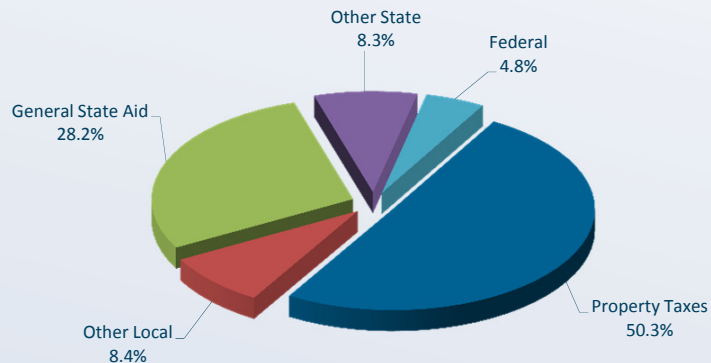


## North Boone CUSD 200

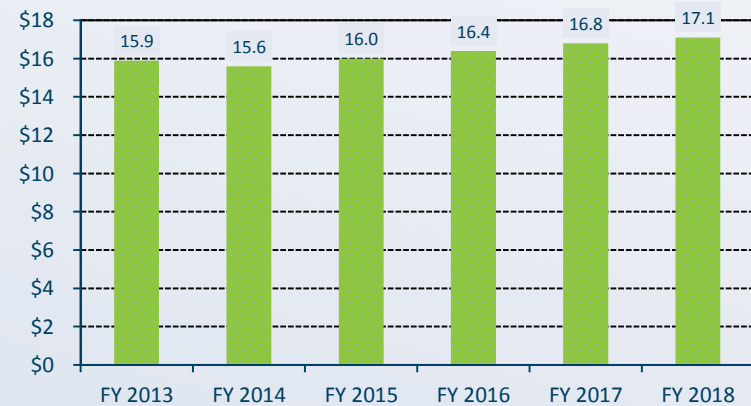
### Aggregate - Revenue Analysis

	BUDGET	REVENUE PROJECTIONS									
	FY 2013	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg
<b>LOCAL</b>											
Property Taxes	\$7,976,755	\$8,344,186	4.61%	\$8,633,378	3.47%	\$9,006,570	4.32%	\$9,394,784	4.31%	\$9,796,744	4.28%
CPPRT	\$77,335	\$90,736	17.33%	\$90,736	0.00%	\$90,736	0.00%	\$90,736	0.00%	\$90,736	0.00%
Pupil Activities	\$75,200	\$94,752	26.00%	\$94,752	0.00%	\$94,752	0.00%	\$94,752	0.00%	\$94,752	0.00%
Other Local Revenue	\$1,188,337	\$671,852	-43.46%	\$631,553	-6.00%	\$646,872	2.43%	\$657,815	1.69%	\$663,553	0.87%
<b>TOTAL LOCAL REVENUE</b>	<b>\$9,317,627</b>	<b>\$9,201,527</b>	<b>-1.25%</b>	<b>\$9,450,419</b>	<b>2.70%</b>	<b>\$9,838,930</b>	<b>4.11%</b>	<b>\$10,238,087</b>	<b>4.06%</b>	<b>\$10,645,785</b>	<b>3.98%</b>
<b>STATE</b>											
General State Aid	\$4,482,570	\$4,548,855	1.48%	\$4,834,445	6.28%	\$4,912,215	1.61%	\$4,875,071	-0.76%	\$4,817,416	-1.18%
Other State Revenue	\$1,313,912	\$1,071,543	-18.45%	\$960,043	-10.41%	\$876,418	-8.71%	\$889,529	1.50%	\$898,858	1.05%
<b>TOTAL STATE REVENUE</b>	<b>\$5,796,482</b>	<b>\$5,620,398</b>	<b>-3.04%</b>	<b>\$5,794,488</b>	<b>3.10%</b>	<b>\$5,788,633</b>	<b>-0.10%</b>	<b>\$5,764,600</b>	<b>-0.42%</b>	<b>\$5,716,275</b>	<b>-0.84%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$759,251</b>	<b>\$766,251</b>	<b>0.92%</b>	<b>\$766,251</b>	<b>0.00%</b>	<b>\$766,251</b>	<b>0.00%</b>	<b>\$766,251</b>	<b>0.00%</b>	<b>\$766,251</b>	<b>0.00%</b>
<b>FLOW-THROUGH REVENUE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>TOTAL REVENUE</b>	<b>\$15,873,360</b>	<b>\$15,588,176</b>	<b>-1.80%</b>	<b>\$16,011,158</b>	<b>2.71%</b>	<b>\$16,393,814</b>	<b>2.39%</b>	<b>\$16,768,938</b>	<b>2.29%</b>	<b>\$17,128,311</b>	<b>2.14%</b>

