



WARWICK PUBLIC SCHOOLS

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SUPERINTENDENT of SCHOOLS

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TO: Richard D'Agostino, Superintendent
FROM: Anthony Ferrucci, Chief Budget Officer
DATE: 11-02-13
SUBJECT: Fy2013 Year End Fiscal Results as of 10-23-13

At the School Committee meeting on July 10, 2013 we presented a preliminary financial report indicating the school department would have a general fund surplus of \$2,551,164. Within this presentation we highlighted the fact that we had \$9,236,684 allocated to pay salary and fringe benefits during the summer for costs incurred before June 30th. Also noted during this report was the fact that district budget managers had \$3,104,988 outstanding in open purchase orders.

Over the next three months beginning mid-July 2013, of the \$9,236,684 set aside for salary and fringe benefits, we spent \$8,733,881 resulting in an additional \$502,803 being added to the surplus announced at that time.

Also during those months, budget managers turned in their final invoices against their open purchase orders. Of the \$3,104,988 in open purchase orders, we spent \$2,405,985 thereby adding an additional \$699,003 to the surplus as well.

Similar to our July report, we have attached a one page report showing the fiscal results achieved by the Budget Managers and our customary seven page detailed line item budget report showing the year end fiscal results for Warwick Public Schools.

One item of note, we have included a copy of GASB 54 (Governmental Accounting Standards Board Rule 54) which addresses accounting for fund balances by governmental agencies. This rule and its applicability to projects approved by the School Committee in Fy2013 but not completed until the summer of 2013 is a discussion item that I would like to address when we review these financial year end results.

It is our desire to provide this level of detail so that we may begin the process of understanding how the school department was able to achieve a general fund unrestricted surplus of \$3,401,757 for the fiscal year ending June 30, 2013.

By analyzing the data provided, it is our expectation that our school community will be in a better position to manage its operating budget on a go forward basis.

Respectfully Submitted,
Anthony Ferrucci
Chief Budget Officer
Warwick Public Schools

**WARWICK PUBLIC SCHOOLS
BUDGET SUMMARY By DIRECTORS**

FY2013

As of October 23, 2013

Budget Manager	FY12 Department Mgrs Surplus	FY12 Actual	FY13 Original Budget	FY13 Revised March 2013	Contingencies Anticipated March 2013	Anticipated End of Year Results As of March 2013	FY13 YTD Encumbered As of 7/10/13	FY13 YTD Expense As of 7/10/13	Preliminary Year End Results As of 7/11/13	Addt. Surplus Above Contingencies of March 2013	Encumbrances Spent after 7/11/13	Year End Results As of 10/23/13 w/ Audit Adj.	Surplus Above 7/11/13	TOTAL SURPLUS vs. FY2013 Revised March 2013 Budget
Personnel		96,605,093	96,505,833	97,519,496	310,000	97,209,496	6,246,525	90,090,994	96,337,519.00	871,977	5,787,138	95,878,132	459,387	1,641,364
Employee Benefits		37,156,611	34,912,902	35,741,941	90,000	35,651,941	2,990,159	32,591,694	35,581,853.00	70,088	2,946,743	35,538,437	43,416	203,504
SubTotal-Staffing	463,321	133,761,704	131,418,735	133,261,437	400,000	132,861,437	9,236,684	122,682,688	131,919,372	942,065	8,733,881	131,416,569	502,803	1,844,868
Secondary Ed	87,341	887,686	1,098,459	1,101,998		1,101,998	16,562	990,373	1,006,935	95,063	5,140	995,513	11,422	106,485
Elementary Ed	67,809	666,384	390,485	822,991		822,991	157,853	563,939	721,792	101,200	141,689	705,628	16,164	117,363
Special Services	554,037	5,646,969	6,223,201	6,351,447	300,000	6,051,447	434,645	5,149,504	5,584,149	467,298	155,019	5,304,523	279,626	1,046,924
Human Resources	103,411	150,377	242,740	263,542	100,000	163,542	44,583	140,910	185,493	(21,951)	2,309	143,219	42,274	120,323
Maintenance	593,319	3,952,170	4,790,392	5,126,126		5,126,126	541,875	4,455,746	4,997,621	128,505	132,533	4,588,279	409,342	537,847
Superintendent	20,865	149,545	122,700	122,700		122,700	0	112,573	112,573	10,127	208	112,780	(208)	9,920
Curriculum	198,668	388,867	1,044,666	1,006,423		1,006,423	363,750	866,208	1,229,958	(223,535)	344,394	1,210,602	19,356	(204,179)
Federal Programs	496	1,079	1,710	151,710		151,710	0	147,248	147,248	4,462	0	147,248	0	4,462
Info Services	187,170	1,050,990	1,187,070	1,160,242		1,160,242	74,226	1,094,953	1,169,179	(8,937)	46,318	1,141,271	27,908	18,971
Educator Effectiveness	0	6,972	0	11,000		11,000	0	4,299	4,299	6,701	0	4,299	0	6,701
Facility Projects	0	23,436	0	66,000		66,000	0	38,295	38,295	27,705	156,707	195,003	(156,707)	(129,003)
Business Affairs	595,623	8,205,049	9,572,148	9,800,246	200,000	9,600,246	1,471,492	8,070,993	9,542,485	57,761	1,287,306	9,358,299	184,186	441,947
	2,408,739	21,129,522	24,673,572	25,984,426	600,000	25,384,426	3,104,988	21,635,040	24,740,028	644,398	2,271,624	23,906,664	833,364	2,077,762
TOTAL EXPENSES			156,092,307	159,245,863		158,245,863			156,659,400			155,323,233		
INCREMENTAL SURPLUS						1,000,000				1,586,463			1,336,167	
RUNNING TOTAL	2,872,060			89,755	1,089,755					2,676,218			4,012,385	

