

Xenia Community Schools

**Financial Statements
as of
April 30, 2018**

**by
Eric J. Soltis, MBA
Treasurer/CFO**

XENIA COMMUNITY SCHOOL DISTRICT

FINANCIAL REPORT BY FUND

SUMMARY OF FUND TOTALS

FOR THE MONTH ENDED APRIL 30, 2018

FUND	DESCRIPTION	BEGINNING BALANCE	FYTD REVENUES	FYTD EXPENDITURES	CURRENT FUND BALANCE
Total for fund 001	GENERAL	22,042,810.45	47,492,898.72	42,918,540.35	26,617,168.82
Total for fund 003	PERMANENT IMPROVEMENT - LEVY	1,061,779.01	438,946.03	312,535.47	1,188,189.57
Total for fund 006	FOOD SERVICE	1,018,412.28	1,319,433.37	1,994,023.20	343,822.45
Total for fund 007	SPECIAL TRUST	334,782.54	9,042.95	14,300.00	329,525.49
Total for fund 008	ENDOWMENT	20,657.18	87.81	1,000.00	19,744.99
Total for fund 009	UNIFORM SCHOOL SUPPLIES	208,109.22	13,994.45	116,584.85	105,518.82
Total for fund 011	ROTARY-SPECIAL SERVICES	55,935.27	80,427.00	48,505.89	87,856.38
Total for fund 018	PUBLIC SCHOOL SUPPORT	93,119.21	59,090.68	49,218.92	102,990.97
Total for fund 019	SPECIAL GRANT FUNDS	34,167.12	19,195.42	18,777.04	34,585.50
Total for fund 021	WELLNESS FUND	26,652.42	-	1,143.25	25,509.17
Total for fund 022	TRUST FUND/UNCLAIMED MONEYS	16,015.27	8.39	(131.77)	16,155.43
Total for fund 027	WORKERS' COMP FUND	163,866.24	67,794.56	173,610.02	58,050.78
Total for fund 034	CLASSROOM FACILITIES MAINT	2,093,698.62	331,527.74	142,831.31	2,282,395.05
Total for fund 200	STUDENT MANAGED ACTIVITY	50,038.38	118,028.28	55,931.38	112,135.28
Total for fund 300	DISTRICT MANAGED ACTIVITY	100,079.06	345,547.05	242,754.50	202,871.61
Total for fund 401	AUXILIARY SERVICES	91,612.31	507,245.60	331,704.46	267,153.45
Total for fund 439	PUBLIC SCHOOL PRESCHOOL	(6,091.94)	173,832.18	187,746.42	(20,006.18)
Total for fund 451	DATA COMMUNICATION	-	14,400.00	14,400.00	-
Total for fund 499	MISC. STATE GRANTS	3,628.51	-	3,628.51	-
Total for fund 516	TITLE VI-B SP ED AST STATE-HCP	(60,069.14)	828,699.76	893,266.55	(124,635.93)
Total for fund 536	TITLE I SCHOOL IMPROVEMENT A	(840.00)	-	-	(840.00)
Total for fund 572	TITLE I -FIN ASSIST-DISADV CHILD	(51,839.42)	1,326,441.22	1,419,852.55	(145,250.75)
Total for fund 587	PRE-SCHOOL DISABILITIES GRANT	(1,300.00)	23,582.39	22,486.02	(203.63)
Total for fund 590	REDUCING CLASS SIZE - TITLE VIR	(12,284.84)	191,731.40	193,570.19	(14,123.63)
Total for fund 599	MISC FEDERAL GRANTS	5.75	976.58	982.33	-
SUBTOTAL: NON-CONSTRUCTION FUNDS		27,282,943.50	53,362,931.58	49,157,261.44	31,488,613.64
Total for fund 002	BOND RETIREMENT	1,579,233.41	3,255,089.03	1,945,066.15	2,889,256.29
Total for fund 004	BUILDING FUND	1,548,515.94	-	-	1,548,515.94
Total for fund 010	CLASSROOM FACILITIES	-	-	-	-
SUBTOTAL: CONSTRUCTION FUNDS		3,127,749.35	3,255,089.03	1,945,066.15	4,437,772.23
TOTAL: ALL FUNDS		30,410,692.85	56,618,020.61	51,102,327.59	35,926,385.87

