



Emily Jaenke



Nhung Tran

Artwork by Altoona High School Students

SCHOOL DISTRICT OF ALTOONA



Annual Meeting &
Budget Hearing
October 21, 2013
6:30 p.m.

Derrick Hinnendael



Hannah Martin



Whittney Kallenbach

Brochure design by Kimberly Youngberg,
Altoona High School Art Instructor



School District of Altoona

1903 Bartlett Avenue Altoona, WI 54720

715-839-6032 715-839-6066 FAX

Dr. Connie M. Biedron, Superintendent

www.altoona.k12.wi.us

October 21, 2013

Dear Parents, Staff and Community Members,

Thank you for taking the time to attend the Annual Meeting and review the Annual Meeting documentation. We also want to thank you for supporting the School District of Altoona during this time of turbulence in public education in our state. Amid the uproar regarding voucher schools, financing, ACT 10 and a variety of other initiatives we have always kept our focus on our students and, as our vision states, on providing a foundation of life-long learning and emotional well-being for our students.

At this meeting, we will review many items including our excellent state report cards, the strategic plan that drives our continuing efforts to provide the best education possible for our students, and the building plan options that will take us into the future. We will also review some of the new initiatives that we have implemented this year to provide innovative teaching and learning opportunities for our students and staff. We are proud of the opportunities we are able to offer our students, staff and community and look for your support to continue this outstanding tradition.

Of course the opportunities we are able to provide for our students are only possible through careful planning and budgeting of our finite sources of funding. We have taken steps to maximize the budget dollars available to us by once again participating in the Race to the Top Grant. It is a tenuous balance to stay within our means and provide cutting edge opportunities for our students but together we can maintain this balance.

Personally, I appreciate the support, friendship and encouragement you have offered me during my first year in Altoona. I am honored to stand alongside the outstanding students and staff of the district. I look forward to working together in the future, as the proverb states, "It takes a village to raise a child."

Sincerely,

Dr. Connie M. Biedron
Superintendent

Board of Education

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

*Michael J. Hilger
Clerk
(715) 828-8069*

*Robin E. Elvig
Vice President
(715) 834-5900*

*David A. Rowe
Member
(715) 832-0210*

*Brad D. Poquette
Treasurer
(715) 832-8823*

Administration

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

*Kathy R. Dahl, CPA
Business Manager
(715) 839-6063*

*Karen J. Henry
Director of Pupil Services/Curriculum
(715) 839-6224*

*Jeffry G. Pepowski
High School Principal
(715) 839-6031 ext 402*

*Gary R. Pszeniczny
Intermediate/Middle School Principal
(715) 839-6030 ext 302*

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

*James A. Oliver
Middle/High School Dean of Students
(715) 839-6079*

District Office Personnel

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

*Mark J. Schepke
Technology Coordinator
(715) 839-6168*

*Kathy J. Marko
Payroll & Benefits Specialist
(715) 839-6064*

*Charlene M. Lynum
Student Data Systems/Financial Assistant
(715) 839-6033*

Area Supervisors

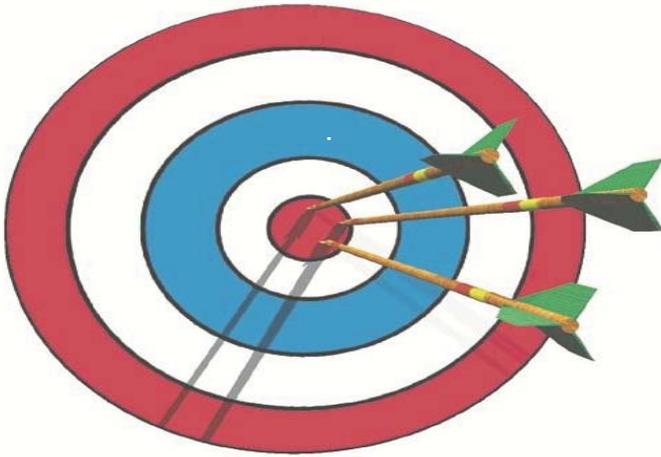
*Greg L. Johnson
Maintenance Supervisor
(715) 839-6030 ext 339*

*Margaret A. Ehrhard
Food Service Supervisor
(715) 839-6056*

OUR MISSION

We strongly believe in:

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



OUR VISION

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

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

July 15, 2013

Strategic Planning

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



School District of Altoona

July 2, 2012

OUR STRATEGIC GOALS & OBJECTIVES

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

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

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

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

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

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

Strategic Goal 4: Practice good stewardship of resources

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

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

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

Adopted: July 15, 2013

Top Photo: Altoona High School Blood Drive 2013

Bottom Photo: Volunteer Appreciation Breakfast 2013

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School District of Altoona

Altoona, Wisconsin

ANNUAL MEETING and BUDGET HEARING

Monday, October 21, 2013

6:30 P.M.

Altoona Commons Addition

1827 Bartlett Avenue

Altoona, WI 54720

Agenda

1. Call to order – Helen Drawbert, Board President
2. Election of meeting chair (This may or may not be a member of the school board.)
3. Election of recorder
4. Approval of minutes of annual meeting, October 29, 2012, District Clerk
5. Approval of minutes of special meeting September 16, 2013, District Clerk
6. Superintendent's Report
 - a. Race to the Top Grant
 - b. School Report Cards
 - c. State Initiatives
 1. Common Core Standards
 2. Educator Effectiveness
 - d. Facilities update
 - e. 2012-2013 Year in Review
7. Budget Development Committee Report – Mike Hilger
8. Treasurer's report and audit summary
9. Presentation of budget – Kathy Dahl, Business Manager
10. Hearing on the budget
11. Resolution A - Adoption of tax levy
12. Resolution B - Salaries and expense reimbursement of school board members
13. Resolution C - Disposal of surplus property
14. Resolution E - Annual meeting date/time
15. Other new business
16. Adjournment

School District of Altoona
Annual Meeting
October 29, 2012
6:30 p.m.

School District of Altoona
Commons Addition
1903 Bartlett Ave
Altoona, Wisconsin 54720

1. Call to order – The annual meeting was called to order by the president, Helen S. Drawbert, at 6:30 p.m.
2. Election of meeting chair – A motion was made by Kathy R. Dahl to nominate Helen S. Drawbert for meeting chair. Seconded by Jennifer Hughes. No other nominations were made.
3. Election of recorder – Motion by Kathy R Dahl to nominate Charlene M. Lynum for recorder, seconded by Robin E. Elvig. No other nominations were made.
4. Approval of minutes of annual meeting. October 24, 2011 – Robin E. Elvig made a motion to approve the annual meeting minutes, seconded by Michael J. Hilger.
5. Superintendent's Report
 - a. Race to the Top Grant
 - b. School Report Cards
6. Treasurer's report and audit summary – Michael J. Hilger, Member, presented the treasurer's report.
7. Presentation of Budget – Kathy R. Dahl, Business Manager for the School District of Altoona presented the 2012-2013 budget.
8. Hearing on the budget – a question and answer period was held regarding the budget.
9. Resolution A – Adoption of Tax Levy – Motion by David A. Rowe to approve the 2012-2013 tax levy, seconded by Michael J Hilger. Motion carried with a unanimous yes vote.
10. Resolution B – Salaries and expense reimbursement of school board members – The 2012-2013 salaries and expenses were presented as follows:
 - a. Base for members
 - i. Board President - \$50.00 per regular or special meeting
 - ii. Others - \$40.00 per regular meeting
 - b. Expenses
 - i. Transportation – coach airfare or mileage at the current federal rate
 - ii. Fees and registrations – as required for participation at meetings
 - iii. Hotel/motel – at a reasonable room rate
 - iv. 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.
 - v. Each board member shall receive \$50.00 per day for attendance at school board member development workshops, seminars and state and national conventions.

Motion made by David A. Rowe to approve salaries/expenses for school board as presented, seconded by Robin E. Elvig. Motion carried with a unanimous yes vote.

11. Resolution C – Disposal of Surplus Property – Motion made by Robin Elvig to approve the sale of surplus property, seconded by David A. Rowe. Motion carried with a unanimous yes vote.
12. Resolution – D – Student Insurance – Motion by Jennifer Hughes to approve the student insurance, seconded by Robin E. Elvig. Motion carried with a unanimous yes vote.
13. Resolution – E – Annual meeting date/time – Motion by Robin E. Elvig to approve the third Monday of October (21th) of the year 2013 at 6:30. Annual Meeting date, seconded by David A. Rowe. Motion carried with a unanimous yes vote.
14. Other New Business
15. Adjournment – Motion by Robin E. Elvig, to adjourn at 7:40 p.m., seconded by Michael J. Hilger. Motion carried with a unanimous yes vote. Meeting adjourned.

Charlene M. Lynum, Recorder

District Clerk

Date



School District of Altoona

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

Dr. Connie Biedron, Superintendent

www.altoona.k12.wi.us

ALTOONA BOARD OF EDUCATION
Special Meeting of the Voters
Altoona Commons Addition
September 16, 2013
6:30 p.m.

1. The Special Meeting of the Voters was called to order by Board President, Helen Drawbert at 6:32 p.m. in the Altoona commons addition.
2. Report of Notice. All posting requirements were met and posting places are noted: Altoona City Hall, Altoona Post Office, school district office, high school office, middle school office, and elementary school office. In addition, notice was given by Class 2 Notice in the Leader Telegram as required by law.
3. Welcome. Helen Drawbert welcomed voters and introduced Dr. Biedron.
4. Overview of the Proposed Land Purchase Including Intended Purpose, Student Enrollments and Financing, Dr. Connie Biedron gave an overview of the proposed purchase of the John and Marilyn Streif property at 809 7th Street West, adjacent to and south of the Altoona High School, intended purpose, student enrollments and financing. The District's offer of \$154,000 was accepted contingent on the outcome of the vote (see 6). In the short term, district office staff would move into the home to provide room in the middle school building for instructional purposes. In the long-term property directly abutting the campus would provide an additional acre of land; specific purpose to be determined. Funds for the purchase are included in the current year budget.
5. Question and Answer Period. A question and answer period was held.
6. School District Residents' Consideration to Provide Authorization for the District to Acquire Real Estate by Purchase. Sixty-eight (68) residents were in attendance and voted, resulting in a vote of 62-yes-votes and 6-no-votes in answer to the question, "Should the School District of Altoona purchase the John and Marilyn Streif property at 809 7th Street West?."
7. Adjournment. The outcome of the vote was announced and the meeting adjourned.

Joyce M. Orth CAP, Board Secretary

District Clerk

Date

The vision of the Altoona School District, in partnership with our students, their families, and our community, is to build a foundation for life-long learning and the emotional well-being of our students. We are dedicated to offering large school opportunities with a small school approach.



