

**WARREN WOODS PUBLIC SCHOOLS
GENERAL FUND OPERATIONS: FY2020-2021**

BUDGET RECOMMENDATION

Presented to Board of Education, December 14, 2020
Operating Mills Levied = Non-Homestead 17.2122 / Commercial Personal 5.2122

	2019-20	2020-21	2020-21	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	3,293,150	3,272,013	3,279,035	7,022
STATE SOURCES	28,385,063	27,994,803	29,506,065	1,511,262
FEDERAL SOURCES	1,444,994	1,902,710	2,944,020	1,041,310
OTHER TRANSACTIONS	<u>1,264,590</u>	<u>2,672,174</u>	<u>2,543,456</u>	<u>(128,718)</u>
TOTAL REVENUES	34,387,797	35,841,700	38,272,576	2,430,876

	2019-20	2020-21	2020-21	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	15,981,380	17,258,004	18,898,403	1,640,399
ADDED NEEDS	4,488,396	5,044,567	4,535,114	(509,453)
ADULT & CONTINUING ED.	<u>266,220</u>	<u>323,013</u>	<u>320,364</u>	<u>(2,649)</u>
TOTAL INSTRUCTION	20,735,996	22,625,584	23,753,881	1,128,297
SUPPORT SERVICES:				
PUPIL SERVICES	2,739,573	3,085,679	3,234,639	148,960
INST. STAFF SERVICES	1,562,807	1,672,705	1,422,669	(250,036)
GENERAL ADMINISTRATION	480,742	528,834	527,363	(1,471)
SCHOOL ADMINISTRATION	2,059,113	2,157,324	2,177,604	20,280
BUSINESS SERVICES	576,111	644,609	618,325	(26,284)
OPERATIONS/MAINTENANCE	3,675,673	4,035,116	4,212,035	176,919
PUPIL TRANSPORTATION	605,755	702,544	662,018	(40,526)
CENTRAL SERVICES	1,005,951	1,208,379	1,241,646	33,267
ATHLETIC ACTIVITIES/OTHER SUPP	548,767	647,048	649,058	2,010
COMMUNITY SERVICES	425,532	462,632	588,860	126,228
TOTAL SUPPORT	<u>13,680,024</u>	<u>15,144,870</u>	<u>15,334,217</u>	<u>189,347</u>
TOTAL EXPENDITURES	34,416,020	37,770,454	39,088,098	1,317,644
Other Uses - Transfers Net	(137,861)	(138,304)	(140,170)	(1,866)

EQUITY IMPLICATIONS			
NET OPERATIONS	(166,084)	(2,067,058)	(955,692)
BEGINNING EQUITY	<u>9,049,977</u>	<u>8,883,893</u>	<u>8,883,893</u>
ENDING EQUITY	8,883,893	6,816,835	7,928,201

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 14, 2020

REVENUES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STATE SOURCES	1,661,904	1,786,085	1,791,995	5,910
OTHER TRANSFERS	<u>3,039,099</u>	<u>2,868,147</u>	<u>2,885,147</u>	<u>17,000</u>
TOTAL REVENUES	4,701,003	4,654,232	4,677,142	22,910

EXPENDITURES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES	2,515,480	2,421,786	2,446,706	24,920
EMPLOYEE BENEFITS	1,638,984	1,671,085	1,680,446	9,361
PURCHASED SERVICES	14,336	37,100	26,050	(11,050)
SUPPLIES & MATERIALS	35,433	34,070	32,290	(1,780)
CAPITAL OUTLAY	0	0	0	0
OTHER COSTS/TRANSFERS	<u>496,769</u>	<u>490,191</u>	<u>491,650</u>	<u>1,459</u>
TOTAL EXPENDITURES	4,701,003	4,654,232	4,677,142	22,910

OTHER FINANCING:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

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

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 14, 2020

REVENUES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL REVENUE - FEES	761,912	468,120	496,562	28,442
STATE REVENUE	71,949	74,274	72,390	(1,884)
FOOD SALES	4,139	3,000	0	(3,000)
FEDERAL REVENUE	0	0	79,340	79,340
INCOMING TRANSFERS	<u>6,039</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	844,039	545,394	648,292	102,898

EXPENDITURES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	784,776	525,831	680,173	154,342
PURCHASED SERVICES	28,017	17,750	26,550	8,800
SUPPLIES & MATERIALS	18,449	18,575	16,575	(2,000)
CAPITAL OUTLAY	1,461	0	2,313	2,313
FIELD TRIPS & OTHER EXP.	<u>4,740</u>	<u>3,500</u>	<u>3,000</u>	<u>(500)</u>
TOTAL EXPENDITURES	837,443	565,656	728,611	162,955

OTHER FINANCING:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	0	0	0
GENERAL FUND	0	0	0	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	6,596	(20,262)	(80,319)	
BEGINNING EQUITY	<u>40</u>	<u>6,636</u>	<u>6,636</u>	
ENDING EQUITY	6,636	(13,626)	(73,683)	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 14, 2020

	2019-2020	2020-21	2020-21	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (MERCHANTISE SALES)	30,749	36,500	18,250	(18,250)
OTHER REVENUES	<u>98</u>	<u>50</u>	<u>25</u>	<u>(25)</u>
TOTAL REVENUES	30,847	36,550	18,275	(18,275)

