

**School District of Waupaca
Preliminary Budget Hearing**

October 8, 2019



**Carl Hayek,
Director of Business Services**

**School District of Waupaca
Budget Summary
October 8, 2019**

Introduction

The annual budget is a financial plan to achieve educational objectives. The School Board has made budget determinations based upon educational priorities throughout the year, at regularly scheduled meetings. A property tax levy to support the budget will be submitted for consideration at the Budget Hearing on Tuesday, October 30, 2019. Following the final determination of enrollment and certification of general state aid in late October, this annual budget, a financial plan, is adjusted and a finalized budget for the school year is adopted.

Budget Priorities

- Provide an environment whereby children are safe, loved and uniquely developed.
- Addition of one new Police Liaison Officer
- Focus on balancing the needs of all stakeholders: students, staff, and community members to continue to deliver the best education possible.
- Continue to assess health insurance costs in conjunction with the Health Insurance Committee to reduce expenditures.
- Implement policies and procedures that ensure fiscal responsibility.
- Continue to align food service requirements by offering nutritious quality meals and ensure those qualifying for free & reduced meals are provided with them.
- Providing continuous environmental safety compliance in conjunction with the district's school safety consultant keeping the district up to date with the latest safety requirements.
- Continue district exploration of energy conservation methodologies.
- Provide financial solvency by continuing to prioritize budget items that are in the long-term best interest of students and taxpayers.
- Continue maintaining and improving the district's quality buildings and grounds and infrastructure such as the Middle School roof project last summer and Greenhouse removal as well as HVAC infrastructure upgrades.

- Go Riteway transportation services will save the district approximately \$140,000 annually going forward compared to the district managing its own fleet.
- Provide Teacher & Support Staff Continuous Quality Professional Development.
- Continue “Safe Schools” Employee Required training for all staff (i.e. Bloodborne Pathogen Exposure Prevention, Child Abuse: Mandatory Reporting)
- Continue evaluating enrollment trends and develop long-range budget plans for the school district.

Budget Assumptions

The following assumptions have been made to guide the development of this annual budget (financial plan). Changes in laws and regulations of the state or federal government may render these assumptions incomplete or inaccurate. This annual budget is adjusted in late October to reflect information that is current at that time. Listed below are decisions that influence these budget projections:

- Current state law regarding school finance may be altered in such a way as to reduce categorical funding and further reduce revenue limits.
- District enrollment is estimated to decrease by twenty students from last year using the *Revenue Limit September Third Friday Count* methodology calculation. It is assumed the district will accept one hundred twenty-two students under the open enrollment/tuition waiver law and that one hundred twenty-eight students will leave the district under the open enrollment/tuition waiver law.
- \$181,000 in grant dollars will be applied to the district’s charter School, Career Exploration Center (CEC) in its 2nd year of operation.
- 2019-2020 Health Insurance Premiums - No *increase* - 0%.
- Replaced Positions due to Retirement or Resignations: 21.5 FTE Teachers, 15.5 FTE Support Staff, 3.0 FTE Administration, 1.0 FTE Nurse
- Added Positions: 2.25 FTE Teachers, 4 FTE Support Staff
- Non-Replaced Positions: 1.5 FTE Teachers, 1.0 FTE Administration
-

Where Does the Money Come From?

School finance regulations specify the amount of dollars the district is permitted to raise from property taxes and general state aid. This amount is called the revenue limit. The School District of Waupaca receives 93.45% of its money from these two sources: 48.27% from property taxes/local sources and 45.18% from general state aid and other state payments. The remaining 6.55% is derived from federal and other miscellaneous sources. *The Revenues by Source graph depicts this projection.* Note that general state aid to the district has been reduced by more than \$3.8M dollars over the past nine years which shifts the burden to the taxpayers.

Where is the Money Spent?

The school district analyzes expenditures from two different perspectives – expenditures by function and expenditures by object. Function is the purpose for which the expenditure is made and an object is the type of goods and services purchased. The multiple perspectives are a different way of looking at the same expenditures. The function definitions used by the district are consistent with the definitions used by the Wisconsin Department of Public Instruction.

Instruction, (including instruction related operating fund transfers) accounts for 51% of the district's costs. Pupil and staff support, which includes libraries, psychologists, counselors, nurses, therapists, transportation, co-curricular, athletics, administration, utilities and building maintenance account for 45% of the district's costs. Non-program expenditures include open enrollment and general tuition payments and accounts for 4% of the district's cost. *The Projected Expenditures by Function graph depicts this projection.*

The other way to view expenditures is by object. Wages and benefits for staff is 75% of the budget, thus being the single largest cost item. All other non-salary expenditures account for 25% of the budget. *The Projected Expenditures by Object graph depicts this projection.* Also, a detailed breakout of these expenditures is shown in the Budget Breakout by Category Sheet.

School District of Waupaca's Tax Rate Pattern

The property tax levy required to support the 2019-20 budget is estimated at \$12,721,733. If one views the *School District of Waupaca's Mill Rate Pattern* chart, it will show last years mill rate at \$10.84 per \$1000 of property value, which compared to this year's projection of \$7.86, shows a projected Mill Rate decrease of \$2.98 per \$1000 of property value. Please view the historical *School District of Waupaca Actual Tax Dollars Collected Graph* for further detail. The three major changes that affect the mill rate are the overall property valuation projection increase

of 5.38%, the projected increase of General State Aid of \$926,396 depicted on graphs *School District of Waupaca General State Aid Loss History & School District of Waupaca Property Valuation History*, and the reduction of the Debt Tax Levy.

Please note that the proposed tax levy and tax rates are estimates and the final state aid amount may change the actual levy and rate before the final levy is set by the School Board October 30, 2019.

**9 Years of
Taxing Below the Legal Allowable Revenue Limit
By an Annual Average of \$1,820,689**

Although the district will not be proposing taxing below the allowable legal revenue limit this fiscal year it is noteworthy that the district has been taxing below the allowable legal revenue limit since fiscal year 2009-10. During that time only 5 to 7 school districts out of 424 public school districts in the State of Wisconsin were able to tax below the allowable revenue limit such as the School District of Waupaca by \$500,000 or more. Over this period of time, which is quite a remarkable achievement, the district's infrastructure and educational focus operated at a high levels giving the local taxpayer a cumulative dollar amount of \$16,386,201 in tax relief that the district had the authority to tax.

The 2019-20 proposed budget is a balanced budget Fund 10 = Revenues \$26,363,403 – Fund 10 Expenses = \$26,363,403.

Current Education Cost Comparisons of Surrounding School Districts

School Districts analyze costs in various ways. The spreadsheet titled *Comparative Cost per Member for Surrounding School Districts* compares cost data within the School District of Waupaca to six surrounding school districts. The two cost measures considered most reliable for comparison purposes are Total Current Educational Cost (CEC) and Total Educational Cost (TEC). Total Current Educational Cost includes overall instruction and overall instructional support cost per student for a school district. The School District of Waupaca's 2017-18 CEC cost per student is \$11,423. The average CEC cost for the seven Surrounding School Districts including Waupaca is \$11,317 while the State average school district cost is \$11,794. Depicted on the *2017-18 Surrounding District's Current Educational Cost Comparisons chart*.

The Total Educational Cost (TEC) measures the CEC cost plus transportation, food service, instructional support services and facility cost per student. The School District of Waupaca's 2017-18 TEC cost is \$14,662 per student. The average TEC cost for the six Surrounding School Districts including Waupaca is \$13,725 while the

State average school district cost is \$14,074 per student. Depicted on the 2017-18 Surrounding District's Total Educational Cost Comparisons chart.

The School District of Waupaca's 2017-18 CEC cost per student is lower than the six Surrounding School Districts and lower than the State Average. However, the TEC cost is greater than surrounding school districts and also greater than the state average which includes transportation, food service, instructional support services and facility cost which are factored into this analysis.

Meaning: The School District of Waupaca is neither over or underspending spending on instruction or other related cost than any surrounding school districts or the State average per pupil and spending.

** DPI, 2017-18 district audited annual reports. It is the most recent data available.*

Current Education Cost Comparisons with CESA 5 Schools

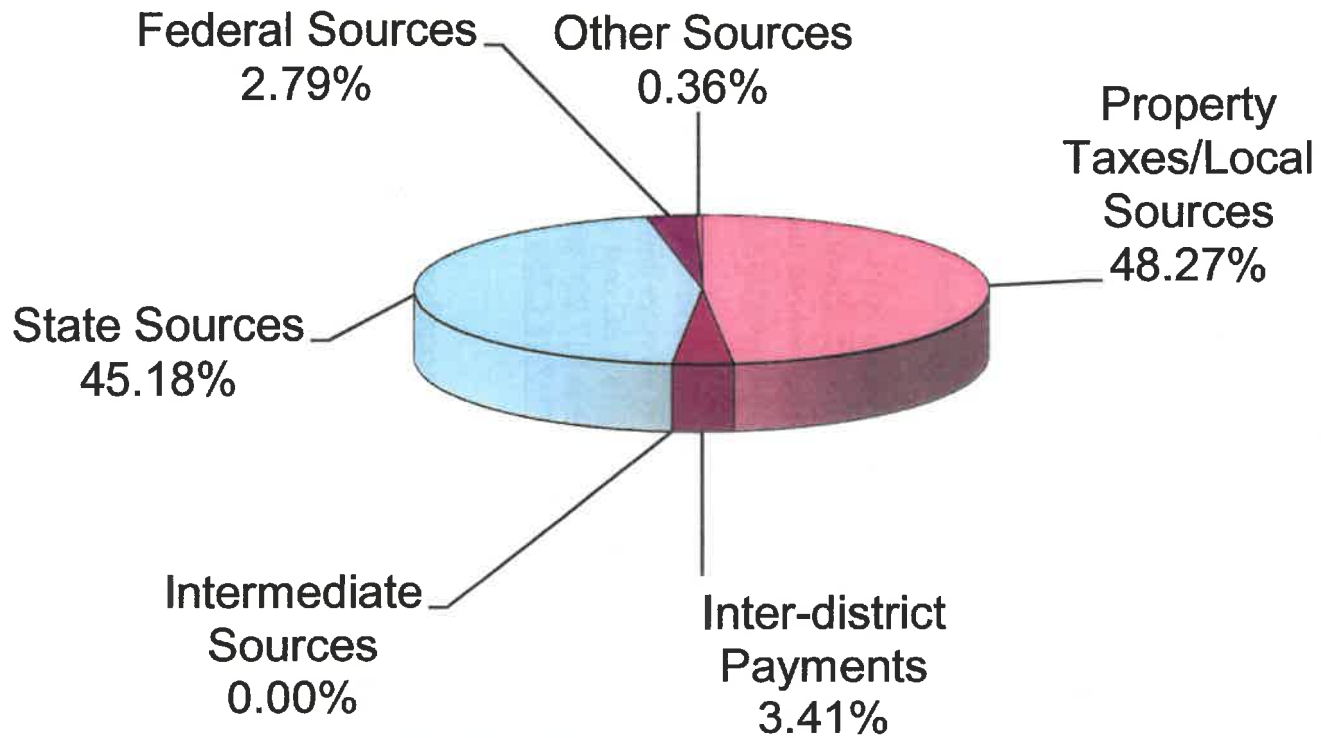
The School District of Waupaca's 2017-18 CEC cost per student is \$11,423. The average CEC cost for the CESA 5 schools (35 school districts including Waupaca) is \$11,290 while the State average school district cost is \$11,794. Depicted on the 2017-18 CESA 5 Current Educational Cost Comparisons chart.

The Total Educational Cost (TEC) measures the CEC cost plus transportation, food service, instructional support services and facility cost per student. The School District of Waupaca's 2017-18 TEC cost is \$14,662 per student. The average TEC cost for the CESA 5 schools is \$13,298 while the State Average school district cost is \$14,074. Depicted on the 2017-18 CESA 5 Schools Total Educational Cost Comparisons chart.

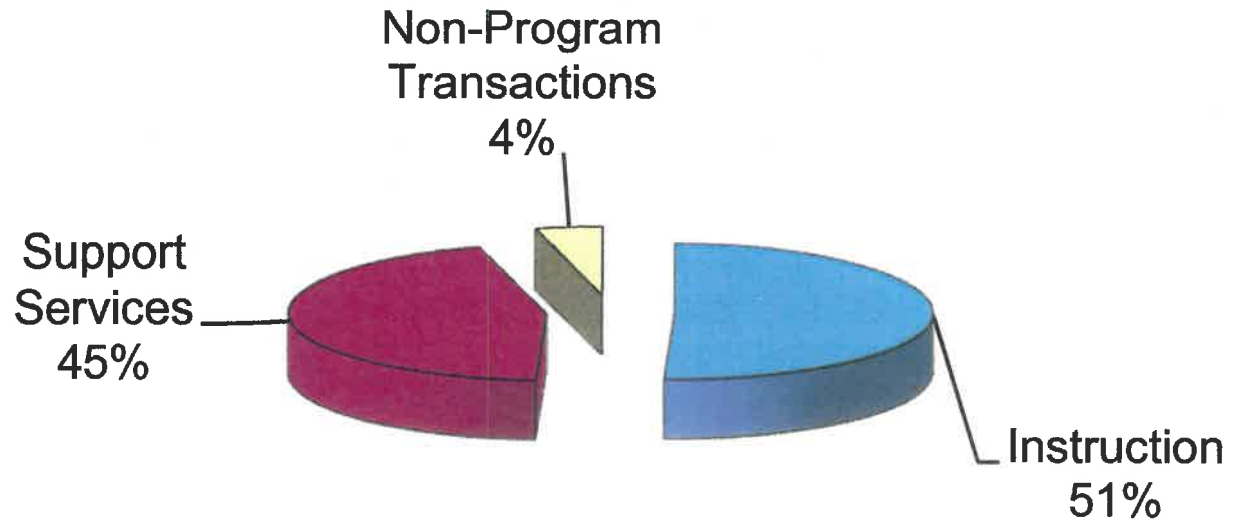
Meaning: compared to a larger number of school districts, The School District of Waupaca is spending more on instruction and other related cost than any of the thirty-five CESA 5 school districts and the State average.

