

**SCHOOL DISTRICT OF ALTOONA
ANNUAL MEETING & BUDGET HEARING**

**ENGAGE.
EQUIP.
EMPOWER.**

**OFFERING LARGE SCHOOL OPPORTUNITIES
WITH A SMALL SCHOOL APPROACH**

September 18, 2017 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 18, 2017

Dear Parents, Staff and Community Members,

Thank you for your interest in our school district. We are excited to share the status of our district with you in the areas of finance, education, and facilities. Our continuous improvement journey continues in all facets of district operations. We have completed some remodeling improvements in the high school over the summer. This is the first phase of remodeling at the high school to improve the interior spaces. The remodeling will continue over the next few summers until we can bring the spaces up to date and improve efficiency.

We are very excited to have completed our work on revising and updating our strategic plan. We worked with staff, students, parents and community members over the course of the past year to revise our vision, mission and strategic plan. We are very excited about the outcomes and look forward to sharing them with all our stakeholders.

We are presently working hard to acquire commitments from supporters/sponsors for our new athletic complex. The school board passed a resolution outlining parameters that need to be met so that we can go ahead with the design and construction of a state of the art turf football and soccer field, track, concession building and visitor's stands. We need to receive commitments of one million dollars to start work on the three million dollar complex. We are honored to report that CCF Bank has committed \$250,000.00 to the project thus far. We are working hard to garner the rest of the \$750,000.00 so that we can begin the work.

The health and wellness of our district is always an important focus for us and we have made a great leap in this area this year with our partnership with Taher. Taher is a chef-based food service company that will be supplying all meals for students this coming year. The meals we have experienced so far from Taher have been outstanding and we look forward to improving the meal experience for all students over the coming year and hopefully for many years to come! Taher is proving to be a first class organization and a welcome partner to our growing district.

I am proud to report that our district continues to grow and thrive as we are able to manage our finances efficiently to provide continued learning opportunities to our students and the community while continuing to focus on the social and emotional well-being of both students and staff.

Sincerely,

Dr. Connie Biedron
Superintendent

Engage. Equip. Empower.
"Proud to be a Railroader"

School District of Altoona

District Contacts

Board of Education

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

Brad D. Poquette
Treasurer
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Michael J. Hilger
Clerk
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David A. Rowe
Member
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Administration

Dr. Connie Biedron
District Administrator
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Director of Pupil Services
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High School Principal
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Elementary School Principal
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Business Manager
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Andrea M. Steffen
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Daniel S. Peggs
Middle School Principal
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District Office Support

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

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Payroll & Benefits Specialist/Financial Assistant
(715) 839-6064

James A. Oliver
High School Dean of Students/
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Joann B. Walker
Intermediate & Middle Schools
Dean of Students
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Mark J. Scheppke
Technology Coordinator
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Sharon M. Chwala
Student Data Systems/Financial Assistant
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Scott A. Hayden
Elementary
Dean of Students
(715) 839-6050



SCHOOL DISTRICT OF ALTOONA STRATEGIC PLAN

Engage. Equip. Empower.

Offering large school opportunities with a small school approach

Our Values: Student-Focused; Respect; Responsibility; Empathy; Joy; Continuous Improvement; Collaboration; Safety

STUDENTS	PEOPLE	SERVICE	RESOURCES
<p>Altoona is a district where students feel connected and supported so they can learn, explore and realize their unique strengths and potential</p> <p>Goals:</p> <ul style="list-style-type: none"> • Students achieve at the highest levels in a variety of ways • Flexible individualized learning opportunities integrated into core classes are available for all students K-12 • Students are individuals who think creatively, using critical thinking skills to solve problems and advocate for themselves • Our culture promotes and supports a love of learning, social-emotional wellbeing, safety and care for students • Students exit the system prepared for success in post-secondary endeavors 	<p>Altoona is a district where all staff find purpose, worthwhile work and the opportunity to make a difference</p> <p>Goals:</p> <ul style="list-style-type: none"> • Leaders, teachers and staff are engaged as owners in the work of the district and demonstrate our values in daily work and interactions • High quality teachers and staff are recruited, recognized and retained in the workforce • Opportunities for development and advancement result in a high performing workforce • Transparent and timely communication systems provide accurate flow of information 	<p>All schools and departments work in partnership to serve our students, parents and community</p> <p>Goals:</p> <ul style="list-style-type: none"> • Parents are highly satisfied with the quality of their child's education • Students and schools are supported by strong partnerships among the district, families and the community • District departments provide seamless support for internal and external stakeholders 	<p>Persistent focus on efficiency and effectiveness in all processes results in the highest return on investment</p> <p>Goals:</p> <ul style="list-style-type: none"> • Financial and Human Resources processes are clearly aligned to deliver the best possible learning and working environment • Facilities and technology are managed to continually improve and meet the changing needs of students • Student Services programs consistently ensure that the needs of all students are met or exceeded • Increase fidelity to curriculum and consistent use of best instructional strategies <p>Adopted: 07/10/17</p>

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School District of Altoona
Altoona, Wisconsin

ANNUAL MEETING and BUDGET HEARING

Monday, September 18, 2017

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, September 19, 2016, 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 – 2018 Annual Meeting date/time
14. Other new business
15. Adjournment

School District of Altoona

Altoona, WI

ANNUAL MEETING AND BUDGET HEARING

Monday, September 19, 2016

6:30 P.M.

Pedersen Commons
1903 Bartlett Avenue
Altoona, WI 54720

1. **Call to Order** – The annual meeting was called to order by the Board President, Robin Elvig at 6:30 p.m.
2. **Election of meeting chair** – A motion was made by Helen Drawbert to nominate Robin Elvig for meeting chair, seconded by Mike Hilger. 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 Brad Poquette. No other nominations were made. Motion carried with a unanimous yes vote.
4. **Approval of minutes of annual meeting, October 26, 2015, District Clerk** - Robin Elvig made a motion to approve the annual meeting minutes, seconded by Brad Poquette. Motion carried with a unanimous yes vote.
5. **Superintendent's Report** – Dr. Connie Biedron
 - a. On Track For The Future – Our building projects were completed on time and under budget. The AMS and AIS look like new schools. Market and Johnson did a great job! The date for the open house for the AMS and AIS has yet to be determined, as there are still a few projects to be completed. The open house will include a dedication to the new Pedersen Commons.
 - b. Strategic Planning
 1. 1:1 Initiative – All students in grades 4 – 8 have their Chromebooks. The students in grades 9 – 12 will be getting their Chromebooks this week.
 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 Robin Elvig to approve the 2016-2017 tax levy, seconded by Dave Poquette. Motion carried with a unanimous yes vote.

11. Resolution B – Salaries and expense reimbursement of school board members – The 2016-2017 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 made by Dave Rowe to approve salaries/expenses for school board as presented, seconded by Mike Hilger. Motion carried with a unanimous yes vote.

12. Resolution C – Disposal of surplus property – Motion made by Helen Drawbert to approve the sale of surplus property, seconded by Dave Rowe. Motion carried with a unanimous yes vote.

13. Resolution D – 2016 Annual meeting date/time – Motion by Mike Hilger to approve the third Monday of September (18th) of the year 2017 at 6:30 p.m., seconded by Dave Rowe. Motion carried with a unanimous yes vote.

14. Other new business – No new business.

15. Adjournment – Motion by Helen Drawbert, to adjourn at 7:20 p.m., seconded by Dave Rowe. 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 18th day of September, 2017 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 8th day of September, 2017.