**REVENUE BY SOURCE DETAIL - FY 2013**



**REVENUE PROJECTION (MILLIONS)**

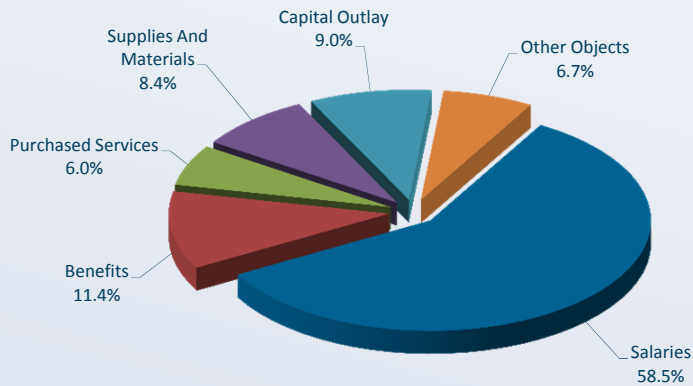


## North Boone CUSD 200

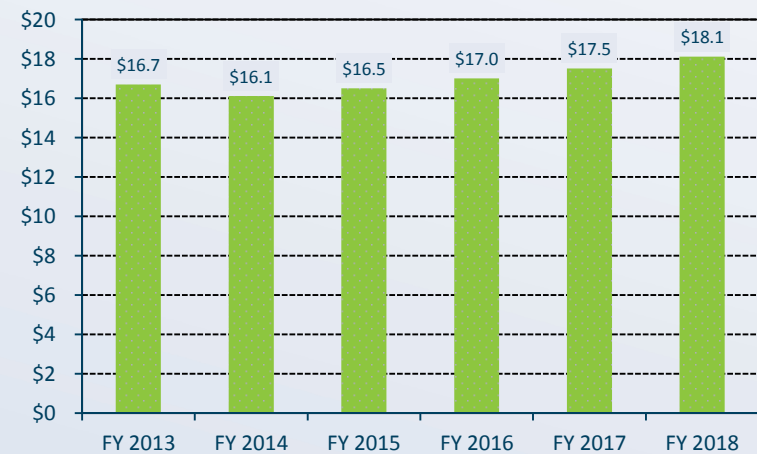
### Aggregate - Expenditure Analysis

	BUDGET	EXPENDITURE PROJECTIONS									
	FY 2013	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg
Salaries	\$9,752,593	\$9,896,078	1.47%	\$10,040,742	1.46%	\$10,301,417	2.60%	\$10,586,079	2.76%	\$10,873,567	2.72%
Benefits	\$1,900,687	\$1,967,617	3.52%	\$2,112,609	7.37%	\$2,276,079	7.74%	\$2,454,643	7.85%	\$2,648,551	7.90%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$11,653,280</b>	<b>\$11,863,696</b>	<b>1.81%</b>	<b>\$12,153,351</b>	<b>2.44%</b>	<b>\$12,577,496</b>	<b>3.49%</b>	<b>\$13,040,722</b>	<b>3.68%</b>	<b>\$13,522,118</b>	<b>3.69%</b>
Purchased Services	\$1,003,328	\$1,073,705	7.01%	\$1,088,345	1.36%	\$1,103,425	1.39%	\$1,118,956	1.41%	\$1,134,954	1.43%
Supplies And Materials	\$1,398,001	\$1,421,531	1.68%	\$1,436,982	1.09%	\$1,458,913	1.53%	\$1,481,501	1.55%	\$1,504,767	1.57%
Capital Outlay	\$1,496,780	\$828,085	-44.68%	\$893,085	7.85%	\$893,085	0.00%	\$893,085	0.00%	\$893,085	0.00%
Other Objects	\$1,112,551	\$955,565	-14.11%	\$933,176	-2.34%	\$957,489	2.61%	\$982,531	2.62%	\$1,008,325	2.63%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0	
Provision For Contingencies	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL ALL OTHER</b>	<b>\$5,010,660</b>	<b>\$4,278,886</b>	<b>-14.60%</b>	<b>\$4,351,588</b>	<b>1.70%</b>	<b>\$4,412,911</b>	<b>1.41%</b>	<b>\$4,476,074</b>	<b>1.43%</b>	<b>\$4,541,131</b>	<b>1.45%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,663,940</b>	<b>\$16,142,582</b>	<b>-3.13%</b>	<b>\$16,504,939</b>	<b>2.24%</b>	<b>\$16,990,407</b>	<b>2.94%</b>	<b>\$17,516,795</b>	<b>3.10%</b>	<b>\$18,063,249</b>	<b>3.12%</b>