	2019-2020	2020-21	2020-21	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
COST OF GOODS SOLD	23,646	30,000	15,000	(15,000)
WRITE OFF OF DONATED ITEMS	1,595	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>615</u>	<u>650</u>	<u>325</u>	<u>(325)</u>
TOTAL EXPENDITURES	25,856	30,650	15,325	(15,325)

	2019-2020	2020-21	2020-21	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	4,991	5,900	2,950
BEGINNING EQUITY	<u>16,151</u>	<u>21,142</u>	<u>21,142</u>
ENDING EQUITY	<u>21,142</u>	<u>27,042</u>	<u>24,092</u>

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 14, 2020

REVENUES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (FOOD SALES)	261,426	372,050	29,190	(342,860.00)
STATE SOURCES	97,734	109,459	108,338	(1,121.00)
FEDERAL (inc. Commodities)	1,260,596	1,419,939	1,230,056	(189,883.00)
INCOMING TRANSFERS	0	0	0	0.00
TOTAL REVENUES	1,619,756	1,901,448	1,367,584	(533,864.00)

EXPENDITURES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	621,285	641,978	570,517	(71,461)
PURCHASED SERVICES	37,810	53,475	47,975	(5,500)
SUPPLIES & OTHER	711,952	931,189	797,789	(133,400)
CAPITAL IMPROVEMENTS	163,780	17,400	90,735	73,335
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	0
TOTAL EXPENDITURES	1,609,827	1,719,042	1,582,016	(137,026)

OTHER FINANCING:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	9,929	182,406	(214,432)	
BEGINNING EQUITY	<u>786,232</u>	<u>796,161</u>	<u>796,161</u>	
ENDING EQUITY	<u>796,161</u>	<u>978,567</u>	<u>581,729</u>	

**WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2020-2021**

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 14, 2020

	2019-20	2020-21	2020-21	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	424,597	598,000	150,000	(448,000)
	0	0	0	0
	0	0	0	0
TOTAL REVENUES	424,597	598,000	150,000	(448,000)

	2019-20	2020-21	2020-21	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	460,975	606,000	200,000	(406,000)
	0	0	0	0
	0	0	0	0
TOTAL EXPENDITURES	460,975	606,000	200,000	(406,000)

	2019-20	2020-21	2020-21	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(36,378)	(8,000)	(50,000)	
BEGINNING EQUITY	<u>461,797</u>	<u>425,419</u>	<u>425,419</u>	
ENDING EQUITY	425,419	417,419	375,419	

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 14, 2020

REVENUES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	750	0	5,460	5,460
OTHER TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	750	0	5,460	5,460

EXPENDITURES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	59,246	40,000	40,000	0
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	59,246	40,000	40,000	0

OTHER FINANCING:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(58,496)	(40,000)	(34,540)
BEGINNING EQUITY	<u>301,649</u>	<u>243,153</u>	<u>243,153</u>
ENDING EQUITY	243,153	203,153	208,613

**WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2020-2021**

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 14, 2020

REVENUES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	100,909	5,000	1,700	(3,300)
USF/E-RATE	48,981	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	149,890	5,000	1,700	(3,300)

EXPENDITURES:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	96,927	0	125,000	125,000
SITE IMPROVEMENTS	1,026,254	75,000	135,818	60,818
ARCHITECTURE	113,543	6,500	11,401	4,901
BUILDING IMPROVEMENTS	7,181,015	712,712	1,263,850	551,138
OTHER FEES AND COSTS	3,398	350	0	(350)
TOTAL EXPENDITURES	8,421,137	794,562	1,536,069	741,507

OTHER FINANCING:	2019-20	2020-21	2020-21	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(8,271,247)	(789,562)	(1,534,369)
BEGINNING EQUITY	<u>10,417,095</u>	<u>2,145,848</u>	<u>2,145,848</u>
ENDING EQUITY	2,145,848	1,356,286	611,479

**WARREN WOODS PUBLIC SCHOOLS
2020 BOND ISSUE FUND FY2020-2021**

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 14, 2020

	2019-20	2020-21	2020-21	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	411	95,000	15,000	(80,000)
PROCEEDS FROM BONDS	17,797,953	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	17,798,364	95,000	15,000	(80,000)

	2019-20	2020-21	2020-21	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSES	0	97,000	0	(97,000)
SITE IMPROVEMENTS	0	350,000	350,000	0
ARCHITECTURE	0	340,000	393,385	53,385
BUILDING IMPROVEMENTS	0	5,059,670	5,059,670	0
OTHER FEES AND COSTS	<u>132,991</u>	<u>13,500</u>	<u>14,000</u>	500
TOTAL EXPENDITURES	132,991	5,860,170	5,817,055	(43,115)

	2019-20	2020-21	2020-21	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	17,665,373	(5,765,170)	(5,802,055)	
BEGINNING EQUITY	0	<u>17,665,373</u>	<u>17,665,373</u>	
ENDING EQUITY	17,665,373	<u>11,900,203</u>	<u>11,863,318</u>	