

Westwood

Annual Summary Financial Report

Fiscal Year 22

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Westwood

General Fund - Historical Summary

REVENUE	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Local	\$3,615,798	\$3,511,731	\$3,811,496	\$3,979,172	\$4,085,455	\$4,171,927
Intermediate	\$0	\$0	\$0	\$0	\$0	\$0
State	\$2,539,718	\$2,750,895	\$2,864,975	\$3,211,578	\$3,190,362	\$3,291,024
Federal	\$188,442	\$269,112	\$190,898	\$221,115	\$209,751	\$429,037
Other Fin. & Income Items	\$3,281	\$21,195	\$167,726	(\$0)	\$0	\$0
TOTAL REVENUE	\$6,347,239	\$6,552,933	\$7,035,095	\$7,411,864	\$7,485,568	\$7,891,988
EXPENDITURES	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Salaries	\$3,918,722	\$3,977,921	\$4,000,558	\$4,027,263	\$4,029,222	\$4,417,032
Employee Benefits	\$1,277,635	\$1,328,105	\$1,336,978	\$1,381,288	\$1,321,329	\$1,389,071
Purchased Services	\$676,864	\$707,362	\$726,547	\$775,778	\$728,301	\$930,486
Supplies	\$320,387	\$309,488	\$343,975	\$363,450	\$395,458	\$588,938
Property	\$20,361	\$56,811	\$19,763	\$19,429	\$165,332	\$20,028
Miscellaneous Objects	\$2,970	\$2,322	\$250	\$254	\$5,292	\$3,407
Other Items	\$244,861	\$241,041	\$241,298	\$254,312	\$256,589	\$258,729
TOTAL EXPENDITURES	\$6,461,800	\$6,623,050	\$6,669,369	\$6,821,773	\$6,901,524	\$7,607,692
SURPLUS / DEFICIT	(\$114,561)	(\$70,118)	\$365,726	\$590,092	\$584,045	\$284,297
BEGINNING FUND BALANCE	\$1,600,093	\$1,485,532	\$1,415,415	\$1,781,141	\$2,371,232	\$2,613,554
YEAR-END FUND BALANCE	\$1,485,532	\$1,415,415	\$1,781,141	\$2,371,232	\$2,613,554	\$2,897,851
FUND BALANCE AS % OF EXPENDITURES	23.0%	21.4%	26.7%	34.8%	37.9%	38.1%
FUND BALANCE AS # OF MONTHS OF EXPEND.	2.76	2.56	3.20	4.17	4.54	4.57

Westwood

Student Activity Fund - Historical Summary

REVENUE	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Local	\$474,896	\$510,816	\$493,701	\$501,106	\$299,112	\$485,927
Intermediate	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other Fin. & Income Items	\$0	\$0	\$18	\$18	\$0	\$0
TOTAL REVENUE	\$474,896	\$510,816	\$493,719	\$501,124	\$299,112	\$485,927
EXPENDITURES	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$121,725	\$104,170	\$189,950	\$192,799	\$105,027	\$210,275
Supplies	\$349,419	\$365,246	\$291,963	\$296,343	\$167,463	\$274,287
Property	\$3,370	\$2,818	\$3,282	\$3,332	\$2,310	\$3,965
Miscellaneous Objects	\$12,099	\$14,187	\$12,649	\$12,839	\$11,397	\$15,820
Other Items	\$0	\$0	\$0	\$0	\$0	\$46,722
TOTAL EXPENDITURES	\$486,613	\$486,421	\$497,845	\$505,312	\$286,197	\$551,069
SURPLUS / DEFICIT	(\$11,717)	\$24,395	(\$4,126)	(\$4,188)	\$12,915	(\$65,142)
BEGINNING FUND BALANCE	\$176,235	\$164,518	\$188,913	\$184,787	\$180,599	\$199,884
YEAR-END FUND BALANCE	\$164,518	\$188,913	\$184,787	\$180,599	\$199,884	\$134,742
FUND BALANCE AS % OF EXPENDITURES	33.81%	38.84%	37.12%	35.74%	69.84%	24.45%
FUND BALANCE AS # OF MONTHS OF EXPEND.	4.06	4.66	4.45	4.29	8.38	2.93

Westwood

Management Fund - Historical Summary

REVENUE	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Local	\$495,844	\$361,946	\$291,074	\$234,868	\$423,951	\$302,041
Intermediate	\$0	\$0	\$0	\$0	\$0	\$0
State	\$2,755	\$2,763	\$1,461	\$3,730	\$2,076	\$2,299
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other Fin. & Income Items	\$310,540	\$0	\$220,000	\$223,300	\$0	\$0
TOTAL REVENUE	\$809,139	\$364,709	\$512,534	\$461,898	\$426,028	\$304,340
EXPENDITURES	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Salaries	\$265,945	\$363,445	\$210,540	\$213,698	\$0	\$61,090
Employee Benefits	\$51,733	\$86,432	\$69,128	\$70,165	\$63,258	\$67,905
Purchased Services	\$146,520	\$151,853	\$164,488	\$166,955	\$201,424	\$230,855
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Property	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Objects	\$0	\$0	\$0	\$0	\$0	\$0
Other Items	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$464,198	\$601,729	\$444,155	\$450,817	\$264,682	\$359,850
SURPLUS / DEFICIT	\$344,941	(\$237,020)	\$68,379	\$11,081	\$161,345	(\$55,511)
BEGINNING FUND BALANCE	\$341,370	\$686,312	\$449,292	\$517,671	\$528,751	\$588,692
YEAR-END FUND BALANCE	\$686,312	\$449,292	\$517,671	\$528,751	\$588,692	\$533,181
FUND BALANCE AS % OF EXPENDITURES	148%	75%	117%	117%	222%	148%
FUND BALANCE AS # OF MONTHS OF EXPEND.	17.74	8.96	13.99	14.07	26.69	17.78