Pedersen El | Altoona

School Report Card | 2012-13 | Summary

Overall Accountability Score and Rating



Exceeds Expectations

Overall Accountability Ratings	Score
Significantly Exceeds Expectations	83-100
Exceeds Expectations	73-82.9
Meets Expectations	63-72.9
Meets Few Expectations	53-62.9
Fails to Meet Expectations	0-52.9

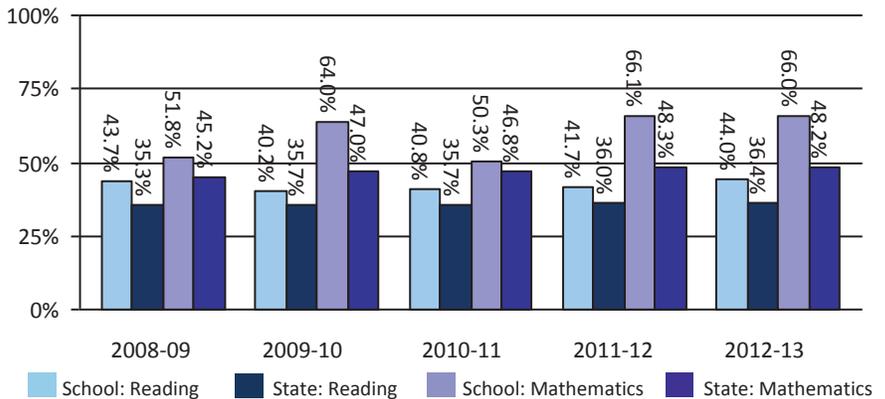
Priority Areas	School Score	Max Score	K-5 State	K-5 Max
Student Achievement	73.6/100		66.5/100	
Reading Achievement	31.4/50		28.7/50	
Mathematics Achievement	42.2/50		37.8/50	
Student Growth	73.5/100		65.7/100	
Reading Growth	39.0/50		33.4/50	
Mathematics Growth	34.5/50		32.3/50	
Closing Gaps	72.6/100		65.6/100	
Reading Achievement Gaps	39.6/50		33.2/50	
Mathematics Achievement Gaps	33.0/50		32.4/50	
Graduation Rate Gaps	NA/NA		NA/NA	
On-Track and Postsecondary Readiness	89.8/100		87.1/100	
Graduation Rate (when available)	NA/NA		NA/NA	
Attendance Rate (when graduation not available)	76.9/80		75.6/80	
3rd Grade Reading Achievement	12.9/20		11.5/20	
8th Grade Mathematics Achievement	NA/NA		NA/NA	
ACT Participation and Performance	NA/NA		NA/NA	

Student Engagement Indicators	Total Deductions: 0
Test Participation Lowest Group Rate (goal ≥95%)	Goal met: no deduction
Absenteeism Rate (goal <13%)	Goal met: no deduction
Dropout Rate (goal <6%)	Goal met: no deduction

School Information

Grades	K4-4
School Type	Elementary School
Enrollment	700
<i>Race/Ethnicity</i>	
American Indian or Alaska Native	0.7%
Asian or Pacific Islander	2.3%
Black not Hispanic	8.1%
Hispanic	4.4%
White not Hispanic	84.4%
<i>Student Groups</i>	
Students with Disabilities	11.6%
Economically Disadvantaged	38.4%
Limited English Proficient	2.9%

Wisconsin Student Assessment System Percent Proficient and Advanced
 Includes Wisconsin Knowledge and Concepts Examination (WKCE) and Wisconsin Alternate Assessment for Students with Disabilities (WAA-SwD). WKCE college and career readiness benchmarks based on National Assessment of Educational Progress.
State proficiency rate is for all tested grades: 3-8 and 10



Notes: Overall Accountability Score is an average of Priority Area Scores, minus Student Engagement Indicator deductions. The average is weighted differently for schools that cannot be measured with all Priority Area Scores, to ensure that the Overall Accountability Score can be compared fairly for all schools. Accountability Ratings do not apply to Priority Area Scores. Details can be found at http://acct.dpi.wi.gov/acct_accountability.



Altoona Mid | Altoona

School Report Card | 2012-13 | Summary

Overall Accountability Score and Rating



Meets Expectations

Overall Accountability Ratings	Score
Significantly Exceeds Expectations	83-100
Exceeds Expectations	73-82.9
Meets Expectations	63-72.9
Meets Few Expectations	53-62.9
Fails to Meet Expectations	0-52.9

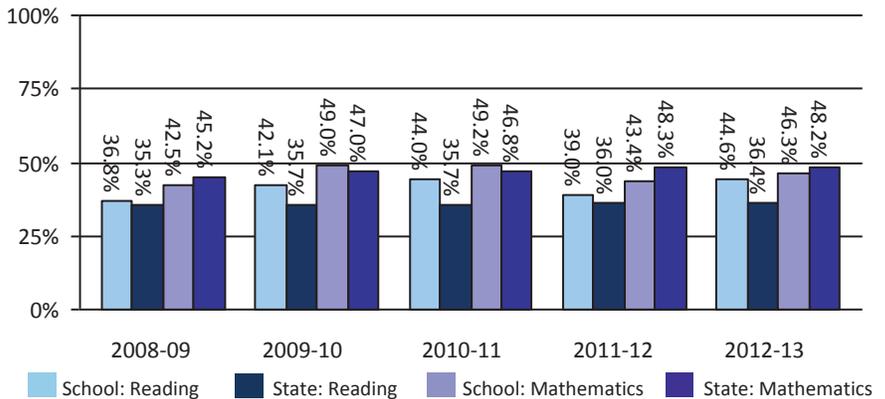
Priority Areas	School Score	Max Score	6-8 State	6-8 Max
Student Achievement	68.8/100		67.4/100	
Reading Achievement	32.9/50		30.7/50	
Mathematics Achievement	35.9/50		36.7/50	
Student Growth	60.8/100		53.7/100	
Reading Growth	33.1/50		25.0/50	
Mathematics Growth	27.7/50		28.7/50	
Closing Gaps	64.7/100		64.5/100	
Reading Achievement Gaps	34.0/50		33.2/50	
Mathematics Achievement Gaps	30.7/50		31.3/50	
Graduation Rate Gaps	NA/NA		NA/NA	
On-Track and Postsecondary Readiness	91.8/100		88.8/100	
Graduation Rate (when available)	NA/NA		NA/NA	
Attendance Rate (when graduation not available)	77.1/80		74.6/80	
3rd Grade Reading Achievement	NA/NA		NA/NA	
8th Grade Mathematics Achievement	14.7/20		14.2/20	
ACT Participation and Performance	NA/NA		NA/NA	

Student Engagement Indicators	Total Deductions: 0
Test Participation Lowest Group Rate (goal ≥95%)	Goal met: no deduction
Absenteeism Rate (goal <13%)	Goal met: no deduction
Dropout Rate (goal <6%)	Goal met: no deduction

School Information

Grades	5-8
School Type	Middle School
Enrollment	427
<i>Race/Ethnicity</i>	
American Indian or Alaska Native	1.6%
Asian or Pacific Islander	2.6%
Black not Hispanic	6.8%
Hispanic	2.8%
White not Hispanic	86.2%
<i>Student Groups</i>	
Students with Disabilities	11.0%
Economically Disadvantaged	42.9%
Limited English Proficient	1.6%

Wisconsin Student Assessment System Percent Proficient and Advanced
 Includes Wisconsin Knowledge and Concepts Examination (WKCE) and Wisconsin Alternate Assessment for Students with Disabilities (WAA-SwD). WKCE college and career readiness benchmarks based on National Assessment of Educational Progress.
State proficiency rate is for all tested grades: 3-8 and 10



Notes: Overall Accountability Score is an average of Priority Area Scores, minus Student Engagement Indicator deductions. The average is weighted differently for schools that cannot be measured with all Priority Area Scores, to ensure that the Overall Accountability Score can be compared fairly for all schools. Accountability Ratings do not apply to Priority Area Scores. Details can be found at http://acct.dpi.wi.gov/acct_accountability.



Altoona Hi | Altoona

School Report Card | 2012-13 | Summary

Overall Accountability Score and Rating



Exceeds Expectations

Overall Accountability Ratings	Score
Significantly Exceeds Expectations	83-100
Exceeds Expectations	73-82.9
Meets Expectations	63-72.9
Meets Few Expectations	53-62.9
Fails to Meet Expectations	0-52.9

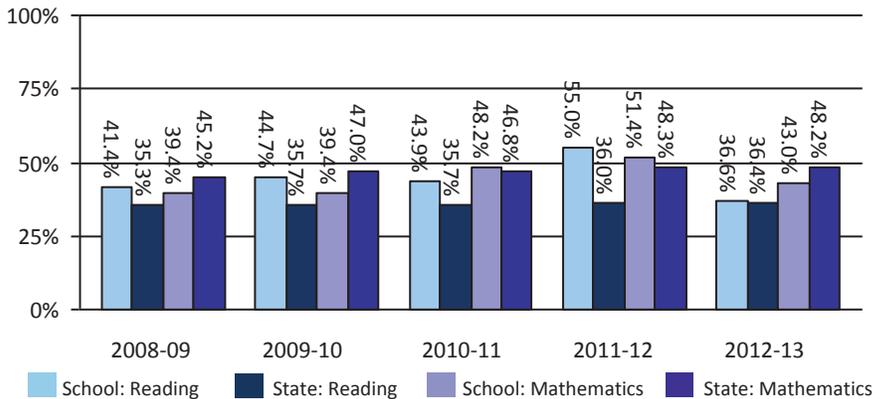
Priority Areas	School Score	Max Score	9-12 State	9-12 Max
Student Achievement	72.2/100		67.5/100	
Reading Achievement	35.4/50		32.2/50	
Mathematics Achievement	36.9/50		35.3/50	
Student Growth	NA/NA		NA/NA	
Reading Growth	NA/NA		NA/NA	
Mathematics Growth	NA/NA		NA/NA	
Closing Gaps	65.5/100		67.1/100	
Reading Achievement Gaps	31.5/50		16.5/25	
Mathematics Achievement Gaps	34.0/50		16.9/25	
Graduation Rate Gaps	NA/NA		33.7/50	
On-Track and Postsecondary Readiness	89.8/100		83.0/100	
Graduation Rate (when available)	77.1/80		71.6/80	
Attendance Rate (when graduation not available)	NA/NA		NA/NA	
3rd Grade Reading Achievement	NA/NA		NA/NA	
8th Grade Mathematics Achievement	NA/NA		NA/NA	
ACT Participation and Performance	12.7/20		11.4/20	

Student Engagement Indicators	Total Deductions: 0
Test Participation Lowest Group Rate (goal ≥95%)	Goal met: no deduction
Absenteeism Rate (goal <13%)	Goal met: no deduction
Dropout Rate (goal <6%)	Goal met: no deduction

School Information

Grades	9-12
School Type	Public High School
Enrollment	455
<i>Race/Ethnicity</i>	
American Indian or Alaska Native	0.7%
Asian or Pacific Islander	5.3%
Black not Hispanic	3.5%
Hispanic	1.8%
White not Hispanic	88.8%
<i>Student Groups</i>	
Students with Disabilities	9.9%
Economically Disadvantaged	31.6%
Limited English Proficient	0.7%

Wisconsin Student Assessment System Percent Proficient and Advanced
 Includes Wisconsin Knowledge and Concepts Examination (WKCE) and Wisconsin Alternate Assessment for Students with Disabilities (WAA-SwD). WKCE college and career readiness benchmarks based on National Assessment of Educational Progress.
State proficiency rate is for all tested grades: 3-8 and 10



Notes: Overall Accountability Score is an average of Priority Area Scores, minus Student Engagement Indicator deductions. The average is weighted differently for schools that cannot be measured with all Priority Area Scores, to ensure that the Overall Accountability Score can be compared fairly for all schools. Accountability Ratings do not apply to Priority Area Scores. Details can be found at http://acct.dpi.wi.gov/acct_accountability.



