 | 1,873,901 | 1,711,934 |
| 1.040 Restricted Grants-in-Aid | 36,044 | 64,105 | 60,191 | 52,871 | 53,303 |
| 1.045 Restricted Grants-in-Aid - SFSF | 0 | 0 | 0 | 0 | 0 |
| 1.050 Property Tax Allocation | 0 | 0 | 0 | 726,528 | 181,632 |
| 1.060 All Other Operating Revenue | 116,638 | 322,279 | 310,032 | 310,330 | 264,820 |
| 1.070 Total Revenue | 6,350,785 | 6,600,665 | 6,779,712 | 7,619,181 | 6,837,586 |
| OTHER FINANCING SOURCES | | | | | |
| 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 | 4,510 | 0 | 0 | 0 | 1,128 |
| 2.060 All Other Financial Sources | 428 | 15,137 | 18,951 | 121,137 | 38,913 |
| 2.070 Total Other Financing Sources | 4,938 | 15,137 | 18,951 | 121,137 | 40,041 |
| 2.080 Total Revenue & Other Financ Srces | 6,355,723 | 6,615,802 | 6,798,663 | 7,740,318 | 6,877,627 |
| EXPENDITURES | | | | | |
| 3.010 Personal Services | 3,273,754 | 3,439,144 | 3,453,942 | 3,135,344 | 3,325,546 |
| 3.020 Employee's Retirement/Insur. Benefits | 787,988 | 833,943 | 770,014 | 683,446 | 768,848 |
| 3.030 Purchased Services | 653,067 | 629,076 | 596,901 | 775,851 | 663,724 |
| 3.040 Supplies and Materials | 286,234 | 214,704 | 134,237 | 86,249 | 180,356 |
| 3.050 Capital Outlay | 151,049 | 72,435 | 17,492 | 60,260 | 75,309 |
| 4.050 Debt Service Principal HB264 | 0 | 0 | 0 | 0 | 0 |
| 4.060 Debt Service Interest | 0 | 0 | 0 | 0 | 0 |
| 4.300 Other Objects | 94,972 | 28,162 | 70,908 | 59,090 | 63,283 |
| 4.500 Total Expenditures | 5,247,064 | 5,217,464 | 5,043,494 | 4,800,240 | 5,077,066 |
| OTHER FINANCING USES | | | | | |
| 5.010 Operational Transfers - Out | 3,000 | 3,000 | 13,000 | 3,000 | 5,500 |
| 5.020 Advances - Out | 4,835 | 0 | 0 | 0 | 1,209 |
| 5.030 All Other Financing Uses | 0 | 0 | 0 | 0 | 0 |
| 5.040 Total Other Financing Uses | 7,835 | 3,000 | 13,000 | 3,000 | 6,709 |
| 5.050 Total Expend. & Other Financ Uses | 5,254,899 | 5,220,464 | 5,056,494 | 4,803,240 | 5,083,774 |
| 6.010 Operating Surplus/(Deficit) | 1,100,824 | 1,395,338 | 1,742,169 | 2,937,078 | 1,793,852 |
| 7.010 Beginning Cash Balance | 4,657,284 | 4,521,294 | 4,653,098 | 6,323,727 | 5,038,851 |
| 7.020 Ending Cash Balance | 5,758,108 | 5,916,632 | 6,395,267 | 9,260,805 | 6,832,703 |

| | FY16 | FY17 | FY18 | FY19 | |
|--|-------|-------|-------|------|---|
| EMIS Oct Wk 1/Ave. Student Headcount [FLSD e | 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 |