Westwood

Local Option / Statewide Sales and Services Tax Fund - Historical Summary

REVENUE	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Local	\$616	\$44,465	\$1,541	(\$505,665)	\$40,782	\$1,717
Intermediate	\$0	\$0	\$0	\$0	\$0	\$0
State	\$503,433	\$460,286	\$546,122	\$554,314	\$551,268	\$1,067,357
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other Fin. & Income Items	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$504,049	\$504,751	\$547,663	\$48,649	\$592,050	\$1,069,073
EXPENDITURES	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$60,775	\$239,810	\$179,649	\$182,344	\$191,379	\$591,002
Supplies	\$91,051	\$98,780	\$94,188	\$95,601	\$151,007	\$155,570
Property	\$175,565	\$114,166	\$337,930	(\$157,001)	\$51,243	\$34,002
Miscellaneous Objects	\$0	\$0	\$0	\$0	\$0	\$0
Other Items	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$327,392	\$452,757	\$611,767	\$120,944	\$393,628	\$780,574
SURPLUS / DEFICIT	\$176,658	\$51,994	(\$64,105)	(\$72,295)	\$563,411	\$288,499
BEGINNING FUND BALANCE	\$295,090	\$471,748	\$523,742	\$459,637	\$387,342	\$469,705
YEAR-END FUND BALANCE	\$471,748	\$523,742	\$459,637	\$387,342	\$469,705	\$758,204
FUND BALANCE AS % OF EXPENDITURES	144%	116%	75%	320%	119%	97%
FUND BALANCE AS # OF MONTHS OF EXPEND.	17.29	13.88	9.02	38.43	14.32	11.66

Westwood

Physical Plant and Equipment Levy (PPEL) Fund - Historical Summary

REVENUE	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Local	\$537,828	\$571,049	\$684,072	\$697,385	\$668,659	\$656,828
Intermediate	\$0	\$0	\$0	\$0	\$0	\$0
State	\$3,265	\$4,367	\$2,989	\$6,734	\$3,008	\$4,798
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other Fin. & Income Items	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$541,093	\$575,416	\$687,062	\$704,119	\$671,667	\$661,626
EXPENDITURES	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$173,076	\$245,798	\$74,029	\$75,140	\$488,421	\$207,154
Supplies	\$22,318	\$13,751	\$20,623	\$20,932	\$51,153	\$34,574
Property	\$146,822	\$233,668	\$324,954	\$329,828	\$202,577	\$292,715
Miscellaneous Objects	\$0	\$0	\$0	\$0	\$0	\$0
Other Items	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$342,216	\$493,217	\$419,606	\$425,900	\$742,150	\$534,444
SURPLUS / DEFICIT	\$198,877	\$82,199	\$267,456	\$278,219	(\$70,484)	\$127,182
BEGINNING FUND BALANCE	\$451,204	\$650,081	\$732,281	\$999,736	\$1,277,955	\$1,024,606
YEAR-END FUND BALANCE	\$650,081	\$732,281	\$999,736	\$1,277,955	\$1,024,606	\$1,151,788
FUND BALANCE AS % OF EXPENDITURES	190.0%	148.5%	238.3%	300.1%	138.1%	215.5%
FUND BALANCE AS # OF MONTHS OF EXPEND.	22.80	17.82	28.59	36.01	16.57	25.86

Westwood

School Nutrition Fund - Historical Summary

REVENUE	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Local	\$199,020	\$214,605	\$229,164	\$232,602	\$68,671	\$78,402
Intermediate	\$0	\$0	\$0	\$0	\$0	\$0
State	\$2,813	\$2,474	\$2,903	\$2,947	\$2,706	\$3,696
Federal	\$161,263	\$149,020	\$162,278	\$164,712	\$397,811	\$496,403
Other Fin. & Income Items	\$10,185	\$29,823	\$18,522	\$18,800	\$0	\$0
TOTAL REVENUE	\$373,281	\$395,922	\$412,867	\$419,060	\$469,189	\$578,501
EXPENDITURES	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Salaries	\$93,885	\$91,651	\$93,259	\$94,658	\$102,509	\$102,726
Employee Benefits	\$33,345	\$40,547	\$40,720	\$41,331	\$35,840	\$33,895
Purchased Services	\$4,375	\$3,975	\$6,175	\$6,267	\$7,041	\$13,932
Supplies	\$160,438	\$153,821	\$144,612	\$146,781	\$219,973	\$244,490
Property	\$3,330	\$3,330	\$8,409	\$8,535	\$0	\$0
Miscellaneous Objects	\$0	\$0	\$0	\$0	\$0	\$0
Other Items	\$2,926	\$1,618	\$1,949	\$1,978	\$6,859	\$0
TOTAL EXPENDITURES	\$298,300	\$294,943	\$295,125	\$299,552	\$372,223	\$395,043
SURPLUS / DEFICIT	\$74,980	\$100,980	\$117,743	\$119,509	\$96,966	\$183,458
BEGINNING FUND BALANCE	(\$27,542)	\$47,438	\$148,418	\$266,161	\$385,669	\$385,292
YEAR-END FUND BALANCE	\$47,438	\$148,418	\$266,161	\$385,669	\$385,292	\$568,750
FUND BALANCE AS % OF EXPENDITURES	15.9%	50.3%	90.2%	128.7%	103.5%	144.0%
FUND BALANCE AS # OF MONTHS OF EXPEND.	1.91	6.04	10.82	15.45	12.42	17.28

Westwood

Other Enterprise Funds - Historical Summary

REVENUE	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Local	\$285	\$633	\$172	\$175	\$0	\$0
Intermediate	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other Fin. & Income Items	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$285	\$633	\$172	\$175	\$0	\$0
EXPENDITURES	ACTUAL REVENUE / EXPENDITURES					
	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$955	\$453	\$460	\$0	\$0
Property	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Objects	\$0	\$0	\$0	\$0	\$0	\$0
Other Items	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$955	\$453	\$460	\$0	\$0
SURPLUS / DEFICIT	\$285	(\$322)	(\$281)	(\$285)	\$0	\$0
BEGINNING FUND BALANCE	\$318	\$603	\$281	\$0	(\$285)	(\$285)
YEAR-END FUND BALANCE	\$603	\$281	\$0	(\$285)	(\$285)	(\$285)
FUND BALANCE AS % OF EXPENDITURES	0.0%	29.4%	0.0%	-62.0%	0.0%	0.0%
FUND BALANCE AS # OF MONTHS OF EXPEND.	0.00	3.53	0.00	-7.44	0.00	0.00

