



School District of Milton Financial Supplement

ADDITIONAL INFORMATION FOR THE ANNUAL MEETING, AUGUST 23, 2021

[CAREY BRADLEY, DIRECTOR OF BUSINESS SERVICES](#)

**FINANCIAL REPORT (UNAUDITED)
SCHOOL DISTRICT OF MILTON
YEAR ENDING JUNE 30, 2021**

Fund Balance July 1, 2020		\$	54,415,730
GENERAL FUND	\$	7,959,553	
SPECIAL PROJECTS FUND	\$	50,632	
DEBT SERVICE FUND	\$	1,058,758	
CAPITAL PROJECTS FUND	\$	45,257,419	
FOOD SERVICE FUND	\$	1,699	
COMMUNITY SERVICE FUND	\$	87,669	
PACKAGE & COOPERATIVE PROGRAM FUND	\$	-	
Receipts		ADD	\$
			59,989,762
GENERAL FUND	\$	48,080,968	
SPECIAL PROJECTS FUND	\$	6,139,398	
DEBT SERVICE FUND	\$	3,643,933	
CAPITAL PROJECTS FUND	\$	536,063	
FOOD SERVICE FUND	\$	967,104	
COMMUNITY SERVICE FUND	\$	342,553	
PACKAGE & COOPERATIVE PROGRAM FUND	\$	279,743	
Disbursements		SUBTRACT	\$
			99,278,398
GENERAL FUND	\$	47,096,995	
SPECIAL PROJECTS FUND	\$	5,928,723	
DEBT SERVICE FUND	\$	3,682,400	
CAPITAL PROJECTS FUND	\$	40,987,659	
FOOD SERVICE FUND	\$	965,405	
COMMUNITY SERVICE FUND	\$	337,473	
PACKAGE & COOPERATIVE PROGRAM FUND	\$	279,743	
Fund Equity			\$
			15,127,094
GENERAL FUND	\$	8,943,526	
SPECIAL PROJECTS FUND	\$	261,307	
DEBT SERVICE FUND	\$	1,020,291	
CAPITAL PROJECTS FUND	\$	4,805,823	
FOOD SERVICE FUND	\$	3,398	
COMMUNITY SERVICE FUND	\$	92,749	
PACKAGE & COOPERATIVE PROGRAM FUND	\$	-	

**EMPLOYEE BENEFIT TRUST FUND (73)
AS OF JUNE 30, 2021**

Fund Balance July 1, 2020	\$ 2,780,455
Receipts	\$ 885,664
Disbursements	\$ 488,170
Fund Equity- June 30, 2021	\$ 3,177,949
Interest Earnings	\$ 9,109

