

# WARREN WOODS PUBLIC SCHOOLS

## GENERAL FUND OPERATIONS: FY2021-2022

### BUDGET RECOMMENDATION

Presented to Board of Education, January 10, 2022

Operating Mills Levied = Non-Homestead 16.9660 / Commercial Personal 4.9660

REVENUES:	2020-21	2021-22	2021-22	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	3,339,941	3,296,318	3,571,050	274,732
STATE SOURCES	29,700,027	29,019,769	31,638,202	2,618,433
FEDERAL SOURCES	3,058,860	3,176,621	3,286,125	109,504
OTHER TRANSACTIONS	<u>2,609,796</u>	<u>2,621,999</u>	<u>2,663,996</u>	<u>41,997</u>
<b>TOTAL REVENUES</b>	<b>38,708,624</b>	<b>38,114,707</b>	<b>41,159,373</b>	<b>3,044,666</b>

EXPENDITURES:	2020-21	2021-22	2021-22	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	17,981,175	18,935,045	19,552,265	617,220
ADDED NEEDS	4,424,247	5,087,029	5,168,464	81,435
ADULT & CONTINUING ED.	<u>296,106</u>	<u>323,985</u>	<u>340,944</u>	<u>16,959</u>
<b>TOTAL INSTRUCTION</b>	<b>22,701,528</b>	<b>24,346,059</b>	<b>25,061,673</b>	<b>715,614</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	3,120,252	3,452,350	3,961,490	509,140
INST. STAFF SERVICES	1,220,755	1,872,903	2,080,050	207,147
GENERAL ADMINISTRATION	483,443	525,626	528,728	3,102
SCHOOL ADMINISTRATION	2,123,563	2,167,537	2,201,165	33,628
BUSINESS SERVICES	515,946	633,803	611,873	(21,930)
OPERATIONS/MAINTENANCE	3,883,699	4,115,651	4,041,534	(74,117)
PUPIL TRANSPORTATION	571,007	696,116	689,068	(7,048)
CENTRAL SERVICES	1,059,714	1,231,598	1,269,236	37,638
ATHLETIC ACTIVITIES/OTHER SUPP	604,852	654,409	660,623	6,214
COMMUNITY SERVICES	414,144	446,181	466,060	19,879
<b>TOTAL SUPPORT</b>	<b>13,997,375</b>	<b>15,796,174</b>	<b>16,509,827</b>	<b>713,653</b>
<b>TOTAL EXPENDITURES</b>	<b>36,698,903</b>	<b>40,142,233</b>	<b>41,571,500</b>	<b>1,429,267</b>
Other Uses - Transfers Net	(412,536)	(99,648)	(494,850)	(395,202)

EQUITY IMPLICATIONS			
NET OPERATIONS	1,597,185	(2,127,174)	(906,977)
BEGINNING EQUITY	8,883,893	10,481,078	10,481,078
ENDING EQUITY	10,481,078	8,353,904	9,574,101

**WARREN WOODS PUBLIC SCHOOLS  
SPECIAL EDUCATION CENTER PROGRAM FY 2021-2022**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , January 10, 2022

	2020-21	2021-22	2021-22	INCREASE
<b>REVENUES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STATE SOURCES	1,652,568	1,671,882	1,694,965	23,083
OTHER TRANSFERS	<u>2,787,000</u>	<u>2,963,000</u>	<u>2,725,021</u>	<u>(237,979)</u>
<b>TOTAL REVENUES</b>	<b>4,439,568</b>	<b>4,634,882</b>	<b>4,419,986</b>	<b>(214,896)</b>

	2020-21	2021-22	2021-22	INCREASE
<b>EXPENDITURES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES	2,353,109	2,419,389	2,366,581	(52,808)
EMPLOYEE BENEFITS	1,580,195	1,668,328	1,643,762	(24,566)
PURCHASED SERVICES	7,578	26,050	35,150	9,100
SUPPLIES & MATERIALS	28,653	37,410	35,990	(1,420)
CAPITAL OUTLAY	4,295	0	0	0
OTHER COSTS/TRANSFERS	<u>465,737</u>	<u>483,705</u>	<u>338,503</u>	<u>(145,202)</u>
<b>TOTAL EXPENDITURES</b>	<b>4,439,568</b>	<b>4,634,882</b>	<b>4,419,986</b>	<b>(214,896)</b>

