



★ Inspire ★ Challenge ★ Empower

2014 Annual Financial Report

September 2014

Middleton-Cross Plains Area School District 2014 Annual Financial Report

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MIDDLETON-CROSS PLAINS AREA SCHOOL DISTRICT

2014-15 School District Goals

1. The Middleton-Cross Plains Area Schools will provide a world class education for all students. We intend to direct time and resources towards preparing our students for life in a 21st century global society. All students in our District need to be conversant in areas that will prepare them for immersion in a complex global environment, regardless of their chosen field of study or work. This initiative is embedded in the 4K-12 curriculum and will engage all schools and the community in the planning process. This will include, but not be limited to, emphasizing creative problem solving, critical thinking, and innovative thought processes; understanding issues from multiple cultural perspectives; and integrating technological innovation that can expand curriculum, opportunity, and our students' world view.
2. Enhance and improve our technology framework, infrastructure, and support to improve instructional delivery, student achievement, and organizational efficiency.
 - Planning for comprehensive professional development for instructional integration.
 - Expanding the ability of students to utilize personal mobile devices at school for educational purposes.
 - Continuing to develop a more sophisticated system of online learning in both the regular 4K-12 program and in the 21st Century eSchool.
 - Continuing and extending the Technology Access for Low Income Students program.
 - Encouraging and supporting innovative instructional frameworks to enhance achievement, including, but not limited to, flipped classrooms and blended/hybrid instruction.
3. Increase overall student achievement and reduce the achievement gaps that are connected to ethnicity and socio-economic status, using local, state and national assessment indicators to document improved learning on the part of our students. The “Continuous Improvement Process” will be a primary component to achieve this goal. Expanded benchmark data will be established to monitor and report on to determine progress annually. Professional development initiatives are also central to this effort.
4. Enhance the culture and climate of the district as a whole, and at individual schools
5. Increase the overall student achievement in literacy, using local, state and national assessment indicators to document improved learning of students.
6. Expand efforts to communicate with all citizens of the school district utilizing electronic and traditional communication tools.
7. Continue the development of the Education Foundation as a vibrant component in the school district and the community at-large.

MIDDLETON-CROSS PLAINS AREA SCHOOL DISTRICT

2014-2015 BOARD GOALS

1. Judiciously schedule School Board meetings to properly address concerns/issues and to brainstorm in an open manner.

Measurement: Agenda Committee works with Board to schedule appropriately.

2. Monitor process of creating the Teacher Handbook for 2014-2015 and ensure there is a feedback mechanism after its implementation beginning in July of 2014.

Measurement: Board receives monthly updates and provides feedback as needed.

3. In cooperation with administration, faculty, and staff, explore and study employee compensation models and long range planning for facilities.

Measurement: Board receives monthly updates and provides feedback as needed.

4. Review long-range facility planning.

Measurement: Board will receive periodic updates from administration as requested through agenda setting process.

5. Enhance and expand board/administrative communications with teachers and all other employee groups.

Measurement: Board receives quarterly updates and provides feedback as needed

6. Support and monitor the MCPASD Education Foundation.

Measurement: Quarterly reports and Board support

7. Commit to the annual review of board policies. (All policies annually? Bi-annually? Target policies?)

Measurement: Review all Board policies by April 2015

8. Review the board's policy governance model with the board and administration.

Measurement: Establish this topic as an item for discussion during a regularly scheduled board meeting or meetings as needed.

9. Monitor the district's efforts on student engagement, achievement, inclusivity and equity.

Measurement: Board receives a minimum of quarterly updates based on availability of data, and provides feedback as needed.

10. Monitor progress to close the achievement gap for students in low performing demographic student groups. Included will be the progress of achieving greater levels of equity and sensitivity toward students/student groups impacted by discrimination.

Measurement: Monitor progress of programming that addresses issues of equity, cultural awareness, and faculty/staff awareness.