FY 2013 EXPENDITURES BY OBJECT



EXPENDITURE PROJECTION (MILLIONS)



## North Boone CUSD 200

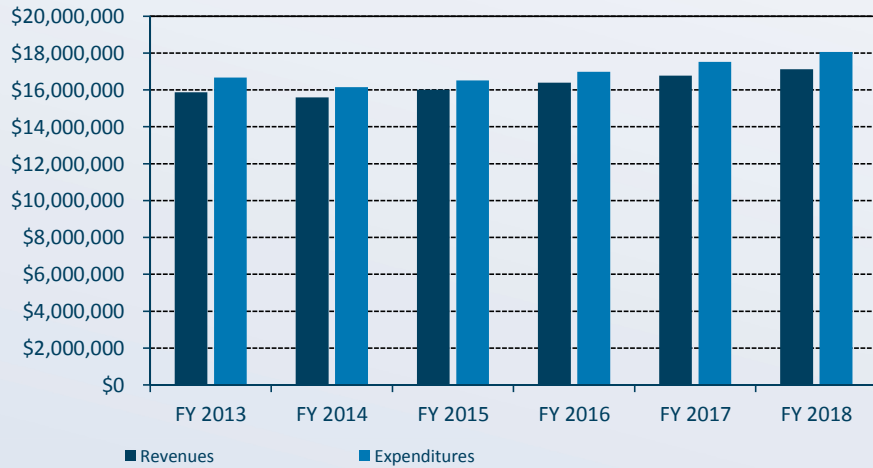
### Aggregate - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2013	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg
<b>REVENUE</b>											
Local	\$9,317,627	\$9,201,527	-1.25%	\$9,450,419	2.70%	\$9,838,930	4.11%	\$10,238,087	4.06%	\$10,645,785	3.98%
State	\$5,796,482	\$5,620,398	-3.04%	\$5,794,488	3.10%	\$5,788,633	-0.10%	\$5,764,600	-0.42%	\$5,716,275	-0.84%
Federal	\$759,251	\$766,251	0.92%	\$766,251	0.00%	\$766,251	0.00%	\$766,251	0.00%	\$766,251	0.00%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL REVENUE</b>	<b>\$15,873,360</b>	<b>\$15,588,176</b>	<b>-1.80%</b>	<b>\$16,011,158</b>	<b>2.71%</b>	<b>\$16,393,814</b>	<b>2.39%</b>	<b>\$16,768,938</b>	<b>2.29%</b>	<b>\$17,128,311</b>	<b>2.14%</b>
<b>EXPENDITURES</b>											
Salary and Benefit Costs	\$11,653,280	\$11,863,696	1.81%	\$12,153,351	2.44%	\$12,577,496	3.49%	\$13,040,722	3.68%	\$13,522,118	3.69%
Other	\$5,010,660	\$4,278,886	-14.60%	\$4,351,588	1.70%	\$4,412,911	1.41%	\$4,476,074	1.43%	\$4,541,131	1.45%
<b>TOTAL EXPENDITURES</b>	<b>\$16,663,940</b>	<b>\$16,142,582</b>	<b>-3.13%</b>	<b>\$16,504,939</b>	<b>2.24%</b>	<b>\$16,990,407</b>	<b>2.94%</b>	<b>\$17,516,795</b>	<b>3.10%</b>	<b>\$18,063,249</b>	<b>3.12%</b>
<b>SURPLUS / DEFICIT</b>	<b>(\$790,580)</b>	<b>(\$554,406)</b>		<b>(\$493,781)</b>		<b>(\$596,593)</b>		<b>(\$747,858)</b>		<b>(\$934,938)</b>	<b>A</b>
<b>OTHER FINANCING SOURCES/USES</b>											
Transfer Among Funds (Net)	\$0	\$0		\$0		\$0		\$0		\$0	
Sale of Bonds	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL OTHER FIN. SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	<b>B</b>
<b>SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES</b>	<b>(\$790,580)</b>	<b>(\$554,406)</b>		<b>(\$493,781)</b>		<b>(\$596,593)</b>		<b>(\$747,858)</b>		<b>(\$934,938)</b>	<b>A+B</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$9,592,650</b>	<b>\$8,802,070</b>		<b>\$8,247,665</b>		<b>\$7,753,883</b>		<b>\$7,157,291</b>		<b>\$6,409,433</b>	
<b>PROJECTED YEAR END BALANCE</b>	<b>\$8,802,070</b>	<b>\$8,247,665</b>		<b>\$7,753,883</b>		<b>\$7,157,291</b>		<b>\$6,409,433</b>		<b>\$5,474,495</b>	
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>52.82%</b>	<b>51.09%</b>		<b>46.98%</b>		<b>42.13%</b>		<b>36.59%</b>		<b>30.31%</b>	
<b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b>	<b>6.34</b>	<b>6.13</b>		<b>5.64</b>		<b>5.06</b>		<b>4.39</b>		<b>3.64</b>	