XENIA COMMUNITY SCHOOL DISTRICT

FORM SM-2

OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE
ANNUAL SPENDING PLAN (CURRENT OPERATION - GENERAL FUND ONLY - O.R.C. 5705.391)
 FOR THE MONTH ENDED APRIL 30, 2018

	MONTHLY ESTIMATE	MONTHLY ACTUAL	MONTHLY DIFFERENCE	FISCAL YTD ESTIMATE	FISCAL YTD ACTUAL	FISCAL YTD DIFFERENCE
REVENUES						
1.010 General Property (Real Estate)	-	17,191	17,191	18,178,014	18,127,624	(50,390)
1.020 Tangible Personal Property Tax	-	-	-	1,128,304	1,076,150	(52,154)
1.030 Income Tax	1,121,771	1,194,127	72,356	3,906,771	4,057,938	151,167
1.035 Unrestricted Grants-in-Aid	1,742,446	1,609,069	(133,377)	17,424,462	17,066,708	(357,754)
1.040 Restricted Grants-in-Aid	125,313	199,372	74,059	1,253,130	2,182,185	929,055
1.045 Restricted Grants-in-Aid - SFSF	-	-	-	-	-	-
1.050 Property Tax Allocation	1,530,458	1,373,200	(157,258)	2,876,419	2,870,256	(6,163)
1.060 All Other Operating Revenue	134,105	142,970	8,865	1,341,056	1,786,539	445,483
1.070 Total Revenue	4,654,093	4,535,929	(118,164)	46,108,156	47,167,400	1,059,244
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 State Emergency Loans & Advancements (Approved)	-	-	-	-	-	-
2.040 Operating Transfers-In	-	-	-	-	(22,327)	(22,327)
2.050 Advances-In	-	-	-	-	-	-
2.060 All Other Financial Sources	-	-	-	-	347,829	347,829
2.070 Total Other Financing Sources	-	-	-	-	325,502	325,502
2.080 Total Revenues and Other Financing Sources	4,654,093	4,535,929	(118,164)	46,108,156	47,492,902	1,384,746
EXPENDITURES						
3.010 Personal Services	1,885,981	1,898,102	12,121	20,545,790	21,529,056	983,266
3.020 Employees' Retirement/Insurance Benefits	644,086	695,919	51,833	6,440,860	7,368,546	927,686
3.030 Purchased Services	1,210,449	1,234,843	24,394	12,004,490	11,951,165	(53,325)
3.040 Supplies and Materials	140,211	15,708	(124,503)	1,402,110	952,945	(449,165)
3.050 Capital Outlay	189,022	676	(188,346)	1,840,220	177,280	(1,662,940)
3.060 Intergovernmental	-	-	-	-	-	-
4.010 Debt Service: All Principal (Historical)	-	-	-	-	-	-
4.020 Debt Service: Principal - Notes	-	-	-	-	-	-
4.030 Debt Service: Principal - State Loans	-	-	-	-	-	-
4.040 Debt Service: Principal - State Advancements	-	-	-	-	-	-
4.050 Debt Service: Principal - HB264 Loans	-	-	-	-	-	-
4.055 Debt Service: Principal - Other (Leases)	-	-	-	120,000	120,000	-
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	19,918	22,956	3,038
4.300 Other Objects	181,246	162,462	(18,784)	654,771	818,887	164,116
4.500 Total Expenditures	4,250,995	4,007,710	(243,285)	43,028,159	42,940,835	(87,324)
OTHER FINANCING USES						
5.010 Operational Transfers - Out	-	-	-	-	(22,327)	(22,327)
5.020 Advances - Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	31	31
5.040 Total Other Financing Uses	-	-	-	-	(22,296)	(22,296)
5.050 Total Expenditure and Other Financing Uses	4,250,995	4,007,710	(243,285)	43,028,159	42,918,539	(109,620)
6.010 Excess Rev & Oth Financing Sources over(under) Exp & Rev	403,098	528,219	125,121	3,079,997	4,574,363	1,494,366
7.010 Beginning Cash Balance	24,719,709	26,088,954	1,369,245	22,042,810	22,042,810	-
7.020 Ending Cash Balance	25,122,807	26,617,173	1,494,366	25,122,807	26,617,173	1,494,366
8.010 Outstanding Encumbrances	-	2,585,967	2,585,967	-	2,585,967	2,585,967

