

FUND 10 BALANCE SHEET

BALANCE SHEET END OF YEAR	ACTUAL 2016-2017	UNAUDITED 2017-2018	BUDGET 2018-2019
Assets			
Account (700 000)	5,718,729	5,651,296	5,651,296
Liabilities			
Account (800 000)	1,067,433	1,000,000	1,000,000
Total Fund Balance			
Account (900 000)	4,651,296	4,651,296	4,651,296

General Fund (Fund 10)

The unaudited fund balance for the district as of June 30, 2018 is \$4,651,296. This balance does not reflect cash. We will receive \$2,065,456.31 in delayed taxes from the county after August 25, 2018.

FUND 10 RECEIPTS

REVENUES & OTHER FINANCING SOURCES	ACTUAL 2016-2017	UNAUDITED 2017-2018	BUDGET 2018-2019
Local Sources			
210 Taxes	5,455,783	6,165,841	6,609,476
260 Non-Capital Sales	13,832	13,725	26,825
270 School Act. Income	109,294	119,316	71,056
280 Interest on Invest.	13,748	13,500	20,000
290 Other Local Sources	138,317	42,900	37,900
Other School District			
Open Enrollment/ 310/340 Peer Grant	633,511	756,389	891,405
Intermediate Sources			
510 Project Grants/Perkins/Youth	16,762	11,178	11,178
State Sources			
610 State Aid-Categorical	173,537	129,517	132,889
620 State Aid-General	17,871,558	17,559,895	16,989,098
630/660 Special Projects	44,092	68,180	39,240
690 Computer Aid/Other Local	601,838	1,049,335	1,476,877

FUND 10 RECEIPTS

REVENUES & OTHER FINANCING SOURCES	ACTUAL 2016-2017	UNAUDITED 2017-2018	BUDGET 2018-2019
Federal Sources			
720 Impact Aid	271,642	240,000	250,000
730 Title II	81,392	81,681	119,166
750 Title I	366,306	425,879	386,713
Co. Drug & 770/780 Alcohol/Medicaid	42,682	44,200	45,000
Other Revenues			
900 Adjustments	118,568	49,270	73,222
TOTAL REVENUES & OTHER FINANCING SOURCES	25,952,862	26,770,806	27,180,045

Local Source- Source 200

Revenues from local sources include student fees, building rental, admissions to activities, resale of supplies to students, interest on investments and property taxes including mobile home taxes.

Other School District - Source 300

This source represents an adjustment for Department of Public Instruction to include open enrollment aid.

Intermediate Sources - Source 510

This source represents the Federal Vocational Grant administered through the Green Bay Area Chamber of Commerce and Carl Perkins Grant.

State Sources - Source 610/620/630/660

State aid - categorical. This includes per-pupil aid, transportation aid, equalized aid, educator effectiveness grant, tribal language grant, and library aid.

State Sources – Source 690

This includes a payment from the State in lieu of property taxes for all the computer equipment located in each municipality.

Federal Sources - Source 720

The Impact Aid program provides funding for general operations for children who live on federal land.

Federal Sources - Source 730

This source includes the federal funding for the staff development grants.

Federal Sources - Source 750

This source includes the federal funding for Title I programs.

Federal Sources - Source 770/780

This source includes funding for the Outagamie County Drug and Alcohol program and past Medicaid payments.

Other Revenues - Source 900

This source includes any insurance claims paid by our insurance company.

FUND 10 EXPENDITURES

EXPENDITURES END OF YEAR	ACTUAL 2016-2017	UNAUDITED 2017-2018	BUDGET 2018-2019
Instruction			
110 000 Undiff. Curr.	7,659,953	7,778,422	7,416,405
Regular			
120 000 Curriculum	3,001,449	3,065,797	3,116,390
Vocational			
130 000 Curriculum	725,655	803,315	865,819
Physical Ed.			
140 000 Curriculum	757,953	800,580	777,848
Co-curricular			
160 000 Activities	519,254	540,871	549,359
Gifted/Talented			
170 000 & Cultural Activities	130,007	150,839	155,531
Support Services			
210 000 Pupil Services	950,693	999,606	1,041,423
Instructional			
220 000 Staff Services	2,032,343	2,151,109	2,434,832
General			
230 000 Administration	485,453	467,694	478,374
School Building			
240 000 Administration	846,840	856,622	886,355
Business			
252 000 Administration	312,312	342,095	336,928
Bldg. Maintenance			
253 000 and Operations	4,198,855	4,151,978	4,173,514
Pupil			
256 000 Transportation	973,103	1,321,603	1,280,889
Central			
260 000 Services	54,958	74,272	69,914
Insurance and			
270 000 Judgment	240,970	266,734	219,763
Debt			
280 000 Services	382	500	500
Non-Program Transactions			
Fund Operations			
400 000 Transfers/OE/4K	2,918,192	2,998,769	3,376,201
TOTAL EXPENDITURE & OTHER FINANCING USES	25,808,372	26,770,806	27,180,045

