

**WESTWOOD COMMUNITY SCHOOL DISTRICT  
PROPOSED COMBINED GENERAL FUND  
OPERATING BUDGET  
FISCAL YEAR 2013-14**

**EXHIBIT A - 1**

Description	FY 2012-13 Proposed Budget	FY 2013-14 Proposed Budget	Increase/ (Decrease) in Budget
<b>REVENUES</b>			
Local Sources	\$ 2,614,991	\$ 2,614,991	\$ -
Intermediate Sources	722,879	698,790	(24,089)
State Sources	19,028,683	19,223,958	195,275
Federal Sources	2,591,026	1,947,218	(643,808)
Incoming Transfers	-	-	-
<b>Total Revenues</b>	<b>24,957,579</b>	<b>24,484,958</b>	<b>(472,621)</b>
<b>EXPENDITURES</b>			
Instruction			
Basic programs	11,894,561	10,499,578	(1,394,983)
Added needs	3,254,471	2,749,412	(505,059)
Adult/Continuing Ed	-	-	-
Support Services			
Pupil services	987,976	794,751	(193,225)
Instructional staff	1,943,480	1,821,436	(122,044)
General administration	458,615	459,953	1,338
School administration	1,199,949	1,144,618	(55,331)
Business services	1,178,019	1,180,345	2,326
Operation & Maintenance	1,781,871	1,765,328	(16,543)
Pupil transportation	1,382,574	1,395,682	13,108
Central services	310,822	336,013	25,191
Other services	274,151	238,940	(35,211)
Community services	65,643	63,119	(2,524)
<b>Total Program Expenditures</b>	<b>24,732,132</b>	<b>22,449,175</b>	<b>(2,282,957)</b>
Outgoing Transfers & Other	50,054	50,054	-
<b>Total Expenditures</b>	<b>24,782,186</b>	<b>22,499,229</b>	<b>(2,282,957)</b>
<b>Revenue minus Expenditures</b>	<b>\$ 175,393</b>	<b>\$ 1,985,729</b>	<b>\$ 1,810,336</b>
Projected Fund Balance - Beginning of Yr.	(6,238,535)	(6,063,142)	175,393
<b>Projected Fund Balance - End of Year</b>	<b>\$ (6,063,142)</b>	<b>\$ (4,077,414)</b>	<b>\$ 1,985,728</b>

**WESTWOOD COMMUNITY SCHOOL DISTRICT  
PROPOSED COMBINED GENERAL FUND  
OPERATING BUDGET  
FISCAL YEAR 2013-14**

**SUPPLEMENTAL INFO**

Description	FY 2012-13 Proposed Budget	FY 2013-14 Proposed Budget	Increase/ (Decrease) in Budget
<b>REVENUES</b>			
Local Sources	\$ 2,614,991	\$ 2,614,991	\$ -
Intermediate Sources	722,879	698,790	(24,089)
State Sources	19,028,683	19,223,958	195,275
Federal Sources	2,591,026	1,947,218	(643,808)
Incoming Transfers	-	-	-
<b>Total Revenues</b>	<b>24,957,579</b>	<b>24,484,958</b>	<b>(472,621)</b>
<b>EXPENDITURES</b>			
Salaries	12,402,197	10,728,397	(1,673,800)
Employee Benefits	5,989,042	5,284,885	(704,157)
Purchased Services	4,611,233	4,626,233	15,000
Supplies	1,047,835	1,127,835	80,000
Capital Outlay	51,679	51,679	-
Other	402,146	402,146	-
<b>Total Program Expenditures</b>	<b>24,504,132</b>	<b>22,221,175</b>	<b>(2,282,957)</b>
Outgoing Transfers & Other	278,054	278,054	-
<b>Total Expenditures</b>	<b>24,782,186</b>	<b>22,499,229</b>	<b>(2,282,957)</b>
<b>Revenue minus Expenditures</b>	<b>\$ 175,393</b>	<b>\$ 1,985,729</b>	<b>\$ 1,810,336</b>
Projected Fund Balance - Beginning of Yr.	(6,238,535)	(6,063,142)	175,393
<b>Projected Fund Balance - End of Year</b>	<b>\$ (6,063,142)</b>	<b>\$ (4,077,413)</b>	<b>\$ 1,985,729</b>