XENIA COMMUNITY SCHOOL DISTRICT

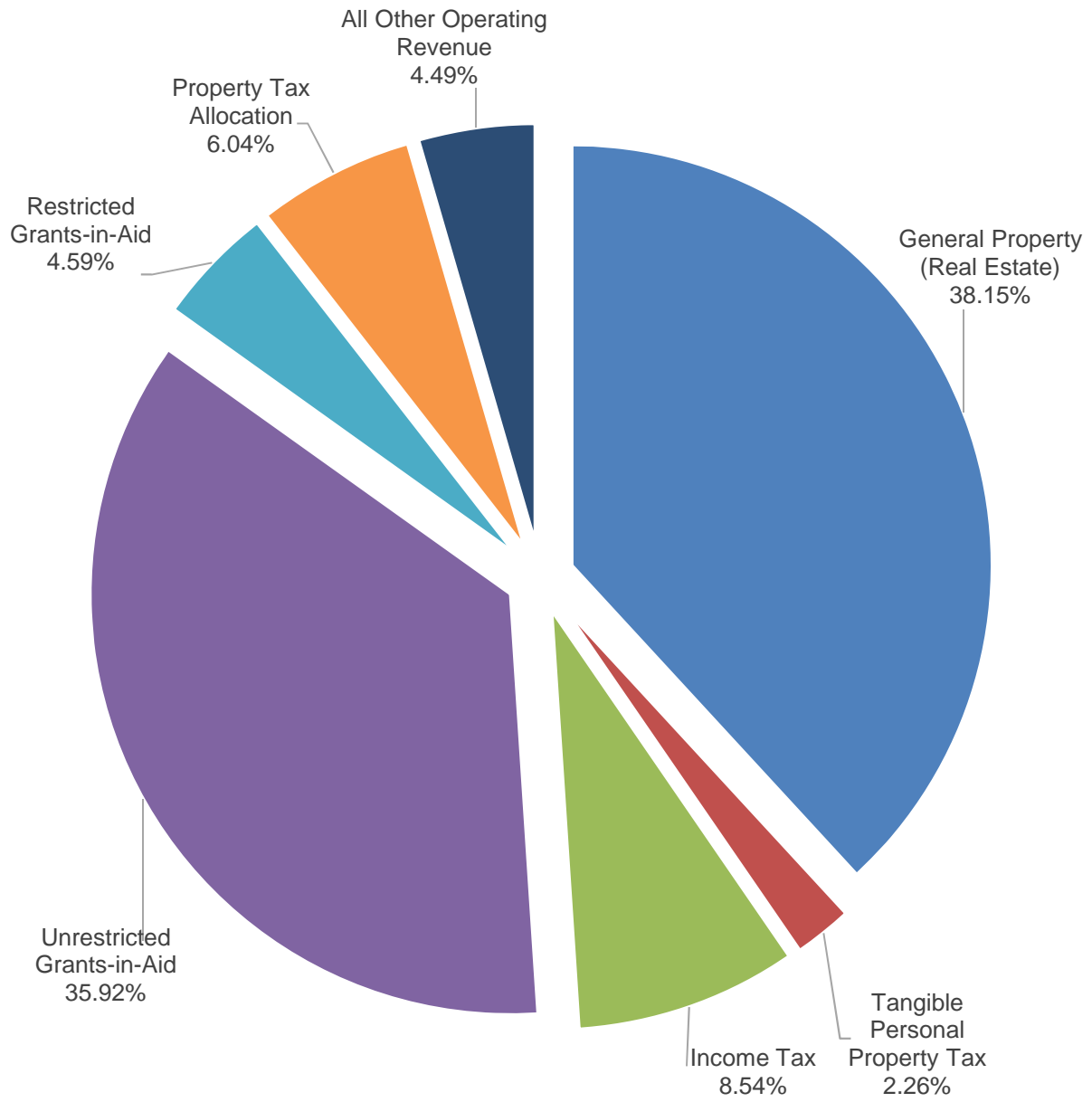
GENERAL, BOND RETIREMENT, PERMANENT IMPROVEMENT, FOOD SERVICE AND EMERGENCY LEVY FUNDS