PERSONNEL - Analysis of Surplus as of 7/10/13

51110 Regular Salaries	200,000.00	Sick Fund Collections Not Determined till end of year.
51110 Regular Salaries	400,000.00	Calculation Error-Non 52 Week Hourly Employees calculated to be paid for school breaks, last week of June
51135 Retro Pay Raise	108,000.00	Contingency amount not determined until end of year based on actual retirees.
51303 Professional Develop	60,000.00	Contingency amount not determined until end of year based on usage.
51322 Severance	54,000.00	Contingency amount not determined until end of year based on actual retirees.
51336 Class Overage	48,000.00	Contingency amount not determined until end of year based on usage.
Total Addt. Surplus Personnel	<u>870,000.00</u>	

WARWICK PUBLIC SCHOOLS Fy2013 Proposed School Budget All LOCAL Funds As Of: October 23, 2013	Fy10 AUDITED Year end	Fy11 AUDITED Year end 10/11/2011	Fy12 AUDITED Year end 2/13/2013	FY13 Sch. Committee Original Adopted 7/10/2012	FY13 SC Recommend Revised Budget 3/12/2013	Fy13 Actual Preliminary Year End 6/30/2013	Fy13 Actual Year to Date 10/23/13	Fy13 Remaining Balance 10/23/13
REVENUE								
41210 Other Taxes-Local Gov Unit	123,968,068.00	117,769,632.00	118,644,632.00	118,644,632.00	118,644,632.00	118,644,632.00	118,644,632.00	0.00
41250 Re-Appropriated Fund Bal	986,399.17	4,067,466.00	2,116,908.00	225,000.00	2,912,712.00	2,912,712.00	2,912,712.00	0.00
43250 Carryover-State Set Aside Funds		483,006.89	370,983.00	0.00	242,064.00	242,064.00	242,064.00	0.00
41310 Tuition from Individuals	50,182.84	55,765.00	68,225.00	50,000.00	65,000.00	65,000.00	55,958.00	9,042.00
41321 Tuition from Other LEA's	923,849.87	882,830.19	854,520.00	850,000.00	895,000.00	895,000.00	858,808.00	36,192.00
41656 Food Svc Sales-Vending	0.00	3,943.77	3,594.00	0.00	3,500.00	3,500.00	3,472.00	28.00
41701 Admis/Athletic Gate Recpts	37,992.00	39,962.50	39,974.00	40,000.00	40,000.00	40,000.00	35,847.00	4,153.00
41704 Summer School	88,900.00	68,330.00	70,058.00	70,000.00	63,669.00	63,669.00	64,439.00	(770.00)
41707/41750 Other Fees & Enterprise Activites	5,470.00	0.00	1,416.00	0.00	560.00	560.00	1,771.00	(1,211.00)
41751 Dining Room Revenues	38,722.93	38,448.35	46,136.00	40,000.00	45,000.00	45,000.00	38,248.00	6,752.00
41900 Other Rev from Local Srcs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41901 Rental Income-Bldgs/Fields	328,667.05	72,139.18	26,084.00	8,000.00	25,000.00	25,000.00	18,287.00	6,713.00
41920 Contribution Private Srcs	48.38	1,631.38	59,527.00	2,000.00	24,590.00	24,590.00	22,590.00	2,000.00
41924/41923 Instructional Categorical & Admin Categorical	45,274.00	731.00	892.00	0.00	0.00	0.00	7,308.00	(7,308.00)
41940 Textbooks Sales/ Rentals	145.81	37.80	0.00	0.00	0.00	0.00	471.00	(471.00)
41980 Refund Prior Yr Expense	94,518.35	94,518.12	181,779.00	100,000.00	209,252.00	209,252.00	210,266.00	(1,014.00)
41990 Miscellaneous Revenue	1,344.34	400.25	1,207.00	0.00	701.00	701.00	961.00	(260.00)
<i>Subtotal Revenue from Local Sources</i>	<i>126,569,582.74</i>	<i>123,578,842.43</i>	<i>122,485,935.00</i>	<i>120,029,632.00</i>	<i>123,171,680.00</i>	<i>123,171,680.00</i>	<i>123,117,834.00</i>	<i>53,846.00</i>
43101 State Operational Aid	31,261,608.00	32,559,857.15	32,262,908.00	34,407,725.00	34,407,725.00	34,407,725.00	34,499,461.00	(91,736.00)
43202 School Housing Aid			52,595.00		73,944.00	73,944.00	73,944.00	0.00
44501 Jobs Fund Grant	0.00		1,556,263.00	0.00	0.00	0.00	0.00	0.00
<i>Subtotal Revenue from State Sources</i>	<i>31,261,608.00</i>	<i>32,559,857.15</i>	<i>33,871,766.00</i>	<i>34,407,725.00</i>	<i>34,481,669.00</i>	<i>34,481,669.00</i>	<i>34,573,405.00</i>	<i>(91,736.00)</i>
45202 Indirect costs	97,206.04	264,505.18	94,574.00	205,000.00	95,000.00	95,000.00	96,133.00	(1,133.00)
44202 Medicaid Reimbursement	1,875,975.06	1,766,833.39	1,548,739.00	1,400,000.00	1,535,403.00	1,535,403.00	1,606,679.00	(71,276.00)
<i>Subtotal Revenue from Federal Sources</i>	<i>1,973,181.10</i>	<i>2,031,338.57</i>	<i>1,643,313.00</i>	<i>1,605,000.00</i>	<i>1,630,403.00</i>	<i>1,630,403.00</i>	<i>1,702,812.00</i>	<i>(72,409.00)</i>
45201 Fund Transfer In	12,000.00	3,068.03	11,303.00		1,865.00	1,865.00	4,448.00	(2,583.00)
46101 Refunds Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46102 Pass Thru Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46501 Extraordinary Items		66,373.85	0.00	0.00	0.00	0.00	0.00	0.00
46600 Claims and Settlements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46601 Insurance Proceeds	192,141.65	190,314.42	33,688.00	50,000.00	50,000.00	50,000.00	35,965.00	14,035.00
<i>Subtotal Revenue from Other Items</i>	<i>204,141.65</i>	<i>259,756.30</i>	<i>44,991.00</i>	<i>50,000.00</i>	<i>51,865.00</i>	<i>51,865.00</i>	<i>40,413.00</i>	<i>11,452.00</i>
TOTAL LOCAL FUND REVENUE	160,008,513.49	158,429,794.45	158,046,005.00	156,092,357.00	159,335,617.00	159,335,617.00	159,434,464.00	(98,847.00)
SUMMARIZED EXPENSES-By Category								
<i>Subtotal Personal Svcs-Compensation</i>	<i>96,552,743.52</i>	<i>98,453,155.22</i>	<i>96,605,093.00</i>	<i>96,505,883.00</i>	<i>97,519,496.00</i>	<i>96,337,519.00</i>	<i>95,878,132.00</i>	<i>1,641,364.00</i>
<i>Subtotal Employee Benefits</i>	<i>39,688,857.04</i>	<i>38,210,578.98</i>	<i>37,156,611.00</i>	<i>34,912,902.00</i>	<i>35,741,941.00</i>	<i>35,581,853.00</i>	<i>35,538,437.00</i>	<i>203,504.00</i>
<i>Subtotal Purchased Services</i>	<i>1,440,779.77</i>	<i>1,804,336.19</i>	<i>1,727,128.00</i>	<i>2,314,035.00</i>	<i>2,212,605.00</i>	<i>1,722,533.00</i>	<i>1,622,513.00</i>	<i>590,092.00</i>
<i>Subtotal Purchased Property Svcs</i>	<i>1,032,391.52</i>	<i>1,029,857.77</i>	<i>1,190,588.00</i>	<i>1,021,246.00</i>	<i>978,767.00</i>	<i>858,271.00</i>	<i>855,790.00</i>	<i>122,977.00</i>
<i>Subtotal Other Purchased Services</i>	<i>8,487,726.62</i>	<i>8,813,184.18</i>	<i>10,375,905.00</i>	<i>12,053,578.00</i>	<i>12,297,834.00</i>	<i>11,949,084.00</i>	<i>11,647,736.00</i>	<i>650,098.00</i>
<i>Subtotal Supplies and Materials</i>	<i>4,411,204.62</i>	<i>5,913,018.79</i>	<i>5,262,246.00</i>	<i>6,387,732.00</i>	<i>6,640,351.00</i>	<i>6,485,761.00</i>	<i>6,325,464.00</i>	<i>314,887.00</i>
<i>Subtotal Capital Equip & Property</i>	<i>1,376,123.80</i>	<i>1,182,000.06</i>	<i>1,250,340.00</i>	<i>1,666,902.00</i>	<i>2,587,873.00</i>	<i>2,523,561.00</i>	<i>2,269,472.00</i>	<i>318,401.00</i>
<i>Subtotal Debt Service & Misc</i>	<i>134,116.83</i>	<i>118,286.88</i>	<i>681,153.00</i>	<i>693,079.00</i>	<i>623,904.00</i>	<i>600,128.00</i>	<i>600,147.00</i>	<i>23,757.00</i>
<i>Subtotal Other Items</i>	<i>490,896.03</i>	<i>605,648.64</i>	<i>642,163.00</i>	<i>537,000.00</i>	<i>643,091.00</i>	<i>600,689.00</i>	<i>585,542.00</i>	<i>57,549.00</i>
TOTAL LOCAL FUND SUMMARIZED EXPENSES	153,614,839.75	156,130,066.71	154,891,227.00	156,092,357.00	159,245,862.00	156,659,399.00	155,323,233.00	3,922,629.00
Surplus/<Deficit>	6,393,673.74	2,299,727.74	3,154,778	0.00	89,755.00	2,676,218.00	4,111,231.00	
State Restricted Set Aside Net Carryover		(483,006.74)	282,718			(125,054)	(119,774.00)	
Net Surplus-BEFORE COMMITTED FUNDS CARRYOVER		1,816,721.00	2,872,060			2,551,164.00	3,991,457.00	
COMMITTED FUNDS-Government Accounting Standards Board (GASB) Rule 54							(589,700.00)	
Net Unrestricted Surplus							3,401,757.00	