Michael Hilger
District Clerk

<u>GENERAL FUND (FUND 10)</u>	2015-16 Audited	2016-17 Audited	2017-18 Budget	Increase/ Decrease
Beginning Fund Balance (Account 930000)	2,166,776.60	1,968,872.24	2,323,208.97	
Fund Balance, Unreserved-Designated	0.00	0.00	0.00	
Fund Balance, Unreserved-Undesignated	2,166,776.60	2,323,208.97	2,388,946.97	
TOTAL ENDING FUND BALANCE (Account 930000)	1,968,872.24	2,323,208.97	2,388,946.97	2.83%
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	5,249,131.72	4,432,836.19	4,633,913.00	4.54%
240 General Tuition	0.00	0.00	0.00	
260 Non-Capital Sales	0.00	734.00	750.00	
270 School Activity Income	32,351.44	31,996.87	36,200.00	13.14%
280 Earnings on Investments	7,718.13	6,303.62	6,000.00	-4.82%
290 Other Revenue-Local Sources	52,840.98	30,567.91	14,700.00	-51.91%
Subtotal Local Sources	5,342,042.27	4,502,438.59	4,691,563.00	4.20%
Interdistrict Payments				
310 Transit of Aids-Interdistrict	6,178.48	0.00	0.00	0.00%
340 Payments for Services	1,347,058.58	1,629,397.00	1,707,448.00	4.79%
Subtotal Interdistrict Payments	1,353,237.06	1,629,397.00	1,707,448.00	4.79%
Intermediate Sources				
510 Transit of Aids-CESA's	55,602.72	53,151.00	54,000.00	1.60%
581 Medical Revenue	20,058.98	16,327.41	16,000.00	-2.01%
Subtotal Intermediate Sources	75,661.70	69,478.41	70,000.00	0.75%
State Sources				
610 State Aid-Categorical	311,901.14	87,622.77	83,000.00	-5.28%
620 State Aid-General	9,331,364.00	10,993,644.00	10,579,848.00	-3.76%
630 Special Project Grants	13,960.22	20,581.27	10,400.00	-49.47%
650 State "SAGE" Aid	519,030.44	461,025.98	465,000.00	0.86%
690 Other Revenue-State Sources	13,749.00	379,100.00	670,683.00	76.91%
Subtotal State Sources	10,190,004.80	11,941,974.02	11,808,931.00	-1.11%

Federal Sources				
730 DPI Special Projects Grants	160,000.00	151,634.00	150,000.00	-1.08%
750 ESEA	276,791.00	218,011.84	218,050.00	0.02%
Subtotal Federal Sources	436,791.00	369,645.84	368,050.00	-0.43%
Other Revenue				
878 Capital Leases	156,320.00	0.00	0.00	0.00%
960 Adjustments	20,806.00	0.00	0.00	0.00%
970 Refund of Disbursement	12,788.51	0.00	0.00	0.00%
990 Other Miscellaneous Revenues	8,749.28	17,013.10	5,000.00	-70.61%
Subtotal Other Revenue	198,663.79	17,013.10	5,000.00	-70.61%
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,596,400.62	18,529,946.96	18,650,992.00	0.65%
EXPENDITURES AND OTHER FINANCING USES				
Instruction	2015-16 Audited	2016-17 Audited	2017-18 Budget	Increase/ Decrease
110000 Undifferentiated Curriculum	3,835,880.57	3,231,503.18	3,227,476.00	-0.12%
120000 Regular Curriculum	3,901,330.67	4,056,231.67	3,858,571.00	-4.87%
130000 Vocational Curriculum	461,180.48	435,376.04	453,737.00	4.22%
140000 Physical Curriculum	372,865.17	366,658.12	360,465.00	-1.69%
160000 Co-Curricular Activities	243,755.51	276,457.84	325,757.00	17.83%
170000 Other Special Needs	96,873.95	98,385.96	32,749.00	-66.71%
Subtotal Instruction	8,911,886.35	8,464,612.81	8,258,755.00	-2.43%
Support Services				
210000 Pupil Services	569,985.35	582,900.39	517,413.00	-11.23%
220000 Instruction Staff Services	1,176,474.41	1,083,457.09	1,455,287.00	34.32%
230000 General Administration	389,644.08	413,491.38	430,645.00	4.15%
240000 School Building Administration	766,776.59	937,703.09	1,040,343.00	10.95%
250000 Business Administration	2,497,058.26	2,679,134.16	2,925,721.00	9.20%
260000 Central Services	98,210.14	104,343.50	99,950.00	-4.21%
270000 Insurance and Judgments	132,194.81	140,124.76	147,200.00	5.05%
280000 Debt Services	29,999.99	168,714.39	5,000.00	-97.04%
290000 Other Support Services	12,035.68	8,752.50	3,176.00	-63.71%
Subtotal Support Services	5,672,379.31	6,118,621.26	6,624,735.00	8.27%
Non-Program Transactions				
410000 Transfer to Another Fund	2,072,952.48	2,232,272.03	2,312,095.00	3.58%
430000 Purchased Instructional Services	1,136,114.83	1,344,849.52	1,389,169.00	3.30%
490000 Other	972.01	15,254.61	500.00	-96.72%
Subtotal Non-Program Transactions	3,210,039.32	3,592,376.16	3,701,764.00	3.04%
TOTAL EXPENDITURES AND OTHER FINANCING USES	17,794,304.98	18,175,610.23	18,585,254.00	2.25%
NET REVENUES OVER (UNDER) EXPENDITURES	-197,904.36	354,336.73	65,738.00	-81.45%
<u>SPECIAL REVENUE FUND (FUND 21)</u>				
Beginning Fund Balance (Account 930000)	16,636.34	20,979.70	39,118.38	
Fund Balance, Unreserved-Designated	16,636.34	39,118.38	39,468.38	
TOTAL ENDING FUND BALANCE (Account 930000)	20,979.70	39,118.38	39,468.38	0.89%
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,361.17	53,073.00	31,600.00	-40.46%
TOTAL EXPENDITURES AND OTHER FINANCING USES	13,017.81	34,934.32	31,250.00	-10.55%
NET REVENUES OVER (UNDER) EXPENDITURES	4,343.36	18,138.68	350.00	-98.07%

SPECIAL EDUCATION FUND (FUND 27)

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	2,621,639.27	2,870,802.32	2,950,980.00	2.79%
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EXPENDITURES AND OTHER FINANCING USES

Instruction				
150000 Special Education Curriculum	1,977,248.81	2,093,054.42	2,188,968.00	4.58%
Subtotal Instruction	1,977,248.81	2,093,054.42	2,188,968.00	4.58%

	2015-16 Audited	2016-17 Audited	2017-18 Budget	Increase/ Decrease
Support Services				
210000 Pupil Services	254,114.43	294,250.95	310,984.00	5.69%
220000 Instructional Staff Services	181,205.78	197,285.11	219,718.00	11.37%
250000 Business Administration	112,554.33	129,274.03	135,000.00	4.43%
Subtotal Support Services	547,874.54	620,810.09	665,702.00	7.23%

Non-Program Transactions				
430000 Purchased Instructional Services	87,472.62	101,632.33	96,310.00	-5.24%
490000 Other Non-Program Transactions	9,043.30	55,305.48	0.00	0.00%
Subtotal Non-Program Transactions	96,515.92	156,937.81	96,310.00	-38.63%

TOTAL EXPENDITURES AND OTHER FINANCING USES	2,621,639.27	2,870,802.32	2,950,980.00	2.79%
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NET REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00%
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DEBT SERVICE FUND (FUND 30)

Beginning Fund Balance (Account 930000)	1,508,365.65	452,974.88	891,285.00	
Fund Balance, Unreserved-Designated	1,508,365.65	891,285.00	679,260.00	
TOTAL ENDING FUND BALANCE (Account 930000)	452,974.88	891,285.00	679,260.00	-23.79%

REVENUES & OTHER FINANCING SOURCES

130 Operating Transfer-In	400,000.00	400,000.00	400,000.00	0.00%
210 Taxes	1,251,711.00	1,786,593.00	1,305,993.00	-26.90%
280 Interest on Investment	724.25	1,856.62	1,500.00	-19.21%
290 Other Revenues-Local Sources	0.00	0.00	0.00	
960 Adjustments	0.00	0.00	0.00	

TOTAL REVENUES AND OTHER FINANCING SOURCES	1,652,435.25	2,188,449.62	1,707,493.00	-21.98%
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EXPENDITURES AND OTHER FINANCING USES

281000 Long-Term Capital Debt	2,707,826.02	1,750,139.50	1,919,518.00	9.68%
289000 Other Long-Term Debt	0.00	0.00	0.00	0.00%
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,707,826.02	1,750,139.50	1,919,518.00	9.68%

