

SCHOOL DISTRICT OF ALTOONA

ANNUAL MEETING & BUDGET HEARING



Altoona Elementary School



Altoona Intermediate & Middle School



Altoona High School

September 19, 2016 6:30 P.M.



School District of Altoona

1903 Bartlett Ave Altoona, WI 54720
715-839-6032 715-839-6066 FAX

Dr. Connie M. Biedron, Superintendent

www.altoona.k12.wi.us

September 8, 2016

Dear Parents, Staff and Community Members,

Thank you for taking interest in the financial condition of your school district. We are excited to share all the exciting news about our district with you, both financial and general. This is the beginning of a new era for us with new and remodeled facilities along with new administrators to complete our dynamic administrative team!

We are very excited about the “continuous improvement” journey we are on in all facets of the district. This year we have accomplished the improvement of our elementary, intermediate and middle school facilities. These new learning spaces will be safer and provide a wide variety of learning experiences for students and staff. We will continue to improve the learning spaces in the high school in the future.

We are very excited to be adding a Fab Lab (Fabrication Lab) as a result of a \$25,000 grant from the Wisconsin Economic Development Corporation (WEDC). This Fab Lab is located in the former multi-purpose room of the former elementary school. With our Fab Lab we will be able to offer a wide array of opportunities to student in grades 4 – 12 in design, engineering and fabrication. It is our hope that these learning experiences will transfer to workforce and higher education opportunities.

With the new addition, the district office was able to move back into the campus for efficiency. This freed up the house which was our temporary quarters. We have used the house as the new home for a much-needed Alternative Education Program for our high school students. This program will offer alternative programing for students who, for many reasons, are not successful in the traditional high school.

Our new, Altoona Elementary School, came in on time and under budget! We are finishing up projects on the campus remodeling project and are anxiously awaiting final numbers to determine how much money remains from the referendum. Although we tackled many, much-needed deferred maintenance issues with the referendum, there is still a long list of items to be addressed. After the final numbers come in from the remodeling we will be able to determine what other projects we can address with the remaining dollars.

As a district we are proud that we are in good financial condition. With the passing of the referendum we have been able to make many necessary improvements to our facilities and we are very appreciative of your support. I hope you were able to stop by the Open House for the new elementary school to see how beautifully it turned out! We will be having an Open House for the remodeling of the main campus and new addition as soon as everything is completed. I hope you will stop in to see these changes as well.

One of the reasons our district is on such a positive trajectory is due to the guidance of our School Board. We are fortunate to have a school board who is dedicated to our students and the community. Our board members always make their decisions based on what is best for students and what will move the district forward. In that regard, later this year we will begin work on the revision of our strategic plan. The plan is a roadmap for the district on goals to be accomplished not only this year but in years to come. We will be asking for community members who would like to be on focus groups to share their input on this important work. I hope you will consider this opportunity to contribute to the future of our school district.

Most Sincerely,

Dr. Connie Biedron
Superintendent

"Proud to be a Railroader"

School District of Altoona

District Contacts

Board of Education

Robin E. Elvig
President
(715) 828-8069

Helen S. Drawbert
Vice President
(715) 828-0088

Brad D. Poquette
Treasurer
(715) 835-3338

Michael J. Hilger
Clerk
(715) 832-8823

David A. Rowe
Member
(715) 832-0210

Administration

Dr. Connie Biedron
District Administrator
(715) 839-6180

Alan McCutcheon
Director of Pupil Services
(715) 839-6224 ext 311

Jason M. LeMay
High School Principal
(715) 839-6031 ext 402

Joann B. Walker
Elementary School Principal
(715) 839-6050 ext 202

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Business Manager
(715) 839-6063

Andrea M. Steffen
Intermediate Principal/Dir of Curriculum
(715) 839-6224 ext 310

Daniel S. Peggs
Middle School Principal
(715) 839-6030 ext 302

District Office Support

Joyce M. Orth CAP
Executive Assistant &
Board Secretary
(715) 839-6032

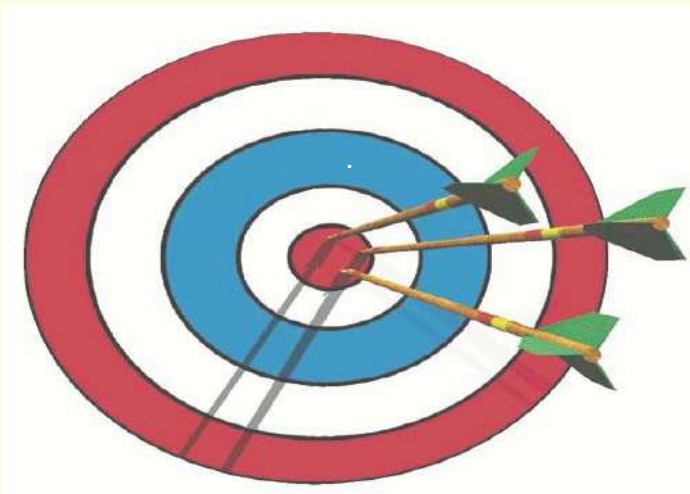
Patricia L. Reijo
Payroll & Benefits Specialist/Financial Assistant
(715) 839-6064

James A. Oliver
High School Dean of Students/
Athletic & Activities Director
(715) 839-6079

Mark J. Scheppke
Technology Coordinator
(715) 839-6168

Sharon M. Chwala
Student Data Systems/Financial Assistant
(715) 839-6033

Scott A. Hayden
Elementary, Intermediate & Middle Schools
Dean of Students
(715) 839-6050



OUR VISION

The vision of the Altoona School District, in partnership with our students, their families, and our community, is to build a foundation for life-long learning and the emotional well-being of our students.

We are dedicated to offering large school opportunities with a small school approach.

July 15, 2013

Strategic Planning

“It’s Not an Event - It’s a Way of Thinking”



School District of Altoona

OUR MISSION

We strongly believe in:

- Promoting our students’ emotional well being and enabling them to meet all the state standards for core subject areas while encouraging competency in problem solving and critical thinking skills;
- Utilizing technology to transform teaching and learning so students can find global opportunities for study or jobs and expand their capacity for celebrating diversity;
- Preparing our students for post-secondary education, or for the contemporary job market;
- Supporting the learning of students with special needs and prepare them for adult life;
- Attracting and retaining strong teachers and evaluating them by measuring their performance, effectiveness and innovation;
- Strategically monitoring and being responsible stewards for the Altoona School District, and always advocating for public education;
- Jointly planning and sharing resources with outside entities including local government, businesses, and non-profit groups;
- Engaging the community by providing unique learning and recreation opportunities for adults and encouraging partnerships between parents, teachers, students and community members.

July 2, 2012

OUR STRATEGIC GOALS & OBJECTIVES

Strategic Goal 1: Address the learning needs of the whole student

- Objective 1: Address the emotional well-being of each student
- Objective 2: Graduate students who are college- and career- ready to compete in the global marketplace

Strategic Goal 2: Recognize and embrace the pivotal role of technology within our classrooms providing for 21st Century learning

- Objective 1: Use integrated technology to develop opportunities for staff and students

Strategic Goal 3: Recruit, develop and retain highly motivated and effective staff

- Objective 1: Recruit and Hire best staff
- Objective 2: Develop and retain highly qualified staff

Strategic Goal 4: Practice good stewardship of resources

- Objective 1: Provide and maintain safe facilities that support instructional and recreational programming
- Objective 2: Advocate for improved public education funding
- Objective 3: Maintain and promote financial stability that directly supports educational initiatives
- Objective 4: Develop policy to govern advertising and sponsorships of the schools

Strategic Goal 5: Build trusting relationships and partnerships with the community

- Objective 1: Create open lines of communication with the community
- Objective 2: Develop relationships with other educational institutions
- Objective 3: Expand and develop volunteer resources in the school district
- Objective 4: Develop adult education program

Adopted: July 15, 2013

Top Photo: Altoona High School Blood Drive 2013

Bottom Photo: Volunteer Appreciation Breakfast 2013

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School District of Altoona
Altoona, Wisconsin

ANNUAL MEETING and BUDGET HEARING

Monday, September 19, 2016

6:30 P.M.

Altoona Pedersen Commons

1903 Bartlett Avenue

Altoona, WI 54720

Agenda

1. Call to order – Robin E. Elvig, Board President
2. Election of meeting chair (This may or may not be a member of the school board.)
3. Election of recorder
4. Approval of minutes of annual meeting, October 26, 2015, District Clerk
5. Superintendent's Report – Dr. Connie Biedron
 - a. On Track For the Future
 - b. Strategic Planning
 - 1) 1:1 Initiative
 - 2) Studer Group
6. Budget Development Committee Report – Michael J. Hilger
7. Treasurer's report and audit summary
8. Presentation of budget – Michael Markgren, Business Manager
9. Hearing on the budget
10. Resolution A - Adoption of tax levy
11. Resolution B - Salaries and expense reimbursement of school board members
12. Resolution C - Disposal of surplus property
13. Resolution D – 2017 Annual Meeting date/time
14. Other new business
15. Adjournment

School District of Altoona

Altoona, WI

ANNUAL MEETING AND BUDGET HEARING

Monday, October 26, 2015

6:30P.M.

Altoona HS LMC
7117th Street West
Altoona, WI 54720

1. **Call to Order**- The annual meeting was called to order by the Board President, Helen Drawbert at 6:30p.m.
2. **Election of meeting chair**- A motion was made by Robin Elvig to nominate Helen Drawbert for meeting chair, seconded by Dave Rowe. No other nominations were made. Motion carried with a unanimous yes vote.
3. **Election of Recorder**- Motion by Dr. Connie Biedron to nominate Lisa Boss for recorder, seconded by Mike Hilger. No other nominations were made. Motion carried with a unanimous yes vote.
4. **Approval of minutes of annual meeting. October 27.2014. District Clerk**- Dave Rowe made a motion to approve the annual meeting minutes, seconded by Mike Hilger. Motion carried with a unanimous yes vote.
5. **Superintendent's Report**- Dr. Connie Biedron
 - a. On Track For The Future- The High School held an Open House from 5:30- 6:30 pm this evening. Dr. Biedron shared an overview of the new elementary school including the latest drone footage. They are currently working on finalizing the plans for AIS/AMS.
 - b. Strategic Planning
 1. 1:1 Initiative- We will begin the 1:1 Initiative next year in the AMS for grades 6-8, however, the 8th grade students will be piloting this program starting in January 2016.
 2. Studer Group – The Studer Group will help us review and update our strategic plan for next year.
6. **Budget Development Committee Report**- Mike Hilger, Board Clerk, presented the Budget Development Committee Report.
7. **Treasurer's Report and Audit Summary**- Brad Poquette, Treasurer, presented the treasurer's report.
8. **Presentation of Budget** – Michael Markgren, Business Manager for the School District of Altoona presented the 2015-2016 budget.

9. Hearing on the budget- A question and answer period was held regarding the budget.

10. Resolution A- Adoption of tax levy- Motion by Brad Poquette to approve the 2015-2016 tax levy, seconded by Mike Hilger. Motion carried with a unanimous yes vote.

11. Resolution B - Salaries and expense reimbursement of school board members

The 2015-2016 salaries and expenses were presented as follows:

a. Base for members

1. Board president- \$50 per regular or special meeting
2. Others - \$40 per regular or special meeting

b. Expenses

1. Transportation – coach airfare or mileage at the current federal rate
2. Fees and registrations- as required for participation at meetings
3. Hotel Motel- at a reasonable room rate
4. Reasonable expenses for meals within a maximum of\$ 40 per day and appropriate miscellaneous expenses. Additional costs will be reimbursed when submitted with a valid receipt. When a cash advance has been received, excess money shall be refunded to the appropriate expense account.
5. Each board member shall receive \$50 per day for attendance at school board member development workshops, seminars and state and national conventions.

Motion by Dave Rowe to approve salaries/expenses for school board as presented, seconded by Brad Poquette. Motion carried with a unanimous yes vote.

12. Resolution C - Disposal of surplus property- Motion by Dave Rowe to approve the sale of surplus property, seconded by Mike Hilger. Motion carried with a unanimous yes vote.

13. Resolution D- 2016 Annual meeting date/time- Motion by Dave Rowe to approve the third Monday of September (19th) of the year 2016 at 6:30p.m., seconded by Helen Drawbert. Motion carried with a unanimous yes vote.

14. Other new business – No new business.

15. Adjournment- Motion by Helen Drawbert, to adjourn at 7:31p.m., seconded by Robin Elvig. Motion carried with a unanimous yes vote. Meeting adjourned.

Lisa M Boss, Recorder

District Clerk

Date

School District of Altoona
Notice of Budget Hearing
(Section 65.90 (4))

Notice is hereby given to the qualified electors of the School District of Altoona that the budget hearing will be held at the Altoona Pedersen Commons, 1903 Bartlett Ave., Altoona, WI on the 19th day of September, 2016 at 6:30 p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District Office at 1903 Bartlett Ave., Altoona, WI 54720. (Office hours are 7:30 a.m. to 4:00 p.m.)