** This data was attained from the Wisconsin Department of Public Instruction 2017-18 districts audited annual reports. It is the most recent data available.*

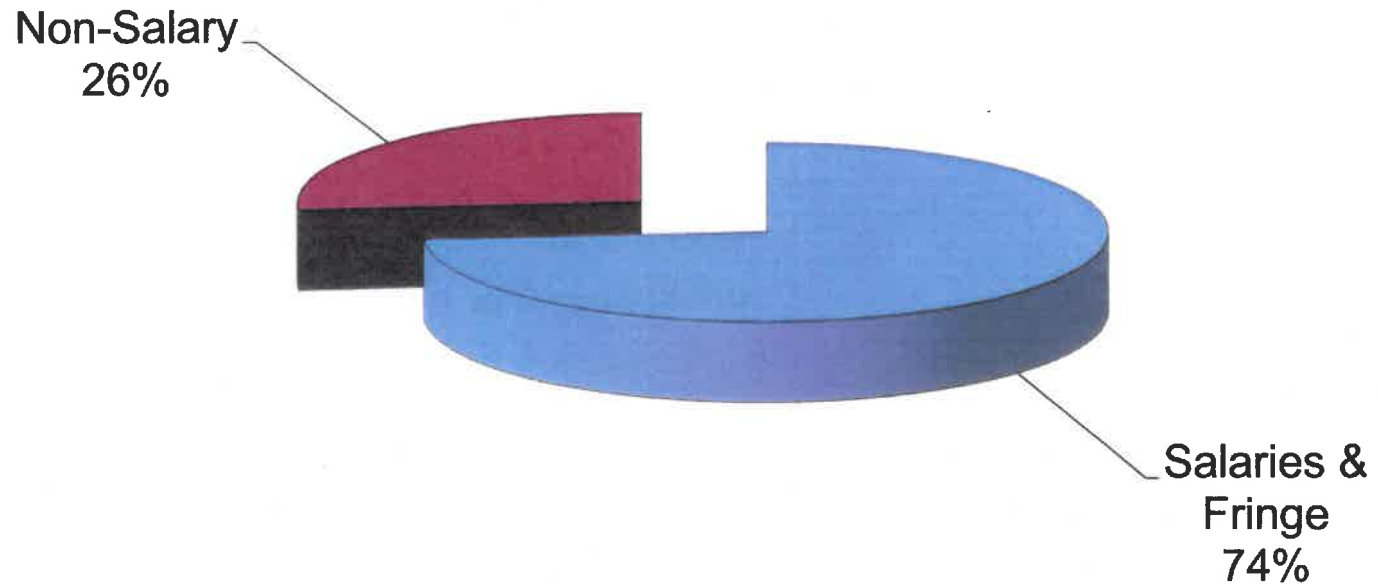
2019-2020 Projected Revenues by Source
(Note: Fund 10 Revenues only)



2019-2020
Projected Expenditures by Function
(Note: Fund 10 Expenditures only)



2019-2020
Projected Expenditures by Object
(Note: Fund 10 Expenditures only)



Annual School District of Waupaca Projected Property Tax Impact

	2018-19	2019-20	Decrease
Mill Rate per \$1,000	\$10.84	\$7.86	-\$2.98

<u>Home Value</u>	2018-19	2019-20	Decrease
\$100,000	\$1,084	\$786	-\$298.00
\$150,000	\$1,626	\$1,179	-\$447.00
\$200,000	\$2,168	\$1,572	-\$596.00
\$250,000	\$2,710	\$1,965	-\$745.00

****Note: Potential Home Owner Property Tax Impact is driven by Overall District Property Valuation
(If a \$100,000 2019-20 home value increases in 2019-20 an actual tax decrease may not be seen)***

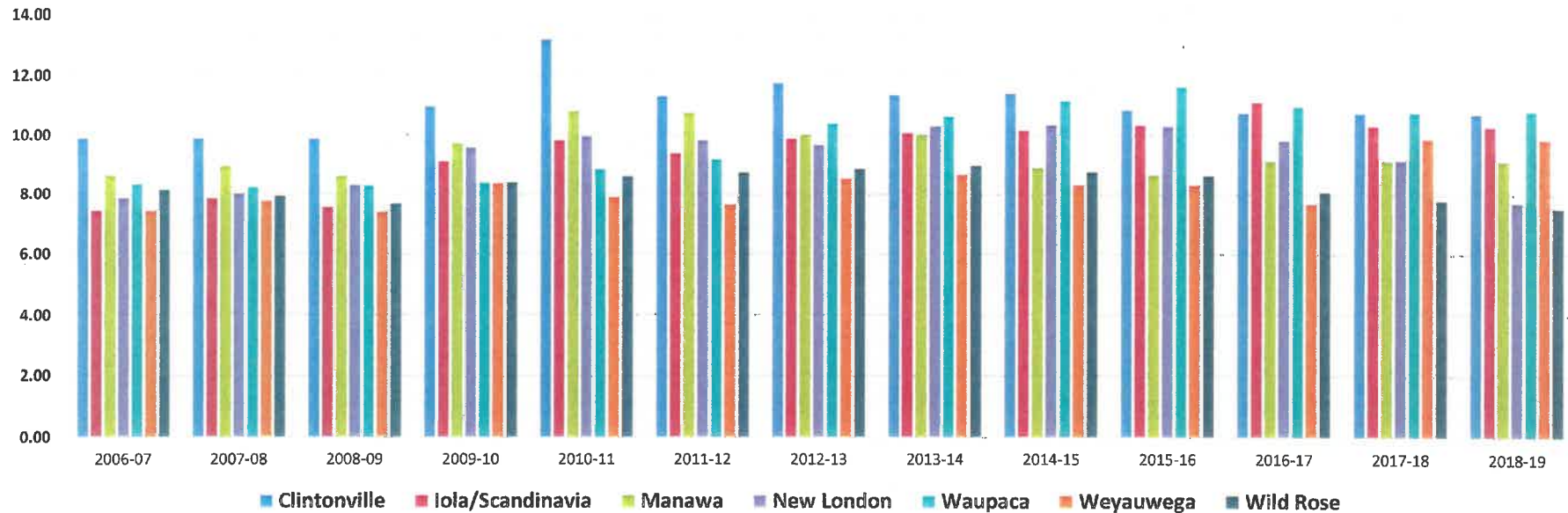
School District Of Waupaca Annual Mill Rate Pattern



Surrounding School Districts Mill Rate Comparisons

School District	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	*NOTE
Clintonville	9.89	9.89	9.87	10.97	13.17	11.31	11.74	11.35	11.41	10.86	10.76	10.77	10.74	ALL DISTRICTS
Iola/Scandinavia	7.44	7.86	7.57	9.11	9.83	9.40	9.89	10.09	10.17	10.34	11.11	10.32	10.30	TAX TO
Manawa	8.64	8.96	8.63	9.73	10.80	10.75	10.01	10.02	8.91	8.66	9.14	9.14	9.14	THE MAXIMUM
New London	7.86	8.02	8.32	9.58	9.96	9.83	9.68	10.31	10.35	10.31	9.83	9.16	7.73	
Waupaca	8.34	8.25	8.31	8.40	8.86	9.20	10.40	10.65	11.16	11.63	10.98	10.79	10.84	EXCEPT WAUPACA
Weyauwega	7.43	7.78	7.40	8.39	7.91	7.67	8.55	8.68	8.33	8.32	7.69	9.88	9.88	
Wild Rose	8.15	7.95	7.68	8.41	8.62	8.75	8.87	8.98	8.77	8.65	8.08	7.80	7.55	

Surrounding School District's Mill Rate Comparisons



Annual Tax Levy Comparisons

2019-20

<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$12,505,477
Fund 38 (Capital Exp)	\$216,256
Fund 39 (Debt Service)	\$0
Property Chargeback	
<u>Total Tax Levy (All Funds)</u>	<u>\$12,721,733</u>

2018-19

<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$13,579,276
Fund 38 (Capital Exp)	\$216,256
Fund 39 (Debt Service)	\$2,866,494
Property Chargeback	
<u>Total Tax Levy (All Funds)</u>	<u>\$16,662,026</u>

2017-18

<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$12,862,614
Fund 38 (Capital Exp)	\$216,257
Fund 39 (Debt Service)	\$3,152,674
Property Chargeback	\$16,699
<u>Total Tax Levy (All Funds)</u>	<u>\$16,248,244</u>

2016-17

<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$12,713,345
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,154,718
Property Chargeback	\$0
<u>Total Tax Levy (All Funds)</u>	<u>\$15,868,063</u>

2015-16

<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$12,797,229
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,355,495
Property Chargeback	\$4,283
<u>Total Tax Levy (All Funds)</u>	<u>\$16,157,007</u>

2014-15

<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$12,194,715
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,354,830
Property Chargeback	\$0
<u>Total Tax Levy (All Funds)</u>	<u>\$15,549,545</u>

Y:\WP 19-20 Property Valuation History
9/27/2019

2019-2020						
Debt Service						
Fund 39						
Location	Source/ Object	Source/ Object name	Function	Function Name	Budget 2019-2020	
		Fund Balance			\$0	
		Revenue				
800	211	Property Tax	500000	District Wide	0	
800	280	Interest on Investments	500000	District Wide	\$0	
800	875		282000			
800	879		281000			
				Residual Equity Transfer		
				Total Revenue	\$0	
				Total Fund Bal & Rev	\$0	
		Expenditures				
800	673	Long Term Notes	281000	Long Term Capital Debt		
800	675	Long Term Bonds	281000	Long Term Capital Debt	\$0	
800	675	Long Term Bonds	282000	Long Term Principal Refina	\$0	
800	683	Interest LT Notes	281000	Long Term Capital Debt		
800	685	Interest LT Bonds	281000	Long Term Capital Debt	\$0	
800	685		282000	Long Term Principal Refina		
800	690		282000	Other Refinance		
				Total Exp	\$0	



Managing Wisconsin's trust assets for public education.

Customer: 7730004
 WAUPACA SCHOOL DISTRICT OF
 CARL HAYEK BUSINESS MANAGER
 E2325 KING ST
 WAUPACA WI 54981

Certified Statement of Account Due

**DO NOT
 PAY FROM THIS
 STATEMENT**

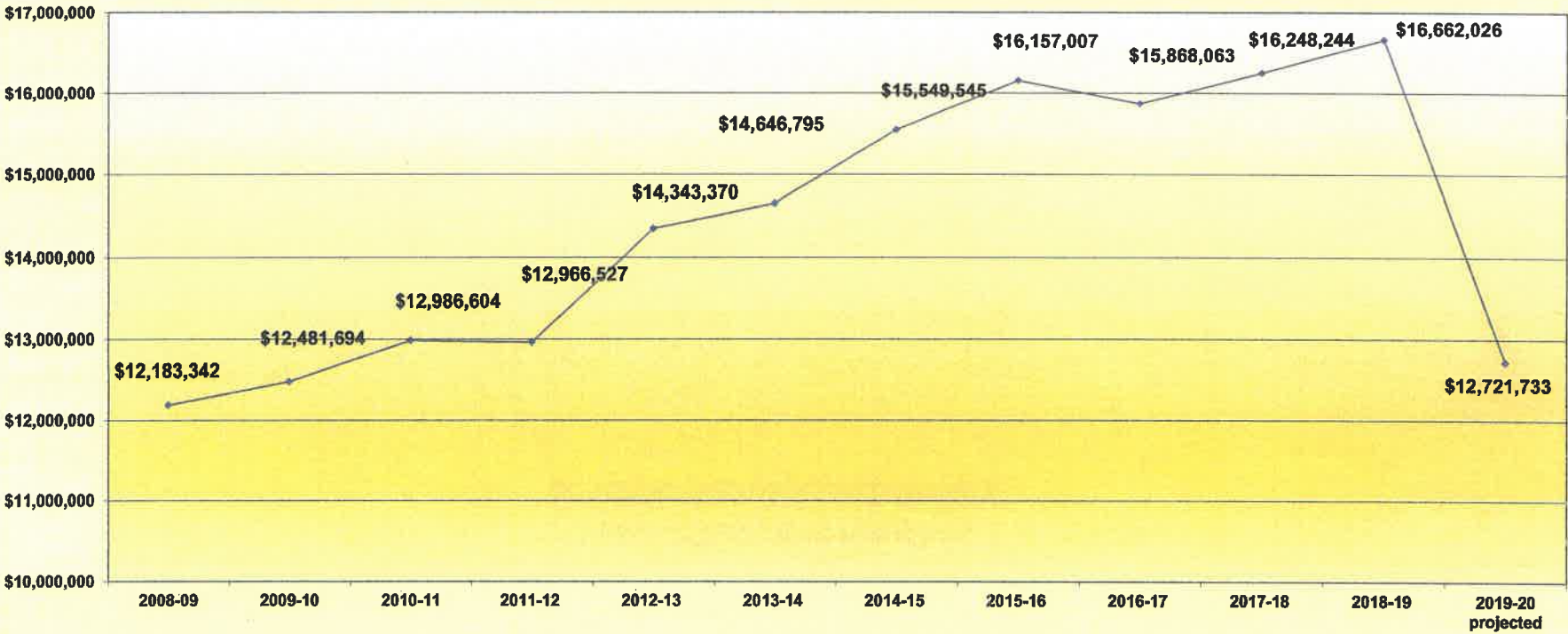
Please verify municipal/school official information for accuracy.
 * Email changes to BCP.L.Info@wisconsin.gov
 * Incorrect information could delay receipt of bill in January.

Pursuant to Secs. 24.70(2) and 24.71(2) Wis. Stat., the Board of Commissioners of Public Lands hereby certifies the amount(s) shown below are due on March 15, 2020.

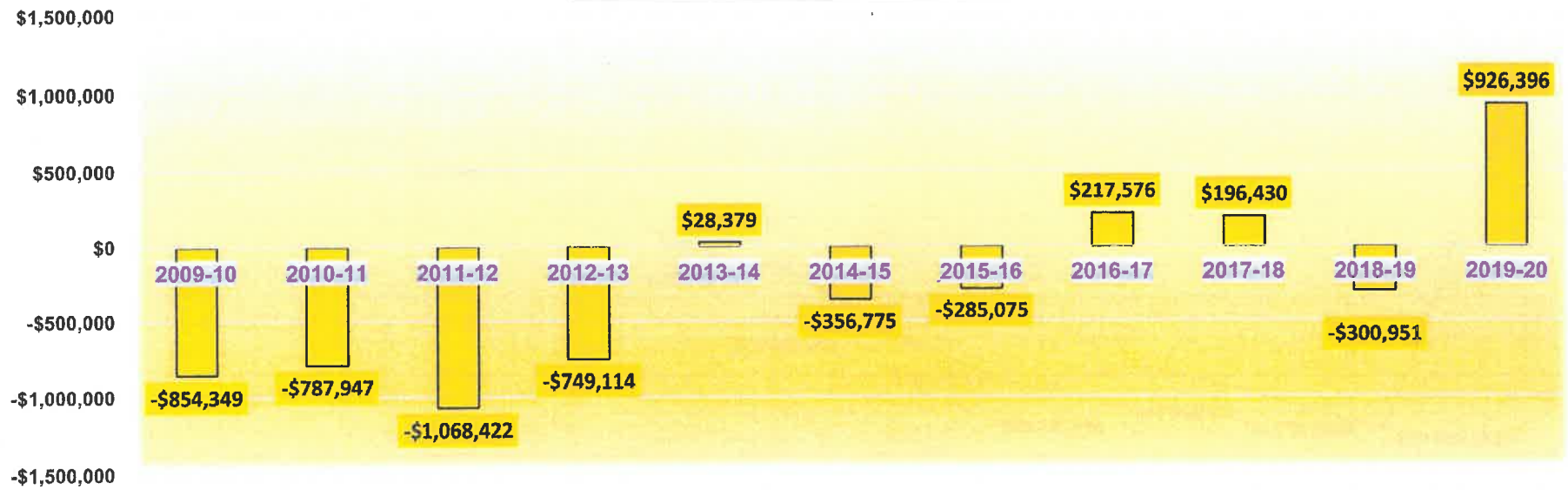
Loan #	Interest Rate	Balance Before Payment	Payment	Principal	Interest	Balance Remaining
02017187.01	3.00%	\$611,656.17	\$216,256.29	\$197,856.33	\$18,399.96	\$413,799.84
Finance high school athletic complex						
Totals:		\$611,656.17	\$216,256.29	\$197,856.33	\$18,399.96	\$413,799.84

Total Amount Due on March 15, 2020: \$216,256.29

**School District of Waupaca
Actual
Tax Dollars Collected**



School District of Waupaca General State Aid Loss History



General Aid Loss & Tax Increase Relationship

General State Aide Funding Reductions

GENERAL AID LOSS 6 YEAR ANALYSIS													Estimate	Cumulative
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	General Aid Loss	
October 15 General Aid Certification	\$12,344,296	\$11,489,947	\$10,702,000	\$9,633,578	\$8,884,464	\$8,914,248	\$8,557,473	\$8,272,398	\$8,489,974	\$8,686,404	\$8,385,453	\$9,612,800		
General Aid Loss		(\$854,349)	(\$787,947)	(\$1,068,422)	(\$749,114)	\$29,784	(\$356,775)	(\$285,075)	\$217,576	\$196,430	(\$300,951)	\$926,396	(\$3,032,447)	