NET REVENUES OVER (UNDER) EXPENDITURES	-1,055,390.77	438,310.12	-212,025.00	-148.37%
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	2015-16 Audited	2016-17 Audited	2017-18 Budget	Increase/ Decrease
<u>CONSTRUCTION FUND (FUND 49)</u>				
Beginning Fund Balance (Account 930000)	22,172,377.48	5,816,900.45	30,548.16	
Fund Balance, Unreserved-Designated	22,172,377.48	30,548.16	1,048.16	
TOTAL ENDING FUND BALANCE (Account 930000)	5,816,900.45	30,548.16	1,048.16	-96.57%
REVENUES & OTHER FINANCING SOURCES				
280 Interest on Investment	48,743.56	17,210.84	500.00	-97.09%
860 Sales	0.00	76,000.00	0.00	
870 Long-Term Bonds	0.00	550,616.01	0.00	
960 Adjustments	0.00	0.00	0.00	
TOTAL REVENUES AND OTHER FINANCING SOURCES	48,743.56	643,826.85	500.00	-99.92%
EXPENDITURES AND OTHER FINANCING USES				
250000 Business Administration	16,404,220.59	6,430,179.14	30,000.00	-99.53%
280000 Debt Services	0.00	0.00	0.00	
490000 Other Non-Program Transactions	0.00	0.00	0.00	
TOTAL EXPENDITURES AND OTHER FINANCING USES	16,404,220.59	6,430,179.14	30,000.00	-99.53%
NET REVENUES OVER (UNDER) EXPENDITURES	-16,355,477.03	-5,786,352.29	-29,500.00	-99.49%
<u>FOOD SERVICE FUND (FUND 50)</u>				
Beginning Fund Balance (Account 930000)	329,444.83	330,683.66	109,883.80	
Fund Balance, Unreserved-Designated	329,444.83	109,883.80	169,303.80	
TOTAL ENDING FUND BALANCE (Account 930000)	330,683.66	109,883.80	169,303.80	54.08%
TOTAL REVENUES AND OTHER FINANCING SOURCES	610,988.88	591,193.66	672,900.00	13.82%
TOTAL EXPENDITURES AND OTHER FINANCING USES	609,750.05	811,993.52	613,480.00	-24.45%
NET REVENUES OVER (UNDER) EXPENDITURES	1,238.83	-220,799.86	59,420.00	-126.91%
<u>AGENCY FUND (FUND 60)</u>				
700000 Assets	109,562.88	109,562.88	109,562.88	
800000 Liabilities	109,562.88	109,562.88	109,562.88	0.00%
<u>EMPLOYEE BENEFIT TRUST FUND (FUND 73)</u>				
Beginning Fund Balance (Account 930000)	542,258.35	654,835.98	665,636.87	
Fund Balance, Unreserved-Designated	654,835.98	665,636.87	676,636.87	
TOTAL ENDING FUND BALANCE (Account 930000)	654,835.98	665,636.87	676,636.87	1.65%
TOTAL REVENUES AND OTHER FINANCING SOURCES	763,453.93	626,544.87	499,025.00	-20.35%
TOTAL EXPENDITURES AND OTHER FINANCING USES	650,876.30	615,743.98	488,025.00	-20.74%
NET REVENUES OVER (UNDER) EXPENDITURES	112,577.63	10,800.89	11,000.00	1.84%

COMMUNITY SERVICE FUND (FUND 80)

Beginning Fund Balance (Account 930000)	27,440.56	12,803.74	4,460.93	
Fund Balance, Unreserved-Designated	12,803.74	4,460.93	6,801.93	
TOTAL ENDING FUND BALANCE (Account 930000)	12,803.74	4,460.93	6,801.93	52.48%
TOTAL REVENUES AND OTHER FINANCING SOURCES	62,500.00	100,000.00	130,000.00	30.00%
TOTAL EXPENDITURES AND OTHER FINANCING USES	77,136.82	108,342.81	127,659.00	17.83%
NET REVENUES OVER (UNDER) EXPENDITURES	-14,636.82	-8,342.81	2,341.00	-128.06%

GRAND TOTALS ALL FUNDS

TOTAL REVENUES AND OTHER FINANCING SOURCES	23,373,522.68	25,603,837.28	24,643,490.00	-3.75%
TOTAL EXPENDITURES AND OTHER FINANCING USES	40,878,771.84	30,797,745.82	24,746,166.00	-19.65%
NET REVENUES OVER (UNDER) EXPENDITURES	-17,505,249.16	-5,193,908.54	-102,676.00	-98.02%

PROPOSED PROPERTY TAX LEVY

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

	2015-16 Audited	2016-17 Audited	2017-18 Budget	Increase/ Decrease
General Fund	5,224,616.00	4,411,019.00	4,608,913.00	4.49%
Debt Service Fund	1,251,711.00	1,786,593.00	1,305,993.00	-26.90%
Community Service Fund	62,500.00	100,000.00	130,000.00	30.00%
Total School Tax Levy	6,538,827.00	6,297,612.00	6,044,906.00	-4.01%
Percent increase/decrease over propr year	2.90%	-3.69%	-4.01%	

**School District of Altoona
Altoona, Wisconsin**

**Annual Meeting
September 18, 2016**

Treasurer's Report as of June 30, 2017

	General Fund 10	Special Projects Fund 21	Special Education Fund 27	Debt Service Fund 30	Construction Fund 49	Food Service Fund 50	Trust Funds Fund 70	Community Service Fund 80
Assets								
Cash	\$1,799,437	\$39,118	\$272,890	\$891,285	\$30,548	\$120,235	\$665,637	\$5,540
Taxes Receivable	\$1,874,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Receivables	\$1,097,366	\$0	\$247,748	\$0	\$0	\$9,572	\$615,744	\$0
Total Assets	\$4,771,695	\$39,118	\$520,638	\$891,285	\$30,548	\$129,807	\$1,281,381	\$5,540
Liabilities								
Accounts Payable	\$1,828,806	\$0	\$427,073	\$0	\$0	\$2,482	\$0	\$1,079
Deferred Revenue	\$310	\$0	\$0	\$0	\$0	\$17,441	\$0	\$0
Due to Other Funds	\$619,370	\$0	\$93,565	\$0	\$0	\$0	\$615,744	\$0
Total Liabilities	\$2,448,486	\$0	\$520,638	\$0	\$0	\$19,923	\$615,744	\$1,079
Fund Balance	\$2,323,209	\$39,118	(\$0)	\$891,285	\$30,548	\$109,884	\$665,637	\$4,461

Uncollected Local Property Taxes

At June 30, 2017, uncollected local property taxes aggregating \$1,874,891.95 were due the school district for the year ended. This represents an decrease of \$73,925.74 from the amount one year earlier. The balance of \$1,874,891.95 was received August 18, 2017.

Resolution for Adoption of Tax Levy

Be it resolved by the School District of Altoona that a tax levy of \$6,044,906.00 be levied on the taxable property of the district for school purposes for the 2017-18 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 2018 Annual Meeting Date/Time

Be it resolved by the school board of the School District of Altoona that the 2018 annual meeting be held on the third Monday of September of the year 2018 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.

2016-2017 Property Tax		4,473,869
2016-2017 State Aid	+	<u>10,993,644</u>
Total Revenue Limit	=	15,467,513
Non-recurring Exemptions	-	237,731
Base	=	15,229,782
Divide by three year average student membership (2014, 2015, 2016)	/	<u>1,465</u>
Base per member	=	10,396
Per member increase	+	<u>0</u>
Low Revenue Increase	+	<u>0</u>
New maximum base per member	=	10,396
New three year average student membership (2015, 2016, 2017)	x	<u>1,463</u>
Hold Harmless	+	<u>20,785</u>
Revenue Limit	=	15,229,782
Declining Enrollment Exemption	+	<u>20,792</u>
MAXIMUM REVENUE		15,250,574
State Aid for 2017-2018	-	10,579,848
ALLOWABLE FUND 10/38 LOCAL TAX LEVY	=	4,670,726