Dated this 9th day of September, 2016.

Michael Hilger
District Clerk

	2014-15 Audited	2015-16 Unaudited	2016-17 Budget	Increase/ Decrease
<u>GENERAL FUND (FUND 10)</u>				
Beginning Fund Balance (Account 930000)	1,364,879.13	2,166,776.60	1,968,872.24	
Fund Balance, Unreserved-Designated	0.00	0.00	0.00	
Fund Balance, Unreserved-Undesignated	2,166,776.60	1,968,872.24	2,111,064.24	
TOTAL ENDING FUND BALANCE (Account 930000)	2,166,776.60	1,968,872.24	2,111,064.24	7.22%
REVENUES & OTHER FINANCING SOURCES				
Residual Balance Transfer (Fund 38)				
138 Residual Balance Transfer	0.00	0.00	0.00	0.00
Subtotal Balance Transfers	0.00	0.00	0.00	0.00
Local Sources				
210 Taxes	5,312,583.51	5,249,131.72	4,375,873.00	-16.64%
240 General Tuition	50.00	0.00	0.00	
260 Non-Capital Sales	588.64	0.00	1,000.00	
270 School Activity Income	41,499.25	32,351.44	32,200.00	-0.47%
280 Earnings on Investments	3,146.23	7,718.13	7,500.00	-2.83%
290 Other Revenue-Local Sources	90,803.58	52,840.98	30,550.00	-42.19%
Subtotal Local Sources	5,448,671.21	5,342,042.27	4,447,123.00	-16.75%
Interdistrict Payments				
310 Transit of Aids-Interdistrict	3,606.28	6,178.48	0.00	-100.00%
340 Payments for Services	1,431,446.35	1,347,058.58	1,391,800.00	3.32%
Subtotal Interdistrict Payments	1,435,052.63	1,353,237.06	1,391,800.00	2.85%
Intermediate Sources				
510 Transit of Aids-CESA's	68,277.00	55,602.72	58,442.00	5.11%
581 Medical Revenue	34,078.00	20,058.98	25,000.00	24.63%
Subtotal Intermediate Sources	102,355.00	75,661.70	83,442.00	10.28%
State Sources				
610 State Aid-Categorical	306,268.91	311,901.14	460,250.00	47.56%
620 State Aid-General	9,971,361.00	9,331,364.00	10,955,776.00	17.41%
630 Special Project Grants	29,222.00	13,960.22	0.00	-100.00%
650 State "SAGE" Aid	496,677.08	519,030.44	525,000.00	1.15%
690 Other Revenue-State Sources	41,228.00	13,749.00	12,754.00	-7.24%
Subtotal State Sources	10,844,756.99	10,190,004.80	11,953,780.00	17.31%

	2014-15 Audited	2015-16 Unaudited	2016-17 Budget	Increase/ Decrease
Federal Sources				
730 DPI Special Projects Grants	151,208.29	160,000.00	160,000.00	0.00%
750 ESEA	240,310.61	276,791.00	245,000.00	-11.49%
Subtotal Federal Sources	391,518.90	436,791.00	405,000.00	-7.28%
Other Revenue				
878 Capital Leases	0.00	156,320.00	0.00	
960 Adjustments	10,032.70	20,806.00	25,000.00	20.16%
970 Refund of Disbursement	25,084.75	12,788.51	12,500.00	-2.26%
990 Other Miscellaneous Revenues	169.66	8,749.28	1,000.00	-88.57%
Subtotal Other Revenue	35,287.11	198,663.79	38,500.00	-80.62%
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,257,641.84	17,596,400.62	18,319,645.00	4.11%
EXPENDITURES AND OTHER FINANCING USES				
Instruction				
110000 Undifferentiated Curriculum	3,634,385.97	3,835,880.57	3,343,428.00	-12.84%
120000 Regular Curriculum	3,960,527.70	3,901,330.67	4,215,528.00	8.05%
130000 Vocational Curriculum	378,047.72	461,180.48	442,568.00	-4.04%
140000 Physical Curriculum	425,896.14	372,865.17	375,979.00	0.84%
160000 Co-Curricular Activities	225,084.66	243,755.51	312,158.00	28.06%
170000 Other Special Needs	96,099.32	96,873.95	103,317.00	6.65%
Subtotal Instruction	8,720,041.51	8,911,886.35	8,792,978.00	-1.33%
Support Services				
210000 Pupil Services	599,107.91	569,985.35	568,755.00	-0.22%
220000 Instruction Staff Services	951,410.60	1,176,474.41	1,018,067.00	-13.46%
230000 General Administration	368,346.15	389,644.08	399,896.00	2.63%
240000 School Building Administration	770,554.64	766,776.59	934,559.00	21.88%
250000 Business Administration	2,616,690.73	2,497,058.26	2,786,178.00	11.58%
260000 Central Services	99,321.26	98,210.14	103,370.00	5.25%
270000 Insurance and Judgments	148,398.03	132,194.81	164,700.00	24.59%
280000 Debt Services	30,499.99	29,999.99	20,000.00	-33.33%
290000 Other Support Services	60,146.30	12,035.68	2,960.00	-75.41%
Subtotal Support Services	5,644,475.61	5,672,379.31	5,998,485.00	5.75%
Non-Program Transactions				
410000 Transfer to Another Fund	2,097,241.29	2,072,952.48	2,259,790.00	9.01%
430000 Purchased Instructional Services	993,302.76	1,136,114.83	1,125,000.00	-0.98%
490000 Other	683.20	972.01	1,200.00	23.46%
Subtotal Non-Program Transactions	3,091,227.25	3,210,039.32	3,385,990.00	5.48%
TOTAL EXPENDITURES AND OTHER FINANCING USES	17,455,744.37	17,794,304.98	18,177,453.00	2.15%
NET REVENUES OVER (UNDER) EXPENDITURES	801,897.47	-197,904.36	142,192.00	-171.85%
<u>SPECIAL REVENUE FUND (FUND 21)</u>				
Beginning Fund Balance (Account 930000)	13,453.07	16,636.34	20,979.70	
Fund Balance, Unreserved-Designated	16,636.34	20,979.70	20,979.70	
TOTAL ENDING FUND BALANCE (Account 930000)	16,636.34	20,979.70	20,979.70	0.00%
TOTAL REVENUES AND OTHER FINANCING SOURCES	14,632.66	17,361.17	21,250.00	22.40%
TOTAL EXPENDITURES AND OTHER FINANCING USES	11,449.39	13,017.81	21,250.00	63.24%
NET REVENUES OVER (UNDER) EXPENDITURES	3,183.27	4,343.36	0.00	-100.00%

	2014-15 Audited	2015-16 Unaudited	2016-17 Budget	Increase/ Decrease
<u>SPECIAL EDUCATION FUND (FUND 27)</u>				
Beginning Fund Balance (Account 930000)	0.00	0.00	0.00	
Fund Balance, Unreserved-Designated	0.00	0.00	0.00	
TOTAL ENDING FUND BALANCE (Account 930000)	0.00	0.00	0.00	0.00%
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 2,625,139.24	 2,621,639.27	 2,841,738.00	 8.40%
 EXPENDITURES AND OTHER FINANCING USES				
Instruction				
150000 Special Education Curriculum	1,995,619.29	1,977,248.81	2,109,876.00	6.71%
Subtotal Instruction	1,995,619.29	1,977,248.81	2,109,876.00	6.71%
 Support Services				
210000 Pupil Services	263,207.22	254,114.43	325,641.00	28.15%
220000 Instructional Staff Services	166,798.09	181,205.78	197,420.00	8.95%
250000 Business Administration	89,849.41	112,554.33	116,000.00	3.06%
Subtotal Support Services	519,854.72	547,874.54	639,061.00	16.64%
 Non-Program Transactions				
430000 Purchased Instructional Services	109,665.23	87,472.62	92,801.00	6.09%
490000 Other Non-Program Transactions	0.00	9,043.30	0.00	0.00%
Subtotal Non-Program Transactions	109,665.23	96,515.92	92,801.00	-3.85%
 TOTAL EXPENDITURES AND OTHER FINANCING USES	 2,625,139.24	 2,621,639.27	 2,841,738.00	 8.40%
 NET REVENUES OVER (UNDER) EXPENDITURES	 0.00	 0.00	 0.00	 0.00%
 <u>DEBT SERVICE FUND (FUND 30)</u>				
Beginning Fund Balance (Account 930000)	19,409.07	1,508,365.65	452,974.88	
Fund Balance, Unreserved-Designated	1,508,365.65	452,974.88	1,041,630.88	
TOTAL ENDING FUND BALANCE (Account 930000)	1,508,365.65	452,974.88	1,041,630.88	129.95%
 REVENUES & OTHER FINANCING SOURCES				
130 Operating Transfer-In	400,000.00	400,000.00	400,000.00	0.00%
210 Taxes	976,497.00	1,251,711.00	1,986,593.00	58.71%
280 Interest on Investment	258.98	724.25	731.00	0.93%
290 Other Revenues-Local Sources	571.00	0.00	0.00	
960 Adjustments	463,697.90	0.00	0.00	
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 1,841,024.88	 1,652,435.25	 2,387,324.00	 44.47%
 EXPENDITURES AND OTHER FINANCING USES				
281000 Long-Term Capital Debt	352,068.30	2,707,826.02	1,798,668.00	-33.58%
289000 Other Long-Term Debt	0.00	0.00	0.00	0.00%
TOTAL EXPENDITURES AND OTHER FINANCING USES	352,068.30	2,707,826.02	1,798,668.00	-33.58%
 NET REVENUES OVER (UNDER) EXPENDITURES	 1,488,956.58	 -1,055,390.77	 588,656.00	 -155.78%

	2014-15 Audited	2015-16 Unaudited	2016-17 Budget	Increase/ Decrease
<u>CONSTRUCTION FUND (FUND 49)</u>				
Beginning Fund Balance (Account 930000)	0.00	22,172,377.48	5,892,921.31	
Fund Balance, Unreserved-Designated	22,172,377.48	5,892,921.31	60,977.31	
TOTAL ENDING FUND BALANCE (Account 930000)	22,172,377.48	5,892,921.31	60,977.31	-98.97%
REVENUES & OTHER FINANCING SOURCES				
280 Interest on Investment	2,249.33	48,743.56	10,000.00	-79.48%
870 Long-Term Bonds	23,000,000.00	0.00	0.00	
960 Adjustments	178,375.00	0.00	756,814.00	
TOTAL REVENUES AND OTHER FINANCING SOURCES	23,180,624.33	48,743.56	766,814.00	1473.16%
EXPENDITURES AND OTHER FINANCING USES				
250000 Business Administration	829,856.85	16,328,199.73	6,598,758.00	-59.59%
280000 Debt Services	178,375.00	0.00	0.00	
490000 Other Non-Program Transactions	15.00	0.00	0.00	
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,008,246.85	16,328,199.73	6,598,758.00	-59.59%
NET REVENUES OVER (UNDER) EXPENDITURES	22,172,377.48	-16,279,456.17	-5,831,944.00	-64.18%
<u>FOOD SERVICE FUND (FUND 50)</u>				
Beginning Fund Balance (Account 930000)	235,859.36	329,444.83	330,683.66	
Fund Balance, Unreserved-Designated	329,444.83	330,683.66	119,303.66	
TOTAL ENDING FUND BALANCE (Account 930000)	329,444.83	330,683.66	119,303.66	-63.92%
TOTAL REVENUES AND OTHER FINANCING SOURCES	646,954.27	610,988.88	628,500.00	2.87%
TOTAL EXPENDITURES AND OTHER FINANCING USES	553,368.80	609,750.05	839,880.00	37.74%
NET REVENUES OVER (UNDER) EXPENDITURES	93,585.47	1,238.83	-211,380.00	-17162.87%
<u>AGENCY FUND (FUND 60)</u>				
700000 Assets	78,120.42	109,562.88	109,562.88	
800000 Liabilities	78,120.42	109,562.88	109,562.88	0.00%
<u>EMPLOYEE BENEFIT TRUST FUND (FUND 73)</u>				
Beginning Fund Balance (Account 930000)	530,986.66	542,258.35	654,835.98	
Fund Balance, Unreserved-Designated	542,258.35	654,835.98	667,335.98	
TOTAL ENDING FUND BALANCE (Account 930000)	542,258.35	654,835.98	667,335.98	1.91%
TOTAL REVENUES AND OTHER FINANCING SOURCES	610,044.28	763,453.93	576,055.00	-24.55%
TOTAL EXPENDITURES AND OTHER FINANCING USES	598,772.59	650,876.30	563,555.00	-13.42%
NET REVENUES OVER (UNDER) EXPENDITURES	11,271.69	112,577.63	12,500.00	-88.90%
<u>COMMUNITY SERVICE FUND (FUND 80)</u>				
Beginning Fund Balance (Account 930000)	31,286.39	27,440.56	12,803.74	
Fund Balance, Unreserved-Designated	27,440.56	12,803.74	2,544.74	
TOTAL ENDING FUND BALANCE (Account 930000)	27,440.56	12,803.74	2,544.74	-80.13%