Fund 10 Taxes Levy

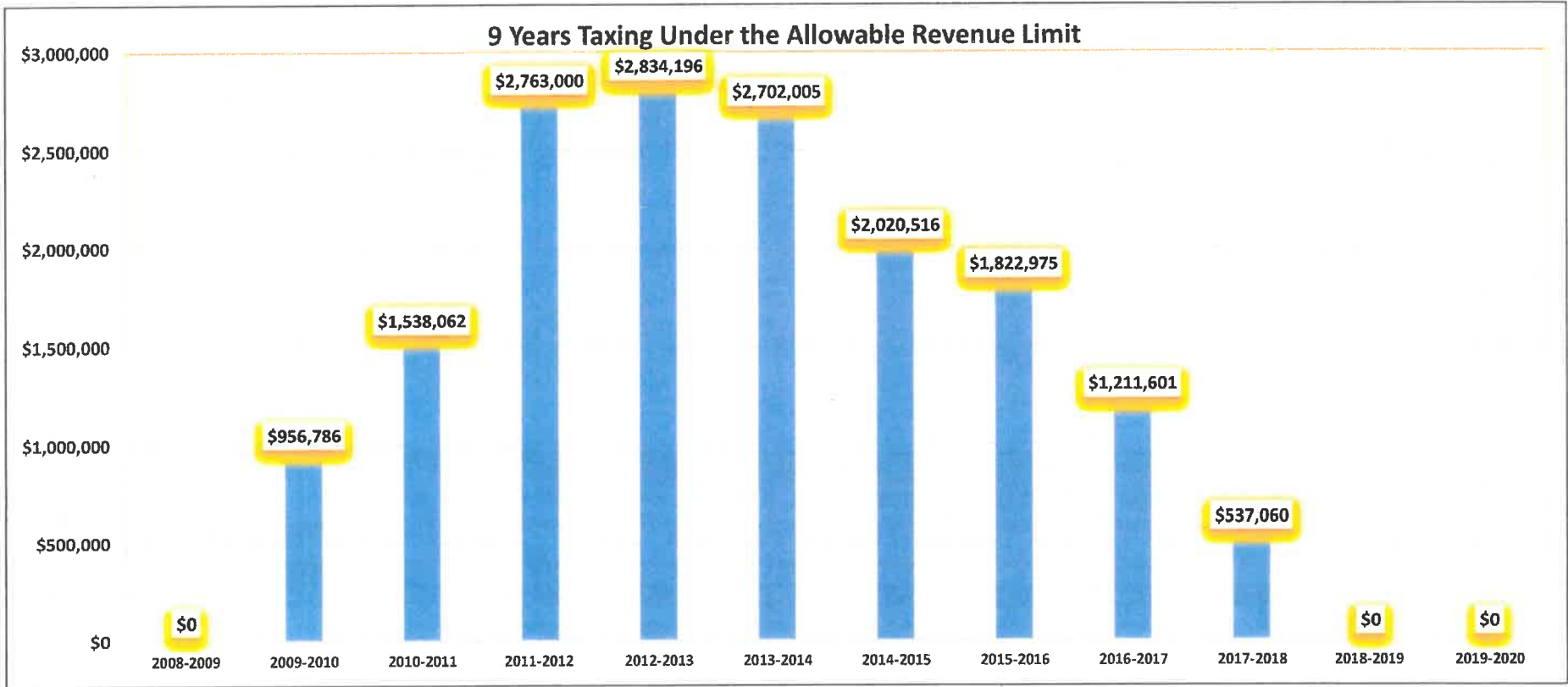
Fund 10 Taxes													Estimate	Cumulative
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Tax Increase	
District Fund 10 Tax Levy	\$9,323,611	\$9,523,611	\$9,923,611	\$9,776,265	\$11,093,370	\$11,288,109	\$12,194,715	\$12,797,229	\$12,713,345	\$12,954,607	\$13,579,276	\$12,505,477		
Tax Offset		\$200,000	\$400,000	(\$147,346)	\$1,317,105	\$194,739	\$906,606	\$602,514	(\$83,884)	\$241,262	\$624,669	(\$449,130)	\$3,806,535	

Net Difference for General Aid Reductions

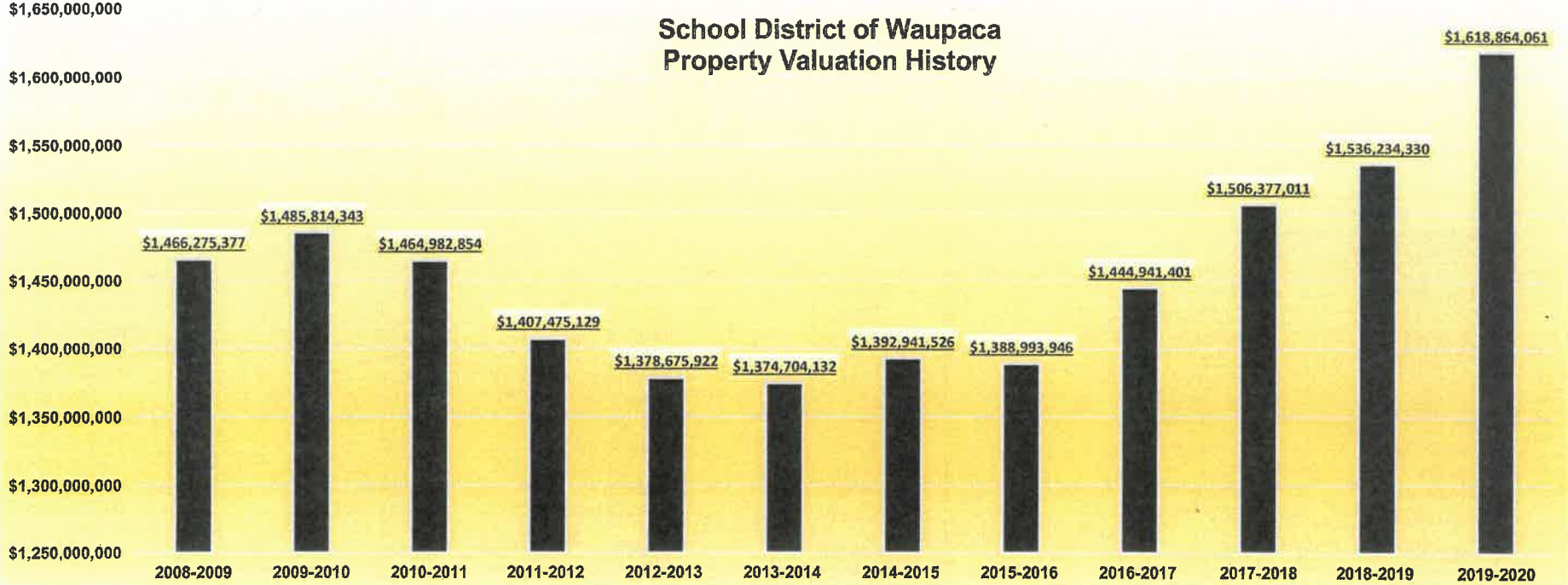
\$774,088

Taxing Below Allowable Tax Authority

Fund 10 Under Levy													Estimate	Cumulative
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Tax Payer Savings	
Dollar Amount Below Revenue Cap	\$0	\$956,786	\$1,538,062	\$2,763,000	\$2,834,196	\$2,702,005	\$2,020,516	\$1,822,975	\$1,211,601	\$537,060	\$0	\$0	\$16,386,201	
Actual Fund 10 Tax Authority	\$9,323,611	\$10,480,397	\$11,461,673	\$12,539,265	\$13,927,566	\$13,990,114	\$14,215,231	\$14,620,204	\$13,924,946	\$13,491,667	\$13,579,276	\$12,505,477		



School District of Waupaca Property Valuation History



SCHOOL DISTRICT OF WAUPACA

Portage, Waupaca, and Waushara Counties, Wisconsin
 Equalized Valuation by Municipality (TID Out)
 (2018 Actual and 2019 Projections)

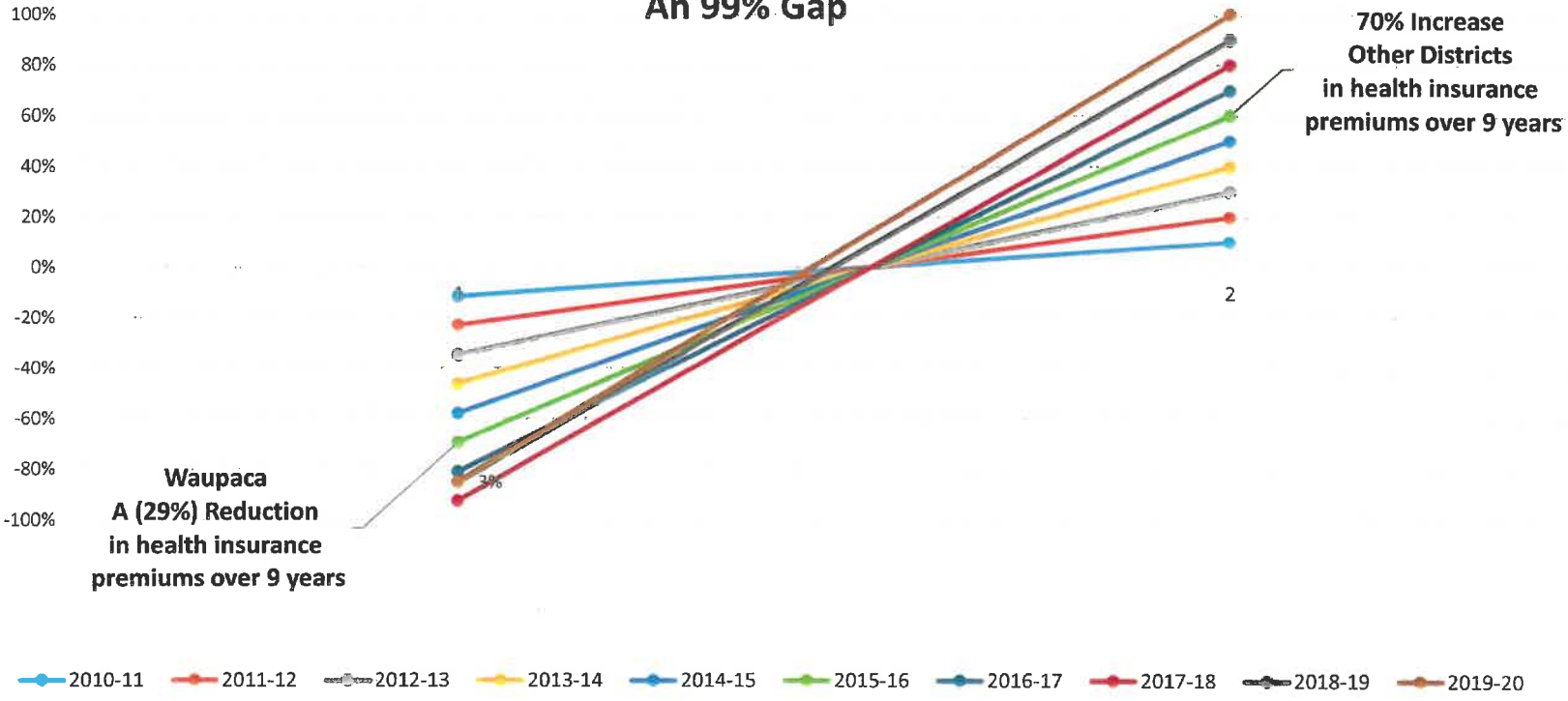
Wisconsin Public Finance Professionals, LLC
 1025 S. Moorland Rd. Suite 504
 Brookfield, WI 53005
 414-434-9644
 Fax: 414-226-2014

<u>Municipality</u>	2018 District Values <u>TID OUT</u>	2018 Municipality Values <u>TID OUT</u>	2018 % of Municipality in District	2019 Municipality E.V. <u>TID OUT</u>	Est. 2019 District E.V. <u>TID OUT</u>
City of Waupaca	\$354,042,500	\$354,042,500	100.00%	\$373,907,500	\$373,907,500
Town of Belmont	15,986,996	64,936,600	24.62%	66,407,300	16,349,073
Town of Lanark	49,765,383	133,774,700	37.20%	141,718,700	52,720,622
Town of Dayton	403,888,362	407,356,700	99.15%	413,026,400	409,509,789
Town of Farmington	488,571,500	488,571,500	100.00%	530,757,500	530,757,500
Town of Lind	97,231,269	135,273,600	71.88%	140,366,300	100,891,774
Town of Royalton	178,208	148,917,200	0.12%	142,660,700	170,721
Town of Saint Lawrence	10,499,016	64,135,500	16.37%	63,985,700	10,474,494
Town of Scandinavia	16,241,720	110,782,500	14.66%	112,359,900	16,472,981
Town of Waupaca	95,672,817	99,662,100	96.00%	107,522,500	103,218,580
Town of Saxeville	4,156,559	142,737,500	2.91%	150,789,200	4,391,027
	<u>\$1,536,234,330</u>				<u>\$1,618,864,061</u>

<u>Municipality</u>	2018 E.V. in School District <u>TID OUT</u>	2019 Projected E.V. For School District <u>TID OUT</u>	<u>% Change</u>
City of Waupaca	\$354,042,500	\$373,907,500	5.61%
Town of Belmont	15,986,996	16,349,073	2.26%
Town of Lanark	49,765,383	52,720,622	5.94%
Town of Dayton	403,888,362	409,509,789	1.39%
Town of Farmington	488,571,500	530,757,500	8.63%
Town of Lind	97,231,269	100,891,774	3.76%
Town of Royalton	178,208	170,721	-4.20%
Town of Saint Lawrence	10,499,016	10,474,494	-0.23%
Town of Scandinavia	16,241,720	16,472,981	1.42%
Town of Waupaca	95,672,817	103,218,580	7.89%
Town of Saxeville	4,156,559	4,391,027	5.64%
	<u>\$1,536,234,330</u>	<u>\$1,618,864,061</u>	<u>5.38%</u>

5.38% Projected School District Increase

Health Insurance Premiums Comparisons An 99% Gap



<u>School District</u>	<u>Regular Educational Assistants</u>	<u>Student Count</u>
Black River Falls	11	1801
Luxemburg-Casco School District	15	1922
Waupun	16	1946
Waupaca	24	2115
Seymour	10	2222
New London	12	2281
Antigo School District	2	2350
School District of Rhinelander	21	2374
Ashwaubenon	21	3302
Average	14.67	2257
Waupaca	24	2115
Difference of Waupaca from Average	9.33	(142)
Waupaca Average Salary & Fringe	\$18,700	
Waupaca Salary & Fringe Amount Over Average	\$174,533	
Student Count Below Average	142	

Actuals 2019-2020

2019-20 Education Assistant's Total Salary & Fringe	\$462,453
Waupaca - Total # of Educational Assistants	24
Average Salary & Fringe	\$19,269
Waupaca - # of Educational Aides More than like sized district's	9.33
Waupaca Budget Amount Greater than like sized district's	\$179,779

School District	Regular Educational Assistants	Student Count
Black River Falls	11	1801
Luxemburg-Casco School District	15	1922
Waupun	16	1946
Waupaca	24	2115
Seymour	10	2222
New London	12	2281
Antigo School District	2	2350
School District of Rhinelander	21	2374
Ashwaubenon	21	3302
Average	14.67	2257
Waupaca	24	2115
Difference of Waupaca from Average	9.33	(142)
Waupaca Average Salary & Fringe	\$18,700	
Waupaca Salary & Fringe Amount Over Average	\$174,533	
Student Count Below Average	142	

Waupaca - 2019-2020 Actuals	Regular Ed.	Special Ed.	Total Annual Cost
2019-20 Education Assistant's Total Salary & Fringe	\$462,453	\$796,398	\$1,258,851
Waupaca - Total # of Educational Assistants	24	39	63
Average Salary & Fringe	\$19,269		
Waupaca - # of Educational Aides More than like sized district's	9.33		
Waupaca Budget Amount Greater than like sized district's	\$179,779		

	6 Like Size District Avg hourly pay	Waupaca's hourly pay	Difference
A \$1 increase per hour for 63 Educational Assistants equals	\$87,413	\$12.55	-\$1.02
A \$1 increase per hour for 14.67 Educational Assistants equals	\$20,355	\$12.10	-\$0.84
	\$107,768		

Without 9.33FTE Regular Education Assistant Reductions Waupaca's Budget for Aides Over Like Sized District Amount **\$287,547**

2017-2018 School District Annual Report Data *

Comparative Cost Data (Cost Per Member)

