

BELLBROOK-SUGARCREEK LOCAL
GREENE

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2022, 2023 and 2024 Actual;
Forecasted Fiscal Years Ending June 30, 2025 Through 2029

		Actual				Forecasted				
		Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Average Change	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenues										
1.010	General Property Tax (Real Estate)	\$22,129,248	\$24,026,789	\$24,337,382	4.9%	\$25,133,000	\$25,384,000	\$25,638,000	\$25,895,000	\$24,504,000
1.020	Tangible Personal Property Tax									
1.030	Income Tax									
1.035	Unrestricted State Grants-in-Aid	6,022,526	6,089,250	6,142,024	1.0%	6,130,000	6,130,000	6,130,000	6,130,000	6,130,000
1.040	Restricted State Grants-in-Aid	373,604	301,829	430,143	11.7%	304,000	430,000	430,000	430,000	430,000
1.045	Restricted Federal Grants-in-Aid - SFSF									
1.050	State Share of Local Property Taxes	2,116,252	2,175,282	2,247,056	3.0%	2,305,000	2,350,000	2,400,000	2,450,000	2,500,000
1.060	All Other Revenues	2,117,183	2,648,174	3,348,041	25.8%	3,237,000	3,300,000	3,300,000	3,300,000	3,300,000
1.070	Total Revenues	32,758,813	35,241,324	36,504,646	5.6%	37,109,000	37,594,000	37,898,000	38,205,000	36,864,000
Other Financing Sources										
2.010	Proceeds from Sale of Notes									
2.020	State Emergency Loans and Advancements (Approved)									
2.040	Operating Transfers-In									
2.050	Advances-In		691,266	6,661						
2.060	All Other Financing Sources	71,844	115,873	1,251	-18.8%	10,000	10,000	10,000	10,000	10,000
2.070	Total Other Financing Sources	71,844	807,139	7,912	462.2%	10,000	10,000	10,000	10,000	10,000
2.080	Total Revenues and Other Financing Sources	32,830,657	36,048,463	36,512,558	5.5%	37,119,000	37,604,000	37,908,000	38,215,000	36,874,000
Expenditures										
3.010	Personal Services	17,136,858	17,835,276	18,954,275	5.2%	20,548,000	21,370,000	22,225,000	23,114,000	24,038,000
3.020	Employees' Retirement/Insurance Benefits	5,605,839	5,968,428	6,113,169	4.4%	6,321,663	6,638,000	6,970,000	7,318,000	7,684,000
3.030	Purchased Services	5,540,412	4,547,069	5,598,491	2.6%	6,648,441	7,113,800	7,612,000	8,145,000	8,715,000
3.040	Supplies and Materials	1,027,827	1,050,647	986,171	-2.0%	1,954,962	1,200,000	1,260,000	1,323,000	1,389,000
3.050	Capital Outlay	211,993	632,658	927,992	122.6%	335,865	300,000	300,000	300,000	300,000
3.060	Intergovernmental									
Debt Service:										
4.010	Principal-All (Historical Only)									
4.020	Principal-Notes									
4.030	Principal-State Loans									
4.040	Principal-State Advancements									
4.050	Principal-HB 264 Loans	190,000	190,000	443,000	66.6%	200,000				
4.055	Principal-Other									
4.060	Interest and Fiscal Charges	13,260	9,524	47,339	184.4%	1,950				
4.300	Other Objects	368,855	377,697	389,397	2.7%	401,607	400,000	400,000	400,000	400,000
4.500	Total Expenditures	30,095,044	30,611,299	33,459,834	5.5%	36,412,488	37,021,800	38,767,000	40,600,000	42,526,000
Other Financing Uses										
5.010	Operating Transfers-Out		9,000							
5.020	Advances-Out		691,266	6,661		3,500				
5.030	All Other Financing Uses									
5.040	Total Other Financing Uses		700,266	6,661		3,500				
5.050	Total Expenditures and Other Financing Uses	30,095,044	31,311,565	33,466,495	5.5%	36,415,988	37,021,800	38,767,000	40,600,000	42,526,000
6.010	Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	2,735,613	4,736,898	3,046,063	18.7%	703,012	582,200	859,000-	2,385,000-	5,652,000-
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	7,936,882	10,672,495	15,409,393	39.4%	18,455,456	19,158,468	19,740,668	18,881,668	16,496,668
7.020	Cash Balance June 30	10,672,495	15,409,393	18,455,456	32.1%	19,158,468	19,740,668	18,881,668	16,496,668	10,844,668
8.010	Estimated Encumbrances June 30	242,615	237,349	603,538	76.1%	250,000	250,000	250,000	250,000	250,000
Reservation of Fund Balance										
9.010	Textbooks and Instructional Materials									
9.020	Capital Improvements									
9.030	Budget Reserve									
9.040	DPIA									
9.045	Fiscal Stabilization									
9.050	Debt Service									
9.060	Property Tax Advances									
9.070	Bus Purchases									
9.080	Subtotal									
10.010	Fund Balance June 30 for Certification of Appropriations	10,429,880	15,172,044	17,851,918	31.6%	18,908,468	19,490,668	18,631,668	16,246,668	10,594,668
Revenue from Replacement/Renewal Levies										
11.010	Income Tax - Renewal									
11.020	Property Tax - Renewal or Replacement									
11.300	Cumulative Balance of Replacement/Renewal Levies									
12.010	Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	10,429,880	15,172,044	17,851,918	31.6%	18,908,468	19,490,668	18,631,668	16,246,668	10,594,668
Revenue from New Levies										
13.010	Income Tax - New									
13.020	Property Tax - New									
13.030	Cumulative Balance of New Levies									
14.010	Revenue from Future State Advancements									
15.010	Unreserved Fund Balance June 30	10,429,880	15,172,044	17,851,918	31.6%	18,908,468	19,490,668	18,631,668	16,246,668	10,594,668
ADM Forecasts										
20.010	Kindergarten - October Count									
20.015	Grades 1-12 - October Count									