Unspent Authorized Budget Report

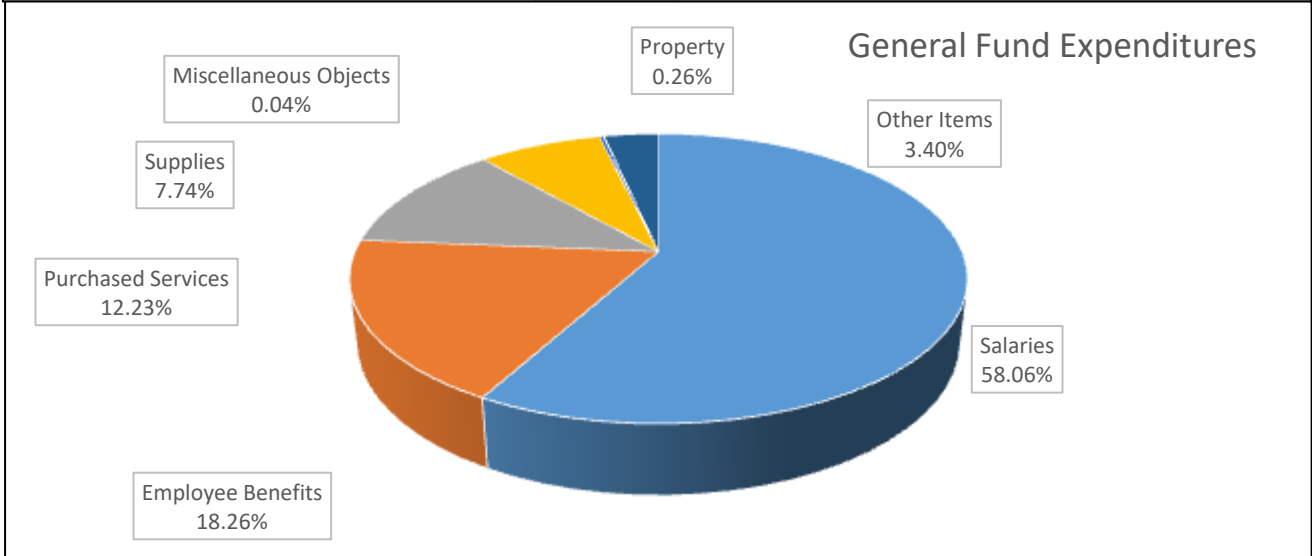
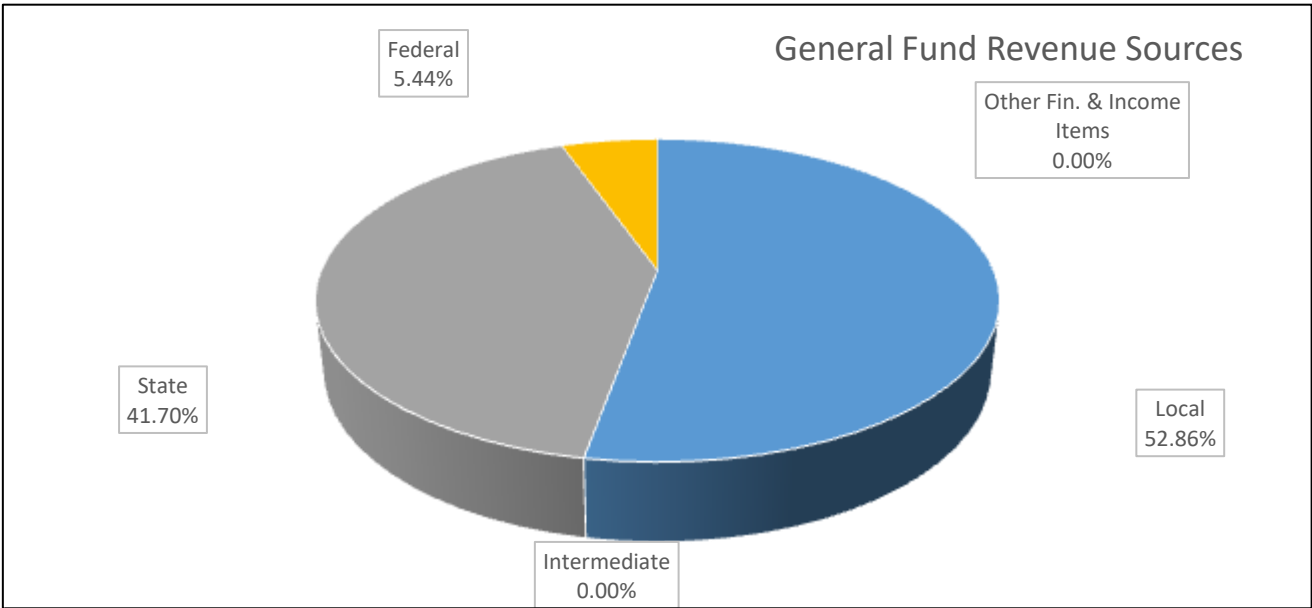
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UAB DIMENSIONS		Actual	Actual	Actual	Actual	Estimated	Estimated
		FY17	FY18	FY19	FY20	FY21	FY22
Regular Program District Cost		3,482,120	3,620,913	3,596,320	3,887,587	3,894,053	3,847,655
Regular Program Budget Adjustment	+	0	0	60,802	0	32,410	85,339
Supplementary Weighting District Cost	+	41,673	53,504	81,228	118,463	141,952	161,719
Special Ed District Cost	+	536,419	587,043	547,154	534,879	526,876	624,051
Teacher Salary Supplement District Cost	+	317,446	329,907	329,907	353,596	353,770	353,770
Prof Dev Supplement District Cost	+	36,636	38,065	38,065	40,775	40,778	40,778
Early Intervention Suppl District Cost	+	35,957	37,405	37,405	40,189	40,281	40,281
Teacher Leadership Suppl District Cost	+	0	174,889	174,889	187,775	188,103	188,103
AEA Special Ed Support	+	179,875	188,318	185,390	197,790	197,642	199,794
AEA Special Ed Support Adjustment	+	0	0	2,928	0	148	0
AEA Media Services	+	28,948	29,817	30,060	32,544	32,305	32,070
AEA Educational Services	+	32,489	33,456	33,720	36,490	36,212	35,935
AEA Sharing District Cost	+	0	0	0	0	0	407
AEA Teacher Salary Suppl District Cost	+	18,071	18,924	18,924	19,891	19,891	20,109
AEA Prof Dev Suppl District Cost	+	2,161	2,263	2,263	2,378	2,378	2,401
Dropout Prevention Allowable Growth	+	170,292	176,925	178,034	146,510	147,362	85,414
SBRC Modified Suppl Amt Other #1	+	0	0	0	0	0	0