Expenditures

Line 110 000 includes the program costs for all regular classrooms in our elementary and middle schools.

Line 120 000 includes the program costs for all regular classrooms in the high school, art classrooms in all schools, music classrooms in all schools and foreign language classrooms in all schools.

Line 130 000 includes the program costs for all vocational classrooms in the middle school and high school, and the alternative high school.

Line 140 000 includes the program costs for all physical education classes in all buildings, all health education classrooms.

Line 160 000 includes the program costs for all extra-curricular programs in the district.

Line 170 000 includes all gifted and talented funds for the district.

Line 210 000 includes the program costs for all guidance programs in the district and psychological services provided in the district.

Line 220 000 includes the program costs for all library services in the district, staff supervision services, and administrative costs for the curriculum development program, technology, the reading specialist program and pupil activities program.

Line 230 000 includes the program costs for the offices of the school board and superintendent.

Line 240 000 includes the program costs for the office of the principal in all buildings.

Line 252 000 includes the program costs for the district business office.

Line 253 000 includes the program costs for the maintenance and operations for all district buildings.

Line 256 000 includes the program costs for all pupil transportation programs provided by the district.

Line 260 000 includes the program costs for the postage and telephone operations of the district.

Line 270 000 includes the program costs for the district property, liability and worker's compensation insurance program, the student insurance program and unemployment compensation program.

Line 280 000 includes the program costs for interest on short term borrowing required due to cash flow shortages.

Line 400 000 includes the program costs for tax refunds to other municipalities, transfers to Fund 27, Fallen Timbers program and open enrollment student costs.

FUND 20 RECEIPTS AND EXPENDITURES

BALANCE SHEET END OF YEAR	ACTUAL 2016-2017	UNAUDITED 2017-2018	BUDGET 2018-2019
700 000 Assets	233,312	224,551	232,551
800 000 Liabilities	214,880	200,000	200,000
900 000 Fund Balance	18,432	24,551	32,551
TOTAL REVENUES & OTHER FINANCING SOURCES	2,878,938	3,151,938	3,332,899
100 000 Instruction	2,090,509	2,153,416	2,212,252
200 000 Support Services	680,418	790,180	848,815
400 000 District Transfer	101,894	208,342	263,822
TOTAL EXPENDITURES & OTHER FINANCING USES	2,872,819	3,151,938	3,324,889

Special Project Fund 20

This fund represents expenditures for students with disabilities; special trust fund, and the Federal Indian Education program. Fund 10 funds are transferred to Fund 27 to balance expenditures.

FUND 30 RECEIPTS AND EXPENDITURES

BALANCE SHEET END OF YEAR	ACTUAL 2016-2017	UNAUDITED 2017-2018	BUDGET 2018-2019
700 000 Assets	286,082	279,352	276,695
800 000 Liabilities	0	0	0
900 000 Fund Balance	286,082	276,695	125,945
TOTAL REVENUES & OTHER FINANCING SOURCES	1,336,636	1,051,588	913,450
Long Term 280 000 Capital Debt	1,236,906	1,060,975	1,064,200
TOTAL EXPENDITURES OTHER FINANCING USES	1,236,906	1,060,975	1,064,200

Debt Service Fund 30

This fund includes principal and interest payments for district facilities. The total indebtedness as of June 30, 2018, was \$8,935,000. This includes the debt issued for the Seymour Middle School addition, as well as debt approved in 2007 for the Rock Ledge/Black Creek expansion project.

FUND 50 RECEIPTS AND EXPENDITURES

BALANCE SHEET END OF YEAR	ACTUAL 2016-2017	UNAUDITED 2017-2018	BUDGET 2018-2019
700 000 Assets	407,670	388,917	313,848
800 000 Liabilities	32,375	75,069	21,271
900 000 Fund Balance	375,295	313,848	292,577
TOTAL REVENUES & OTHER FINANCING SOURCES	1,056,154	1,050,845	1,049,345
200 000 Support Services	1,051,187	1,112,292	1,070,616
TOTAL EXPENDITURES & OTHER FINANCING USES	1,051,187	1,112,292	1,070,616

Food Service Fund 50

This fund includes the total budget for the food service program. No district tax monies are used as the program is self-supporting.