REVENUES BY TYPE - RECEIVABLE VS. FYTD REVENUES

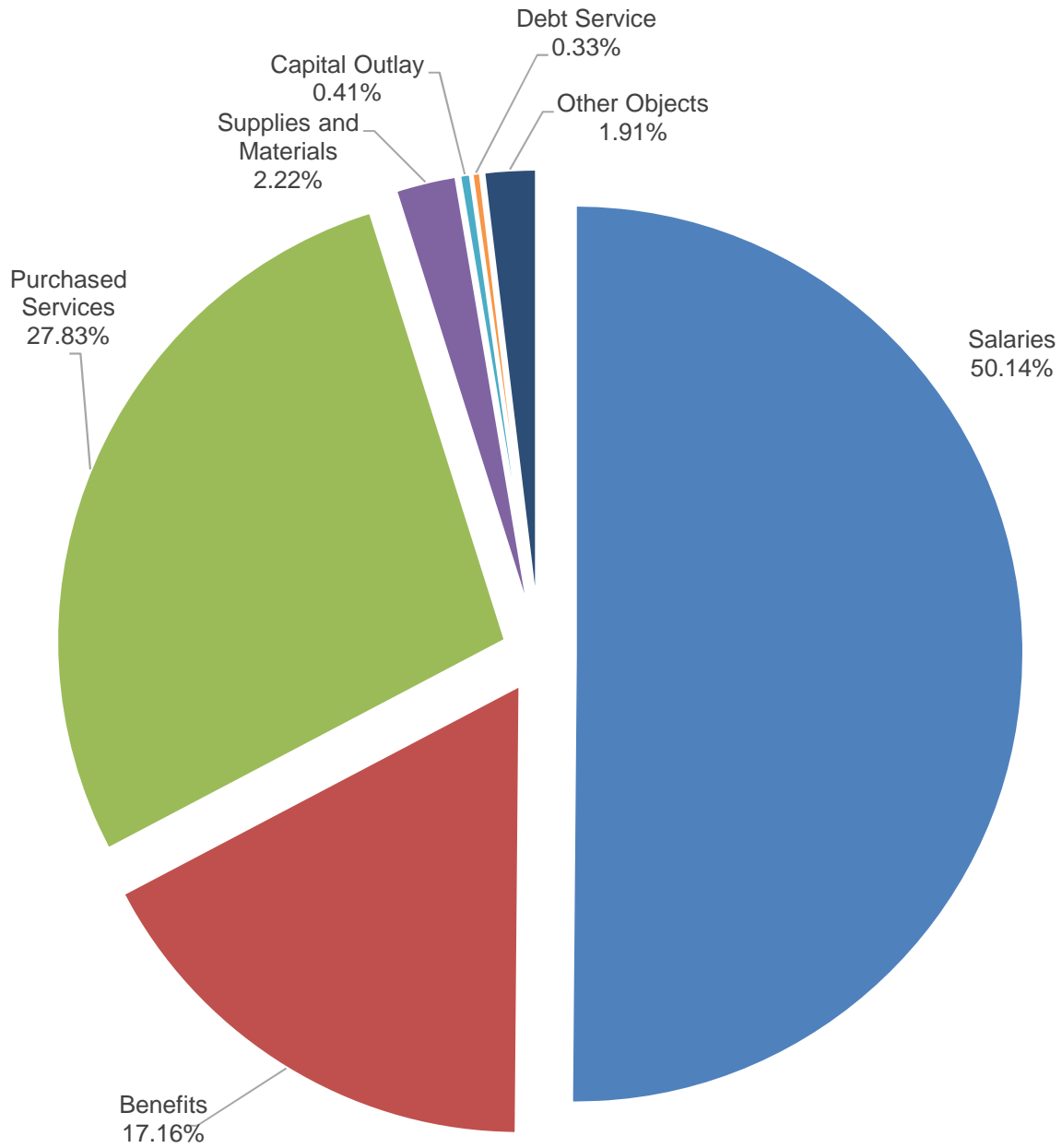
FOR THE MONTH ENDED APRIL 30, 2018

FUND	REVENUE TYPE	RECEIVABLE	FYTD REVENUES	FYTD BALANCE RECEIVABLE	PERCENT FYTD
GENERAL	REAL ESTATE TAXES	18,088,868.00	18,127,623.94	(38,755.94)	100.21%
	PERSONAL PROPERTY TAXES	1,128,304.00	1,076,149.73	52,154.27	95.38%
	INCOME TAX & OTHER LOCAL TAXES	4,006,771.00	4,164,355.67	(157,584.67)	103.93%
	TUITION	952,856.56	1,067,844.63	(114,988.07)	112.07%
	TRANSPORTATION FEES	-	-	-	0.00%
	INTEREST	300,000.00	317,893.73	(17,893.73)	105.96%
	EXTRA CURRICULAR	100.00	100.00	-	100.00%
	STUDENT FEES	68,187.21	68,187.21	-	100.00%
	OTHER LOCAL	35,161.32	35,161.32	-	100.00%
	IN LIEU OF TAXES	-	-	-	0.00%
	SALE OF NOTES AND ASSETS	2,960.91	9,381.91	(6,421.00)	316.86%
	STATE FOUNDATION	22,413,110.00	19,248,891.07	3,164,218.93	85.88%
	STATE PROPERTY TAX ALLOCATION	2,965,565.00	2,870,255.73	95,309.27	96.79%
	FEDERAL	150,000.00	187,973.52	(37,973.52)	125.32%
	OTHER	4,500.00	341,407.58	(336,907.58)	7586.84%
TRANSFERS IN	(22,327.32)	(22,327.32)	-	100.00%	
SUBTOTAL: GENERAL FUND		50,094,056.68	47,492,898.72	2,601,157.96	94.81%
BOND RETIREMENT	REAL ESTATE TAXES	2,163,495.00	1,831,162.02	332,332.98	84.64%