Altoona

District Report Card | 2012-13 | Summary

Overall Accountability Score and Rating



Meets Expectations

Overall Accountability Ratings	Score
Significantly Exceeds Expectations	83-100
Exceeds Expectations	73-82.9
Meets Expectations	63-72.9
Meets Few Expectations	53-62.9
Fails to Meet Expectations	0-52.9

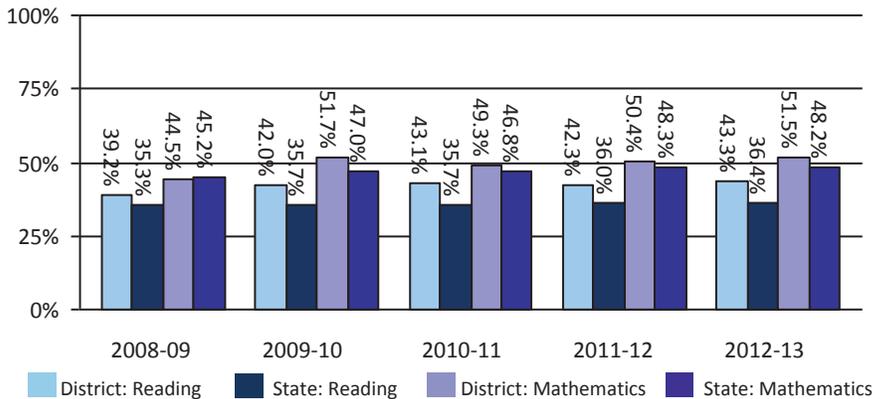
Priority Areas	District Score	Max Score	State Score	Max Score
Student Achievement	70.6/100		66.1/100	
Reading Achievement	32.9/50		29.7/50	
Mathematics Achievement	37.7/50		36.5/50	
Student Growth	64.5/100		60.6/100	
Reading Growth	34.8/50		29.9/50	
Mathematics Growth	29.7/50		30.7/50	
Closing Gaps	62.7/100		66.8/100	
Reading Achievement Gaps	31.5/50		16.8/25	
Mathematics Achievement Gaps	31.2/50		16.3/25	
Graduation Rate Gaps	NA/NA		33.7/50	
On-Track and Postsecondary Readiness	90.1/100		84.9/100	
Graduation Rate	38.6/40		35.8/40	
Attendance Rate	38.3/40		37.1/40	
3rd Grade Reading Achievement	3.2/5		2.8/5	
8th Grade Mathematics Achievement	3.7/5		3.5/5	
ACT Participation and Performance	6.3/10		5.7/10	

Student Engagement Indicators	Total Deductions: 0
Test Participation Lowest Group Rate (goal ≥95%)	Goal met: no deduction
Absenteeism Rate (goal <13%)	Goal met: no deduction
Dropout Rate (goal <6%)	Goal met: no deduction

District Information

Grades	K4-12
Locale	Suburb
Enrollment	1,582
<i>Race/Ethnicity</i>	
American Indian or Alaska Native	0.9%
Asian or Pacific Islander	3.2%
Black not Hispanic	6.4%
Hispanic	3.2%
White not Hispanic	86.2%
<i>Student Groups</i>	
Students with Disabilities	10.9%
Economically Disadvantaged	37.7%
Limited English Proficient	1.9%

Wisconsin Student Assessment System Percent Proficient and Advanced
 Includes Wisconsin Knowledge and Concepts Examination (WKCE) and Wisconsin Alternate Assessment for Students with Disabilities (WAA-SwD). WKCE college and career readiness benchmarks based on National Assessment of Educational Progress.
State proficiency rate is for all tested grades: 3-8 and 10



Notes: Overall Accountability Score is an average of Priority Area Scores, minus Student Engagement Indicator deductions. The average is weighted differently for districts that cannot be measured with all Priority Area Scores, to ensure that the Overall Accountability Score can be compared fairly for all districts. Accountability Ratings do not apply to Priority Area Scores. Details can be found at http://acct.dpi.wi.gov/acct_accountability.



School Report Card | 2012-13 | Notes

Priority Areas

- **Student Achievement** measures the level of knowledge and skills among students in the school, compared to state and national standards. It includes a composite of reading and mathematics performance by the “all students” group in the Wisconsin Student Assessment System (WSAS) for all tested grades in the school.
- **Student Growth** describes how much student knowledge of reading and mathematics in the school changes from year to year. It uses a point system that gives positive credit for students progressing toward higher performance levels, and negative credit for students declining below proficiency.
- **Closing Gaps** shows how the performance of student groups experiencing statewide gaps in achievement and graduation is improving in the school. It recognizes the importance of having all students improve, while focusing on the need to close gaps by lifting lower-performing groups. Specific race/ethnicity groups, students with disabilities, economically disadvantaged students, and English language learners are compared against their complementary groups at the state level.
- **On-Track and Postsecondary Readiness** indicates the success of students in the school in achieving educational milestones that predict postsecondary success. It includes the graduation rate for schools that graduate students, or the attendance rate for other schools. It also includes measures of third-grade reading and eighth-grade mathematics achievement, and ACT participation and performance, as applicable to the school.

Student Engagement Indicators

Student Engagement Indicators are measures outside the four Priority Areas that affect student success or the soundness of the report card. Each indicator has a goal, and schools that fail to meet that goal receive a point deduction from their Overall Accountability Score. Goals were set by looking at statewide data and establishing thresholds that identify schools contributing the most to lowering Wisconsin’s overall performance in the areas below.

- **Test Participation Rate:** Every school has a goal of 95 percent participation in the Wisconsin Student Assessment System (WSAS). The school’s performance is measured by the participation rate of the lowest-participating student group. If this rate is less than 95 percent, but at least 85 percent, five points are deducted from the school’s overall score; if this rate is less than 85 percent, 10 points are deducted.
- **Absenteeism Rate:** This indicator describes the proportion of students in the school who attend school less than 84.1 percent of the time. If the absenteeism rate in the school is 13 percent or more, five points are deducted. The absenteeism rate is different from the attendance rate because it measures students who are absent from school a certain amount of time, not how often students are present in school.
- **Dropout Rate:** The goal for all middle and high schools is to have a dropout rate of less than six percent. A school not meeting the goal has five points deducted from its score. Note that dropout rate is not the opposite of graduation rate. A dropout rate includes any student who leaves school in grades 7-12 without expecting to earn a high school diploma, while a graduation rate counts students who earn a high school diploma within a certain time (four or six years) after starting ninth grade.

Notes on this School Report Card

- The data presented in this report card are for public, state, and federal accountability purposes.
- Student performance on the Wisconsin Student Assessment System (WSAS) is the foundation of this report. WSAS data include results for both the Wisconsin Knowledge and Concepts Examination (WKCE) and the Wisconsin Alternate Assessment for Students with Disabilities (WAA-SwD).
- Starting in 2011-12, schools are held to a higher college and career readiness proficiency benchmark by aligning the cut scores of the WKCE to those of the National Assessment of Educational Progress (NAEP). These higher cut scores have been retroactively applied to show trends. The higher cut scores only apply to WKCE Reading and Mathematics scores, not the WAA-SwD, at this time.
- Some supplemental data that are not used for accountability calculations are presented in this report card for informational purposes in order to provide context. Additional data on student performance are available here: <http://wins.dpi.wi.gov/>.
- To protect student privacy, data for groups of fewer than 20 students are replaced by asterisks on public report cards.
- NA is used when data are Not Applicable. For example, a school that does not graduate students will have NA listed for graduation results.
- The analytical processes used in this report card are described in the Technical Guide and Interpretive Guide: http://acct.dpi.wi.gov/acct_accountability.
- State comparison scores shown on page 1 are shown for context only. They are not used to determine this school’s score or rating.
- In the future, the School Report Card will be web-based and will allow readers to click on features for more supplementary data.

Wisconsin Department of Public Instruction | dpi.wi.gov

Report cards for different types of schools or districts should not be directly compared.

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 Commons Addition 1827 Bartlett Avenue, Altoona, WI on the 21th day of October, 2013 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's office at 1903 Bartlett Avenue, Altoona, Wisconsin 54720. (Office hours are 8:00 a.m. to 3:00 p.m.)

Dated this 9th day of October, 2013

Michael Hilger
(District Clerk)

**School District of Altoona
Altoona, Wisconsin**

**Annual Meeting
October 21, 2013**

Treasurer's Report as of June 30, 2013

	General Fund 10	Special Projects Fund 21	Special Education Fund 27	Debt Service Fund 30	Food Service Fund 50	Trust Funds Fund 70	Community Service Fund 80
Assets							
Cash	\$1,524,954	\$13,433	\$60,303	\$167	\$207,302	\$29,458	\$14,100
Taxes Receivable	1,510,396		-				
Other Receivables	<u>295,078</u>	<u>-</u>	<u>208,014</u>	<u>15,326</u>	<u>10,940</u>	<u>-</u>	<u>-</u>
Total Assets	\$3,330,429	\$13,433	\$268,316	\$15,493	\$218,242	\$29,458	\$14,100
Liabilities							
Accounts Payable	\$2,422,120	-	\$268,316		\$2,911		\$1,403
Deferred Revenue	4,765						
Due to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	\$2,426,885	\$0	\$268,316	\$0	\$2,911	\$0	\$1,403
Fund Balance	\$903,544	\$13,433	\$0	\$15,493	\$215,332	\$29,458	\$12,697

Uncollected Local Property Taxes

At June 30, 2013, uncollected local property taxes aggregating \$1,510,396.18 were due the school district for the year ended. This represents a increase of \$35,142.34 over the amount one year earlier. The balance of \$1,510396.18 was received August 20, 2013.

SCHOOL DISTRICT OF ALTOONA
2013-14 Budget

GENERAL FUND (FUND 10)	2011-12	2012-13	2013-14	Percent Increase/Decrease
	<u>Audited</u>	<u>Unaudited</u>	<u>Budget</u>	
Beginning Fund Balance (Account 930000)	3,053,326.44	2,608,405.16	903,543.90	
Fund Balance, Unreserved-Designated	-	-	-	
Fund Balance, Unreserved-Designated	<u>2,608,405.16</u>	<u>903,543.90</u>	<u>1,402,611.90</u>	
TOTAL ENDING FUND BALANCE (Account 930000)	<u>2,608,405.16</u>	<u>903,543.90</u>	<u>1,402,611.90</u>	
REVENUES AND OTHER FINANCING SOURCES				
Local Sources				
210 Taxes	3,918,985.12	1,773,124.96	4,699,178.00	165%
260 Non-Capital Sales	2,146.51	168.00	200.00	19%
270 School Activity Income	37,832.60	31,910.80	29,290.00	-8%
280 Earnings on Investments	2,020.33	1,953.02	1,500.00	-23%
290 Other Revenue - Local Sources	<u>25,603.40</u>	<u>24,680.51</u>	<u>99,230.00</u>	302%
Subtotal Local Sources	3,986,587.96	1,831,837.29	4,829,398.00	164%
Interdistrict Payments				
340 Payments for Services	<u>1,085,975.40</u>	<u>1,047,554.66</u>	<u>1,000,000.00</u>	-5%
Subtotal Interdistrict Payments	1,085,975.40	1,047,554.66	1,000,000.00	-5%
Intermediate Sources				
510 Transit of Aids	<u>63,735.44</u>	<u>59,017.00</u>	<u>45,500.00</u>	-23%
Subtotal Intermediate Sources	63,735.44	59,017.00	45,500.00	-23%
State Sources				
610 State Aid - Categorical	69,732.47	68,133.00	166,000.00	144%
620 State Aid - General	9,290,077.00	9,810,578.00	10,506,526.00	7%
630 Special Project Grants	0.00	21,460.99	0.00	
650 State "SAGE" Aid	457,550.69	419,415.57	400,000.00	-5%
690 Other Revenue - State Sources	<u>13,424.00</u>	<u>15,037.00</u>	<u>14,316.00</u>	-5%
Subtotal State Sources	9,830,784.16	10,334,624.56	11,086,842.00	7%
Federal Sources				
730 DPI Special Projects Grants	-	-	63,060.00	
750 ESEA	200,709.13	197,270.46	333,257.00	69%
780 Federal Aid - Not Through DPI	<u>4,164.00</u>	-	<u>0.00</u>	0%
Subtotal Federal Sources	204,873.13	197,270.46	396,317.00	101%
Other Financing Sources				
860 Compensation for Sale or Loss of Fixed Assets	-	<u>293,800.00</u>	-	100%
	-	293,800.00	-	100%
Other Revenue				
960 Adjustments	19,936.00	15,747.00	12,000.00	-24%
970 Refund of Disbursement	35,079.63	41,134.59	10,000.00	-76%
990 Other Miscellaneous Revenues	<u>1,500.00</u>	<u>3,179.43</u>	<u>500.00</u>	-84%
Subtotal Other Revenue	56,515.63	60,061.02	22,500.00	-63%
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>15,228,471.72</u>	<u>13,824,164.99</u>	<u>17,380,557.00</u>	26%