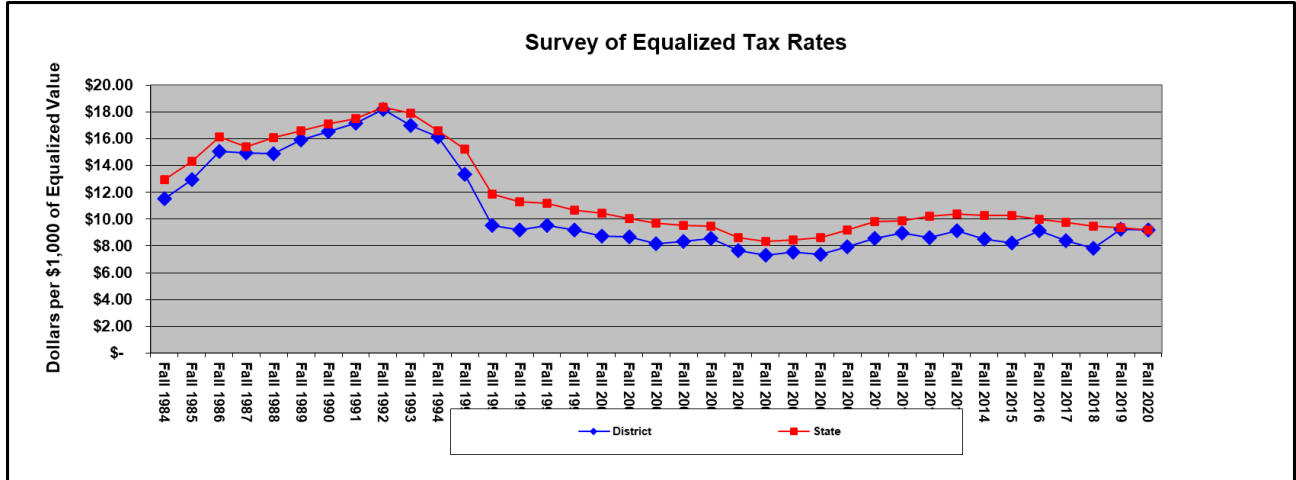
**SUMMARY OF OUTSTANDING REFERENDUM DEBT
AS OF JUNE 30, 2021**

TYPE OF LOAN	DATE OF FINAL PAYMENT	BALANCE As of 7/1/2020	PRINCIPAL PAID In 2020-2021	BALANCE As of 6/30/21
GENERAL OBLIGATION				
BONDS -7/2019 Issue	2039	\$56,180,000	\$1,565,000	\$54,615,000

TAX LEVY HISTORY

	Operations	Debt	Community Service	TOTAL
	Fund 10	Fund 30	Fund 80	
Fall 2010	\$ 12,890,165	\$ 575,813	\$ 156,061	\$ 13,622,039
Fall 2011	\$ 12,816,765	\$ 1,020,735	\$ 179,254	\$ 14,016,754
Fall 2012	\$ 12,022,432	\$ 981,270	\$ 173,830	\$ 13,177,532
Fall 2013	\$ 12,637,030	\$ 927,098	\$ 179,254	\$ 13,743,382
Fall 2014	\$ 12,230,716	\$ 802,418	\$ 179,254	\$ 13,212,388
Fall 2015	\$ 12,273,324	\$ 637,490	\$ 179,254	\$ 13,090,068
Fall 2016	\$ 14,367,225	\$ 567,380	\$ 179,254	\$ 15,113,859
Fall 2017	\$ 13,838,267	\$ 383,030	\$ 553,589	\$ 14,774,886
Fall 2018	\$ 14,331,682	\$ 71,300	\$ 253,404	\$ 14,656,386
Fall 2019	\$ 15,269,430	\$ 2,903,081	\$ 237,057	\$ 18,409,568
Fall 2020	\$ 15,554,054	\$ 3,643,275	\$ 300,000	\$ 19,497,329
Fall 2021 Estimate	\$ 14,683,741	\$ 4,018,400	\$ 300,000	\$ 19,002,141

MILL RATE



	Fall 2017	Fall 2018	Fall 2019*	Fall 2020	ESTIMATE Fall 2021
Total Levy	\$ 14,774,886	\$ 14,656,386	\$ 18,409,568	\$ 19,497,329	\$19,002,141
Total Equalized Value	\$ 1,757,368,802	\$ 1,876,197,652	\$ 1,988,294,041	\$ 2,123,228,447	\$2,229,389,869
Equalized Rate	\$ 8.41	\$ 7.81	\$ 9.26	\$ 9.18	\$ 8.52
K-12 State Average	\$ 9.79	\$ 9.46	\$ 9.37	\$ 9.22	

*New Referendum Approved Debt Issue added to the debt service levy

	Fall 2017	Fall 2018	Fall 2019	Fall 2020	ESTIMATE Fall 2021
(Included in Total Above)					
Non-Recurring Operational Referendum	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
	\$ 1,757,368,802	\$ 1,876,197,652	\$ 1,988,294,041	\$ 2,096,523,704	\$2,229,389,869
	\$ 1.42	\$ 1.33	\$ 1.26	\$ 1.18	\$ 1.21

CAPITAL PROJECTS
Five Year Capital Maintenance & Improvement Plan – Living Document,
Board Approved Projects for 2021-2022

Project Totals

- East Elementary
\$40,000
- West Elementary
\$18,000
- Harmony Elementary
\$349,000
- Northside Intermediate
\$85,000
- Middle School
\$75,000
- High School
\$104,500
- Schilberg Park
\$41,000