See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

Five Year Financial Forecast Spreadsheet

Instructions

This spreadsheet was developed by the SSDT to assist school district's in preparing the Five Year Financial Forecast required by HB412 and EMIS.

The spreadsheet may be used alone (by hand entering the values) or in conjunction with the USASFF program provided by the SSDT with the USAS software. The USASFF program provides a CSV file which can be imported into this spreadsheet to provide the three prior year actual values as well as the expendable/receivable values for the current year estimate.

Note: These instructions assume you are using Microsoft Excel 97 or Excel 2000. The spreadsheet is believed to be compatible with earlier versions of Excel. However, the precise steps may vary slightly if you are using a different spreadsheet application.

Tip

If you have questions or need assistance using this spreadsheet, visit the USAS forum on the OECN Public Discussion forums at <http://ssdt.oecn.k12.oh.us/forums>

The Forums are a web-based 'discussion' areas (similar to DEC Notes). Someone from the SSDT will be there to help you.

Getting Started

This spreadsheet is actually a 'workbook' which contains multiple "worksheets". You will need to switch between the various sheets while you prepare the forecast. You are currently viewing the "Instructions" worksheet. Near the bottom of this window are tabs which allow you to switch between the various sheets. You should see the following worksheets:

- 'Instructions' is the sheet you are currently viewing
- 'Forecast' contains the Five Year Forecast
- 'Parameters' contains global parameters (district's name, FY)
- 'Data' may contain the information imported from USASFF.

Now switch to the 'Parameters' sheet and enter your district's name, county and the fiscal year. After you enter these values, switch to the 'Forecast' sheet to see that your district name and fiscal year appear in the headings

Importing Data From USASFF

If you choose to import data using USASFF. You should follow these basic steps:

- 1) Run USASFF and review the report. The text report includes the detail budget/revenue accounts which are included in each line.
- 2) Download the CSV file (USASFF.CSV) produced by USASFF to your PC or Mac. Your OECN DAS personnel may need to help you with this step.
- 3) You should now have both this forecast spreadsheet and the CSV file open in Excel. Now do the following:

Tip

Be sure to download the CSV file in the correct *mode*.

For example, if using FTP or Kermit, download the CSV file in "ASCII" mode.

- a. Switch to the CSV file and select the entire worksheet. The easiest way to do this is to click on the upper left corner of the sheet (in the corner adjacent to the column A and row 1 labels.). Alternatively, you may click-drag from cell A1 through F56 to select the appropriate cells.
- b. On the menu bar, choose Edit->Copy. A dashed box should appear around the copied cells.
- c. Switch back to the 'Data' sheet in the Forecast workbook and click on cell A1.
- d. From the menu bar, choose Edit->Paste. The data from the CSV file should now appear in the 'Data' sheet.

4) If you completed the above steps successfully the data from the CSV file should be in the 'Data' sheet of this workbook. Now switch to the 'Forecast' sheet. You should see the values from the 'Data' sheet have been automatically placed in the correct locations of the Forecast.

If you see any error values (e.g. #VALUE, #N/A, etc) then something went wrong during the import. If this occurs, it is recommended that you start over with a fresh copy of the spreadsheet. (If you have already done a significant amount work in the forecast and don't want to start over, see "**Correcting Common Problems**" below.

After the data is loaded, you can proceed with completing the forecast (see below).

Entering or Correcting Data Manually

If you choose not use the data from USASFF, or you are not a state software user, then you must enter the actual values manually. You may do this by simply switching to the 'Forecast' sheet and enter the values in the appropriate row and column. There will be formulas in the cells. You may simply type the numeric values over the formulas. (Note: Once this is done, you may not load the USASFF CSV file later. If you type over the formulas then the link between the 'Forecast' and 'Data' sheets will be broken.)