WARWICK PUBLIC SCHOOLS Fy2013 Proposed School Budget All LOCAL Funds As Of: October 23, 2013	Fy10 AUDITED Year end	Fy11 AUDITED Year end 10/11/2011	Fy12 AUDITED Year end 2/13/2013	FY13 Sch. Committee Original Adopted 7/10/2012	FY13 SC Recommend Revised Budget 3/12/2013	Fy13 Actual Preliminary Year End 6/30/2013	Fy13 Actual Year to Date 10/23/13	Fy13 Remaining Balance 10/23/13
EXPENSES-Detailed								
SALARY								
51110 Regular Salaries	92,480,203.69	91,413,250.90	89,482,087.00	89,492,301.00	89,745,393.00	89,237,241.00	88,608,605.00	1,136,788.00
51112 Vacation	122,275.02	505,183.36	681,723.00	525,000.00	525,000.00	494,371.00	494,371.00	30,629.00
51113 Professional Day	40,583.25	2,665.00	0.00	0.00	0.00	0.00	0.00	0.00
51115 Substitutes Salaries	31,969.97	2,423,395.98	2,558,336.00	2,300,000.00	2,360,000.00	2,479,153.00	2,480,439.00	(120,439.00)
51115 Substitutes for Curriculum Development			0.00	279,400.00	219,400.00	115,350.00	115,421.00	103,979.00
51132 Department Head	1,934,651.33	1,900,675.10	1,718,159.00	1,559,982.00	1,739,540.00	1,737,026.00	1,737,026.00	2,514.00
51134 Sabbatical	71,114.94	82,794.55	18,344.00	45,000.00	98,407.00	97,692.00	97,693.00	714.00
51135 Retroactive Sal Prior Yrs	19,217.15	149,081.65	84,643.00	150,000.00	150,000.00	41,728.00	42,773.00	107,227.00
51336 Class Overage/Weightg	28,092.49	21,036.97	7,000.00	75,000.00	75,000.00	26,876.00	26,876.00	48,124.00
51339 Class Coverage	115,023.81	83,020.12	73,062.00	100,000.00	100,000.00	75,474.00	75,474.00	24,526.00
51201 Regular Overtime	165,444.34	121,166.40	93,067.00	160,000.00	160,000.00	163,356.00	163,356.00	(3,356.00)
51203 Event Coverage Overtime	52,224.78	60,189.34	58,006.00	65,000.00	65,000.00	51,416.00	51,416.00	13,584.00
51302 Professnl Devel-School	1,016.00	30,276.25	46,082.00	3,200.00	10,000.00	5,671.00	12,268.00	(2,268.00)
51303 Professnl Devel-District	0.00	12,464.00	17,856.00	44,000.00	517,200.00	152,635.00	145,919.00	371,281.00
51306 Vacation Payoff-Severnc	1,875.28	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
51308 After School- Instruct	19,056.78	18,038.71	24,361.00	25,000.00	25,000.00	24,272.00	24,272.00	728.00
51322 Severence	128,996.22	214,340.44	254,502.00	225,000.00	215,000.00	160,582.00	160,082.00	54,918.00
51323 Detention Coverage	28,456.00	29,123.98	30,000.00	32,000.00	32,000.00	25,060.00	25,060.00	6,940.00
51324 AM/PM Supervision	27,604.61	31,121.34	29,108.00	35,000.00	35,000.00	33,024.00	33,023.00	1,977.00
51332 Sick Payoff-Non Severance	23,264.36	20,476.04	5,430.00	30,000.00	30,000.00	5,310.00	5,310.00	24,690.00
51338 Summer Pay-ESY	480,049.00	546,462.54	587,318.00	550,000.00	597,556.00	620,546.00	620,546.00	(22,990.00)
51401 Stipend-Other	205,193.31	157,456.58	236,432.00	160,000.00	160,000.00	193,533.00	212,516.00	(52,516.00)
51403 Stipend-Athl Director	23,613.03	24,034.34	24,087.00	25,000.00	25,000.00	24,087.00	24,087.00	913.00
51404 Stipend-Athl Coach/Advsr	522,538.56	559,176.49	539,620.00	570,000.00	570,000.00	536,056.00	684,539.00	(114,539.00)
51404 Stipends for Curriculum Development-(sb Substitutes)			35,870.00	0.00	0.00	0.00	0.00	0.00
51406 Stipend-Official/Athl Per	22,813.60	36,717.14	0.00	55,000.00	55,000.00	36,060.00	36,060.00	18,940.00
51407 Stipend-Mentors	7,466.00	11,008.00	0.00	0.00	0.00	1,000.00	1,000.00	(1,000.00)
Subtotal Personal Svcs-Compensation	96,552,743.52	98,453,155.22	96,605,093.00	96,505,883.00	97,519,496.00	96,337,519.00	95,878,132.00	1,641,364.00
FRINGE BENEFITS								
52101 Health	19,435,528.93	17,909,224.28	13,738,032.00	13,849,332.00	13,387,323.00	13,592,282.00	13,571,952.00	(184,629.00)
52103 Dental	1,107,629.86	1,172,829.57	1,020,376.00	862,491.00	933,022.00	937,154.00	935,810.00	(2,788.00)
52109 In-Lieu Pmnts (Buy Back)	200,470.35	258,901.44	264,989.00	152,550.00	260,000.00	265,811.00	263,561.00	(3,561.00)
52122 Medical Ins-Retiree			1,232,832.00		1,258,424.00	1,188,416.00	1,183,511.00	74,913.00
52123 Dental Buyback Payments	11,936.90	0.00	9,730.00	13,777.00	15,000.00	14,824.00	14,824.00	176.00
52125 Dental Ins-Retiree			(10,811.00)		0.00	0.00	980.00	(980.00)
52203 Teacher/Adm Pension ERSRI (DB)	8,412,411.25	8,637,363.83	10,052,478.00	9,583,181.00	8,688,293.00	8,621,368.00	8,645,980.00	42,313.00
52213 Teacher/Adm Pension ERSRI (DC)			0.00		456,388.00	450,461.00	454,116.00	2,272.00
52204 Private Pension	2,110,961.19	1,589,415.70	2,488,870.00	1,876,051.00	2,413,870.00	2,494,678.00	2,497,016.00	(83,146.00)
52301 FICA	5,960,068.42	6,058,514.88	5,792,785.00	6,004,427.00	5,981,209.00	5,783,140.00	5,747,535.00	233,674.00
52302 MEDICARE	1,395,959.65	1,449,448.47	1,356,679.00	1,402,428.00	1,389,033.00	1,355,714.00	1,347,387.00	41,646.00
52501 Unemployment Insurance	233,225.89	227,841.72	344,542.00	540,000.00	250,000.00	169,412.00	167,172.00	82,828.00
52710 Wrkrs Comp Premium	793,291.00	879,639.00	839,055.00	597,665.00	681,707.00	681,707.00	681,707.00	0.00
52730 Wrkrs Comp MDCL-Slf Ins	701.60	728.09	382.00	1,000.00	1,000.00	214.00	214.00	786.00
52902 Employee Assist Program	26,672.00	26,672.00	26,672.00	30,000.00	26,672.00	26,672.00	26,672.00	0.00
Subtotal Employee Benefits	39,688,857.04	38,210,578.98	37,156,611.00	34,912,902.00	35,741,941.00	35,581,853.00	35,538,437.00	203,504.00