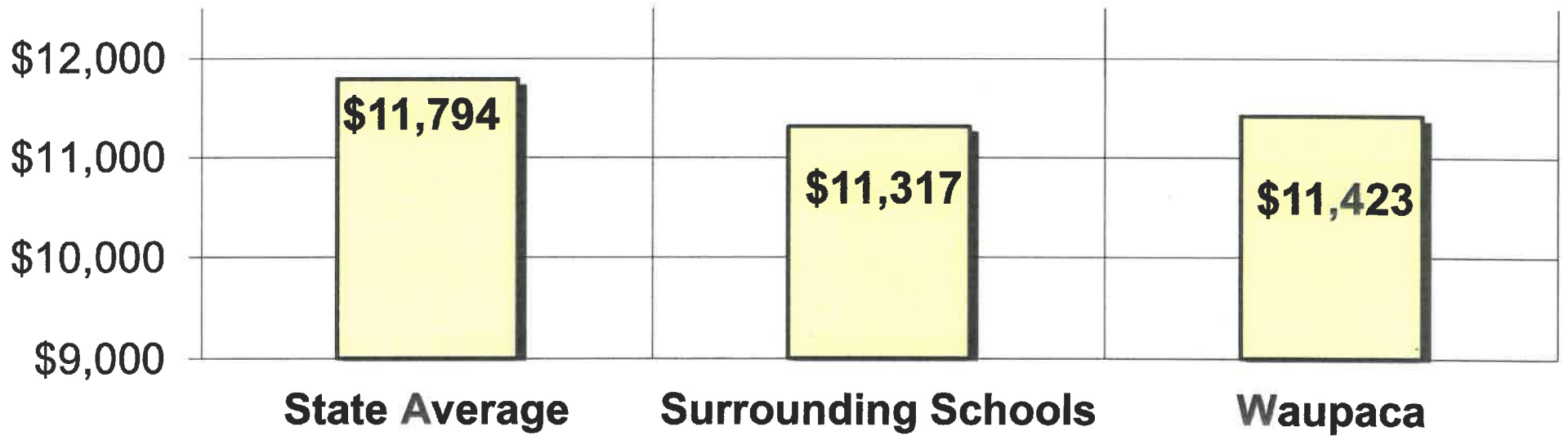
Surrounding School Districts

NAME	TOTAL CURRENT EDUCATION COST PER MEMBER (TCEC)	TRANSPORTATION COST PER MEMBER	FACILITY COST PER MEMBER	TOTAL EDUCATION COST PER MEMBER (TEC)	FOOD AND COMM SERVICE PER MEMBER	TOTAL DISTRICT COST PER MEMBER (TDC)	17-18 MEMBERSHIP
Clintonville	\$11,384	\$416	\$1,352	\$13,152	\$896	\$14,048	1,356
Iola-Scandinavia	\$11,553	\$457	\$949	\$12,959	\$820	\$13,779	696
Manawa	\$11,931	\$770	\$12	\$12,713	\$423	\$13,136	741
New London	\$10,044	\$616	\$1,439	\$12,099	\$477	\$12,576	2,442
Waupaca	\$11,423	\$424	\$2,247	\$14,094	\$569	\$14,662	2,144
Weyauwega-Fremont	\$11,067	\$526	\$1,689	\$13,282	\$548	\$13,829	834
Wild Rose	\$11,820	\$634	\$1,066	\$13,519	\$524	\$14,043	557
Group Average	\$11,317	\$549	\$1,251	\$13,117	\$608	\$13,725	1,253
Statewide Total	\$11,794	\$631	\$1,038	\$13,462	\$611	\$14,074	2,033

-24-

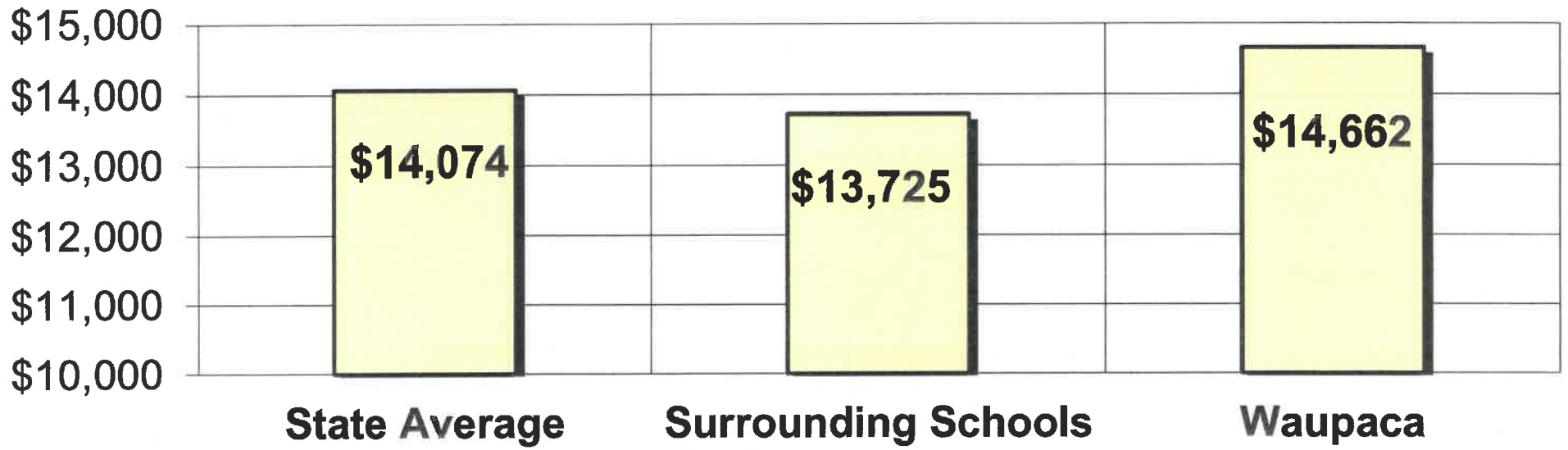
2017-2018 Surrounding Schools Current Educational Cost Comparison

**most current information available from DPI -
based upon 17-18 audited annual report*



2017-2018 Surrounding Schools Total Educational Cost Comparison

**most current information available from DPI -
based upon 17-18 audited annual report*

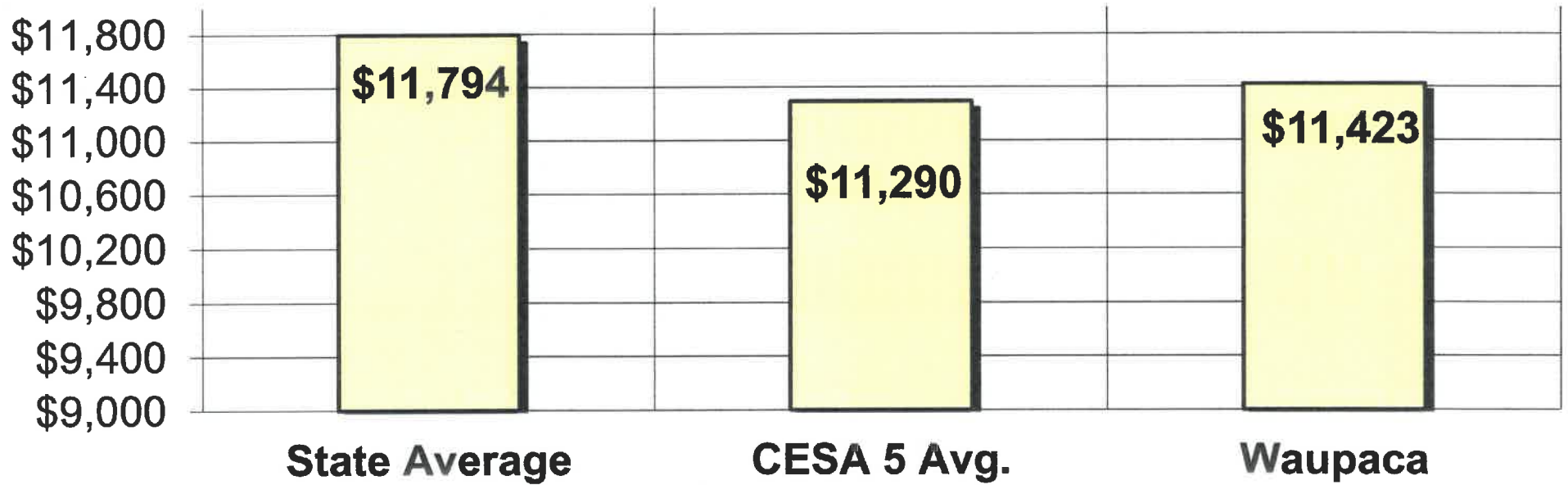


CESA 5 Cost Comparisons

NAME	TOTAL CURRENT EDUCATION COST PER MEMBER (TCEC)	TRANSPORTATION COST PER MEMBER	FACILITY COST PER MEMBER	TOTAL EDUCATION COST PER MEMBER (TEC)	FOOD AND COMM SERVICE PER MEMBER	TOTAL DISTRICT COST PER MEMBER (TDC)	17-18 MEMBERSHIP
Adams-Friendship Area	\$11,228	\$680	\$1,682	\$13,590	\$734	\$14,323	1,663
Almond-Bancroft	\$11,479	\$924	\$1,252	\$13,655	\$456	\$14,111	454
Auburndale	\$10,564	\$737	\$1,301	\$12,601	\$396	\$12,997	808
Baraboo	\$10,689	\$436	\$1,196	\$12,320	\$681	\$13,001	2,984
Cambria-Friesland	\$12,872	\$877	\$330	\$14,079	\$1,149	\$15,227	391
Columbus	\$10,070	\$568	\$807	\$11,445	\$540	\$11,985	1,288
Fall River	\$11,161	\$254	\$738	\$12,153	\$608	\$12,761	531
Iola-Scandinavia	\$11,553	\$457	\$949	\$12,959	\$820	\$13,779	696
Lodi	\$11,810	\$806	\$1,077	\$13,693	\$678	\$14,371	1,538
Marshfield	\$10,833	\$498	\$625	\$11,956	\$443	\$12,399	3,974
Mauston	\$11,063	\$605	\$1,859	\$13,527	\$744	\$14,271	1,448
Montello	\$11,275	\$860	\$300	\$12,435	\$440	\$12,875	741
Necedah Area	\$11,396	\$730	\$1,009	\$13,134	\$595	\$13,729	727
Nekoosa	\$11,515	\$889	\$1,546	\$13,950	\$772	\$14,722	1,142
New Lisbon	\$11,391	\$690	\$1,095	\$13,176	\$582	\$13,757	633
Pardeeville Area	\$11,430	\$591	\$1,036	\$13,056	\$421	\$13,477	866
Pittsville	\$11,259	\$894	\$481	\$12,635	\$541	\$13,176	588
Port Edwards	\$13,261	\$595	\$109	\$13,965	\$471	\$14,437	407
Portage Community	\$11,159	\$480	\$59	\$11,698	\$488	\$12,186	2,322
Poynette	\$10,270	\$473	\$990	\$11,733	\$386	\$12,118	1,076
Princeton	\$11,197	\$453	\$66	\$11,716	\$337	\$12,053	409
Randolph	\$11,291	\$264	\$2,391	\$13,946	\$384	\$14,329	542
Reedsburg	\$10,967	\$477	\$588	\$12,032	\$512	\$12,544	2,761
Rio Community	\$13,749	\$724	\$278	\$14,751	\$672	\$15,423	435
Rosholt	\$11,663	\$803	\$0	\$12,466	\$367	\$12,833	556
Sauk Prairie	\$10,827	\$473	\$961	\$12,261	\$835	\$13,096	2,759
Stevens Point Area	\$10,337	\$748	\$89	\$11,173	\$470	\$11,643	7,564
Tomorrow River	\$10,004	\$518	\$929	\$11,452	\$645	\$12,097	968
Tri-County Area	\$11,751	\$604	\$0	\$12,355	\$584	\$12,940	638
Waupaca	\$11,423	\$424	\$2,247	\$14,094	\$569	\$14,662	2,144
Wautoma Area	\$11,169	\$421	\$278	\$11,868	\$587	\$12,455	1,405
Westfield	\$10,741	\$592	\$89	\$11,422	\$472	\$11,894	1,180
Wild Rose	\$11,820	\$634	\$1,066	\$13,519	\$524	\$14,043	557
Wisconsin Dells	\$10,997	\$562	\$298	\$11,857	\$458	\$12,316	1,765
Wisconsin Rapids	\$10,937	\$652	\$1,005	\$12,595	\$795	\$13,391	5,049
Group Average	\$11,290	\$611	\$821	\$12,722	\$576	\$13,298	1,515
Statewide Total	\$11,794	\$631	\$1,038	\$13,462	\$611	\$14,074	1,558

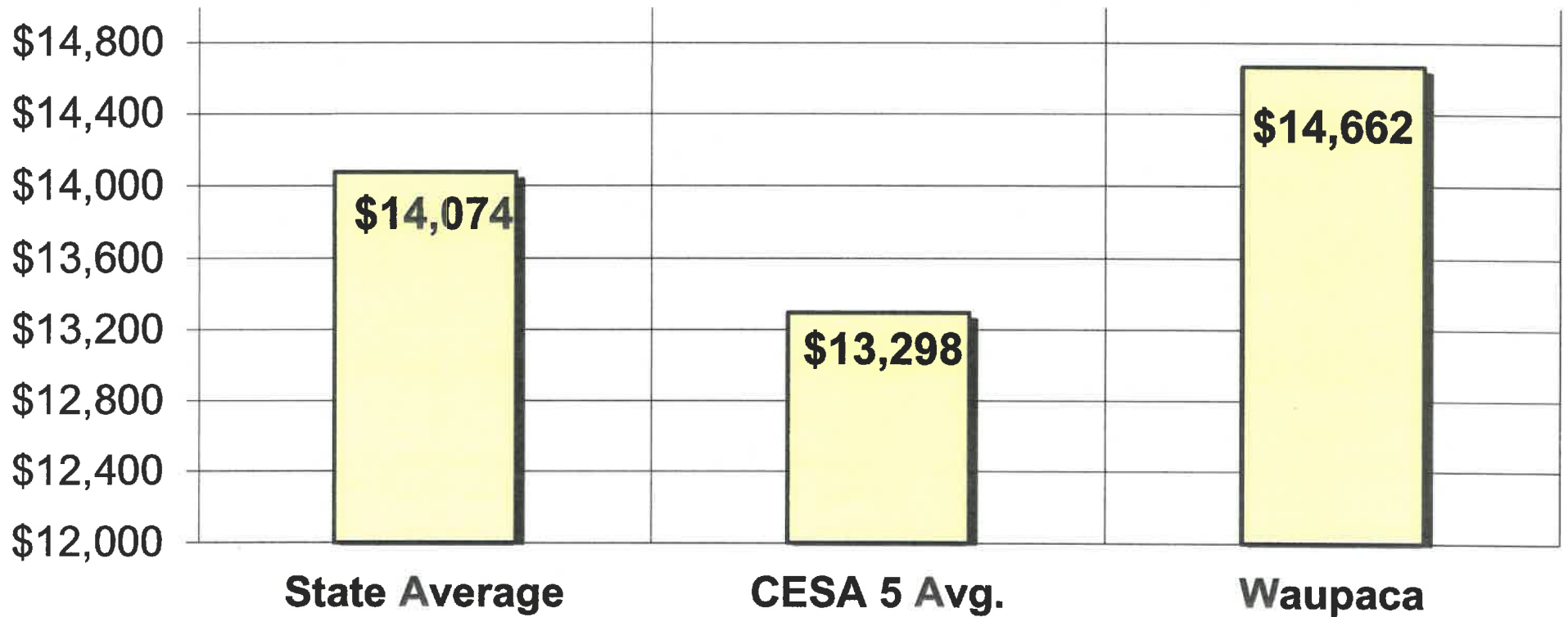
2017-2018 CESA 5 Current Educational Cost Comparison

