## Winton Woods City School District

**Schedule of Revenues, Expenditures and Changes in Fund Balances**

For the Fiscal Years Ended June 30, 2018, 2019, & 2020 Actual; Forecasted Fiscal Year’s Ending June 30, 2021 thru 2025

**September 28, 2020**

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Fiscal Year</th>
<th>Actual</th>
<th>Forecasted</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.010 General Property Tax (Real Estate)</td>
<td>2018</td>
<td>$23,239,784</td>
<td>$22,224,016</td>
</tr>
<tr>
<td></td>
<td>2019</td>
<td>$22,706,720</td>
<td>$22,050,000</td>
</tr>
<tr>
<td></td>
<td>2020</td>
<td>$22,186,720</td>
<td>$21,650,000</td>
</tr>
<tr>
<td></td>
<td>Average</td>
<td>$22,215,000</td>
<td>$22,215,000</td>
</tr>
<tr>
<td>1.020 Tangible Personal Property Tax</td>
<td>2021</td>
<td>$22,215,000</td>
<td>$22,215,000</td>
</tr>
<tr>
<td>1.030 Income Tax</td>
<td>2022</td>
<td>$22,215,000</td>
<td>$22,215,000</td>
</tr>
<tr>
<td>1.035 Unrestricted State Grants-in-Aid</td>
<td>2023</td>
<td>$22,215,000</td>
<td>$22,215,000</td>
</tr>
<tr>
<td>1.040 Restricted State Grants-in-Aid</td>
<td>2024</td>
<td>$22,215,000</td>
<td>$22,215,000</td>
</tr>
<tr>
<td>1.050 Property Tax Allocation</td>
<td>2025</td>
<td>$22,215,000</td>
<td>$22,215,000</td>
</tr>
<tr>
<td>1.060 All Other Revenues</td>
<td>2018</td>
<td>$4,754,685</td>
<td>$4,352,607</td>
</tr>
<tr>
<td></td>
<td>2019</td>
<td>$3,584,685</td>
<td>$3,584,685</td>
</tr>
<tr>
<td></td>
<td>2020</td>
<td>$3,584,685</td>
<td>$3,584,685</td>
</tr>
<tr>
<td></td>
<td>Total Revenues</td>
<td>$50,257,837</td>
<td>$48,874,000</td>
</tr>
</tbody>
</table>

### Other Financing Sources

- **2.010 Proceeds from Sale of Notes**
- **2.020 State Emergency Loans and Advancements (Approved)**
- **2.030 Restricted Federal Grants-in-Aid - SFSF**
- **2.040 Advances-In**
- **2.060 All Other Financing Sources**

### Expenditures

- **3.010 Personnel Services**
- **3.020 Employees' Retirement/Insurance Benefits**
- **3.030 Purchased Services**
- **3.040 Supplies and Materials**
- **3.050 Capital Outlay**
- **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-HH 264 Loans**
- **4.055 Principal-Other**
- **4.060 Interest and Fiscal Charges**
- **4.300 Other Objects**

### Other Objects

- **4.500 Total Expenditures**

### Total Revenues and Other Financing Sources

- **5.010 Operating Transfers-Out**
- **5.020 Advances-Out**
- **5.040 All Other Financing Uses**
- **5.050 Total Expenditures and Other Financing Uses**
- **6.010 Excess of Revenues and Other Financing Sources**

### Excess of Revenues and Other Financing Sources

- **7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies**
- **7.020 Cash Balance June 30**
- **8.010 Estimated Encumbrances June 30**

### 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**

### Fund Balance June 30

- **10.010 Fund Balance June 30 for Certification of Revenue from Replacement/Renewal Levies**
- **11.010 Income Tax - New**
- **11.020 Property Tax - Renewal or Replacement**
- **11.300 Cumulative Balance of Replacement/Renewal Levies**

### 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**

### Unreserved Fund Balance June 30

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Fiscal Year</th>
<th>Actual</th>
<th>Forecasted</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.010 Unreserved Fund Balance June 30</td>
<td>2018</td>
<td>$19,364,821</td>
<td>$19,318,152</td>
</tr>
<tr>
<td></td>
<td>2019</td>
<td>$19,318,152</td>
<td>$19,318,152</td>
</tr>
<tr>
<td></td>
<td>2020</td>
<td>$19,318,152</td>
<td>$19,318,152</td>
</tr>
<tr>
<td></td>
<td>Average</td>
<td>$19,318,152</td>
<td>$19,318,152</td>
</tr>
</tbody>
</table>

### ADM Forecasts

- **20.010 Kindergarten - October Count**
- **20.015 Grades 1-12 - October Count**

### State Fiscal Stabilization Funds

- **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 Total Expenditures - SFSF**

See accompanying summary of significant forecast assumptions and accounting policies.

Includes: General fund, Emergency Levy fund, Textbook fund and any portion of Debt Service fund related to General fund debt.