	PERSONAL PROPERTY TAXES	95,574.00	87,124.32	8,449.68	91.16%
	INTEREST	-	-	-	0.00%
	SALE OF BONDS & PREMIUMS	-	-	-	0.00%
	STATE PROPERTY TAX ALLOCATION	330,676.00	286,272.57	44,403.43	86.57%
	FEDERAL	664,922.00	707,745.12	(42,823.12)	106.44%
	FEDERAL INTEREST REIMBURSEMENT	-	-	-	0.00%
	OTHER	87,172.00	342,785.00	(255,613.00)	393.23%
SUBTOTAL: BOND RETIREMENT		3,341,839.00	3,255,089.03	86,749.97	97.40%
PERM IMPROVEMENT	REAL ESTATE TAXES	354,444.00	356,419.93	(1,975.93)	100.56%
	PERSONAL PROPERTY TAXES	31,834.00	33,443.84	(1,609.84)	105.06%
	OTHER LOCAL TAXES	-	-	-	0.00%
	OTHER	7,662.00	203.20	7,458.80	2.65%
	STATE PROPERTY TAX ALLOCATION	49,044.00	48,879.06	164.94	99.66%
	TRANSFERS IN	-	-	-	0.00%
SUBTOTAL: PERMANENT IMPROVEMENT		442,984.00	438,946.03	4,037.97	99.09%
FOOD SERVICE	STUDENT LUNCH	339,134.00	189,869.56	149,264.44	55.99%
	ADULT LUNCH	14,589.00	15,415.03	(826.03)	105.66%
	OTHER	8,908.00	4,549.31	4,358.69	51.07%
	STATE GRANTS	27,024.00	27,859.84	(835.84)	103.09%
	FEDERAL GRANTS	1,409,581.00	1,081,739.63	327,841.37	76.74%
	SUBTOTAL: FOOD SERVICE OPERATIONS		1,799,236.00	1,319,433.37	479,802.63
SUBTOTAL: NON-CONSTRUCTION FUNDS		52,336,276.68	49,251,278.12	3,084,998.56	94.11%
TOTAL: ALL FUNDS		55,678,115.68	52,506,367.15	3,171,748.53	94.30%