	2020-21	2021-22	2021-22	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	0	0	0
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>0</u>
ENDING EQUITY	0	0	0

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2021-2022**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , January 10, 2022

	2020-21	2021-22	2021-22	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>REVENUES:</b>				
LOCAL REVENUE - FEES	531,014	553,750	708,970	155,220
STATE REVENUE	72,390	62,253	58,546	(3,707)
FOOD SALES	0	0	0	0
FEDERAL REVENUE	79,340	0	0	0
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>682,744</b>	<b>616,003</b>	<b>767,516</b>	<b>151,513</b>

	2020-21	2021-22	2021-22	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>EXPENDITURES:</b>				
SALARIES & FRINGES	627,120	660,275	766,360	106,085
PURCHASED SERVICES	21,530	32,010	31,010	(1,000)
SUPPLIES & MATERIALS	2,949	17,500	12,250	(5,250)
CAPITAL OUTLAY	2,313	0	2,286	2,286
FIELD TRIPS & OTHER EXP.	<u>12,900</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>666,812</b>	<b>713,285</b>	<b>815,406</b>	<b>102,121</b>

	2020-21	2021-22	2021-22	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>OTHER FINANCING:</b>				
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	0	0	0
GENERAL FUND	0	0	0	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	15,932	(97,282)	(47,890)
BEGINNING EQUITY	<u>6,636</u>	<u>22,568</u>	<u>22,568</u>
ENDING EQUITY	22,568	(74,714)	(25,322)

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2021-2022**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 28, 2021

	2020-21	2021-22	2021-22	INCREASE
<b>REVENUES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (MERCHANTISE SALES)	2,782	36,500	36,500	0
OTHER REVENUES	<u>25</u>	<u>50</u>	<u>50</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>2,807</b>	<b>36,550</b>	<b>36,550</b>	<b>0</b>

	2020-21	2021-22	2021-22	INCREASE
<b>EXPENDITURES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
COST OF GOODS SOLD	2,573	30,000	30,000	0
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>21</u>	<u>650</u>	<u>650</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>2,594</b>	<b>30,650</b>	<b>30,650</b>	<b>0</b>

	2020-21	2021-22	2021-22	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	213	5,900	5,900	
BEGINNING EQUITY	<u>21,142</u>	<u>21,355</u>	<u>21,355</u>	
ENDING EQUITY	21,355	27,255	27,255	

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: FOOD SERVICE FY2021-2022**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , January 10, 2022

	2020-21	2021-22	2021-22	INCREASE
<b>REVENUES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (FOOD SALES)	36,858	120,100	123,250	3,150
STATE SOURCES	119,935	100,172	99,819	(353)
FEDERAL (inc. Commodities)	1,327,839	1,593,875	2,426,913	833,038
INCOMING TRANSFERS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,484,632</b>	<b>1,814,147</b>	<b>2,649,982</b>	<b>835,835</b>

	2020-21	2021-22	2021-22	INCREASE
<b>EXPENDITURES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	563,926	649,405	670,196	20,791
PURCHASED SERVICES	15,196	63,374	57,889	(5,485)
SUPPLIES & OTHER	581,321	869,367	1,147,529	278,162
CAPITAL IMPROVEMENTS	100,400	83,000	138,572	55,572
INDIRECT COSTS	<u>75,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>1,335,843</b>	<b>1,785,146</b>	<b>2,134,186</b>	<b>349,040</b>

	2020-21	2021-22	2021-22	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	148,789	29,001	515,796	
BEGINNING EQUITY	<u>796,161</u>	<u>944,950</u>	<u>944,950</u>	
ENDING EQUITY	944,950	973,951	1,460,746	

**WARREN WOODS PUBLIC SCHOOLS**  
**STUDENT/SCHOOL ACTIVITY FUND FY2021-2022**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , January 10, 2022

	2020-21	2021-22	2022-23	INCREASE
<b>REVENUES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	188,242	450,000	450,000	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>188,242</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>