Even if you loaded the data from USASFF, you will probably need to make manual changes to correct errors or reclassify revenues or expenditures. In this case, you have two choices. You may correct the values in the 'Data' sheet or you can replace the formulas on the 'Forecast' sheet as described above. If you make the changes in the 'Data' sheet, then the values will be automatically updated in the 'Forecast' sheet.

When entering manual data, you should not enter any values in lines which contain sub-totals (i.e., Cells that contain a SUM formula). The subtotals will be adjusted automatically when you change the detailed data.

Completing the Forecast

After importing or entering the actual values, you must complete the forecast. USASFF cannot supply all of the information necessary so you must enter the appropriate values in the 'Forecast' sheet. For example, you must enter values for 'New Levies', and 'Reserve' balances. It is left to the Treasurer to determine which values are needed to produce a valid and complete forecast.

The spreadsheet does not attempt to calculate values for the forecasted columns of the forecast. You may either calculate the numbers manually and enter the values in the appropriate column and row, or you devise your own formulas for the forecasted amounts.

Correcting Common Problems

Running out of memory

If Excel complains that it is 'out of memory', it's likely that this "Instructions" sheet is too large. Print the "Instructions" sheet and then delete the instructions (right click on the 'Instructions' tab and choose Delete).

Damaged Formula

If you accidentally delete or type over a formula, don't panic. The formulas in this spreadsheet were constructed to be easy to fix. A given formula on the spreadsheet can be recreated very easily. Simply select a formula from a similar cell that is still working and choose Edit->Copy. Then move to the cell with the damaged formula and choose Edit->Paste Special. In the dialog box, choose the 'Formulas' radio button and click OK.

Excel will automatically adjust the formula you copied to have the correct references.

Other Problems

If you manage to damage your copy of the spreadsheet in other way, you don't necessarily have to start over. Your local DA Site may be able to help you recover the spreadsheet. Alternatively, you can contact the SSDT for assistance. The best way to do this is via the OECN Forums web site (see link in first "Tip"). We may ask you to upload your spreadsheet to the forum so that we can look at it or repair it for you.

Exporting for use with EMIS (FFIMPORT)

After you have completed the forecast, you must provide the information to the EMIS-R system. You may either manually re-enter the data from this spreadsheet, or you may use the OECN FFIMPORT program to import the results of this spreadsheet.

To prepare this spreadsheet for importing into EMIS-R, switch to the 'Forecast' sheet and choose File->Save As... Give the file a different name and in the 'Save as Type' field choose 'Text (tab-delimited)'.

The resulting file must then be uploaded to the ITC computer system for loading into EMIS-R using FFIMPORT. Your ITC personnel may need to help you with the uploading process. The FFIMPORT program will convert this file into a file suitable for use in the EMIS-R flat file process.

Important: Be certain that you extract the 'Forecast' sheet and not the 'Percentage View' or 'Summary View'. Only the 'Forecast' sheet has all the information required by EMIS-R.

Note:

The spreadsheet is compatible with the default options of FFIMPORT. You do not need to enter any special values in FFIMPORT unless you have added or removed columns from the spreadsheet.

Other Suggestions

This spreadsheet was formatted to print acceptably on a laser or inkjet printer. If you find that the forecast does not print well on a single page with your printer, then you should use File->Page Setup and change the "Fit to" parameters appropriately. Most likely, you will want to print one page wide and two pages tall.

If the shading does not print well, or just annoys you, you can remove it easily by selecting the entire forecast sheet and choosing Format->Cells. Select the Patterns tab and then 'No color'. This will remove the fill colors from the entire spreadsheet.

SSDT "Extras" for the Five Year Forecast

This version of the SSDT Financial Forecast Spreadsheet has several optional sheets included.

The extra sheets consist of the following:

- "Percentage View" sheet
- "Summary View" sheet
- "Charts" sheet

The extra sheets are entirely optional and may be deleted or modified as desired. These sheets will update automatically as you work in the 'Data' and 'Forecast' sheets.

The Percentage and Summary views are alternative presentations of the Five Year Forecast which you may find useful for presenting to your school board or to the public. You may also use them as examples for providing your own presentations. Both of these sheets were based on similar presentations provided by the AOS spreadsheets.

The Charts sheet contains several sample Excel charts which display the forecast data graphically. You may wish to use these charts, in your own documents or use them as examples for creating your own charts.

The charts can also be copied and pasted into other documents. For example, you could select one of the charts and choose "Edit-Copy". Then switch to a Word document and choose "Edit->Paste". Word and Excel can maintain a "link" to between the document and spreadsheet so that as you modify the forecast data, the document will be updated automatically.

Warning: If you have a slower PC/Mac or one with insufficient memory you may find that the "Extras" cause your computer to run too slowly or run out of memory. If this happens you may need to delete the extra sheets. You may also delete this instructions sheet.

Parameters

SSDT Forecast Spreadsheet: Version 2.01-

Enter the global parameters below. These values affect how the headings and calculations function on the other sheets.