2021-22 Fiscal Year

- Fund 10 \$700,000
- Fund 80 \$50,000
- Total \$750,000

Approved March 22, 2021

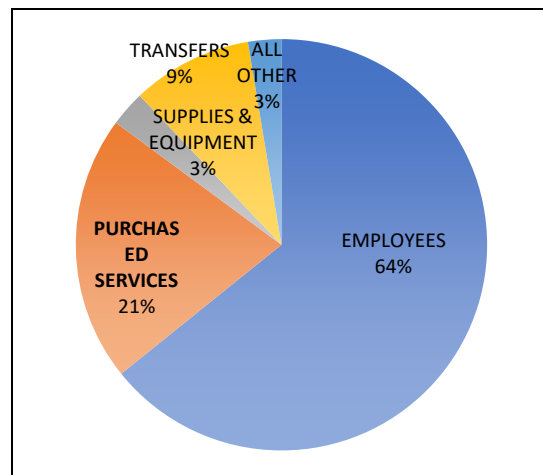
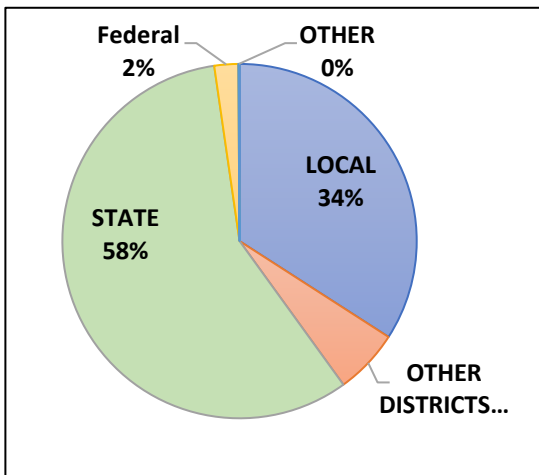
\$59.9 Million Facilities Referendum Huffman Report to Board 7/26/2021

07/23/21
Milton School District 2019 Referendum Projects
BUDGET SUMMARY

DESCRIPTION	BUDGET	FINAL PROJECTED COST	PAYMENTS TO DATE	% Complete
Pre-Development	107,660	140,282	131,676	93.87%
Professional Services <i>Design, Project Mgmt, Legal, Quality Testing</i>	3,924,459	4,026,328	3,759,558	93.37%
Owner Provided Equipment <i>Furnishings, Service Equipment, IT Equipment, Signage</i>	1,193,816	1,832,546	1,432,424	78.17%
Construction <i>Building and Site Development</i>	54,031,464	55,298,409	51,605,844	93.32%
Other Project Expense <i>Bond expenses, Legal Fees, Moving</i>	22,500	15,137	8,012	52.93%
Income <i>Bond Income, Friends of Milton Pool, Focus on E</i>	(950,099)	(1,792,934)	0	0.00%
Owner Contingency	1,570,200	380,233	0	0.00%
TOTAL	59,900,000	59,900,000	56,937,514	95.05%
FINAL PROJECTED COST	<u>59,900,000.00</u>			
Balance - Under / (Over)	<u>0.00</u>			

School District of Milton
BUDGET PUBLICATION, 2021-22
Required Published Budget Summary Format

GENERAL FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	7,123,311.30	7,959,552.56	8,943,525.56
Ending Fund Balance	7,959,552.56	8,943,525.56	8,943,525.56
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	14,233.57	15,297.00	0.00
Local Sources (Source 200)	15,986,516.32	15,992,673.00	15,288,999.00
Inter-district Payments (Source 300 + 400)	2,104,158.50	2,706,887.00	2,661,460.00
Intermediate Sources (Source 500)	0.00	5,498.00	0.00
State Sources (Source 600)	24,509,916.89	25,126,597.00	25,863,292.00
Federal Sources (Source 700)	442,033.21	483,295.00	974,089.00
All Other Sources (Source 800 + 900)	276,558.07	3,750,721.00	51,200.00
TOTAL REVENUES & OTHER FINANCING SOURCES	43,333,416.56	48,080,968.00	44,839,040.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	19,805,557.31	22,925,022.00	20,686,055.00
Support Services (Function 200 000)	14,780,472.68	15,668,379.00	15,656,308.00
Non-Program Transactions (Function 400 000)	7,911,145.31	8,503,594.00	8,496,677.00
TOTAL EXPENDITURES & OTHER FINANCING USES	42,497,175.30	47,096,995.00	44,839,040.00