	2014-15 Audited	2015-16 Unaudited	2016-17 Budget	Increase/ Decrease
TOTAL REVENUES AND OTHER FINANCING SOURCES	69,500.00	62,500.00	100,000.00	60.00%
TOTAL EXPENDITURES AND OTHER FINANCING USES	73,345.83	77,136.82	110,259.00	42.94%
NET REVENUES OVER (UNDER) EXPENDITURES	-3,845.83	-14,636.82	-10,259.00	-29.91%

GRAND TOTALS ALL FUNDS

TOTAL REVENUES AND OTHER FINANCING SOURCES	47,245,561.50	23,373,522.68	25,641,326.00	9.70%
TOTAL EXPENDITURES AND OTHER FINANCING USES	22,678,135.37	40,802,750.98	30,951,561.00	-24.14%
NET REVENUES OVER (UNDER) EXPENDITURES	24,567,426.13	-17,429,228.30	-5,310,235.00	-69.53%

PROPOSED PROPERTY TAX LEVY

The proposed tax levy for each fund is included in the revenues for such fund under Source 210

	Actual 2014-15	Actual 2015-16	Proposed 2016-17	Increase/ Decrease
General Fund	5,277,233.00	5,224,616.00	4,350,873.00	-16.72%
Debt Service Fund	976,497.00	1,251,711.00	1,986,593.00	58.71%
Community Service Fund	65,000.00	62,500.00	100,000.00	60.00%
Total School Tax Levy	6,318,730.00	6,538,827.00	6,437,466.00	-1.55%
Percent increase/decrease over prior year	2.90%	3.48%	-1.55%	

**School District of Altoona
Altoona, Wisconsin**

**Annual Meeting
September 19, 2016**

Treasurer's Report as of June 30, 2016

	<u>General Fund 10</u>	<u>Special Projects Fund 21</u>	<u>Special Education Fund 27</u>	<u>Debt Service Fund 30</u>	<u>Construction Fund 49</u>	<u>Food Service Fund 50</u>	<u>Trust Funds Fund 70</u>	<u>Community Service Fund 80</u>
Assets								
Cash	\$4,901,539	\$20,980	\$278,321	\$452,975	\$8,681,805	\$346,921	\$552,416	\$14,201
Taxes Receivable	\$1,948,818	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Receivables	\$492,969	\$0	\$250,429	\$0	\$0	\$297	\$753,296	\$0
Total Assets	\$7,343,326	\$20,980	\$528,750	\$452,975	\$8,681,805	\$347,218	\$1,305,712	\$14,201
Liabilities								
Accounts Payable	\$5,374,453	\$0	\$528,750	\$0	\$2,412,183	\$16,534	\$650,876	\$1,397
Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to Other Funds	\$0	\$0	\$0	\$0	\$376,701	\$0	\$0	\$0
Total Liabilities	\$5,374,453	\$0	\$528,750	\$0	\$2,788,884	\$16,534	\$650,876	\$1,397
Fund Balance	\$1,968,872	\$20,980	\$0	\$452,975	\$5,892,921	\$330,684	\$654,836	\$12,804

Uncollected Local Property Taxes

At June 30, 2016, uncollected local property taxes aggregating \$1,948,817.69 were due the school district for the year ended. This represents an increase of \$87,267.27 over the amount one year earlier. The balance of \$1,948,817.69 was received August 24, 2016.

Resolution for Adoption of Tax Levy

Be it resolved by the School District of Altoona that a tax levy of \$6,437,466 be levied on the taxable property of the district for school purposes for the 2016-17 school year in accordance with the recommendation of the school board.

Introduced by: _____

Seconded by: _____

Date: _____ Signed: _____
District Clerk

***Resolution to Fix Salaries and Expense Reimbursement
Of School Board Members***

Be it resolved that the electors of the School District of Altoona fix the yearly salary of school board members as per the following:

The president shall receive \$50 per regular or special meeting and the remaining board members shall receive \$40 per regular or special meeting for discharging the duties of their office. Any board member not attending a meeting will not be paid for that meeting.

Be it further resolved that the following expenses be paid when school board members attend development workshops, seminars, and state and national conventions:

1. Transportation – coach airfare or mileage at the current federal rate
2. Fees and Registrations – as required for participation at meeting
3. Hotel/Motel – at a reasonable room rate
4. Reasonable expenses for meals within a maximum of \$40.00 per day and appropriate miscellaneous expenses. Additional costs will be reimbursed when submitted with a valid receipt. When a cash advance has been received, excess money shall be refunded to the appropriate expense account
5. Each board member shall receive \$50 per day for attendance at school board member development workshops, seminars, and state and national conventions.

Introduced by: _____

Seconded by: _____

Date: _____ Signed: _____

District Clerk

Resolution for the Disposal of Surplus Property

Be it resolved that the school board of the School District of Altoona shall be authorized to sell items no longer needed for school purposes.

Introduced by: _____

Seconded by: _____

Date: _____ Signed: _____

District Clerk

Resolution for the Setting of the 2017 Annual Meeting Date/Time

Be it resolved by the school board of the School District of Altoona that the 2017 annual meeting be held on the third Monday of September of the year 2017 at 6:30 p.m.

Introduced by: _____

Seconded by: _____

Date: _____

Signed: _____
District Clerk

EXPLANATION OF BUDGET

The State of Wisconsin utilizes a financial accounting system called WUFAR (Wisconsin Uniform Financial Accounting Requirements). Basically, WUFAR is divided into three separate areas: (1) instruction – activities dealing directly with the interactions between teachers and students; (2) support services – those services which provide administrative, technical (such as guidance and library) and logistical support to facilitate and enhance instruction; and (3) non-program transactions. The following excerpts from the WUFAR manual explain the different Funds and Functions.

FUND DEFINITIONS

The following are funds reported in the school district's Annual and Budget reports to the DPI categorized by the activities that occur within the funds. The reported funds in each category have similar function-object expenditure coding.

Instructional Funds

Instructional funds are funds where elementary and secondary instruction (i.e. K - 12) activities (100 000 function series) pupil support activities (210 000 function series) or instructional staff support (220 000 function series) are recorded.

Fund 10 General Fund

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 23 "TEACH" Fund

This fund is used to account for programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

No separate cash or investment accounts are required for this fund. Any interest earnings resulting from an invested balance in this fund should be credited to this fund.

Fund 27 Special Education Fund

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

Fund 29 Other Special Project Funds

Used to report special revenue K - 12 instructional programs not required to be discretely reported in Funds 21, 23, or 27. The district may account for in such programs in Funds 22, 24, 25, 26, 28 (which are not presently assigned by DPI for reporting purposes) and/or Fund 29. If the district uses funds other than Fund 29, the district must combine and report these funds as Fund 29. A fund balance may exist in this fund.

Programs reported as Fund 29 include Federal Indian Education funded programs and "Head Start" revenues used to fund K-12 instructional programs. "Head Start" revenues used in district operated child care operations are to be reported in Fund 80, Community Services.

Fund 91 Packaged Services

This fund is used to account for expenditures made by a host district for programs made available to other districts through a CESA. The CESA makes the packaged service available to school districts. The participating districts, including the host district, will pay CESA for their share of the program. CESA payments to the host district are the only revenue recorded in this subfund and must equal expenditures. The CESA applies for any program related aid and handles any required aid distribution. No fund balance or deficit can exist in this fund. Special education related services provided by a CESA should be accounted for in Fund 27, not Fund 91.

Fund 93 TEACH Program Consortium

This fund is used to account for consortia programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

Fund 99 Other Package and Cooperative Program Funds

This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund. Special education related cooperative programs should be accounted for in Fund 27.

Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans, and TEACH loans. Also included in these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds. TEACH loan payments are not recorded in a debt service fund unless the district has incurred the TEACH debt as general obligation debt. TEACH debt is usually incurred as a capital lease transaction.

The resources in these funds may not be used for any other purpose as long as a related debt remains. For this reason separate checking and/or investment accounts for debt service funds is highly recommended.

Subfunds may be established for various debt issues. If subfunds are established, funds 31 - 37, and/or 39 may be used for debt authorized prior to August 12, 1993 or approved by referendum. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993.

If the district is required to have a debt service tax levy as a result of participating in a consortium, the levy is recorded in the appropriate debt service fund with the appropriate principal and interest accounts charged when payment (usually to the consortium's fiscal agent) occurs.

Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for in such referendum approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). As permitted a capital project fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.

Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in these funds depending on the circumstances. Proceeds from the sale of buildings, sites and equipment may be placed in this fund with annual meeting approval only. Expenditures are financed through General Fund tax levy or balance are always recorded in the General Fund.

The use of subfunds is required for audit reporting and legal compliance purposes. Subfunds 42, 43, 46 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized statute 120.10(10m) or a TIF capital improvement levy. Fund 41 is used for transactions financed with an expansion fund tax levy. Fund 48 is used for transactions financed with a TIF capital improvement tax levy.

Any balance remaining in a subfund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion.

The resources in capital projects funds may not be used for any purpose other than that for which the fund was established. For this reason a separate checking and/or investment account for these funds is highly recommended.

Fund 41 Capital Expansion Fund

Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this Fund. For the purpose of determining eligible expenditures from this Fund, the DPI defines "capital expenditures related to buildings and sites" as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Fund 44 ARRA—Qualified Zone Academy Bond Projects Fund

Projects financed with Qualified Zone Academy Bond funding as provided by the American Recovery and Reinvestment Act (ARRA). This fund is optional and is included in Fund 49 for reporting purposes.

Fund 45 ARRA—Qualified School Construction Bond Projects Fund

Projects financed with Qualified School Construction Bond program funding as provided by the American Recovery and Reinvestment Act (ARRA). This fund is optional and is included in Fund 49 for DPI reporting purposes.

Fund 48 TIF Capital Improvement Levy Fund

Projects financed with a tax levy per statute 120.135. Only the Kenosha School District meets the requirements for such a levy. A fund balance may exist in this fund.

Fund 49 Other Capital Project Funds

Used to report capital project fund activities not required to be reported in Funds 41 or 48. The district may account for in such projects in Funds 42, 43, 46, 47 (which are not presently assigned by DPI for reporting purposes) and/or Fund 49. If the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

Food and Community Service Funds

These funds are used to account and report transactions of the district's food and community service activities. No K-12 instructional (100 000 series) or instructional support related functions are recorded in these funds.

Fund 50 Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from **student** food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from **elderly** food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

Fund 80 Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund. Building use fees charged for utilities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to the Community Service Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

The School Board must establish a Community Service Fund pursuant to s. 120.13(19). A budget for the Community Service Fund must be adopted as required by s. 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to s. 120.10(8) and s. 120.12(3).

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Projects Funds, carry out the day to day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Agency Fund (Fund 60).

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board. A Community Service Fund should not be established for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

Agency Fund

Fund 60 Agency Fund

This fund is used primarily to account for assets held by the district for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60. The parent organization may not be a separate 501(c) (3) entity. Receipts such as pupil deposits for books, locks, etc; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the district's business office for placement in required funds.

Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the district. It is recorded as a gift in the receiving fund.

Trust Funds

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

Fund 72 Private Purpose Trust Fund

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Gifts and donations for district operated instructional programs are recorded and accounted for in the Special Revenue Trust Fund (Fund 21).

Fund 73 Employee Benefit Trust Fund

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

Fund 76 Investment Trust Fund

This fund is used to account the external (non-district) portion of investment pools sponsored by the district.

FUNCTION DEFINITIONS

100 000 INSTRUCTION

110000 Undifferentiated Curriculum

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils. *This definition does not imply that only elementary level programs are coded here.*

120000 Regular Curriculum

An instructional setting in which a teacher is responsible for instructing a group of pupils in only one curricular area not required to be reported under vocational, health, special or co-curriculum functions.

131000 Vocational Curriculum - Agriculture Education

Instructional activities that enable students to acquire the background, knowledge, skills, and attitudes to enter agriculturally-related occupations.

132000 Vocational Curriculum - Business Education

Instructional activities that enable students to acquire the background, knowledge, skills, that are applied in the business world or for personal use.

133000 Vocational Curriculum - Marketing Education

Instructional activities that prepare students to perform activities that direct the flow of goods and services, including appropriate use, from the producer to consumer. These activities include selling, buying, transporting, financing, and their management.

134000 Vocational Curriculum - Health Occupations Education

Instructional activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions.

135000 Vocational Curriculum - Family & Consumer Education

Instructional activities that enable students to acquire the knowledge and develop the understanding, attitude, and skills relevant to personal, home, and family life, and to home economics occupations.

136000 Vocational Curriculum - Technology Education

Instructional activities that develop students' understanding about all aspects of industry and technology that help students make occupational choices or prepare them to enter advanced trade and industrial or technical education activities.

138000 Vocational Curriculum - Special Needs

Instructional activities designed to develop in the handicapped special needs pupil the knowledge, skills, and attitudes that relate to the work world and profitable use of leisure time.