School District Name	BELLBROOK-SUGARCREEK LOCAL
County	GREENE
Fiscal Year	2025

Note: Do not change cells below this line

The cells below are scratch areas used to calculate amounts for use in the Charts sheet.
If you remove or change any of these cells, the charts may not function.

Line	2022	2023	2024	Avg Chg	2025
1.01	22129248	24026789	24337382	4.9	25133000
1.02					
1.03					
1.035	6022526	6089250	6142024	1	6130000
1.04	373604	301829	430143	11.7	304000
1.045					
1.05	2116252	2175282	2247056	3	2305000
1.06	2117183	2648174	3348041	25.8	3237000
1.07	32758812	35241324	36504646	5.6	37109000
2.01					
2.02					
2.04					
2.05		691266	6661	-49.5	
2.06	71844	115873	1251	-18.8	10000
2.07	71844	807139	7912	462.2	10000
2.08	32830656	36048463	36512558	5.5	37119000
3.01	17136858	17835276	18954275	5.2	19983000
3.02	5605839	5968428	6113169	4.4	6321663
3.03	5540412	4547069	5598491	2.6	6648441
3.04	1027827	1050647	986171	-2	1954962
3.05	211993	632658	927992	122.6	335865
3.06					
4.01					
4.02					
4.03					
4.04					
4.05	190000	190000	443000	66.6	200000
4.055					
4.06	13260	9524	47339	184.4	1950
4.3	368855	377697	389397	2.7	401607
4.5	30095045	30611299	33459834	5.5	35847488
5.01		9000		-50	
5.02		691266	6661	-49.5	3500
5.03					
5.04		700266	6661	-49.5	3500
5.05	30095045	31311565	33466496	5.5	35850988
6.01	2735610	4736898	3046063	18.7	1268012
7.01	7936882	10672492	15409390	39.4	18455453
7.02	10672492	15409390	18455453	32.1	24317743
8.01	242615	237349	603538	76.1	3726406
9.01					
9.02					
9.03					
9.04					
9.045					
9.05					
9.06					
9.07					
9.08					
10.01					
11.01					

11.02
11.3
12.01
13.01
13.02
13.03
14.01
15.01
20.01
20.015

BELLBROOK-SUGARCREEK LOCAL

GREENE

Summary Forecasted Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ending June 30, 2025 Through 2029