The federal government will require the district increase lunch prices by \$0.10 for grades K-12 and adults for the 2018-2019 school year. Breakfast and milk prices will be unchanged.

FUND 70 RECEIPTS AND EXPENDITURES

BALANCE SHEET END OF YEAR	ACTUAL 2016-2017	UNAUDITED 2017-2018	BUDGET 2018-2019
700 000 Assets	4,034,687	4,463,828	4,925,273
800 000 Liabilities	0	16,152	0
900 000 Fund Balance	4,034,687	4,479,980	4,925,273
TOTAL REVENUES & OTHER FINANCING SOURCES	1,177,710	1,203,871	1,203,871
Non-Program 400 000 Transactions	687,786	740,578	740,578
TOTAL EXPENDITURES AND OTHER FINANCING USES	708,185	758,578	758,578

This fund contains the OPEB Trust, and perpetual gifts and other gifts received by the district for the purpose of providing scholarships. The following scholarships are included in the fund: Sherman, L.C. Martens, Dr. Raymond Groendahl, Wussow, VanDeBruggen, Green, Seymour Flying Club, Krahn Empowerment Fund, Welhouse-Burton, Schroeder, Linsmeyer, and Marsh Craftsman.

FUND 80 RECEIPTS AND EXPENDITURES

BALANCE SHEET END OF YEAR	ACTUAL 2016-2017	UNAUDITED 2017-2018	BUDGET 2018-2019
700 000 Assets	177,075	166,947	129,785
800 000 Liabilities	10,128	42	86,158
900 000 Fund Balance	166,947	129,785	43,627
TOTAL REVENUES & OTHER FINANCING SOURCES	89,989	89,700	40,700
300 000 Support Services	124,802	126,862	126,862
TOTAL EXPENDITURES AND OTHER FINANCING USES	124,802	126,862	126,862

Community Service Fund 80

The district's community educational and recreation programs are funded from this account. Beginning with the 1998-99 school year, the community service portion of the Aquatic/Fitness Center has been budgeted in this fund. Community Service Fund Levy supports non-instructional community use personnel and activities.

PROPERTY TAX LEVY

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

PROPOSED PROPERTY TAX LEVY 2018-2019

FUND	AUDITED 2010-11	AUDITED 2011-12	AUDITED 2012-13	AUDITED 2013-14	AUDITED 2014-15	AUDITED 2015-16	AUDITED 2016-17	UNAUDITED 2017-18	BUDGET 2018-19
General	5,451,172	5,333,2309	5,700,006	5,319,764	5,654,495	5,835,630	5,630,879	6,036,767	6,606,476
Debt Service	1,033,119	980,719	771,000	1,187,517	845,000	865,769	1,208,638	1,050,088	911,950
Community Service	44,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	0
Total School Levy	6,528,291	6,362,928	6,520,006	6,556,281	6,548,495	6,570,399	6,888,517	7,135,855	7,518,426
Total School Mill Rate	9.00	8.90	9.26	9.33	9.42	9.50	9.59	9.70	9.81

General Fund

Includes the tax levy for Fund 10. It includes \$2,065,456.31 of delayed taxes.

Debt Service Fund

Includes the actual amount of taxes needed to pay for the debt retirement and interest on the district facilities.

Community Service Fund

Includes adequate tax revenue to fund the community fitness and aquatic programs.

APPENDIX "A"
WUFAR ACCOUNT CODE DEFINITIONS

I. Balance Sheet Accounts

- 700 000 Assets such as cash, investment and delayed taxes
- 800 000 Liabilities such as payroll deductions
- 900 000 This is the fund balance which equals assets minus liabilities

II. Receipt Accounts (Source):

- 210 Local property taxes plus mobile home taxes
- 260 Resale of supplies to pupils
- 270 Sale of tickets to athletic events, including tournaments
- 280 Interest received on short term investments such as certificates of deposit
- 290 Student fees, building rental fees and insurance dividends
- 345 Open Enrollment aid adjustment
- 510 Vocational grants
- 590 Payments from Outagamie County for the county drug and alcohol program
- 610 State categorical aid for library, and pupil transportation
- 620 General state aid
- 710 Federal vocational funding
- 720 Federal Impact Aid - money in lieu of property taxes for the Oneida Reservation
- 750 Federal funds for Chapter I and Chapter II programs
- 960 Insurance payments for property damage claims