MIDDLETON-CROSS PLAINS AREA SCHOOL DISTRICT

BOARD OF EDUCATION

Bob Green, President Diane Hornung, Vice President
Annette Ashley, Clerk Anne Bauer, Treasurer
Leeanne Hallquist, Member Ellen Lindgren, Member
Paul Kinne, Member Terry Metzger, Member
Brian Hornung, Member

ADMINISTRATION

District Administrative Center

Don Johnson, Superintendent
George Mavroulis, Assistant Superintendent of Educational Services
Tom Wohlleber, Assistant Superintendent of Business Services
Tabatha Gundrum, Director of Employee Services
Jerry Nicholson, Director of Student Services
Cindy Malcheski, Assistant Director of Student Services
Sherri Cyra, Director of Elementary Education
Laura Love, Director of Secondary Education
MaryBeth Paulisse, Director of Curriculum and Assessment
James Blodgett, Director of Technology
Mandi Maurice, Director of Bilingual Services

Middleton High School and Clark Street Community School (CSCS)

Stephen Plank, Principal Jill Gurtner, Principal
Lauri Weis, Associate Principal Lisa Jondle, Associate Principal Jeff Kenas, Associate Principal
Percy Brown, Director of Equity and Student Achievement
Bob Joers, Athletics & Activities Coordinator
Jamie Domini, Dean Chuck Murphree, Dean

Glacier Creek Middle School

Tim Keeler, Principal
Rick Kisting, Associate Principal
Adrienne Emerson, Dean of Students/Coordinator

Kromrey Middle School

Steve Soeteber, Principal
Bill Deno, Associate Principal
Lisa Davidson, Dean of Students/Coordinator

Elementary Schools

Kari Gault, Principal, MCPASD 4K Program
Robert Schell, Principal, Elm Lawn Elementary School
Roz Craney, Principal, Northside Elementary School
Monica Schommer, Principal, Park Elementary School
Todd Macklem, Principal, West Middleton Elementary School
Todd Mann, Principal, Sunset Ridge Elementary School
Christine Dahlk, Principal, Sauk Trail Elementary School

Supervisors/Managers

Susan Peterman, Co-Coordinator of Food and Nutrition Services
Amy Jungbluth, Co-Coordinator of Food and Nutrition Services
Bill Eberhardt, Facilities Services Manager
Dale Rhodes, Facility Services Operations Supervisor
Jeff Fedler, Transportation Services Manager
Jean Derengowski, Transportation Services Safety Manager
Lori Ames, Fiscal Services Manager

Student Services Coordinators

Cynthia Malcheski Lead Coordinator, Janet Hoelker, Sharese Maly
Connie Persike, Regina Arenz, Pat Godar, Rachel Wimer

21st Century e-School

Jill Gurtner, Principal/On-line K-12 Coordinator

District Student and Staff Information 2014 - 15



K-12 STUDENT ENROLLMENT – ACTUAL AND PROJECTED

School Year	Grades/Levels	Resident Enrollment	Change Over Previous Year	Non-Resident Enrollment	Change Over Previous Year
2009-10 ¹	K-5	2,473	-48	31	+9
	6-8	1,324	-13	17	-7
	9-12 ²	<u>1,885</u>	<u>-18</u>	<u>56</u>	<u>+10</u>
	TOTAL	5,682	-79	104	+12
	Open enrollment/tuition (waiver) students	81	-0-		
2010-11 ¹	K-5	2,591	+118	67	+36
	6-8	1,362	+38	36	+19
	9-12 ²	<u>1,882</u>	<u>-3</u>	<u>73</u>	<u>+17</u>
	TOTAL	5,835	+153	176	+72
	Open enrollment/tuition (waiver) students	63	-18		
21st Century e-School students	16	N/A	20	N/A	
2011-12 ¹	K-5-8	2,605	+14	62	-5
	9-12 ²	1,326	-36	32	-4
	<u>1,930</u>	<u>+48</u>	<u>64</u>	<u>-9</u>	
	TOTAL	5,861	+26	158	-18
	Open enrollment/tuition (waiver) students	87	+24		
21st Century e-School students	30	+14	39	+19	
4K	291/7	N/A	8	-12	
2012-13 ¹	K-5	2,689	+84	70	+8
	6-8	1,367	+41	24	-8
	9-12 ³	<u>1,935</u>	<u>+5</u>	<u>79</u>	<u>+15</u>
	TOTAL	5,991	+130	173	+15
	Open enrollment/tuition (waiver) students	124	+37		
21st Century e-School students	41	+11	46	+7	
4K	321/6	+29	4	-4	
2013-14 ¹	K-5	2,765	+76	75	+5
	6-8	1,321	-46	26	+2
	9-12 ³	<u>1,985</u>	<u>+50</u>	<u>93</u>	<u>+14</u>
	TOTAL	6,071	+80	194	+21
	Open enrollment/tuition (waiver) students	119	-5		
21st Century e-School students	24	-17	57	+11	
4K	259	-62	13	+9	
2014-15 ⁴	K-4	2,319	+120 ⁵	66	+13 ⁵
	5-8	1,887		48	
	9-12 ³	<u>2,035</u>	<u>+50</u>	<u>82</u>	<u>-11</u>
	TOTAL	6,241	+170	196	+2
	Open enrollment/tuition (waiver) students	124	+5		
21st Century e-School students	17	-7	27	-30	
4K	303	+44	2	-11	