SBRC Allowable Growth Other #2	+	103,669	109,719	214,427	97,843	53,841	30,414
Special Ed Deficit Allowable Growth	+	17,480	8,698	128,788	0	137,452	25,841
Special Ed Positive Balance Reduction	-	0	0	0	0	0	0
AEA Special Ed Positive Balance	-	0	0	0	0	0	0
Allowance for Construction Projects	+	0	0	0	0	0	0
Unspent Allowance for Construction	-	0	0	0	0	0	0
Enrollment Audit Adjustment	+	5,051	(6,620)	0	(2,959)	(14,764)	0
AEA Prorata Reduction	-	37,282	31,987	31,987	31,987	31,987	31,987
Maximum District Cost	=	4,971,005	5,371,239	5,628,317	5,661,764	5,798,703	5,742,094
Preschool Foundation Aid	+	82,388	73,304	131,352	110,080	112,768	115,632
Instructional Support Authority	+	304,790	314,367	318,169	333,788	337,872	338,276
Ed Improvement Authority	+	0	0	0	0	0	0
Other Miscellaneous Income	+	1,142,998	929,374	1,302,476	1,299,301	1,423,548	1,719,440
Unspent Auth Budget - Previous Year	+	258,173	297,554	362,788	1,073,733	1,872,687	2,644,055
Maximum Authorized Budget	=	6,759,354	6,985,838	7,743,102	8,478,666	9,545,578	10,559,497
Expenditures	-	6,461,800	6,623,050	6,669,369	6,605,979	6,901,524	7,607,692
Unspent Authorized Budget	=	297,554	362,788	1,073,733	1,872,687	2,644,055	2,951,805
UAB Ratio		4%	5%	14%	22%	28%	28%
Expenditure Change		6,461,800	161,250	46,319	(63,390)	295,545	706,168
Unspent Authorized Budget Change		297,554	65,234	710,945	798,954	771,368	307,751
Annual Authorized Budget		6,501,181	6,688,284	7,380,314	7,404,933	7,672,891	7,915,442
Percent of Annual Authority Spent		99.400%	99.000%	90.400%	89.200%	89.900%	96.100%