SPECIAL PROJECTS FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	45,623.56	50,632.31	261,306.94
Ending Fund Balance	50,632.31	261,306.94	27,716.94
REVENUES & OTHER FINANCING SOURCES	5,779,393.60	6,139,397.63	6,711,111.00
EXPENDITURES & OTHER FINANCING USES	5,774,384.85	5,928,723.00	6,944,701.00

DEBT SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	287,791.57	1,058,757.90	1,020,290.81
Ending Fund Balance	1,058,757.90	1,020,290.81	969,540.81
REVENUES & OTHER FINANCING SOURCES	63,475,035.84	3,643,932.91	4,018,400.00
EXPENDITURES & OTHER FINANCING USES	62,704,069.51	3,682,400.00	4,069,150.00

CAPITAL PROJECTS FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	59,160,693.15	45,257,418.58	4,805,822.58
Ending Fund Balance	45,257,418.58	4,805,822.58	498,000.58
REVENUES & OTHER FINANCING SOURCES	1,048,318.02	536,063.00	0.00
EXPENDITURES & OTHER FINANCING USES	14,951,592.59	40,987,659.00	4,307,822.00

FOOD SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	83,924.52	1,698.82	3,397.64
Ending Fund Balance	1,698.82	3,397.64	3,397.64
REVENUES & OTHER FINANCING SOURCES	933,760.44	967,103.54	1,171,654.00
EXPENDITURES & OTHER FINANCING USES	1,015,986.14	965,404.72	1,171,654.00

COMMUNITY SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	74,185.61	87,669.29	92,749.30
Ending Fund Balance	87,669.29	92,749.30	79,835.30
REVENUES & OTHER FINANCING SOURCES	271,384.26	342,552.79	360,600.00
EXPENDITURES & OTHER FINANCING USES	257,900.58	337,472.78	373,514.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	(0.00)	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	258,904.93	279,743.00	0.00
EXPENDITURES & OTHER FINANCING USES	258,904.93	279,743.00	0.00

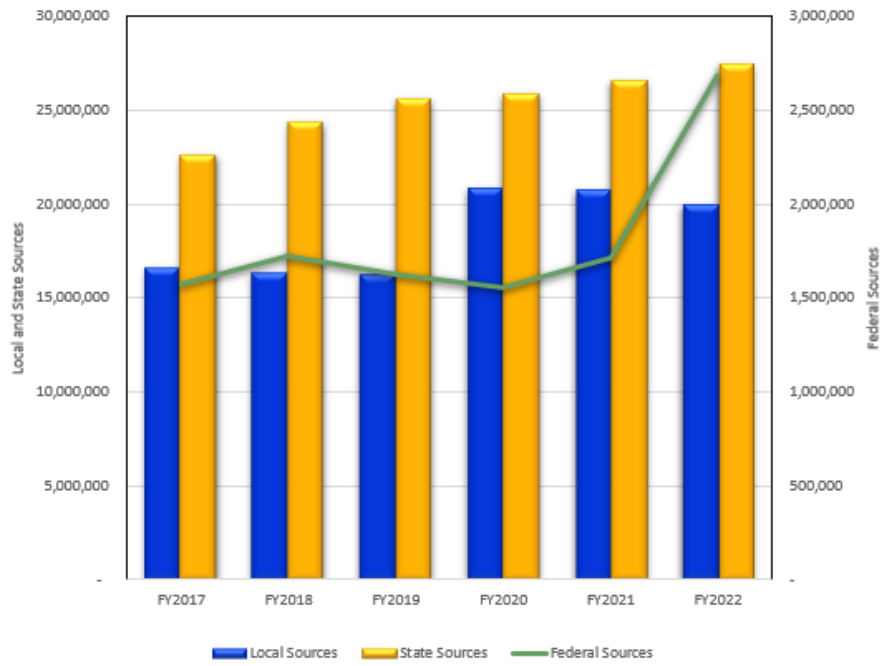
Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GROSS TOTAL EXPENDITURES -- ALL FUNDS	127,460,013.90	99,278,397.50	61,705,881.00
Interfund Transfers (Source 100) - ALL FUNDS	4,239,251.35	4,437,777.00	4,338,337.00
Refinancing Expenditures (FUND 30) less	60,288,913.55	0.00	0.00
Capital Projects Fund (FUND 40) less	14,951,592.59	40,987,659.00	4,307,822.00
NET TOTAL EXPENDITURES -- ALL FUNDS	47,980,256.41	53,852,961.50	53,059,722.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	-3.35%	12.24%	-1.47%