**most current information available from DPI -
based upon 17-18 audited annual report*



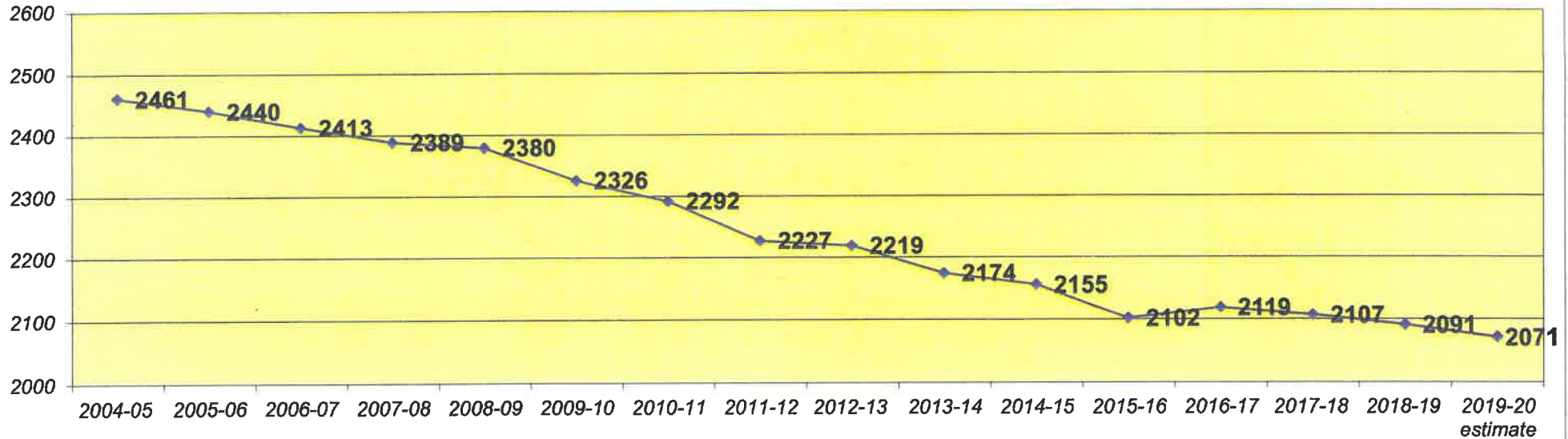
2017-2018 CESA 5 Total Educational Cost Comparison

**most current information available from DPI -
based upon 17-18 audited annual report*



School District of Waupaca Enrollment Trend

(based upon 3rd Friday Sept. Count- per revenue limit wksheet - includes Summer fte)



DEPARTMENT OF PUBLIC INSTRUCTION 2019-20 REVENUE LIMIT WORKSHEET

DISTRICT:	Waupaca	6195
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DATA AS OF 8/2/2019, 8:35 AM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit

2018-19 General Aid Certification (18-19 Line 12A, src 621)	+	8,385,453
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	+	38,290
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	+	0
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	+	38,887
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	+	13,579,276
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	+	216,256
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	+	0
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	-	0
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	-	293,291
*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)	=	21,964,871

*For 2018-19 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 = 2,106

	2016	2017	2018
Summer FTE:	60	63	84
% (40,40,40)	24	25	34
Sept FTE:	2,095	2,082	2,057
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	2,119	2,107	2,091

Line 6: Curr Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 = 2,090

	2017	2018	2019
Summer FTE:	63	84	84
% (40,40,40)	25	34	34
Sept FTE:	2,082	2,057	2,037
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	2,107	2,091	2,071

"Current Average" for use in 19-20
Per-Pupil Aid calc (does not include
Special Needs Voucher FTE
or New ICS - Independent
Charter Schools FTE).
Average without SNSP/ICS:
2,090

Line 10B: Declining Enrollment Exemption = 169,675

Average FTE Loss (Line 2 - Line 6, if > 0) 16

X 1.00 = 16

X (Line 5, Maximum 2018-2019 Revenue per Memb) = 10,604.66

Non-Recurring Exemption Amount: 169,675

Fall 2019 Property Values (actuals have been loaded below)

2019 TIF-Out Tax Apportionment Equalized Valuation 1,618,864,061

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 9/26/2019, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.

**DEPARTMENT OF PUBLIC INSTRUCTION
2019-20 REVENUE LIMIT WORKSHEET**

2019-2020 Revenue Limit Worksheet		
1. 2018-19 Base Revenue (Funds 10, 38, 41)	(from left)	21,964,871
2. Base Sept Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	2,106
3. 2018-19 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,429.66
4. 2019-20 Per Member Change (A+B+C)		175.00
A. Allowed Per-Member Change	175.00	
B. Low Rev Incr (Enter DPI Adjustment)	0.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)		10,604.66
6. Current Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	2,090
7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	22,163,739
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	22,163,739	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2019-20 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2017-18 to 2018-19)	0	
E. Recurring Referenda to Exceed (If 2019-20 is first year)	0	
9. 2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)		22,163,739
10. Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		170,794
A. Non-Recurring Referenda to Exceed 2019-20 Limit	0	
B. Declining Enrollment Exemption for 2019-20 (from left)	169,675	
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2019-20	1,119	
E. Prior Year Open Enrollment (uncounted pupil[s])	0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Environmental Remediation Exemption	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	0	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		22,334,533
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		9,612,800
A. 2019-20 July 1 Aid Estimate → Cell is locked.	9,612,800	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	0	
D. State Aid for Exempt Personal Property (Source 691)	0	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		12,721,733
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	12,721,733
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	12,505,477	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	216,256	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		0
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		12,721,733
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00785843

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

**DEPARTMENT OF PUBLIC INSTRUCTION
2019-20 REVENUE LIMIT WORKSHEET**

DPI Revenue Limit Reconciliation	
Fund 10, PI-401	12,505,477.00
Fund 38, PI-401	216,256.00
Fund 41, PI-401	0.00
	12,721,733.00
Chargeback, PI-401	0.00
Fund 39, PI-401	0.00
Fund 80, PI-401	0.00
Fund 48/Other, PI-401	0.00
Total, PI-401	12,721,733.00
Carryover Computation Based on Levy Information in the PI-401	
0	0
0	0
You have levied to your maximum.	
0	
0	
	0
0	
0	
20-21 Base-Building Information	
Total Non-Recurring Exemptions:	170,794
LEVIED Total Non-Recurring Exemptions:	170,794
(to be removed from subsequent year's base)	

REVENUE - FUND 10

FUND 10 REVENUE		2019-2020	Actual	Actual	Actual
Source	Revenue Type	Budget Hearing Revenue Budget	2018-2019 Revenue Budget	2017-2018 Revenue Rcvd	2016-2017 Revenue Rcvd
211	Property Tax	\$12,505,477	\$13,579,276	\$12,862,614	\$12,713,345.00
212	Charge Back		\$0	\$16,699	\$0.00
213	Mobile Home Tax	\$5,000	\$5,582	\$5,294	\$4,711.92
219	Other Taxes	\$30,000	\$34,195		\$0.00
249	Transportation Fees		\$0	\$13,205	\$14,034.75
262	Sale of Supplies		\$0	\$0	\$0.00
271	Admissions	\$30,000	\$30,208	\$32,582	\$38,259.67
280	Interest on Inv	\$100,000	\$101,459	\$62,667	\$27,805.39
291	Gifts	\$0	\$55,687	\$0	\$0.00
292	Student Fees - Other	\$33,000	\$33,094	\$33,476	\$38,315.25
293	Rental - Other	\$15,000	\$59,998	\$12,021	\$15,653.04
295	Summer School Revenues		\$7	\$518	\$1,495.15
297	Student Fines	\$6,000	\$16,719	\$6,041	\$1,140.75
299	Misc Revenue (CEC Grant)		\$0	\$0	\$90.00
316	State Aid Transit-Spec Ed		\$0	\$0	\$0.00
317	Federal Aid/CESA		\$0	\$0	\$0.00
341	Non-Open Enrollment Tuition		\$0	\$0	\$0.00
343	Charges for Co-curr Other Dist		\$0	\$0	\$0.00
345	Open Enrollment	\$900,000	\$901,426	\$911,294	\$857,733.00
381	Medicaid		\$0	\$0	\$0.00
515	Non-Spec Ed State Aid		\$0	\$0	\$0.00
517	Transit of State Aids (Co.)		\$0	\$0	\$0.00
619			\$44,473	\$0	\$0.00
612	Transportation Aid	\$75,000	\$76,873	\$80,703	\$79,393.01
613	Library Aid	\$87,348	\$89,065	\$88,744	\$81,642.00
695	Per Pupil Aid (\$742 per pupil line 6)	\$1,429,048	\$1,377,324	\$949,050	\$531,250.00
621	Equalization Aid	\$9,612,800	\$8,385,453	\$8,686,404	\$8,489,974.00
630	State Special Proj - #296		\$19,875	\$2,592	\$8,333.33
630	State Special Proj - #522		\$2,587	\$2,599	\$3,521.50
630	State Special Proj - #577		\$46,000	\$12,036	\$6,407.52
630	State Special Proj - #583		\$17,680	\$15,920	\$16,240.00
6630			\$10,384		
641	State Special Proj - #516 Youth App			\$25,314	\$8,293.31
650	State SAGE Aid	\$545,000	\$586,392	\$542,928	\$631,113.23
660	State Rev thru Local Gov	\$9,000	\$9,247	\$8,813	\$13,276.02
690	4k Start Up Grant		\$5,242		\$0.00
691	Computer Aid	\$77,000	\$77,177	\$37,386	\$36,844.00
699	CTE Incentive Grant	\$20,000	\$33,655		
713	Vocational Education	\$21,189	\$19,038	\$17,509	\$18,213.00
730	Special Proj Grants-#387 Peer ment		\$0	\$8,333	\$0.00
730	Special Proj Grants-#381 Prj Enrich			\$9,800	\$0.00
730	Educator Effectivness	\$10,000			\$0.00
730	Charter School Grant	\$181,732	\$145,914		
730	Special Proj Grants-#365		\$70,818	\$143,686	\$0.00
730	Robtics	\$2,600			\$0.00
630	Safety Grant WI DOJ	\$55,509			\$0.00
751	Title I A - Basic Program-#141	\$331,045	\$327,665	\$330,118	\$414,943.05
751	Title I A -#149	\$34,961	\$41,618	\$20,701	\$36,391.02
751	Title II A -	\$68,920			\$0.00
751	Title III A -	\$1,045			\$0.00
752	Title IV A	\$22,729			\$0.00
763	Fed School to Work				\$0.00
780	Federal Aid Received thru State	\$60,000	\$113,901	\$100,317	\$179,105.51
861	Sale of Fixed Assets	\$60,000	\$114,507	\$13,600	\$20,555.75
862	Land and Real Property Sales			\$0	\$0.00
964	Insurance Refund	\$25,000	\$55,067	\$21,593	\$29,389.00
968	Debt Premium			\$0	\$0.00
971	Other Refunds			\$0	\$10,778.00
972	Non-Ded Refund Receipt			\$0	\$0.00
981	Medicaid Reimbursement			\$0	\$0.00
990	Miscellaneous	\$9,000	\$9,266	\$4,060	\$16,244.10
	TOTAL REVENUE	\$26,363,403	\$26,496,871	\$25,078,619	\$24,344,491.27

**SCHOOL DISTRICT OF WAUPACA
EXPENDITURE BUDGET BREAKOUT BY CATEGORY
GENERAL FUND 10**

	2019-2020 Budget Percent	2019-2020 Budget Hearing Budget
Salary	47.9%	\$12,628,435
Fringe Benefits	15.9%	\$4,200,602
Operating Transfers (Spec Ed / Food Service Salary & Fringe)	9.9%	\$2,617,872
 <u>Non-Salary Expenses</u>		
Elementary (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	1.2%	\$312,401
Middle School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.5%	\$131,400
High School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.9%	\$238,623
Maintenance / Operation	3.1%	\$812,755
Utilities	2.7%	\$712,000
Transportation	4.7%	\$1,232,000
Postage / Printing / Paper	0.1%	\$20,500
Telephone / Internet	0.1%	\$36,000
Technology	1.4%	\$379,500
Co-Curricular	0.0%	\$3,020
Open Enrollment	3.8%	\$990,000
CESA Payments	0.0%	\$10,000
Insurance	0.9%	\$242,221
Debt Service	0.0%	\$0
Other (Supplies, Equipment, Travel, Training, Admin, Board, Legal, etc.)	6.8%	\$1,796,074
TOTAL	100.0%	\$26,363,403

BUDGET SUMMARY
SCHOOL DISTRICT
OF WAUPACA

Fund		Budget	Actual	Projected	FY18-19	FY17-18	FY16-17	FY15-16	FY14-15	
		2019-2020	Beginning Fund Balance 2019-2020	Ending Fund Balance 2019-2020						Actual Expenses
10	General Fund									
	Salary	\$12,628,435			\$12,282,630	\$12,304,562	\$12,097,012	\$12,180,579	\$11,902,443	
	Fringe Benefits	\$4,200,602			\$4,207,867	\$4,131,661	\$3,988,767	\$4,029,245	\$4,051,272	
	Elementary Non-Salary	\$312,401			\$318,932	\$153,076	\$199,470	\$183,720	\$181,124	
	Middle School Non-Salary	\$131,400			\$141,501	\$138,180	\$182,022	\$185,975	\$175,223	
	High Non-Salary	\$238,623			\$253,889	\$273,494	\$229,806	\$246,977	\$255,624	
	District Wide Non-Salary	\$6,234,070			\$6,247,505	\$6,559,734	\$4,899,433	\$4,663,641	\$4,742,724	
	Transfers from Fund 27 & 50	\$2,617,872			\$2,444,031	\$2,456,605	\$2,134,750	\$2,011,656	\$1,822,873	
	TOTAL FUND 10	\$26,363,403	\$9,209,785	\$9,209,784	\$25,896,355	\$26,017,312	\$23,731,260	\$23,501,792	\$23,131,283	
21	Special Revenue Trust Fund	\$350,000	\$262,650	\$212,650	\$563,066	\$308,124	\$124,685	\$99,828	\$54,698	
27	Special Education									
	Salary	\$2,980,347			\$2,799,304	\$2,776,104	\$2,637,842	\$2,426,721	\$2,316,124	
	Fringe Benefits	\$830,417			\$785,598	\$790,990	\$711,116	\$674,244	\$662,828	
	Non-Salary	\$281,119			\$339,198	\$355,588	\$218,251	\$236,679	\$264,316	
	TOTAL FUND 27	\$4,091,883	\$0	\$0	\$3,924,099	\$3,922,682	\$3,567,209	\$3,337,644	\$3,243,267	
38	State Trust Fund Loan	\$216,256	\$0	\$0	\$216,256					
39	Debt Service	\$0	\$0	\$0	\$3,019,005	\$3,181,343	\$3,181,005	\$6,933,473	\$3,418,663	
41	Capital Projects	\$0	\$0	\$0	\$0	\$71,205	\$0	\$5,000	\$44,330	
49	Capital Projects	\$100,000	\$47,229	\$69,229	\$11,476	\$1,587,766	\$859	\$30,066	\$16,244	
		\$100,000	\$47,229	\$69,229	\$11,476	\$1,658,971	\$859	\$35,066		
50	Food Service									
	Salary	\$503,696			\$0	\$650	\$472,795	\$471,358	\$439,178	
	Fringe Benefits	\$89,642			\$0	\$0	\$81,649	\$81,832	\$94,195	
	Non-Salary	\$498,000			\$1,051,306	\$1,218,477	\$533,310	\$527,225	\$532,492	
	TOTAL FUND 50	\$1,091,338	\$0	-\$38,338	\$1,051,306	\$1,219,127	\$1,087,753	\$1,080,416	\$1,065,865	
	TOTAL ALL FUNDS	\$32,212,881	\$9,519,664	\$9,453,326	\$34,681,564	\$36,307,560	\$31,692,771	\$34,988,219	\$30,958,107	
	Note: Does not include Fund 60 & 72									