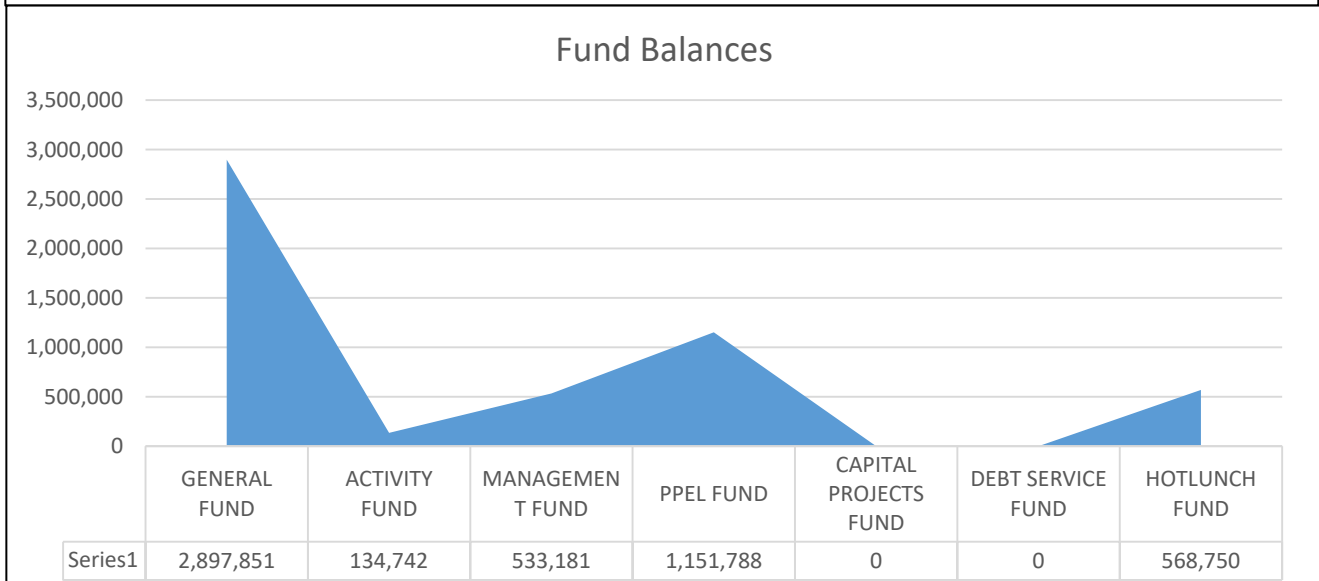
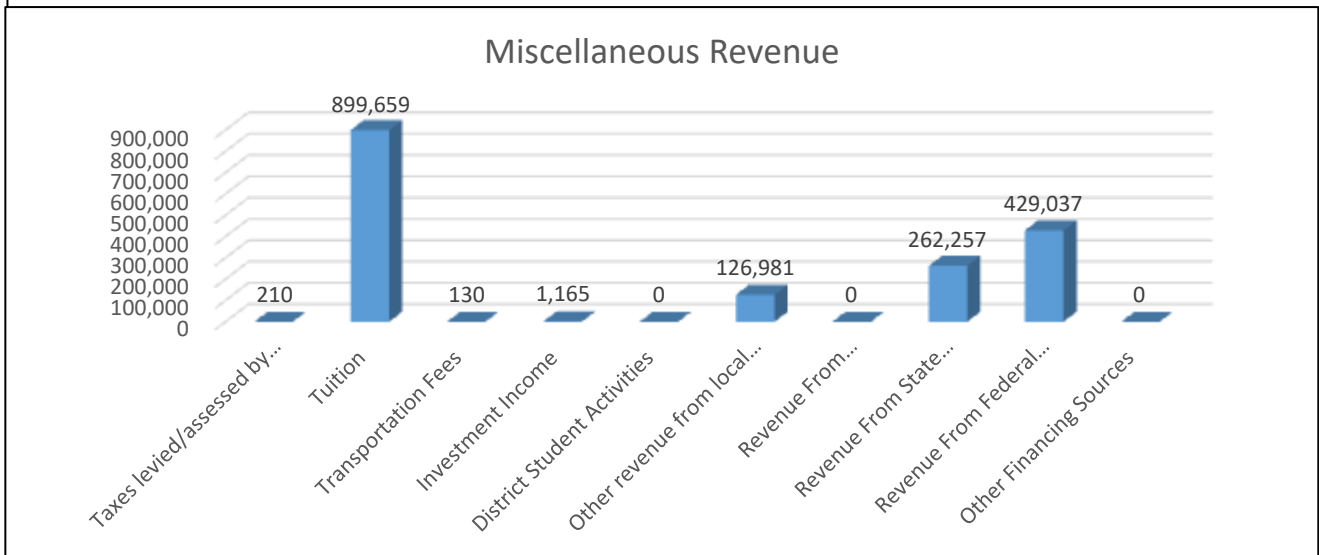
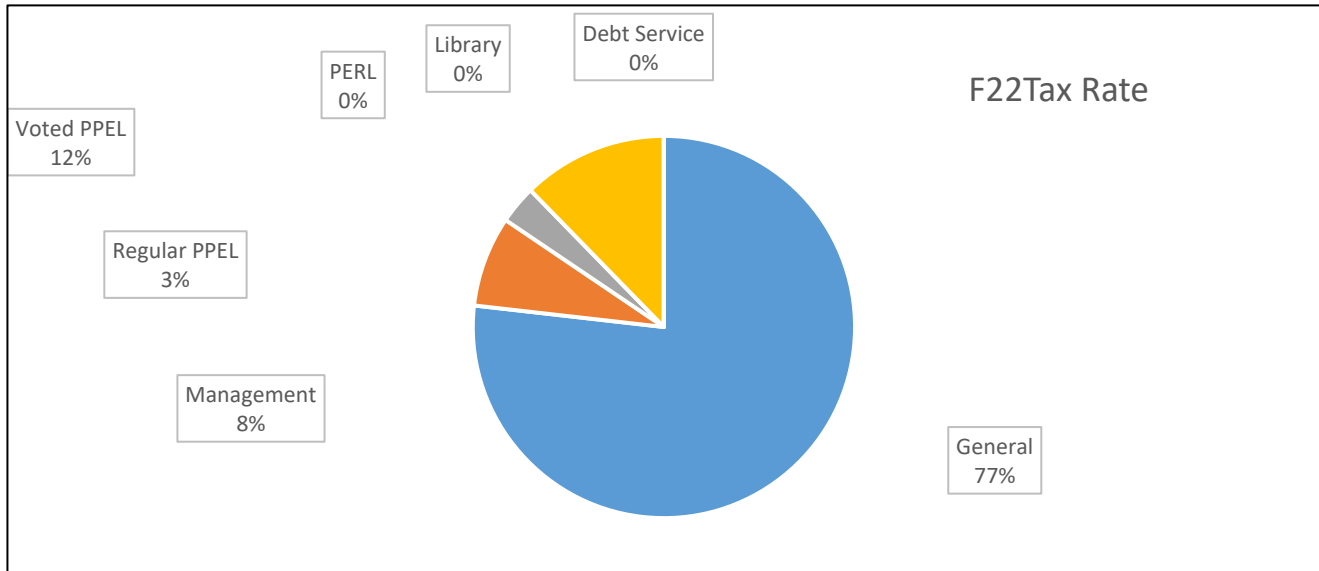
Solvency Balance