III. Expenditure Accounts

- 110 000 Classroom instructional expense for the regular elementary classrooms
- 120 000 Classroom instructional expense for the regular high school classrooms
- 130 000 Classroom instructional expense for all vocational classes
- 140 000 Classroom instructional expense for physical education, and health classes
- 150 000 Classroom instructional expense for all special education classes
- 160 000 Expenses for all pupil activities, including extra curricular athletic programs
- 170 000 Gifted and Talented program
- 210 000 Expenses for guidance program. psychologist and social worker
- 220 000 Expenses for library, staff supervision, staff in-service, pupil activities director, reading specialist and curriculum coordinator
- 230 000 Expenses for the board of education and the district administrator's office including legal services, pupil census and election expenses
- 240 000 Expenses for principal's office
- 252 000 Expenses for bookkeeping, payroll, inventory and central business office
- 253 000 Expenses for the maintenance and operation of all district buildings except the warehouse
- 256 000 Expenses for pupil transportation contracts
- 260 000 Expenses for maintaining the school sites, i.e. grass mowing, snow removal and operation of the district warehouse building
- 270 000 Cost for the district property, liability and pupil insurance programs and unemployment compensation
- 280 000 Debt service expense, including principal and interest. The General Fund debt service only includes interest on short term debt. Principal on short term debt is a balance sheet entry.
- 400 000 Tax refunds to other municipalities, Fund 27, E.E.N. transfer and E.E.N. tuition to other schools

APPENDIX "B"
STATUTES 120.10 OUTLINE POWER OF ANNUAL MEETING

The powers vested in the annual school board meeting are:

1. Set the annual salaries for board members or an amount for each meeting attended.
2. Authorize the payment of actual and necessary expenses for board members when traveling in the performance of their duties.
3. Designate site for school buildings.
4. Authorize the board to acquire real estate by purchase or condemnation.
5. Vote a tax for the operation of the schools, to create a capital expansion fund, and for other purposes, enumerated in s.120.10.
6. Authorize the sale of school property.
7. Direct and provide for the prosecution or defense of any legal action or proceedings in which the school district is interested.
8. Direct the school board to furnish school lunches to district schools and appropriate funds for that purpose.
9. Authorize the school board to furnish textbooks to pupils under conditions prescribed by the meeting or school board.
10. Authorize the purchase of vehicles or finance contracts for the use and services of transportation vehicles.
11. Adjourn the annual meeting from time to time or establish a different date and time for a subsequent annual meeting.

Several other statutes also give power and responsibilities to the annual meeting. A state trust fund loan may be approved by an annual meeting (see s.24.66(3)). Accident insurance for pupils can be paid with district funds if authorized by the annual meeting (see s.120.13(2)). A school board is allowed to lease property to any person for a term not exceeding 15 years if approved at an annual meeting (see s.120.13(25)). Annual meeting authority regarding transportation of public or private school pupils is set out in s.121.54.

Statutes 120.12 outlines school board duties.

TAX FOR OPERATION AND MAINTENANCE.

(a) Annually on or before November 1, determine the amount necessary to be raised to operate and maintain the schools of the school district and public library facilities operated by the school district under s. [43.52](#), if the annual meeting has not voted a tax sufficient for such purposes for the school year. Annually on or before November 10, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered.

(b) If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization under ch. [117](#) affecting any territory of the school district, the school board of the affected school district shall determine, on or before the November 1 following the effective date of the reorganization, the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by the property in the affected school district if the tax had been determined, certified and assessed prior to the effective date of the reorganization. On or before November 10, the school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect the amount as a

special tax on the property. This paragraph does not affect the apportionment of assets and liabilities under s. [66.0235](#).

(c) If on or before November 1 the school board determines that the annual meeting has voted a tax greater than that needed to operate the schools of the school district for the school year, the school board may lower the tax voted by the annual meeting. On or before November 10, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him or her and enter it on the tax rolls in lieu of the amount previously reported.

(d) If on or before November 1 the school board determines that the annual meeting has voted a tax that would violate the limit under subch. [VII of ch. 121](#), the school board shall lower the tax to bring it into compliance with that limit.