SCHOOL DISTRICT OF ALTOONA
ACCOUNTING DETAIL

Fund 10 - General Fund			Beginning	2016-17	Ending
Balance Sheet			Balance	FY Activity	Balance
Assets					
10	711000	CASH	-750,003.57	750,003.57	0.00
10	711001	CCF ACCOUNT	99,932.86	-56,245.07	43,687.79
10	711210	PETTY CASH	496.70	1,781.75	2,278.45
10	712100	WELLS FARGO SAVINGS	-0.57	0.57	0.00
10	712200	LOCAL GOVERNMENT POOL INVSMNT	4,048,957.76	-2,297,649.92	1,751,307.84
10	712203	WISC LIQUID ASSET FUND	2,149.06	13.37	2,162.43
10	713100	TAXES RECEIVABLE	1,948,817.69	-73,925.74	1,874,891.95
10	713200	ACCOUNTS RECEIVABLE	58.00	34,582.11	34,640.11
10	714049	DUE FROM FUND 49	376,700.99	-376,700.99	0.00
10	714200	DUE FROM FUND 73	626,871.62	-39,204.77	587,666.85
10	715200	DUE FROM OTHER DISTRICTS	118,009.26	-118,009.26	0.00
10	715205	DUE FROM ALTOONA ATHLETIC BOOS	5,154.00	-5,154.00	0.00
10	715420	DUE FROM CESA	45,305.00	-26,949.59	18,355.41
10	715500	DUE FROM STATE	405,758.89	-241,274.89	164,484.00
10	715552	DUE FROM CESA CARL PERKINS	0.00	9,997.00	9,997.00
10	715556	DUE FROM STATE - GEN AID	159,794.00	27,762.00	187,556.00
10	715601	DUE FROM TITLE I	255,313.77	-205,744.71	49,569.06
10	715602	DUE FROM TITLE II-A	0.00	41,126.00	41,126.00
10	715631	ALTOONA EDUCATION FOUNDATION	10.20	0.00	10.20
10	717000	PREPAID EXPENDITURES	0.00	3,962.17	3,962.17
Liabilities					
10	811100	TEMPORARY NOTES PAYABLE	-3,000,000.00	3,000,000.00	0.00
10	811200	ACCOUNTS PAYABLE	-137,609.87	-29,314.43	-166,924.30
10	811611	FICA/MEDICARE	-154,197.40	9,367.72	-144,829.68
10	811612	FEDERAL INCOME TAX	-91,217.23	1,949.31	-89,267.92
10	811613	STATE INCOME TAX	-44,355.86	-59.70	-44,415.56
10	811614	SECTION 125 CAFETERIA PLAN	-3,285.69	-386.10	-3,671.79
10	811621	TEACHERS RETIREMENT	-188,812.26	-1,131.26	-189,943.52
10	811622	SUPPORT STAFF RETIREMENT	-23,984.30	2,865.20	-21,119.10
10	811631	HEALTH INSURANCE	-281,065.53	-114,477.16	-395,542.69
10	811634	MN LIFE INSURANCE	-4,121.93	2,172.98	-1,948.95
10	811635	DENTAL INSURANCE	-42,493.52	1,226.54	-41,266.98
10	811636	LTD INSURANCE	-4,537.24	7.27	-4,529.97
10	811637	SHORT TERM DISABILITY	-837.64	93.92	-743.72
10	811638	ADD'L LIFE INSURANCE	-756.60	9.44	-747.16
10	811670	403(B)/IRA DEDUCTIONS	-33,554.40	12,686.39	-20,868.01
10	811671	WI DEFERRED COMPENSATION	-5,823.60	2,965.60	-2,858.00
10	811680	CHILD SUPPORT PAYABLES	-187.92	0.00	-187.92
10	811691	TRUST ADVANTAGE	-6,503.96	-868.44	-7,372.40
10	811692	LATE RESIGNATION FEES	-1,750.00	1,750.00	0.00
10	811700	ACCRUED INTEREST PAYABLE	-20,000.00	20,000.00	0.00
10	811800	ACCRUED PR PAYABLE-NET PAY	-683,187.52	-9,381.10	-692,568.62

			Beginning	2016-17	Ending
			Balance	FY Activity	Balance
10	812027	DUE TO FUND 27	0.00	-97,191.33	-97,191.33
10	812173	Due to Fund 73	-642,755.79	120,577.12	-522,178.67
10	813200	DUE TO DISTRICTS WITHIN WISC	-3,415.16	3,415.16	0.00
10	816200	DEFERRED REVENUE	0.00	-310.00	-310.00
Fund Equity					
10	939900	UNASSIGNED FUND BALANCE	1,968,872.24	354,336.73	-2,323,208.97
			2015-16	2016-17	2017-18
Revenues			FY Activity	FY Activity	Budget
10	211	PROPERTY	5,223,933.00	4,411,019.00	4,608,913.00
10	212	LEVY-PER PROP TAX CHARGEBACK	683.00	0.00	0.00
10	213	MOBILE HOME	24,515.72	21,817.19	25,000.00
10	264	NON CAPITAL SURPLUS PROP SALES	0.00	734.00	750.00
10	271	CO-CURRICULAR ADMISSIONS	32,351.44	31,996.87	36,200.00
10	280	INTEREST ON INVESTMENT	7,718.13	6,303.62	6,000.00
10	291	GIFTS	5,374.73	5,000.89	5,000.00
10	292	STUDENT FEES	13,914.00	16,220.80	2,000.00
10	293	RENTAL-VOCATIONAL	13,075.00	9,077.00	7,500.00
10	295	SUMMER SCHOOL FEES	20,462.00	0.00	0.00
10	297	STUDENT FINES	15.25	269.22	200.00
10	315	STATE AID TRANSIT-SCHOOL DISTR	6,178.48	0.00	0.00
10	345	OPEN ENROLLMENT REVENUE	1,347,058.58	1,629,397.00	1,707,448.00
10	517	FEDERAL AID THROUGH CESA	55,602.72	53,151.00	54,000.00
10	581	MEDICAID SCHOOL BASED SERVICES	20,058.98	16,327.41	16,000.00
10	612	TRANSPORTATION-STATE	25,461.14	29,939.77	25,000.00
10	613	LIBRARY-STATE	65,340.00	57,683.00	58,000.00
10	619	Other State Catagorical Aid	221,100.00	0.00	0.00
10	621	EQUALIZATION-STATE	9,331,364.00	10,993,644.00	10,579,848.00
10	630	SPECIAL PROJECTS GRANT	13,960.22	20,581.27	10,400.00
10	650	SAGE GRANT	519,030.44	461,025.98	465,000.00
10	691	COMPUTER AID	13,749.00	12,850.00	12,333.00
10	695			366,250.00	658,350.00
10	730	SPECIAL PROJECTS GRANTS	160,000.00	151,634.00	150,000.00
10	751	ESEA TITLE I	276,791.00	218,011.84	218,050.00
10	878	CAPITAL LEASES	156,320.00	0.00	0.00
10	964	INSURANCE REIMBURSEMENT	11,806.00	0.00	0.00
10	968	PREMIUM & ACCRUED INT ON DEBT	9,000.00	0.00	0.00
10	971	REVENUE-AIDABLE	12,788.51	0.00	0.00
10	990	Other Miscellaneous Revenue	8,749.28	17,013.10	5,000.00
10		GENERAL FUND REVENUES	17,596,400.62	18,529,946.96	18,650,992.00
			2015-16	2016-17	2017-18
Expenditures			FY Activity	FY Activity	Budget
10	110000	UNDIFF CURRICULUM	442,570.24	159,095.39	219,906.00
10	110100	GRADE 1	560,099.36	536,829.89	534,544.00
10	110101	KINDERGARTEN	535,090.28	537,604.03	534,541.00

			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
10	110102	4K	26,238.79	27,312.08	26,000.00
10	110200	GRADE 2	646,410.98	518,349.12	427,153.00
10	110300	GRADE 3	564,813.91	542,120.80	500,869.00
10	110450	MULTI AGE CLASSROOMS	1,060,657.01	910,191.87	984,463.00
10	120000	REGULAR CURRICULUM	487,815.80	346,197.05	298,547.00
10	120600	GRADE 6	337,687.85	350,493.05	24,585.00
10	121000	ART	280,911.68	259,203.26	232,843.00
10	122000	ENGLISH	614,374.09	814,757.17	1,007,070.00
10	122100	LANGUAGE SKILLS	-1,239.27	15,685.54	0.00
10	122800	READING SPECIALIST	89,707.39	91,988.86	7,058.00
10	123000	SPANISH	247,414.91	250,623.27	318,286.00
10	123100	FOREIGH LANGUAGES	84,527.51	61,378.91	3,139.00
10	124000	MATH	526,424.75	557,316.32	597,275.00
10	124100	MATH INTERVENTIONIST	0.00	23,526.44	0.00
10	124500	COMPUTER PROGRAMMING	17,915.10	13,598.36	0.00
10	125100	MUSIC-GENERAL	77,142.37	81,540.80	80,102.00
10	125400	MUSIC-VOCAL	130,992.18	123,578.52	132,526.00
10	125500	MUSIC-INSTRUMENTAL	64,232.59	63,205.17	57,578.00
10	125510	MUSIC - IS MS	0.00	80.94	0.00
10	126000	SCIENCE	508,801.56	514,095.30	560,613.00
10	127000	SOCIAL STUDIES	425,915.33	482,420.60	530,374.00
10	128000	STEM INITIATIVES	8,706.83	6,542.11	8,575.00
10	132600	TYPING	-10.00	0.00	0.00
10	132700	BUSINESS EDUCATION	279,817.35	248,123.79	257,514.00
10	136320	TECHNOLOGY EDUCATION	181,373.13	187,252.25	196,223.00
10	140000	PHYSICAL CURRICULUM	2,589.16	0.00	0.00
10	141000	HEALTH	55,744.54	57,662.53	60,713.00
10	143000	PHYSICAL EDUCATION	296,985.04	296,791.48	299,752.00
10	146900	SAFETY-CROSSING GUARDS	17,546.43	12,204.11	0.00
10	160000	CO-CURRICULAR ACTIVITIES	1,685.28	0.00	0.00
10	161000	VOCAL-INSTRUM COORDINATOR	6,646.16	7,311.28	7,365.00
10	161100	GRADUATION/PROM COORDINATOR	3,138.71	3,063.20	3,072.00
10	161306	DRAMA DEPARTMENT	7,979.78	8,493.18	8,446.00
10	161322	NATIONAL HONOR SOCIETY	575.32	1,050.40	1,224.00
10	161325	ACADEMIC DECATHALON	0.00	1,500.00	3,565.00
10	161338	YEARBOOK	3,932.18	4,960.15	4,974.00
10	161339	FORENSICS	8,610.93	10,749.75	11,488.00
10	161340	LEGO LEAGUE	1,728.27	2,521.98	2,500.00
10	161342	CHESS CLUB	569.76	628.56	629.00
10	161343	MATH CLUB	0.00	306.00	300.00
10	162000	ATHLETICS-DISTRICT WIDE	11,326.02	14,251.94	17,000.00
10	162101	SHOW CHOIR	7,169.00	-40.03	7,250.00
10	162105	BASKETBALL-GIRLS	15,699.88	20,903.98	20,395.00
10	162107	CHEERLEADING-GIRLS	2,444.81	2,689.33	2,695.00
10	162116	GIRLS SOCCER	2,982.85	7,271.05	7,495.00
10	162117	SOFTBALL-GIRLS	8,194.54	8,671.47	9,927.00