**Xenia Community Schools
SM2 Revenues by Type
April 30, 2018**



**Xenia Community Schools
SM2 Expenditures by Object
as of April 30, 2018**

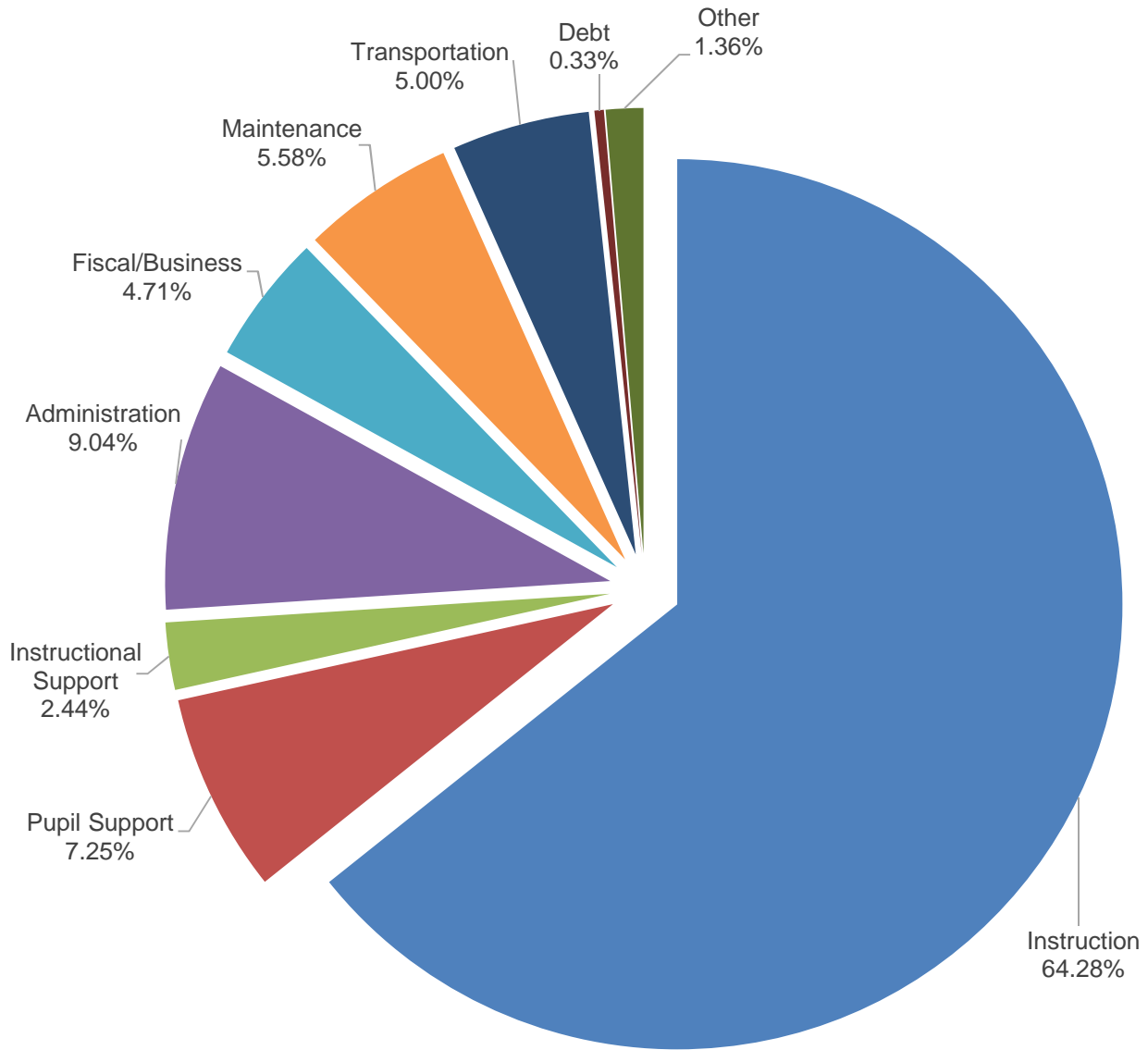


**XENIA COMMUNITY SCHOOL DISTRICT
APPROPRIATION ACCOUNT SUMMARY BY FUNCTION**

**GENERAL, BOND RETIREMENT, PERMANENT IMPROVEMENT, FOOD SERVICE AND EMERGENCY LEVY FUNDS
FOR THE MONTH ENDED APRIL 30, 2018**