		Forecasted					
	Historical Annual Average Change	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Average Annual Change
Revenues							
General Property Tax (Real Estate)	4.9%	\$25,133,000	\$25,384,000	\$25,638,000	\$25,895,000	\$24,504,000	-0.6%
Tangible Personal Property Tax	0.0%						0.0%
Income Tax	0.0%						0.0%
Unrestricted State Grants-in-Aid	1.0%	6,130,000	6,130,000	6,130,000	6,130,000	6,130,000	0.0%
Restricted State Grants-in-Aid	11.7%	304,000	430,000	430,000	430,000	430,000	10.4%
Restricted Federal Grants-in-Aid- SFSF	0.0%						0.0%
State Share of Local Property Taxes	3.0%	2,305,000	2,350,000	2,400,000	2,450,000	2,500,000	2.1%
All Other Revenues	25.8%	3,237,000	3,300,000	3,300,000	3,300,000	3,300,000	0.5%
<i>Total Revenues</i>	5.6%	37,109,000	37,594,000	37,898,000	38,205,000	36,864,000	-0.1%
Other Financing Sources							
Proceeds from Sale of Notes	0.0%						0.0%
State Emergency Loans and Advancements (Approved)	0.0%						0.0%
Operating Transfers-In	0.0%						0.0%
Advances-In	0.0%						0.0%
All Other Financing Sources	-18.8%	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Total Other Financing Sources</i>	462.2%	10,000	10,000	10,000	10,000	10,000	0.0%
<i>Total Revenues and Other Financing Sources</i>	5.5%	37,119,000	37,604,000	37,908,000	38,215,000	36,874,000	-
Expenditures							
Personal Services	5.2%	20,548,000	21,370,000	22,225,000	23,114,000	24,038,000	4.0%
Employees' Retirement/Insurance Benefits	4.4%	6,321,663	6,638,000	6,970,000	7,318,000	7,684,000	5.0%
Purchased Services	2.6%	6,648,441	7,113,800	7,612,000	8,145,000	8,715,000	7.0%
Supplies and Materials	-2.0%	1,954,962	1,200,000	1,260,000	1,323,000	1,389,000	-5.9%
Capital Outlay	122.6%	335,865	300,000	300,000	300,000	300,000	-2.7%
Intergovernmental	0.0%						0.0%
Debt Service:							
Principal-All (Historical Only)	0.0%						0.0%
Principal-Notes	0.0%						0.0%
Principal-State Loans	0.0%						0.0%
Principal-State Advancements	0.0%						0.0%
Principal-HB 264 Loans	66.6%	200,000					-25.0%
Principal-Other	0.0%						0.0%
Interest and Fiscal Charges	184.4%	1,950					-25.0%
Other Objects	2.7%	401,607	400,000	400,000	400,000	400,000	-0.1%
<i>Total Expenditures</i>	5.5%	36,412,488	37,021,800	38,767,000	40,600,000	42,526,000	4.0%
Other Financing Uses							
Operating Transfers-Out	0.0%						0.0%
Advances-Out	0.0%	3,500					-0.3%
All Other Financing Uses	0.0%						0.0%
<i>Total Other Financing Uses</i>	0.0%	3,500					-0.3%
<i>Total Expenditures and Other Financing Uses</i>	5.5%	36,415,988	37,021,800	38,767,000	40,600,000	42,526,000	397,287
<i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>							
	18.7%	703,012	582,200	859,000-	2,385,000-	5,652,000-	
Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies							
	39.4%	18,455,456	19,158,468	19,740,668	18,881,668	16,496,668	-2.5%
<i>Cash Balance June 30</i>	32.1%	19,158,468	19,740,668	18,881,668	16,496,668	10,844,668	-12.1%
<i>Estimated Encumbrances June 30</i>	76.1%	250,000	250,000	250,000	250,000	250,000	0.0%
Reservation of Fund Balance							
Textbooks and Instructional Materials	0.0%						0.0%
Capital Improvements	0.0%						0.0%
Budget Reserve	0.0%						0.0%
DPIA	0.0%						0.0%
Fiscal Stabilization							0.0%
Debt Service	0.0%						0.0%
Property Tax Advances	0.0%						0.0%
Bus Purchases	0.0%						0.0%
<i>Subtotal</i>	0.0%						0.0%
<i>Fund Balance June 30 for Certification of</i>	31.6%	18,908,468	19,490,668	18,631,668	16,246,668	10,594,668	-12.2%
Revenue from Replacement/Renewal Levies							
Income Tax - Renewal	0.0%						0.0%
Property Tax - Renewal or Replacement	0.0%						0.0%
Cumulative Balance of Replacement/Renewal Levies	0.0%						0.0%
<i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>							
	31.6%	18,908,468	19,490,668	18,631,668	16,246,668	10,594,668	-12.2%
Revenue from New Levies							
Income Tax - New	0.0%						0.0%
Property Tax - New	0.0%						0.0%
Cumulative Balance of New Levies	0.0%						0.0%
Revenue from Future State Advancements	0.0%						0.0%
<i>Unreserved Fund Balance June 30</i>	31.6%	18,908,468	19,490,668	18,631,668	16,246,668	10,594,668	-12.2%
ADM Forecasts							
Kindergarten - October Count	0.0%						0.0%
Grades 1-12 - October Count	0.0%						0.0%

See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

BELLBROOK-SUGARCREEK LOCAL

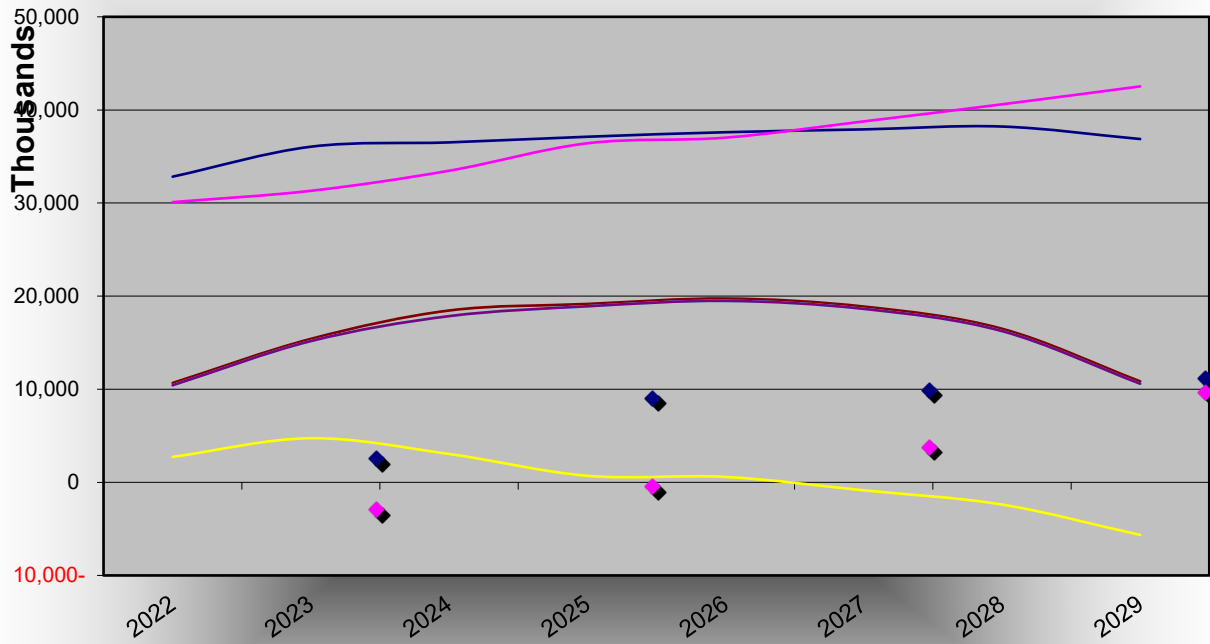
GREENE

Schedule of Percentage Changes of Revenues, Expenditures and Changes in Fund Balances
For the Forecasted Fiscal Years Ending June 30, 2025 Through 2029