			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
10	162118	GIRLS TENNIS	7,015.42	7,894.83	7,290.00
10	162119	TRACK-GIRLS	7,529.54	6,460.35	6,735.00
10	162120	DANCE	1,252.12	1,993.88	2,400.00
10	162121	VOLLEYBALL-GIRLS	18,457.49	20,056.54	19,475.00
10	162122	FLAGS	896.72	246.52	986.00
10	162123	ICE HOCKEY-GIRLS	3,415.16	6,236.14	6,500.00
10	162204	BASEBALL-BOYS	12,274.93	11,374.60	14,450.00
10	162205	BASKETBALL-BOYS	18,714.33	23,178.99	21,520.00
10	162210	FOOTBALL-BOYS	23,897.09	27,718.12	29,400.00
10	162211	BOYS SOCCER	5,210.00	4,694.40	2,750.00
10	162212	GOLF-BOYS	4,722.88	4,163.61	4,950.00
10	162216	BOYS SOCCER	2,851.24	3,914.52	4,680.00
10	162218	BOYS TENNIS	5,196.57	5,682.38	6,000.00
10	162219	TRACK-BOYS	5,600.84	5,667.72	6,510.00
10	162222	WRESTLING-BOYS	0.00	105.00	0.00
10	162223	ICE HOCKEY-BOYS	15,057.38	13,059.78	20,000.00
10	162304	NFL PLAY 60	0.00	1,485.30	1,500.00
10	162308	CROSS COUNTRY-BOTH	8,213.20	8,998.60	9,400.00
10	162390	TOURNAMENT-ALL SPORTS	11,563.99	822.64	14,560.00
10	162400	WEIGHT ROOM	4,266.65	23,824.06	32,825.00
10	164311	STUDENT COUNCIL	4,936.47	4,547.62	5,501.00
10	172000	GIFTED & TALENTED	96,873.95	98,385.96	32,749.00
10	211100	DIRECTION OF PUPIL SERVICES	126,648.11	120,209.85	35,033.00
10	213000	GUIDANCE/COUNSELOR	369,937.19	374,312.43	384,979.00
10	213900	GUIDANCE/TUTORING	481.93	0.00	0.00
10	214000	HEALTH/SCHOOL NURSE	1,016.53	471.43	0.00
10	214400	NURSING	59,874.26	61,273.77	66,097.00
10	215200	PSYCHOLOGIST	12,027.33	25,327.30	26,195.00
10	219000	OTHER SUPPORT SERVICES	0.00	1,305.61	5,109.00
10	221100	IMPROVEMENT OF INSTRUCTION	12,343.18	11,647.00	84,625.00
10	221200	CURRICULUM DEVELOP/CESA	1,000.00	0.00	58,438.00
10	221208	SAFE & DRUG FREE SCHOOLS	913.16	1,485.78	0.00
10	221210	CURRICULUM DEVELOPMENT	9,912.79	5,800.00	27,550.00
10	221220	PLANNING & EVALUATION	5,500.00	3,000.00	9,600.00
10	221240	INSTRUCTIONAL COMPUTING	9,170.00	0.00	0.00
10	221300	INSTRUCTIONAL STAFF TRAINING	12,904.26	34,125.03	294,111.00
10	221390	MENTORING	5,986.60	8,844.30	9,650.00
10	221400	STAFF DEVELOPMENT	33,019.45	31,704.39	55,700.00
10	221910	TECHNOLOGY/COORDINATOR	536,429.17	479,933.72	438,882.00
10	221920	DATA MANAGEMENT	35,322.35	34,754.32	0.00
10	221940	IT COORDINATOR	0.00	0.00	67,748.00
10	222200	SCHOOL LIBRARY	363,275.30	358,991.10	286,350.00
10	222210	SCIMATECH RESOURCE CENTER	4,600.00	4,738.00	0.00
10	222910		0.00	8,270.27	10,000.00
10	223100	ATHLETICS SUPERVISION AND COOR	146,098.15	87,248.18	101,133.00
10	223700	VOC EDUC CLUSTER/EVALUATION	0.00	10,865.00	11,500.00

			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
10	223710	VOC EDUC ADM/CESA	0.00	2,050.00	0.00
10	231100	BOARD MEMBERS	34,324.24	36,552.90	40,500.00
10	231400	BOARD OF EDUCATION/ELECT	461.87	409.00	1,000.00
10	231500	BOARD OF EDUCATION/LEGAL	10,298.70	5,345.00	10,000.00
10	231700	BOARD OF EDUCATION/AUDIT	6,160.00	14,400.00	20,000.00
10	232100	ADMINISTRATOR	326,154.51	346,043.51	359,145.00
10	232200	SCHOOL IMPROVEMENT	1,065.60	79.97	0.00
10	239000	IASA TITLE I	11,179.16	10,661.00	0.00
10	240000	SCHOOL BUILDING ADMINISTRATION	17,096.79	0.00	0.00
10	241000	PRINCIPAL	634,334.79	770,472.64	758,690.00
10	241100	DEAN OF STUDENTS	106,355.01	166,721.67	280,653.00
10	248000	INTERDISTRICT	0.00	508.78	1,000.00
10	249000	ALTERNATIVE SC/CESA PAYMENT	8,990.00	0.00	0.00
10	252000	FISCAL	268,903.55	260,361.18	310,592.00
10	252100	SECTION 125 ADMIN COSTS	2,024.86	1,722.00	3,000.00
10	252105	HRA ADMIN	11,853.64	11,459.45	12,000.00
10	253000	OPERATION	15,110.65	5,409.00	5,500.00
10	253300	OPERATIONS	878,143.84	1,174,791.31	956,695.00
10	254200	MAINTENANCE/SITES	82,322.68	109,412.22	125,688.00
10	254300	MAINTENANCE/BUILDING	389,150.37	363,407.02	649,562.00
10	254490	OTHER EQUIPMENT	76,316.96	66,253.15	75,000.00
10	254500	MAINTENANCE/VEHICLE	12,650.18	11,797.35	16,000.00
10	255120	MS/HS REMODELING	0.00	52,061.83	125,000.00
10	255300	FACILITIES/REMODELING	9,753.46	0.00	0.00
10	256240	CO-CURRICULAR ACTIVITIES	0.00	488.20	0.00
10	256410	CO-CURRICULAR ACTIVITIES	132.99	0.00	0.00
10	256710	CONTRACTED HOME TO SCHOOL	540,505.27	512,103.16	537,000.00
10	256730	PARENT CONTRACT TRANSPORTATION	9,459.57	10,420.00	13,000.00
10	256740	CO-CURRICULAR	79,538.66	57,782.50	63,000.00
10	256770	FIELD TRIPS - CONTRACTED	13,107.90	22,359.10	11,900.00
10	258300	DELIVERY/CESA	1,200.00	1,200.00	1,300.00
10	258500	MAIL/POSTAGE	19,324.39	17,864.91	20,000.00
10	259000	OTHER ADMIN SER	87,559.29	241.78	484.00
10	262100	EDUCATIONAL TECHNOLOGY	4,515.00	5,925.00	6,000.00
10	263300	TELEPHONE	33,614.64	23,713.48	26,000.00
10	263310	DISTANCE LEARNING	12,350.00	12,720.00	12,950.00
10	263320	TECHNOLOGY SUPPORT	0.00	9,445.00	0.00
10	264900	FITNESS & WELLNES PLAN	0.00	173.97	0.00
10	266000	DATA PROCESSING/DISTRICT	47,730.50	52,366.05	55,000.00
10	270000	INSURANCE/DISTRICT	132,194.81	140,124.76	147,200.00
10	281000	CAPITAL LEASES	0.00	156,320.00	0.00
10	283000	OPERATIONAL DEBT	29,999.99	12,394.39	5,000.00
10	291000	EARLY RETIREMENT	9,075.68	5,792.50	0.00
10	299000	OTHER ADMINISTRATION	2,960.00	2,960.00	3,176.00
10	411000	OPEATING TRANSFER	2,072,952.48	2,232,272.03	2,312,095.00
10	431000	GENERAL TUITION-NON OPEN ENROLL.	336,278.75	362,706.52	375,000.00