SCHOOL DISTRICT OF ALTOONA
2013-14 Budget

EXPENDITURES AND OTHER FINANCING USES	2011-12	2012-13	2013-14	Percent
<i>Instruction</i>	<u>Audited</u>	<u>Unaudited</u>	<u>Budget</u>	<u>Increase/ Decrease</u>
110000 Undifferentiated Curriculum	2,936,020.59	3,006,486.01	3,593,513.00	20%
120000 Regular Curriculum	4,098,450.39	3,698,586.23	4,055,209.00	10%
130000 Vocational Curriculum	369,426.53	351,968.89	378,473.00	8%
140000 Physical Curriculum	370,277.36	354,328.02	386,062.00	9%
160000 Co-Curricular Activities	227,465.03	192,387.54	214,586.00	12%
170000 Other Special Needs	<u>77,720.85</u>	<u>85,854.68</u>	<u>95,032.00</u>	11%
Subtotal Instruction	8,079,360.75	7,689,611.37	8,722,875.00	13%
Support Services				
210000 Pupil Services	486,119.94	468,619.59	500,242.00	7%
220000 Instructional Staff Services	950,287.99	994,879.86	995,936.00	0%
230000 General Administration	360,653.68	359,932.67	380,334.00	6%
240000 School Building Administration	755,791.53	748,947.78	752,362.00	0%
250000 Business Administration	2,261,865.97	2,401,982.43	2,703,169.00	13%
260000 Central Services	37,810.82	69,506.65	71,680.00	3%
270000 Insurance and Judgments	160,774.97	143,962.81	161,750.00	12%
280000 Debt Services	966.66	333.34	68,300.00	20390%
290000 Other Support Services	<u>13,507.63</u>	<u>12,604.00</u>	<u>22,914.00</u>	82%
Subtotal Support Services	5,027,779.19	5,200,769.13	5,656,687.00	9%
Non - Program Transactions				
410000 Transfer to Another Fund	1,687,266.29	1,530,257.36	1,380,949.00	-10%
430000 Purchased Instructional Services	<u>878,986.77</u>	<u>1,108,388.39</u>	<u>1,120,978.00</u>	1%
Subtotal Non - Program Transactions	2,566,253.06	2,638,645.75	2,501,927.00	-5%
TOTAL EXPENDITURES AND OTHER FINANCING USES	15,673,393.00	15,529,026.25	16,881,489.00	9%
NET REVENUES OVER (UNDER) EXPENDITURES	(444,921.28)	(1,704,861.26)	499,068.00	-129%
SPECIAL REVENUE FUND (FUND 21)				
Beginning Fund Balance (Account 930000)	13,124.13	11,861.13	13,433.47	13%
Fund Balance, Unreserved-Designated	<u>11,861.13</u>	<u>13,433.47</u>	<u>1,572.47</u>	-88%
TOTAL ENDING FUND BALANCE (Account 930000)	11,861.13	13,433.47	1,572.47	-88%
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,143.68	12,688.02	-	-100%
TOTAL EXPENDITURES AND OTHER FINANCING USES	19,406.68	11,115.68	11,861.00	7%
NET REVENUES OVER (UNDER) EXPENDITURES	(1,263.00)	1,572.34	(11,861.00)	-854%
SPECIAL EDUCATION FUND (FUND 27)				
Beginning Fund Balance (Account 930000)	-	-	-	
Fund Balance, Unreserved-Undesignated	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL ENDING FUND BALANCE (Account 930000)	-	-	-	
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,475,710.08	2,417,762.48	2,540,035.00	5%

SCHOOL DISTRICT OF ALTOONA 2013-14 Budget

EXPENDITURES AND OTHER FINANCING USES	2011-12 <u>Audited</u>	2012-13 <u>Unaudited</u>	2013-14 <u>Budget</u>	Percent Increase/ Decrease
Instruction				
150000 Special Education Curriculum	1,523,861.89	1,650,750.50	1,998,983.00	21%
Subtotal Instruction	1,523,861.89	1,650,750.50	1,998,983.00	21%
Support Services				
210000 Pupil Services	276,371.09	257,141.22	255,223.00	-1%
220000 Instructional Staff Services	188,539.10	125,751.61	145,865.00	16%
250000 Business Administration	42,870.52	52,652.60	59,826.00	14%
Subtotal Support Services	507,780.71	435,545.43	460,914.00	6%
Non-Program Transactions				
430000 Purchased Instructional Services	432,823.97	322,442.41	80,138.00	-75%
490000 Other Non-Program Transactions	11,243.51	9,024.14	0.00	-100%
Subtotal Non-Program Transactions	444,067.48	331,466.55	80,138.00	-76%
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,475,710.08	2,417,762.48	2,540,035.00	5%
NET REVENUES OVER (UNDER) EXPENDITURES	-	-	-	
DEBT SERVICE FUND (FUND 30)				
Beginning Fund Balance (Account 930000)	212,666.58	130,189.69	15,493.43	-88%
Fund Balance, Unreserved-Designated	130,189.69	15,493.43	34,702.43	124%
TOTAL ENDING FUND BALANCE (Account 930000)	130,189.69	15,493.43	34,702.43	124%
REVENUES AND OTHER FINANCING SOURCES				
130 Operating Transfer-In	197,776.07	9,214.63	-	-100%
210 Taxes	775,000.00	3,100,000.00	299,200.00	-90%
280 Interest on Investment	315.46	138.85	-	-100%
290 Other Revenues-Local Sources	13,339.74	8,959.00	-	-100%
870 Long Term Debt Proceeds	-	-	-	0%
TOTAL REVENUES AND OTHER FINANCING SOURCES	986,431.27	3,118,312.48	299,200.00	-90%
EXPENDITURES AND OTHER FINANCING USES				
281000 Long-Term Capital Debt	776,654.74	3,233,008.74	279,991.00	-91%
289000 Other Long-Term Debt	292,253.42	-	-	0%
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,068,908.16	3,233,008.74	279,991.00	-91%
NET REVENUES OVER (UNDER) EXPENDITURES	(82,476.89)	(114,696.26)	19,209.00	-117%
FOOD SERVICE FUND (Fund 50)				
Beginning Fund Balance (Account 930000)	188,469.15	184,191.73	246,271.39	34%
Fund Balance, Unreserved-Designated	184,191.73	246,271.39	246,528.39	0%
TOTAL ENDING FUND BALANCE (Account 930000)	184,191.73	246,271.39	246,528.39	0%

SCHOOL DISTRICT OF ALTOONA
2013-14 Budget

	<u>2011-12</u> <u>Audited</u>	<u>2012-13</u> <u>Unaudited</u>	<u>2013-14</u> <u>Budget</u>	
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>685,262.95</u>	<u>685,262.95</u>	<u>617,980.00</u>	-10%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>689,540.37</u>	<u>623,183.29</u>	<u>617,723.00</u>	-1%
NET REVENUES OVER (UNDER) EXPENDITURES	<u>(4,277.42)</u>	<u>62,079.66</u>	<u>257.00</u>	-100%
AGENCY FUND (Fund 60)				
700000 Assets	<u>88,594.65</u>	<u>73,034.14</u>	<u>73,034.14</u>	0%
800000 Liabilities	<u>88,594.65</u>	<u>73,034.14</u>	<u>73,034.14</u>	0%
EMPLOYEE BENEFIT TRUST FUND (Fund 73)				
Beginning Fund Balance (Account 930000)	373,102.05	418,698.70	20,735.21	
Fund Balance, Unreserved-Designated	<u>418,698.70</u>	<u>20,735.21</u>	<u>21,735.21</u>	
TOTAL ENDING FUND BALANCE (Account 930000)	<u>418,698.70</u>	<u>20,735.21</u>	<u>21,735.21</u>	
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>742,286.24</u>	<u>-</u>	<u>251,000.00</u>	100%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>696,689.59</u>	<u>397,963.49</u>	<u>250,000.00</u>	-37%
NET REVENUES OVER (UNDER) EXPENDITURES	<u>45,596.65</u>	<u>(397,963.49)</u>	<u>1,000.00</u>	-100%
COMMUNITY SERVICE FUND (Fund 80)				
Beginning Fund Balance (Account 930000)	32,601.83	34,402.68	12,697.00	
Fund Balance, Unreserved-Designated	<u>34,402.68</u>	<u>12,697.00</u>	<u>-</u>	
TOTAL ENDING FUND BALANCE (Account 930000)	<u>34,402.68</u>	<u>12,697.00</u>	<u>-</u>	
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>85,030.68</u>	<u>50,000.00</u>	<u>50,000.00</u>	0%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>83,229.83</u>	<u>71,705.68</u>	<u>62,697.00</u>	-13%
NET REVENUES OVER (UNDER) EXPENDITURES	<u>1,800.85</u>	<u>(21,705.68)</u>	<u>(12,697.00)</u>	-42%
PACKAGE AND COOPERATIVE PROGRAM FUND (Fund 99)				
Beginning Fund Balance (Account 930000)	-	-	-	0%
Fund Balance, Reserved	<u>-</u>	<u>-</u>	<u>-</u>	0%
TOTAL ENDING FUND BALANCE (Account 930000)	<u>-</u>	<u>-</u>	<u>-</u>	0%
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>25,515.29</u>	<u>-</u>	<u>-</u>	-100%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>25,515.29</u>	<u>-</u>	<u>-</u>	-100%
NET REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	-100%

SCHOOL DISTRICT OF ALTOONA
2013-14 Budget

	<u>2011-12</u> <u>Audited</u>	<u>2012-13</u> <u>Unaudited</u>	<u>2013-14</u> <u>Budget</u>	Percent Increase/ Decrease
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,246,851.91	20,108,190.92	21,138,772.00	5%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>20,706,877.71</u>	<u>22,283,765.61</u>	<u>20,643,796.00</u>	-7%
NET REVENUES OVER (UNDER) EXPENDITURES	<u>(460,025.80)</u>	<u>(2,175,574.69)</u>	<u>494,976.00</u>	-123%

PROPOSED PROPERTY TAX LEVY

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

	Actual 2011-12	Actual 2012-13	Proposed 2013-14	
General Fund	3,889,268.00	1,739,127.00	4,699,178.00	170%
Debt Service Fund	775,000.00	3,100,000.00	299,200.00	-90%
Community Service Fund	<u>85,000.00</u>	<u>50,000.00</u>	<u>50,000.00</u>	0%
Total School Tax Levy	4,749,268.00	4,889,127.00	5,048,378.00	3.26%
Percent increase/decrease over prior year	-0.44%	2.94%	3.26%	

Resolution for Adoption of Tax Levy

Be it resolved by the School District of Altoona that a tax levy of \$5,048,378 be levied on the taxable property of the district for school purposes for the 2013-14 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

Suggested Resolution C

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 2014 Annual Meeting Date/Time

Be it resolved by the school board of the School District of Altoona that the 2014 annual meeting be held on the fourth Monday of October of the year 2014 at 6:30 p.m.