FUND	FUNCTION	FYTD EXPENDABLE	FYTD EXPENDITURES	MTD EXPENDITURES	CURRENT ENCUMBRANCES	FYTD UNENCUMBERED BALANCE	EXPENDITURES VS. EXPENDABLE	EXPENSE + ENCUMB. VS EXPENDABLE	PERCENT FYTD 83.33%
GENERAL	REGULAR INSTRUCTION	23,025,547.14	19,711,724.09	1,748,323.69	215,788.37	3,098,034.68	85.61%	86.55%	83.33%
	SPECIAL INSTRUCTION	8,326,942.13	7,063,606.99	739,893.05	144,797.72	1,118,537.42	84.83%	86.57%	83.33%
	VOCATIONAL INSTRUCTION	361,088.20	292,342.82	23,166.77	14,366.48	54,378.90	80.96%	84.94%	83.33%
	OTHER INSTRUCTION	704,493.57	535,003.39	109,902.87	8,230.00	161,260.18	75.94%	77.11%	83.33%
	SUPPORT SERVICES - PUPILS	3,644,805.33	3,114,849.94	290,459.57	12,220.97	517,734.42	85.46%	85.80%	83.33%
	SUPPORT SERVICES - INSTRUCTIONAL STAFF	1,381,226.78	1,048,543.84	118,890.22	133,800.44	198,882.50	75.91%	85.60%	83.33%
	SUPPORT SERVICES - BOARD OF EDUCATION	41,572.49	38,121.39	4,654.85	4,842.00	(1,390.90)	91.70%	103.35%	83.33%
	SUPPORT SERVICES - ADMINISTRATION	4,187,632.56	3,517,424.25	340,835.95	73,353.32	596,854.99	84.00%	85.75%	83.33%
	FISCAL SERVICES	1,341,780.20	1,350,361.08	198,348.60	31,081.17	(39,662.05)	100.64%	102.96%	83.33%
	SUPPORT SERVICES - BUSINESS	949,303.87	672,412.65	29,849.84	206,074.20	70,817.02	70.83%	92.54%	83.33%
	OPERATION AND MAINTENANCE OF PLANT SVCS	3,462,444.32	2,396,636.57	112,626.38	956,174.63	109,633.12	69.22%	96.83%	83.33%
	SUPPORT SERVICES - PUPIL TRANSPORTATION	2,863,814.89	2,145,377.81	246,374.36	714,032.39	4,404.69	74.91%	99.85%	83.33%
	SUPPORT SERVICES - CENTRAL	419,937.27	328,242.44	(5,059.97)	12,507.12	79,187.71	78.16%	81.14%	83.33%
	FOOD SERVICE OPERATIONS	500.00	422.30	-	-	77.70	84.46%	84.46%	83.33%
	COMMUNITY SERVICES	7,070.45	6,059.46	-	-	1,010.99	85.70%	85.70%	83.33%
	EXTRACURRICULAR ACTIVITIES	503,221.63	498,288.59	49,443.28	468.00	4,465.04	99.02%	99.11%	83.33%
	FACILITIES ACQUISITION & CONSTRUCTION SVCS	359,911.17	78,462.81	-	58,230.00	223,218.36	21.80%	37.98%	83.33%
	DEBT SERVICE	164,263.00	142,956.25	-	-	21,306.75	87.03%	87.03%	83.33%
	TRANSFERS & ADVANCES	277,573.00	(22,327.32)	-	-	299,900.32	-8.04%	-8.04%	83.33%
	OTHER USES OF FUNDS	100.00	31.00	-	-	69.00	31.00%	31.00%	83.33%
GENERAL FUND		52,023,228.00	42,918,540.35	4,007,709.46	2,585,966.81	6,518,720.84	82.50%	87.47%	83.33%
BOND RETIREMENT	FISCAL SERVICES	23,346.69	13,241.15	39.93	-	10,105.54	56.72%	56.72%	83.33%
	DEBT SERVICE - REDEMPTION OF PRINCIPAL	803,116.24	1,065,000.00	-	-	(261,883.76)	132.61%	132.61%	83.33%
	DEBT SERVICE - INTEREST	1,351,396.07	866,825.00	-	-	484,571.07	64.14%	64.14%	83.33%
	DEBT SERVICE - BOND ISSUANCE COSTS	-	-	-	-	-	0.00%	0.00%	83.33%