			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
10	435000	OPEN ENROLLMENT	748,692.08	929,590.00	949,794.00
10	436225	PSYCHOLOGICAL SERVICES	0.00	0.00	11,375.00
10	438000	WPCP/RPCP GEN AID REDUCTION	51,144.00	52,553.00	53,000.00
10	492000	ADJUSTMENTS AND REFUNDS\	972.01	15,254.61	500.00
10		GENERAL FUND EXPENDITURES	17,794,304.98	18,175,610.23	18,585,254.00
		NET INCOME (LOSS)	-197,904.36	354,336.73	65,738.00

Fund 21-Special Revenue Trust Fund-Gifts/Donations

Balance Sheet			Beginning	2015-16	Ending
Assets			Balance	FY Activity	Balance
21	711000	CASH	20,829.70	-20,829.70	0.00
21	711001	CCF ACCOUNT	0.00	38,968.38	38,968.38
21	712100	WELLS FARGO SAVINGS	150.00	0.00	150.00
Fund Equity					
21	938900	ASSIGNED FUND BALANCE	-20,979.70	-18,138.68	-39,118.38

Revenues			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
21	291	GIFTS	250.00	0.00	250.00
21	291	GIFTS	1,000.00	0.00	0.00
21	291	GIFTS	4,510.00	0.00	0.00
21	291	GIFTS	0.00	20,000.00	0.00
21	291	GIFTS	0.00	27,850.00	27,850.00
21	291	GIFTS	1,980.00	3,182.00	2,500.00
21	291	GIFTS	6,996.17	545.00	0.00
21	291	GIFTS	225.00	75.00	0.00
21	291	GIFTS	250.00	250.00	0.00
21	291	GIFTS	0.00	95.00	0.00
21	291	GIFTS	2,150.00	1,076.00	1,000.00
21		SPECIAL REVENUE TRUST FUND REVENUES	17,361.17	53,073.00	31,600.00

Expenditures			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
21	110450	MULTI AGE CLASSROOMS	0.00	51.48	250.00
21	120600	GRADE 6	0.00	253.96	0.00
21	121000	ART	2,081.86	4,472.00	0.00
21	126000	SCIENCE	0.00	599.70	0.00
21	136320	TECHNOLOGY EDUCATION	0.00	25,000.00	27,500.00
21	140000	PHYSICAL CURRICULUM	948.15	271.55	1,000.00
21	164910	COMM SERV CLUB	48.50	1,198.79	0.00
21	213000	GUIDANCE/COUNSELOR	9,342.45	3,086.84	2,500.00
21	214400	NURSING	216.85	0.00	0.00
21	223100	ATHLETICS SUPERVISION AND COOR	380.00	0.00	0.00
21		SPECIAL REVENUE TRUST FUND EXPEND.	13,017.81	34,934.32	31,250.00
		NET INCOME (LOSS)	4,343.36	18,138.68	350.00

Fund 27-Special Education Fund

Balance Sheet			Beginning	2015-16	Ending
			Balance	FY Activity	Balance
Assets					
27	711000	CASH	278,320.71	-278,320.71	0.00
27	711001	CCF ACCOUNT	0.00	272,890.32	272,890.32
27	714200	DUE FROM FUND 73	24,004.68	4,072.45	28,077.13
27	714210	DUE FROM GENERAL FUND	0.00	97,191.33	97,191.33
27	715200	DUE FROM OTHER DISTRICTS	47,995.99	547.87	48,543.86
27	715421	DUE FROM CESA-MAC	8,421.58	17,629.86	26,051.44
27	715500	DUE FROM STATE	9,075.20	-4,897.67	4,177.53
27	715608	IDEA-FLOW THROUGH & PRESCHOOL	160,931.48	-122,628.45	38,303.03
27	717000	PREPAID EXPENDITURES	0.00	5,403.83	5,403.83
Liabilities					
27	811200	ACCOUNTS PAYABLE	-34,123.86	30,249.13	-3,874.73
27	811611	FICA/MEDICARE	-34,300.50	-3,097.26	-37,397.76
27	811612	FEDERAL INCOME TAX	-18,338.89	-2,319.63	-20,658.52
27	811613	STATE INCOME TAX	-9,785.95	-806.29	-10,592.24
27	811614	SECTION 125 CAFETERIA PLAN	-4,426.68	2,661.79	-1,764.89
27	811621	TEACHERS RETIREMENT	-33,888.98	-4,102.40	-37,991.38
27	811622	SUPPORT STAFF RETIREMENT	-10,632.54	-3,199.28	-13,831.82
27	811631	HEALTH INSURANCE	-65,532.39	-35,346.46	-100,878.85
27	811634	MN LIFE INSURANCE	-1,193.08	652.92	-540.16
27	811635	DENTAL INSURANCE	-9,765.70	-2,001.44	-11,767.14
27	811636	LTD INSURANCE	-793.34	-244.33	-1,037.67
27	811637	SHORT TERM DISABILITY	-104.16	-162.40	-266.56
27	811638	ADD'L LIFE INSURANCE	-85.80	-64.04	-149.84
27	811670	403(B)/IRA DEDUCTIONS	-4,122.68	-166.68	-4,289.36
27	811671	WI DEFERRED COMPENSATION	-4,000.00	0.00	-4,000.00
27	811680	CHILD SUPPORT PAYABLES	-28.08	0.00	-28.08
27	811691	TRUST ADVANTAGE	-822.60	357.20	-465.40
27	811692	LATE RESIGNATION FEES	-500.00	500.00	0.00
27	811800	ACCRUED PR PAYABLE-NET PAY	-157,128.95	-20,409.81	-177,538.76
27	812173	DUE TO FUND 73	-110,540.21	16,974.90	-93,565.31
27	813200	DUE TO DISTRICTS WITHIN WISC	-28,635.25	28,635.25	0.00
Revenues					
			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
27	110	OPERATING TRANSFERS-IN	1,672,952.48	1,832,272.03	1,912,095.00
27	316	ST HANDICAPPED AID-SCHOOL DIST	7,304.03	12,962.35	0.00
27	349	PAYMENT FROM OTHER SCHOOL DISTRICTS	96,515.82	48,543.86	50,000.00
27	516	TRANSIT-STATE HANDICAPPED	2,932.00	1,351.00	13,000.00
27	517	FEDERAL AID THROUGH CESA	0.00	0.00	75,000.00
27	581	MEDICAID SCHOOL BASED SERVICES	53,231.14	152,205.84	50,000.00
27	611	HANDICAPPED TRANS AID-STATE	609,234.00	619,334.00	625,000.00
27	697	SPED TRANSITION GRANT	0.00	402.99	0.00
27	730	SPECIAL PROJECTS GRANTS	176,969.80	203,480.25	225,885.00
27	861	SALE OF PROPERTY	2,500.00	250.00	0.00
27		SPECIAL EDUCATION FUND REVENUES	2,621,639.27	2,870,802.32	2,950,980.00

Expenditures			2015-16 FY Activity	2016-17 FY Activity	2017-18 Budget
27	152000	EARLY CHILDHOOD	94,734.63	95,356.01	98,415.00
27	156600	SPEECH/LANGUAGE	209,707.47	194,897.17	201,816.00
27	156700	VISUAL DISABILITY/CESA CONT	91,399.81	93,384.91	93,249.00
27	157200	LD 3-4/FISHER	678.20	0.00	0.00
27	158000	Combined Cost Special Educatio	36,694.59	41,060.77	41,500.00
27	158100	LEARNING DISABILITIES	959,344.18	974,074.90	1,070,999.00
27	158310	EBD HS/MARCZINKE	8.27	0.00	0.00
27	159110	AIDES SPED	565,030.08	677,556.29	664,254.00
27	159200	SUBSTITUTE/NON-SHARED STAFF	19,651.58	16,499.37	18,735.00
27	179000	SPECIAL EDUCATION	0.00	225.00	0.00
27	213000	GUIDANCE/COUNSELOR	35,174.24	35,919.60	36,828.00
27	214000	HEALTH/SCHOOL NURSE	0.00	0.00	1,000.00
27	214400	NURSING	24,143.91	23,229.19	24,949.00
27	215000	PSYCHOLOGICAL SERVICES	14,118.21	4,791.40	8,000.00
27	215200	PSYCHOLOGIST	63,141.91	132,968.26	137,647.00
27	218100	OCCUPATIONAL THERAPY	90,279.16	88,655.50	92,060.00
27	218200	PHYSICAL THERAPY	27,257.00	8,387.00	10,000.00
27	219000	OTHER SUPPORT SERVICES	0.00	300.00	500.00
27	221300	Instructional Staff Training	20,998.44	22,210.40	33,000.00
27	223300	SPECIAL EDUCATION DIRECTION	160,207.34	175,074.71	186,718.00
27	256740	CO-CURRICULAR	975.86	0.00	0.00
27	256750	CONTRACTED SPED TRANSPORTATION	111,578.47	129,274.03	135,000.00
27	436000	SPECIAL ED TUITION NON OPEN EN	29,550.10	41,754.73	40,000.00
27	436225	PSYCHOLOGICAL SERVICES	0.00	11,300.00	9,400.00
27	436611	HEARING IMPAIRMENT	22,094.00	16,874.00	16,084.00
27	436660	SPEECH/LANGUAGE	0.00	23,313.58	25,000.00
27	436670	VISUAL DISABILITY	7,513.52	8,390.02	5,826.00
27	437000	OPEN ENROLLMENT SPED	28,315.00	0.00	0.00
27	492000	ADJUSTMENTS AND REFUNDS\	9,043.30	55,305.48	0.00
27		SPECIAL EDUCATION FUND EXPENDITURES	2,621,639.27	2,870,802.32	2,950,980.00
		NET INCOME (LOSS)	0.00	0.00	0.00

