## Sample City Schools
### Sample County

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

For the Fiscal Years Ended June 30, 2011, 2012 and 2013 Actual; Forecasted Fiscal Years Ending June 30, 2014 Through 2018

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### Revenues

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>Average Change</th>
<th>Fiscal Year</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Property Tax (Real Estate)</td>
<td>$4,422,897</td>
<td>$4,604,497</td>
<td>$4,623,824</td>
<td>2.3%</td>
<td>$4,600,000</td>
<td>$4,600,000</td>
<td>$4,600,000</td>
<td>$4,600,000</td>
<td>$4,600,000</td>
<td>$4,600,000</td>
</tr>
<tr>
<td>Tangible Personal Property Tax</td>
<td>14,313</td>
<td>353</td>
<td>-98.8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Tax</td>
<td>1,756,630</td>
<td>1,813,389</td>
<td>1,839,195</td>
<td>2.3%</td>
<td>1,825,000</td>
<td>1,825,000</td>
<td>1,825,000</td>
<td>1,825,000</td>
<td>1,825,000</td>
<td></td>
</tr>
<tr>
<td>Unrestricted State Grants-in-Aid</td>
<td>9,541,526</td>
<td>6,089,014</td>
<td>5,061,945</td>
<td>1.0%</td>
<td>6,000,000</td>
<td>6,000,000</td>
<td>6,000,000</td>
<td>5,800,000</td>
<td>5,800,000</td>
<td></td>
</tr>
<tr>
<td>Restricted State Grants-in-Aid</td>
<td>31,180</td>
<td>17,032</td>
<td>21,549</td>
<td>-9.4%</td>
<td>20,000</td>
<td>20,000</td>
<td>20,000</td>
<td>17,000</td>
<td>17,000</td>
<td></td>
</tr>
<tr>
<td>Restricted Federal Grants-in-Aid - SFSF</td>
<td>524,435</td>
<td>309,879</td>
<td>40,421</td>
<td>-63.9%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Tax Allocation</td>
<td>1,209,583</td>
<td>837,393</td>
<td>630,409</td>
<td>-27.7%</td>
<td>630,000</td>
<td>630,000</td>
<td>630,000</td>
<td>630,000</td>
<td>630,000</td>
<td></td>
</tr>
<tr>
<td>Other Revenues</td>
<td>1,041,941</td>
<td>952,842</td>
<td>929,961</td>
<td>-6.6%</td>
<td>683,000</td>
<td>599,000</td>
<td>500,000</td>
<td>450,000</td>
<td>450,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>14,942,000</td>
<td>14,533,399</td>
<td>14,147,324</td>
<td>-2.7%</td>
<td>13,758,000</td>
<td>13,575,000</td>
<td>13,375,000</td>
<td>13,322,000</td>
<td>13,322,000</td>
<td></td>
</tr>
</tbody>
</table>

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### Other Financing Sources

- Proceeds from Sale of Notes
- State Emergency Loans and Advances (Approved)
- Operating Transfers-In
- Advances-In
- All Other Financing Sources
- Total Other Financing Sources

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Revenues and Other Financing Sources</strong></td>
<td>15,095,014</td>
<td>14,580,338</td>
<td>14,147,619</td>
<td>-3.2%</td>
<td>13,806,372</td>
<td>13,595,000</td>
<td>13,395,000</td>
<td>13,342,000</td>
</tr>
</tbody>
</table>

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### Expenditures

- Personal Services
- Employees' Retirement/Insurance Benefits
- Purchased Services
- Supplies and Materials
- Capital Outlay
- Intergovernmental
- Principal-All (Historical Only)
- Principal-Notes
- Principal-State Loans
- Principal-State Advancements
- Principal HB 264 Loans
- Principal-Other
- Interest and Fiscal Charges
- Other Objects
- **Total Expenditures**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
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<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>13,788,026</td>
<td>13,417,569</td>
<td>13,046,509</td>
<td>1.0%</td>
<td>14,658,685</td>
<td>14,937,934</td>
<td>15,273,682</td>
<td>15,585,900</td>
</tr>
</tbody>
</table>

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### Other Financing Uses

- Operating Transfers-Out
- Expenditures-Out
- All Other Financing Uses
- Total Other Financing Uses
- Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses
- Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies
- Cash Balance June 30
- Estimated Encumbrances June 30
- **Reservation of Fund Balance**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reservation of Fund Balance</strong></td>
<td>935,983</td>
<td>911,268</td>
<td>1,166,489</td>
<td>12.7%</td>
<td>1,285,627</td>
<td>1,280,000</td>
<td>1,300,000</td>
<td>1,325,000</td>
</tr>
</tbody>
</table>

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### Revenue from Replacement/Renewal Levies

- Income Tax - Renewal
- Property Tax - Renewal or Replacement
- Cumulative Balance of Replacement/Renewal Levies

### Fund Balance June 30 for Certification of Appropriations

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
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<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Balance June 30 for Certification of Appropriations</td>
<td>7,980,348</td>
<td>9,137,755</td>
<td>9,286,947</td>
<td>8.1%</td>
<td>8,355,000</td>
<td>7,032,258</td>
<td>5,353,576</td>
<td>3,089,676</td>
</tr>
</tbody>
</table>

### Revenue from New Levies

- Income Tax - New
- Property Tax - New

### Cumulative Balance of New Levies

### Revenue from Future State Advancements

### Unreserved Fund Balance June 30

<table>
<thead>
<tr>
<th>Fiscal Year</th>
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<th>2012</th>
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<tr>
<td>Unreserved Fund Balance June 30</td>
<td>7,980,348</td>
<td>9,137,755</td>
<td>9,286,947</td>
<td>8.1%</td>
<td>8,355,000</td>
<td>7,032,258</td>
<td>5,353,576</td>
<td>3,089,676</td>
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</table>

### ADM Forecasts

- Kindergarten - October Count
- Grades 1-12 - October Count
- State Fiscal Stabilization Funds
- Personal Services SFSF
- Employees' Retirement/Insurance Benefits SFSF
- Purchased Services SFSF
- Supplies and Materials SFSF
- Capital Outlay SFSF
- Total Expenditures - SFSF

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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.