	DEBT SERVICE - DISCOUNT ON SALE OF DEBT	-	-	-	-	-	0.00%	0.00%	83.33%
BOND RETIREMENT		2,177,859.00	1,945,066.15	39.93	-	232,792.85	89.31%	89.31%	83.33%
PERMANENT IMPROVEMENT	REGULAR INSTRUCTION	2,803.56	120,633.08	78.85	1,877.42	(119,706.94)	4302.85%	4369.82%	83.33%
	SUPPORT SERVICES - INSTRUCTIONAL STAFF	-	-	-	-	-	0.00%	0.00%	83.33%
	FISCAL SERVICES	2,777.68	9,795.49	9.34	-	(7,017.81)	352.65%	352.65%	83.33%
	SUPPORT SERVICES - BUSINESS	-	-	-	-	-	0.00%	0.00%	83.33%
	OPERATION AND MAINTENANCE OF PLANT SVCS	344,960.93	90,736.45	1,581.00	9,981.69	244,242.79	26.30%	29.20%	83.33%
	SUPPORT SERVICES - PUPIL TRANSPORTATION	-	-	-	-	-	0.00%	0.00%	83.33%
	SUPPORT SERVICES - CENTRAL	-	-	-	-	-	0.00%	0.00%	83.33%
	FOOD SERVICE OPERATIONS	-	-	-	-	-	0.00%	0.00%	83.33%
	ACADEMIC ORIENTED ACTIVITIES	-	-	-	-	-	0.00%	0.00%	83.33%
	SITE IMPROVEMENT SERVICES	50,441.13	47,834.45	-	1,860.00	746.68	94.83%	98.52%	83.33%
	ARCHITECTURE AND ENGINEERING SERVICES	-	-	-	-	-	0.00%	0.00%	83.33%
	BUILDING ACQUISITIONS AND CONSTRUCTION SVCS	-	-	-	-	-	0.00%	0.00%	83.33%
	BUILDING IMPROVEMENT SERVICES	30,920.14	10,000.00	-	-	20,920.14	32.34%	32.34%	83.33%
	DEBT SERVICE	29,609.75	29,550.00	-	-	59.75	99.80%	99.80%	83.33%
TRANSFERS, ADVANCES, & OTHER USES OF FUNDS	-	-	-	-	-	0.00%	0.00%	83.33%	
PERMANENT IMPROVEMENT		461,513.19	308,549.47	1,669.19	13,719.11	139,244.61	66.86%	69.83%	83.33%
FOOD SERVICE	FOOD SERVICE	2,281,951.37	1,994,023.20	371,493.14	181,408.07	106,520.10	87.38%	95.33%	83.33%
SUBTOTAL: NON-CONSTRUCTION FUNDS		54,766,692.56	45,221,113.02	4,380,871.79	2,781,093.99	6,764,485.55	82.57%	87.65%	83.33%
SUBTOTAL: CONSTRUCTION FUNDS		2,177,859.00	1,945,066.15	39.93	-	232,792.85	89.31%	89.31%	83.33%
TOTAL: ALL FUNDS		56,944,551.56	47,166,179.17	4,380,911.72	2,781,093.99	6,997,278.40	82.83%	87.71%	83.33%

**Xenia Community Schools
FYTD Expenditures by Function
as of April 30, 2018**



XENIA COMMUNITY SCHOOL DISTRICT
INVESTMENT REPORT - ACTIVE INVESTMENTS ONLY
FOR THE MONTH ENDED APRIL 30, 2018

INVEST NO	ISSUE/ PURCHASE DATE	MATURITY DATE	DESCRIPTION	FUND	VENDOR	INTEREST RATE / YIELD	AMOUNT
XXXXXX0988	Varies	Varies	Securities	General	RedTree Investments	Variable	16,408,402.75
XXX-XXXXXX-098	Varies	Varies	Securities	General	Morgan Stanley	Variable	6,065,808.58
XXX-XXXXXX-098	Varies	Varies	Securities	Scholarship	Morgan Stanley	Variable	306,408.61
XXXXXXXXXX0440		N/A	Scholarship Money Market	Scholarships	Security National	Variable	38,138.77
XXXXXXXXXX4675		N/A	ICS Sweep	Various	Security National	Variable	11,442,800.67
Total Investments							34,261,559.38