Funds 38-39 - Debt Service

Balance Sheet			Beginning Balance	2015-16 FY Activity	Ending Balance
Assets					
38	711000	CASH	100,571.00	-100,571.00	0.00
38	711001	CCF ACCOUNT	0.00	150,571.00	150,571.00
Fund Equity					
38	936320	RESTRICTED FOR OTHER DEBT SERV	-100,571.00	-50,000.00	-150,571.00

Revenues			2015-16 FY Activity	2016-17 FY Activity	2017-18 Budget
38	211	PROPERTY	50,000.00	50,000.00	50,000.00
38		NON-REFERENDUM DEBT REVENUES	50,000.00	50,000.00	50,000.00

			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
Expenditures					
38	281000	LONG-TERM CAPITAL DEBT	0.00	0.00	50,000.00
38		NON-REFERENDUM DEBT EXPENDITURES	0.00	0.00	50,000.00
		NET INCOME (LOSS)	50,000.00	50,000.00	0.00

Balance Sheet			Beginning	2015-16	Ending
Assets			Balance	FY Activity	Balance
39	711000	CASH	148,636.63	-148,636.63	0.00
39	711001	CCF ACCOUNT	0.00	3,508.36	3,508.36
39	712200	LOCAL GOVERNMENT POOL INVSMNT	0.00	532,571.77	532,571.77
39	712203	WISC LIQUID ASSET FUND	203,767.25	866.62	204,633.87
Fund Equity					
39	936320	RESTRICTED FOR OTHER DEBT SERV	-352,403.88	-388,310.12	-740,714.00

			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
Revenues					
39	110	OPERATING TRANSFERS-IN	400,000.00	400,000.00	400,000.00
39	211	PROPERTY	1,201,711.00	1,736,593.00	1,255,993.00
39	280	INTEREST ON INVESTMENT	724.25	1,856.62	1,500.00
39		REFERENDUM APPROVED DEBT SERV	1,602,435.25	2,138,449.62	1,657,493.00

Expenditures					
39	281000	LONG-TERM CAPITAL DEBT	2,707,826.02	1,750,139.50	1,869,518.00
39		REFERENDUM APPROVED DEBT SERV	2,707,826.02	1,750,139.50	1,869,518.00
		NET INCOME (LOSS)	-1,105,390.77	388,310.12	-212,025.00

Fund 49 - Construction Fund

Balance Sheet			Beginning	2015-16	Ending
Assets			Balance	FY Activity	Balance
49	711000	CASH	14.15	-14.15	0.00
49	711001	CCF ACCOUNT	100.00	30,448.16	30,548.16
49	712203	WISC LIQUID ASSET FUND	6,905,879.09	-6,905,879.09	0.00
49	712204	GO SCHOOL IMPROVEMENT BONDS	1,775,812.06	-1,775,812.06	0.00
Liabilities					
49	811200	ACCOUNTS PAYABLE	-2,488,203.86	2,488,203.86	0.00
49	812100	DUE TO GENERAL FUND	-376,700.99	376,700.99	0.00
Fund Equity					
49	933000	UNRESERVED - UNDESIGNATED	2,412,183.00	-2,412,183.00	0.00
49	936900	RESTRICTED FUND BALANCE	-8,229,083.45	8,198,535.29	-30,548.16

			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
Revenues					
49	280	INTEREST ON INVESTMENT	48,743.56	17,210.84	500.00
49	862		0.00	76,000.00	0.00
49	971	REVENUE-AIDABLE	0.00	550,616.01	0.00
49		OTHER CAPITAL PROJECTS	48,743.56	643,826.85	500.00

			2015-16	2016-17	2017-18
Expenditures			FY Activity	FY Activity	Budget
49	255110	ELEMENTARY SCHOOL CONSTRUCTION	12,532,976.00	710,852.64	0.00
49	255111	CITY INFRASTRUCTURE TO ES	815,985.30	55,838.01	0.00
49	255120	Middle/High Remodel	3,055,259.29	5,663,488.49	30,000.00
49		OTHER CAPITAL PROJECTS	16,404,220.59	6,430,179.14	30,000.00
		NET INCOME (LOSS)	-16,355,477.03	-5,786,352.29	-29,500.00

Fund 50 - Food Service Fund

Balance Sheet			Beginning	2015-16	Ending
Assets			Balance	FY Activity	Balance
50	711000	CASH	346,885.82	-346,885.82	0.00
50	711001	CCF ACCOUNT	0.00	120,200.28	120,200.28
50	711210	PETTY CASH	35.00	0.00	35.00
50	713200	ACCOUNTS RECEIVABLE	296.78	-296.78	0.00
50	715600	DUE FROM FEDERAL GOVERNMENT	0.00	9,571.86	9,571.86
Liabilities					
50	811200	ACCOUNTS PAYABLE	-230.24	230.24	0.00
50	811611	FICA/MEDICARE	-24.82	24.82	0.00
50	811622	SUPPORT STAFF RETIREMENT	-1,494.60	-928.92	-2,423.52
50	811634	MN LIFE INSURANCE	-25.97	25.97	0.00
50	811800	ACCRUED PR PAYABLE-NET PAY	-139.09	80.84	-58.25
50	816900	OTHER DEFERRED REVENUE	-14,619.22	-2,822.35	-17,441.57
Fund Equity					
50	933000	UNRESERVED - UNDESIGNATED	-1,176.47	1,176.47	0.00
50	936500	RESTRICTED FOR FOOD SERVICE	-329,507.19	219,623.39	-109,883.80

			2015-16	2016-17	2017-18
Revenues			FY Activity	FY Activity	Budget
50	251	PUPILS	221,171.91	231,265.85	257,300.00
50	252	ADULTS	0.00	0.00	7,900.00
50	259	OTHER FOOD SERVICE SALES	3,022.45	3,091.45	3,000.00
50	280	INTEREST ON INVESTMENT	255.13	190.14	200.00
50	617	FOOD SERVICE-STATE	17,161.23	16,852.91	17,000.00
50	714	DONATED COMMODITIES	42,724.21	41,894.81	45,000.00
50	717	FOOD SERVICE-FEDERAL	326,653.95	297,898.50	342,500.00
50		FOOD SERVICE REVENUES	610,988.88	591,193.66	672,900.00
Expenditures					
50	257210	FOOD SERVICE BREAKFAST	64,920.72	59,904.02	14,900.00
50	257211	TAHER-BREAKFAST	0.00	0.00	83,100.00
50	257220	FOOD SERVICE/LUNCH	472,855.04	669,042.96	254,860.00
50	257221	TAHER-LUNCH	0.00	0.00	166,400.00
50	257240	FOOD SERVICE/MILK	52,593.96	52,801.23	2,975.00
50	257241	TAHER-MILK BRK	0.00	0.00	15,800.00
50	257250	FOOD SERVICE/A LA CARTE	19,380.33	29,467.45	2,075.00
50	257251	TAHER-A LA CARTE	0.00	0.00	27,700.00
50	257300	COMMODITIES	0.00	0.00	45,000.00

			2015-16 FY Activity	2016-17 FY Activity	2017-18 Budget
50	257900	OTHER FOOD SERVICES	0.00	777.86	670.00
50		FOOD SERVICE EXPENDITURES	609,750.05	811,993.52	613,480.00
		NET INCOME (LOSS)	1,238.83	-220,799.86	59,420.00