		Forecasted								
	Historical Annual Average Change	Fiscal Year 2025	Fiscal Year 2026	Percent Change	Fiscal Year 2027	Percent Change	Fiscal Year 2028	Percent Change	Fiscal Year 2029	Percent Change
Revenues										
General Property Tax (Real Estate)	4.9%	\$25,133,000	\$25,384,000	1.0%	\$25,638,000	1.0%	\$25,895,000	1.0%	\$24,504,000	-5.4%
Tangible Personal Property Tax	0.0%			0.0%		0.0%		0.0%		0.0%
Income Tax	0.0%			0.0%		0.0%		0.0%		0.0%
Unrestricted State Grants-in-Aid	1.0%	6,130,000	6,130,000	0.0%	6,130,000	0.0%	6,130,000	0.0%	6,130,000	0.0%
Restricted State Grants-in-Aid	11.7%	304,000	430,000	41.4%	430,000	0.0%	430,000	0.0%	430,000	0.0%
Restricted Federal Grants-in-Aid - SFSF	0.0%			0.0%		0.0%		0.0%		0.0%
State Share of Local Property Taxes	3.0%	2,305,000	2,350,000	2.0%	2,400,000	2.1%	2,450,000	2.1%	2,500,000	2.0%
All Other Revenues	25.8%	3,237,000	3,300,000	1.9%	3,300,000	0.0%	3,300,000	0.0%	3,300,000	0.0%
Total Revenues	5.6%	37,109,000	37,594,000	1.3%	37,898,000	0.8%	38,205,000	0.8%	36,864,000	-3.5%
Other Financing Sources										
Proceeds from Sale of Notes	0.0%			0.0%		0.0%		0.0%		0.0%
State Emergency Loans and Advancements (Approved)	0.0%			0.0%		0.0%		0.0%		0.0%
Operating Transfers-In	0.0%			0.0%		0.0%		0.0%		0.0%
Advances-In	0.0%			0.0%		0.0%		0.0%		0.0%
All Other Financing Sources	-18.8%	10,000	10,000	0.0%	10,000	0.0%	10,000	0.0%	10,000	0.0%
Total Other Financing Sources	462.2%	10,000	10,000	0.0%	10,000	0.0%	10,000	0.0%	10,000	0.0%
Total Revenues and Other Financing Sources	5.5%	37,119,000	37,604,000	1.3%	37,908,000	0.8%	38,215,000	0.8%	36,874,000	-3.5%
Expenditures										
Personal Services	5.2%	20,548,000	21,370,000	4.0%	22,225,000	4.0%	23,114,000	4.0%	24,038,000	4.0%
Employees' Retirement/Insurance Benefits	4.4%	6,321,663	6,638,000	5.0%	6,970,000	5.0%	7,318,000	5.0%	7,684,000	5.0%
Purchased Services	2.6%	6,648,441	7,113,800	7.0%	7,612,000	7.0%	8,145,000	7.0%	8,715,000	7.0%
Supplies and Materials	-2.0%	1,954,962	1,200,000	-38.6%	1,260,000	5.0%	1,323,000	5.0%	1,389,000	5.0%
Capital Outlay	122.6%	335,865	300,000	-10.7%	300,000	0.0%	300,000	0.0%	300,000	0.0%
Intergovernmental	0.0%			0.0%		0.0%		0.0%		0.0%
Debt Service:				0.0%		0.0%		0.0%		0.0%
Principal-All (Historical Only)	0.0%			0.0%		0.0%		0.0%		0.0%
Principal-Notes	0.0%			0.0%		0.0%		0.0%		0.0%
Principal-State Loans	0.0%			0.0%		0.0%		0.0%		0.0%
Principal-State Advancements	0.0%			0.0%		0.0%		0.0%		0.0%
Principal-HB 264 Loans	66.6%	200,000		-100.0%		0.0%		0.0%		0.0%
Principal-Other	0.0%			0.0%		0.0%		0.0%		0.0%
Interest and Fiscal Charges	184.4%	1,950		-100.0%		0.0%		0.0%		0.0%
Other Objects	2.7%	401,607	400,000	-0.4%	400,000	0.0%	400,000	0.0%	400,000	0.0%
Total Expenditures	5.5%	36,412,488	37,021,800	1.7%	38,767,000	4.7%	40,600,000	4.7%	42,526,000	4.7%
Other Financing Uses										
Operating Transfers-Out	0.0%			0.0%		0.0%		0.0%		0.0%
Advances-Out	0.0%	3,500		-100.0%		0.0%		0.0%		0.0%
All Other Financing Uses	0.0%			0.0%		0.0%		0.0%		0.0%
Total Other Financing Uses	0.0%	3,500		-100.0%		0.0%		0.0%		0.0%
Total Expenditures and Other Financing Uses	5.5%	36,415,988	37,021,800	1.7%	38,767,000	4.7%	40,600,000	4.7%	42,526,000	4.7%
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	18.7%	703,012	582,200	-17.2%	859,000-	-247.5%	2,385,000-	177.6%	5,652,000-	137.0%
Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	39.4%	18,455,456	19,158,468	3.8%	19,740,668	3.0%	18,881,668	-4.4%	16,496,668	-12.6%
Cash Balance June 30	32.1%	19,158,468	19,740,668	3.0%	18,881,668	-4.4%	16,496,668	-12.6%	10,844,668	-34.3%
Estimated Encumbrances June 30	76.1%	250,000	250,000	0.0%	250,000	0.0%	250,000	0.0%	250,000	0.0%
Reservation of Fund Balance										
Textbooks and Instructional Materials	0.0%			0.0%		0.0%		0.0%		0.0%
Capital Improvements	0.0%			0.0%		0.0%		0.0%		0.0%
Budget Reserve	0.0%			0.0%		0.0%		0.0%		0.0%
DPIA	0.0%			0.0%		0.0%		0.0%		0.0%
Fiscal Stabilization	0.0%			0.0%		0.0%		0.0%		0.0%
Debt Service	0.0%			0.0%		0.0%		0.0%		0.0%
Property Tax Advances	0.0%			0.0%		0.0%		0.0%		0.0%
Bus Purchases	0.0%			0.0%		0.0%		0.0%		0.0%
Subtotal	0.0%			0.0%		0.0%		0.0%		0.0%
Fund Balance June 30 for Certification of Appropriations	31.6%	18,908,468	19,490,668	3.1%	18,631,668	-4.4%	16,246,668	-12.8%	10,594,668	-34.8%
Revenue from Replacement/Renewal Levies										
Income Tax - Renewal	0.0%			0.0%		0.0%		0.0%		0.0%
Property Tax - Renewal or Replacement	0.0%			0.0%		0.0%		0.0%		0.0%
Cumulative Balance of Replacement/Renewal Levies	0.0%			0.0%		0.0%		0.0%		0.0%
Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	31.6%	18,908,468	19,490,668	3.1%	18,631,668	-4.4%	16,246,668	-12.8%	10,594,668	-34.8%
Revenue from New Levies										
Income Tax - New	0.0%			0.0%		0.0%		0.0%		0.0%
Property Tax - New	0.0%			0.0%		0.0%		0.0%		0.0%
Cumulative Balance of New Levies	0.0%			0.0%		0.0%		0.0%		0.0%
Revenue from Future State Advancements	0.0%			0.0%		0.0%		0.0%		0.0%
Unreserved Fund Balance June 30	31.6%	18,908,468	19,490,668	3.1%	18,631,668	-4.4%	16,246,668	-12.8%	10,594,668	-34.8%
ADM Forecasts										
Kindergarten - October Count	0.0%			0.0%		0.0%		0.0%		0.0%
Grades 1-12 - October Count	0.0%			0.0%		0.0%		0.0%		0.0%