March, 2019

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2019-20*			
GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	9,548,046.46	8,609,268.55	9,209,784.57
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	8,609,268.55	9,209,784.57	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,609,268.55	9,209,784.57	9,209,784.57
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	12,884,606.72	13,619,052.66	12,540,477.00
240 Payments for Services	13,205.20	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	32,582.24	30,207.68	30,000.00
280 Interest on Investments	62,583.31	101,459.13	100,000.00
290 Other Revenue, Local Sources	52,056.42	165,505.13	54,000.00
Subtotal Local Sources	13,045,033.89	13,916,224.60	12,724,477.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	911,294.00	901,426.00	900,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	911,294.00	901,426.00	900,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	29,783.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	29,783.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	169,447.14	210,411.19	162,348.00
620 State Aid -- General	8,686,404.00	8,385,453.00	9,612,800.00
630 DPI Special Project Grants	37,011.55	96,525.60	55,509.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	542,928.14	586,391.84	545,000.00
660 Other State Revenue Through Local Units	8,812.60	9,247.37	9,000.00
690 Other Revenue	986,435.61	1,493,398.11	1,526,048.00
Subtotal State Sources	10,431,039.04	10,781,427.11	11,910,705.00
Federal Sources			
710 Federal Aid - Categorical	17,509.00	19,037.50	21,189.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	153,486.00	216,731.80	194,332.00
750 IASA Grants	350,819.21	369,283.20	458,700.00
760 JTPA	0.00	0.00	0.00

770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	100,317.46	113,900.85	60,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	622,131.67	718,953.35	734,221.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	13,600.00	114,507.00	60,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	13,600.00	114,507.00	60,000.00
Other Revenues			
960 Adjustments	23,321.10	55,067.00	25,000.00
970 Refund of Disbursement	0.00	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	2,331.84	9,265.85	9,000.00
Subtotal Other Revenues	25,652.94	64,332.85	34,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	25,078,534.54	26,496,870.91	26,363,403.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4,588,769.22	4,576,247.29	4,738,570.00
120 000 Regular Curriculum	4,591,862.36	4,471,524.17	4,632,421.00
130 000 Vocational Curriculum	1,176,893.61	1,025,155.28	1,089,117.00
140 000 Physical Curriculum	678,590.87	729,598.65	739,535.00
160 000 Co-Curricular Activities	480,279.65	615,890.11	624,278.00
170 000 Other Special Needs	194,882.23	199,064.46	201,775.00
Subtotal Instruction	11,711,277.94	11,617,479.96	12,025,696.00
Support Sources			
210 000 Pupil Services	763,622.02	765,784.60	826,214.00
220 000 Instructional Staff Services	1,181,460.66	1,841,824.43	2,066,908.00
230 000 General Administration	628,280.85	636,969.72	695,644.00
240 000 School Building Administration	1,226,000.71	1,268,429.34	1,324,041.00
250 000 Business Administration	4,994,952.49	4,735,273.23	4,374,595.00
260 000 Central Services	1,551,775.08	928,299.01	957,445.00
270 000 Insurance & Judgments	262,531.05	233,965.84	237,152.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	169,460.80	244,505.78	247,836.00
Subtotal Support Sources	10,778,083.66	10,655,051.95	10,729,835.00
Non-Program Transactions			
410 000 Inter-fund Transfers	2,504,590.20	2,449,327.01	2,617,872.00
430 000 Instructional Service Payments	1,023,179.03	1,174,495.97	990,000.00
490 000 Other Non-Program Transactions	181.62	0.00	0.00
Subtotal Non-Program Transactions	3,527,950.85	3,623,822.98	3,607,872.00
TOTAL EXPENDITURES & OTHER FINANCING USES	26,017,312.45	25,896,354.89	26,363,403.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	97,998.10	244,549.69	262,649.99
900 000 Ending Fund Balance	244,549.69	262,649.99	212,649.99
REVENUES & OTHER FINANCING SOURCES	454,676.01	581,166.53	300,000.00
100 000 Instruction	77,435.66	0.00	0.00
200 000 Support Services	230,688.76	563,066.23	350,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	308,124.42	563,066.23	350,000.00

SPECIAL EDUCATION FUND (FUND 27)			
	Audited	Unaudited	Budget
	2017-18	2018-19	2019-20
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00

REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,456,605.08	2,449,327.01	2,617,872.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	42,922.07	55,583.92	55,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	42,922.07	55,583.92	55,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	19,241.33	0.00	16,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	19,241.33	0.00	16,000.00
State Sources			
610 State Aid -- Categorical	747,882.00	791,306.00	774,271.00
620 State Aid -- General	1,210.00	4,665.00	4,000.00
630 DPI Special Project Grants	0.00	23,009.00	10,000.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	14,000.00	6,000.00	5,000.00
Subtotal State Sources	763,092.00	824,980.00	793,271.00
Federal Sources			
710 Federal Aid - Categorical	0.00	1,247.00	0.00
730 DPI Special Project Grants	466,858.00	460,400.00	469,740.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	173,964.03	145,976.79	140,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	640,822.03	607,623.79	609,740.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	350.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	350.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,922,682.51	3,937,864.72	4,091,883.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	81,296.00	84,772.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	3,008,541.25	2,914,218.35	3,038,823.00

160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	623.26	0.00
Subtotal Instruction	3,008,541.25	2,996,137.61	3,123,595.00
Support Sources			
210 000 Pupil Services	495,557.44	501,010.01	522,432.00
220 000 Instructional Staff Services	207,361.65	232,971.70	242,933.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	79,594.05	807.22	842.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	782,513.14	734,788.93	766,207.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	103,412.29	182,506.02	190,309.00
490 000 Other Non-Program Transactions	28,215.83	10,666.13	11,772.00
Subtotal Non-Program Transactions	131,628.12	193,172.15	202,081.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,922,682.51	3,924,098.69	4,091,883.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	156,678.36	128,010.57	0.42
900 000 ENDING FUND BALANCES	128,010.57	0.42	0.42
TOTAL REVENUES & OTHER FINANCING SOURCES	3,368,931.00	3,107,251.14	216,256.00
281 000 Long-Term Capital Debt	3,397,598.79	3,235,261.29	216,256.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,397,598.79	3,235,261.29	216,256.00
842 000 INDEBTEDNESS, END OF YEAR	3,773,798.50	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	242,943.05	17,355.40	47,229.40
900 000 Ending Fund Balance	17,355.40	47,229.40	69,229.40
TOTAL REVENUES & OTHER FINANCING SOURCES	1,433,383.54	41,350.00	122,000.00
100 000 Instructional Services	18,079.33	0.00	0.00
200 000 Support Services	1,640,891.86	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	11,476.00	100,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,658,971.19	11,476.00	100,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	93,950.42	(0.00)	(0.00)
900 000 ENDING FUND BALANCE	(0.00)	(0.00)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	1,125,176.64	1,051,306.07	1,091,338.00
200 000 Support Services	1,219,127.06	1,051,306.07	1,091,338.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,219,127.06	1,051,306.07	1,091,338.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00

TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

**School District of Waupaca
BUDGET PUBLICATION, 2019-20
Required Published Budget Summary Format**

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	9,548,046.46	8,609,268.55	9,209,784.57
Ending Fund Balance	8,609,268.55	9,209,784.57	9,209,784.57
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	13,045,033.89	13,916,224.60	12,724,477.00
Inter-district Payments (Source 300 + 400)	911,294.00	901,426.00	900,000.00
Intermediate Sources (Source 500)	29,783.00	0.00	0.00
State Sources (Source 600)	10,431,039.04	10,781,427.11	11,910,705.00
Federal Sources (Source 700)	622,131.67	718,953.35	734,221.00
All Other Sources (Source 800 + 900)	39,252.94	178,839.85	94,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	25,078,534.54	26,496,870.91	26,363,403.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	11,711,277.94	11,617,479.96	12,025,696.00
Support Services (Function 200 000)	10,778,083.66	10,655,051.95	10,729,835.00
Non-Program Transactions (Function 400 000)	3,527,950.85	3,623,822.98	3,607,872.00
TOTAL EXPENDITURES & OTHER FINANCING USES	26,017,312.45	25,896,354.89	26,363,403.00

SPECIAL PROJECTS FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	97,998.10	244,549.69	262,649.99
Ending Fund Balance	244,549.69	276,416.02	212,649.99
REVENUES & OTHER FINANCING SOURCES	4,377,358.52	4,519,031.25	4,391,883.00
EXPENDITURES & OTHER FINANCING USES	4,230,806.93	4,487,164.92	4,441,883.00

DEBT SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	156,678.36	128,010.57	0.42
Ending Fund Balance	128,010.57	0.42	0.42
REVENUES & OTHER FINANCING SOURCES	3,368,931.00	3,107,251.14	216,256.00
EXPENDITURES & OTHER FINANCING USES	3,397,598.79	3,235,261.29	216,256.00

CAPITAL PROJECTS FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	242,943.05	17,355.40	47,229.40
Ending Fund Balance	17,355.40	47,229.40	69,229.40
REVENUES & OTHER FINANCING SOURCES	1,433,383.54	41,350.00	122,000.00
EXPENDITURES & OTHER FINANCING USES	1,658,971.19	11,476.00	100,000.00

FOOD SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	93,950.42	(0.00)	(0.00)
Ending Fund Balance	(0.00)	(0.00)	(0.00)
REVENUES & OTHER FINANCING SOURCES	1,125,176.64	1,051,306.07	1,091,338.00
EXPENDITURES & OTHER FINANCING USES	1,219,127.06	1,051,306.07	1,091,338.00

COMMUNITY SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
GROSS TOTAL EXPENDITURES -- ALL FUNDS	36,523,816.42	34,681,563.17	32,212,880.00
Interfund Transfers (Source 100) - ALL FUNDS	2,504,590.20	2,449,327.01	2,617,872.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	34,019,226.22	32,232,236.16	29,595,008.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-5.25%	-8.18%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
General Fund	12,862,614.00	13,579,276.00	12,505,477.00
Referendum Debt Service Fund	3,152,574.00	2,866,494.00	0.00
Non-Referendum Debt Service Fund	216,257.00	216,256.00	216,256.00
Capital Expansion Fund	0.00	0.00	0.00
Property Chargeback	16,699.00	0.00	0.00
TOTAL SCHOOL LEVY	16,248,144.00	16,662,026.00	12,721,733.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.55%	-23.65%

Notice is hereby given to the qualified electors of the School District of Waupaca that the budget hearing will be held at the District Office building, on the 30th day of October, 2019 at 4:15 pm. The summary of the budget is printed above. Detailed copies of the budget are available for inspection in the District's office.

Dated this 10th day of October, 2019.

Elizabeth Manion

(Signed)

Chapter 5 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. 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 fund 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. Expenditures is 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 Qualified Zone Academy Bond Projects Fund

Projects financed with Qualified Zone Academy Bond funding. This fund is optional and is included in Fund 49 for reporting purposes.

Fund 45 Qualified School Construction Bond Projects Fund

Projects financed with Qualified School Construction Bond program funding. This fund is optional and is included in Fund 49 for DPI reporting purposes.

Fund 46 Long Term Capital Improvement Trust Fund

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

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. Actual, additional expenditures for these activities, includes 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.

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 a "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.

Chapter 7 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. The cost of individual use equipment such as laptops and chromebooks should be charged to this Function for pupils in this instructional setting.*

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. *The cost of individual use equipment such as laptops and chromebooks should be charged to this Function for pupils in this instructional setting. An allocation to the optional subfunctions may be performed at the local level using an appropriate basis for allocation.*

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. Expenditures for Alternative (and At Risk) education programs are included here. These programs typically include expenditures for activities for students assigned to alternative campuses, centers or classrooms designed to improve behavior and/or provide an enhanced learning experience. Typically, alternative (and At Risk) education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

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. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in a classroom (while regular teachers attend training) should be captured in this function code. **All college credit reimbursements to instructional 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. Includes regular school year, interim and summer school sessions.

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. Includes regular school year, interim and summer school sessions.

256240 District Operated Pupil Transportation - Co curricular Activities

Transportation for pupils to participate in co-curricular activities. Includes regular school year, interim and summer school sessions.

256250 District Operated Specialized Transportation

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 Operated 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. Includes regular school year, interim and summer school sessions.

256720 Contracted Pupil Transportation - Shuttle Services

Contracted transportation of pupils between instructional sites for other than special education programs or integration "Chapter 220" purposes. Includes regular school year, interim and summer school sessions.

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. Includes regular school year, interim and summer school sessions.

256740 Contracted Pupil Transportation - Co-curricular activities

Contracted transportation for pupils participating in co-curricular activities. Includes regular school year, interim and summer school sessions.

256750 Contracted Specialized Transportation

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 or other early retirement benefit incentives paid to hasten termination (cash payout).

292000 Other Retiree Payments

Expenditures for post retirement health benefits, pensions or stipends, 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 Actuarially Determined Contribution (ADC)(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 childcare provided during parent involvement activities or Family Literacy services are 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 applied to Federal grants.

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 Contracted Instruction or Base Cost Tuition—Non-Open Enrollment

Payments to other public and private agencies for instruction other than special education or co-curricular activities. Includes contracted instructional services that would be coded to a 100000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200000-series function. Includes the base portion of tuition paid for students not enrolled under the open enrollment program, including those also receiving special education services. Base cost tuition is the "regular tuition" calculated under s.121.83, the open enrollment flat rate when used outside that program, or the general non-special education cost of instruction under another method.

433000 Co-Curricular Cooperative Program Charges

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

435000 General Base Cost Tuition--Open Enrollment or Tuition Waiver

Payments to another Wisconsin school district of tuition for students enrolled under the open enrollment program or granted a tuition waiver. Includes payments made by DPI against the final general aid payment. Includes the base portion of tuition for an open enrollment student receiving special education services and paid directly by the district. Tuition is the open enrollment flat rate established by law.

436000 Special Education Contracted Instruction or Additional/Excess Cost Tuition—Non-Open Enrollment

Payments to other public and private agencies for special education instruction. Includes contracted instructional services that would be coded to a 100000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200000-series function. Includes tuition for the excess cost of special education for students not enrolled under the open enrollment program. Additional/excess cost tuition is the "special tuition" calculated under s. 121.83, additional costs

above the open enrollment flat rate when that rate is used outside that program, or the excess cost of special education under another method.

438000 General Voucher Amount—Parental Choice Private School Payments

Payments to the State for the District's portion of voucher payments for students attending private schools under the parental choice program. Amount is withheld from the District's final general aid payment. The general voucher amount is determined by law.

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.

Chapter 11 OBJECT DEFINITIONS

100 SALARIES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

The gross amount (i.e. the amount before deductions) paid to district employees. Include here salary and wage payments for paid time off for sick leave, vacation, holidays, sabbaticals, etc. Lump sum payments to former employees such as payoff of accumulated vacation or sick leave is coded to object 290 "Other Employee Benefits." Payroll related benefits such as insurance, FICA, retirement are coded under object 200 "Employee Benefits." Amounts paid to individuals not considered district employees for personal services are recorded in the 300 object "Purchased Services" series. Stipends paid to district employees are recorded here.

200 EMPLOYEE BENEFITS

210 RETIREMENT

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Retirement contributions paid by district. Include here payments to the Wisconsin Retirement System and payments to defined benefit pension plans established in accordance with state statutes, federal laws and Internal Revenue Service requirements.

211 RETIREMENT—EMPLOYEE SHARE PAID BY EMPLOYER

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Employer contributions to the Wisconsin Retirement System for the portion which is the employee share.

212 RETIREMENT—EMPLOYER'S SHARE

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Employer portion of contributions to the Wisconsin Retirement System.

218 RETIREMENT—CONTRIBUTION TO EMPLOYEE BENEFIT TRUST

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Employer contributions to a Fund 73 trust for OPEB or pension payments. Contributions are allocated to the Functions of active plan participants. If the contribution exceeds the Actuarially Determined Contribution (ADC) the amount of the excess over the ADC gets recorded in Function 292000. Revenue in Fund 73 gets coded to Source 951 for OPEB and Source 953 for pension.

219 RETIREMENT—OTHER EMPLOYEE BENEFITS

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Employer payment of other employee benefits. Defined contribution HRA plan contributions or TSA contributions funded into an irrevocable account while active employee, for future use in retirement, would be coded here if not included in the actuarial study.

220 SOCIAL SECURITY

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Employer's share of Social Security ("FICA" and Medicare) paid by the district.

230 LIFE INSURANCE

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Life insurance premiums paid on behalf of employees by district.

240 HEALTH INSURANCE

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Health insurance premiums paid on behalf of employees by district. If the district has a self-funded health benefit plan, this account will be the actual incurred cost, including an estimate for incurred but not reported claims. Detail Object 249 is to be used to account for contributions to an active employee current HRA/HSA benefit

250 OTHER INSURANCE

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Other insurance premiums such as income protection, automobile insurance for employee owned vehicles, homeowners or renters insurance paid on behalf of employees by district.