**WESTWOOD COMMUNITY SCHOOL DISTRICT  
PROPOSED COMBINED GENERAL FUND  
OPERATING REVENUE  
FISCAL YEAR 2012-13**

	FY 2012-13 Proposed Budget	FY 2013-14 Proposed Budget	Increase/ (Decrease) in Budget
<b>LOCAL SOURCES:</b>			
Property Tax Levy	\$ 2,398,491	\$ 2,398,491	\$ -
Child Care/Latch Key	5,000	5,000	-
Interest from Investments	2,000	2,000	-
Facility Rental	5,500	5,500	-
AthleticGate Receipts	24,000	24,000	-
E-Rate Revenue	90,000	90,000	-
Miscellaneous	90,000	90,000	-
Total Local Sources	2,614,991	2,614,991	-
<b>INTERMEDIATE SOURCES:</b>			
County Spec Ed Reimb. -Act 18	342,371	318,282	(24,089)
Career Tech Tuition	50,000	50,000	-
Alternative Ed Reimb (Ombuds&Cyber)	146,000	146,000	-
School Dist Transportation	25,000	25,000	-
Early Childhood Incentive	1,365	1,365	-
Medicaid Reimbursement	158,143	158,143	-
Total Intermediate Sources	722,879	698,790	(24,089)
Total Local and Intermediate Sources	3,337,870	3,313,781	(24,089)
<b>STATE SOURCES:</b>			
Foundation	16,154,931	16,269,975	115,044
Special Education	1,097,395	1,097,395	-
MPSERS Offset	280,293	411,631	131,338
State Aid - At Risk	1,037,861	1,037,861	-
State Aid - Best Practices	132,129	132,129	-
State Aid Other	274,967	274,967	-
Total State Sources	18,977,576	19,223,958	246,382
<b>FEDERAL SOURCES:</b>			
Title I	1,356,573	947,374	(409,199)
Safe and Supportive Schools	194,641	140,706	(53,935)
Title I SIG ARRA	21,902	-	(21,902)
Title IIA	166,759	150,083	(16,676)
IDEA Flowthrough	648,225	583,402	(64,823)
IDEA - Preschool	21,568	19,411	(2,157)
IDEA CPE	31,825	28,642	(3,183)
JROTC	64,503	32,000	(32,503)
Carl Perkins	15,033	8,600	(6,433)
Juvenile Justice Model Program	31,697	-	(31,697)
Medicaid Outreach	37,000	37,000	-
Other	-	-	-
Total Federal Sources	2,589,726	1,947,218	(642,508)
<b>TOTAL REVENUE</b>	<b>\$ 24,905,172</b>	<b>\$ 24,484,958</b>	<b>\$ (420,214)</b>

**WESTWOOD COMMUNITY SCHOOL DISTRICT**  
**Athletic Programs Revenues and Expenditures**  
**Fiscal Year 2013-14**

**SUPPLEMENTAL INFO.**

Description	FY 2012-13 Proposed Budget	FY 2013-14 Proposed Budget	Increase/ (Decrease) in Budget
<b>REVENUES</b>			
Local Sources	\$ 24,000	\$ 24,000	\$ -
<b>Total Revenues</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>
<b>EXPENDITURES</b>			
Salaries	60,046	60,000	(46)
Benefits	31,932	32,000	68
Purchased Services	151,137	152,000	863
Supplies & Materials	16,256	16,500	244
Capital Outlay	12,279	12,500	221
Other Expenses	2,501	2,500	(1)
<b>Total Program Expenditures</b>	<b>274,151</b>	<b>275,500</b>	<b>1,349</b>
<b>Total Revenue minus Expenditures</b>	<b>\$ (250,151)</b>	<b>\$ (251,500)</b>	<b>\$ (1,349)</b>



**Food Service Program Revenues and Expenditures**  
**Fiscal Year 2013-14**

**EXHIBIT A - 2**

Description	FY 2012-13 Proposed Budget	FY 2013-14 Proposed Budget	Increase/ (Decrease) in Budget
<b>REVENUES</b>			
Local Sources	\$ 19,558	\$ 19,000	\$ (558)
Intermediate Sources	-	-	-
State Sources	39,541	40,000	459
Federal Sources	986,942	985,000	(1,942)
Incoming Transfers	-	-	-
<b>Total Revenues</b>	<b>1,046,041</b>	<b>1,044,000</b>	<b>(2,041)</b>
<b>EXPENDITURES</b>			
Salaries	44,743	45,000	257
Benefits	14,780	15,000	220
Purchased Services	952,940	953,000	60
Supplies & Materials	46,167	46,500	333
Capital Outlay	-	-	-
Other Expenses	250	250	-
<b>Total Program Expenditures</b>	<b>1,058,880</b>	<b>1,059,750</b>	<b>870</b>
Program Revenue minus Expenditures	(12,839)	(15,750)	(2,911)
Incoming Transfers & Other	-	-	-
<b>Total Revenue minus Expenditures</b>	<b>\$ (12,839)</b>	<b>\$ (15,750)</b>	<b>\$ (2,911)</b>
Projected Fund Balance - Beginning of Year	73,038	60,199	(12,839)
<b>Projected Fund Balance - End of Year</b>	<b>\$ 60,199</b>	<b>\$ 44,449</b>	<b>\$ (15,750)</b>