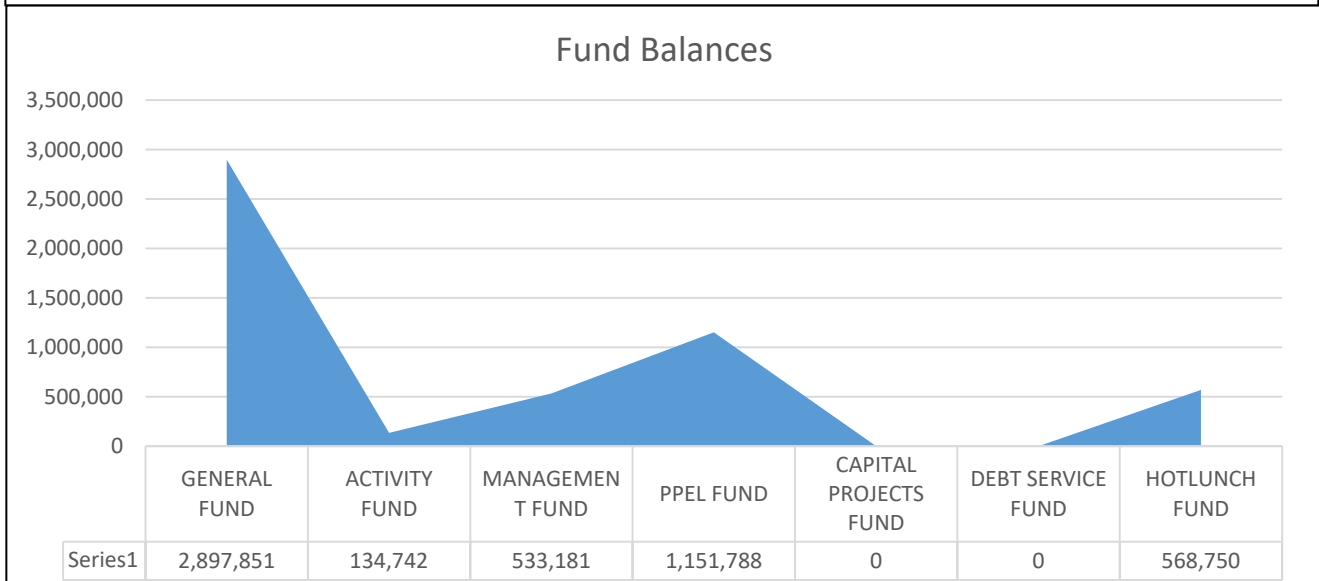
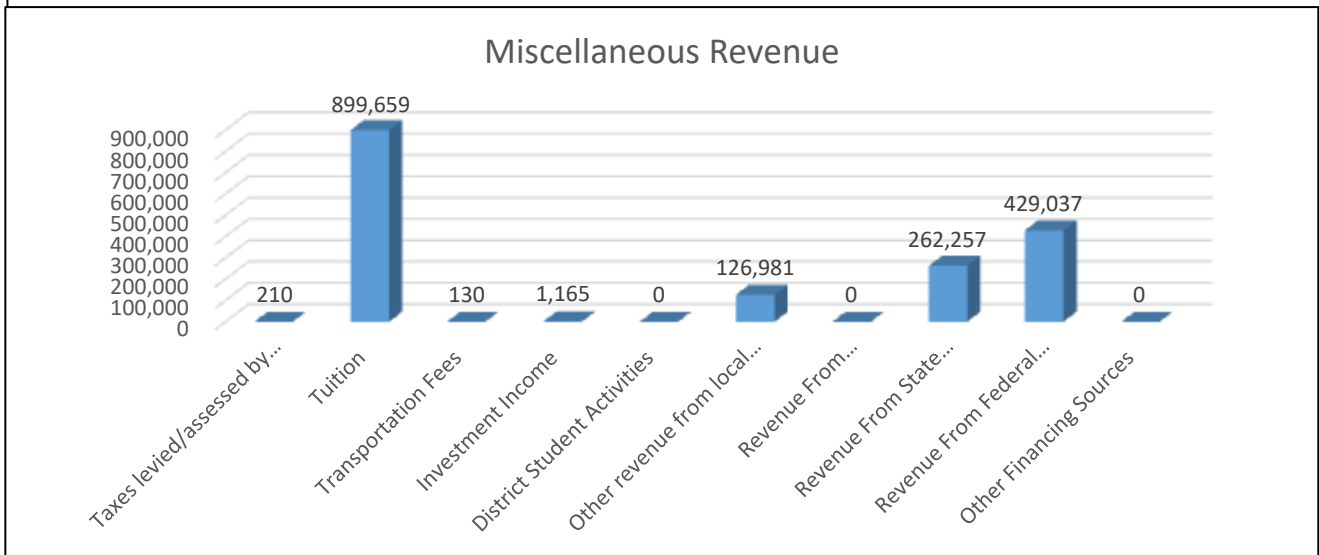
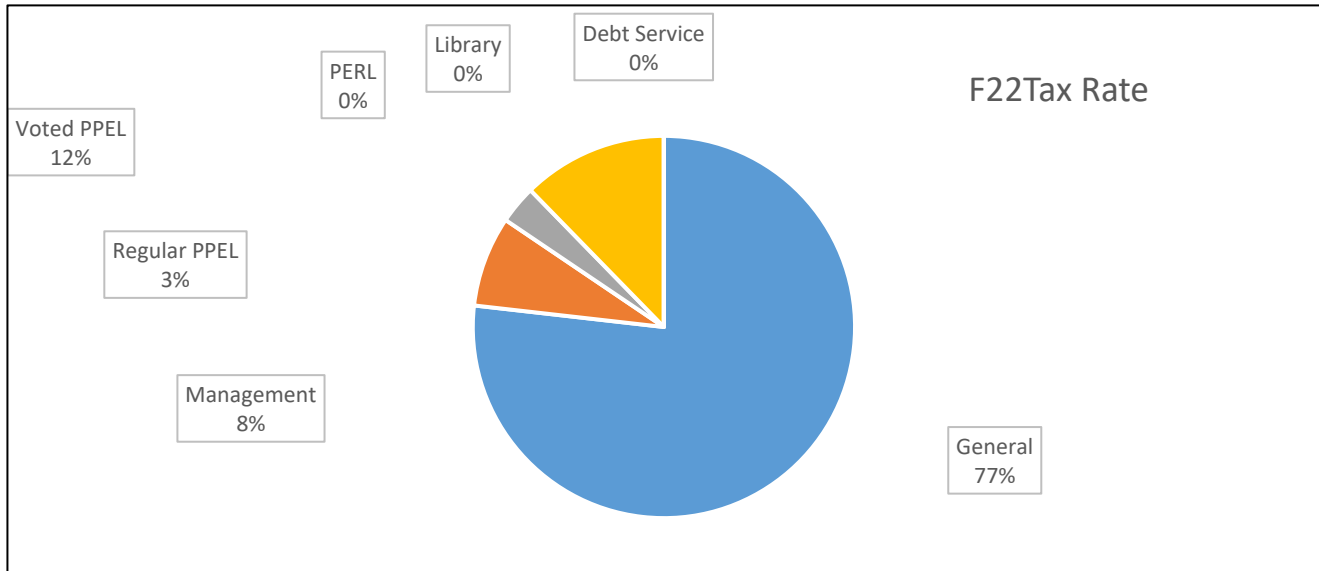
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SOLVENCY DIMENSIONS	Actual	Actual	Actual	Actual	Actual	Actual
	FY17	FY18	FY19	FY20	FY21	FY22
Unassigned-Assigned Balance	1,289,006	1,142,015	1,422,881	2,159,614	2,649,154	3,515,903
Total Revenue	6,347,239	6,552,933	7,035,095	7,411,864	7,485,568	7,891,988
Total Expenditures	6,461,800	6,623,050	6,669,369	6,821,773	6,901,524	7,607,692
AEA Flowthrough	224,262	240,791	241,298	257,106	256,589	258,729
Solvency Ratio	21.05%	18.09%	20.94%	30.18%	33.23%	46.06%
Maximum Cash Reserve Levy	0	0	3,354	182,595	0	0