¹ Third Friday in September Student count

² Includes Middleton Alternative Senior High School (MASH) students

³ Includes Clark Street Community School (CSCS) students

⁴ Unofficial (As of September 4, 2014)

⁵ Total K-8 as a result of Grade Re-Configuration

REGULAR ELEMENTARY CLASSROOM PUPIL/TEACHER RATIOS ¹

	2010-11 ²	2011-12 ²	2012-13 ²	2013-14 ³	2015-14 ³
Kindergarten	19.50 ⁴	19.70 ⁴	19.50 ⁴	18.40 ⁴	18.50 ⁴
Grades 1-3	21.10 ⁴	20.40 ⁴	20.66 ⁴	20.03 ⁴	20.20 ⁴
Grades 4-5	23.00	22.72	22.15	23.00	23.70

¹ Includes only teachers regularly scheduled in classrooms with students. (Art, music, physical, education, etc., special education teachers and specialists not included.)

² Third Friday in September enrollment

³ Projected as of September 4, 2014

⁴ With SAGE at Sauk Trail

AVERAGE SECONDARY CLASS SIZE ¹

	2010-11 ²	2011-12 ²	2012-13 ²	2013-14 ³	2014-15 ³
Grades 6-8	24.32	23.43	23.50	23.20	24.0
Grades 9-12 ¹	25.40	25.30	25.31	26.15	26.34

¹ Includes only teachers regularly scheduled in classrooms with students. (Art, music, physical, education, etc., special education teachers and specialists not included.)

² Third Friday in September enrollment

³ Projected

TOTAL DISTRICT PERSONNEL POSITIONS
(Converted to Full-Time Equivalency)

SUPPORT STAFF POSITIONS	2013-14	2014-15
Custodians/Maintenance	47.75	51.75
Transportation: Mechanics	3.43	3.43
Bus Drivers	33.99	34.35
PSSP	65.64	69.32
Para Educators	109.227	118.42
Supervisors / Coordinators	21.1	22.1
Crossing Guards	.75	.75
TOTAL SUPPORT STAFF POSITIONS:	281.887	300.12

CERTIFIED POSITIONS	2013-14	2014-15
Administrators	26.4	27.4
Teachers	528.93	541.99
TOTAL CERTIFIED POSITIONS:	555.33	569.39

TOTAL STAFF POSITIONS:	837.217	869.51
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INFORMATION REGARDING THE 2014-15 BUDGET

The Budget represents the financial plan to achieve the educational objectives of the school district. The Annual Financial Report is based on the district's preliminary budget for the 2014-15 fiscal year and unaudited actual figures for the 2013-14 fiscal year.

BUDGET DEVELOPMENT PROCESS:

Development of the school district budget begins with a review of current year programs and services, analysis of student enrollment/demographics, consideration of community expectations, and review of major factors that impact the budget (i.e. - revenue cap formula & state equalization aid projections, revenue estimates, staff wage & benefit increases). The Fiscal Services Manager coordinates development of the budget under the direction of the Assistant Superintendent of Business Services and the Superintendent. The budget process is comprised of five phases - planning, preparation, approval/adoption, implementation, and review/evaluation.

Administration develops a budget development timetable and guidelines to provide a framework for development of the budget. Individual administrators or supervisors determine the process and extent of involvement for developing the budget within their area of responsibility. Major budget issues and staffing recommendations are reviewed by the Administrative Team and Board.

Management of the budget is the responsibility of each budget center manager (administrator or supervisor). These individuals are responsible for ensuring that expenditures are appropriate and for investigating budget variances.