WARWICK PUBLIC SCHOOLS Fy2013 Proposed School Budget All LOCAL Funds As Of: October 23, 2013	Fy10 AUDITED Year end	Fy11 AUDITED Year end 10/11/2011	Fy12 AUDITED Year end 2/13/2013	FY13 Sch. Committee Original Adopted 7/10/2012	FY13 SC Recommend Revised Budget 3/12/2013	Fy13 Actual Preliminary Year End 6/30/2013	Fy13 Actual Year to Date 10/23/13	Fy13 Remaining Balance 10/23/13
PURCHASE SERVICES-Detailed								
53202 Speech Therapists	6,325.00	21,737.56	350.00	11,250.00	4,250.00	0.00	0.00	4,250.00
53204 Therapists	55,077.50	55,777.00	45,801.00	77,705.00	52,000.00	50,685.00	50,449.00	1,551.00
53205 Psychologists	118,834.00	212,057.91	0.00	0.00	0.00	73,126.00	25,463.00	(25,463.00)
53206 Audiologists	0.00	1,546.50	1,500.00	2,925.00	2,925.00	0.00	0.00	2,925.00
53207 Interpreters	2,332.50	3,352.00	4,665.00	2,500.00	2,500.00	4,836.00	5,141.00	(2,641.00)
53209 Bus Assistants/Monitors	0.00	81.25	0.00	0.00	0.00	0.00	0.00	0.00
53212 Pymt for Svcs-Volunteers	57,589.00	50,000.00	59,197.00	59,197.00	59,197.00	59,197.00	59,197.00	0.00
53213 Evaluations	20,536.84	15,239.92	26,612.00	75,000.00	50,000.00	29,014.00	34,042.00	15,958.00
53214 Mentoring	75,000.00	102,000.00	102,000.00	103,000.00	103,000.00	102,000.00	102,000.00	1,000.00
53216 Tutoring Svcs	28,952.20	60,560.70	28,870.00	37,982.00	55,414.00	30,892.00	15,764.00	39,650.00
53218 Transition/Stdnt Assist	99,154.90	160,976.90	167,965.00	200,704.00	173,109.00	161,182.00	161,182.00	11,927.00
53220 Purchases Svc-Other Educ	29,250.00	74,612.25	301,273.00	366,911.00	389,501.00	194,316.00	194,316.00	195,185.00
53301 Prof Devel/Training Svcs	130,604.82	61,851.65	62,463.00	129,267.00	99,248.00	87,792.00	87,792.00	11,456.00
53302 Curriculum Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53303 Conference/Workshop	8,185.39	2,352.92	7,518.00	14,100.00	15,736.00	12,297.00	12,297.00	3,439.00
53401 Auditing/Actuarial Svcs	26,375.00	31,125.00	33,750.00	32,000.00	34,000.00	39,000.00	39,000.00	(5,000.00)
53402 Legal Services	100,473.14	215,782.94	148,853.00	222,305.00	222,305.00	150,279.00	106,878.00	115,427.00
53403 Health Service Providers	2,475.00	0.00	0.00	0.00	3,350.00	2,863.00	2,863.00	487.00
53405 Private Pension Advisor	46,606.28	45,007.76	42,688.00	45,000.00	45,250.00	45,800.00	44,914.00	336.00
53406 Other Professional Svcs	13,166.50	19,236.00	20,612.00	35,500.00	22,500.00	15,771.00	15,771.00	6,729.00
53409 Negotiations/Arbitration	27,321.25	59,347.97	34,884.00	35,000.00	35,000.00	4,303.00	4,828.00	30,172.00
53410 Police/Fire Details	26,256.66	4,132.15	3,915.00	6,000.00	6,000.00	3,916.00	5,873.00	127.00
53411 Physicians	10,250.00	8,246.41	14,125.00	20,436.00	15,936.00	10,000.00	10,000.00	5,936.00
53412 Dentists	17,500.00	17,500.00	17,500.00	21,000.00	21,000.00	17,500.00	17,500.00	3,500.00
53414 Medicaid Claims Provider	113,676.60	94,239.09	81,073.00	79,992.00	79,992.00	82,503.00	82,475.00	(2,483.00)
53416 Officials/Referree's	79,047.50	78,692.67	82,504.00	90,000.00	90,000.00	78,562.00	78,562.00	11,438.00
53417 Contracted Nursing Svcs	183,860.93	264,657.69	324,198.00	446,244.00	447,084.00	343,110.00	343,391.00	103,693.00
53502 Other Technical Services	52,466.79	49,603.08	48,974.00	50,850.00	65,850.00	65,944.00	65,107.00	743.00
53503 Testing	62,930.07	52,881.20	20,276.00	65,586.00	36,772.00	9,344.00	9,344.00	27,428.00
53701 Other Fees & Charges	7,129.36	1,715.18	1,354.00	25,002.00	26,112.00	1,832.00	1,832.00	24,280.00
53703 Accreditation	2,995.00	0.00	0.00	0.00	0.00	656.00	656.00	(656.00)
53705 Postage/Shipping	36,407.54	36,087.20	37,937.00	49,929.00	44,824.00	37,743.00	37,806.00	7,018.00
53706 Catering/Food Reimbursement	0.00	3,935.29	6,271.00	8,650.00	9,750.00	8,070.00	8,070.00	1,680.00
Subtotal Purchased Services	1,440,779.77	1,804,336.19	1,727,128.00	2,314,035.00	2,212,605.00	1,722,533.00	1,622,513.00	590,092.00