Introduced by: _____

Seconded by: _____

Date: _____

Signed: _____

District Clerk

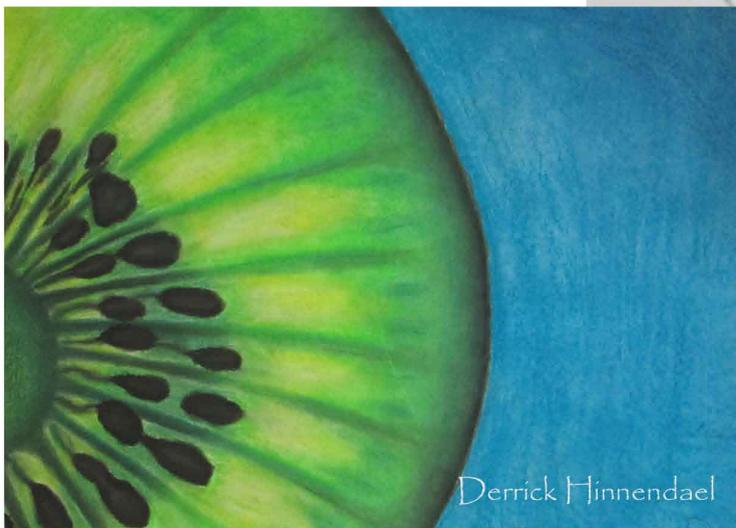


Emily Jaenke



Nhung Tran

Supplemental Information



Derrick Hinnendael



Hannah Martin

Artwork by Altoona High School Students



Whittney Kallenbach

Brochure design by Kimberly Youngberg,
Altoona High School Art Instructor

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.

2012-13 Property Tax		1,739,127
2012-13 State Aid	+	<u>9,825,615</u>
BASE	=	11,564,742
Divide by three year average student membership (2010, 2011, 2012)	/	<u>1,461</u>
Base per member	=	7,916
Per member increase	+	<u>75</u>
Low Revenue Increase	+	<u>1,109</u>
New maximum base per member	=	9,100
New three year average student membership (2011, 2012, 2013)	x	<u>1,475</u>
Revenue Limit	=	13,422,500
Prior Year Carryover	+	<u>1,797,520</u>
MAXIMUM REVENUE PER MEMBER		15,220,020
State Aid for 2013-14	-	10,520,842
ALLOWABLE FUND 10 LOCAL TAX LEVY	=	4,699,178

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

Fund 10 - General Fund

Balance Sheet		Beginning Balance	2012-13 FY Activity	Ending Balance
Assets				
10	711000 CASH	14,603.49	(1,218,628.43)	184,536.49
10	711210 PETTY CASH	300.00		300.00
10	712100 WELLS FARGO SAVINGS	2,104,901.23	(809,084.41)	1,295,816.82
10	712200 LOCAL GOVERNMENT POOL INVSMNT	46,622.94	(4,468.01)	42,154.93
10	712203 WISC LIQUID ASSET FUND	2,146.17		2,146.17
10	713100 TAXES RECEIVABLE	1,489,812.07	20,584.11	1,510,396.18
10	714027 Due to/from Fund 27	11,354.63	(11,354.63)	
10	714050 Due to/from 50	304.00	(304.00)	
10	715426 Due from CESA-Perkin/STW	1,419.27	10,254.73	11,674.00
10	715500 DUE FROM STATE - COMPUTER AID	13,424.00	1,613.00	15,037.00
10	715556 DUE FROM STATE - GEN AID	179,426.00	972.00	180,398.00
10	715601 DUE FROM TITLE I	80,139.77	(1,643.88)	78,495.89
10	715615 DUE FROM FEDERAL GOVERNMENT	43,825.39	(43,825.39)	
10	715628 DUE FROM MS PTO	(722.50)	(367.30)	(1,089.80)
10	715629 DUE FROM STATE AODA		11,460.99	11,460.99
10	715630 DUE FROM ELM PTO	268.21	(770.67)	(502.46)
10	715631 ALTOONA EDUCATION FOUNDATION	10.20		10.20
10	715632 IMPLICIT RATE		(405.52)	(405.52)
Liabilities				
10	811100 TEMPORARY NOTES PAYABLE		(1,000,000.00)	(1,000,000.00)
10	811200 ACCOUNTS PAYABLE	(427.65)	(25,963.60)	(26,391.25)
10	811611 FICA	(65,350.90)	(1,840.08)	(67,190.98)
10	811614 SECTION 125 CAFETERIA PLAN	13,461.72	(17,538.84)	(4,077.12)
10	811621 STATE TEACHERS RETIREMENT FUND	(47,496.67)	(71,970.20)	(119,466.87)
10	811622 WISCONSIN RETIREMENT FUND	(4,959.04)	(10,911.93)	(15,870.97)
10	811631 HEALTH INSURANCE	(336,521.88)	62,882.89	(273,638.99)
10	811632 OPEB	(35,785.00)	35,785.00	
10	811634 LIFE INSURANCE	(650.00)	(77.80)	(727.80)
10	811800 ACCRUED PR PAYABLE-NET PAY	(895,291.93)	(16,543.27)	(911,835.20)
10	816200 DEFERRED REVENUE	(3,720.00)	(1,045.00)	(4,765.00)
10	816902 CHILDRENS COUNCIL	(2,688.36)	(232.45)	(2,920.81)
Fund Equity				
10	933000 UNRESERVED - UNDESIGNATED	(2,608,405.16)	1,704,861.26	(903,543.90)
		2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Revenues				
10	211 PROPERTY	3,889,268.00	1,739,127.00	4,699,178.00
10	213 MOBILE HOME	29,717.12	33,997.96	25,000.00
10	264 NON CAPITAL SURPLUS PROP SALES	2,146.51	168.00	200.00
10	271 CO-CURRICULAR ADMISSIONS	37,832.60	31,910.80	29,290.00
10	280 INTEREST ON INVESTMENT	2,020.33	1,953.02	1,500.00
10	291 GIFTS			75,000.00
10	292 STUDENT FEES	13,591.50	13,421.60	13,000.00

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

			2011-12	2012-13	2013-14
			Audited	Unaudited	Budget
10	293	RENTAL-VOCATIONAL	3,200.00	3,200.00	3,200.00
10	295	SUMMER SCHOOL FEES	8,550.00	7,980.00	7,980.00
10	297	STUDENT FINES	261.90	78.91	50.00
10	345	OPEN ENROLLMENT REVENUE	1,085,975.40	1,047,554.66	1,000,000.00
10	517	FEDERAL AID THROUGH CESA	63,735.44	59,017.00	45,500.00
10	540	PAYMENT FOR SERVICES		800.00	
10	612	TRANSPORTATION-STATE	20,479.47	20,124.00	19,000.00
10	613	LIBRARY-STATE	49,253.00	48,009.00	47,000.00
10	619	Other State Catagorical Aid			100,000.00
10	621	EQUALIZATION-STATE	9,290,077.00	9,810,578.00	10,506,526.00
10	630	SPECIAL PROJECTS GRANT		21,460.99	
10	650	SAGE GRANT	457,550.69	419,415.57	400,000.00
10	691	COMPUTER AID	13,424.00	15,037.00	14,316.00
10	730	SPECIAL PROJECTS GRANTS			63,060.00
10	751	ESEA TITLE I	200,709.13	197,270.46	333,257.00
10	780	Federal Aid other than DPI	4,164.00		
10	860	SALES OF FIXED ASSETS		293,000.00	
10	964	INSURANCE REIMBURSEMENT	19,936.00	15,747.00	12,000.00
10	971	REVENUE-AIDABLE	35,079.63	41,134.59	10,000.00
10	990	Other Miscellaneous Revenue	1,500.00	3,179.43	500.00
Total Revenue			15,228,471.72	13,824,164.99	17,405,557.00
Expenditures			2011-12	2012-13	2013-14
Fd	Func	Func	Audited	Unaudited	Budget
10	110000	UNDIFF CURRICULUM	298,678.77	319,392.82	320,302.00
10	110100	GRADE 1	577,155.34	515,780.86	609,131.00
10	110101	KINDERGARTEN	576,906.17	601,579.68	701,649.00
10	110102	4K	13,192.68	25,989.65	26,150.00
10	110126	ES Science		85,170.36	
10	110200	GRADE 2	608,009.57	555,081.69	554,171.00
10	110300	GRADE 3	502,051.63	556,758.19	661,410.00
10	110400	GRADE 4	360,026.43	346,732.76	
10	110450	MULTI AGE CLASSROOMS			720,700.00
10	120000	REGULAR CURRICULUM	241,937.81	262,675.39	521,381.00
10	120500	GRADE 5	341,647.49	341,043.56	
10	120600	GRADE 6	345,460.90	331,096.45	337,195.00
10	121000	ART	261,961.63	249,296.99	263,140.00
10	121100	ART - K-1	1,130.87	735.98	
10	122000	ENGLISH	883,541.36	835,461.73	891,591.00
10	122100	LANGUAGE SKILLS	73,898.30		5,498.00
10	123000	SPANISH	188,402.40	179,633.36	252,563.00
10	123100	FOREIGH LANGUAGES			72,500.00
10	124000	MATH	437,647.38	418,437.81	482,657.00
10	125100	MUSIC-GENERAL	113,231.15	102,613.15	80,701.00
10	125400	MUSIC-VOCAL	102,893.07	(94,495.02)	62,411.00

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

	2011-12	2012-13	2013-14
	Audited	Unaudited	Budget
10 125500 MUSIC-INSTRUMENTAL	98,489.91	93,778.66	102,122.00
10 125510 MUSIC - IS MS	103,440.72	98,875.75	106,957.00
10 126000 SCIENCE	457,254.09	450,682.93	444,696.00
10 127000 SOCIAL STUDIES	447,513.31	424,060.49	429,297.00
10 127900 Other Social Sciences		4,689.00	2,500.00
10 132700 BUSINESS EDUCATION	280,453.73	266,368.63	285,027.00
10 136320 TECHNOLOGY EDUCATION	88,972.80	85,600.26	93,446.00
10 141000 HEALTH	38,938.53	38,681.89	55,381.00
10 143000 PHYSICAL EDUCATION	317,098.12	299,843.17	316,035.00
10 146900 SAFETY-CROSSING GUARDS	14,240.71	15,802.96	14,646.00
10 161000 VOCAL-INSTRUM COORDINATOR	7,724.91	5,327.78	5,752.00
10 161100 GRADUATION/PROM COORDINATOR	5,127.19	5,493.82	3,865.00
10 161306 DRAMA DEPARTMENT	4,803.54	2,484.13	4,448.00
10 161322 NATIONAL HONOR SOCIETY	2,520.87	2,454.28	2,533.00
10 161337 STUDENT NEWSPAPER		(2.11)	
10 161338 YEARBOOK	4,192.40	4,203.14	4,549.00
10 161339 FORENSICS	7,937.08	7,849.51	7,735.00
10 161341 DESTINATION IMAGINATION		50.00	
10 161342 Chess Club	282.75	568.15	537.00
10 161390 T.R.A.C.K.	839.13	412.79	625.00
10 162000 Athletics DW	10,569.47	7,392.00	7,500.00
10 162101 SHOW CHOIR	4,508.27	3,641.89	4,500.00
10 162105 BASKETBALL-GIRLS	15,551.66	14,477.54	13,252.00
10 162117 SOFTBALL-GIRLS	11,081.78	8,990.00	8,847.00
10 162118 GIRLS TENNIS	11,071.38	10,778.55	10,505.00
10 162119 TRACK-GIRLS	5,633.37	6,457.36	5,197.00
10 162120 DANCE	3,528.84	3,207.41	3,213.00
10 162121 VOLLEYBALL-GIRLS	16,193.96	12,974.29	13,352.00
10 162122 FLAGS	896.68	896.72	901.00
10 162123 ICE HOCKEY-GIRLS			14,200.00
10 162204 BASEBALL-BOYS	11,132.98	9,302.30	9,712.00
10 162205 BASKETBALL-BOYS	15,993.01	15,346.12	14,835.00
10 162210 FOOTBALL-BOYS	19,104.91	19,277.02	17,377.00
10 162212 GOLF-BOYS	4,125.24	5,053.88	4,085.00
10 162218 BOYS TENNIS	6,695.75	5,359.70	6,946.00
10 162219 TRACK-BOYS	8,064.99	6,791.97	5,987.00
10 162222 WRESTLING-BOYS	2,304.78		425.00
10 162223 ICE HOCKEY-BOYS	26,581.66	9,612.30	21,059.00
10 162308 CROSS COUNTRY-BOTH	6,251.71	6,661.89	6,573.00
10 162390 TOURNAMENT-ALL SPORTS	6,226.88	7,978.07	6,588.00
10 162400 WEIGHT ROOM	5,533.83	5,682.25	5,799.00
10 164311 STUDENT COUNCIL	2,986.01	3,664.79	3,689.00
10 172000 GIFTED & TALENTED	77,720.85	85,854.68	95,032.00
10 211100 DIRECTION OF PUPIL SERVICES	93,370.89	90,278.81	96,842.00

