

## **2009 Special Education Preschool Fund Assumptions November 3, 2008**

### **Revenue Assumptions:**

- 62 children funded at \$2,750 each                      \$170,500
- Will use about \$51,000 of cash balance in 2009. Available cash at the end of 2008 will be about \$180,000

### **Expenditure Assumptions:**

- Johnson County Special Services Budget      \$176,000
- Transportation cost (2 routes) is \$45,000

**Center Grove Community School Corporation**  
**Cash Flow Forecast - Sp. Ed. Pre-School**  
**For the Year Ending December 31, 2009**

<b>SUMMARY:</b>	<b>Budget</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Annual</b>
Beginning Cash Balance	165,961	165,961	160,785	157,748	239,961	190,785	187,748	140,711	135,535	132,498	170,711	165,535	162,498	165,961
Encumbrances from prior year														
Estimated Revenue	170,500	0	0	85,250	0	0	0	0	0	85,250	0	0	0	170,500
Estimated Expenditures	221,000	5,175	3,037	3,037	49,175	3,037	47,037	5,175	3,037	47,037	5,175	3,037	47,037	221,000
Estimated Ending Cash Balance	115,461	160,785	157,748	239,961	190,785	187,748	140,711	135,535	132,498	170,711	165,535	162,498	115,461	115,461

<b>REVENUE:</b>	<b>Budget</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Annual</b>
<b>Property Tax</b>														
Local Property Tax	0									0			0	0
Financial Institutions Tax	0									0			0	0
License Excise Tax	0									0			0	0
CVET	0									0			0	0
Property Tax Replacement	0					0						0		0
<b>Total Property Tax Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
State Grant	170,500			85,250						85,250				170,500
<b>TOTAL REVENUE</b>	<b>170,500</b>	<b>0</b>	<b>0</b>	<b>85,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170,500</b>

<b>EXPENDITURES:</b>	<b>Budget</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Annual</b>
Support Driver Salaries	31,572	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	31,572
Support Driver Fica	2,351	196	196	196	196	196	196	196	196	196	196	196	196	2,351
Support Driver Perf	1,973	164	164	164	164	164	164	164	164	164	164	164	164	1,973
Group Insurance	551	46	46	46	46	46	46	46	46	46	46	46	46	551
W/C Insurance	1,285	321			321			321			321			1,285
Transfer Tuition Payments	176,000				44,000		44,000			44,000			44,000	176,000
Fuel Expense	7,268	1,817			1,817			1,817			1,817			7,268
<b>Total Expenditures</b>	<b>221,000</b>	<b>5,175</b>	<b>3,037</b>	<b>3,037</b>	<b>49,175</b>	<b>3,037</b>	<b>47,037</b>	<b>5,175</b>	<b>3,037</b>	<b>47,037</b>	<b>5,175</b>	<b>3,037</b>	<b>47,037</b>	<b>221,000</b>

<b>Net Operating Cash Flow</b>	<b>(50,500)</b>	<b>(5,175)</b>	<b>(3,037)</b>	<b>82,213</b>	<b>(49,175)</b>	<b>(3,037)</b>	<b>(47,037)</b>	<b>(5,175)</b>	<b>(3,037)</b>	<b>38,213</b>	<b>(5,175)</b>	<b>(3,037)</b>	<b>(47,037)</b>	<b>(50,500)</b>
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# Special Education Preschool Revenue

	2006	2007	2008	2009
Revenue Assumptions:	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Preschool Count	60.00	62.00	62.00	62.00
Per Student Funding	2,750.00	2,750.00	2,750.00	2,750.00
<b>Total Preschool Funding</b>	<b>165,000.00</b>	<b>170,500.00</b>	<b>170,500.00</b>	<b>170,500.00</b>
<b><u>Local Funding</u></b>				
AV Est. Growth %		9.8%	4.0%	-19.6%
Estimated AV	2,295,503,980	2,520,158,340	2,620,964,674	2,107,000,000
Maximum tax rate	0.0020	0.0019	0.0021	0.0000
<b>Maximum levy</b>	<b>45,910.00</b>	<b>47,536.27</b>	<b>55,040.00</b>	<b>-</b>
<b>State Grant</b>	<b>119,090.00</b>	<b>122,963.73</b>	<b>115,460.00</b>	<b>170,500.00</b>
Loca Property Taxes	45,910.00	47,536.27	55,040.00	-
PTRC (Assume 5%)	2,291.00	2,064.00	2,897.00	-
<b>Total Property Tax</b>	<b>48,201.00</b>	<b>49,600.27</b>	<b>57,937.00</b>	<b>-</b>
Fit	32.00	21.00	21.00	-
Excise	5,535.31	5,445.75	5,445.75	-
Cvet	82.88	77.40	77.40	-
<b>Total Revenue</b>	<b>172,941.19</b>	<b>178,108.15</b>	<b>178,941.15</b>	<b>170,500.00</b>

**Center Grove Community School Corporation  
2009 Sp. Ed. Pre-School  
Spending Plan**

Account Number	Description:	2008 Budget
0600-12810-120-0000-0000	Support Driver Salaries	31,572
0600-12810-211-0000-0000	Support Driver Fica	2,351
0600-12810-214-0000-0000	Support Driver Perf	1,973
0600-12810-220-0000-0000	Group Insurance	551
0600-12810-225-0000-0000	W/C Insurance	1,285
0600-12810-613-0000-0000	Fuel Expense	7,268
0600-17700-564-0000-0000	Transfer Tuition	176,000
<b>0600*****.**_*****_***</b>	<b>Totals</b>	<b>221,000</b>