WARWICK PUBLIC SCHOOLS Fy2013 Proposed School Budget All LOCAL Funds As Of: October 23, 2013	Fy10 AUDITED Year end	Fy11 AUDITED Year end 10/11/2011	Fy12 AUDITED Year end 2/13/2013	FY13 Sch. Committee Original Adopted 7/10/2012	FY13 SC Recommend Revised Budget 3/12/2013	Fy13 Actual Preliminary Year End 6/30/2013	Fy13 Actual Year to Date 10/23/13	Fy13 Remaining Balance 10/23/13
PROPERTY SERVICES PURCHASED-Detailed								
54201 Rubbish Disposal Services	24,609.30	25,052.60	26,437.00	39,215.00	39,215.00	34,755.00	22,406.00	16,809.00
54205 Rodent/Pest Control	3,315.00	5,455.00	10,490.00	3,400.00	3,400.00	3,395.00	3,845.00	(445.00)
54310 Maint-Repair-Non Tech Rel	34,028.16	35,202.70	32,397.00	76,594.00	57,813.00	43,105.00	41,387.00	16,426.00
54311 Maint-Repair-fixture/equip	38,109.74	6,593.99	117,891.00	137,412.00	136,678.00	122,008.00	110,720.00	25,958.00
54312 Maint-Repair-General	16,771.70	57,315.00	40,155.00	53,526.00	46,542.00	41,257.00	42,394.00	4,148.00
54313 Repair-Non Stud Trans Veh	28,781.11	34,068.15	29,075.00	29,000.00	33,600.00	43,708.00	40,453.00	(6,853.00)
54314 Mnt-Repair-Stud Trans Veh	160,852.87	181,996.52	144,403.00	5,650.00	5,000.00	1,805.00	1,805.00	3,195.00
54320 Maint Repair Tech Related	8,905.23	2,440.88	16,696.00	4,607.00	6,477.00	2,875.00	3,275.00	3,202.00
54321 Maint Repair Electrical	6,912.93	17,277.32	5,386.00	9,000.00	23,000.00	23,178.00	12,651.00	10,349.00
54322 Maint Repair HVAC	43,421.36	48,553.65	39,239.00	43,000.00	25,000.00	20,937.00	30,205.00	(5,205.00)
54323 Maint Repair Glass	5,385.00	1,950.34	3,975.00	2,600.00	1,600.00	1,250.00	2,720.00	(1,120.00)
54324 Maint Repair Plumbing	4,760.00	2,175.00	3,914.00	6,650.00	1,650.00	1,600.00	2,600.00	(950.00)
54325 Maint Repair-Vandalism			10,690.00	0.00	0.00	0.00	0.00	0.00
54402 Water	69,995.18	85,002.57	83,592.00	90,000.00	90,000.00	77,778.00	78,764.00	11,236.00
54403 Telephone	147,040.00	131,436.78	124,717.00	114,900.00	114,900.00	126,900.00	126,014.00	(11,114.00)
54405 Sewage/Cespool	85,962.97	91,165.87	87,495.00	100,000.00	100,000.00	118,573.00	120,701.00	(20,701.00)
54406 Wireless Communication	19,050.09	17,244.43	17,937.00	19,340.00	18,740.00	17,735.00	18,287.00	453.00
54407 Internet Connectivity	40,800.08	28,200.08	36,000.00	36,000.00	36,000.00	36,000.00	51,300.00	(15,300.00)
54601 Renting Land & Buildings	1,800.00	3,909.00	2,496.00	4,600.00	4,600.00	3,510.00	3,510.00	1,090.00
54602 Rent/Lease-Equip/Vehicles	203,822.98	188,422.41	257,246.00	143,106.00	133,106.00	61,496.00	62,505.00	70,601.00
54604 Graduation Rentals	3,719.98	5,870.00	9,763.00	12,100.00	12,100.00	9,745.00	9,745.00	2,355.00
54605 Ice Rink Rental	36,112.50	33,277.50	51,640.00	44,514.00	44,514.00	37,465.00	37,465.00	7,049.00
54606 Pool Rental	7,466.25	8,236.25	12,100.00	12,132.00	12,132.00	7,233.00	7,233.00	4,899.00
54901 Other Purch Property Svcs	0.00	0.00	0.00	1,200.00	0.00	0.00	0.00	0.00
54902 Alarm & Fire Safety Svcs	40,515.59	18,802.23	26,134.00	32,300.00	32,300.00	21,585.00	25,427.00	6,873.00
54904 Veh Reg-Non Studt Transp	253.50	209.50	720.00	400.00	400.00	378.00	378.00	22.00
Subtotal Purchased Property Svcs	1,032,391.52	1,029,857.77	1,190,588.00	1,021,246.00	978,767.00	858,271.00	855,790.00	122,977.00