The 2014-15 Preliminary Budget was presented and approved by the Board of Education at its July 14, 2014 meeting. A property tax levy to support the budget will be submitted for consideration at the Annual Meeting on Monday, September 15th. The 2014-15 budget, reflecting adjustments for actual student enrollment, state aid certification and other factors, is scheduled for adoption by the School Board in late October. The School Board has the final responsibility for certifying a tax levy sufficient to operate the District prior to November 1st.

The school district classifies its financial transactions in accordance with rules promulgated by the Government Accounting Standards Board and prepares its budget in accordance with regulations prescribed by the Wisconsin Department of Public Instruction. These agencies require the use of a fund accounting system. Funds allow segregation and reporting of financial transactions in such a way to assure compliance with various laws, restrictions and regulations. The 2014-15 budget is composed of the following funds:

FUND DESCRIPTIONS:

Definition of Fund: A fund is an independent accounting entity consisting of a self-balancing set of asset, liability, and equity accounts used to account for the district's financial transactions in accordance with laws, regulations, or restrictions.

Fund 10 (General Fund) - The General Fund is the largest fund in the District and is used to account for the day-to-day financial operations of the District. Included in this fund are expenditures such as instructional (non-special education), administrative, and support staff salaries/fringe benefits, supplies/materials, transporting students, cleaning, heating and maintenance of school facilities. The General Fund includes a transfer to the Special Education Fund of \$8.4 million for the 2014-15 fiscal year to account for our District's (local) share of providing special education services.

Fund 20 (Special Projects) - Special Projects Funds are used to account for activities funded by specific sources for specific purposes. The Special Projects Fund consists of two sub funds - Funds 21 and 27. Fund 21 is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Fund 27 accounts for revenues and expenditures associated with providing special education services.

Fund 30 (Debt Service) - Debt Service Funds are used to track revenues (primarily tax levy) and expenditures (principal and interest payments) associated with the retirement of long-term debt. Fund 38 accounts for non-referendum debt service payments while Fund 39 is utilized for referendum-approved debt.

Fund 40 (Capital Projects) - The Capital Projects Fund accounts for revenues and expenditures for building programs (such as the new construction and renovation at Kromrey and Glacier Creek Middle Schools) and major capital improvements / maintenance projects (financed through long-term borrowing or capital projects fund levy).

Fund 50 (Food Service) - The Food Service Fund represents the financial transactions associated with the operation of the school lunch and breakfast programs. It is a self-supporting fund with no tax levy assistance required.

Fund 60 (Agency) - The Agency Fund accounts for all revenues and expenditures from Kromrey Middle School, Glacier Creek Middle School, and Middleton High School pupil activity funds.

Fund 70 (Trust) - The Trust Fund is comprised of two sub-funds - one that accounts for student scholarships (Fund 72) and another that accounts for employee benefits trust fund investments and transactions (Fund 73). The school district established a trust in May 2007 to help fund employee retiree benefits the District will be obligated to pay in the future. This fund can only be used to pay retiree benefits. The District is not obligated to make payments to the trust.

Fund 80 (Community Services) - The Community Services Fund is comprised of funds to reflect the transactions for the MCPASD Indoor Pool, Performing Arts Center (PAC), and Summer Basketball Camps/Clinics.

Fund 90 (Package & Cooperative Programs) - This fund is used to account for revenues and expenditures that occur when a tournament is hosted by Middleton High School (Fund 96) and high school cooperative athletic teams where MCPASD serves as fiscal agent (Fund 95).

Three terms which are often used in the explanation of school district budgets are "sources", "objects", and functions". Revenue data is broken down by "source" of receipt (taxes, investment earnings, fees received, etc.). Expenditure data is broken down by the "objects" of expenditure (salaries, non-capital objects, etc.) or "functions" of expenditure (instruction, building administration, pupil services, etc.).

SOURCE DEFINITIONS:

100 Operating Transfer In - Funds received from another district fund.

211 Property Tax - Monies raised from property tax levy.

212 Prior Year Taxes - Amount added to tax levy to recoup prior year payment to municipalities for personal property taxes that the municipalities could not collect.