139000 Other Vocational Curriculum

Vocational instructional activities not required to be coded elsewhere.

140000 Physical Curriculum

Instructional activities concerned with health and safety in daily living, physical education, and recreation. *Appropriate sub-function coding will be necessary for claiming Driver's Education Aid.*

150000 Special Education Curriculum

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils. *Appropriate sub-function coding will be necessary for claiming Special Education Aid.*

160000 Co-Curricular Activities

Instructional activities under the guidance and supervision of school staff designed to provide students such experiences as motivation, enjoyment and improvement of skills. Co-curricular activities supplement the regular instructional activities and include such activities as band, chorus, speech and debate, athletics.

171000 Culturally/Socially Disadvantaged

Instructional activities designed to assist students in interaction with others and in responding to the social demands of the environment.

172000 Gifted & Talented

Instructional activities for the mentally gifted or talented.

173000 Non-Special Education Home Bound

Instructional programs for homebound pupils not required by an IEP or as part of a school age parent program.

174100 School Age Parent Classroom

Instructional activities for students placed in this program.

174200 School Age Parent Home Bound

Instructional activities for students placed in this program.

179000 Other Special Needs

Special needs instructional activities not required to be reported elsewhere.

200 000 SUPPORT SERVICES**211000 Direction of Pupil Services**

Activities associated with the directing, managing and supervising of the pupil service program. EEN activities performed by eligible personnel are to be coded to function 223 300 "Exceptional Education Supervision and Coordination".

212000 Social Work

Activities investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.

213000 Guidance

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

214000 Health

Physical and mental health services that are not direct instructional activities. Include here activities that provide students with appropriate medical, dental, and nursing services.

215000 Psychological Services

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavior evaluation; and planning and managing a program of psychological services, including psychological counseling for students staff and parents.

216000 Speech Pathology and Audiology

Activities which identify, assess, and treat non-special education children with speech, hearing, and language impairments. Programs required by special education pupils as a result of an IEP evaluation are to be coded to the appropriate 150 000 function series accounts.

217000 Attendance

Activities involving acquiring and maintaining records concerning school attendance, census data, pupils' cumulative data, and enforcing attendance requirements.

218100 Occupational Therapy

Occupational therapy activities for pupils with disabilities as determined by an IEP team.

218200 Physical Therapy

Physical therapy activities for pupils with disabilities as determined by an IEP team.

219000 Other Pupil Services

Other support services for students not required to be accounted for elsewhere. Cost of services provided non special education students pursuant to a 504 Plan are recorded here (using Fund 10 in most cases).

221100 Direction of Improvement of Instruction

Activities associated with directing, managing, and supervising the improvement of instructional services.

221200 Curriculum Development

Activities designed to aid teachers in developing the curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

221300 Instructional Staff Training

Activities designed to contribute to the professional or occupational growth and competence of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit for both staff reimbursements and direct payments to colleges and universities, sabbatical leaves, and travel leaves. **All college credit reimbursements to staff and direct district payments to colleges and universities should be coded to Function 221300.** Staff reimbursements would use Object 291 and payments directly to the college or university would be charged to the appropriate Object in the 300 series.

221400 Professional Library

Materials purchased primarily for the use of staff members and normally maintained in a central inventory.

221900 Other Improvement of Instruction

Activities for improvement of instruction not required to be recorded elsewhere.

222000 Library Media

Activities concerned with the acquisition and use of all teaching and learning resources, (other than textbooks, workbooks, or materials used as texts or workbooks) which are accessible to all teachers and students through the Library Media Center or program. *Use of appropriate coding within the Object 430 account series will necessary to claim Common School Fund "Library" aid.*

223100 Athletics Supervision & Coordination

Activities involving supervision and coordination of the athletic program.

223300 Special Education Supervision & Coordination

Activities involving special education program supervision and coordination by personnel with approved special educational leadership certification. Include here associated costs such as clerical assistance, travel, supplies, etc.

223700 Vocational Education Supervision & Coordination

Activities involving vocational education program staff supervision, curricular development, and program evaluation.

223900 Other Instructional Staff Supervision & Coordination

Activities of personnel, such as reading specialists, health education coordinators, home school coordinators, full time department chairpersons, and others who have supervision and coordination responsibilities for specific program areas, and are not required to be classified elsewhere. Expenditures relating to activities of department chairpersons who teach are to be coded to the appropriate instructional (100 000) function series.

229000 Other Instructional Staff Services

Instructional staff supporting services not required to be classified elsewhere.

230000 General Administration

Activities concerned with establishing and administering overall district policies. Include here activities of the school board, district administrator, district-wide community relations administrators, state and federal relations (including activities associated with grant procurement). Activities associated with the overall administration of a school are coded to function 240 000, "School Building Administration". Activities associated with district business officials are coded to function 251000 "Direction of Business". Activities associated with instructional services administration are coded to the appropriate sub-function in the 220

000 series, "Instructional Services".

240000 School Building Administration

Activities concerned with directing and managing the operation of a particular school. Included here are activities of the principal, assistant principals and other assistants in the general supervision of school operations, staff evaluation, duty assignment, school records, and coordination of school instructional activities.

251000 Direction of Business

Activities concerned with directing, managing, and supervising the district's business operations.

252000 Fiscal

Activities concerned with the fiscal operations of the district. Included here are budgeting, receiving and disbursing funds, financial and property accounting, payroll, inventory control, internal auditing and funds management. This account includes payments for the collection of Medicaid (School Based Services "SBS") revenue. Also included are administrator fees related to post employment fund trusts.

253000 Operation

Activities concerned with keeping the physical plant open, comfortable, and safe for use. Include here daily and seasonal operation activities concerned with sites, buildings, servicing (including routine "preventive maintenance" activities) of equipment and vehicles other than pupil transportation vehicles. Examples of activities included here are utility costs, lawn and landscaping care, snow removal, incidental building repairs and painting, routine servicing of equipment and vehicles other than pupil transportation, school security services including police activities for school functions, hall monitoring, playground supervisors and chaperones. Maintenance activities or repairs of a non-incidental nature are coded to function 254 000 "Maintenance and Repairs" series.

254100 Direction of Maintenance & Repairs

Activities involved in directing, managing, and supervising the maintenance and repairs of school facilities and equipment.

254200 Site Repairs

Activities such as reseeding, re-sodding, seal coating, repair of playground equipment etc.

254300 Building Repairs

Activities involving repair of buildings and building components.

254410 Instructional Equipment Repairs

Activities involving repair of instructional equipment other than vehicles.

254490 Other Equipment Repairs

Activities involving the repair of non-instructional equipment.

254500 Vehicle (Other than Pupil Transportation) Repairs

Activities involved in maintaining vehicles other than those used for pupil transportation such as automobiles, trucks, tractors, graders, including part replacement.

254600 Maintenance Vehicle Acquisition

Includes the purchase of vehicles used for maintenance activities, including vehicles acquired through a lease-purchase arrangement.

254900 Other Maintenance

Maintenance activities not required to be recorded elsewhere.

255000 Facilities Acquisition & Remodeling

Activities concerned with acquiring sites and buildings; constructing buildings and additions to buildings; structural alterations to buildings, initial installation or extension of service systems and other building and site components.

256100 Direction of Pupil Transportation

Activities pertaining to directing and managing all (including special education) services.

256210 District Operated Pupil Transportation - Regular - Home to School

Transportation of pupils from home to school and return. See functions 256250 and 256260 regarding coding for special education and integration "Chapter 220" transportation.

256220 District Operated Pupil Transportation - Shuttle Service

Transportation of pupils between instructional sites for other than special education programs or integration "Chapter 220" (Statute 121.85) purposes.

256240 District Operated Pupil Transportation - Co curricular Activities

Transportation for pupils to participate in co-curricular activities.

256250 District Operated Pupil Transportation - Special Education

Approved transportation in district operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil's IEP. Include here transportation in district owned vehicles for children with disabilities between a boarding home and the pupil's residence, and also transportation for physical or occupational therapy as determined by the individual pupil's IEP.

256260 District Operate Pupil Transportation - Integration

Transportation in district owned vehicles specifically for the "Chapter 220" program.

256270 District Operated Pupil Transportation - Field Trips

Transportation in district owned vehicles of pupils for instructional field trips.

256290 District Operated Pupil Transportation - Other

Costs for operation of district owned vehicles not required to be recorded elsewhere.

256300 Pupil Transportation - Vehicle Acquisition

Activities concerned with the purchase of vehicles to be used for pupil transportation. Include here the full value of vehicles acquired using a capital lease or "installment" purchase arrangement. Vehicle fuel for district-owned vehicles would be charged to function 256 210 and fuel purchased for contracted buses (vehicles) should use Function 256 600 with corresponding Object 348.

256500 Pupil Transportation - Vehicle Repair

Repair, non-routine replacement of parts and painting of pupil transportation vehicles. Non-routine and repair of vehicles not used for pupil transportation is charged to function 254 500.

256600 Pupil Transportation - Vehicle Servicing

Routine servicing of pupil transportation vehicles. Routine servicing of vehicles not used for pupil transportation is charged to operation, specifically function 253 500. This function should be used to account for fuel purchased for contracted vehicles (buses).

256710 Contracted Pupil Transportation- Regular - Home to School

Contracted pupil transportation of pupils from home to school and return.

256720 Contracted Pupil Transportation - Shuttle Services

Contracted transportation of pupils between instructional sites for other than special education programs or integration "Chapter 220" purposes.

256730 Contracted Pupil Transportation- Parent Contract- Regular Home to School

Contracted transportation of pupils through the use of a parent contract for other than special education programs or integration "Chapter 220" purposes.

256740 Contracted Pupil Transportation – Co-curricular activities

Contracted transportation for pupils participating in co-curricular activities.

256750 Contracted Pupil Transportation - Special Education

Approved transportation in contracted operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil's IEP. Include here contracted transportation for children with disabilities between a boarding home and the pupil's residence, and also contracted transportation for physical or occupational therapy as determined by the individual pupil's IEP. Include here the cost of parent transportation contracts for special education purposes.

256760 Contracted Pupil Transportation - Integration

Contracted transportation specifically for the "Chapter 220" program.

256770 Contracted Pupil Transportation - Field Trips

Contracted transportation for instructional field trips.

256790 Contracted Pupil Transportation - Other

Costs for contracted transportation not required to be recorded elsewhere.

256800 Pupil Transportation - Insurance

This function must be used for the cost of insuring the district against property, collision or liability losses involving pupil transportation.

256911 Housing in Lieu of Transportation - Regular Education

Room and board for pupils without an IEP enrolled in instructional programs outside the district.

256912 Housing in Lieu of Transportation - Special Education

Room and board for pupils who have been placed in special education programs per an IEP.

257000 Food Service Operation

Activities concerned with providing food to students and adults. Preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery are included here. Commodity handling charges use this function with Object 387.

258000 Internal Services

Activities concerned with purchasing, warehousing, printing, mail distribution services. School store purchases should use this function with object 450.

259000 Other Business Administration

Other activities concern with business administration of the district not required to be recorded elsewhere.

260000 Central Services

Activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs. Included here are planning, research, development, information, personnel, and information technology services. Training for non-instructional staff is recorded here. Training for instructional staff is recorded in function 221 000 "Improvement of Instruction."

270000 Insurance & Judgments

Insurance premiums for district liability, property, fidelity, unemployment compensation. Also recorded here are costs of insurance consultants and other costs related to the preceding items. Employee benefit insurance is classified to the function relating to the employee's salary. Insurance relating to pupil transportation is recorded under function 256 000 "Pupil Transportation". Judgments by courts, state or federal agencies against the district are included in this function. Also included here are "out of court" settlements which if fully adjudicated, could have resulted in a judgment against the district. Costs resulting from failure to pay bills or debt service are recorded against the appropriate function related to the bill or debt service expenditure.

281000 Long Term Capital Debt

Expenditures for the repayment of long-term notes, bonds, state trust fund loans, capital leases, and land contracts that were recorded as a financing source in a capital projects fund when incurred. Also reported here are payments to a CESA for a state trust fund loan where the district is required to have a debt service tax levy relating to it. Function 289000 should be used for debt service payments on loans issued to pay off the district's unfunded prior service liability.

282000 Refinancing

Expenditures for payment of existing district obligations provided through the issuance of long-term debt. Included here are payments of prior service pension liabilities made with the use of debt proceeds.

283000 Long Term Operational Debt

Expenditures for the payment of interest on temporary borrowing, and principal and interest on loans for operational purposes recorded in the General Fund. Debt service payments are made out of Fund 38 and Fund 39.

285000 Post Employment Benefit Debt

Expenditures for the payment of interest and principal on debt incurred for the purpose of funding post employment benefits. Included in this function would be debt service payments on loan proceeds used to make contributions to Fund 73 or interest payments on debt incurred in Fund 73.

289000 Other Long-Term Debt

Expenditures for the payment of interest and principal on other long term district indebtedness. Included in this function is the debt service cost of debt incurred to pay off the district's unfunded prior service pension liability.