WARWICK PUBLIC SCHOOLS Fy2013 Proposed School Budget All LOCAL Funds As Of: October 23, 2013	Fy10 AUDITED Year end	Fy11 AUDITED Year end 10/11/2011	Fy12 AUDITED Year end 2/13/2013	FY13 Sch. Committee Original Adopted 7/10/2012	FY13 SC Recommend Revised Budget 3/12/2013	Fy13 Actual Preliminary Year End 6/30/2013	Fy13 Actual Year to Date 10/23/13	Fy13 Remaining Balance 10/23/13
OTHER PURCHASED SERVICES-Detailed								
55110 Transp Cab/Mileage/RIPTA	9,056.75	12,733.25	1,034.00	13,551.00	13,571.00	2,505.00	2,592.00	10,979.00
55111 Transportation Contractor	2,764,366.83	3,431,153.21	4,630,211.00	6,070,241.00	5,969,921.00	5,919,146.00	5,963,393.00	6,528.00
55121 Veh Regst-Stdnt Trans Veh	184.50	153.00	663.00	0.00	0.00	0.00	0.00	0.00
55201 Property/Liability Insur	130,908.00	138,913.00	112,976.00	144,000.00	150,055.00	124,364.00	124,364.00	25,691.00
55202 Theft Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55203 Fire Insurance	149,353.00	162,099.00	115,300.00	120,000.00	133,988.00	127,003.00	127,003.00	6,985.00
55205 Flood Insurance	9,578.00	9,874.00	0.00	10,250.00	6,780.00	0.00	0.00	6,780.00
55206 Fleet/Vehicle Insurance	90,302.00	73,238.00	60,481.00	35,000.00	39,080.00	37,549.00	37,549.00	1,531.00
55207 Error & Ommisions Insu	34,259.00	34,259.00	43,726.00	44,000.00	51,000.00	51,000.00	51,000.00	0.00
55401 Advertising Costs	16,446.13	12,345.78	7,919.00	17,053.00	20,523.00	15,327.00	15,415.00	5,108.00
55501 Printing	31,657.24	17,936.81	17,608.00	35,008.00	35,308.00	24,788.00	24,788.00	10,520.00
55503 Document Copying	587.19	0.00	139.00	2,432.00	2,082.00	125.00	125.00	1,957.00
55610 Tuition-Other Dist w/in St	136,140.41	208,573.85	290,249.00	291,000.00	301,298.00	309,872.00	317,021.00	(15,723.00)
55630 Tuition-Private Sources	4,505,224.87	4,031,565.94	4,140,184.00	4,438,150.00	4,179,861.00	3,941,116.00	3,673,594.00	506,267.00
55640 Tuition-Ed Svc Agen in St	386,520.00	407,570.34	570,681.00	449,630.00	779,647.00	867,421.00	792,421.00	(12,774.00)
55660 Tuition to Charter School	170,521.55	224,234.09	343,251.00	326,620.00	556,232.00	483,090.00	468,100.00	88,132.00
55702 Soda Subsidy	0.00	7,987.80	0.00	0.00	1,845.00	1,845.00	1,845.00	0.00
55801 Board Travel			0.00	0.00	0.00	0.00	0.00	0.00
55802 Board Training		200.00	0.00	400.00	400.00	250.00	250.00	150.00
55803 Employ Travel - Non Teach	22,717.24	19,852.15	22,362.00	30,000.00	30,000.00	24,113.00	25,158.00	4,842.00
55807 Student Travel	2,597.06	958.75	0.00	1,243.00	1,243.00	4,288.00	4,288.00	(3,045.00)
55809 Empl Travel-Teachers	27,306.85	19,536.21	19,121.00	25,000.00	25,000.00	15,282.00	18,830.00	6,170.00
55930 Other Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Other Purchased Services	8,487,726.62	8,813,184.18	10,375,905.00	12,053,578.00	12,297,834.00	11,949,084.00	11,647,736.00	650,098.00