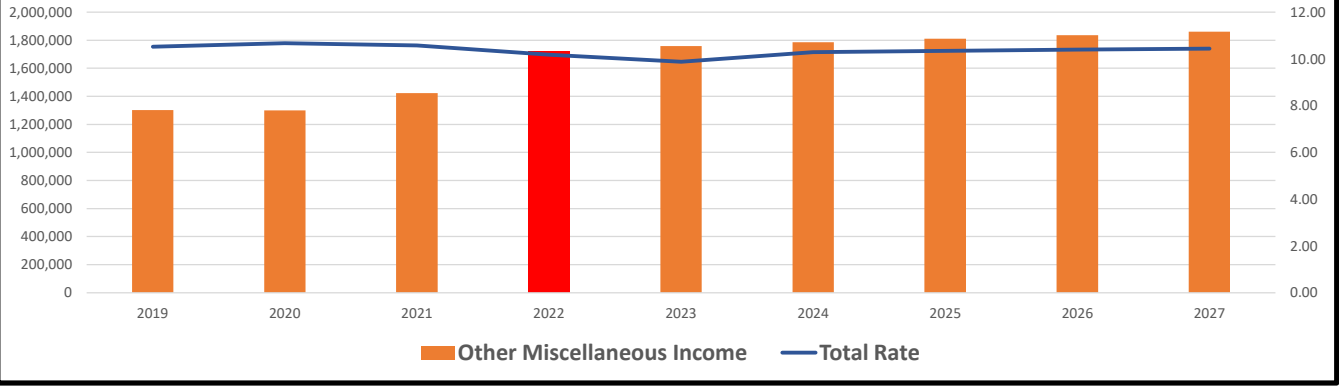
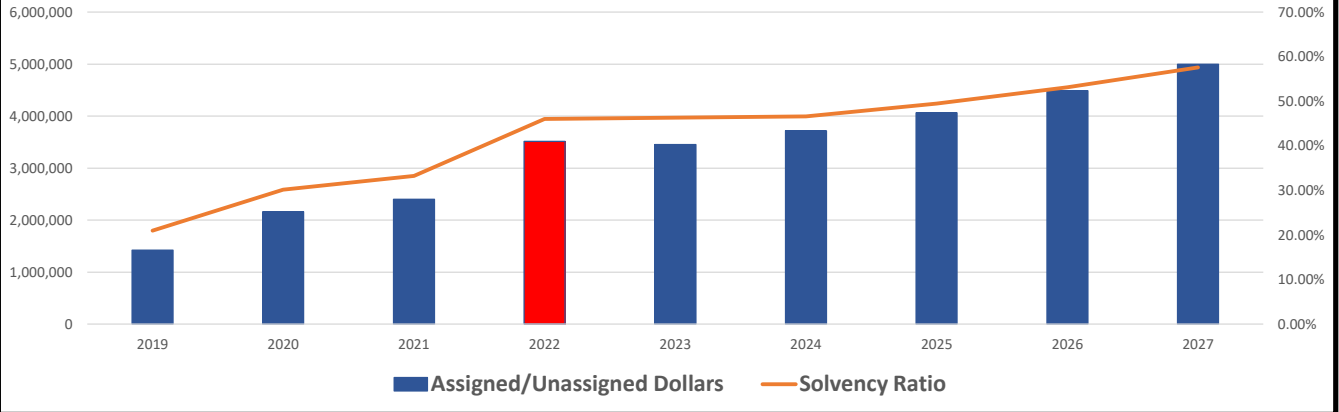
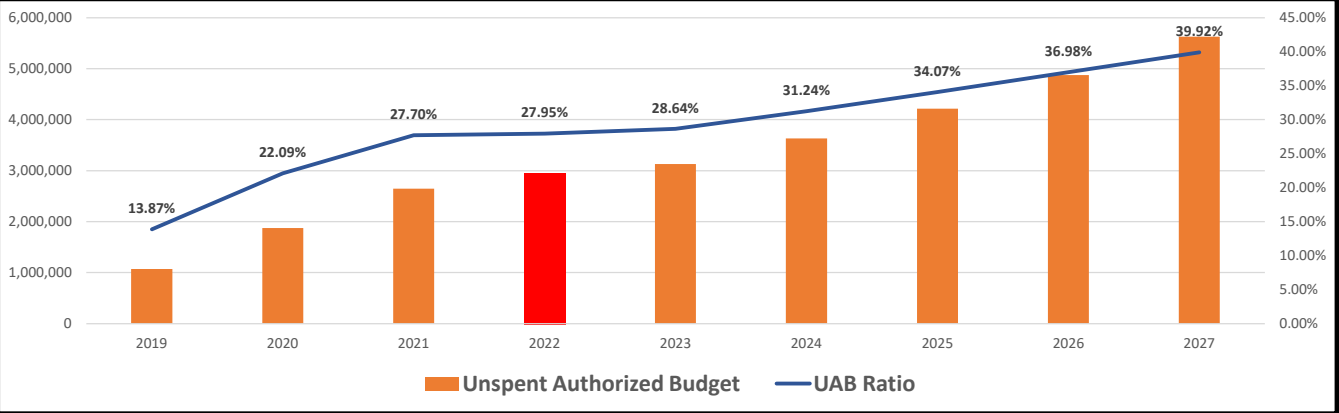
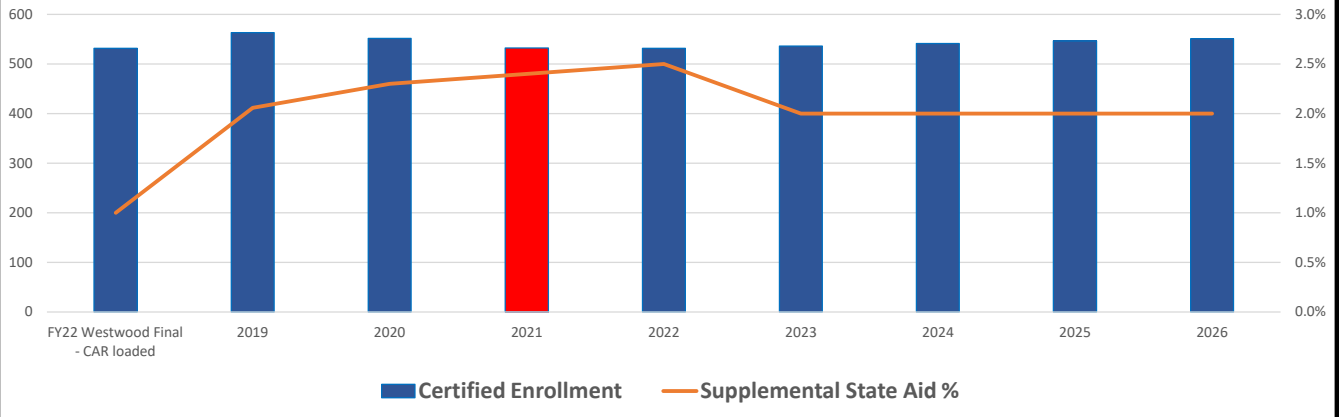
General - Twelve Largest Revenue Sources		General - Twelve Largest Object Expenditures	
1111 Regular Taxes	2,597,586	121 Prof-Educ/Regular Employee	2,992,645
3111 State Foundation Aid	2,008,376	273 Medical Insurance	609,532
1323 Open Enrollment, Regular	628,528	101 Technical/Regular Employee	471,719
3204 Teacher Compensation	353,770	231 Ipers	404,326
3214 Aea Flowthrough	258,729	220 Fica	348,627
1322 Special Education Program	258,706	567 Tuit/Open Enrollment-Withi	329,511
1114 Instructional Support Taxes	243,482	111 Offic-Admin/Regular Emplo	268,680
3119 Transportation Equity	237,456	961 Aea Flow Through	258,729
1130 Income Taxes	204,030	191 Service Work/Regular Emplo	190,571
3116 Tlc	188,103	612 Supplies/Instructional	183,624
4055 Education Stabilization (Ess	131,614	320 Professional-Educational	176,670
3117 Preschool State Aid	115,632	171 Operative/Regular Employee	167,965