291000 Termination Benefits

Expenditures to employees upon separation of service for unused leave such as sick leave or vacation.

292000 Other Retiree Payments

Expenditures for post retirement health benefits when the district is on the pay-as-you-go method for funding benefits (using Object 290). Also, district contributions to a post retirement trust fund in excess of the Annual Required Contribution (ARC)(using Object 218) when the district is funding benefits using an actuarial cost method recognized by generally accepted accounting principles.

299000 Other Support Services

Included here are CESA general administration charges and payments to a CESA for building acquisition or remodeling, either by separate billing or by a surcharge to contracts. CESA program administration costs are charged to the related function code. A payoff of

a pension system prior service liability using General Fund resources is also included here. The portion of Title 1 expenditures related to training provided to Private schools are coded here. Expenditures for Family Literacy services including child care provided during parent involvement activities is coded here. Payments made by Title 1 Spotlight Schools to neighboring districts would code the payment here.

300 000 COMMUNITY SERVICES

310000 Community Services - Adult Education

Activities involved with providing education services to adults outside the district's K-12 instructional program.

390000 Community Services - Other

Other community service activities not required to be reported elsewhere.

400 000 NON PROGRAM TRANSACTIONS

411000 Operating Transfers to Another Fund

An inter-fund transfer other than an indirect cost or residual equity transfer. Operating transfers are allowed only as permitted in reporting requirements to the Department of Public Instruction.

418000 Indirect Cost Transfer to Another Fund

An inter-fund transfer reimbursing another fund for administrative and other "indirect" charges.

419000 Residual Balance Transfer to Another Fund

An inter-fund transfer closing out a fund balance from the paying fund to the receiving fund.

420000 Fiduciary Fund Expenditures

Expenditures from a fiduciary fund, Funds 72, 73, or 76.

431000 General Tuition—Non-Open Enrollment

Payments to other public and private agencies for instructional services other than special education or co-curricular activities, not as a result of open enrollment. Include here the portion of the tuition that represents the open enrollment flat rate amount used as a base for calculating the non-open enrollment tuition for special education students not attending under open enrollment.

433000 Co-Curricular Cooperative Program Charges

Payments to another district for paying district's share of a cooperative co-curricular program.

435000 General Tuition--Open Enrollment

Cost for pupils attending other districts under the public school district open enrollment option. The Department of Public Instruction makes a payment to the other districts for pupils attending on behalf of the resident district. The source of this payment is the resident district's state aid entitlement. The source of this payment for non-special education students is the resident district's state aid entitlement. Include here the flat rate amount for special education students attending under open enrollment.

436000 Special Education Tuition/Instructional Services--Non-Open Enrollment

Charges to district for instructional services required by an IEP for pupils NOT participating in the public school district open enrollment program. Include here contracted services for parentally placed private school students with disabilities under a service plan. *This function is used only for instructional services. Payments for support service activities should be coded to the appropriate support service function.* Include here only the additional amount for instructional services over the open enrollment flat fee rate for special education students not participating under open enrollment. Open enrollment flat rate amounts for non- open enrollment students should be recorded to fund 10, Function 431000.

437000 Special Education Tuition--Open Enrollment

Charges to district for instructional services required by an IEP for pupils participating in the public school district open enrollment program. The district makes a payment based on a tuition agreement with the districts the pupils are attending. *This function is used only for instructional services. Payments for support service activities should be coded to the appropriate support service function.* Include here only the additional amount for instructional services over the open enrollment flat fee rate for special education students participating under open enrollment. Open enrollment flat rate amounts for open enrollment students should be recorded to fund 10, Function 435000.

. 491000 Revenue Transits to Others

Transit of revenues to other entities.

492000 Adjustment & Refunds

Adjustments to accounts and refunds paid to others.

500 000 DISTRICT—WIDE (use only with a Source Code)

Function used with a Source code when it is not necessary to identify a revenue or financing source with a specific function.

REVENUE LIMIT

The local tax levy is determined by the STATE REVENUE LIMITS. The following steps are used to determine the REVENUE LIMITS and the LOCAL TAX LEVY.

2015-2016 Property Tax		5,273,932
2015-2016 State Aid	+	<u>9,345,112</u>
Total Revenue Limit	=	14,619,044
Declining Enrollment Exemption	-	0
Base	=	14,619,044
Divide by three year average student membership (2012, 2013, 2014)	/	<u>1,474</u>
Base per member	=	9,918
Per member increase	+	<u>0</u>
Low Revenue Increase	+	<u>0</u>
New maximum base per member	=	9,918
New three year average student membership (2013, 2014, 2015)	x	<u>1,479</u>
Revenue Limit	=	14,668,633
Prior Year Carryover	+	<u>700,000</u>
Adjustment for Refunded Taxes	+	<u>770</u>
MAXIMUM REVENUE		15,369,403
State Aid for 2015-2016	-	10,968,530
ALLOWABLE FUND 10/38 LOCAL TAX LEVY	=	4,400,873

SCHOOL DISTRICT OF ALTOONA
ACCOUNTING DETAIL

Fund 10 - General Fund

Balance Sheet

		Beginning	2015-16	Ending
		Balance	FY Activity	Balance
Assets				
10	711000 CASH	1,103,288.61	-1,753,359.32	-650,070.71
10	711100 PAYROLL CASH ACCOUNT	2,132.00	-2,132.00	0.00
10	711210 PETTY CASH	300.00	196.70	496.70
10	712100 WELLS FARGO SAVINGS	-0.57	0.00	-0.57
10	712200 LOCAL GOVERNMENT POOL INVSMNT	3,362,844.70	686,113.06	4,048,957.76
10	712203 WISC LIQUID ASSET FUND	2,146.17	2.89	2,149.06
10	713100 TAXES RECEIVABLE	1,861,550.42	87,267.27	1,948,817.69
10	713200 ACCOUNTS RECEIVABLE	54,842.25	-54,784.25	58.00
10	714049 DUE FROM FUND 49	222,023.66	154,677.33	376,700.99
10	714200 DUE FROM FUND 73	0.00	626,871.62	626,871.62
10	715200 DUE FROM OTHER DISTRICTS	151,517.35	-33,508.09	118,009.26
10	715205 DUE FROM ALTOONA ATHLETIC BOOS	32,079.31	-26,925.31	5,154.00
10	715420 DUE FROM CESA	66,953.24	-21,648.24	45,305.00
10	715426 DUE FROM CESA-PERKINS	12,170.00	-12,170.00	0.00
10	715500 DUE FROM STATE - COMPUTER/OTHER AIDS	70,450.00	335,308.89	405,758.89
10	715556 DUE FROM STATE - GEN AID	181,675.00	-21,881.00	159,794.00
10	715601 DUE FROM TITLE I	0.00	255,313.77	255,313.77
10	715603 Title III-A DUE FROM CESA	0.00	0.00	0.00
10	715608 IDEA-FLOW THROUGH & PRESCHOOL	151,208.29	-151,208.29	0.00
10	715631 ALTOONA EDUCATION FOUNDATION	10.20	0.00	10.20
Liabilities				
10	811100 TEMPORARY NOTES PAYABLE	-3,000,000.00	0.00	-3,000,000.00
10	811200 ACCOUNTS PAYABLE	-96,276.32	-41,333.55	-137,609.87
10	811611 FICA	-139,399.04	-14,798.36	-154,197.40
10	811612 FEDERAL INCOME TAX	-82,759.04	-8,458.19	-91,217.23
10	811613 STATE INCOME TAX	-41,014.44	-3,341.42	-44,355.86
10	811614 SECTION 125 CAFETERIA PLAN	1,923.41	-5,209.10	-3,285.69
10	811621 STATE TEACHERS RETIREMENT FUND	-184,001.50	-4,810.76	-188,812.26
10	811622 WISCONSIN RETIREMENT FUND	-21,712.86	-2,271.44	-23,984.30
10	811630 STAFF INSURANCES	-342,136.19	8,323.73	-333,812.46
10	811670 TAX SHELTERED ANNUITY DEDUCT	-2,660.00	-30,894.40	-33,554.40
10	811671 WISC DEFERRED COMPENSATION	-5,188.00	-635.60	-5,823.60
10	811680 CHILD SUPPORT PAYABLES	0.00	-187.92	-187.92
10	811691 TRUST ADVANTAGE	-35,673.12	29,169.16	-6,503.96
10	811692 LATE RESIGNATION FEES		-1,750.00	-1,750.00
10	811700 ACCRUED INTEREST PAYABLE	-20,000.00	0.00	-20,000.00
10	811800 ACCRUED PR PAYABLE-NET PAY	-608,420.04	-74,767.48	-683,187.52
10	812039 DUE TO FUND 39	-400,000.00	400,000.00	0.00
10	812173 DUE TO FUND 73	0.00	-642,755.79	-642,755.79
10	813200 DUE TO DISTRICTS WITHIN WISC	-112,542.70	109,127.54	-3,415.16
10	813420 DUES TO CESA	-3,593.47	3,593.47	0.00
10	816900 OTHER DEFERRED REVENUE	-13,790.00	13,790.00	0.00
10	816902 CHILDRENS COUNCIL	-1,170.72	1,170.72	0.00
Fund Equity				
10	933000 UNRESERVED - UNDESIGNATED	-2,166,776.60	197,904.36	-1,968,872.24

		2014-15	2015-16	2016-17
Revenues		FY Activity	FY Activity	Budget
10	138 INTERFUND TRANSFER	0.00	0.00	0.00
10	211 PROPERTY	5,277,233.00	5,223,933.00	4,350,873.00
10	212 LEVY-PER PROP TAX CHARGEBACK	0.00	683.00	0.00
10	213 MOBILE HOME	35,350.51	24,515.72	25,000.00
10	241 GEN TUITION-NON OPEN ENROLLMEN	50.00	0.00	0.00
10	264 NON CAPITAL SURPLUS PROP SALES	588.64	0.00	1,000.00
10	271 CO-CURRICULAR ADMISSIONS	41,499.25	32,351.44	32,200.00
10	280 INTEREST ON INVESTMENT	3,146.23	7,718.13	7,500.00
10	291 GIFTS	58,666.75	5,374.73	2,000.00
10	292 STUDENT FEES	14,338.00	13,914.00	14,000.00
10	293 RENTAL-VOCATIONAL	15,721.50	13,075.00	12,500.00
10	295 SUMMER SCHOOL FEES	2,050.00	20,462.00	2,000.00
10	297 STUDENT FINES	27.33	15.25	50.00
10	315 STATE AID TRANSIT-SCHOOL DISTR	3,606.28	6,178.48	0.00
10	345 OPEN ENROLLMENT REVENUE	1,431,446.35	1,347,058.58	1,391,800.00
10	517 FEDERAL AID THROUGH CESA	68,277.00	55,602.72	58,442.00
10	581 MEDICAID SCHOOL BASED SERVICES	34,078.00	20,058.98	25,000.00
10	612 TRANSPORTATION-STATE	27,622.91	25,461.14	25,500.00
10	613 LIBRARY-STATE	58,146.00	65,340.00	65,000.00
10	619 OTHER STATE CATEGORICAL AIDS	220,500.00	221,100.00	369,750.00
10	621 EQUALIZATION-STATE	9,971,361.00	9,331,364.00	10,955,776.00
10	630 SPECIAL PROJECTS GRANT	29,222.00	13,960.22	0.00
10	650 SAGE GRANT	496,677.08	519,030.44	525,000.00
10	691 COMPUTER AID	41,228.00	13,749.00	12,754.00
10	730 SPECIAL PROJECTS GRANTS	151,208.29	160,000.00	160,000.00
10	751 ESEA TITLE I	240,310.61	276,791.00	245,000.00
10	878 CAPITAL LEASES	0.00	156,320.00	0.00
10	961 ADJUSTMENTS	972.70	0.00	0.00
10	964 INSURANCE REIMBURSEMENT	0.00	11,806.00	25,000.00
10	968 PREMIUM & ACCRUED INT ON DEBT	9,060.00	9,000.00	0.00
10	971 REVENUE-AIDABLE	25,084.75	12,788.51	12,500.00
10	990 Other Miscellaneous Revenue	169.66	8,749.28	1,000.00
	GENERAL FUND REVENUES	18,257,641.84	17,596,400.62	18,319,645.00

		2014-15	2015-16	2016-17
Expenditures		FY Activity	FY Activity	Budget
10	110000 UNDIFF CURRICULUM	369,681.15	442,570.24	281,189.00
10	110100 GRADE 1	622,847.91	560,099.36	538,948.00
10	110101 KINDERGARTEN	605,976.82	535,090.28	558,456.00
10	110102 4K	26,183.74	26,238.79	23,051.00
10	110200 GRADE 2	582,735.47	646,410.98	510,569.00
10	110300 GRADE 3	580,684.36	564,813.91	563,609.00
10	110450 GRADE 4 & 5	846,276.52	1,060,657.01	867,606.00
10	120000 REGULAR CURRICULUM	493,083.54	487,815.80	467,035.00
10	120600 GRADE 6	327,666.86	337,687.85	343,135.00
10	121000 ART	271,479.10	280,911.68	253,638.00
10	122000 ENGLISH	812,711.81	613,134.82	875,844.00
10	122800 READING SPECIALIST	32,412.70	89,707.39	91,577.00
10	123000 SPANISH	250,810.49	247,414.91	247,804.00
10	123100 FOREIGN LANGUAGES	80,493.24	84,527.51	59,797.00