213 Mobile Home Fees - Monies that are estimated from previous years experience received for mobile home fees.

219 Other Taxes - Funds received from defeasement (closing out) of Tax Incremental Finance (TIF) districts.

240 Payments for Services - Monies received from pupils, other individuals, private agencies or associations and local governments for services provided by the district.

250 Food Service Sales - (Fund 50 only) Revenues received from sale of food.

260 Non-Capital Sales - This involves only sale of non-capital objects for resale.

270 School Activity Income - Money received from pupil members and patrons of school organizations and activities.

280 Interest on Investments - Interest earned on investments in the Wisconsin Local Government Investment Pool; Wisconsin Investment Series Corporation; U.S. Treasury bills, notes, or bonds; government agencies; savings accounts; time certificates of deposit; NOW or money market accounts; notes; commercial paper; or other interest-bearing obligations permitted under state statute.

290 Other Local Revenue - These include gifts, student fees, rentals, textbook fees, student fines, and miscellaneous revenues.

310 Transit of Aids - State and federal aids that were originally received by a school district fiscal agent or a multi-district cooperative being transmitted to the participating districts.

340 Payments for Services - Money received for services provided to other Wisconsin school districts or directly to families. This account includes tuition from open enrollment (Public School Choice) program.

510 Transit of State Aids - State and federal aids that were originally received by Cooperative Educational Service Agency (CESA) being transmitted to the participating school districts.

590 Other Intermediate Revenue - Money received for services from CESA or other intermediate unit.

611 Special Education Categorical Aid - Money received from the state for the education, and transportation of children with special education needs paid through the Department of Public Instruction (DPI).

612 Transportation Aid - Funding received for transporting children of both public and non-public schools (excluding amounts paid for special transportation provided to students with disabilities).

613 School Library Aid - Money received from the State's common school fund and distributed to districts on the basis of the total number of children between ages of 4 and 20 years residing in the school district.

618 Bilingual Aid - State aid received from the Department of Public Instruction for bilingual and bicultural programs.

621 Equalization Aid - Money received from the state that is generated through the equalization aid formula.

623 Special Adjustment Aid - Funds received from the state to reduce the impact of significant annual decreases in Equalization Aid.

630 Special Project Grants - Revenue for state grant programs received from DPI.

660 State Revenue through Local Units - State financial assistance payments, including payments in lieu of taxes for Department of Natural Resources property, received through local governments other than school districts.

690 Other Revenue - State - Non-categorized funds received from the state. The majority of these funds are comprised of computer aid to offset the property tax exemption for business computers.

713 Vocational Education Aid - Payments for vocational education related programs.

730 Special Projects Grants - Funds from federal programs such as the Staff Training/Mentoring Grant received by our school district from DPI.

751 Title I - Revenues received from the federal government for Title I program.

752 Title V - Revenues received from the federal government for Title V program.

790 Direct Federal Aid - Grants received directly from the federal government not required to

be reported elsewhere.

860 Compensation from the sale of Fixed Assets - Revenue from the sale of fixed assets.

878 Capital Leases - Recognition of revenue when fixed assets are acquired using a lease-purchase agreement.

879 Premium and Accrued Interest on Refinancing Proceeds - Premium and accrued interest received on proceeds of debt incurred for refinancing purposes.

964 Insurance Reimbursement - Payments from Insurance for property damage/loss.

968 Debt Issue Premium and Accrued Interest - Premium and accrued interest received on district debt issues not used for refinancing.

970 Refunds - Money refunded to the district during the current fiscal year from a prior fiscal year.

981 Medical Service Reimbursement - Payments from Medicaid for school-based services.

990 Miscellaneous - Other money received not categorized in any other account number.

OBJECT DEFINITIONS:

100 Salaries - In this account are the costs of salaries for all professional and support staff employed by the district.

200-299 Employee Benefits - The amounts paid by the district for health, dental, life, and long-term disability insurance as well as retirement, social security, and any other employee benefits are recorded in this account.

300-399 Purchased Services - Purchased services include amounts paid for services rendered by personnel who are not on the district payroll. Some examples of purchased services are consultants, contracted services, service technicians, athletic training services, equipment maintenance contracts and legal services.

400-499 Non-Capital Objects - This account records items of an expendable nature that are consumed, worn out or deteriorated, usually within one year, or enduring items too inexpensive to capitalize.