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

	2011-12	2012-13	2013-14
	Audited	Unaudited	Budget
10 211110 SUBS/TESTING	3,818.60	7,251.02	4,790.00
10 213000 GUIDANCE/COUNSELOR	329,013.05	310,222.03	335,308.00
10 213800 SUP SERVICE/TEACHER ADVISEE	268.02	72.12	100.00
10 214400 Nursing	58,651.29	58,343.88	63,202.00
10 219100 OTHER SUPPORT SERVICES	998.09	2,451.73	
10 221001 PERKINS/SCHOOL TO WORK	11,501.20	11,708.40	
10 221208 SAFE & DRUG FREE SCHOOLS	1,259.39	1,930.87	
10 221210 CURRICULUM DEVELOPMENT	17,125.00	21,067.50	54,225.00
10 221220 PLANNING & EVALUATION		6,610.80	8,000.00
10 221230 GIFTED AND TALENTED	886.00	886.00	886.00
10 221240 INSTRUCTIONAL COMPUTING	8,175.00	8,420.00	8,725.00
10 221300 Instructional Staff Training	1,804.53	8,296.18	14,669.00
10 221320 AODA TRAINING & DEV	10,070.68	10,443.23	
10 221390 MENTORING	5,264.23	6,285.94	5,691.00
10 221400 STAFF DEVELOPMENT	71,792.28	46,938.63	78,168.00
10 221910 TECHNOLOGY/COORDINATOR	410,985.59	402,269.10	314,680.00
10 221920 DATA MANAGEMENT		21,019.93	34,660.00
10 222200 SCHOOL LIBRARY	318,968.59	358,099.27	388,729.00
10 222210 SCIMATECH RESOURCE CENTER	4,444.00	4,444.00	4,444.00
10 223100 ATHLETICS SUPERVISION AND COOR	85,025.50	75,044.60	80,073.00
10 223710 VOC EDUC ADM/CESA	2,986.00	2,986.00	2,986.00
10 223720 CLUSTER COORDINATION		8,429.41	
10 231100 BOARD MEMBERS	49,323.08	34,982.10	38,500.00
10 231400 BOARD OF EDUCATION/ELECT	965.95	516.00	2,000.00
10 231500 BOARD OF EDUCATION/LEGAL	9,255.60	17,380.50	12,000.00
10 231700 BOARD OF EDUCATION/AUDIT	18,040.00	16,220.00	18,000.00
10 232100 ADMINISTRATOR	258,731.20	266,419.16	280,166.00
10 232200 SCHOOL IMPROVEMENT	20,213.03	20,760.95	23,816.00
10 239000 IASA TITLE I	4,124.82	3,653.96	5,852.00
10 241000 PRINCIPAL	640,640.81	656,213.67	642,177.00
10 241100 DEAN OF STUDENTS	106,422.72	84,006.07	101,457.00
10 249000 ALTERNATIVE SC/CESA PAYMENT	8,728.00	8,728.04	8,728.00
10 252000 FISCAL	214,460.92	228,821.79	479,798.00
10 252100 SECTION 125 ADMIN COSTS	2,113.90	1,688.08	2,500.00
10 252105 HRA ADMIN		8,829.73	6,500.00
10 253000 OPERATION	2,411.00	2,411.00	2,815.00
10 253300 OPERATIONS	771,747.21	790,431.87	823,637.00
10 254200 MAINTENANCE/SITES	103,322.90	158,396.91	110,404.00
10 254300 MAINTENANCE/BUILDING	607,334.92	449,785.15	505,305.00
10 254410 INSTRUCTIONAL EQUIPMENT	2,689.79	3,103.39	3,200.00
10 254490 OTHER EQUIPMENT	78,751.04	84,741.73	69,000.00
10 254500 MAINTENANCE/VEHICLE	12,559.48	11,646.38	17,500.00
10 255200 FACILITY ACQUISITION/REMODEL			175,000.00
10 255400 FACILITIES/RENTAL	10,800.00	8,400.00	

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

	2011-12	2012-13	2013-14
	Audited	Unaudited	Budget
10 256210 TRANSPORTATION/FLEET	253,386.84	157,521.01	
10 256240 CO-CURRICULAR ACTIVITIES	24,444.96	12,174.56	
10 256270 FIELD TRIPS	7,809.06	3,783.34	
10 256300 Pupil Tran-Vehicle Acquisition	60,829.03	117,636.24	
10 256600 PUPIL TRAN - VEHICLE SERVICING	65,464.85	35,195.04	
10 256710 CONTRACTED HOME TO SCHOOL		260,516.65	445,200.00
10 256730 PARENT CONTRACT TRANSPORTATION	3,824.00	3,348.00	6,000.00
10 256740 CO-CURRICULAR	4,114.26	29,455.71	25,000.00
10 256770 FIELD TRIPS - Contracted		7,186.51	5,780.00
10 256800 PUPIL TRANSPORTATION INSURANCE	13,115.00	5,392.00	
10 258100 COOPERATIVE PURCHASING	880.00	880.00	880.00
10 258300 DELIVERY/CESA	1,430.00	1,380.00	1,300.00
10 258500 MAIL/POSTAGE	20,376.81	19,257.34	23,350.00
10 262100 EDUCATIONAL TECHNOLOGY	4,020.00	4,150.00	4,300.00
10 263300 TELEPHONE	28,400.82	23,411.34	24,500.00
10 263310 DISTANCE LEARNING	3,640.00	3,745.03	3,880.00
10 266000 DATA PROCESSING/DISTRICT	1,750.00	38,200.28	39,000.00
10 270000 INSURANCE/DISTRICT	160,774.97	143,962.81	161,750.00
10 283000 Long Term Operational Debt	966.66	333.34	68,300.00
10 291000 EARLY RETIREMENT	10,585.63	9,690.00	10,000.00
10 292000 ADMINISTRATION/CESA	2,922.00	2,914.00	2,914.00
10 292100 Other Retiree Payments			10,000.00
10 411000 Operating Transfer	1,687,266.29	1,530,257.36	1,380,949.00
10 431000 General Tuition-Non Open Enrol	284,283.77	407,249.89	410,978.00
10 435000 OPEN ENROLLMENT	594,703.00	701,138.50	710,000.00
Total Expenditures	15,673,393.00	15,529,026.25	16,881,489.00
NET INCOME (LOSS)	(444,921.28)	(1,704,861.26)	524,068.00

Fund 21 - Special Revenue Trust Fund - Gifts and Donations

	Beginning	2012-13	Ending
Balance Sheet	Balance	FY Activity	Balance
Assets			
21 711000 CASH	11,861.13	1,572.34	13,433.47
Fund Equity			
21 933000 UNRESERVED - UNDESIGNATED	(11,861.13)	(1,572.34)	(13,433.47)
	2011-12	2012-13	2013-14
Revenues	Audited	Unaudited	Budget
21 291 GIFTS	8,500.00	2,584.25	
21 280 INTEREST ON INVESTMENT	16.36	-	-
21 291 Total Revenue	9,627.32	10,103.77	-
Expenditures			
21 110000 UNDIFF CURRICULUM	9,326.85	324.00	65.00
21 110100 GRADE 1		399.99	
21 110200 GRADE 2	289.45	250.00	210.00
21 120000 REGULAR CURRICULUM	753.91	494.69	345.00

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

	<u>2011-12</u> <u>Audited</u>	<u>2012-13</u> <u>Unaudited</u>	<u>2013-14</u> <u>Budget</u>
21 120600 GRADE 6			790.00
21 121000 ART		600.00	
21 123000 SPANISH		478.71	
21 126000 SCIENCE	3,527.81		82.00
21 162223 ICE HOCKEY-BOYS			210.00
21 172000 GIFTED & TALENTED		60.00	
21 213000 GUIDANCE/COUNSELOR	1,529.64	7,762.25	1,895.00
21 213900 GUIDANCE/TUTORING	180.00		
21 214400 Nursing	450.37	446.04	5,895.00
21 221400 STAFF DEVELOPMENT	472.10		
21 222200 SCHOOL LIBRARY	500.00		25.00
21 223100 ATHLETICS SUPERVISION AND COOR	465.00	300.00	2,076.00
21 241000 PRINCIPAL	552.70		
21 257220 FOOD SERVICE/LUNCH	1,358.85		
21 264900 Fitness and Wellness Plan	-	-	268.00
Total Expenditures	<u>19,406.68</u>	<u>11,115.68</u>	<u>11,861.00</u>
NET INCOME (LOSS)	(9,779.36)	(1,011.91)	(11,861.00)

Fund 27 - Special Education

	<u>Beginning</u> <u>Balance</u>	<u>2012-13</u> <u>FY Activity</u>	<u>Ending</u> <u>Balance</u>
Balance Sheet			
Assets			
27 711000 CASH		(202,303.37)	60,302.53
27 715421 Due from CESA-MAC	153,292.09	(153,292.09)	
27 715452 DUE FROM CESA MAC		100,790.21	100,790.21
27 715608 IDEA-Flow Through	87,331.16	19,892.37	107,223.53
27 715819 ARRA-Preschool	849.75	(849.75)	
Liabilities			
27 811611 FICA	(10,688.33)	(1,224.90)	(11,913.23)
27 811614 SECTION 125 CAFETERIA PLAN		(5,696.60)	(5,696.60)
27 811621 STATE TEACHERS RETIREMENT FUND	(6,068.24)	(9,787.66)	(15,855.90)
27 811622 WISCONSIN RETIREMENT FUND	(3,937.84)	(1,495.74)	(5,433.58)
27 811631 HEALTH INSURANCE	(62,025.88)	(2,575.09)	(64,600.97)
27 811634 LIFE INSURANCE	(89.00)	(26.48)	(115.48)
27 811650 UNION DUES DEDUCTIONS PAYABLE	(58.41)	58.41	
27 811800 ACCRUED PR PAYABLE-NET PAY	(147,250.67)	(17,449.84)	(164,700.51)
27 812100 DUE TO GENERAL FUND	(7,080.63)	7,080.63	
27 814027 Due to/from 27	(4,274.00)	4,274.00	
	<u>2011-12</u> <u>Audited</u>	<u>2012-13</u> <u>Unaudited</u>	<u>2013-14</u> <u>Budget</u>
Revenues			
27 110 OPERATING TRANSFERS-IN	1,483,978.67	1,521,042.73	1,380,949.00
27 316 ST HANDICAPPED AID-SCHOOL DIST	25,469.26		
27 349 Payment from Other School Dist	37,649.52	25,178.87	37,650.00
27 516 TRANSIT-STATE HANDICAPPED	102,869.00	115,076.00	110,000.00
27 517 FEDERAL AID THROUGH CESA	157,348.88		
27 581 MEDICAID SCHOOL BASED SERVICES		66,804.78	84,334.00