		2014-15	2015-16	2016-17
		FY Activity	FY Activity	Budget
10	124000 MATH	462,483.56	526,424.75	570,892.00
10	124100 MATH INTERVENTIONIST	7,565.41	0.00	0.00
10	124500 COMPUTER PROGRAMMING	13,214.60	17,915.10	18,130.00
10	125100 MUSIC-GENERAL	80,415.23	77,142.37	80,085.00
10	125400 MUSIC-VOCAL	114,824.94	130,992.18	123,193.00
10	125500 MUSIC-INSTRUMENTAL	64,606.10	64,232.59	65,285.00
10	125510 MUSIC - IS MS	7,161.61	0.00	3,644.00
10	126000 SCIENCE	494,762.86	508,801.56	514,682.00
10	127000 SOCIAL STUDIES	420,871.00	425,915.33	492,212.00
10	128000 STEM INITIATIVES	25,964.65	8,706.83	8,575.00
10	132700 BUSINESS EDUCATION	282,307.11	279,807.35	250,057.00
10	136320 TECHNOLOGY EDUCATION	95,740.61	181,373.13	192,511.00
10	141000 HEALTH	53,785.11	55,744.54	57,770.00
10	143000 PHYSICAL EDUCATION	355,005.59	299,574.20	298,659.00
10	145000 DRIVERS EDUCATION	0.00	0.00	17,500.00
10	146900 SAFETY-CROSSING GUARDS	17,105.44	17,546.43	2,050.00
10	161000 VOCAL-INSTRUM COORDINATOR	6,655.43	6,646.16	7,334.00
10	161100 GRADUATION/PROM COORDINATOR	3,455.96	3,138.71	4,552.00
10	161306 DRAMA DEPARTMENT	6,098.48	7,979.78	8,736.00
10	161322 NATIONAL HONOR SOCIETY	686.91	575.32	1,224.00
10	161325 ACADEMIC DECATHALON	0.00	0.00	1,500.00
10	161338 YEARBOOK	4,271.51	3,932.18	4,584.00
10	161339 FORENSICS	7,108.69	8,610.93	10,403.00
10	161340 LEGO LEAGUE	0.00	1,728.27	1,500.00
10	161342 CHESS CLUB	571.32	569.76	625.00
10	162000 ATHLETICS-DISTRICT WIDE	3,791.40	13,011.30	14,305.00
10	162101 SHOW CHOIR	3,850.84	7,169.00	7,300.00
10	162105 BASKETBALL-GIRLS	15,576.87	15,699.88	18,900.00
10	162107 CHEERLEADING-GIRLS	0.00	2,444.81	2,695.00
10	162116 SOCCER-GIRLS	0.00	2,982.85	4,625.00
10	162117 SOFTBALL-GIRLS	7,221.79	8,194.54	10,927.00
10	162118 TENNIS-GIRLS	7,622.02	7,015.42	6,575.00
10	162119 TRACK-GIRLS	4,014.02	7,529.54	6,725.00
10	162120 DANCE	3,310.59	1,252.12	1,875.00
10	162121 VOLLEYBALL-GIRLS	14,075.09	18,457.49	19,300.00
10	162122 FLAGS	896.72	896.72	986.00
10	162123 ICE HOCKEY-GIRLS	7,821.42	3,415.16	5,000.00
10	162204 BASEBALL-BOYS	11,465.28	12,274.93	13,720.00
10	162205 BASKETBALL-BOYS	17,314.45	18,714.33	21,975.00
10	162210 FOOTBALL-BOYS	20,313.79	23,897.09	29,350.00
10	162211 SOCCER-BOYS	0.00	8,061.24	5,640.00
10	162212 GOLF-BOYS	4,474.06	4,722.88	6,590.00
10	162218 TENNIS-BOYS	7,119.14	5,196.57	6,000.00
10	162219 TRACK-BOYS	11,253.33	5,600.84	6,890.00
10	162223 ICE HOCKEY-BOYS	25,064.68	15,057.38	20,000.00
10	162304 NFL-PLAY 60	0.00	0.00	1,675.00
10	162308 CROSS COUNTRY-BOTH	8,096.10	8,213.20	7,475.00
10	162390 TOURNAMENT-ALL SPORTS	12,379.72	11,563.99	12,760.00
10	162400 WEIGHT ROOM	5,538.68	4,266.65	33,825.00
10	164311 STUDENT COUNCIL	5,036.37	4,936.47	6,587.00

		2014-15	2015-16	2016-17
		FY Activity	FY Activity	Budget
10	172000 GIFTED & TALENTED	95,824.64	96,873.95	103,317.00
10	173000 HOMEBOUND-NON EEN	274.68	0.00	0.00
10	211100 DIRECTION OF PUPIL SERVICES	143,054.05	126,648.11	99,550.00
10	211110 SUBS/TESTING	7,123.75	0.00	0.00
10	213000 GUIDANCE/COUNSELOR	371,880.66	369,937.19	381,662.00
10	213900 GUIDANCE/TUTORING	0.00	481.93	0.00
10	214400 NURSING	62,448.15	60,890.79	63,709.00
10	215000 PSYCHOLOGICAL SERVICES	550.47	0.00	0.00
10	215200 PSYCHOLOGICAL SERVICES	12,119.81	12,027.33	23,834.00
10	216100 ELL SERVICES	499.80	0.00	0.00
10	219100 OTHER SUPPORT SERVICES	1,431.22	0.00	0.00
10	221100 IMPROVEMENT OF INSTRUCTION	14,671.57	12,343.18	12,000.00
10	221200 CURRICULUM DEVELOPMENT/CESA	0.00	1,000.00	0.00
10	221208 SAFE & DRUG FREE SCHOOLS	912.74	913.16	0.00
10	221210 CURRICULUM DEVELOPMENT	13,390.26	9,912.79	13,150.00
10	221220 PLANNING & EVALUATION	0.00	5,500.00	6,000.00
10	221240 INSTRUCTIONAL COMPUTING	8,990.00	9,170.00	9,445.00
10	221300 INSTRUCTIONAL STAFF TRAINING	22,563.98	12,904.26	39,200.00
10	221390 MENTORING	7,603.03	5,986.60	9,550.00
10	221400 STAFF DEVELOPMENT	57,444.96	33,019.45	63,150.00
10	221910 TECHNOLOGY/COORDINATOR	305,756.70	536,429.17	396,148.00
10	221920 DATA MANAGEMENT	34,563.52	35,322.35	0.00
10	222200 SCHOOL LIBRARY	392,933.84	363,275.30	356,515.00
10	222210 SCIMATECH RESOURCE CENTER	3,466.32	4,600.00	4,738.00
10	223100 ATHLETICS SUPERVISION AND COORDINATION	78,556.00	146,098.15	98,171.00
10	223700 VOC EDUC CLUSTER/EVALUATION	9,402.24	0.00	10,000.00
10	223710 VOC EDUC ADM/CESA	1,155.44	0.00	0.00
10	231100 BOARD MEMBERS	32,727.98	34,324.24	37,500.00
10	231400 BOARD OF EDUCATION/ELECT	1,019.28	461.87	1,000.00
10	231500 BOARD OF EDUCATION/LEGAL	14,822.50	10,298.70	10,000.00
10	231700 BOARD OF EDUCATION/AUDIT	10,625.00	6,160.00	20,000.00
10	232100 ADMINISTRATOR	285,643.23	326,154.51	320,373.00
10	232200 SCHOOL IMPROVEMENT	10,398.66	1,065.60	0.00
10	239000 IASA TITLE I	13,109.50	11,179.16	11,023.00
10	241000 PRINCIPAL	659,808.25	651,431.58	761,462.00
10	241100 DEAN OF STUDENTS	101,756.39	106,355.01	163,837.00
10	249000 ALTERNATIVE SC/CESA PAYMENT	8,990.00	8,990.00	9,260.00
10	252000 FISCAL	255,794.32	268,903.55	299,863.00
10	252100 SECTION 125 ADMIN COSTS	2,092.67	2,024.86	3,000.00
10	252105 HRA ADMIN	10,248.80	11,853.64	11,000.00
10	253000 OPERATION	3,216.00	15,110.65	3,084.00
10	253300 OPERATIONS	856,724.63	878,143.84	946,304.00
10	254200 MAINTENANCE/SITES	94,070.23	82,322.68	102,688.00
10	254300 MAINTENANCE/BUILDING	418,947.65	389,150.37	506,339.00
10	254410 INSTRUCTIONAL EQUIPMENT	618.90	0.00	1,000.00
10	254490 OTHER EQUIPMENT	100,424.45	76,316.96	100,500.00
10	254500 MAINTENANCE/VEHICLE	13,059.96	12,650.18	16,000.00
10	255200 FACILITY ACQUISITION/REMODEL	118,155.13	0.00	0.00
10	255300 FACILITIES/REMODELING	10,168.33	9,753.46	2,500.00
10	256300 PUPIL TRAN - VEHICLE ACQUISITION	7,745.30	0.00	0.00

		2014-15	2015-16	2016-17
		FY Activity	FY Activity	Budget
10	256600 PUPIL TRAN - VEHICLE SERVICING	202.68	0.00	1,000.00
10	256710 CONTRACTED HOME TO SCHOOL	612,663.61	540,505.27	673,000.00
10	256730 PARENT CONTRACT TRANSPORTATION	7,404.02	9,459.57	13,000.00
10	256740 CO-CURRICULAR	62,977.47	79,671.65	76,000.00
10	256770 FIELD TRIPS - Contracted	19,932.67	13,107.90	7,700.00
10	258100 COOPERATIVE PURCHASING	880.00	0.00	0.00
10	258300 DELIVERY/CESA	1,200.00	1,200.00	1,200.00
10	258500 MAIL/POSTAGE	20,163.91	19,324.39	22,000.00
10	259000 OTHER ADMIN SERVICES-HRA'S	0.00	87,559.29	0.00
10	262100 EDUCATIONAL TECHNOLOGY	13,667.49	4,515.00	4,650.00
10	263300 TELEPHONE	32,274.47	33,614.64	42,000.00
10	263310 DISTANCE LEARNING	12,110.00	12,350.00	12,720.00
10	266000 DATA PROCESSING/DISTRICT	41,269.30	47,730.50	44,000.00
10	270000 INSURANCE/DISTRICT	148,398.03	132,194.81	164,700.00
10	283000 LONG TERM OPERATIONAL DEBT	30,499.99	29,999.99	20,000.00
10	291000 EARLY RETIREMENT	57,186.30	9,075.68	0.00
10	292000 ADMINISTRATION/CESA	0.00	0.00	0.00
10	299000 OTHER ADMINISTRATION	2,960.00	2,960.00	2,960.00
10	411000 OPERATING TRANSFERS	2,097,241.29	2,072,952.48	2,259,790.00
10	431000 GENERAL TUITION-NON OPEN ENROLL	259,500.00	336,278.75	325,000.00
10	435000 OPEN ENROLLMENT	733,802.76	748,692.08	800,000.00
10	438000 WPCP/RPCP GEN AID REDUCTION		51,144.00	0.00
10	492000 ADJUSTMENTS AND REFUNDS	683.20	972.01	1,200.00
	GENERAL FUND EXPENDITURES	17,455,744.37	17,794,304.98	18,177,453.00
	Net Income (Loss)	801,897.47	-197,904.36	142,192.00

Fund 21-Special Revenue Trust Fund-Gifts/Donations

		Beginning	2015-16	Ending
		Balance	FY Activity	Balance
Balance Sheet				
Assets				
21	711000 CASH	16,665.30	4,314.40	20,979.70
Liabilities				
21	811200 ACCOUNTS PAYABLE	-28.96	28.96	0.00
Fund Equity				
21	933000 UNRESERVED - UNDESIGNATED	-16,636.34	-4,343.36	-20,979.70

		2014-15	2015-16	2016-17
		FY Activity	FY Activity	Budget
Revenues				
21	291 GIFTS	250.00	250.00	250.00
21	291 GIFTS	0.00	1,000.00	0.00
21	291 GIFTS	0.00	4,510.00	10,000.00
21	291 GIFTS	200.00	0.00	0.00
21	291 GIFTS	1,500.00	0.00	0.00
21	291 GIFTS	2,733.00	1,980.00	2,500.00
21	291 GIFTS	7,774.22	6,996.17	7,500.00
21	291 GIFTS	350.00	225.00	0.00
21	291 GIFTS	249.44	0.00	0.00
21	291 GIFTS	250.00	250.00	0.00
21	291 GIFTS	926.00	0.00	0.00
21	291 GIFTS	400.00	2,150.00	1,000.00
	SPECIAL REVENUE TRUST FUND REVENUES	14,632.66	17,361.17	21,250.00

