

**MINSTER LOCAL SCHOOL DISTRICT - - AUGLAIZE COUNTY**

**SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES**

**IN FUND BALANCES FOR THE FISCAL YEARS ENDED**

**JUNE 30, 2006, 2007, AND 2008 ACTUAL;**

**FORECASTED FISCAL YEARS ENDING JUNE 30, 2009 THROUGH 2013**

	Actual			Forecasted				
	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<b>Revenue:</b>								
1.010 General Property Tax (Real Estate)	2,826,488	3,101,636	3,018,408	2,983,166	3,061,085	3,111,517	3,171,507	3,235,068
1.020 Tangible Personal Property Tax	1,937,828	1,200,549	1,013,483	535,574	44,566	44,566	44,566	44,566
1.030 Income Tax	0	40,571	475,520	635,527	540,198	567,208	581,388	207,846
1.035 Unrestricted Grants-in-Aid	2,007,000	1,980,166	1,984,326	2,419,487	2,570,743	2,693,543	2,609,828	2,550,855
1.040 Restricted Grants-in-Aid	25,760	57,186	36,391	46,881	48,808	50,761	49,817	49,141
1.050 Property Tax Allocation	420,364	887,813	1,290,292	1,238,319	1,268,623	1,058,219	983,424	883,067
1.060 All Other Revenues	970,487	117,736	175,715	162,911	162,911	162,911	163,082	163,256
<b>1.070 Total Revenues</b>	<b>8,187,927</b>	<b>7,385,657</b>	<b>7,994,135</b>	<b>8,021,865</b>	<b>7,696,934</b>	<b>7,688,725</b>	<b>7,603,611</b>	<b>7,133,800</b>
<b>Other Financing Sources:</b>								
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0
2.020 State Emergency Loans and Advancements	0	0	0	0	0	0	0	0
2.040 Operating Transfers-In.	116,306	123,182	146,683	140,397	140,000	140,000	140,000	140,000
2.050 Advances-In	0	0	0	0	0	0	0	0
2.060 All Other Financing Sources	26,016	21,945	3,575	0	0	0	0	0
2.070 Total Other Financing Sources	142,322	145,127	150,258	140,397	140,000	140,000	140,000	140,000
<b>2.080 Total Revenues and Other Financing Sources</b>	<b>8,330,249</b>	<b>7,530,784</b>	<b>8,144,393</b>	<b>8,162,261</b>	<b>7,836,934</b>	<b>7,828,725</b>	<b>7,743,611</b>	<b>7,273,800</b>
<b>Expenditures:</b>								
3.010 Personal Services	4,531,005	4,224,493	4,390,033	4,424,475	4,571,092	4,464,887	4,528,076	4,592,806
3.020 Employees' Retirement/Insurance Benefits	1,524,674	1,506,704	1,603,204	1,699,080	1,792,697	1,848,643	1,974,096	2,111,353
3.030 Purchased Services	1,756,643	1,002,477	981,584	1,005,454	983,537	1,028,011	1,042,162	1,088,732
3.040 Supplies and Materials	148,290	141,170	235,127	237,601	179,006	209,376	245,657	253,027
3.050 Capital Outlay	86,407	40,206	148,499	33,190	0	32,100	32,100	32,100
3.060 Intergovernmental	0	0	0	0	0	0	0	0
<b>Debt Service:</b>								
4.010 Principal-All (History Only)	0	0	0	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0	0	0	0	0
4.050 Principal-HB 264 Loans	0	0	0	0	0	0	0	0
4.055 Principal-Other	0	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0	0	0
4.300 Other Objects	139,987	160,699	153,934	160,000	152,200	182,854	175,654	207,950
<b>4.500 Total Expenditures</b>	<b>8,187,006</b>	<b>7,075,749</b>	<b>7,512,381</b>	<b>7,559,800</b>	<b>7,678,532</b>	<b>7,765,872</b>	<b>7,997,745</b>	<b>8,285,969</b>