500-599 Capital Objects - Capital objects include items of a permanent or enduring nature that are of significant value. These objects may be either purchased or rented.

600-699 Debt Retirement - Debt retirement includes interest for the use of short-term borrowed money for operation and maintenance.

700-799 Insurance and Judgments - Payments for insurance protecting the district against various misfortunes are recorded here. Liability, property, workers' compensation and errors & omissions insurance constitute major coverages.

800-899 Operating Transfers Out - Interfund transfers from one district fund to another district fund. The largest example of such transfer is the interfund transfer from the General Fund to the Special Education Fund to account for our school district's local share of providing special education services.

900-999 Other Objects - Other objects include dues and fees for district membership in education, athletics and business organizations.

FUNCTION DEFINITIONS:

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. This basically covers elementary education, kindergarten through sixth grade.

120000 Regular Curriculum - An instructional situation in which a teacher is responsible for instructing a group of pupils in one curricular area. Examples include Art, English, Foreign Language, Mathematics, Music, Science, and Social Studies.

130000 Vocational Curriculum - Vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes, and appreciations that relate to the world of work. Examples include Family and Consumer Education, Business Education, and Technology Education.

140000 Physical Curriculum - This function includes Health and Physical Education.

150000 Special Education Curriculum - Special Curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. Examples include Early Childhood, Cognitive Disabilities, Physical/Sensory Handicapped, and Learning Disabilities.

160000 Co-Curricular Activities - Designed to provide opportunities for pupils to participate in various experiences on an individual bases, in small or large groups for purposes such as motivation, enjoyment, and improvement of skills. Examples include Athletics, Cheerleading, and Drama.

170000 Special Needs Curriculum - Includes Gifted & Talented, Homebound Instruction for Non-Special Education students, and School-Age Parent program.

210000 Pupil Services - Activities designed to assess and improve the well-being of students and to supplement the teaching process. Included here is Guidance, Nursing, Psychological, Occupational Therapy, and Physical Therapy services.

220000 Instructional Staff Services - Activities associated with assisting the instructional staff in providing learning experiences for students. Examples include Library Services, Director of Curriculum/Instruction, and other Coordinators.

230000 General Administration - Activities concerned with establishing and administering

policy in connection with operating the school district. Included here is the Board of Education and Superintendent.

240000 School Building Administration - Activities concerned with overall responsibility in operating the school on a daily basis. Included here is the office of the Principal.

250000 Business Administration - Activities concerned with the paying, transporting, exchanging, and maintaining goods and services for the school district including the fiscal and internal services necessary for operating the school district. Examples include Business Management, Custodial and Maintenance Operations, Transportation Services and Food Services.

260000 Central Services - This area includes activities which support other instructional and support services, and are of a district wide nature. Included here is postage and copying costs, data processing, technology support, telecommunications, and other support services.

270000 Insurance and Judgments - Included here is the cost for district insurance premiums and judgments by courts or out of court settlements.

300000 Community Services - Activities which are not directly related to the provision of education for public elementary, and secondary pupils in the district, such as the recreation pool program.

400000 Non Program Transactions - Non program transfers are permanent transfer of money from one fund to another to pay obligations of the receiving fund and tuition payments.

More detailed information regarding the accounting system utilized by Wisconsin school districts can be found on the Department of Public Instruction website at:

http://sfs.dpi.wi.gov/sfs_wufar

**2014-15 PRELIMINARY BUDGET - ALL FUNDS
(In Budget Adoption Format)**

GENERAL FUND (FUND 10)	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-2015 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$15,220,529	\$16,981,048	\$17,844,056
935100 Ending Nonspendable Fund Balance	69,462	57,860	0
936900 Ending Restricted Fund Balance	40,437	44,657	0
937900 Ending Committed Fund Balance	0	0	0
938900 Ending Assigned Fund Balance	93,142	136,295	0
939900 Ending Unassigned Fund Balance	16,778,008	17,605,243	0
TOTAL ENDING FUND BALANCE (930 000)	\$16,981,048	\$17,844,056	\$17,919,056
REVENUES & OTHER FINANCING SOURCES			
100 Operating Transfers - In	23,003	0	0
LOCAL SOURCES			
210 Taxes	53,099,932	53,237,373	56,905,923
240 Payment for Services	43,196	137,948	101,500
260 Non-Capital Sales	322,513	324,980	252,767
270 School Activity Income	97,840	115,320	94,434
280 Interest on Investments	20,416	12,622	11,000
290 Other Revenue - Local Sources	1,001,336	1,151,364	1,036,289
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN			
310 Transit of Aid	0	31,932	0
340 Payment for Services	1,423,022	1,682,160	1,812,600
INTERMEDIATE SOURCES			
STATE SOURCES			
610 State Aid - Categorical	742,013	921,737	1,389,400
620 State Aid - General	7,973,020	9,748,712	8,293,728
630 Special Project Grants	127,197	45,760	45,960
650 State Youth Initiative Program	257,787	253,407	250,000
660 DNR Pilot	36,373	38,865	37,000
690 Other Revenue - State	866,428	1,024,835	1,063,497
FEDERAL SOURCES			
730 Special Project Grants	526,992	498,570	274,998
750 ECIA - Title I and V	382,339	459,523	453,929
770 Federal Aid Through County	0	2,668	0
780 Revenue Department of Health	0	18,719	0
OTHER FINANCING SOURCES			
860 Compensation - Fixed Assets	28,158	45,734	20,000
870 Long-Term Obligations	797,087	1,068,749	1,400,188
OTHER REVENUES			
960 Adjustments	0	20,280	0
970 Refund of Disbursements	169,932	184,211	136,000
990 Miscellaneous	15,196	6,975	5,000
TOTAL REVENUES & OTHER FINANCING SOURCES	\$67,953,781	\$71,032,442	\$73,584,213

2014-15 PRELIMINARY BUDGET - ALL FUNDS
(In Budget Adoption Format)

GENERAL FUND (FUND 10) - continued	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-2015 PRELIMINARY BUDGET
EXPENDITURES & OTHER FINANCING SOURCES			
INSTRUCTION			
110 000 Undifferentiated Curriculum	\$18,954,470	\$18,792,378	\$18,972,885
120 000 Regular Curriculum	11,534,045	11,621,881	12,248,091
130 000 Vocational Curriculum	1,862,543	1,859,835	1,829,514
140 000 Physical Curriculum	2,167,085	2,228,024	2,428,266
160 000 Co-Curricular Activities	885,104	908,764	975,371
170 000 Special Needs Curriculum	430,420	434,828	429,534
SUPPORT SERVICES			
210 000 Pupil Services	2,019,412	2,143,736	2,260,325
220 000 Instructional Staff Services	2,824,161	3,356,501	3,366,899
230 000 General Administration	654,971	534,616	574,079
240 000 School Building Administration	3,513,943	3,689,321	3,769,870
250 000 Business Administration	8,943,511	9,914,289	9,929,528
260 000 Central Services	2,413,475	2,916,742	2,668,784
270 000 Insurance & Judgements	503,046	546,795	625,866
280 000 Debt Services	727,421	758,885	927,142
290 000 Other Support Services	557,585	608,476	1,911,863
NON-PROGRAM TRANSACTIONS			
410 000 Interfund Operating Transfers	7,327,392	7,767,312	8,437,196
430 000 General Tuition Payments	842,872	2,030,234	2,124,000
490 000 Other Non-Program Transactions	31,808	56,818	30,000
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$66,193,262	\$70,169,435	\$73,509,213

SPECIAL PROJECTS FUND (FUND 20)	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-2015 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$260,868	\$336,939	\$396,330
900 000 Ending Fund Balance	336,939	396,330	396,330
TOTAL REVENUES & OTHER FINANCING SOURCES	\$11,671,665	\$12,197,824	\$12,638,570
100 000 Instruction	\$8,567,425	\$8,912,240	\$9,090,849
200 000 Support Services	2,957,569	2,731,611	3,060,086
300 000 Other Services	0	0	0
400 000 Non-Program Transactions	70,599	494,582	487,635
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$11,595,594	\$12,138,433	\$12,638,570