		2014-15	2015-16	2016-17
Expenditures		FY Activity	FY Activity	Budget
21	110000 UNDIFF CURRICULUM	129.00	0.00	0.00
21	110450 MULTI AGE CLASSROOMS	305.36	0.00	250.00
21	120000 REGULAR CURRICULUM	0.00	0.00	10,000.00
21	121000 ART	0.00	2,081.86	0.00
21	126000 SCIENCE	301.05	0.00	0.00
21	140000 PHYSICAL CURRICULUM	177.23	948.15	1,000.00
21	162218 BOYS TENNIS	0.00	0.00	0.00
21	164910 COMM SERV CLUB	57.14	48.50	0.00
21	213000 GUIDANCE/COUNSELOR	10,099.61	9,342.45	10,000.00
21	214400 Nursing	0.00	216.85	0.00
21	223100 ATHLETICS SUPERVISION AND COOR	380.00	380.00	0.00
	SPECIAL REVENUE TRUST FUND EXPEND.	11,449.39	13,017.81	21,250.00
	Net Income (Loss)	3,183.27	4,343.36	0.00

Fund 27-Special Education Fund

Balance Sheet		Beginning	2015-16	Ending
Assets		Balance	FY Activity	Balance
27	711000 CASH	-452,715.25	731,035.96	278,320.71
27	711100 PAYROLL CASH ACCOUNT	-2,132.00	2,132.00	0.00
27	712200 LOCAL GOVERNMENT POOL INVSMNT	465,874.96	-465,874.96	0.00
27	714200 DUE FROM FUND 73	0.00	-24,004.68	-24,004.68
27	715200 DUE FROM OTHER DISTRICTS	0.00	47,995.99	47,995.99
27	715420 DUE FROM CESA	125,516.49	-125,516.49	0.00
27	715452 DUE FROM CESA MAC	0.00	8,421.58	8,421.58
27	715500 DUE FROM STATE	12,500.00	-3,424.80	9,075.20
27	715608 IDEA-FLOW THROUGH & PRESCHOOL	223,527.96	-62,596.48	160,931.48
Liabilities				
27	811200 ACCOUNTS PAYABLE	-5,779.94	-28,343.92	-34,123.86
27	811611 FICA	-32,114.08	-2,186.42	-34,300.50
27	811612 FEDERAL INCOME TAX	-16,765.00	-1,573.89	-18,338.89
27	811613 STATE INCOME TAX	-8,872.00	-913.95	-9,785.95
27	811614 SECTION 125 CAFETERIA PLAN	-15,080.90	10,654.22	-4,426.68
27	811621 STATE TEACHERS RETIREMENT FUND	-32,921.54	-967.44	-33,888.98
27	811622 WISCONSIN RETIREMENT FUND	-10,851.92	219.38	-10,632.54
27	811630 STAFF INSURANCES	-72,806.99	-4,667.48	-77,474.47
27	811670 TAX SHELTERED ANNUITY DEDUCT	-220.00	-3,902.68	-4,122.68
27	811671 WISC DEFERRED COMPENSATION	-2,000.00	-2,000.00	-4,000.00
27	811680 CHILD SUPPORT PAYABLES	0.00	-28.08	-28.08
27	811691 TRUST ADVANTAGE	-4,129.80	3,307.20	-822.60
27	811692 LATE RESIGNATION FEES	0.00	-500.00	-500.00
27	811800 ACCRUED PR PAYABLE-NET PAY	-147,175.59	-9,953.36	-157,128.95
27	812173 DUE TO FUND 73	0.00	-110,540.21	-110,540.21
27	813200 DUE TO DISTRICTS WITHIN WISC	-17,236.40	-11,398.85	-28,635.25
27	813420 DUES TO CESA	-6,618.00	6,618.00	0.00

Revenues		2014-15	2015-16	2016-17
		FY Activity	FY Activity	Budget
27	110 OPERATING TRANSFERS-IN	1,697,241.29	1,672,952.48	1,859,790.00
27	316 STATE HANDICAP AIDS	0.00	7,304.03	7,377.00
27	349 PAYMENT FROM OTHER DISTRICTS	27,723.03	96,515.82	97,481.00

		2014-15	2015-16	2016-17
		FY Activity	FY Activity	Budget
27	516 TRANSIT-STATE HANDICAPPED	229.00	2,932.00	2,961.00
27	581 MEDICAID SCHOOL BASED SERVICES	133,894.96	53,231.14	53,763.00
27	611 HANDICAPPED TRANS AID-STATE	530,023.00	609,234.00	615,626.00
27	730 SPECIAL PROJECTS GRANTS	236,027.96	176,969.80	204,740.00
27	861 SALE OF EQUIPMENT	0.00	2,500.00	0.00
27	989 OTHER MEDICAL SERVICE REIMB	0.00	0.00	0.00
	SPECIAL EDUCATION FUND REVENUES	2,625,139.24	2,621,639.27	2,841,738.00

Expenditures

27	152000 EARLY CHILDHOOD/Roen	99,417.04	94,734.63	97,995.00
27	156600 SPEE/LANG CESA WEIX/BOYD	208,517.31	209,707.47	190,797.00
27	156700 VISUAL DISABILITY/CESA CONT	86,964.69	91,399.81	89,324.00
27	158000 COMBINED COST SPECIAL EDUCATION	996,531.77	996,725.24	1,025,991.00
27	159110 AIDES SPED	590,854.43	565,030.08	684,569.00
27	159200 SUBSTITUTE/NON-SHARED STAFF	13,259.05	19,651.58	21,200.00
27	179000 SPECIAL EDUCATION	75.00	0.00	0.00
27	213000 GUIDANCE/COUNSELOR	35,070.82	35,174.24	36,009.00
27	214400 NURSING	24,754.23	24,143.91	25,206.00
27	215000 PSYCHOLOGICAL SERVICES	12,615.10	14,118.21	15,200.00
27	215200 PSYCHOLOGIST	74,523.87	63,141.91	127,247.00
27	218100 OCCUPATIONAL THERAPY	88,979.20	90,279.16	88,729.00
27	218200 PHYSICAL THERAPY	27,264.00	27,257.00	29,000.00
27	218300 VISUALLY IMPAIRED	0.00	0.00	4,250.00
27	221300 INSTRUCTIONAL STAFF TRAINING	18,830.44	20,998.44	29,500.00
27	221400 STAFF DEVELOPMENT	300.00	0.00	0.00
27	223300 SPECIAL EDUCATION DIRECTION	139,234.18	160,207.34	167,920.00
27	223310 EEN ADMINISTRATION	8,433.47	0.00	0.00
27	256750 CONTRACTED SPED TRANSPORTATION	89,729.41	111,578.47	115,000.00
27	256770 FIELD TRIPS - Contracted	120.00	975.86	1,000.00
27	436000 SPECIAL ED TUITION NON OPEN EN	58,732.91	29,550.10	30,000.00
27	436611 HEARING IMPAIRMENT	11,117.00	22,094.00	22,801.00
27	436670 VISUAL DISABILITY	17,840.75	7,513.52	10,000.00
27	437000 OPEN ENROLLMENT SPED	21,974.57	28,315.00	30,000.00
27	492000 ADJUSTMENTS AND REFUNDS	0.00	9,043.30	0.00
	SPECIAL EDUCATION FUND EXPENDITURES	2,625,139.24	2,621,639.27	2,841,738.00
	Net Income (Loss)	0.00	0.00	0.00

Funds 38-39 - Debt Service

		Beginning	2015-16	Ending
		Balance	FY Activity	Balance
Balance Sheet				
Assets				
38	711000 CASH	50,571.00	50,000.00	100,571.00
Fund Equity				
38	933000 UNRESERVED - DESIGNATED	-50571.00	-50,000.00	-100,571.00

		2014-15	2015-16	2016-17
		FY Activity	FY Activity	Budget
Revenues				
38	211 PROPERTY TAXES	50,000.00	50,000.00	50,000.00
38	291 GIFTS	571.00	0.00	0.00
	NON-REFERENDUM DEBT REVENUES	50,571.00	50,000.00	50,000.00

		2014-15	2015-16	2016-17
Expenditures		FY Activity	FY Activity	Budget
38	281000 LONG-TERM CAPITAL DEBT	0.00	0.00	50,000.00
38	419000 Residual Balance Transfer	0.00	0.00	0.00
	NON-REFERENDUM DEBT EXPENDITURES	0.00	0.00	50,000.00
	Net Income (Loss)	50,571.00	50,000.00	0.00

Balance Sheet		Beginning	2015-16	Ending
		Balance	FY Activity	Balance
Assets				
39	711000 CASH	594,088.00	-445,451.37	148,636.63
39	712203 WISC LIQUID ASSET FUND	463,706.65	-259,939.40	203,767.25
39	714210 DUE FROM GENERAL FUND	400,000.00	-400,000.00	0.00
Fund Equity				
39	933000 UNRESERVED - DESIGNATED	-1,457,794.65	1,105,390.77	-352,403.88

		2014-15	2015-16	2016-17
Revenues		FY Activity	FY Activity	Budget
39	110 OPERATING TRANSFERS-IN	400,000.00	400,000.00	400,000.00
39	211 PROPERTY TAXES	926,497.00	1,201,711.00	1,936,593.00
39	280 INTEREST ON INVESTMENT	258.98	724.25	731.00
39	968 PREMIUM & ACCRUED INT ON DEBT	463,697.90	0.00	0.00
	REFERENDUM APPROVED DEBT REVENUES	1,790,453.88	1,602,435.25	2,337,324.00

Expenditures				
39	281000 LONG-TERM CAPITAL DEBT	352,068.30	2,707,826.02	1,748,668.00
	REFERENDUM APPROVED DEBT EXPEND	352,068.30	2,707,826.02	1,748,668.00
	Net Income (Loss)	1,438,385.58	-1,105,390.77	588,656.00

Fund 49 - Construction Fund

Balance Sheet		Beginning	2015-16	Ending
		Balance	FY Activity	Balance
Assets				
49	711000 CASH	214,068.77	-213,954.62	114.15
49	712203 WISC LIQUID ASSET FUND	10,000,122.69	-3,094,243.60	6,905,879.09
49	712204 GO SCHOOL IMPROVEMENT BONDS	12,788,042.87	-11,012,230.81	1,775,812.06
Liabilities				
49	811200 ACCOUNTS PAYABLE	-607,833.19	-1,804,349.81	-2,412,183.00
49	812100 DUE TO GENERAL FUND	-222,023.66	-154,677.33	-376,700.99
Fund Equity				
49	933000 UNRESERVED - DESIGNATED	-22,172,377.48	16,279,456.17	-5,892,921.31

		2014-15	2015-16	2016-17
Revenues		FY Activity	FY Activity	Budget
49	280 INTEREST ON INVESTMENT	2,249.33	48,743.56	10,000.00
49	875 LONG TERM BONDS	23,000,000.00	0.00	0.00
49	969 OTHER ADJUSTMENTS	178,375.00	0.00	0.00
49	990 OTHER MISC REVENUE	0.00	0.00	756,814.00
	OTHER CAPITAL PROJECTS REVENUES	23,180,624.33	48,743.56	766,814.00

Expenditures				
49	255110 ELEMENTARY SCHOOL CONSTRUCTION	709,661.85	12,516,126.86	1,413,568.00
49	255111 CITY INFRASTRUCTURE TO ES	0.00	756,813.58	0.00

		2014-15	2015-16	2016-17
		FY Activity	FY Activity	Budget
49	255120 MIDDLE/HIGH REMODEL	120,195.00	3,055,259.29	5,185,190.00
49	281000 LONG-TERM CAPITAL DEBT	178,375.00	0.00	0.00
49	492000 ADJUSTMENTS AND REFUNDS\	15.00	0.00	0.00
	OTHER CAPITAL PROJECTS EXPENDITURES	1,008,246.85	16,328,199.73	6,598,758.00
	Net Income (Loss)	22,172,377.48	-16,279,456.17	-5,831,944.00

Fund 50 - Food Service Fund

		Beginning	2015-16	Ending
		Balance	FY Activity	Balance
Balance Sheet				
Assets				
50	711000 CASH	-22,711.10	369,596.92	346,885.82
50	711210 PETTY CASH	35.00	0.00	35.00
50	712200 LOCAL GOVERNMENT POOL INVSMNT	348,042.76	-348,042.76	0.00
50	713200 ACCOUNTS RECEIVABLE	0.00	296.78	296.78
50	715600 DUE FROM FEDERAL GOVERNMENT	7,322.19	-7,322.19	0.00
Liabilities				0.00
50	811200 ACCOUNTS PAYABLE	-1,394.49	-1,164.25	-2,558.74
50	811611 FICA/MEDICARE	0.00	-24.82	-24.82
50	811622 WISCONSIN RETIREMENT FUND	-1,827.04	332.44	-1,494.60
50	811634 LIFE INSURANCE	-22.49	-348.00	-370.49
50	811800 ACCRUED PAYROLL PAYABLE	0.00	-139.09	-139.09
50	816900 OTHER DEFERRED REVENUE	0.00	14,619.22	14,619.22
Fund Equity				
50	933000 UNRESERVED - UNDESIGNATED	-329,444.83	-1,238.83	-330,683.66