290 OTHER EMPLOYEE BENEFITS

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Included here are amounts for tuition reimbursement paid to or on behalf of employees, used with function 221 000 "Improvement of Instruction" for all staff. Also included here are annuity payments, and other payments not required to be classified elsewhere such as payments to employees for a "flexible benefit plan", and health insurance premiums made on behalf of former employees. Annuity payments for current employees are used with the same functions that the employee's salary is distributed to. Payments made on behalf of former employees are used with function 290 000 "Other Support Services." Cash payments to employees in lieu of health insurance is recorded here (detail Object 296).

300 PURCHASED SERVICES

310 PERSONAL SERVICES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Support services performed by individuals who are not district employees and private or non-profit organizations with specialized skills and knowledge. Included in this object are incidental supplies, equipment usage and travel costs associated with providing the service. Only non-itemized travel costs are recorded in Object 310. Itemized travel expenses are recorded in object 343 "Contracted Service Travel." Stipends for both instructional and support services paid by the district to non district employees are recorded here. Payments for contracted instructional services should be coded to the appropriate 400000 series account using Objects 370 through 389. Conference registration fees are recorded here; however, conference registration costs paid to CESA are coded using Object 386.

320 PROPERTY SERVICES

Used only with functions and sub-functions in the 253 000, 254 200, 254 300, 254 410, 254 490, 254 500, 254 900, 255 000, 256 500, 256 600, 257 000, 258 000, 310 000 and 390 000 series

Property related services provided by other than district employees in connection with the cleaning (used with function 253 000 "Operation"), repair (used with function 254 000 "Maintenance and Repairs"), construction (used with function 255 000 "Facilities Acquisition and Remodeling") and transportation vehicle operation and repair (used with function 256 000 "Pupil Transportation").

330 UTILITIES (Reported in Fund 10)

Services usually provided by utility companies. If the district furnishes its own utility services, such as water or sewerage, the cost of providing such services are recorded under other object accounts such as salaries, benefits, supplies, etc. as appropriate. This account is the total of object accounts 331 through 339. Telephone service is coded to object 350.

331 GAS FOR HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series

Expenditures for heating buildings with natural (including "LP") gas.

332 OIL FOR HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series
Expenditures for heating buildings with "fuel" oil.

333 COAL/WOOD FOR HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series

334 ELECTRICITY FOR HEAT

Expenditures for heating buildings coal or wood.
Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series

335 GAS-OTHER THAN HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series
Expenditures for natural or LP gas for cooking or other uses other than heat. LP gas used for vehicle operation is recorded under object 348 "Vehicle Fuel."

336 ELECTRICITY OTHER THAN HEAT

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series
Expenditures for electricity for cooking or other uses other than heat.

337 WATER

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series
Expenditures for water service.

338 SEWERAGE

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series
Expenditures for sewerage service.

339 OTHER UTILITIES

Used only with functions and sub-functions in the 253 000, 255 000, 256 600, 257 000, 258 000 series
Expenditures for purchased utility services not required to be recorded elsewhere. Telephone, television and Internet connection expenditures are recorded in object 350. Include here the cost of fees assessed by municipalities for storm water run-off.

340 TRAVEL

Costs incurred in connection with pupil transportation, employee travel, and personal service contracts. The total of objects 341, 342, 343, 344, 345, 346, 348.

341 PUPIL TRAVEL

Used with all functions and sub-functions in the 256 700 series.
The cost of contracted pupil transportation between home and school, for field trips, spectator buses, extra curricular activities. Include transportation cost for students between school sites.

342 EMPLOYEE TRAVEL

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series
Travel expenses incurred by district employees, including transportation costs, meals, lodging and incidentals.

343 CONTRACTED SERVICE TRAVEL

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series
Travel expenses as itemized by consultants, therapists, and other non-employee individuals providing services to district. Non-itemized costs are recorded under object 310. Included here are travel related costs incurred in the Community Services fund.

344 CONTRACTED SERVICE TRAVEL—IEP MEDICAL SERVICES

Travel expenses as itemized by qualified medical practitioners, who are not district employees, providing IEP medical services to the district. Non-itemized costs related to IEP medical services are recorded in Object 311.

345 PUPIL LODGING AND MEALS

Used only with functions 256 240, 256 270, 256 740, 256 770, 256 790, 256 912, and 160 000 series.

Meals and lodging for pupils traveling or placed in instructional programs outside the district. Included here are meals and lodging for co-curricular activities and field trips.

346 EMPLOYEE TRAVEL FOR IEP MEDICAL SERVICES

Travel expenses incurred by district employees while performing IEP medical services. Costs reported here include transportation costs, meals, lodging and incidentals.

348 VEHICLE FUEL

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series

Fuel (gasoline, natural or liquefied petroleum gas) used for vehicle operation. Fuel used for district owned vehicles should use Function 256210 and fuel purchased for contracted buses (vehicles) should use Function 256600.

350 COMMUNICATION

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Expenditures for services associated with the transmittal and receipt of information. Include here costs for telephone, postage, printing, educational television and radio, computer on-line and Internet access, advertising, commercial photography. Telephone cost normally is used with function 260 000 "Central Services."

360 INFORMATION TECHNOLOGY

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

Expenditures for systems analysis, programming, computer time, and other information technology services from vendors other than governmental units. Payments to other districts, CESAs and other governments are coded to the object 380 series.

370 PAYMENT TO NON-GOVERNMENTAL AGENCIES AND INDIVIDUALS

Used only with functions and sub-functions in the 431 000, 436 000 series

Payments for instructional services provided by individuals and private or non-profit organizations. Payments to individuals and private or non-profit organizations for support services are coded to the appropriate 200000 Function and appropriate 300 Object accounts. Payments to other districts, CESAs and other governments are coded to the Object 380 series.

380 INTER-GOVERNMENTAL PAYMENTS FOR SERVICES (Reported in Fund 10)

Payments to other governmental units for services unless specified as being required to be coded elsewhere. The total of objects 381 through 389.

381 PAYMENT TO MUNICIPALITY

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 435 000, 437 000, 490 000 series

Payments to cities, villages, townships, and other local units of government other than counties that are not required to be recorded elsewhere. Include here payments for site improvements such as curb and gutter, sidewalks, etc. installed by a municipality and charged to district as a special assessment. Payments for tax levy chargebacks are coded to object 972 "Non-Aidable Refund Payment."

382 PAYMENT TO WISCONSIN SCHOOL DISTRICT

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 000, 490 000 series

Payments to other Wisconsin school districts for educational services. Revenue transits are coded to object 930 "Revenue Transits". Reorganization settlements are coded to object 950 "Reorganization Settlement". Medical insurance transmittals are recorded to object 980 "Medical Service Reimbursement Transmittal".

383 PAYMENT TO CCDEB

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series

Payments to a County Children with Disabilities Board "CCDEB" for educational services and other payments not required to be coded elsewhere.

384 PAYMENT TO NON-WISCONSIN SCHOOL DISTRICT

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series

Payments to districts located outside Wisconsin.

385 PAYMENT TO COUNTY

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series

Payments to a county for educational services and other payments not required to be coded elsewhere. Payments to a County Children with Disabilities Education Board for services are recorded under object 383 "Payment to CCDEB".

386 PAYMENT TO CESA

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series

Payments to a Cooperative Educational Service Agency "CESA" not required to be coded elsewhere. "Non-Capital" and "Capital" objects purchased from a CESA are to be recorded in the 400 and 500 object series. Payments for a state trust fund loan incurred by a CESA on behalf of the district are to be coded to objects 674 "State Trust Fund Loan - Principal" and 684 "State Trust Fund Loan "Interest." Payments to CESA for conference registration costs are reported using Object 386.

387 PAYMENT TO STATE

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series

Payment to state agencies, including the university system, for services provided the district. Commodity handling charges would use this Object code and Function 257 000.

388 PAYMENT TO FEDERAL GOVERNMENT

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series

Payments to federal government for services provided district.

389 PAYMENT TO WTCS

Used with all functions and sub-functions except those in the 100 000, 254 600, 256 200, 256 300, 280 000, 410 000, 420 00, 433 000, 435 000, 437 000, 490 000 series

Payments to Wisconsin technical college districts for services provided to the district.

390 INTERGOVERNMENTAL PAYMENT FOR SERVICES—PURCHASED IEP MEDICAL SERVICES

(Reported in Fund 27)

Payments to other governmental units for IEP medical services unless specified as being required to be coded elsewhere.

400 NON-CAPITAL OBJECTS

410 SUPPLIES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series

Items that are consumed, worn out, or deteriorated through use and not required to be coded to another object account. Workbooks should be coded to object 470. Vehicle fuel should be coded to object 348.

420 APPAREL

Used only with functions and sub-functions in the 100 000, 214 000, 218 000, 253 000, 254 000 (except 254 600), 256 000 (except 256 700, 256 800, 256 900), 257 000, 258 000 series, 310000 and 390000

Items intended to be worn on the human body except prosthetics like glasses and hearing aids. Apparel includes clothes, such as shirts, blouses, pants, skirts, shoes and socks; protective gear such as aprons, goggles, shoulder pads, and overshoes; costumes and uniforms.

430 INSTRUCTIONAL MEDIA

Used only with functions and sub-functions in the 100 000, 222 000 series

Materials, other than textbooks and rentals, that serve an instructional function and are not classified as a supply or equipment. If the item is cataloged and housed in a central library or media center, function 222 000, "Library Media" is used. Include here instructional materials purchased from the Wisconsin Historical Society for use in teaching Wisconsin history. If the items are housed in a classroom, the appropriate instruction function should be used. Include here the cost of site licenses for instructional software purchases. Also included here are library automation software, online instructional software and related software components or licenses.

440 NON-CAPITAL EQUIPMENT

Used with all functions and sub-functions except those in the 254 600, 256 200 (except 256 290), 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series

Items that have the characteristics of equipment but with a small unit cost (items less than the district's capitalization threshold) that makes it infeasible to maintain property records on an individual item basis. Included here are containers, desks and other building furnishings, measuring devices, tools and equipment. If the purchase is being made with Federal funds the threshold cannot exceed \$5,000 for that individual purchase.

450 RESALE ITEMS

Item purchased for resale. Rather than coding to this account, the district, at its option, may use an inventory account for such items. Cost of school store items sold should use this object with Function 258000.

460 EQUIPMENT COMPONENTS

Used with all functions and sub-functions except those in the 254 600, 256 200, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series

Items used to repair or upgrade equipment. Include here computer components such as modems, drives, boards, etc. acquired as individual items and incorporated into the unit after the unit has been placed in service.

470 TEXTBOOKS AND WORKBOOKS

Used only with functions and sub-functions in the 100 000, 300 000 series

Books (including workbooks), other than library and reference, acquired for instructional use. The cost of textbook rebinding and repair is also included here. Library books are coded under Object 432, "Library Books."

480 NON-INSTRUCTIONAL COMPUTER SOFTWARE

Used with all functions and sub-functions in the 200 000 (except 254 600, 256 200, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000), 260 000 and 400 000 series

Pre-programmed computer applications used for other than instructional purposes. Included here is software for operating local or area wide networks as well as software or site licenses that extend users' access to other software. Also included here are associated manuals, documentation, and cost of assistance or updates. Computer supplies such as blank diskettes are coded to Object 413, "Computer Supplies". Library automation software and related software components or licenses should be coded to Object 435.

490 OTHER NON-CAPITAL ITEMS

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series

Other non-capital object items not required to be coded elsewhere. Include here media rentals. Also include here books, periodicals, such as newspapers, professional association or trade journals, and other media not used for instruction or media center purposes. Instructional or media center items are recorded under Object 430 "Instructional Media".

500 CAPITAL OBJECTS

510 SITES (Reported in Funds 10 & 40)

Include here the value of land and improvements acquired for district purposes. Included here also is the value of existing buildings that are removed to prepare the site for another purpose. Land that is acquired along with a building where the intention of the purchase is to acquire the building for district use, rather than the site, should be coded to object 530 "Buildings".

511 SITE PURCHASE

Used only with functions in the 255 000 series

Land and improvements purchased for district purposes. Include also here the value of existing buildings that are removed to prepare the site for another purpose. Land that is acquired along with a building where the intention of the purchase is to acquire the building for district use, rather than the site is coded to object 531, "Building Acquisition".

517 SITE RENTAL

Used only with functions in the 255 000 series

Sites rented for district use. Sites that are acquired by a "capital lease", land contract, or "installment purchase" is coded to object 511, "Site Purchase".

520 SITE COMPONENTS (Reported in Funds 10, 27 & 40)

Include here items such as curb and gutter, sidewalks, driveways, flagpoles, installed playground equipment, trees and bushes. This account is used when the improvement is installed by district staff or district purchased for installation by a contractor.

521 SITE IMPROVEMENTS ADDITION

Used only with functions in the 255 000 series

The purchase cost of items such as curb and gutter, sidewalks, driveways, flagpoles, playground equipment, trees and bushes when initially installed. This account is used when the item is installed by district staff or district purchased for installation by a contractor. Site improvements (e.g. street improvements, curb and gutter) installed by a municipality and charged to district as a special assessment are coded to Object 381, "Payment to Municipality." Installed items provided by a contractor are coded to Object 320, "Property Services."

522 SITE IMPROVEMENTS REPLACEMENT

Used only with functions in the 255 000 series

The purchase cost of items such as curb and gutter, sidewalks, driveways, flagpoles, playground equipment, trees and bushes when replacing currently installed items. This account is used when the item is installed by district staff or district purchased for installation by a contractor. Site improvements (e.g. street improvements, curb and gutter) installed by a municipality and charged to district as a special assessment are coded to Object 381, "Payment to Municipality." Installed items provided by a contractor are coded to Object 320, "Property Services."

530 BUILDINGS (Reported in Funds 10, 27 & 40)

Expenditures for existing buildings acquired by the district are included here. Buildings constructed for the district by other than district staff are coded to object 320, "Property Services".

531 BUILDING ACQUISITION

Used only with functions in the 255 000 series

Expenditures for existing buildings acquired by the district. Buildings constructed for the district by other than district staff are coded to Object 320, "Property Services."

537 BUILDING RENTAL

Used only with functions in the 255 000 series

Buildings rented for district use. Buildings that are acquired by a "capital lease", land contract, or "installment purchase" is coded to object 531, "Building Purchase".

540 BUILDING COMPONENTS (Reported in Funds 10 & 40)

Building components are items such as heating and ventilating systems, lockers, lighting fixtures installed by district staff or district purchased for installation by a contractor. Installed components provided by a contractor are coded to object 320 "Property Services".

541 BUILDING IMPROVEMENTS ADDITION

Used only with functions in the 255 000 series.

Original acquisition of items such as heating and ventilating systems, lockers, and lighting fixtures installed by district staff or purchased for installation by a contractor. Installed items provided by a contractor are coded to Object 320 "Property Services."

542 BUILDING IMPROVEMENTS REPLACEMENT

Used only with functions in the 255 000 series.

Purchase of items such as heating and ventilating systems, lockers, and lighting fixtures purchased for replacement purposes, either installed by district staff or by a contractor. Items purchased and installed by a contractor are coded to Object 320 "Property Services."

550 EQUIPMENT/VEHICLE—INITIAL PURCHASE

Used with all functions and sub-functions except those in the 256 200, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Expenditures for equipment (including vehicles) that are not replacing existing items. Items of a permanent or enduring nature that are sufficiently expensive to warrant identification and maintaining individual property control records or are required to be recorded as fixed asset pursuant to district's capitalization threshold.

For Federal grant purposes assets must be inventoried if cost is \$5,000 or larger even if the district's capitalization threshold is higher.

Purchases using Common School Fund aid for school library computers and related software if housed in the school library should use Object 436 even if amounts expended are less than district's capitalization threshold.

The following subaccounts are optional at district.