DEBT SERVICE FUND (FUND 30)	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-2015 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$789,344	\$1,704,349	\$1,638,148
992 000 Residual Equity Transfers (Out)	0	0	0
900 000 Ending Fund Balance	1,704,349	1,638,148	1,569,760
TOTAL REVENUES & OTHER FINANCING SOURCES	\$6,124,591	\$8,159,491	\$6,726,387
281 000 Long-Term Capital Debt	\$5,209,586	\$6,763,273	\$6,794,775
282 000 Refinancing	\$0	\$1,462,419	\$0
283 000 Operational Debt	0	0	0
289 000 Other Long Term Debt-WRS	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$5,209,586	\$8,225,692	\$6,794,775
842 000 INDEBTEDNESS - END OF YEAR	\$92,009,676	\$88,395,000	\$84,725,000

2014-15 PRELIMINARY BUDGET - ALL FUNDS
(In Budget Adoption Format)

CAPITAL PROJECTS FUND (FUND 40)	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-2015 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$818,054	\$59,068,585	\$16,304,133
992 000 Residual Equity Transfers (Out)	0	0	0
900 000 Ending Fund Balance	59,068,585	16,304,133	2,094,133
TOTAL REVENUES & OTHER FINANCING SOURCES	\$60,743,897	\$1,002,229	\$990,000
200 000 Support Services	2,493,341	43,766,680	15,200,000
400 000 Non-Program Transactions	25	0	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$2,493,366	\$43,766,680	\$15,200,000

FOOD SERVICE FUND (FUND 50)	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-2015 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$219,508	\$28,517	\$86,859
992 000 Residual Equity Transfers (Out)	0	0	0
900 000 Ending Fund Balance	28,517	86,859	86,859
TOTAL REVENUES & OTHER FINANCING SOURCES	\$2,522,587	\$2,441,122	\$2,412,479
200 000 Support Services	2,713,578	2,382,780	2,412,479
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$2,713,578	\$2,382,780	\$2,412,479

AGENCY FUND (FUND 60)	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-2015 PRELIMINARY BUDGET
700 000 Assets	\$179,098	\$136,021	\$170,000
800 000 Liabilities & Equity	179,098	136,021	170,000

TRUST FUND (FUND 70)	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-15 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$4,700,427	\$5,245,304	\$6,102,784
900 000 Ending Fund Balance	5,245,304	6,102,784	6,836,961
TOTAL REVENUES & OTHER FINANCING SOURCES	\$2,417,329	\$2,743,021	\$2,185,000
100 000 Instruction	\$0	\$0	\$0
200 000 Support Services	33,966	43,309	44,000
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	1,838,487	1,842,233	1,406,823
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$1,872,452	\$1,885,541	\$1,450,823

COMMUNITY SERVICE FUND (FUND 80)	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-2015 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$464,907	\$585,406	\$577,645
992 000 Residual Equity Transfers (Out)	0	0	0
900 000 Ending Fund Balance	\$585,406	\$577,645	\$577,645
TOTAL REVENUES & OTHER FINANCING SOURCES	\$702,013	\$705,365	\$589,593
100 000 Instruction	\$0	\$0	\$0
200 000 Support Services	325,078	408,296	291,906
300 000 Community Services	256,436	304,830	297,687
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$581,514	\$713,125	\$589,593

**2014-15 PRELIMINARY BUDGET - ALL FUNDS
(In Budget Adoption Format)**

PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)	2012-13 ACTUAL	2013-2014 UNAUDITED	2014-2015 PRELIMINARY BUDGET
900 000 Beginning Fund Balance	\$0	\$0	\$0
900 000 Ending Fund Balance	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	\$171,787	\$156,409	\$147,269
100 000 Instruction	\$113,091	\$151,624	\$141,981
200 000 Support Services	35,693	4,785	5,288
400 000 Non-Program Transactions	23,003	0	0
TOTAL EXPENDITURES & OTHER FINANCING SOURCES	\$171,787	\$156,409	\$147,269

PROPERTY TAX LEVY BY FUND

FUND	2012-13 ACTUAL	2013-2014 UNAUDITED ACTUAL	2014-2015 PRELIMINARY BUDGET
General Fund 10	\$53,083,227	\$53,223,956	\$56,888,923
Debt Service Fund 38	400,000	399,000	393,326
Debt Service Fund 39	4,371,669	6,216,444	6,289,816
Capital Projects Fund 41	850,000	875,000	900,000
Community Service Fund 80	373,393	373,393	338,393
TOTAL SCHOOL LEVY	\$59,078,289	\$61,087,793	\$64,810,458