Fund 73 - Employee Benefit Trust Fund

Balance Sheet			Beginning Balance	2015-16 FY Activity	Ending Balance
Assets					
73	711000	CASH	552,416.28	113,220.59	665,636.87
73	714027	DUE FROM FUND 27	110,540.21	-16,974.90	93,565.31
73	714100	DUE FROM FUND 10	642,755.79	-120,577.12	522,178.67
Liabilities					
73	812027	DUE TO FUND 27	-24,004.68	-4,072.45	-28,077.13
73	812100	DUE TO GENERAL FUND	-626,871.62	39,204.77	-587,666.85
Fund Equity					
73	933000	UNRESERVED - UNDESIGNATED	-80,418.07	80,418.07	0.00
73	936900	RESTRICTED FUND BALANCE	-574,417.91	-91,218.96	-665,636.87

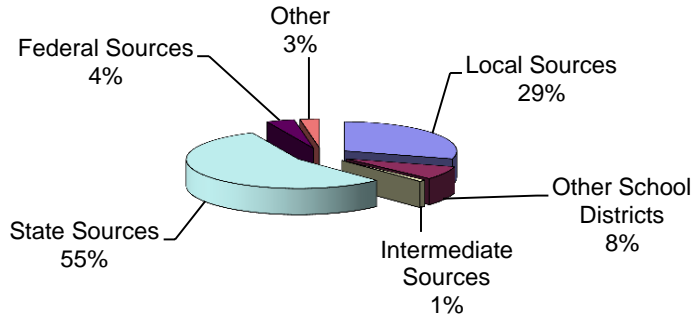
			2015-16 FY Activity	2016-17 FY Activity	2017-18 Budget
Revenues					
73	280	INTEREST ON INVESTMENT	10,157.93	10,800.89	11,000.00
73	951	CONTRIBUTIONS TO EMPLOYEE BEN TRUST	753,296.00	615,743.98	488,025.00
73		EMPLOYEE BENEFIT TRUST FUND REVENUES	763,453.93	626,544.87	499,025.00
Expenditures					
73	420000	FIDUCIARY FUND EXPENDITURES	650,876.30	615,743.98	488,025.00
73		EMPLOYEE BENEFIT TRUST FUND EXPEND.	650,876.30	615,743.98	488,025.00
		NET INCOME (LOSS)	112,577.63	10,800.89	11,000.00

Fund 80 - Community Service Fund

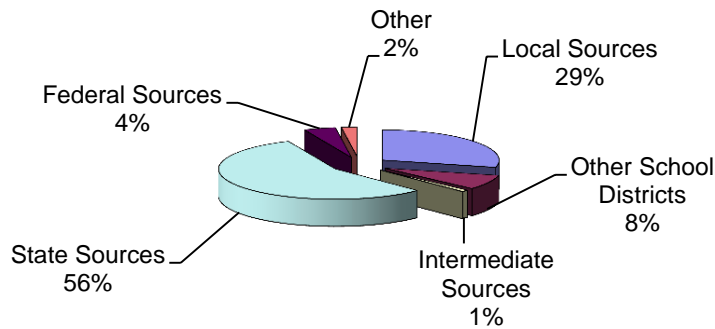
Balance Sheet			Beginning Balance	2015-16 FY Activity	Ending Balance
Assets					
80	711000	CASH	14,200.47	-14,200.47	0.00
80	711001	CCF ACCOUNT	0.00	5,540.15	5,540.15
Liabilities					
80	811200	ACCOUNTS PAYABLE	0.00	-679.24	-679.24
80	811611	FICA/MEDICARE	-177.42	177.42	0.00
80	811612	FEDERAL INCOME TAX	-88.45	88.45	0.00
80	811613	STATE INCOME TAX	-41.81	41.81	0.00
80	811622	SUPPORT STAFF RETIREMENT	-222.96	222.96	0.00
80	811670	403(B)/IRA DEDUCTIONS	-313.00	313.00	0.00
80	811800	ACCRUED PR PAYABLE-NET PAY	-553.09	153.11	-399.98
80	938900	ASSIGNED FUND BALANCE	-12,803.74	8,342.81	-4,460.93

Revenues			2015-16	2016-17	2017-18
			FY Activity	FY Activity	Budget
80	211	PROPERTY	62,500.00	100,000.00	130,000.00
80		COMMUNITY SERVICE REVENUES	62,500.00	100,000.00	130,000.00
Expenditures					
80	256790	OTHER TRANSPORTATION	2,739.10	7,179.95	7,500.00
80	263301	DISTRICT NEWSLETTER	2,018.62	12,751.82	11,715.00
80	299800	SAFETY RESOURCE OFFICE	15,120.00	30,240.00	32,000.00
80	310000	COMMUNITY SERVICE	18,591.42	10,231.96	20,474.00
80	392105	MS GIRLS BB	5,474.07	6,176.18	6,700.00
80	392116	MS GIRLS SOCCER	1,818.12	0.00	1,725.00
80	392118	MS GIRLS TENNIS	4,557.99	1,713.41	3,450.00
80	392121	MS VOLLEYBALL	6,823.12	7,991.44	8,060.00
80	392205	MS BOYS BB	8,743.59	10,626.66	10,975.00
80	392210	MS FOOTBALL	5,244.99	7,739.05	8,525.00
80	392216	MS BOYS SOCCER	1,534.02	3,229.51	3,225.00
80	392218	MS BOYS TENNIS	313.23	1,715.96	2,015.00
80	392308	MS COED CC	80.01	4,049.13	4,075.00
80	392319	MS COED TRACK	3,685.43	3,531.14	3,780.00
80	392339	FORENSICS	27.50	116.25	125.00
80	393100	ES DRAMA	0.00	0.00	2,765.00
80	393101	ES/MS FORENSICS	212.75	253.25	350.00
80	393124	MATH COUNTS	0.00	0.00	200.00
80	393801	COMMUNITY GARDEN	152.86	797.10	0.00
80		COMMUNITY SERVICE EXPENDITURES	77,136.82	108,342.81	127,659.00
		NET INCOME (LOSS)	-14,636.82	-8,342.81	2,341.00

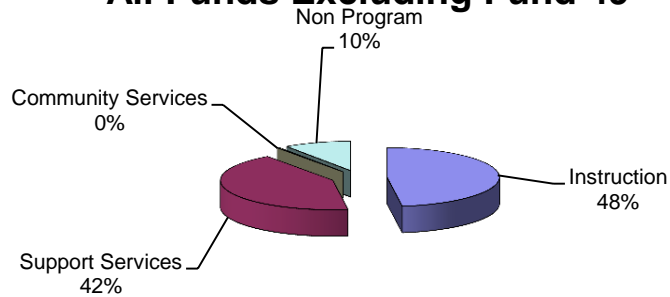
2016-2017 Actual Revenues All Funds Excluding Fund 49



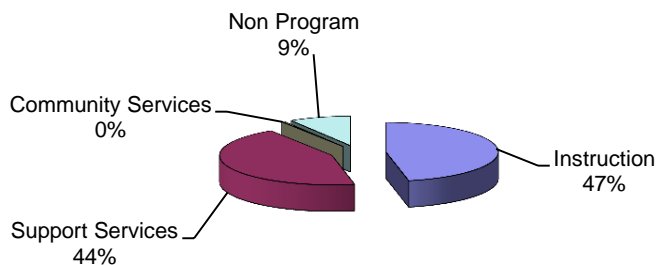
2017-2018 Budgeted Revenues All Funds Excluding Fund 49



2016-2017 Actual Expenditures All Funds Excluding Fund 49



2017-2018 Budgeted Expenditures All Funds Excluding Fund 49



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

Estimated Equalized Valuation - - \$579,498,609

<u>Levy Year</u>	<u>Levy</u>	<u>Mill Rate</u>	<u>Levy Tax</u>
2015-16	\$6,538,827	12.19	\$1,219.00
2016-17	\$6,297,612	11.35	\$1,135.00
2017-18	\$6,044,906	10.43	\$1,043.13

**School District of Altoona
Debt**

Outstanding Debt \$20,960,000

Payment Schedule

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2017-18	1,250,000	669,518	1,919,518
2018-19	1,260,000	642,468	1,902,468
2019-20	850,000	614,888	1,464,888
2020-21	755,000	589,388	1,344,388
2020-34	16,845,000	4,594,204	21,439,204
Total	20,960,000	7,110,466	28,070,466

**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	555,043,379	3.49%	6,297,612	-3.69%	11.35
2017-18	579,498,609	4.41%	6,044,906	-4.01%	10.43

Estimated 2017 Values:

City of Altoona	409,706,231
Town of Lincoln	1,234,312
Town of Washington	153,026,606
City of Eau Claire	<u>15,531,461</u>
Totals	<u>\$579,498,610</u>