	2020-21	2021-22	2022-23	INCREASE
<b>EXPENDITURES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	197,213	450,000	450,000	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>197,213</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>

	2020-21	2021-22	2022-23	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	(8,971)	0	0
BEGINNING EQUITY	<u>433,208</u>	<u>424,237</u>	<u>424,237</u>
ENDING EQUITY	<u>424,237</u>	<u>424,237</u>	<u>424,237</u>

# WARREN WOODS PUBLIC SCHOOLS

## Unrestricted Capital Projects Fund FY 2021-2022

### BUDGET RECOMMENDATIONS

Presented to Board of Education , January 10, 2022

	2020-21	2021-22	2021-22	INCREASE
<b>REVENUES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	5,460	0	5,373	5,373
OTHER TRANSFERS	<u>250,000</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>
<b>TOTAL REVENUES</b>	<b>255,460</b>	<b>0</b>	<b>255,373</b>	<b>255,373</b>

	2020-21	2021-22	2021-22	INCREASE
<b>EXPENDITURES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	0	85,000	76,751	(8,249)
OTHER COSTS/TRANSFERS	<u>272</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>272</b>	<b>85,000</b>	<b>76,751</b>	<b>(8,249)</b>

	2020-21	2021-22	2021-22	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>TRANSFERS OUT - BOND ISSUE SERIES II</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	255,188	(85,000)	178,622	
BEGINNING EQUITY	<u>243,153</u>	<u>498,341</u>	<u>498,341</u>	
ENDING EQUITY	498,341	413,341	676,963	

**WARREN WOODS PUBLIC SCHOOLS**  
**2018 BOND ISSUE FUND FY2021-2022**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , January 10, 2022

	2020-21	2021-22	2021-22	INCREASE
<b>REVENUES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	1,379	300	260	(40)
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,379</b>	<b>300</b>	<b>260</b>	<b>(40)</b>

	2020-21	2021-22	2021-22	INCREASE
<b>EXPENDITURES:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	97,081	199,597	197,432	(2,165)
SITE IMPROVEMENTS	191,937	0	40,728	40,728
ARCHITECTURE	40,358	0	0	0
BUILDING IMPROVEMENTS	632,047	240,787	720,830	480,043
OTHER FEES AND COSTS	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>961,423</b>	<b>440,384</b>	<b>958,990</b>	<b>518,606</b>

	2020-21	2021-22	2021-22	INCREASE
<b>OTHER FINANCING:</b>	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>TRANSFERS</b>	0	0	0	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	(960,044)	(440,084)	(958,730)
BEGINNING EQUITY	<u>2,145,848</u>	<u>1,185,804</u>	<u>1,185,804</u>
ENDING EQUITY	1,185,804	745,720	227,074



# WARREN WOODS PUBLIC SCHOOLS

## 2020 BOND ISSUE FUND FY2021-2022

### BUDGET RECOMMENDATIONS

Presented to Board of Education , January 10, 2022

	2020-21	2021-22	2021-22	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>REVENUES:</b>				
EARNINGS ON INVESTMENTS	20,613	1,200	4,200	3,000
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>20,613</b>	<b>1,200</b>	<b>4,200</b>	<b>3,000</b>

	2020-21	2021-22	2021-22	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>EXPENDITURES:</b>				
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	0	0	0
SITE IMPROVEMENTS	757,004	126,377	516,891	390,514
ARCHITECTURE	389,339	107,755	83,018	(24,737)
BUILDING IMPROVEMENTS	2,651,221	5,821,335	6,069,368	248,033
OTHER FEES AND COSTS	<u>1,508</u>	<u>1,200</u>	<u>1,200</u>	0
<b>TOTAL EXPENDITURES</b>	<b>3,799,072</b>	<b>6,056,667</b>	<b>6,670,477</b>	<b>613,810</b>

	2020-21	2021-22	2021-22	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>OTHER FINANCING:</b>				
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(3,778,459)	(6,055,467)	(6,666,277)	
BEGINNING EQUITY	<u>17,665,373</u>	<u>13,886,914</u>	<u>13,886,914</u>	
ENDING EQUITY	13,886,914	7,831,447	7,220,637	