Westwood Community School District

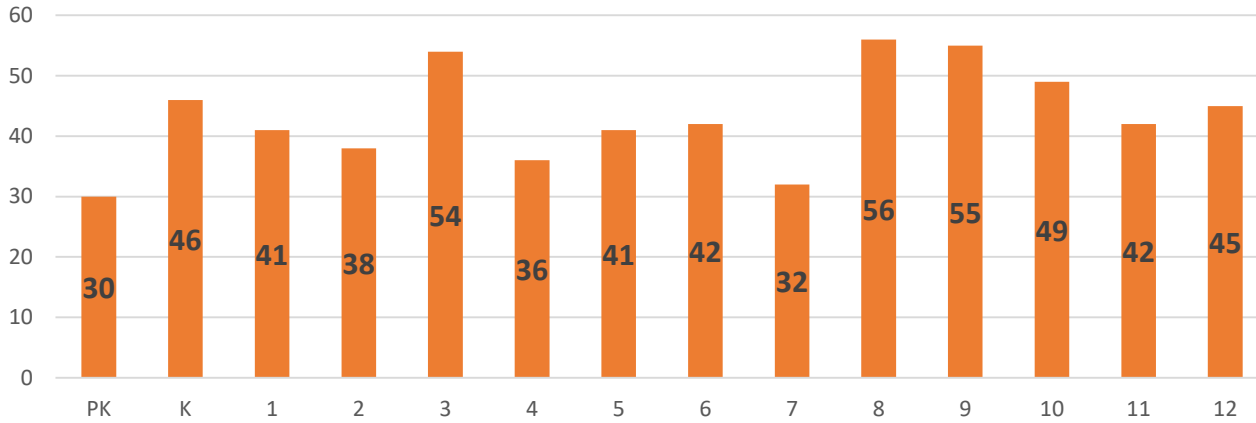
Key Measures and Results



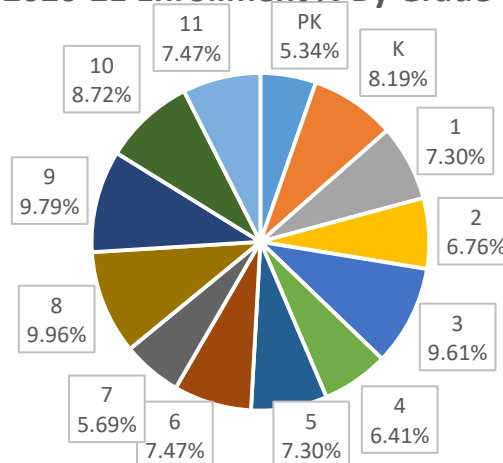
Westwood

Enrollment 2020-21

2020-21 Enrollment by Grade



2020-21 Enrollment % By Grade



2020-21 Enrollment by Level