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

		<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
		Audited	Unaudited	Budget
27	611 HANDICAPPED TRANS AID-STATE	454,081.00	461,068.00	460,000.00
27	625 High Cost Special Ed Aid	7,365.00		
27	730 SPECIAL PROJECTS GRANTS	206,948.75	228,549.84	467,102.00
27	989 Other Medical Service Reimb	-	42.26	-
Total Revenue		<u>2,475,710.08</u>	<u>2,417,762.48</u>	<u>2,540,035.00</u>
Expenditures				
27	152000 EARLY CHILDHOOD/CESA	4,769.99	85,442.91	94,806.00
27	156600 SPEE/LANG	2,542.69	4,098.33	212,399.00
27	156700 VISUAL DISABILITY/CESA CONT		36.90	
27	158000 Combined Cost Special Educatio		2,035.32	64,481.00
27	158100 ADAPTIVE PHY ED	26,913.76	25,847.88	27,108.00
27	158310 EBD HS	97,741.89	92,232.01	98,156.00
27	158320 EBD MS	89,993.64	111,797.97	86,013.00
27	158330 MC ES	53,199.92	58,902.85	56,930.00
27	158340 MC ES	81,269.43	76,143.23	78,630.00
27	158510 CD HS	63,323.83	62,935.22	55,496.00
27	158520 MC ES	87,163.94	80,603.83	
27	158530 CD MS	92,812.92	86,128.00	92,965.00
27	158710 MC ES	69,814.56	68,956.11	67,530.00
27	158720 LD ES			51,210.00
27	158730 LD MS	88,723.48	84,330.32	89,404.00
27	158740 LD HS	69,362.45	70,354.43	58,458.00
27	158750 LD MS	90,745.63	85,780.43	92,319.00
27	158760 LD HS	95,389.83	91,291.18	94,329.00
27	159110 AIDES SPED	496,626.12	546,731.80	665,025.00
27	159200 SUBSTITUTE/NON-SHARED STAFF	13,467.81	17,101.78	13,724.00
27	213000 GUIDANCE/COUNSELOR	31,377.12	28,786.48	33,613.00
27	214400 Nursing	23,224.37	22,866.05	23,740.00
27	215000 PSYCHOLOGICAL SERVICES	103,529.60	102,813.69	
27	215200 PSYCHOLOGICAL SERVICES			94,850.00
27	218100 OCCUPATIONAL THERAPY	97,086.00	80,804.00	81,600.00
27	218200 PHYSICAL THERAPY	21,154.00	21,871.00	21,420.00
27	221300 Instructional Staff Training	6,355.56	9,797.88	24,025.00
27	221400 STAFF DEVELOPMENT	847.70	1,620.83	15,000.00
27	222200 SCHOOL LIBRARY	11,693.00	11,694.00	11,000.00
27	223300 SPECIAL EDUCATION DIRECTION	119,363.11	93,392.10	88,474.00
27	223310 EEN ADMINISTRATION	46,222.94	9,246.80	7,366.00
27	223320 EEN SUPERVISION	4,056.79		
27	254300 MAINTENANCE/BUILDING	7,478.83	925.00	
27	256250 SPECIAL ED TRANSPORTATION	26,810.54	7,205.33	
27	256500 VEHICLE REPAIR PUPIL TRANSPORT	6,508.15	2,542.98	
27	256750 CONTRACTED SPED TRANSPORTATION	980.00	40,865.79	58,826.00
27	256770 FIELD TRIPS - Contracted		566.50	1,000.00
27	256800 PUPIL TRANSPORTATION INSURANCE	1,093.00	547.00	
27	436000 SPECIAL ED TUITION NON OPEN EN	19,937.00	30,625.75	32,000.00

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

	<u>2011-12</u> <u>Audited</u>	<u>2012-13</u> <u>Unaudited</u>	<u>2013-14</u> <u>Budget</u>
27 436200 EARLY CHILDHOOD	103,589.00		
27 436300 ED MS/SCHILLING	31,893.00	35,065.00	
27 436611 HEARING IMPAIRMENT	20,199.00	21,347.98	20,518.00
27 436660 SPEECH/LANGUAGE	205,553.00	208,040.95	
27 436670 VISUAL DISABILITY	2,090.97	14,240.73	27,620.00
27 436720 LD ES/STEAD	35,210.00	13,122.00	
27 437000 OPEN ENROLLMENT SPED	14,352.00		
27 491000 Revenue Transits to Others	11,243.51	9,024.14	
Total Expenditures	<u>2,475,710.08</u>	<u>2,417,762.48</u>	<u>2,540,035.00</u>
NET INCOME (LOSS)	-	-	-

Fund 38 - Non Referendum Debt

	<u>Beginning</u> <u>Balance</u>	<u>2012-13</u> <u>FY Activity</u>	<u>Ending</u> <u>Balance</u>
Balance Sheet			
Assets			
38 711000 CASH	36.56		36.56
38 715205 DUE FROM ALTOONA ATHLETIC BOOS	15,326.22		15,326.22
Fund Equity			
38 933000 UNRESERVED - UNDESIGNATED	(15,362.78)		(15,362.78)
Revenues	<u>2011-12</u> <u>Audited</u>	<u>2012-13</u> <u>Unaudited</u>	<u>2013-14</u> <u>Budget</u>
38 110 OPERATING TRANSFERS-IN	197,776.07	4,380.73	
38 211 PROPERTY	60,000.00		
38 280 INTEREST ON INVESTMENT	36.56		
38 291 GIFTS	<u>13,339.74</u>	<u>8,959.00</u>	-
Total Revenue	<u>271,152.37</u>	<u>13,339.73</u>	-
Expenditures			
38 281000 LONG-TERM CAPITAL DEBT	13,339.74	13,339.73	-
38 289000 UNFUNDED LIABILITY LOAN	<u>292,253.42</u>	-	-
Total Expenditures	<u>305,593.16</u>	<u>13,339.73</u>	-
NET INCOME (LOSS)	<u>(34,440.79)</u>	-	-

Fund 39 - Referendum Debt

	<u>Beginning</u> <u>Balance</u>	<u>2012-13</u> <u>FY Activity</u>	<u>Ending</u> <u>Balance</u>
Balance Sheet			
Assets			
39 711000 CASH	107,844.66	(107,714.06)	130.60
39 712200 LOCAL GOVERNMENT POOL INVSMNT	2,693.16	(2,693.11)	0.05
39 712203 WISC LIQUID ASSET FUND	4,289.09	(4,289.09)	
Fund Equity			
39 933000 UNRESERVED - UNDESIGNATED	(114,826.91)	114,696.26	(130.65)
39 ----- *REFERENDUM APPROVED DEBT SERV			

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

		2011-12	2012-13	2013-14
Revenues		Audited	Unaudited	Budget
39	130 OPERATING TRANSFERS-IN		4,833.90	
39	211 PROPERTY	715,000.00	3,100,000.00	299,200.00
39	280 INTEREST ON INVESTMENT	<u>278.90</u>	<u>138.85</u>	-
Total Revenue		715,278.90	3,104,972.75	299,200.00
Expenditures				
39	281000 LONG-TERM CAPITAL DEBT	763,315.00	750,817.50	279,991.00
39	281100 DEBT DEFEASANCE		2,468,851.51	
Total Expenditures		<u>763,315.00</u>	<u>3,219,669.01</u>	<u>279,991.00</u>
NET INCOME (LOSS)		(48,036.10)	(114,696.26)	19,209.00

Fund 50 - Food Service

Balance Sheet		Beginning	2012-13	Ending
		Balance	FY Activity	Balance
Assets				
50	711000 CASH	177,967.75	26,388.61	207,267.17
50	711210 PETTY CASH	35.00		35.00
50	715600 DUE FROM FEDERAL GOVERNMENT	6,492.98	4,447.17	10,940.15
Liabilities				
50	811622 WISCONSIN RETIREMENT FUND		(2,910.81)	(2,910.81)
50	812050 Due to/from 50	(304.00)	304.00	
Fund Equity				
50	933000 UNRESERVED - UNDESIGNATED	(184,191.73)	(31,139.78)	(215,331.51)
50	----- *FOOD SERVICE			

Revenues		2011-12	2012-13	2013-14
		Audited	Unaudited	Budget
50	251 PUPILS	300,826.29	275,818.72	267,500.00
50	252 ADULTS	27.00		
50	259 OTHER FOOD SERVICE SALES	3,331.80	4,736.29	3,300.00
50	280 INTEREST ON INVESTMENT	183.37	192.11	180.00
50	617 FOOD SERVICE-STATE	19,819.26	18,140.64	17,000.00
50	714 DONATED COMMODITIES	37,481.73	44,521.82	30,000.00
50	717 FOOD SERVICE-FEDERAL	321,243.50	310,913.49	298,000.00
50	730 SPECIAL PROJECTS GRANTS	<u>2,350.00</u>	-	<u>2,000.00</u>
Total Revenue		685,262.95	654,323.07	617,980.00
Expenditures		2011-12	2012-13	2013-14
		Audited	Unaudited	Budget
50	257210 FOOD SERVICE BREAKFAST	90,992.31	73,317.10	78,040.00
50	257220 FOOD SERVICE/LUNCH	530,093.16	490,324.23	468,659.00
50	257240 FOOD SERVICE/MILK	1,947.49	1,422.94	2,056.00
50	257250 FOOD SERVICE/A LA CARTE	53,617.41	46,049.02	56,868.00
50	270000 INSURANCE/DISTRICT	<u>12,890.00</u>	<u>12,070.00</u>	<u>12,100.00</u>
Total Expenditures		<u>689,540.37</u>	<u>623,183.29</u>	<u>617,723.00</u>
NET INCOME (LOSS)		(4,277.42)	31,139.78	257.00

SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

Fund 73 - Employee Benefit Trust Fund

		Beginning Balance	2012-13 FY Activity	Ending Balance
Balance Sheet				
Assets				
73	711000 CASH	382,913.70	(353,455.82)	29,457.88
73	714100 DUE FROM GENERAL FUND	35,785.00	(35,785.00)	
Fund Equity				
73	933000 UNRESERVED - UNDESIGNATED	(418,698.70)	389,240.82	(29,457.88)
73	----- *Employee Benefit Trust Fund			
		2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Revenues				
73	280 INTEREST ON INVESTMENT	10,760.24	8,722.67	1,000.00
73	951 Contributions to Employee Bene	731,526.00		250,000.00
	Total Revenue	742,286.24	8,722.67	251,000.00
73	420000 Fiduciary Fund Expenditures	696,689.59	397,963.49	250,000.00
	Total Expenditures	696,689.59	397,963.49	250,000.00
	NET INCOME (LOSS)	45,596.65	(389,240.82)	1,000.00