WARWICK PUBLIC SCHOOLS Fy2013 Proposed School Budget All LOCAL Funds As Of: October 23, 2013	Fy10 AUDITED Year end	Fy11 AUDITED Year end 10/11/2011	Fy12 AUDITED Year end 2/13/2013	FY13 Sch. Committee Original Adopted 7/10/2012	FY13 SC Recommend Revised Budget 3/12/2013	Fy13 Actual Preliminary Year End 6/30/2013	Fy13 Actual Year to Date 10/23/13	Fy13 Remaining Balance 10/23/13
SUPPLIES & MATERIALS-Detailed								
56101 Supplies & Materials	436,159.78	616,108.76	707,652.00	836,763.00	935,623.00	743,980.00	716,655.00	218,968.00
56112 Uniforms (Non Athletic)	298.00	523.63	2,598.00	8,225.00	8,225.00	2,395.00	2,395.00	5,830.00
56113 Graduation Supplies	12,038.71	12,550.10	7,393.00	7,500.00	7,500.00	5,922.00	6,028.00	1,472.00
56115 Medical Supplies	15,041.45	16,967.90	16,468.00	35,750.00	38,926.00	31,114.00	29,128.00	9,798.00
56116 Athletic Splys/Uniforms	46,832.67	46,710.03	40,055.00	51,644.00	52,794.00	53,724.00	49,124.00	3,670.00
56117 Awards/Honors Splys	8,340.57	7,898.84	8,655.00	7,865.00	7,865.00	10,526.00	10,513.00	(2,648.00)
56201 Natural Gas	978,932.51	966,252.89	778,789.00	905,639.00	800,639.00	754,620.00	754,620.00	46,019.00
56202 Gasoline	254,712.26	255,596.12	219,746.00	372,000.00	372,000.00	318,000.00	275,335.00	96,665.00
56203 Diesel Fuel	227,974.86	385,134.89	443,677.00	398,400.00	457,648.00	457,646.00	428,509.00	29,139.00
56207 Vehicle Maint Splys/Parts	70,814.75	85,689.81	73,309.00	60,500.00	50,500.00	68,890.00	66,736.00	(16,236.00)
56209 Fuel Oil	326,659.98	831,425.42	641,258.00	805,625.00	850,625.00	855,723.00	798,059.00	52,566.00
56211 Other	11,539.95	14,783.84	29,630.00	44,250.00	29,750.00	15,922.00	19,538.00	10,212.00
56213 Glass	1,826.25	2,215.40	625.00	2,500.00	1,500.00	268.00	2,393.00	(893.00)
56214 Paint	14,780.33	15,691.91	19,087.00	20,000.00	20,000.00	16,484.00	19,122.00	878.00
56215 Electricity	1,261,712.61	1,338,128.07	1,394,151.00	1,450,000.00	1,400,000.00	1,387,038.00	1,387,038.00	12,962.00
56216 Lumber and Hardware	43,306.87	35,756.12	40,576.00	30,000.00	40,000.00	57,397.00	62,220.00	(22,220.00)
56217 Plumbing / Heating Splys	146,517.32	157,503.64	168,914.00	160,000.00	160,000.00	164,366.00	171,914.00	(11,914.00)
56218 Electrical Supplies	17,386.13	23,620.68	38,182.00	35,000.00	38,734.00	36,310.00	32,094.00	6,640.00
56219 Custodial Supplies	131,944.60	133,076.42	121,652.00	131,500.00	129,500.00	123,424.00	127,920.00	1,580.00
56220 Materials Snow/Ice Removl	11,988.32	8,133.40	379.00	15,200.00	15,200.00	10,094.00	10,095.00	5,105.00
56221 Lamps/Lights	28,834.25	17,849.97	25,255.00	21,000.00	18,000.00	16,282.00	17,604.00	396.00
56401 Textbooks	231,420.77	807,509.02	279,102.00	692,966.00	908,762.00	1,069,925.00	1,051,292.00	(142,530.00)
56402 Library Books	22,882.71	20,769.54	52,006.00	54,631.00	56,756.00	56,767.00	56,328.00	428.00
56403 Reference Books	15,102.65	14,880.85	20,302.00	46,678.00	47,659.00	42,752.00	42,448.00	5,211.00
56404 Periodicals/Subscriptions	12,647.39	10,480.15	11,649.00	18,459.00	18,869.00	15,135.00	15,165.00	3,704.00
56406 Textbooks-Non Public	14,645.15	17,236.92	16,821.00	40,000.00	35,651.00	29,737.00	29,737.00	5,914.00
56501 Technology Rel Supplies	66,863.78	70,524.47	104,315.00	135,637.00	137,625.00	141,320.00	143,454.00	(5,829.00)
Subtotal Supplies and Materials	4,411,204.62	5,913,018.79	5,262,246.00	6,387,732.00	6,640,351.00	6,485,761.00	6,325,464.00	314,887.00