		2014-15	2015-16	2016-17
		FY Activity	FY Activity	Budget
Revenues				
50	251 PUPILS	249,266.32	221,171.91	238,000.00
50	259 OTHER FOOD SERVICE SALES	3,609.28	3,022.45	3,000.00
50	280 INTEREST ON INVESTMENT	0.00	255.13	0.00
50	617 FOOD SERVICE-STATE	17,360.48	17,161.23	17,500.00
50	714 DONATED COMMODITIES	38,046.60	42,724.21	40,000.00
50	717 FOOD SERVICE-FEDERAL	338,671.59	326,653.95	330,000.00
	FOOD SERVICE FUND REVENUES	646,954.27	610,988.88	628,500.00
Expenditures				
50	257210 FOOD SERVICE BREAKFAST	20,623.57	64,920.72	66,425.00
50	257220 FOOD SERVICE/LUNCH	503,104.95	472,855.04	699,565.00
50	257240 FOOD SERVICE/MILK	2,316.54	52,593.96	52,875.00
50	257250 FOOD SERVICE/A LA CARTE	27,323.74	19,380.33	21,015.00
50	270000 INSURANCE/DISTRICT	0.00	0.00	0.00
	FOOD SERVICE FUND EXPENDITURES	553,368.80	609,750.05	839,880.00
	Net Income (Loss)	93,585.47	1,238.83	-211,380.00

Fund 73 - Employee Benefit Trust Fund

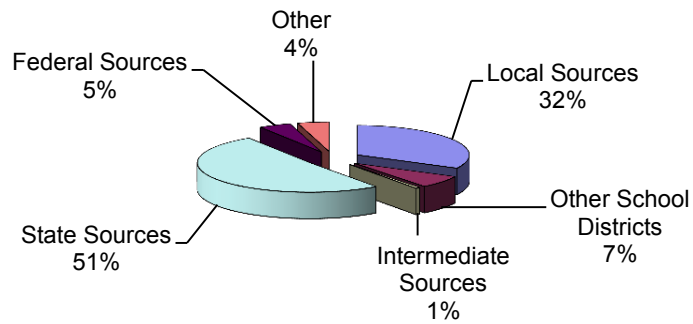
Balance Sheet		Beginning Balance	2015-16 FY Activity	Ending Balance
Assets				
73	711000 CASH	542,258.35	10,157.93	552,416.28
73	714027 DUE FROM FUND 27	0.00	110,540.21	110,540.21
73	714100 DUE FROM FUND 10	0.00	642,755.79	642,755.79
Liabilities				
73	812027 DUE TO FUND 27	0.00	-24,004.68	-24,004.68
73	812100 DUE TO GENERAL FUND	0.00	-626,871.62	-626,871.62
Fund Equity				
73	933000 UNRESERVED - UNDESIGNATED	-542,258.35	-112,577.63	-654,835.98
Revenues		2014-15 FY Activity	2015-16 FY Activity	2016-17 Budget
73	280 INTEREST ON INVESTMENT	11,271.69	10,157.93	12,500.00
73	951 CONTRIBUTIONS TO EMP BEN	598,772.59	753,296.00	563,555.00
	EMPLOYEE BENEFIT TRUST REVENUES	610,044.28	763,453.93	576,055.00
Expenditures				
73	420000 Fiduciary Fund Expenditures	598,772.59	650,876.30	563,555.00
	Employee Benefit Trust Fund	598,772.59	650,876.30	563,555.00
	Net Income (Loss)	11,271.69	112,577.63	12,500.00

Fund 80 - Community Service Fund

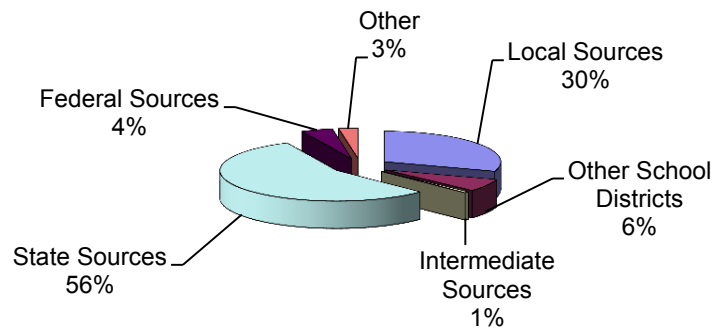
Balance Sheet		Beginning Balance	2015-16 FY Activity	Ending Balance
Assets				
80	711000 CASH	29,356.96	-15,156.49	14,200.47
Liabilities				
80	811200 ACCOUNTS PAYABLE	-309.38	309.38	0.00
80	811611 FICA	-164.96	-12.46	-177.42
80	811612 FEDERAL INCOME TAX	-80.00	-8.45	-88.45
80	811613 STATE INCOME TAX	-38.56	-3.25	-41.81
80	811614 SECTION 125 CAFETERIA PLAN	-300.06	300.06	0.00
80	811622 WISCONSIN RETIREMENT FUND	-219.96	-3.00	-222.96
80	811691 TRUST ADVANTAGE	-313.00	0.00	-313.00
80	811800 ACCRUED PR PAYABLE-NET PAY	-1,916.40	-62.61	-1,979.01
Fund Equity				
80	933000 UNRESERVED - UNDESIGNATED	-27,440.56	14,636.82	-12,803.74
Revenues		2014-15 FY Activity	2015-16 FY Activity	2016-17 Budget
80	211 PROPERTY	65,000.00	62,500.00	100,000.00
80	291 GIFTS	4,500.00	0.00	0.00
	COMMUNITY SERVICE FUND REVENUES	69,500.00	62,500.00	100,000.00

		2014-15	2015-16	2016-17
Expenditures		FY Activity	FY Activity	Budget
80	256790 OTHER TRANSPORTATION	2,832.25	2,739.10	2,750.00
80	263301 DISTRICT NEWSLETTER	0.00	2,018.62	4,147.00
80	299800 SAFETY RESOURCE OFFICER	10,080.00	15,120.00	30,240.00
80	310000 COMMUNITY SERVICE	18,784.91	18,591.42	23,052.00
80	392105 MS GIRLS BB	5,059.31	5,474.07	5,700.00
80	392116 MS GIRLS SOCCER	0.00	1,818.12	1,725.00
80	392118 MS GIRLS TENNIS	3,375.66	4,557.99	3,600.00
80	392121 MS VOLLEYBALL	5,240.48	6,823.12	8,050.00
80	392124 MATH COUNTS	256.97	0.00	200.00
80	392205 MS BOYS BB	8,745.35	8,743.59	10,050.00
80	392210 MS FOOTBALL	8,282.70	5,244.99	8,250.00
80	392216 MS BOYS SOCCER	0.00	1,534.02	1,625.00
80	392218 MS BOYS TENNIS	0.00	313.23	2,000.00
80	392308 MS COED XC	2,027.10	80.01	2,125.00
80	392319 MS COED TRACK	3,468.18	3,685.43	3,730.00
80	392339 FORENSICS	26.25	27.50	25.00
80	393100 ES DRAMA	2,470.28	0.00	2,765.00
80	393101 ES/MS FORENSICS	177.00	212.75	225.00
80	393801 COMMUNITY GARDEN	2,519.39	152.86	200.00
	COMMUNITY SERVICE FUND EXPENDITURES	73,345.83	77,136.82	110,459.00
	Net Income (Loss)	-3,845.83	-14,636.82	-10,459.00

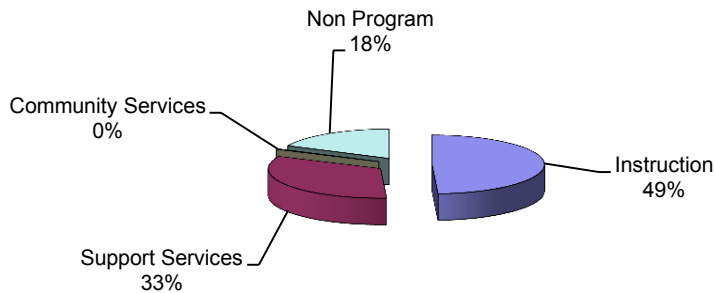
2015-2016 Actual Revenues All Funds Excluding Fund 49



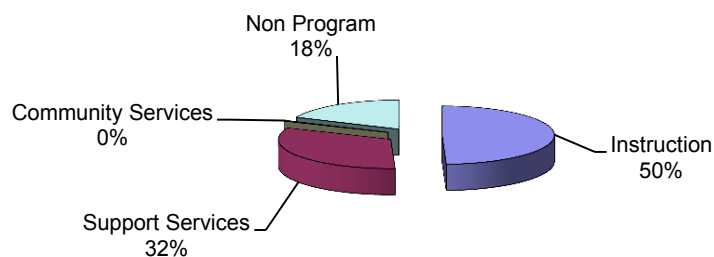
2016-2017 Budgeted Revenues All Funds Excluding Fund 49



2015-2016 Actual Expenditures All Funds Excluding Fund 49



2016-2017 Budgeted Expenditures All Funds Excluding Fund 49



School District of Altoona
Mill Rate and Tax Example
 (Based on a \$100,000 Home)

October 15, 2016 Estimated Equalized Valuation - - \$569,193,347

<u>Levy Year</u>	<u>Levy</u>	<u>Mill Rate</u>	<u>Levy Tax</u>
2014-15	\$6,318,730	11.72	\$1,172.00
2015-16	\$6,538,827	12.19	\$1,219.00
2016-17	\$6,437,466	11.31	\$1,130.98

School District of Altoona
Debt

Outstanding Debt \$22,115,000

Payment Schedule

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2016-17	1,105,000	693,668	1,798,668
2017-18	1,250,000	669,518	1,919,518
2018-19	1,260,000	642,468	1,902,468
2019-20	900,000	614,888	1,514,888
2020-21	805,000	589,388	1,394,388
2020-34	16,795,000	4,594,197	21,389,197
Total	22,115,000	7,804,127	29,919,127

School District of Altoona Valuation, Tax Levy and Mill Rate History

<u>School Year</u>	<u>Equalized Valuation</u>	<u>% Equalized Change From Previous Year</u>	<u>Net Tax Levy</u>	<u>% Levy Change From Previous Year</u>	<u>Mill Rate</u>
1988-89	100,322,459	2.08%	2,100,000	20.97%	20.93
1989-90	108,132,959	7.79%	2,184,000	4.00%	20.20
1990-91	109,961,306	1.69%	2,392,300	9.54%	21.76
1991-92	116,385,601	5.84%	2,486,000	3.92%	21.36
1992-93	119,225,613	2.44%	2,658,500	6.94%	22.30
1993-94	124,885,796	4.75%	2,648,526	-0.38%	21.21
1994-95	134,924,083	8.04%	2,561,974	-3.27%	18.99
1995-96	147,808,645	9.55%	2,456,246	-4.13%	16.62
1996-97	218,992,124	48.16%	1,965,554	-19.98%	8.98
1997-98	242,449,530	10.71%	2,550,396	29.75%	10.52
1998-99	263,508,848	8.69%	3,049,008	19.55%	11.57
1999-00	294,805,800	11.88%	3,219,379	5.59%	10.92
2000-01	323,857,543	9.85%	3,502,427	8.79%	10.82
2001-02	355,423,622	9.75%	3,482,886	-0.56%	9.80
2002-03	388,547,135	9.32%	4,268,781	22.56%	10.99
2003-04	415,522,702	6.94%	4,548,167	6.54%	10.95
2004-05	450,273,891	8.36%	4,497,247	-1.12%	9.99
2005-06	470,178,618	4.42%	4,544,401	1.05%	9.67
2006-07	496,208,482	5.54%	4,778,913	5.16%	9.63
2007-08	511,125,118	3.01%	4,803,628	0.52%	9.40
2008-09	519,775,988	1.69%	4,569,961	-4.86%	8.79
2009-10	515,611,073	-0.80%	4,770,153	4.38%	9.25
2010-11	504,022,147	-2.25%	4,553,224	-4.55%	9.03
2011-12	504,008,386	0.00%	4,749,268	4.31%	9.42
2012-13	505,725,688	0.34%	4,889,127	2.94%	9.67
2013-14	514,779,983	1.79%	5,031,066	2.90%	9.77
2014-15	539,342,619	4.77%	6,318,730	25.59%	11.72
2015-16	536,332,183	-0.56%	6,538,827	3.48%	12.19
2016-17	569,193,347	6.13%	6,437,466	-1.55%	11.31

October 15, 2016 Values:

City of Altoona	404,090,937
Town of Lincoln	1,210,287
Town of Washington	148,907,385
City of Eau Claire	<u>14,984,738</u>
Totals	<u>\$569,193,347</u>