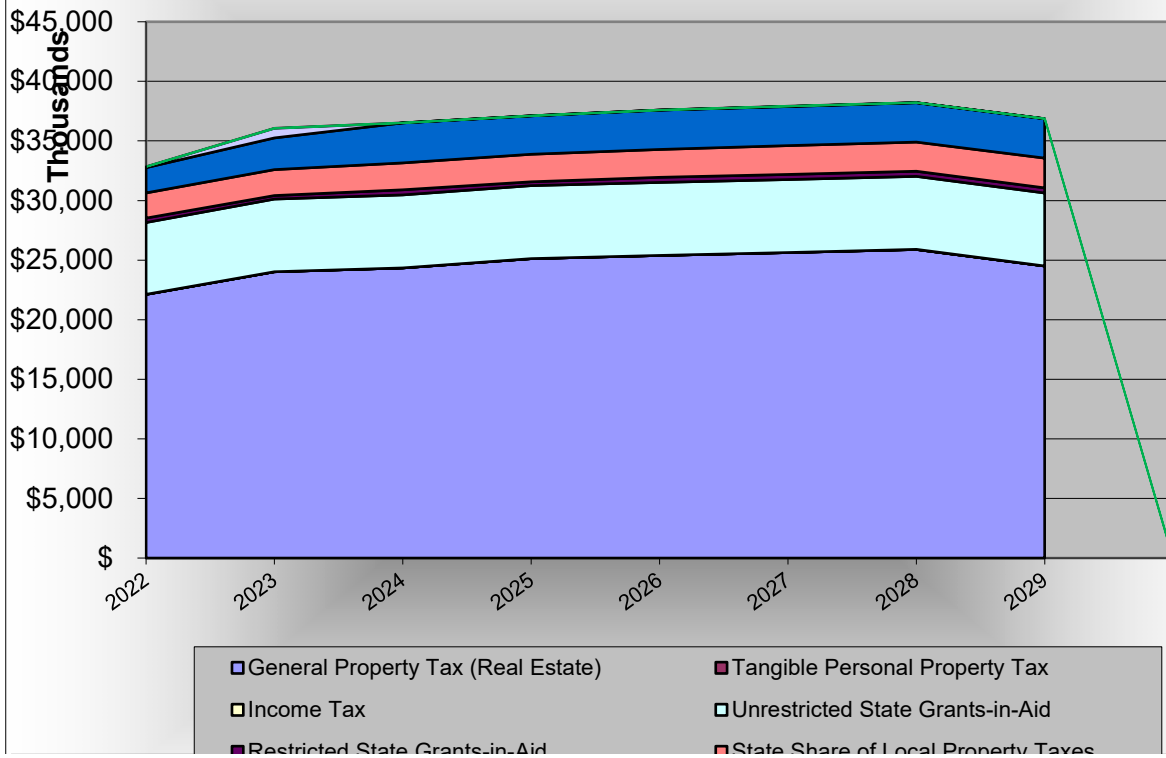
See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