WARWICK PUBLIC SCHOOLS Fy2013 Proposed School Budget All LOCAL Funds As Of: October 23, 2013	Fy10 AUDITED Year end	Fy11 AUDITED Year end 10/11/2011	Fy12 AUDITED Year end 2/13/2013	FY13 Sch. Committee Original Adopted 7/10/2012	FY13 SC Recommend Revised Budget 3/12/2013	Fy13 Actual Preliminary Year End 6/30/2013	Fy13 Actual Year to Date 10/23/13	Fy13 Remaining Balance 10/23/13
CAPITAL EQUIPMENT & OTHER MISC-Detailed								
57202 Building Improvements	366,338.06	133,689.50	38,795.00	332,940.00	784,896.00	783,767.00	551,414.00	233,482.00
57301 Vehicles	0.00	99,678.00	119,658.00	120,000.00	102,200.00	101,408.00	101,408.00	792.00
57303 Buses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57305 Equipment	130,683.35	109,907.90	109,415.00	158,505.00	396,021.00	273,833.00	294,903.00	101,118.00
57306 Furniture/Fixtures	3,672.20	5,456.12	20,210.00	26,288.00	39,430.00	31,576.00	29,846.00	9,584.00
57309 Technology -Relatd Hrdwre	464,964.40	404,915.40	562,671.00	415,577.00	496,632.00	667,328.00	626,091.00	(129,459.00)
57311 Technology Software Costs	410,465.79	428,353.14	399,591.00	613,392.00	768,494.00	665,649.00	665,810.00	102,684.00
57313 Environmental Equipment	0.00	0.00	0.00	200.00	200.00	0.00	0.00	200.00
Subtotal Capital Equip & Property	1,376,123.80	1,182,000.06	1,250,340.00	1,666,902.00	2,587,873.00	2,523,561.00	2,269,472.00	318,401.00
58101 Profess Orn Dues/Fees	77,221.51	86,399.24	78,945.00	91,227.00	92,619.00	77,587.00	77,587.00	15,032.00
58102 Other Dues and Fees	29,828.98	31,887.64	32,307.00	35,795.00	35,895.00	31,674.00	31,694.00	4,201.00
58206 Claims/Settlements		0.00	0.00	0.00	(70,667.00)	(70,667.00)	(70,667.00)	0.00
58311 Bond Principal Payments	0.00	0.00	507,500.00	507,500.00	507,500.00	507,500.00	507,500.00	0.00
58322 Bond Interest Payments		0.00	62,401.00	48,557.00	48,557.00	48,557.00	48,556.00	1.00
58401 Real/Persnl Property Tax	27,066.34	0.00	0.00	10,000.00	10,000.00	5,477.00	5,477.00	4,523.00
Subtotal Debt Service & Misc	134,116.83	118,286.88	681,153.00	693,079.00	623,904.00	600,128.00	600,147.00	23,757.00
59101 Fund Xfer with in Gen Fund	0.00	3,068.03	0.00	0.00	0.00	0.00	0.00	0.00
59102 Fund Trnsfr out other funds	478,896.03	602,580.61	642,163.00	525,000.00	643,091.00	600,689.00	585,542.00	57,549.00
59103 Fund Transfers-Comm Foods	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00
Subtotal Other Items	490,896.03	605,648.64	642,163.00	537,000.00	643,091.00	600,689.00	585,542.00	57,549.00
Total Expenditures	153,614,839.75	156,130,066.71	154,891,227.00	156,092,357.00	159,245,862.00	156,659,399.00	155,323,233.00	3,922,629.00
		Non-Staffing Budget	Non-Staffing Budge	Non-Staffing Budget	Non-Staffing Budget	Non-Staffing Budget	Non-Staffing Budget	Non-Staffing Budget
		19,600,022.01	21,168,318.00	24,673,572.00	25,984,425.00	24,740,027.00	23,906,664.00	2,077,761.00
				Variance	730,298.00	(1,244,398.00)	(833,363.00)	

Technical Issues

SUMMARY OF STATEMENT NO. 54



SUMMARIES / STATUS

SUMMARY OF STATEMENT NO. 54

FUND BALANCE REPORTING AND GOVERNMENTAL FUND TYPE DEFINITIONS

(ISSUED 02/09)

The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The initial distinction that is made in reporting fund balance information is identifying amounts that are considered nonspendable, such as fund balance associated with inventories. This Statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications.

Governments also are required to classify and report amounts in the appropriate fund balance classifications by applying their accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. Disclosure of the policies in the notes to the financial statements is required.

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements.

The definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type are clarified by the provisions in this Statement. Interpretations of certain terms within the definition of the special revenue fund type have been provided and, for some governments, those interpretations may affect the activities they choose to report in those funds. The

FY13
\$590.00

S/C MGT 3/12/13
S/C MGT 4/13/13
SECURITY PLAN
S/C MGT 5/9/13
BLDG MAINT ROP
AND
SECURITY PLAN

BLDG SECURITY 457K
BLDG ROP 127K
MISC EQUIP.
7.2
\$589.700