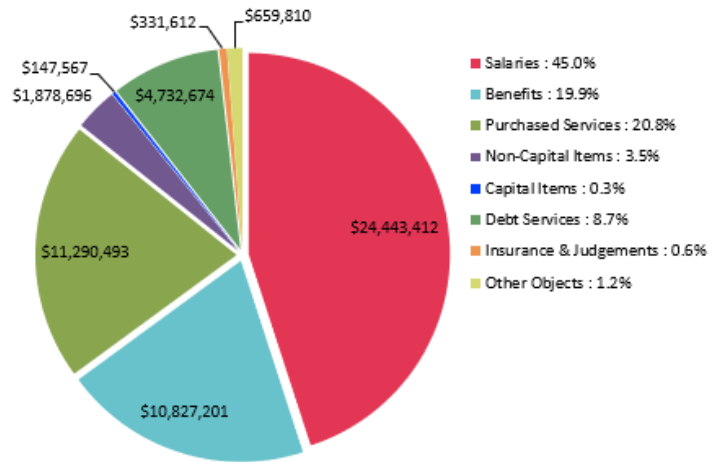
PROPOSED PROPERTY TAX LEVY

FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
General Fund	15,269,430.00	15,554,054.00	14,683,741.00
Referendum Debt Service Fund	2,903,081.00	3,643,275.00	4,018,400.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	237,057.00	300,000.00	300,000.00
TOTAL SCHOOL LEVY	18,409,568.00	19,497,329.00	19,002,141.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	25.61%	5.91%	-2.54%

Historic and Budgeted Revenues | Revenues by Source



Expenses by Object | Funds 10 & 27



School District of Milton			
BUDGET ADOPTION FORMAT 2021-22			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	7,123,311.30	7,959,552.56	8,943,525.56
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	30,280.19	13,578.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	43,252.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	7,929,272.37	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	7,959,552.56	8,943,525.56	8,943,525.56
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	14,233.57	15,297.00	0.00
Local Sources			
210 Taxes	15,269,844.00	15,554,054.00	14,683,741.00
240 Payments for Services	47,991.52	11,949.00	35,063.00
260 Non-Capital Sales	57,837.75	51,381.00	77,313.00
270 School Activity Income	187,354.13	104,053.00	171,215.00
280 Interest on Investments	52,597.28	5,860.00	45,000.00
290 Other Revenue, Local Sources	370,891.64	265,376.00	276,667.00
Subtotal Local Sources	15,986,516.32	15,992,673.00	15,288,999.00
Other School Districts Within Wisconsin			
310 Transit of Aids	32,507.50	16,128.00	2,060.00
340 Payments for Services	2,071,651.00	2,690,759.00	2,659,400.00
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	2,104,158.50	2,706,887.00	2,661,460.00
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	0.00	5,498.00	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	0.00	5,498.00	0.00
State Sources			
610 State Aid -- Categorical	328,173.36	276,790.00	233,292.00
620 State Aid -- General	21,397,310.00	22,139,697.00	23,000,000.00
630 DPI Special Project Grants	90,177.88	81,147.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00

