

# Dawson-Bryant Local Schools

Lawrence

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2014, 2015 and 2016 Actual;  
Forecasted Fiscal Years Ending June 30, 2017 Through 2021

	Actual				Average Change	Forecasted				
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016			Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>Revenues</b>										
1.010 General Property Tax (Real Estate)	\$1,142,264	\$1,217,907	\$1,169,826	1.3%	\$1,120,767	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	
1.020 Tangible Personal Property Tax	125,232	111,266	145,681	9.9%	128,733	125,000	125,000	125,000	125,000	
1.030 Income Tax										
1.035 Unrestricted State Grants-in-Aid	8,519,890	8,755,681	9,580,753	6.1%	9,904,977	9,900,000	9,900,000	9,900,000	9,900,000	
1.040 Restricted State Grants-in-Aid	426,703	358,093	1,162,162	104.2%	1,099,135	400,000	400,000	400,000	400,000	
1.045 Restricted Federal Grants-in-Aid - SFSF										
1.050 Property Tax Allocation	257,444	260,495	261,073	0.7%	246,200	250,000	250,000	250,000	250,000	
1.060 All Other Revenues	1,433,468	1,645,872	1,466,598	2.0%	1,439,943	1,425,000	1,425,000	1,425,000	1,425,000	
1.070 <b>Total Revenues</b>	<b>11,905,001</b>	<b>12,349,314</b>	<b>13,786,093</b>	<b>7.7%</b>	<b>13,939,755</b>	<b>13,225,000</b>	<b>13,225,000</b>	<b>13,225,000</b>	<b>13,225,000</b>	
<b>Other Financing Sources</b>										
2.010 Proceeds from Sale of Notes										
2.020 State Emergency Loans and Advancements (Approved)										
2.040 Operating Transfers-In	255,000	30,000	10,000	-77.5%						
2.050 Advances-In										
2.060 All Other Financing Sources	321	292	2,620	394.1%	258					
2.070 <b>Total Other Financing Sources</b>	<b>255,321</b>	<b>30,292</b>	<b>12,620</b>	<b>-73.2%</b>	<b>258</b>					
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>12,160,322</b>	<b>12,379,606</b>	<b>13,798,713</b>	<b>6.6%</b>	<b>13,940,013</b>	<b>13,225,000</b>	<b>13,225,000</b>	<b>13,225,000</b>	<b>13,225,000</b>	
<b>Expenditures</b>										
3.010 Personal Services	6,192,361	6,214,755	6,370,705	1.4%	7,149,883	7,185,000	7,245,000	7,245,000	7,245,000	
3.020 Employees' Retirement/Insurance Benefits	2,148,570	2,213,197	2,326,662	4.1%	2,456,618	2,606,618	2,756,618	2,906,618	3,056,618	
3.030 Purchased Services	1,923,115	2,068,584	2,340,928	10.4%	2,632,250	2,350,000	2,400,000	2,450,000	2,500,000	
3.040 Supplies and Materials	852,424	618,949	538,001	-20.2%	1,087,225	600,000	625,000	650,000	675,000	
3.050 Capital Outlay	29,162	37,149	19,233	-10.4%	25,699	30,000	35,000	40,000	45,000	
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										
4.055 Principal-Other										
4.060 Interest and Fiscal Charges										
4.300 Other Objects	285,926	315,813	248,996	-5.4%	332,442	325,000	350,000	375,000	400,000	
4.500 <b>Total Expenditures</b>	<b>11,431,558</b>	<b>11,468,447</b>	<b>11,844,525</b>	<b>1.8%</b>	<b>13,684,117</b>	<b>13,096,618</b>	<b>13,411,618</b>	<b>13,666,618</b>	<b>13,921,618</b>	
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out	643,323	580,630	1,029,992	33.8%	505,366	500,000	500,000	500,000	500,000	
5.020 Advances-Out										
5.030 All Other Financing Uses										
5.040 <b>Total Other Financing Uses</b>	<b>643,323</b>	<b>580,630</b>	<b>1,029,992</b>	<b>33.8%</b>	<b>505,366</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>12,074,881</b>	<b>12,049,077</b>	<b>12,874,517</b>	<b>3.3%</b>	<b>14,189,483</b>	<b>13,596,618</b>	<b>13,911,618</b>	<b>14,166,618</b>	<b>14,421,618</b>	
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>85,441</b>	<b>330,529</b>	<b>924,196</b>	<b>233.2%</b>	<b>249,470-</b>	<b>371,618-</b>	<b>686,618-</b>	<b>941,618-</b>	<b>1,196,618-</b>	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,191,022	4,276,463	4,606,992	4.9%	5,531,188	5,281,718	4,910,100	4,223,482	3,281,864	
7.020 <b>Cash Balance June 30</b>	<b>4,276,463</b>	<b>4,606,992</b>	<b>5,531,188</b>	<b>13.9%</b>	<b>5,281,718</b>	<b>4,910,100</b>	<b>4,223,482</b>	<b>3,281,864</b>	<b>2,085,246</b>	
8.010 <b>Estimated Encumbrances June 30</b>	<b>247,586</b>	<b>250,706</b>	<b>286,052</b>	<b>7.7%</b>						
<b>Reservation of Fund Balance</b>										
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 <b>Subtotal</b>										
10.010 <b>Fund Balance June 30 for Certification of Appropriations</b>	<b>4,028,877</b>	<b>4,356,286</b>	<b>5,245,136</b>	<b>14.3%</b>	<b>5,281,718</b>	<b>4,910,100</b>	<b>4,223,482</b>	<b>3,281,864</b>	<b>2,085,246</b>	
<b>Revenue from Replacement/Renewal Levies</b>										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement										
11.300 Cumulative Balance of Replacement/Renewal Levies										
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>4,028,877</b>	<b>4,356,286</b>	<b>5,245,136</b>	<b>14.3%</b>	<b>5,281,718</b>	<b>4,910,100</b>	<b>4,223,482</b>	<b>3,281,864</b>	<b>2,085,246</b>	
<b>Revenue from New Levies</b>										
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 <b>Unreserved Fund Balance June 30</b>	<b>4,028,877</b>	<b>4,356,286</b>	<b>5,245,136</b>	<b>14.3%</b>	<b>5,281,718</b>	<b>4,910,100</b>	<b>4,223,482</b>	<b>3,281,864</b>	<b>2,085,246</b>	
<b>ADM Forecasts</b>										
20.010 Kindergarten - October Count	109	83	79	-14.3%	94	90	90	90	90	
20.015 Grades 1-12 - October Count	1,096	1,109	1,066	-1.3%	1046	1050	1050	1050	1050	
<b>State Fiscal Stabilization Funds</b>										
21.010 Personal Services SFSF										
21.020 Employees Retirement/Insurance Benefits SFSF										
21.030 Purchased Services SFSF										
21.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 <b>Total Expenditures - SFSF</b>										

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