Total Expenditures, Revenues and Fund Balances



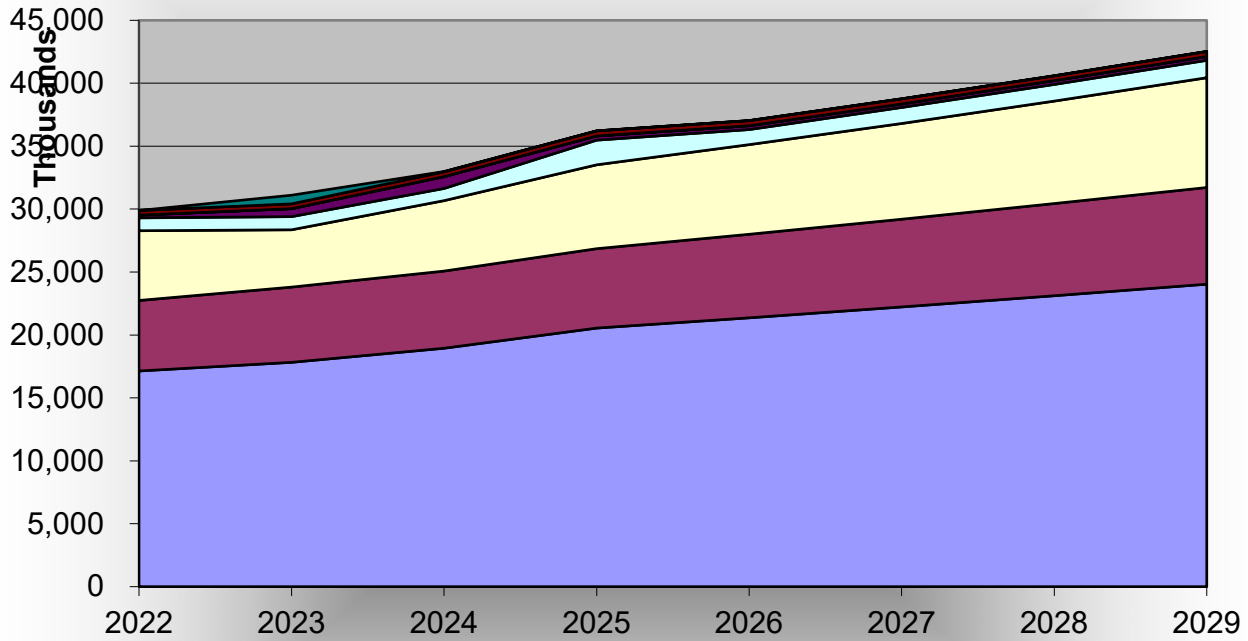
- ◆ Total Revenues
- ◆ Total Expenditures
- ◆ Excess Revenues over (under) Expenditures
- Cash Balance June 30
- × Fund Balance June 30 for Certification of Appropriations
- * Unreserved Fund Balance June 30

Revenues by Source



■ Restricted State Grants-in-Aid	■ State Share of Local Property Taxes
■ All Other Revenues	■ Total Other Financing Sources
■ Restricted Federal Grants-in-Aid - SFSP	

Expenditures by Category



■ Personal Services	■ Employees' Retirement/Insurance Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Intergovernmental
■ Other Objects	■ Total Other Financing Uses	