690 Other Revenue	2,694,255.65	2,628,963.00	2,630,000.00
Subtotal State Sources	24,509,916.89	25,126,597.00	25,863,292.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	425,263.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	112,930.27	165,916.00	183,440.00
750 IASA Grants	279,798.19	236,102.00	285,082.00
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	49,304.75	81,277.00	80,304.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	442,033.21	483,295.00	974,089.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	10,292.57	82,160.00	0.00
870 Long-Term Obligations	104,063.42	2,362,046.00	0.00
Subtotal Other Financing Sources	114,355.99	2,444,206.00	0.00
Other Revenues			
960 Adjustments	103,224.69	1,263,434.00	0.00
970 Refund of Disbursement	54,026.96	40,152.00	50,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	4,950.43	2,929.00	1,200.00
Subtotal Other Revenues	162,202.08	1,306,515.00	51,200.00
TOTAL REVENUES & OTHER FINANCING SOURCES	43,333,416.56	48,080,968.00	44,839,040.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	8,714,087.39	10,232,497.00	9,320,024.00
120 000 Regular Curriculum	7,571,192.97	9,185,987.00	7,534,534.00
130 000 Vocational Curriculum	1,165,603.08	1,399,512.00	1,279,514.00
140 000 Physical Curriculum	968,671.81	954,406.00	957,330.00
160 000 Co-Curricular Activities	1,023,606.34	918,246.00	1,088,869.00
170 000 Other Special Needs	362,395.72	234,374.00	505,784.00
Subtotal Instruction	19,805,557.31	22,925,022.00	20,686,055.00
Support Sources			
210 000 Pupil Services	924,174.71	1,011,414.00	1,097,421.00
220 000 Instructional Staff Services	1,787,912.86	1,180,749.00	1,856,604.00
230 000 General Administration	788,878.79	610,686.00	697,348.00
240 000 School Building Administration	2,351,571.59	2,397,071.00	2,480,183.00
250 000 Business Administration	6,666,319.82	6,475,871.00	6,890,688.00
260 000 Central Services	111,750.24	394,965.00	420,438.00
270 000 Insurance & Judgments	309,355.83	357,142.00	331,612.00
280 000 Debt Services	729,413.77	1,918,757.00	663,524.00
290 000 Other Support Services	1,111,095.07	1,321,724.00	1,218,490.00
Subtotal Support Sources	14,780,472.68	15,668,379.00	15,656,308.00
Non-Program Transactions			
410 000 Inter-fund Transfers	4,225,017.78	4,648,030.00	4,338,337.00
430 000 Instructional Service Payments	3,685,894.10	3,852,351.00	4,152,940.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00

490 000 Other Non-Program Transactions	233.43	3,213.00	5,400.00
Subtotal Non-Program Transactions	7,911,145.31	8,503,594.00	8,496,677.00
TOTAL EXPENDITURES & OTHER FINANCING USES	42,497,175.30	47,096,995.00	44,839,040.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	45,623.56	50,632.31	261,306.94
900 000 Ending Fund Balance	50,632.31	261,306.94	27,716.94
REVENUES & OTHER FINANCING SOURCES	5,008.75	241,724.63	0.00
100 000 Instruction	0.00	31,050.00	233,590.00
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	31,050.00	233,590.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
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	3,756,072.22	3,822,838.00	4,338,337.00
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	0.00	0.00	0.00
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	0.00	0.00	0.00
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	0.00	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	0.00	0.00	0.00

State Sources			
610 State Aid -- Categorical	1,250,206.00	1,420,037.00	1,480,000.00
620 State Aid -- General	55,939.00	37,126.00	50,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
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	17,000.00	0.00	0.00
Subtotal State Sources	1,323,145.00	1,457,163.00	1,530,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	544,405.90	507,837.00	742,774.00
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	150,761.73	109,835.00	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	695,167.63	617,672.00	842,774.00
Other Financing Sources	0.00	0.00	0.00
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	0.00	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	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,774,384.85	5,897,673.00	6,711,111.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
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	4,008,529.18	4,283,314.00	4,884,537.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	4,008,529.18	4,283,314.00	4,884,537.00
Support Sources			
210 000 Pupil Services	848,152.93	879,452.00	901,038.00
220 000 Instructional Staff Services	278,150.81	287,062.00	302,111.00
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	291,243.28	276,720.00	464,425.00
260 000 Central Services	8,100.69	5,048.00	7,000.00
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	1,425,647.71	1,448,282.00	1,674,574.00

Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	340,207.96	166,077.00	152,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	340,207.96	166,077.00	152,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,774,384.85	5,897,673.00	6,711,111.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	287,791.57	1,058,757.90	1,020,290.81
900 000 ENDING FUND BALANCES	1,058,757.90	1,020,290.81	969,540.81
TOTAL REVENUES & OTHER FINANCING SOURCES	63,475,035.84	3,643,932.91	4,018,400.00
281 000 Long-Term Capital Debt	2,415,155.96	3,682,400.00	4,069,150.00
282 000 Refinancing	60,288,913.55	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	62,704,069.51	3,682,400.00	4,069,150.00
842 000 INDEBTEDNESS, END OF YEAR	56,180,000.00	54,615,000.00	52,585,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	59,160,693.15	45,257,418.58	4,805,822.58
900 000 Ending Fund Balance	45,257,418.58	4,805,822.58	498,000.58
TOTAL REVENUES & OTHER FINANCING SOURCES	1,048,318.02	536,063.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	14,951,592.59	40,987,659.00	4,307,822.00
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	14,951,592.59	40,987,659.00	4,307,822.00

FOOD SERVICE FUND (FUND 50)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	83,924.52	1,698.82	3,397.64
900 000 ENDING FUND BALANCE	1,698.82	3,397.64	3,397.64
TOTAL REVENUES & OTHER FINANCING SOURCES	933,760.44	967,103.54	1,171,654.00
200 000 Support Services	1,015,986.14	965,404.72	1,171,654.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,015,986.14	965,404.72	1,171,654.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	74,185.61	87,669.29	92,749.30
900 000 ENDING FUND BALANCE	87,669.29	92,749.30	79,835.30
TOTAL REVENUES & OTHER FINANCING SOURCES	271,384.26	342,552.79	360,600.00
200 000 Support Services	141,070.45	230,144.24	190,869.00
300 000 Community Services	116,830.13	107,328.54	182,645.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	257,900.58	337,472.78	373,514.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
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	258,904.93	279,743.00	0.00
100 000 Instruction	176,353.23	177,842.00	0.00
200 000 Support Services	67,526.29	86,604.00	0.00
400 000 Non-Program Transactions	15,025.41	15,297.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	258,904.93	279,743.00	0.00

WUFAR FUNCTION SUMMARY DESCRIPTIONS 9/14/2020

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.

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.

130000 Vocational Curriculum

Vocational instructional activities in business, marketing, health occupations, family and consumer, and technology education.

140000 Physical Curriculum

Instructional activities concerned with health and safety in daily living, physical education, and recreation.

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.

170000 Regular Education Special Needs

Special needs instructional activities including gifted and talented, homebound, school age parent and alternative (and At Risk) education programs.

200 000 SUPPORT SERVICES

210000 Pupil Services

Activities associated with the pupil service program including attendance, social work, school counseling and health, psychological, occupational and physical therapy services.

220000 Instructional Staff Services

Activities associated with instructional staff supporting services including training, curriculum development, professional materials, instructional technology, library media, and supervision and coordination of educational programs.

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).

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.

250000 Business Administration

Activities concerned with the district's business operations including fiscal, physical plant, sites, and transportation.

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, and personnel.

270000 Insurance & Judgments

Insurance premiums for district liability, property, fidelity, unemployment compensation. 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.

280000 Debt Services

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.

290000 Other Support Services

Expenditures related to termination and retiree benefits and administrative technology.

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

410000 Transfers to Another Fund

An inter-fund transfer for operating, indirect costs, and residual balances.

420000 Trust Fund Expenditures

Expenditures for which the district is making trust fund payments in Funds 72, 73, or 76.

430000 Purchased Instructional Services

Payments to other public and private agencies for instruction including purchased substitute services, tuition, cooperative programs, and aid deductions for Open Enrollment, Private School Vouchers, and Independent Charter Schools.

490000 Other Non-Program Transactions

Transit of revenues to other entities and adjustments to accounts and refunds paid to others.

<https://dpi.wi.gov/sfs/finances/wufar/overview>