Fund 80 - Community Service

		Beginning Balance	2012-13 FY Activity	Ending Balance
Balance Sheet				
Assets				
80	711000 CASH	35,524.04	(22,720.23)	14,099.71
Liabilities				
80	811611 FICA	(65.40)	(1.12)	(66.52)
80	811614 SECTION 125 CAFETERIA PLAN		(107.10)	(107.10)
80	811621 STATE TEACHERS RETIREMENT FUND		(54.68)	(54.68)
80	811622 WISCONSIN RETIREMENT FUND	(111.44)	(62.94)	(174.38)
80	811800 ACCRUED PR PAYABLE-NET PAY	(944.52)	(55.80)	(1,000.32)
Fund Equity				
80	933000 UNRESERVED - UNDESIGNATED	(34,402.68)	21,705.97	(12,696.71)
80	----- *COMMUNITY SERVICE			
		2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Revenues				
80	211 PROPERTY	85,000.00	50,000.00	50,000.00
80	280 INTEREST ON INVESTMENT	30.68	-	-
	Total Revenue	85,030.68	50,000.00	50,000.00
		2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Expenditures				
80	124000 MATH	1,764.90	694.39	690.00
80	161306 DRAMA DEPARTMENT	2,446.46	2,467.11	2,570.00
80	161307 ART SHOW ELEMENTARY	1,071.92		
80	161339 FORENSICS	363.75	323.00	420.00
80	161341 DESTINATION IMAGINATION	10,291.30	4,111.76	3,290.00
80	162105 BASKETBALL-GIRLS	6,893.29	6,495.57	6,505.00
80	162118 GIRLS TENNIS	1,418.75	2,773.92	2,777.00

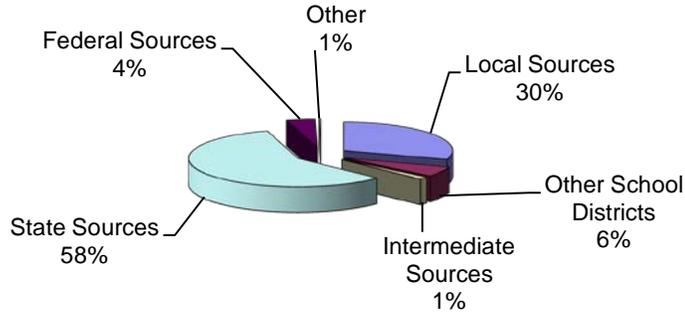
SCHOOL DISTRICT OF ALTOONA
Balance Sheet as of June 30, 2013
Revenues and Expenditures for the Year Ended June 30, 2013

	2011-12	2012-13	2013-14
	Audited	Unaudited	Budget
80 162121 VOLLEYBALL-GIRLS	6,663.04	6,680.25	6,668.00
80 162205 BASKETBALL-BOYS	8,778.48	8,358.79	8,350.00
80 162210 FOOTBALL-BOYS	6,788.03	6,280.75	6,302.00
80 162218 BOYS TENNIS	2,773.04	2,863.19	2,867.00
80 162305 ELEMENTARY CLUBS COORDINATOR	2,089.56		
80 162308 CROSS COUNTRY-BOTH	1,962.96	2,034.22	2,038.00
80 162319 TRACK-MIDDLE	4,015.86	3,428.57	3,362.00
80 256240 CO-CURRICULAR ACTIVITIES	3,564.13	1,174.72	1,806.00
80 256740 CO-CURRICULAR		1,592.13	1,600.00
80 310000 COMMUNITY SERVICE	<u>22,344.36</u>	<u>22,427.60</u>	<u>13,452.00</u>
Total Expenditures	<u>83,229.83</u>	<u>71,705.97</u>	<u>62,697.00</u>
NET INCOME (LOSS)	<u>1,800.85</u>	<u>(21,705.97)</u>	<u>(12,697.00)</u>

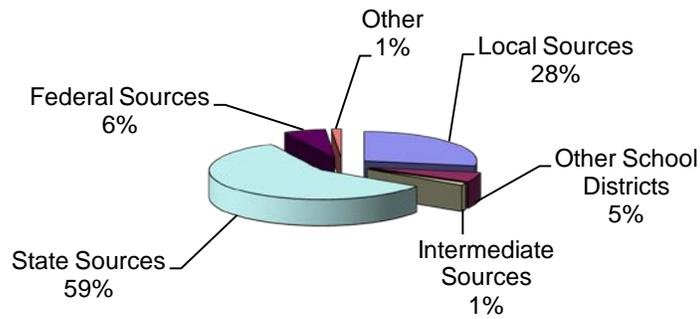
Fund 99 - Other Package and Cooperative Program Fund

Balance Sheet	Beginning	2012-13	Ending
	Balance	FY Activity	Balance
Assets			
99 711000 CASH	2,080.89	(2,080.89)	
99 715200 DUE FROM OTHER DISTRICTS	5,261.15	(5,261.15)	
Liabilities			
99 811611 FICA	(478.08)	478.08	
99 811622 WISCONSIN RETIREMENT FUND	(308.80)	308.80	
99 811631 HEALTH INSURANCE	(302.96)	302.96	
99 811634 LIFE INSURANCE	(2.84)	2.84	
99 811800 ACCRUED PR PAYABLE-NET PAY	(6,249.36)	6,249.36	
Revenues			
99 199 Oper transfer-Other COOP Fund	5,511.55	-	-
99 280 INTEREST ON INVESTMENT	20.41	-	-
99 349 Payment from Other School Dist	<u>19,983.33</u>	-	-
Total Revenue	25,515.29	-	-
Expenditures			
99 223720 CLUSTER COORDINATION	<u>25,515.29</u>	-	-
Total Expenditures	<u>25,515.29</u>	<u>0.00</u>	<u>0.00</u>
NET INCOME (LOSS)	<u>-</u>	<u>-</u>	<u>-</u>

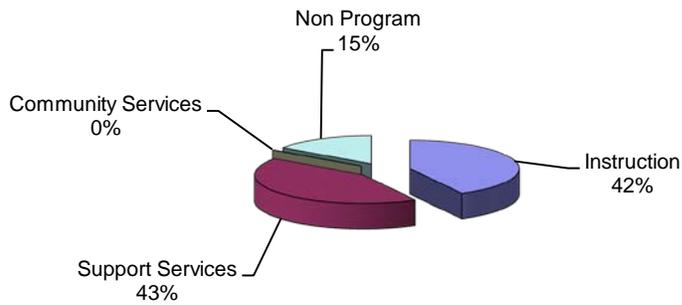
2012-13 Actual Revenues All Funds



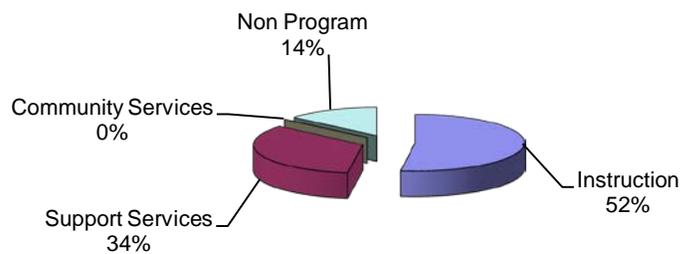
2013-14 Budgeted Revenues All Funds



2012-13 Actual Expenditures All Funds



2013-14 Budgeted Expenditures All Funds



**School District of Altoona
Mill Rate and Tax Example
(Based on a \$130,000 Home)**

October 4, 2013 Equalized Valuation - - \$514,779,983

<u>Levy Year</u>	<u>Levy</u>	<u>Mill Rate</u>	<u>Levy Tax</u>
2011-12	\$4,749,268	9.42	\$1,174.39
2012-13	\$4,889,127	9.50	\$1,234.68
2013-14	\$5,048,378	9.81	\$1,274.89

**School District of Altoona
Debt**

Outstanding Debt \$1,540,000

Payment Schedule

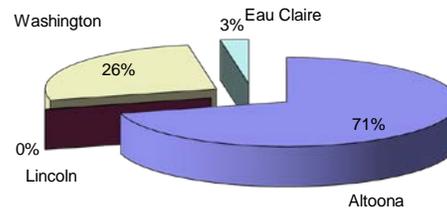
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2013-14	225,000	42,503	267,503
2014-15	270,000	30,203	300,203
2015-16	265,000	29,678	294,678
2016-17	265,000	21,515	286,515
2017-18	260,000	14,345	274,345
2018-19	255,000	7,280	262,280

**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%	5,048,378	3.26%	9.81

October 1, 2012 Values:

City of Altoona	364,616,215
Town of Lincoln	730,111
Town of Washington	135,692,599
City of Eau Claire	<u>13,741,058</u>

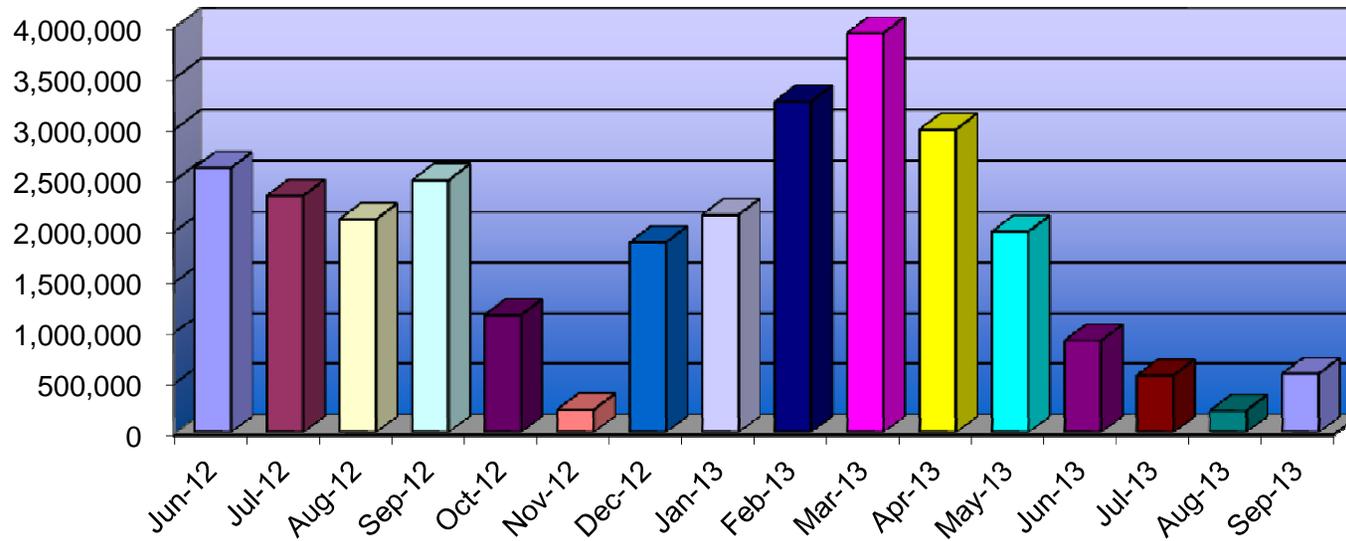


Totals **\$514,779,983**

Tax Levy

2013 Tax Levy Estimated to be Received by June 30, 2014	\$3,134,181
2013 Tax Levy Estimated deferred at June 30, 2014	\$1,564,997
2013 Tax Levy for Debt Service	\$299,200
2013 Tax Levy for Community Service	\$50,000
Amount of 2013-14 Tax Increase	\$159,251

Monthly Fund Balance Fund 10



Monthly Revenue - All Funds