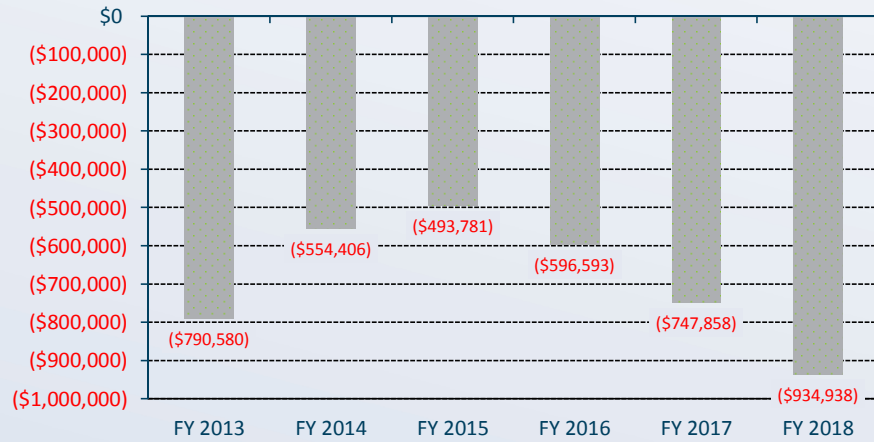
## North Boone CUSD 200

### Aggregate - Projection Analysis

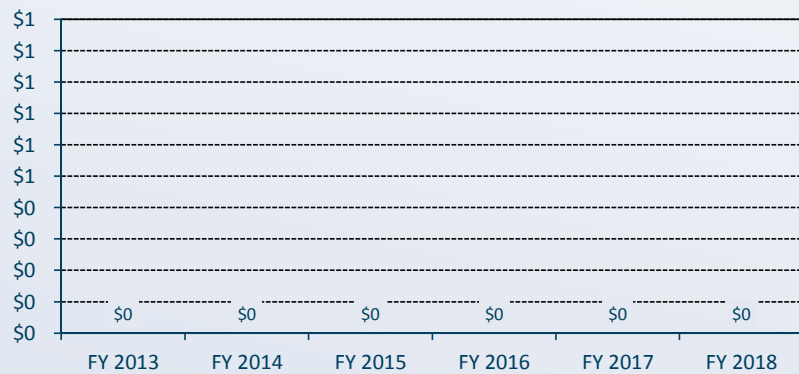
#### REVENUES VS. EXPENDITURES



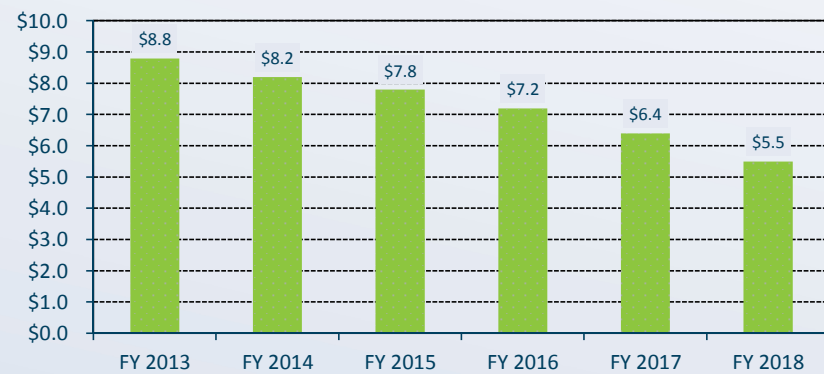
#### FY SURPLUS / DEFICIT



#### OTHER FINANCING SOURCES & USES

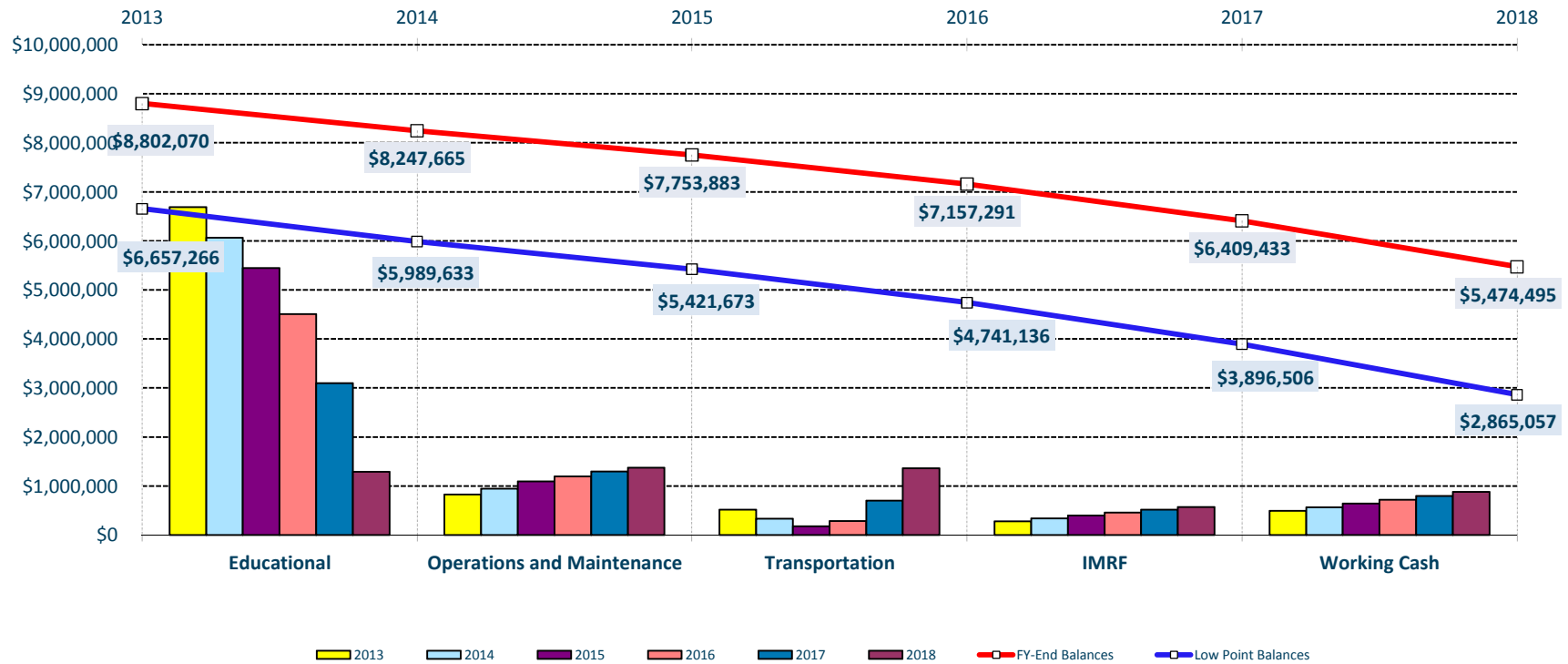


#### YEAR END FUND BALANCE (MILLIONS)



## North Boone CUSD 200

### Aggregate View - Projection Summary



## North Boone CUSD 200

### Aggregate View - Projection Summary

#### Financial Profile Calculation For FY 2013

	Ratio	Score	Value
Fund Balance to Rev Ratio	0.56	4	1.4
Exp to Rev Ratio	1.05	3	1.05
Days Cash On Hand	179.60	3	0.3
% of Short Term Borrowing Max Remaining	100.00	4	0.4
% of Long Term Debt Margin Remaining	30.65	2	0.2

**Total Score:** 3.35  
**Category:** Financial Review