551 EQUIPMENT/VEHICLES—NOT DEPRECIATED

Equipment and vehicle additions with a per unit cost which is under the district's capitalization threshold. The value of the items coded to this account are not required to be depreciated pursuant to GASB 34; however, the district may, at its option, maintain individual or group property records for items recorded here for insurance or other control purposes. If item is purchased with Federal fund the threshold cannot be greater than \$5,000.

552 EQUIPMENT/VEHICLES—GROUP DEPRECIATION

Equipment and vehicle additions with a per unit cost under the district's capitalization threshold but when grouped together have a combined value which warrants depreciation. The value of the items coded to this account are grouped into specific categories for depreciation calculation pursuant to GASB 34. If item is purchased with Federal funds the threshold cannot be greater than \$5,000.

553 EQUIPMENT/VEHICLES—INDIVIDUALLY DEPRECIATED

Equipment and vehicle additions with an acquisition cost equal to or greater than the district's capitalization threshold and for which items are individually depreciated pursuant to GASB 34. If item is purchased with Federal funds the threshold cannot be greater than \$5,000.

560 EQUIPMENT/VEHICLE REPLACEMENT

Used with all functions and sub-functions except those in the 256 200, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Expenditures for equipment (including vehicles) that are replacing existing items. . Items of a permanent or enduring nature that are sufficiently expensive to warrant identification and maintaining individual property control records or are required to be recorded as fixed asset pursuant to district's capitalization threshold.

For Federal grant purposes assets must be inventoried if cost is \$5,000 or larger even if the district's capitalization threshold is higher.

Purchases using Common School Fund aid for school library computers and related software if housed in the school library should use Object 550/560 even if amounts expended are less than district's capitalization threshold.

The following subaccounts are optional at district.

561 EQUIPMENT/VEHICLES—REPLACEMENT—NOT DEPRECIATED

Equipment and vehicle replacements with a per unit cost which is under the district's capitalization threshold. The value of the items coded to this account are not required to be depreciated with the district's adoption of GASB 34; however, the district may, at its option, maintain individual or group property records for items recorded here for insurance or other control purposes. . If item is purchased with Federal fund the threshold cannot be greater than \$5,000.

562 EQUIPMENT/VEHICLES—REPLACEMENT—GROUP DEPRECIATION

Equipment and vehicle replacements with a per unit cost under the district's capitalization threshold but when grouped together have a combined value which warrants depreciation.. The value of the items coded to this account are grouped into specific categories for depreciation calculation pursuant to GASB 34. . If item is purchased with Federal funds the threshold cannot be greater than \$5,000.

563 EQUIPMENT/VEHICLES—REPLACEMENT—INDIVIDUALLY DEPRECIATED

Equipment and vehicle replacements with an acquisition cost equal to or greater than the district's capitalization threshold and for which items are individually depreciated pursuant to GASB 34. If item is purchased with Federal funds the threshold cannot be greater than \$5,000.

570 EQUIPMENT RENTAL

Used with all functions and sub-functions except those in the 256 800, 256 900, 270 000, 280 000, 400 000 series. Expenditures for equipment rentals (including vehicles). Equipment acquired with a capital lease or through an installment purchase is coded to either object 550, "Equipment /Vehicle—Initial Purchase" or object 560, "Equipment/Vehicle-- Replacement" for the full value of the item with a corresponding amount recorded in source account 878, "Capital Lease." Vehicles operated under "operating leases" would use Object 570.

600 DEBT RETIREMENT

670 PRINCIPAL *(Reported in Funds 30, 38, 50)*

The total of principal expenditures accounts 673 through 678. Fund 50 only allows for capital lease.

673 LONG-TERM NOTE PRINCIPAL

Used only with functions and sub-functions in the 280 000 series
Principal payments on promissory notes issued per statute 67.12(12).

674 STATE TRUST FUND LOAN PRINCIPAL

Used only with functions and sub-functions in the 280 000 series
Principal payments on state trust fund loans issued per Chapter 24 of the statutes. Include here payments to a CESA for a loan incurred by a CESA on behalf of the district.

675 LONG-TERM BOND PRINCIPAL

Used only with functions and sub-functions in the 281 000 and 282 000 series
Principal payments on bonds issued by district.

676 TEACH LOAN PRINCIPAL

Used only with functions and sub-functions in the 281 000 and 282 000 series
Principal payments on loans from the "TEACH" Wisconsin TEACH Board. Payments to a CESA for the district's share of state trust fund loans is recorded in object 674.

677 LAND CONTRACT PRINCIPAL

Used only with functions and sub-functions in the 281 000 and 282 000 series
Principal payment on land contract incurred by district.

678 CAPITAL LEASE PRINCIPAL

Used only with functions and sub-functions in the 281 000 and 282 000 series
Principal payment on capital lease incurred by district. Also include here principal payments on agreements identified as "installment purchase" by vendor. Payments for loans from the "TEACH" Board are to be recorded in object 676.

680 INTEREST *(Recorded in Funds 30, 38, 50)*

Payments by district for use of borrowing proceeds. Fund 50 only allows for capital lease.

682 TEMPORARY NOTE INTEREST

Used only with function 283 000

Interest cost on "cash flow" borrowing, either temporary borrowing for general operations, recorded in the General Fund, or bond anticipation note, "BAN," interest cost recorded in the Capital Projects Fund.

683 LONG-TERM NOTE INTEREST

Used only with functions and sub-functions in the 280 000 series

Interest payments on long term notes issued by district.

684 STATE TRUST FUND LOAN INTEREST

Used only with functions and sub-functions in the 280 000 series

Interest payments on state trust fund loans. Include also here payments to a CESA for state trust fund loan incurred on district behalf by a CESA.

685 LONG-TERM BOND INTEREST

Used only with functions and sub-functions in the 281 000 and 282 000 series

Interest payments on long-term bonds.

686 TEACH LOAN INTEREST

Used only with functions and sub-functions in the 281 000 and 282 000 series

Interest payments on loans from the "TEACH" Wisconsin TEACH Board. Payments to a CESA for the district's share of a state trust fund loan is recorded in object 674.

687 LAND CONTRACT INTEREST

Used only with functions and sub-functions in the 281 000 and 282 000 series

Interest payments on land contracts incurred by district.

688 CAPITAL LEASES INTEREST

Used only with functions and sub-functions in the 281 000 and 282 000 series

Interest payment on a capital lease or "installment contract" incurred by district. Payments for loans from the "TEACH" Board are to be recorded in object 686.

690 OTHER DEBT RETIREMENT

Used only with functions and sub-functions in the 280 000 series

Paying agent fees, coupon charges and other miscellaneous charges involved with debt transactions. Included here is the payoff of the unfunded pension liability (Object 693).

700 INSURANCE AND JUDGMENTS

710 INSURANCE (Other Than Employee Benefits)

Used only with functions and sub-functions in the 256 800, 270 000 series

Insurance coverage provided the district that is not employee benefits. Include here expenditures for workman's compensation.

711 DISTRICT LIABILITY INSURANCE

Expenditures for all forms of insurance which a district purchases to protect board members and district employees (in their capacity as district officials). Payments of judgments awarded against the district and not covered by insurance are recorded under Object 720, Judgments.

712 DISTRICT PROPERTY INSURANCE

Property insurance involves covering the loss of, or damage to, property of the school district by fire, theft, storm, or any other cause.

713 WORKERS COMPENSATION

Expenditures for workers compensation insurance to protect the district against disability claims by employees are recorded here.

714 FIDELITY BOND PREMIUMS

Expenditures for any bond guaranteeing the school district against losses resulting from the actions of school district personnel are recorded here.

715 DISTRICT MULTIPLE COVERAGE

Expenditures for a variety of insurance types, purchased in combinations, which make it difficult or impossible to distinguish amounts paid for each.

716 DISTRICT STUDENT INSURANCE

Expenditures for student accident and/or health insurance are recorded here.

719 OTHER DISTRICT INSURANCE

720 JUDGMENTS

Used only with functions and sub-functions in the 270 000 series

Cost of judgments issued by courts, state or federal agencies, and out of court settlements. Costs incurred by the district for failure to pay bills on a timely basis are coded to the expenditure accounts usually used for coding the item. Payments to former district staff as a result of a judgment or settlement are recorded as salary and benefit expenditures under function 270 000.

730 UNEMPLOYMENT COMPENSATION

Used only with functions and sub-functions in the 270 000 series

Unemployment compensation payments on behalf of former district employees. Include here assessments by state agencies for unemployment compensation payments.

790 Other Insurance and Judgments

Other insurance and judgments not required to be reported elsewhere.

800 TRANSFERS

810 TRANSFER TO GENERAL FUND

Used only with functions and sub-functions in the 410 000 series
Interfund transfer to the General Fund.

820 TRANSFER TO SPECIAL PROJECT FUNDS

823 TRANSFER TO TEACH FUND

Used only with functions and sub-functions in the 411 000 series
Interfund transfer to the TEACH Fund.

827 TRANSFER TO SPECIAL EDUCATION FUND

Used only with functions and sub-functions in the 411 000 series
Interfund transfer to the Special Education Fund.

830 TRANSFER TO DEBT SERVICE FUNDS

838 TRANSFER TO NON-REFERENDUM DEBT FUND

Used only with functions and sub-functions in the 411 000 and 419 000 series
Interfund transfer to the Non-Referendum Debt Fund.

839 TRANSFER TO REFERENDUM DEBT FUND

Used only with functions and sub-functions in the 411 000 and 419 000 series
Interfund transfer to the Referendum Debt Fund.

840 TRANSFER TO CAPITAL PROJECTS FUND

849 TRANSFER TO OTHER CAPITAL PROJECTS FUND

Used only with functions and sub-functions in the 419 000 series
Interfund transfer to the Other Capital Projects Debt Fund.

850 TRANSFER TO FOOD SERVICE FUND

Used only with functions and sub-functions in the 411 000 series
Interfund transfer to the Food Service Fund.

890 TRANSFER TO OTHER COOPERATIVES FUND

Used only with functions and sub-functions in the 411 000 series
Interfund transfer to the Other Cooperatives Fund.

900 OTHER OBJECTS

930 REVENUE TRANSITS *(Reported in Funds 10, 27, 50)*

932 SHARED RECEIPT DISTRIBUTION TO NON-GOVERNMENTAL AGENCIES

Used only with functions and sub-functions in the 491 000 series
Payments of receipts shared with a non-governmental organizations, such as the WIAA for tournaments.

933 SHARED RECEIPT DISTRIBUTION TO SCHOOL DISTRICTS

Used only with functions and sub-functions in the 491 000 series
Payment for shared receipts, such as activity income and interest earnings with other districts, CESAs or CCDEBS. Transmittal of aid and grant receipts are to be coded to other object accounts in this series.

935 STATE GRANTS TRANSITED TO OTHERS

Used only with functions and sub-functions in the 491 000 series
Payments to other districts resulting from participating in state funded consortium or 'mini-grant' programs. Transit of state handicapped aid is coded to object 936 "Transit of Handicapped Aid".

936 STATE SPECIAL EDUCATION AID TRANSITED TO OTHERS

Used only with functions and sub-functions in the 491 000 series
Payments to another district transmitting the receiving district's share of aid received for special education programs resulting from tuition or cooperative arrangements. Included here are transits of High Cost Special Education aid.

937 FEDERAL GRANTS TRANSITED TO OTHERS

Used only with functions and sub-functions in the 491 000 series
Payments to other districts resulting from participating in federally funded consortium or "mini-grant" programs. Included here are transits of High Cost Special Education aid.

939 OTHER REVENUE TRANSITED TO OTHERS

Used only with functions and sub-functions in the 491 000 series
Other revenue transits not required to be coded elsewhere. Included here are Medicaid revenues received on behalf of other districts and transited to them.

940 DUES AND FEES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series

Expenditures for membership in professional or other organizations. Also included here are: bank service charges for checking accounts, credit card fees, vehicle license, entrance fees for cocurricular and athletic activities, and field trip

admission fees. Charges associated with debt payment are coded to object code 690 "Other Debt Retirement." Conference registration fees are charged to Object 310.

950 REORGANIZATION SETTLEMENT PAID TO OTHERS

Used only with functions and sub-functions in the 491 000 series

Payment by made district to another district as a result of reorganization settlement.

960 ADJUSTMENTS

961 CASH BALANCE ADJUSTMENT

Used only with functions and sub-functions in the 492 000 series

Adjustment resulting from irreconcilable variance in cash accounts

962 INVENTORY BALANCE ADJUSTMENT

Used only with functions and sub-functions in the 492 000 series

Adjustment resulting from variance between recorded supplies inventory and actual value on hand.

964 REALIZED LOSSES ON INVESTMENTS

Used with function 492 000

Realized losses incurred in connections with the sale of investments. Unrealized losses/gains are not recorded for DPI purposes except for Fund 73 investments which use Object 998. Gains from the sale of investments are recorded in Source 280.

965 SELF FUNDED HEALTH BENEFIT COST ADJUSTMENT

Used only with functions and sub-functions in the 492 000 series

Used only by districts with self-funded health benefit plans. May be used at district option if adjustment of actual incurred self-funded benefit cost is 5% or less of plan expenditures.

969 OTHER ADJUSTMENTS

Used only with functions and sub-functions in the 492 000 series

Other adjustments not required to be recorded elsewhere. Adjustments resulting from trade ins of equipment acquired pursuant to a capital lease would be included here. Uncollectible revenues previously recorded as a receivable should be recorded here.

970 REFUND OF PRIOR YEAR REVENUE

971 REFUND PAYMENT

Used only with functions and sub-functions in the 492 000 series

Payments refunding prior year revenues that were included in deductible resources for equalization aid computation in prior years. Expenditures coded to this account increase shared cost in equalization aid computations. Include repayments of Medicaid resulting from a prior year Medicaid settlement.

972 PROPERTY TAX CHARGEBACK AND EQUALIZATION AID PAYMENTS

Use only with functions and sub-functions in the 492 000 series

Payments refunding prior year revenues that were not used to reduce district shared cost in the equalization aid formula. Included here are refunds of state general aid and property taxes (e.g. "property tax chargebacks" and payments to the State of WI for exceeding revenue limits). Expenditures coded to this account do not affect shared cost in the equalization aid computation.

980 MEDICAL SERVICE REIMBURSEMENT TRANSMITTAL

981 MEDICAID RECEIPTS TRANSMITTED TO OTHERS

Used only with functions and sub-functions in the 491 000 series

Transmittal of Medicaid reimbursements for medical services provided pupils from other districts.

989 OTHER MEDICAL REIMBURSEMENTS TRANSITED TO OTHERS

Used only with functions and sub-functions in the 491 000 series

Transmittal of reimbursements, other than Medicaid, for medical services provided pupils from other districts.

990 MISCELLANEOUS

991 TRUST FUND EXPENDITURES

Used only with functions and sub-functions in the 420 000 series.

Expenditures from district trust funds 72 and 76. Also included here are employee benefits paid from fund 73 for "other post employment benefits" (OPEB) and supplemental pension type (stipends) benefits provided separately from a defined benefit pension plan.

992 TRUST FUND DISBURSEMENTS—PENSION

Used only with functions and sub-functions in the 420000 series.

Employee benefits paid from Fund 73 for pension benefits.

993 TRUST FUND DISBURSEMENTS—HRA

Used only with functions and sub-functions in the 420000 series.

Employee benefits paid from Fund 73 for health reimbursement arrangements that are not included in the OPEB actuarial study. There must exist an irrevocable trust for these to be accounted for in Fund 73.

994 TRUST FUND DISBURSEMENT—IMPLICIT RATE SUBSIDY

Used only with functions and sub-functions in the 420000 series.

Implicit rate subsidy paid from Fund 73.

996 TRUST FUND DISBURSEMENT—TSA AND OTHER MISCELLANEOUS BENEFITS

Used only with functions and sub-functions in the 420000 series.

Payments for tax sheltered annuities and other benefits from Fund 73 that are not included in the OPEB actuarial study.

998 UNREALIZED LOSSES ON INVESTMENTS

Used with Function 420000 in Funds 72 and 73 only.

Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. Unrealized losses are only recognized for Fund 72 and Fund 73 investments.

999 OTHER MISCELLANEOUS

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series

Expenditures that are not required to be coded elsewhere.