<b>Other Financing Uses</b>								
5.010 Operating Transfers-Out	116,306	123,182	224,492	225,397	140,000	140,000	140,000	140,000
5.020 Advances-Out	0	0	0	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	116,306	123,182	224,492	225,397	140,000	140,000	140,000	140,000
<b>5.050 Total Expenditures and Other Financing Uses</b>	<b>8,303,312</b>	<b>7,198,931</b>	<b>7,736,873</b>	<b>7,785,196</b>	<b>7,818,532</b>	<b>7,905,872</b>	<b>8,137,745</b>	<b>8,425,969</b>
<b>Excess of Rev &amp; Other Financing Sources over (under) Expenditures and Other Financing Uses</b>								
<b>6.010</b>	<b>26,937</b>	<b>331,853</b>	<b>407,520</b>	<b>377,065</b>	<b>18,402</b>	<b>-77,147</b>	<b>-394,133</b>	<b>-1,152,169</b>
<b>Cash Balance July 1 - Excl Proposed Renewal/ Replacement and New Levies</b>								
<b>7.010</b>	<b>25,722</b>	<b>52,659</b>	<b>384,512</b>	<b>792,032</b>	<b>1,169,097</b>	<b>1,187,499</b>	<b>1,110,352</b>	<b>716,219</b>
<b>7.020 Cash Balance June 30</b>	<b>52,659</b>	<b>384,512</b>	<b>792,032</b>	<b>1,169,097</b>	<b>1,187,499</b>	<b>1,110,352</b>	<b>716,219</b>	<b>-435,950</b>
8.010 Estimated Encumbrances June 30	45,413	16,820	20,000	20,000	20,000	20,000	20,000	20,000
<b>Reservation of Fund Balance</b>								
9.010 Textbooks and Instructional Materials	30,000	17,473	0	0	0	0	0	0
9.020 Capital Improvements	0	0	0	0	0	0	0	0
9.030 Budget Reserve	0	12,000	0	0	0	0	0	0
9.040 DPIA	0	0	0	0	0	0	0	0
9.050 Debt Service	0	0	0	0	0	0	0	0
9.060 Property Tax Advances	0	0	0	0	0	0	0	0
9.070 Bus Purchases	20,518	23,651	0	3,000	6,000	0	0	0
9.080 Subtotal	50,518	53,123	0	3,000	6,000	0	0	0
<b>Fund Balance June 30 for Certification of Appropriations</b>								
<b>10.010</b>	<b>-43,272</b>	<b>314,569</b>	<b>772,032</b>	<b>1,146,097</b>	<b>1,161,499</b>	<b>1,090,352</b>	<b>696,219</b>	<b>-455,950</b>
<b>Rev from Replacement/Renewal Levies</b>								
11.010 Income Tax - Renewal	0	0	0	0	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	0	0	0	0	0	0
11.030 Cumulative Balance of Replacement/Renewal Levies	0	0	0	0	0	0	0	0
<b>Fund Balance June 30 for Certification of Contracts, Salary and Other Obligations</b>								
<b>12.011</b>	<b>-43,272</b>	<b>314,569</b>	<b>772,032</b>	<b>1,146,097</b>	<b>1,161,499</b>	<b>1,090,352</b>	<b>696,219</b>	<b>-455,950</b>
<b>Revenue from New Levies</b>								
13.010 Income Tax - New	0	0	0	0	0	0	69,835	878,761
13.020 Property Tax - New	0	0	0	0	0	0	0	0
13.030 Cumulative Balance of New Levies	0	0	0	0	0	0	69,835	948,596
14.010 Revenue from Future State Advancements	0	0	0	0	0	0	0	0
<b>15.010 Unreserved Fund Balance June 30</b>	<b>-43,272</b>	<b>314,569</b>	<b>772,032</b>	<b>1,146,097</b>	<b>1,161,499</b>	<b>1,090,352</b>	<b>766,054</b>	<b>492,647</b>
<b>ADM Forecasts</b>								
20.010 Kindergarten - October Count				66	60	60	60	60
20.015 Grades 1-12 - October Count				835	837	827	820	815
20.02 Kindergarten - February Count				68	61	60	60	60
20.025 Grades 1-12 - February Count				854	840	830	825	820