**WESTWOOD COMMUNITY SCHOOL DISTRICT**  
**Capital Projects Revenues and Expenditures**  
**Fiscal Year 2013-14**

**SUPPLEMENTAL INFO.**

Description	FY 2012-13 Proposed Budget	FY 2013-14 Proposed Budget	Increase/ (Decrease) in Budget
<b>REVENUES</b>			
Local Sources	\$ 600	\$ 600	\$ -
Intermediate Sources	-	-	-
State Sources	-	-	-
Federal Sources	-	-	-
Incoming Transfers	-	-	-
<b>Total Revenues</b>	<b>600</b>	<b>600</b>	<b>-</b>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Benefits	-	-	-
Purchased Services	1,810	2,000	190
Supplies & Materials	-	-	-
Capital Outlay	-	223,000	223,000
Other Expenses	-	-	-
<b>Total Program Expenditures</b>	<b>1,810</b>	<b>225,000</b>	<b>223,190</b>
Revenue minus Expenditures	(1,210)	(224,400)	(223,190)
Incoming /Outgoing Transfers & Other	-	-	-
<b>Total Revenue minus Expenditures</b>	<b>\$ (1,210)</b>	<b>\$ (224,400)</b>	<b>\$ (223,190)</b>
Fund Balance - Beginning of Year	518,224	517,014	(1,210)
<b>Projected Fund Balance - End of Year</b>	<b>\$ 517,014</b>	<b>\$ 292,614</b>	<b>\$ (224,400)</b>

**WESTWOOD COMMUNITY SCHOOL DISTRICT**  
**Debt Service Revenues and Expenditures**  
**Fiscal Year 2013-14**

**EXHIBIT A - 5**

Description	FY 2012-13 Proposed Budget	FY 2013-14 Proposed Budget	Increase/ (Decrease) in Budget
<b>REVENUES</b>			
Local Sources	\$ -	\$ -	\$ -
Intermediate Sources	-	-	-
State Sources	61,884	-	(61,884)
Federal Sources	-	-	-
Incoming Transfers	-	-	-
<b>Total Revenues</b>	<b>61,884</b>	<b>-</b>	<b>(61,884)</b>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Benefits	-	-	-
Purchased Services	-	-	-
Supplies & Materials	-	-	-
Capital Outlay	-	-	-
Other Expenses	62,384	-	(62,384)
<b>Debt Service Expenditures</b>	<b>62,384</b>	<b>-</b>	<b>(62,384)</b>
Program Revenue minus Expenditures	(500)	-	500
Incoming Transfers & Other	2,001	-	(2,001)
<b>Total Revenue minus Expenditures</b>	<b>\$ 1,501</b>	<b>\$ -</b>	<b>\$ (1,501)</b>
Fund Balance - Beginning of Year	(1,501)	-	1,501
<b>Projected Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sinking Fund Revenues and Expenditures  
Fiscal Year 2013-14**

**EXHIBIT A - 4**

Description	FY 2012-13 Proposed Budget	FY 2013-14 Proposed Budget	Increase/ (Decrease) in Budget
<b>REVENUES</b>			
Local Sources	\$ 500	\$ 500	\$ -
Intermediate Sources	-	-	-
State Sources	-	-	-
Federal Sources	-	-	-
Incoming Transfers	-	-	-
<b>Total Revenues</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Benefits	-	-	-
Purchased Services	-	-	-
Supplies & Materials	-	-	-
Capital Outlay	-	180,000	180,000
Other Expenses	-	-	-
<b>Total Program Expenditures</b>	<b>-</b>	<b>180,000</b>	<b>180,000</b>
Revenue minus Expenditures	500	(179,500)	(180,000)
Incoming /Outgoing Transfers & Other	-	-	-
<b>Total Revenue minus Expenditures</b>	<b>\$ 500</b>	<b>\$ (179,500)</b>	<b>\$ (180,000)</b>
Fund Balance - Beginning of Year	482,326	482,826	500
<b>Projected Fund Balance - End of Year</b>	<b>\$ 482,826</b>	<b>\$ 303,326</b>	<b>\$ (179,500)</b>



**EXHIBIT A - 3**

Description	FY 2012-13 Proposed Budget	FY 2013-14 Proposed Budget	Increase/ (Decrease) in Budget
<b>REVENUES</b>			
Local Sources	\$ 100	\$ 100	\$ -
Intermediate Sources	-	-	-
State Sources	-	-	-
Federal Sources	-	-	-
Incoming Transfers	-	-	-
<b>Total Revenues</b>	<b>100</b>	<b>100</b>	<b>-</b>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Benefits	-	-	-
Purchased Services	1,810	2,000	190
Supplies & Materials	-	-	-
Capital Outlay	-	43,000	43,000
Other Expenses	-	-	-
<b>Total Program Expenditures</b>	<b>1,810</b>	<b>45,000</b>	<b>43,190</b>
Revenue minus Expenditures	(1,710)	(44,900)	(43,190)
Incoming /Outgoing Transfers & Other	-	-	-
<b>Total Revenue minus Expenditures</b>	<b>\$ (1,710)</b>	<b>\$ (44,900)</b>	<b>\$ (43,190)</b>
Fund Balance - Beginning of Year	35,898	34,188	(1,710)
<b>Projected Fund Balance - End of Year</b>	<b>\$ 34,188</b>	<b>\$ (10,712)</b>	<b>\$ (44,900)</b>